
City of Auburn, Alabama

Approved Biennial Budget ~ Fiscal Years 2009 and 2010



City of Auburn

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Management Team

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

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

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

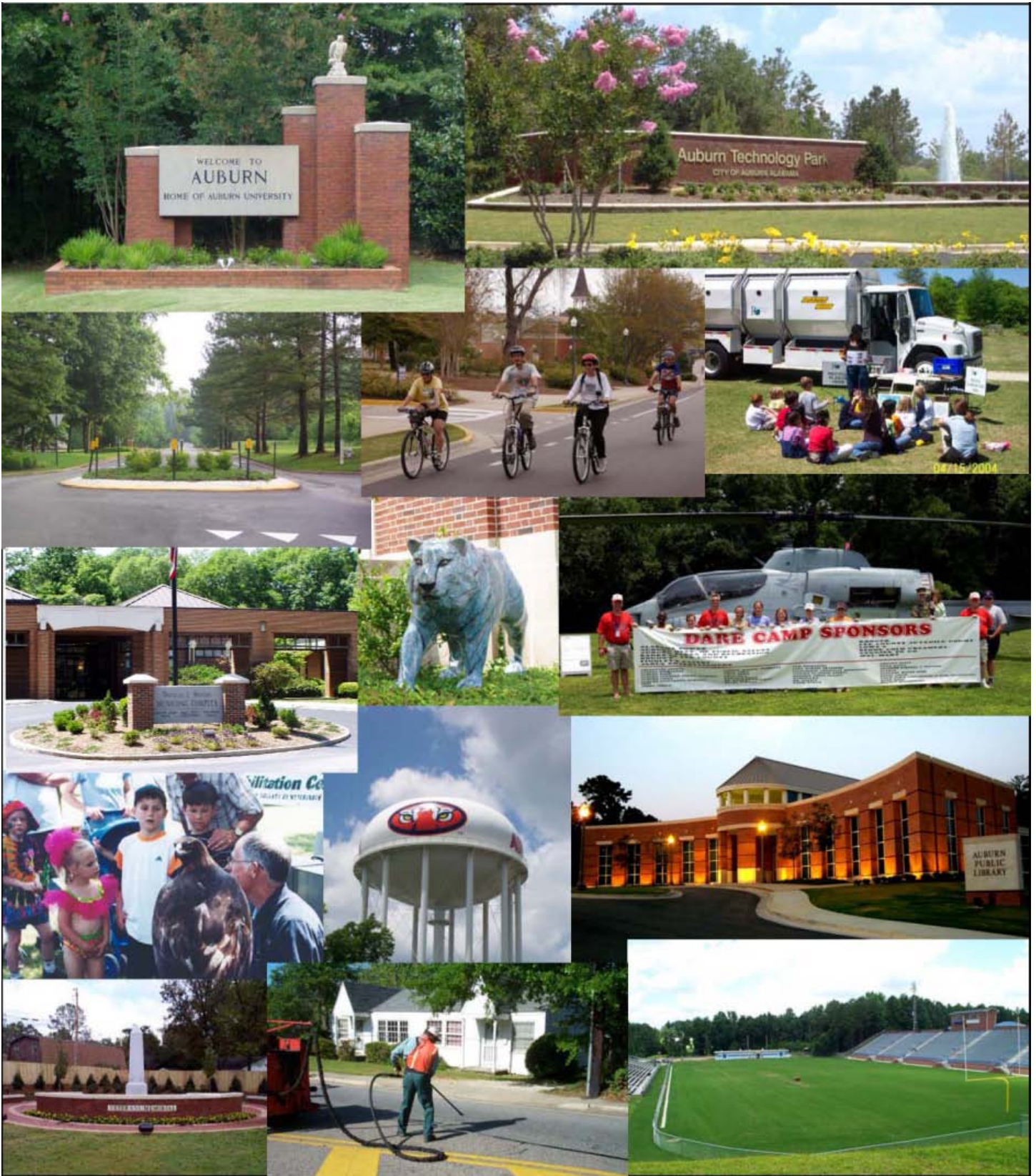
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 CITY OF
Auburn
 The *Alabama* you need to know.



The City of Auburn

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City of Auburn

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.

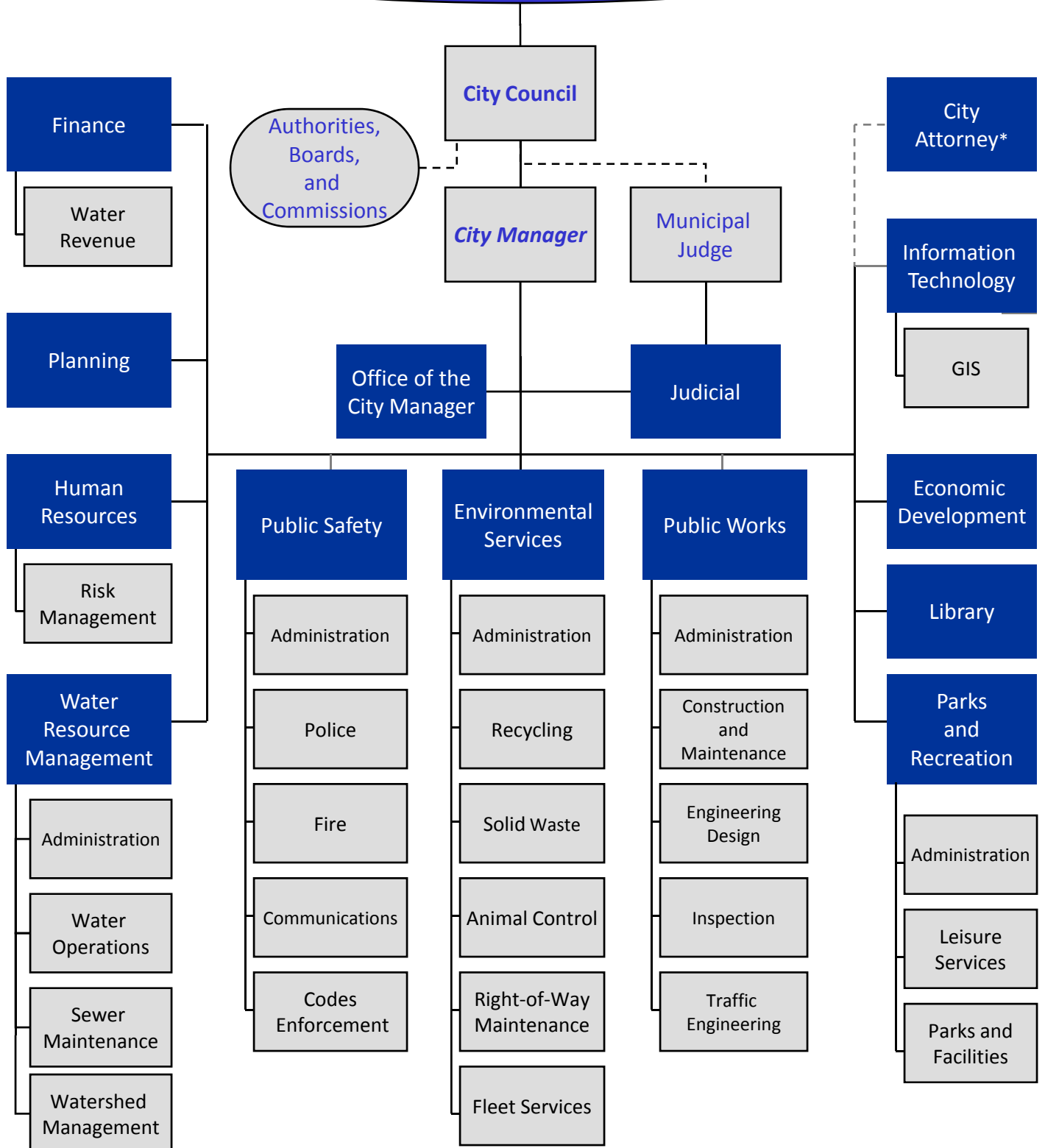
Mission Statement

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

Citizens of Auburn



* City Attorney services are contracted outside the organization

Legend:	Policy or Judicial Authority	Department	Division or Sub-Departmental Unit
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The City of Auburn, Alabama

“Home of Auburn University”
www.auburnalabama.org



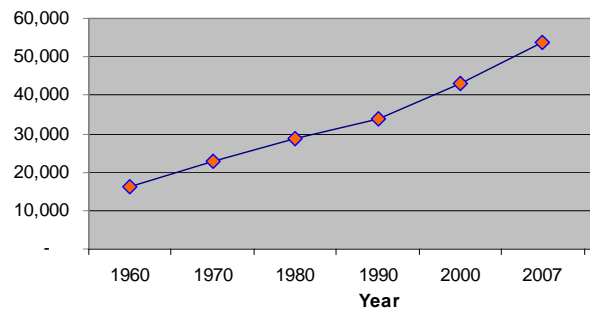
Welcome to Auburn, Alabama

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. Recently, Forbes.com named the Auburn-Opelika MSA as the 6th fastest growing MSA of its size in the nation.

Positioned 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, Alabama’s state capital. Auburn is 120 miles southeast of Birmingham, the largest city in Alabama, and is 40 miles northwest of Columbus, Georgia. With easy access to highway, rail, and air transportation, Auburn’s location has been a significant factor in its continued growth.



Auburn’s population has grown from 1,831 in 1900 to an estimated 54,348 in 2007. As the population has grown and the economic base has 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 diverse citizenry.



Auburn’s population has grown steadily since 1960

The City of Auburn operates under a Council/Manager form of municipal government. The City Council consists of nine members, eight elected from 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 City government. Charles M. Duggan, Jr., a graduate of Auburn University, has served as City Manager since February 2006. City departments include:

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

Approximately 450 regular, full-time employees staff these departments, producing high-quality and cost-effective public services.

Since 2006, citizen satisfaction with customer service from City employees has increased 8%.

Source: 2008 Citizen Survey.

Government Services

Public Safety Services. The Public Safety Department is comprised of five divisions: Police, Fire, Communications, Codes Enforcement, and Administration. The Police Division includes more than 100 sworn officers, providing an average emergency call response time of 2-3 minutes. The Auburn University Campus Police Department merged with the City of Auburn Police Division effective July 1, 2004. All law enforcement and public safety services for the campus are now handled by the City. This merger allows for more comprehensive and higher quality public safety protection for residents and students living in Auburn without duplicating services.



Fire Station No. 5 opened in November 2007.

The Fire Division includes 43 regular, full-time firefighters and 63 student firefighters manning five fire stations. Fire Station No. 5 is the City's newest fire station and serves the southern portion of Auburn, in addition to providing support to the City's four other stations. Construction of the station began in January 2007 and was completed in November of the same year. The staffing, training, facilities, and equipment levels in the Fire Division enable City residents to enjoy a highly efficient and effective fire service. The Communications Division provides E-911 emergency response and dispatch services to the public. Recently, staff from the Fire & Communications Divisions collaborated with

Information Technology staff to complete a project to identify fire zones for each portion of the City and assign corresponding fire stations to respond to calls from each zone. This project has helped improve the efficiency of the City's fire response times.

Codes enforcement monitors construction activities within the City and compliance with public safety ordinances. Ambulance services are provided via a contract with East Alabama Medical Center.

In the 2008 Citizen Survey, 88% 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 Auburn's transportation systems. The City's roadway system currently includes over 597 miles of paved streets and less than 2.5 miles of unpaved road. In FY 07, more than 10.5 miles of streets were repaved. The early part of 2008 saw the completion of construction at Exit 57–Bent Creek Interchange. The expansion of the existing bridge and interchange improvements brought much-needed traffic relief to one of Auburn's two existing interchanges. Public Works officials are currently working with State officials to acquire right-of-way for the addition of Auburn's newest interchange, Exit 50 – Auburn Technology Park Interchange.

The Engineering Division of the Public Works Department performs planning and design services for the City's future highway, bikeway, and sidewalk systems. Currently, the City of Auburn features over 62 miles of sidewalks and 32 miles of bicycle and multi-use paths.



Ivy Morris Bike Lane Ribbon Cutting

In addition to street, sidewalk, and bicycle & multi-use path maintenance, Public Works also monitors and inspects the construction and renovation of all City facilities, buildings, and parks. In 2007, crews oversaw the completion of the City of Auburn/Auburn University Yarbrough Tennis Center, Fire Station No. 5, and the start of construction of a 10,000+ square foot addition to the Auburn Public Library.

Environmental Services. Considering 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 Auburn'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. The 2008 Citizen Survey indicates that 88% of citizens are satisfied with the quality of the City's residential garbage collection service.

While the phrase "go green" has become commonplace in today's society, the City of Auburn has been implementing "green" practices for quite some time. In 2007, the City celebrated 20 years of residential recycling. Auburn was the first municipality in the State of Alabama to offer a municipal curbside recycling program. Today, many communities model their curbside recycling program after Auburn's.



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 City Library provide many leisure time choices to residents. As of November 2007, the Library boasted 29,343 registered cardholders and averaged 2,600 individuals checking out materials each month. In 2008, the City completed a 10,000+ square foot expansion of the Auburn Public Library. The addition made way for a new youth services wing as well as expanded electronic services. In addition to 22 brand new public access computers, the Library also features wireless internet for patrons who wish to access information from their personal laptop.



New youth services wing at the Auburn Public Library.

The Parks and Recreation Department maintains sixteen City parks, four cemeteries, numerous recreation facilities - including three recreation centers, two pools, six tennis courts, one joint tennis center shared with Auburn University, four youth baseball complexes, a seven-field soccer complex, a two-field football complex, an award-winning five-field competition class softball complex, a community arts center, and more. In 2007, the City of Auburn and Auburn University celebrated the opening of the Yarbrough Tennis Center. This joint facility features sixteen outdoor clay courts

(including a stadium court), twelve outdoor hard courts, and six indoor courts.



City and University officials celebrate the grand opening of the City of Auburn/Auburn University Yarbrough Tennis Center in November 2007.

Recent additions to Parks and Recreation's program offerings include the Auburn Stride Walkers program, the Auburn Dog Club, a ceramics studio, and expanded seniors & therapeutics programs. Parks and Recreation also 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 service to more than 5,600 students. School facilities include an early education center, six elementary schools, one middle school, one junior high school, and one high school. The overall pupil-teacher ratio in academic classes is 23-1. In grades K-3, pupil-teacher ratios drop to 18-1. Each year, Auburn City Schools spends \$9,014/student. All schools with grades 1-12 feature a media center, art teacher, music teacher, and one or more full-time counselors. Computers are integrated into classroom instruction at each grade level.

The City school system is accredited by the State Department of Education and the Southern Association of Colleges and Schools. Recently, Auburn City Schools was awarded District Accreditation and is one of only 200 schools systems nationwide to be awarded this honor. Auburn's school system 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 290. Auburn High School offers the International Baccalaureate (IB) Program, a rigorous program based on the syllabi for 11th and 12th grades used by outstanding education systems throughout the world. Excellent choral, art, band, sports, and other extra curricular programs are offered and encouraged. Participation in athletic programs begins in Grade 7.

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.

The 2008 Citizen Survey indicated that 90% of citizens were satisfied with the quality of Auburn City Schools.

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
- 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 twelve consecutive years.

Auburn University's student body is taught by 1,177 full-time and 299 part-time faculty members. A survey of recent graduates showed that 89% of students were employed within six months of receiving their degree from Auburn. The University is nationally known for the achievements of its veterinary medicine, engineering, and business graduates.

As the City's largest employer, Auburn University is a major contributor to the local economy. Fall 2007 saw record enrollment at Auburn, totaling 24,137 students and including 3,375 graduate students.



Samford Hall houses Auburn University's administrative offices.

Southern Union State Community College is located in Auburn's sister city, Opelika, which is also the county seat. Southern Union is less than ten miles from Auburn and offers courses in business, accounting, computer science, industrial electricity and electronics, automotive technology, welding, and more. Fall 2006 enrollment was approximately 3,700.

Utilities. The Auburn Water Works Board, drawing from Lake Ogletree as its main source, provides water services to citizens and businesses. The City's Water Resource Management Department also operates two wastewater treatment plants with a total treatment capacity of 7 million gallons per day. The City completed the expansion of its production and treatment capacities to 9 million gallons of drinking water per day in 2005. The same year, the City's stormwater program was moved from Public

Works to the Water Resource Management Department. The move has allowed staff to manage water supply, treatment & distribution, wastewater collection, treatment & disposal, and stormwater quality using a water quality approach. This 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.



Water Resource Management staff members participate in public education and outreach programs, such as the City's Annual Earth Day for Auburn City School 2nd graders.

Healthcare. The Auburn area is served by the East Alabama Medical Center, an outstanding regional medical facility featuring nationally recognized cardiac and cancer treatment programs. EAMC is a 352-bed regional referral hospital and is the Auburn area's second largest employer with more than 2,600 employees. The hospital, which opened in 1952, was ranked among Fortune's "100 Best Companies to Work For" in America in 2001 (#36) and in 2002 (#18).

The hospital's main campus is located in Opelika.



EAMC provides emergency medical transport services to the City of Auburn. An auxiliary campus in Auburn provides assisted living, hospice care and fitness facilities.

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 package carriers, and two commercial bus lines.

Auburn University operates the Auburn-Opelika 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-Jackson Atlanta International Airport (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 underemployment in order to remain in Auburn.

In the mid-1980's, the City government began a conscious effort to strengthen Auburn's economic base through diversification. The City created an Economic Development Department, whose mission it is to recruit small to medium-sized, technology-based companies that could offer a high level of employment to citizens, with the corresponding improvements in salaries and benefits. In naming the Auburn-Opelika MSA the 6th fastest growing MSA of its size in the nation, Forbes.com cited Auburn officials' decision to recruit "small and medium-sized employers in the technology sectors" as a driving force behind the City's growth and success.

The Economic Development Department, in partnership with the City's Industrial Development Board, has achieved an outstanding level of success in their recruitment efforts. To date, more than forty companies have been recruited, totaling more than \$450 million in capital investment and creating over 4,000 jobs. The location of these companies has meant that the City had to acquire and develop three industrial-technology parks, with a fourth currently under development. In addition, the City has partnered with Auburn University and the State of Alabama to construct a University-based research park. In the summer of 2007, City and University officials announced the location of Northrop Grumman Corporation as the first tenant in the Auburn Research Park.



The City's innovative economic development tools include a Revolving Loan Fund 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 comprehensive workforce development program, 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: Briggs & Stratton Corporation, Donaldson Company, Hoerbiger Automotive Comfort Systems, MasterBrand Cabinets, Inc., Nikki America Fuel Systems, Seohan Auto USA & Seohan-NTN USA, 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 very 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 an automotive textile manufacturer and an automation repair and maintenance company.



***Grand Opening of
Seohan Auto USA and Seohan-NTN USA***

Auburn's industrial sector has seen tremendous growth and expansion in the last eighteen months. In February 2007, City and State officials announced the location of Seohan-NTN Driveshaft USA Corporation and Seohan Auto USA Corporation. These two companies jointly occupy a 250,000 square foot building in the Auburn Industrial Park. Combined, these companies will bring 170 new jobs and \$38 million in capital investment to Auburn upon reaching full capacity. In addition to new companies, several existing industries expanded

production at their facilities to accommodate customer demand. These companies include Capitol Plastic Products, LLC; CV Holdings, LLC; Weidmann Plastics Technology; and SCA, Inc. In total, expansions at these four industries represent 170 new jobs and \$66.35 million in capital investment. In April 2008, Governor Bob Riley announced the location of Selzer Automotive, LP in Auburn Technology Park West. Later this summer, City officials will break ground on the building for the first tenant in the new park.

Commercial development continues to be strong in Auburn. Numerous projects, including banks, restaurants, and other retail operations, have opened along the U.S. Highway 29/South College corridor, just off Interstate Highway 85. A \$40 million expansion of the Village Mall is now complete. Major retail anchor stores include Dillard's, JCPenney, Belk, and Sears. Streetscape tenants at Village Mall include Ann Taylor Loft, Chico's, Coldwater Creek, Jos. A Bank, Lane Bryant, and Talbots. Several other major national retailers are currently considering lease options. Infrastructure improvements were recently completed at Auburn's I-85, Exit 57 to make way for additional commercial development, including a new Sam's Club. Academy Sports + Outdoors is currently constructing an 85,000 square foot retail store adjacent to the new Sam's Club store. The Auburn Exchange Shopping Center, home to Sam's Club and a future Academy Sports + Outdoor location, now encompasses more than 220,000 square feet of shopping for residents. Auburn's South College Street has seen the addition of new restaurants and businesses, including Santa Fe Cattle Co.



Sam's Club Grand Opening in January 2008.

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; partnering with Habitat for Humanity; and administering numerous housing rehabilitation and other public service programs funded by federal Community Development Block Grants. The North Auburn Housing Development Corporation (NAHDC), a non-profit organization dedicated to affordable housing in Auburn, and the City of Auburn are currently in Phase II of the Northwest Village Subdivision. As Auburn's newest affordable housing subdivision, the Northwest Village Subdivision was created to give all Auburn residents the opportunity to purchase a home. Currently, four families reside in the subdivision. Construction of five additional homes will be underway by fall 2008.



Northwest Village Subdivision Open House

Financial activities in Auburn are anchored by thirteen different banks with eighteen locations (excluding ATMs). These financial institutions have combined assets of approximately \$758 million. The largest bank in the City is an independent bank and the State's four largest bank holding companies all have offices in Auburn. In addition, there are two federal credit unions and six nationally associated investment brokers providing financial services to Auburn's residents and businesses.

The physical boundaries of the City continue to expand with residential, commercial, and industrial growth. During FY07, the City's Planning Commission considered 30 applications for annexation and recommended 512.79 acres for annexation. All annexations are initiated by request

of the property owners. New subdivisions totaled 27 in FY07, incorporating 933 single-family residential lots in the City. The Planning Commission also considered several key zoning items, including Urban Core/College Edge Overlay District regulations as well as sign ordinance revisions.

In fiscal 2006, building permits were issued for 480 new single-family residences valued at \$111,572,248 million (↑17.7%), 135 of which had valuations in excess of \$250,000 each. Also permitted during fiscal 2006 were 31 multi-family buildings valued at \$43.4 million (↑ 87.6%) and 8 new commercial and industrial facilities valued at \$16.7 million (↑ 36%). In response to several years of significant growth, the City completed construction of three new fire stations in fiscal 1998 and another fire station was constructed in FY07.

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.

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.



Historic Nunn-Winston House at Kiesel Park

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 Schools 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'Keefe, 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 is 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.



Auburn Veterans Memorial Monument

- 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.

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 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!*



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



The City of Auburn
Biennial Budget for FY 2009 & FY 2010
City Manager's Budget Message

July 28, 2008
Honorable Mayor and Council Members
City of Auburn, Alabama

Dear Mayor and Members of Council:

I am pleased to present the City of Auburn's fifth Biennial Budget, covering Fiscal Years 2009 & 2010. While it appears the new biennium will begin in uncertain economic times nationally, with rising energy costs chief among the factors clouding economic forecasts, the City remains in strong financial condition.

We do not take this strength for granted. The proposed Biennial Budget is designed to be a fiscally conservative, responsible and practical tool to maintain our financial strength so that we may continue to provide a high caliber of services to our residents while maintaining the excellent infrastructure and quality of life for which "the Loveliest Village" is known.

Citizen Survey

Since 1987, the Citizen Survey has been an invaluable tool in gauging the satisfaction of residents and identifying priorities and strategic goals for the development and implementation of the budget. It is a crucial measure of "how we're doing," a report card from the citizens as we look toward a new biennium.

The Citizen Survey Shows That...

- 95% of citizens are satisfied with Auburn as a place to live
- 94% of citizens are satisfied with Auburn as a place to raise children (20% above national average)
- 90% of citizens are satisfied with the quality of Auburn's school system
- 88% of citizens are satisfied with Auburn's overall quality of life
- 88% of citizens are satisfied with overall quality of public safety services (Police & Fire)
- 83% of citizens are satisfied with Auburn as a place to work
- 81% of citizens are satisfied with City parks facilities and programs
- Auburn is in the top 25% of all U.S. cities surveyed in perception of value received for tax dollars
- There are significant increases in citizen satisfaction with:
 - Effectiveness of City communication with the public
 - Satisfaction with the overall appearance of the City
 - Enforcement of neighborhood speed limits
 - Maintenance of City Streets
 - Customer service satisfaction (26 points higher than the national average)
 - Quality of storm water runoff and storm water management

Citizen Priorities Include:

- Management of traffic flow in the City
- Maintenance of City streets, buildings, and facilities
- Continued/Improved Enforcement of speed limits in neighborhoods

Accomplishments in the FY 2007 & 2008 Biennium

The Council continues a long tradition of identifying school funding as the top priority. This support has, in the FY 07/08 biennium, contributed to specific projects including the new Richland Elementary School, renovations to Auburn Junior High and facility improvements to all existing schools. More generally, the Council's commitment to the school system is a major contributing factor in Auburn's reputation for educational excellence. The City of Auburn's contribution to Auburn's students is expected to reach \$24,621,166 in total local support for the FY 2007 & 2008 biennium, including \$13,591,046 from the General Fund.

The quality of the Auburn school system has been a driving factor in Auburn's population increase as the entire region grows around us. In response, the Council has continued to support projects that maintain and improve our infrastructure in the face of substantial growth. When the current biennium ends, the City will have invested over \$4.6 million in resurfacing and restriping Auburn's streets, as well as street reconstruction projects. There are a number of priorities that relate to our road infrastructure needs. These include downtown parking, for which the Council approved the purchase of the old Colonial Bank drive-thru property, as well as the purchase of the Auburn Bank drive-thru and the purchase of other downtown parcels to be used for a new parking facility. Also related is the priority to account for pedestrian and bicycle traffic in our infrastructure plan. This biennium will close with approximately 62 miles of sidewalks and 32 miles of bike or multi-use paths available to Auburn citizens.

In addition to maintaining and improving our road network, other crucial infrastructure work has been underway in the FY 2007 & 2008 Biennium. Drainage projects and stream maintenance have been proactively addressed to reduce potential public and private property damages related to storm water and flooding hazards. Our utility services, including Environmental Services and Water Resource Management, have continued to respond well to increased demand and have maintained high levels of customer satisfaction. Almost \$4 million in sewer projects were completed in FY 2007, including improvements to the Northside Water Pollution Control Facility (WPCF), S-5 Force Main, North Donahue Regional Sewer and numerous outfall projects. The Council recently awarded a contract for the Saugahatchee Sewer Interceptor project. The City's Watershed Division continues to develop into one of the premier watershed management programs in the state.

To have the resources available to maintain infrastructure and services, the Council has chosen to pursue a dynamic and diversified commercial tax base. In response, the Economic Development Department has aggressively pursued commercial projects. Sam's Club and Academy Sports + Outdoors spurred a revitalization of the Bent Creek interchange as a commercial corridor that is already beginning to attract other national retailers and restaurants while improving the markets for existing local businesses by bringing regional shoppers into the area.

The Council has similarly identified Industrial Development as a high priority. During this biennium a number of new industries committed to locating their facilities in Auburn, with major expansions occurring in some existing Auburn industries. It is estimated that these industries represent \$181 million in capital investment in the community with 941 jobs created during the biennium. Construction is currently underway on Auburn Technology Park West to enable our continued success in this area. The first groundbreaking occurs Tuesday, July 29, 2008.

To maintain our competitiveness in recruiting and retaining industry, the City must have available a highly trained workforce. The Auburn Training Connection continues to address the City's workforce development needs and is setting the pace for similar ventures across the region. The Economic Development Department's

Auburn Center for Developing Industries compliments the efforts of the Auburn Training Connection by providing assistance to new enterprises trying to get a successful start in the Auburn community.

The Council's support of the Community Development Division of the Economic Development Department allows for other types of development to more directly assist Auburn citizens. As an entitlement community, Auburn is privileged to have access to federal funding in the form of Community Development Block Grants (CDBG). Efforts in this biennium have included completing the infrastructure for the new Northwest Village Subdivision. Thus far, four homes have been constructed and sold to qualified applicants through the Affordable Housing Program (AHP). Currently, three applicants have received mortgage approval for the next round of available homes. The Economic Development Department received the Alabama League of Municipalities' 2008 Municipal Achievement Award for the Northwest Village Subdivision project.

Additional Community Development projects in this biennium included the use of Revolving Loan Funds (RLF) to assist with site preparation for a community market on Martin Luther King Drive. Using CDBG and RLF funds, Community Development staff completed 14 projects, with 192 citizens utilizing our Utility, Rental and Mortgage Assistance Program and 16 homes improved.

Other quality of life efforts have included major successes in leisure facilities provided to Auburn taxpayers. Included in the 2006 5-Mill referendum was a 10,000 square foot addition to the Auburn Public Library, which was completed earlier this summer. The additional space houses a growing collection of reading and educational materials for juveniles while allowing for the expansion of the library's heavily utilized electronic services area.

Town Creek Park saw the installation of a new pavilion, surrounding amenities and walking trails, and has come to be enjoyed by many residents. The Parks & Recreation Department's inventory of world-class athletic facilities are heavily utilized. In this biennium, the City of Auburn cooperated with Auburn University on construction of the new Yarbrough Tennis Center, which has already hosted the 2008 Women's SEC Tournament, a USTA Southern Training Camp and the USTA Junior Tennis State Championship. The Softball Complex hosted numerous high caliber national and regional tournaments. Not only do such facilities and events create leisure and entertainment opportunities for our citizens, but they also bring in significant sales and lodging tax revenues.

The Council's commitment to the various forms of community development and services was matched by a commitment to the protective services of our Public Safety Department. The City was able to purchase over \$2.4 million in capital equipment in this biennium without the issuance of debt. This included twenty new police vehicles, several unmarked police and detective vehicles, and a new 95 foot Aerial Platform Ladder Fire Truck.

Fire protection was enhanced this biennium via the first phase of renovations to Fire Station #1, construction of a live-burn training facility and the opening of Fire Station #5. The Police Division was able to increase efficiency and maintain a greater community presence because of the Police Mobile Data System, which was partially funded by a federal grant. A new communications tower was built, funded entirely through lease agreements, replacing an aging 1976 tower and enhancing our police and fire communications capabilities.

Continued provision of all City services requires a clear understanding of where we're going. The recently completed Auburn Interactive Growth Model concludes more than two years of work giving us a dynamic tool to help us predict the impact of population, zoning, annexation and other changes to the Auburn landscape.

The Council's support of Auburn's professional staff has also been an important factor in our success. The Council's approval of a cost of living adjustment in both years of the biennium and the Council's support for

tuition reimbursement and similar benefits have helped to retain and improve an already excellent City staff that is committed to serve Auburn's taxpayers.

On-Going Projects - The City has many projects and initiatives currently underway that will be completed by the end of FY 2008 or carried over into the new biennium. They include the following:

- **Auburn Technology Park Interchange (Cox Road/Beehive Road Interchange Project)**
- **Public Safety Mobile Data System Project**
- **New Street Signage**
- **Auburn Technology Park West**
- **Sewer System Improvements**
- **Comprehensive Land Use Plan**
- **Sustainability Initiatives**

Council Priorities

The budget document, and the budget ordinance to which it leads, is key among the guiding documents determining the daily priorities of City staff. The final budget approved by the Council is based upon the combined priorities of the Council members, with the comments you include on your priority ratings sheets especially helpful in giving us an understanding of the issues and projects you consider most pressing. For the next biennium, the Council has placed the top needs of the community in the following order:

- 1. School funding**
- 2. Commercial development**
- 3. Industrial development**
- 4. Downtown parking**
- 5. Downtown redevelopment plan**
- 6. Intersection/street segment improvements**
- 7. Street maintenance**
- 8. Pay raises for City employees**
- 9. Traffic signal improvements**
- 10. Additional employees**

The Council's top priorities boil down to education, economic development, the downtown area, transportation infrastructure and employees. By setting these priorities, you help us target limited resources to address the most important needs of the community. The consistency of the Council's priorities over time indicates a general consensus on the direction in which the City should go, which helps as we enter a new biennium in which external factors could play an increasing role. Beyond the future economic uncertainty, the growth of the region presents challenges for this and future Councils. Growth in Lee County and along the I-85 corridor from Montgomery to Atlanta cannot be swayed by our policies. The synergy of regional successes (notably the location of automotive manufacturing industries) will continue to bring growth to Auburn, especially given our quality of life and educational system. The Auburn/Opelika MSA will continue to attract new industry and national retailers whether or not those businesses locate within Auburn's tax base.

The challenge for Auburn is how best to plan for and manage growth so that the Council's priorities, and those of our citizens, can continue to be met. The Council's choice to focus on economic development as a high priority is important. We must remain a competitive destination in the region for commercial and industrial

projects in order to maintain a revenue stream that allows us to continue adequate funding for excellence in education, infrastructure and services. If we cease to be competitive, we will not stop growing. Instead, we will allow ourselves to become a bedroom community for the region. In that scenario, the quality of life that we enjoy is in far more danger of becoming diluted than if we manage growth from a position of economic strength.

Historically, Auburn has been effective in using limited resources wisely to maintain and improve services and infrastructure. The City must closely manage its resources so that priority items are addressed in addition to continuing to provide essential, but routine, services at the highest possible level.

School Funding - In 1981, the City Council adopted an Ordinance that guaranteed the City Schools the equivalent of fifteen mills of property taxes from the City’s General Fund. In 2003, this was adjusted to a twenty-mill equivalent. With the growth of the property tax base and the change to annual property appraisals, the City was put in a position where the appropriation to the Schools was increasing at a faster rate than revenue growth. With the support of the School Superintendent, the Council changed the appropriation formula from property tax equivalent to a percentage of General Fund revenues. Tying school funding to our overall revenue growth provides a sustainable formula that will prevent future City Councils from having to make a choice between funding schools and funding other vital City services.

The Council’s increasing commitment to School funding can be seen in the following historical data:

<u>Fiscal Year</u>	<u>General Fund Appropriation</u>	<u>General Fund Supplement</u>	<u>Total</u>
1995	\$ 2,036,976	\$ 157,924	\$ 2,194,900
1996	2,273,325		2,273,325
1997	2,504,616		2,504,616
1998	2,699,250		2,699,250
1999	2,822,247		2,822,247
2000	2,977,260	325,000	3,302,260
2001	3,307,014	825,000	4,132,014
2002	3,918,522	143,403	4,061,925
2003	* 4,110,444		4,110,444
2004	5,852,620		5,852,620
2005	5,939,173		5,939,173
2006	^ 6,795,523		6,795,523
2007	6,795,523		6,795,523
2008	** 6,795,523		6,795,523
2009	** 6,988,003		6,988,003
2010	** 6,879,426		6,879,426

* Change from 15 to 20-mill equivalent

^ Change from 20-mill equivalent to percentage of General Fund revenues

** Budgeted

Revenue from the two School property tax funds managed by the City is projected to increase by \$1,231,000 in FY 2009 and by \$460,000 in FY 2010. Direct City funding to the Schools from property tax funds will exceed \$12.5 million during the upcoming biennium, in addition to a planned \$8.5 million debt issuance.

Commercial & Industrial Development – The Council rated commercial and industrial development as the second and third highest priorities, respectively, this year. This ranking is unchanged from the consensus priorities of the FY 2007 and 2008 biennial budget. Sales tax is the City's single largest source of revenue, providing approximately forty percent of General Fund resources. Another thirty-five percent of General Fund revenue is obtained from business licenses, occupational license fees, and property taxes. Because of the difficulty of raising revenue through property tax increases under Alabama laws, the City will continue to derive the majority of its revenue from business-based taxes.

Downtown Parking – The Council has elevated downtown parking in priority in the recent ranking. The Parking Study commissioned in 2005 identified a number of locations for potential parking facilities, as well as recommendations for changes to the parking rate structure. The phase-in of leased parking rate increases has begun and will continue into FY 2009. Staff has engaged the services of an engineering firm and parking consultant and has selected the site of the existing parking deck and surrounding parcels as the preferred location for a new facility. The required parcels have been assembled and staff has begun the programming phase, which will involve preliminary design and analysis of capacity needs and financing alternatives. Current plans call for the formation of a Parking Authority and funding appears on the proposed Capital Improvements Plan (CIP). I will continue to update Council on progress in this very important area of service.

Downtown Redevelopment Plan - The Citizen Survey results, staff analysis and consultant reports have identified a number of issues relating to the downtown area. A comprehensive plan would address redevelopment in downtown Auburn, including streetscaping, parking, pedestrian access, traffic flow, urban design, land use and infill development and redevelopment of vacant and underutilized property in order to maintain downtown Auburn as a vibrant and attractive centerpiece of the community. At this point, this initiative is in conceptual stages.

Transportation Infrastructure Investments - Street maintenance, street and intersection improvements, and traffic signal installation continue as high priorities for the City. The Council's past commitment to this important part of the City's infrastructure is reflected in the summary of the accomplishments of the past two years.

Street Maintenance - The proposed budget and CIP include \$3.5 million for the FY 09 & FY10 biennium for routine road resurfacing and restriping. This funding is consistent with the range selected on the Council priority rankings, as well as the capacity of the Public Works staff to manage the projects with minimal disruption to local traffic. This City's strong commitment to street maintenance during the past decade has made a noticeable improvement in the condition of the streets in Auburn. The City must maintain an annual commitment to resurfacing to keep streets in excellent condition.

Intersection & Street Improvements – Improving intersections and constructing new street segments to handle traffic movement more efficiently has led to improved traffic flow through and around the City over the past decade. This proposed budget provides for significant improvements in the street network. We have included almost \$1 million in intersection projects for the biennium. The project to realign Bragg Avenue and Highway 14 is expected to begin in early FY 2009. This project will move the intersection away from the railroad tracks, thereby improving safety at this busy crossing. Of great significance is the planned improvement to the intersection of Magnolia Avenue and Donahue Drive, one of the most consistently congested intersections in Auburn. This project includes the resurfacing of Magnolia from College to Donahue and the installation of raised pedestrian crossings at several locations along Magnolia. In addition, the extension of Samford Avenue to East Glenn Avenue, which is part of the Master Street Plan, is expected to go to bid in August of this year. The Twin

City Court (Bent Creek) extension is also slated for completion in FY 2009, improving access to Robert G. Pitts Airport and enhancing the overall street network in and around the Bent Creek interchange.

Traffic Signal Improvements - Traffic light installation is addressed in this proposed budget. In FY09, traffic lights will be installed at South College at Shell Toomer and West Samford at Shug Jordan, pending ALDOT approval. The installation of a traffic signal at Woodfield and South College is included in this budget. The CIP includes signals at the intersection of Timberwood and South College, Dekalb Street and Opelika Road, Glenn Avenue and Airport Road and North College and Shelton Mill. When the Samford Avenue road extension is completed, traffic signals on East University Drive and Glenn Avenue will be installed. Of the \$700,000 budgeted during the biennium for traffic signals, over \$410,000 is expected to be contributed by developers.

Employee Pay and Benefits - In every department, we have well-educated and well-trained employees that are highly dedicated to the City of Auburn and its citizens. The high regard that citizens have for our employees is reflected in the positive ratings given them by the Annual Citizen Survey. Over 79% of respondents were satisfied with the customer service offered by our personnel. The City has such an outstanding workforce as a result of current and past City Councils understanding the necessity of investing in our most important asset, our employees. The Council has made a commitment that employees should be compensated well, should have opportunities through training and development for personal and professional growth, and should have excellent benefits. The City's reputation as a quality employer is reflected in the statistics on longevity. Over 30% of the City's regular workforce has been with the City for ten years or longer.

This year's budget is again pro-employee with money invested in pay raises, training and education, and benefits. The proposed budget includes a three percent cost-of-living adjustment (COLA) for regular employees in FY 2009 as well as money necessary to fund the merit raises granted to employees based on their performance. The FY 2009 COLA bears special importance since the employee's and City's contribution toward health insurance will increase in both fiscal years.

For the first time in five years, the City will conduct a wage and classification study in FY 2009. This study is an important tool to compare our wages and job classifications with similar jobs in the market to help ensure that the City maintains its status as a competitive employer. If the results are implemented, the study can result in higher pay for positions that are determined to be underpaid relative to the market. The results of this study will be evaluated in conjunction with a potential COLA in FY 2010 and a recommendation will come at the Mid-Biennium Review.

Additional Employees - At this time, I am recommending the addition of only a minimal number of essential new positions. I recommend the addition of two Patrol Officers to our Police division in each fiscal year. These additions, in concert with recent success in filling a number of vacancies in the Police Division, and the resulting efficiency gains we expect from the Public Safety Mobile Data System initiative, will help us to meet the City's police needs during this biennium. Employees hired into these positions will primarily be tasked with traffic enforcement activities. I also recommend the addition of a Risk Management Analyst to the Human Resources Department. The Human Resources department has not added any positions since FY 2001, while the City's workforce has increased by 25% over the same period.

Additional Issues and Initiatives for the Biennium

Fuel and Energy Costs – Rising energy costs are placing an increasing strain on the City's resources. Wholesale fuel costs have increased almost 40% per gallon. Short-term conservation efforts will help ease this burden to a limited extent. Real changes, however, will be necessary to operate in a fiscally sustainable manner. During the

next biennium, we will focus on more efficient route planning, changes to our vehicle procurement practices and development of a well-defined capital replacement and acquisition program with emphasis on selecting the most efficient vehicles and equipment for the job. Our continued effort to transition facilities to energy-efficient fixtures, demand-control lighting and adaptive climate control systems will contribute to lower energy costs.

Sewer System – Being mindful of the current crisis in Jefferson County regarding sewer debt, it is critical that the City face the sewer infrastructure needs of the present and future with an open mind and realistic cynicism. For years, the City's sewer rates have been relatively low, and in some cases artificially low. Increasingly stringent state and federal environmental standards and rising costs of fuel and infrastructure materials are driving up the cost of providing these services; the current rate structure is not sustainable. A re-evaluation of the long-range sewer capital infrastructure plan, as well as the rate study now underway, will help Council and management in making the best decision in both managing and financing the City's optimal wastewater disposal strategy.

Solid Waste & Recycling Services - Beginning in FY 2009, Solid Waste & Recycling operations will be housed in an independent enterprise fund. This will remove the costs of those operations from the General Fund. Instead, these divisions will operate like a business and be dependent on their own revenue streams. The City of Auburn has developed a recycling program that is unparalleled in the State. As the program has matured, revenues received in the form of fees and charges have slowly approached a break-even point. Recently, wholesale commodity prices for recycled materials have reached a point where the Solid Waste and Recycling Divisions are self-supporting. By moving these operations into an independent fund, we will be better able to evaluate costs and long-term needs and compare these factors with long-term revenue projections. We believe this to be an important step to ensure the continued quality, reliability and improvement of our solid waste and recycling services.

Utility and Asset GPS Mapping Project – This month, Council approved a contract with one of the leading geospatial engineering firms in the country to perform an assessment of work toward completing the identification of the City's stormwater, sewer and water infrastructure. In the next five years, we have included in the CIP the necessary funds to conduct this broad survey. A highly advanced and extremely precise geographic information system is essential in realizing substantial gains in employee productivity and efficiency.

Intergovernmental Relationships – It is crucial to continue to build upon our good working relationships with our neighboring public sector entities including Auburn University, Lee County, Opelika and State of Alabama entities such as ALDOT. A shining example of what results when public sector entities work together is The Yarbrough Tennis Center. Through close collaboration, the City and the University realized a world class Tennis facility. Potential collaboration with Lee County on the Donahue Bridge will protect citizens of both the City and County while cost-sharing will ease the financial burden. We are also grateful to ALDOT for allowing us to participate in the timely installation of the traffic signal at Richland Road and Shug Jordan Parkway. I look forward to future cooperative efforts that benefit the citizens of the region.

Auburn-Opelika Airport Terminal – In the FY 2005 & 2006 Mid-Biennium Budget, the City Council committed to pay up to 33% of the architect and construction management fee for a new airport terminal, as well as up to 33% of the construction costs. We anticipate that this airport expansion will take place during the FY 2009 & 2010 Biennium.

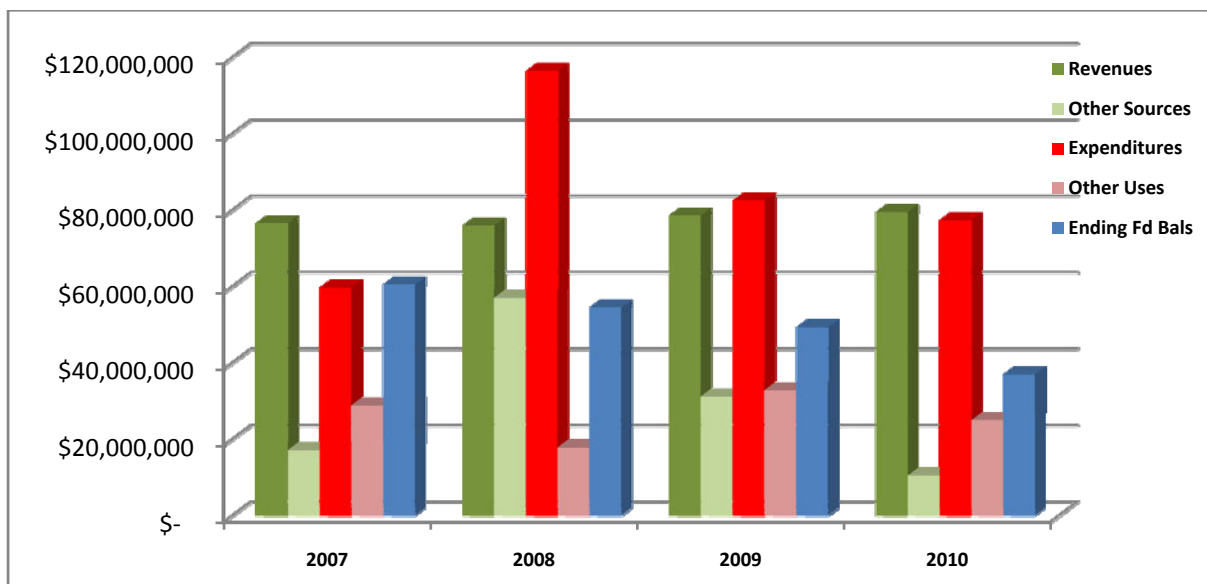
Financial Overview

Heading into the next fiscal year, I am confident in our fiscal position even in uncertain times. While media reports focus on municipalities facing budget cuts, and the debate over the State’s General Fund and Education Trust Fund budget has many citizens concerned, the City of Auburn stands poised to weather the storm while providing the same level of service to which citizens are accustomed.

Two key targets of the proposed budget are a commitment to limit personnel expenses to 50% of budget expenditures and a commitment to maintain an ending fund balance of 25% or higher. In limiting personnel expenses, we maintain the flexibility to continue to consider COLA and merit increases for a high quality workforce even as other cities consider layoffs. Having a strong fund balance, as well as a detailed plan for how and when to drawdown that fund balance, is one of the main reasons the City is able absorb an economic slowdown without impacting our level of service.

This budget maintains a cautious outlook by projecting revenues more conservatively than usual and only allowing General Fund capital outlay where necessary to maintain our high standards of service provision. The majority of capital assets are budgeted conditionally, contingent upon the performance of mainline General Fund revenues. A majority of street maintenance expenditures have been shifted to the Special Five Mill Tax Fund for this biennium. These strategies allows City departments to maintain high service levels while leaving a significant financial cushion should the current economic downturn continue in the long term. As the fiscal year progresses, conditional purchases will be reviewed in light of revenue trends, and may be authorized upon sufficient positive growth.

Decreases in fund balances have been budgeted, to bring these balances in line with the City’s goal of maintaining 20-25% of expenditures in fund balances. In recent years, actual revenues have exceeded budget and actual expenditures have been less than budgeted, resulting in unplanned increases in fund balance. To remain consistent with the City’s policies, decreases in fund balances are planned for each year of the biennium, both for all funds in total and for the General Fund. The trend in total funds’ revenue and expenditure/expense totals are shown below.



Revenues - Excluding debt proceeds and transfers and adjusting for the effect of moving Solid Waste and Recycling revenues to the newly created enterprise fund, the biennial budget includes an increase in projected total revenues to the General Fund of \$1,174,015 (2.35%) for FY 2009 over the FY08 Mid-Biennium projection and a decrease of \$78,412 (-.15%) for FY 2010. The increase in General Fund revenues, as shown in the table following this paragraph, is driven largely by a projected increase in property taxes, and modest growth anticipated in occupational license fees and business license fees. Sales taxes are estimated to be relatively flat, with a small increase of .05% in FY 2009 and by 1.2% in FY 2010; property taxes should increase by 20.6% (over the FY 2008 budget) in FY 2009 and 4.2% in FY 2010; occupation license fees should increase by 4.1% in FY 2009 and by 3.0% in FY 2010; and business license fee revenues by 3.0% in FY 2009 and 2.7% in FY 2010. The proposed budget does not recommend raising taxes to increase revenues.

	FY08	FY09			FY10		
	Budget*	Projected	Increase	As a %	Projected	Increase	As a %
Sales Tax	\$ 21,565,000	\$ 21,575,000	\$ 10,000	0.05%	\$ 21,830,000	\$ 255,000	1.2%
Occ. Lic. Fee	7,679,200	7,997,500	318,300	4.1%	8,237,000	239,500	3.0%
Business License^	7,286,800	7,504,300	217,500	3.0%	7,709,300	205,000	2.7%
Property Tax	2,670,000	3,220,000	550,000	20.6%	3,355,000	135,000	4.2%

* As amended at mid-biennium

^ Includes franchise fees, residential and commercial rental fees, and construction license fees

General Fund Expenditures - The departmental budgets are projected to increase by 8.9% in FY 2009 and increase by 1.4% in FY 2010, when adjusted to eliminate the effect of moving the Solid Waste and Recycling Divisions to an enterprise fund. The adjusted increase of \$2,834,040 is due largely to the granting of a cost of living increase (COLA), additional employees as discussed earlier, employee merit plan increases, an increase in the City’s contribution to health insurance and the movement of a number of contractual and agency support services from non-departmental accounts to departmental accounts. These movements included \$378,380 for the City’s portion of the Lee County Jail Expansion project and \$289,476 for East Alabama Medical Center Ambulance Service, which were both moved to the Public Safety departmental budget. When adjusting for this effect, contractual services are roughly level and the remaining increase is due almost wholly to increases in electricity budgets to cover rising energy costs. Departmental spending on commodities increased 11.6% overall, owing entirely to fuel cost increases of 25% each year and a modest amount of replacement equipment for the Fire Division. The Police Division’s Drug Abuse Resistance Education (DARE) project budget is funded completely in both years. An increase in departmental agency support is due to the movement of several smaller appropriations from non-departmental budgets to the appropriate department.

As discussed earlier, proposed capital outlay is recommended to be largely conditional and will be reevaluated as revenue figures become available at mid-year. I believe that it is not fiscally sound strategy to finance most capital equipment, as the period of financing typically exceeds the lifespan of the item. Exceptions obviously exist for some large heavy equipment, but our plan moving into the future is to pay as we go for most vehicles and capital equipment acquisitions. General Fund departmental capital outlay includes funding for six Police patrol units (both expansion and replacement,) a new dump truck for Environmental Services, and a replacement pickup truck for our Fire Division. Solid Waste Fund capital outlay includes \$278,120 for a new packer truck and debris hauler. The Sewer Fund capital outlay provides for two new trucks, a backhoe and replacement sewer camera system. Altogether, capital vehicle and equipment replacements and expansions total \$422,810 for the biennium.

General Fund - Comparative Expenditures by Category

	FY08 Mid-Bi Budget*	Proposed Budget - FY09				Proposed Budget - FY10			
		Budgeted	Increase/(Decrease)		Budgeted	Increase/(Decrease)			
			Amount	As a %		Amount	As a %		
Departments									
Personal Services	\$ 25,091,660	\$ 26,620,049	\$ 1,528,389	6.1%	\$ 27,072,897	\$ 452,848	1.7%		
Contractual Services	3,877,491	4,837,616	960,125	24.8%	4,800,053	(37,563)	-0.8%		
Commodities	2,663,415	2,972,697	309,282	11.6%	3,084,046	111,349	3.7%		
Capital Outlay	168,000	131,500	(36,500)	-21.7%	79,500	(52,000)	-39.5%		
Projects	-	15,000	15,000		15,000	-	0.0%		
Agency Support	85,623	143,367	57,744	67.4%	143,367	-	-		
Total Departmental	31,886,189	34,720,229	2,834,040	8.9%	35,194,863	474,634	1.4%		
Non-Departmental									
General Operations	1,175,256	1,195,200	19,944	1.7%	1,248,783	53,583	4.5%		
Project Operations	1,961,000	3,720,000	1,759,000	89.7%	75,000	(3,645,000)	-98.0%		
Agency Funding	1,418,681	1,253,139	(165,542)	-11.7%	840,639	(412,500)	-32.9%		
Transfers**	9,235,523	9,513,003	277,480	3.0%	9,464,426	(48,577)	-0.5%		
Debt Service^	5,782,515	6,412,728	630,213	10.9%	6,303,106	(109,622)	-1.7%		
Total Non-Departmental	19,572,975	22,094,070	2,521,095	12.9%	17,931,954	(4,162,116)	-18.8%		
General Fund Totals	\$ 51,459,164	\$ 56,814,299	\$ 5,355,135	10.4%	\$ 53,126,817	\$ (3,687,482)	-6.5%		

*Mid-Bi budget has been adjusted to control for the effect of moving the Solid Waste and Recycling Divisions to an enterprise fund to aid in comparing expenditures.
 ^ Debt service adjusted to eliminate the effect of principal refinancing
 ** Transfers includes Board of Education support.

The non-departmental budgets will increase 12.9% overall in FY 2009, then decrease by 6.5% in FY 2010. This is due to an increase in debt service, as temporary lines of credit used to finance the Sam’s Club and Academy site work and infrastructure were converted to permanent debt. General Operations, which houses the electrical utility accounts for our street lighting, traffic signals and non-departmental facilities, increased only 1.7% in FY 2009, then 4.5% in FY 2010, as several line items were tightened to offset the rising electricity costs. Agency funding experiences a net decrease of 11.7% in FY 2009 due to movement of contractual services as discussed above, and decreases another 32.9% in FY 2010, as the funding for the Robert G. Pitts Airport Terminal Project drops to providing debt service only.

I have reduced the amount of projects in the CIP funded by General Fund Resources in an effort to alleviate short-term pressure on the General Fund due to the slumping economy. Public Works Project Operations will increase by \$1,759,000, which accounts for the grant-funded Twin City Court/Bent Creek extension (\$900,000) and the extension of Samford Avenue (\$2,500,000,) which will be funded by a budgeted debt issue. Otherwise, the funding of the Utility Asset GPS Mapping project, carryover of the FY 2008 Restriping Project and the wrap-up of the FEMA Flood Map update are the only General Fund capital projects in the next biennium.

An important decision to pull back from using the General Fund to fund capital projects in the near term was made after evaluating the capacity of the City’s voter-approved 5-Mill Debt Service fund. An analysis of the fund balance indicated there is sufficient excess capacity in the 5-Mill fund to begin funding projects. The purpose of this fund is solely to provide debt service on voter-approved capital projects that provide a long term benefit to the City; examples of past projects include Town Creek Park, the Soccer Complex, the Yarbrough Tennis Center and the Library expansion. As revenues to this fund are provided through an existing property tax, it is a very stable resource. A long-term projection for this fund indicates sufficient revenues to provide debt service on an \$8.0 million bond issue in FY 2009, another \$6.0 million in FY 2011, then a FY 2013 issue of \$5.0 million. These

are very conservative estimates, and assume minimal growth in property tax revenues. Beyond the current CIP period (2009-2014,) the 5-Mill fund will provide sufficient revenues to allow sizeable 5-Mill projects to be considered every third year into perpetuity as bonds retire on a fairly regular schedule. Given the high priority of transportation infrastructure in the Council priorities, as well as the overwhelming sentiment of residents in favor of these types of projects as shown by the 2008 Citizen Survey, the first round of 5-Mill projects in the CIP is anticipated to include a number of major transportation endeavors. Several bridge replacements, over \$3.5 million in street resurfacing, long-planned improvements to the intersection of Magnolia and Donahue, as well as the first phase of the renovations to the Frank Brown Recreation Center are planned for the next biennium.

Capital Improvements Plan (CIP) - The Capital Improvement Plan can be seen in greater detail in the Capital Budgets section of this document. During the FY 2009-2014 period, over \$130,547,779 in projects are planned. The CIP has been revised to more accurately reflect Council priorities and the priorities of residents as expressed in the Citizen Survey. When asked to place priorities on a number of projects and categories, residents selected the expansion of Police protection and facilities as the highest priority. In addition to the new police officer positions, filling of numerous vacancies due to expanded recruiting efforts, replacement and expansion of a number of patrol vehicles and implementation of the Mobile Data System project, staff will be moving forward with evaluating the space needs of the Public Safety Department. Management has tentatively identified the preferred route as moving all development services functions into a new facility, and allowing the Public Safety Department to fully occupy the Douglas J. Watson Municipal Complex in the City’s center.

Road resurfacing and reconstruction were identified by residents as their second highest priority, and Council priorities reflect these needs as well. To this end, we have identified a number of projects and will fund \$6,432,820 in road resurfacing and reconstruction, intersection improvements and road extensions during FY 2009 and FY 2010. Additionally, there are plans for over \$28 million in bridge replacements and improvements, including the ongoing Cox Road/Beehive I-85 Interchange, Moores Mill Bridge Replacement, as well as replacements of bridges at Wire Road at Choctafaula Creek and North Donahue Drive. Traffic signals with an estimated cost of \$700,000 will be installed, primarily funded through development agreements as a result of the City’s Development Review Process. Please refer to the Capital Budgets section of this document for more detail and a comprehensive listing of planned projects.

Capital Improvements Program by Category

	<u>FY 2009</u>	<u>FY 2010</u>
Leisure Facilities	\$ 696,521	\$ 900,000
Bikeways/Greenways	65,000	300,000
Sidewalks/Pedestrian Improvements	351,507	118,500
Road Resurfacing/Reconstruction	2,116,000	1,750,000
Traffic Signal Installation	195,000	505,000
Intersection Improvements	916,820	-
Future Roads	3,400,000	-
Bridge Improvements/Replacements	23,563,000	4,725,000
Drainage	248,010	203,700
City Buildings	750,000	10,125,000
Other	1,298,500	225,000
Public Safety	485,000	767,000
Sewer	9,895,000	7,400,000
Total CIP Spending	<u>\$ 43,980,358</u>	<u>\$ 27,019,200</u>
Two Year CIP Total	<u>\$ 70,999,558</u>	

In addition to the process described above for evaluating 5-Mill capacity, I selected a target General Fund debt capacity ratio to total expenditures of 10% to determine available capacity. As such, the capacity of the General Fund to absorb additional debt service is limited until FY 2012 when several warrants reach maturity, based on current projections. Further, a reasonable projection on available conditional projects, contingent upon sufficient revenues, and possible grant funding is used to determine potential funding for some of the projects listed in the current CIP. The projects in FY 2011 and later are all subject to change, given future Council and citizen preferences and available resources; but the CIP does address our community's needs as expressed through the priorities of the City Council, the Citizen Survey, various City Boards and Commissions, several guiding documents and the Auburn 2020 long-term plan.

Conclusion

While we have developed this budget with caution, we continue to be in a good position to maintain excellence in service provision and infrastructure investments. A careful consideration of our various debt capacities, capital needs and available resources justifies my confidence that the City is taking the correct course in the current economic climate. The biennial budget process affords the City the ability not only to develop a longer term spending plan, but also flexibility to operate conservatively in the short term and adapt as conditions adjust. The General Fund's strong balance allows the City to continue to deliver high-quality services at a time when other municipalities are struggling.

The proposed budget document includes updates to the Auburn 2020 goals, FY 2007 year-end goal updates, FY 2008 3rd quarter goal updates, mission statements and annual goals for each department; revenue projections and proposed expenditures for the General Fund, the Solid Waste Fund, the Sewer Fund, and all other budgeted funds of the City, including analyses by category and function; overviews of revenue and debt; data on the number of authorized personnel; and the Capital Improvements Plan. Please feel free to contact me should you have any questions or concerns after reviewing this wealth of information.

I want to express my appreciation to the department heads for their excellent work on the budget this year, their willingness to work together in the best interest of the City, and their desire to be fiscally responsible. I especially appreciate the hard work of Finance Director Andrea Jackson and her staff and Human Resources Director Steve Reeves and his staff, as well as the efforts of Budget Analyst Mike Edwards. I hope that after reviewing this proposed budget, the Council will remain confident in the financial strength of the City and our ability to navigate successfully through an uncertain economy while continuing to plan for the bright future of the community we love.

Sincerely,



Charles M. Duggan, Jr.



City of Auburn

CITY OF AUBURN

City Council's Key Decisions

FY 2009 & FY 2010 Biennial Budget

1. Should the following regular, full-time positions be added in the General Fund?

- a. Public Safety – Police Division
Two (2) Patrol Officers (\$95,811) in FY 2009

Yes X No

- b. Public Safety – Police Division
Two (2) Patrol Officers (\$95,811) in FY 2010

Yes X No

- c. Human Resources
Risk Management Analyst (\$45,817)

Yes X No

2. Should regular City employees receive a three percent (3%) cost of living adjustment (COLA) in FY 2009 (\$482,058)? FY 2010 will be addressed at Mid-Biennium.

Yes X No

3. Should the following equipment be purchased?

- a. Marked Patrol Units (3) – Public Safety
(4 Replacements, 2 Expansion \$75,750 FY09, \$79,500 FY10)

Yes X No

- b. Midsize Extended Cab Pickup Truck – Public Safety
(Replacement; \$15,750 FY09)

Yes X No

- c. Dump Truck – Environmental Services
(Replacement; \$40,000 FY09)

Yes X No

- d. Backhoe - Sewer Maintenance
(Replacement; \$82,000 FY09)

Yes X No

- e. 4WD ¾ Ton Pickup Truck – Sewer Maintenance
(Replacements; \$30,000 FY09, \$30,000 FY10)

Yes X No

- f. Debris Tow Truck – Environmental Services
(Replacement; \$80,000 FY09)

Yes X No

CITY OF AUBURN

City Council's Key Decisions

FY 2009 & FY 2010 Biennial Budget

- g. 28CY Side-load Packer Truck – Environmental Services
(\$198,120 FY09) Yes X No
- h. Sewer Camera System – Sewer Maintenance
(Replacement; \$42,000 FY10) Yes X No

4. 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 Council continue providing level funding for agencies receiving City support?

Yes X No

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. _____

Yes No X

c. If Opelika and Lee County both choose to increase their appropriations to the Lee-Russell Council of Governments, should the City match that additional contribution level? In FY 2008, the City appropriated \$93,750 for operations and \$10,000 for vehicle replacement. The request for the biennium includes an increase of \$14,700 in FY 2009 and \$20,125 in FY 2010 for operations; in FY 2009, an additional \$4,650 has been requested for public transit software.

Yes X No

5. Does the City Council adopt the Capital Improvements Plan (CIP) with the understanding that projects included in FY 2009 and FY 2010 are budgeted, but projects listed for FY 2011-2014 are subject to change, dependent upon 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

CITY OF AUBURN

City Council's Key Decisions

FY 2009 & FY 2010 Biennial Budget

Key Decisions ~ Budget Impact Summary					
Decision		FY 2009		FY 2010	
#	Funding Source	In Budget	Not in Budget	In Budget	Not in Budget
1	General Fund	\$ 141,627		\$ 246,598	
2	General Fund	482,058			
3	General Fund	131,500		79,500	
	Sewer Fund	112,000		72,000	
	Solid Waste Fund	278,120			
4a	General Fund	1,253,139		840,639	
4b	General Fund		-		-
4c	General Fund		19,350		20,125
5	CDBG	366,121		2,660	
	Sewer Fund	9,945,000		7,475,000	
	Capital Projects Funds	1,939,900		210,000	
	Parking Authority (proposed)	750,000		10,000,000	
	General Fund (conditional)	947,425		937,600	
	GO Debt Issue	2,500,000			
6	Proposed 5 Mil	4,084,320		3,845,000	
Total		\$ 18,846,890	\$ 19,350	\$ 19,863,997	\$ 20,125
Total Impact by Source					
	General Fund	2,008,324	19,350	1,166,737	20,125
	General Fund (conditional)	947,425		937,600	
	Sewer Fund	10,057,000		7,547,000	
	Solid Waste Fund	278,120		-	
	Capital Projects Funds	1,939,900		210,000	
	Parking Authority (proposed)	750,000		10,000,000	
	Proposed 5 Mil	4,084,320		3,845,000	
	GO Debt Issue	2,500,000		-	
	CDBG	366,121		2,660	
Total Impact		\$ 22,931,210	\$ 19,350	\$ 23,708,997	\$ 20,125



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Auburn
Alabama**

For the Biennium Beginning

October 1, 2006

A handwritten signature in black ink, likely of the GFOA President.

President

A handwritten signature in black ink, likely of the GFOA Executive Director.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation and recognition as an “Outstanding Policy Document” to the City of Auburn, Alabama for its biennial budget for the biennium beginning October 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one biennium only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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.

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.

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 2009 & FY 2010 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 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 department's 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.

General Fund (Fund 100 only)			
	Variance of Budget to Actual		Net Variance
	Favorable (Unfavorable)		Fund Balance
Fiscal Year	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

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 across the board percentage 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.

For a timeline listing of Auburn's budget process, please see the Biennial Budget Calendar that begins on the following page.

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

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March 2008						

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April 2008						
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August 2008						
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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

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

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October 2008						

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July 2009						
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August 2009						
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October 2008

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

November 2008

- 1 Development of comprehensive budget document continues
- 18 Budget in Brief published and posted to City's website
- 28 Council approves draft of Citizen Survey

December 2008

- 15 Comprehensive budget document finalized and submitted to GFOA
- 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

City of Auburn
Budget Calendar
Fiscal Years 2008 through 2010

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September 2009						

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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

January 2010						
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January 2010

- 18 Begin Conducting Citizen Survey

March 2010						
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March 2010

- 1 Begin another biennial cycle

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 2008 Citizen Survey was conducted during the early spring of 2008, in preparation for the FY09 & FY10 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 2008 survey indicates a 95% level of confidence with a precision of at least +/- 3.6%. In order to better understand how well services are being delivered by the City, the home addresses of the responses 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 2008 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.

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.

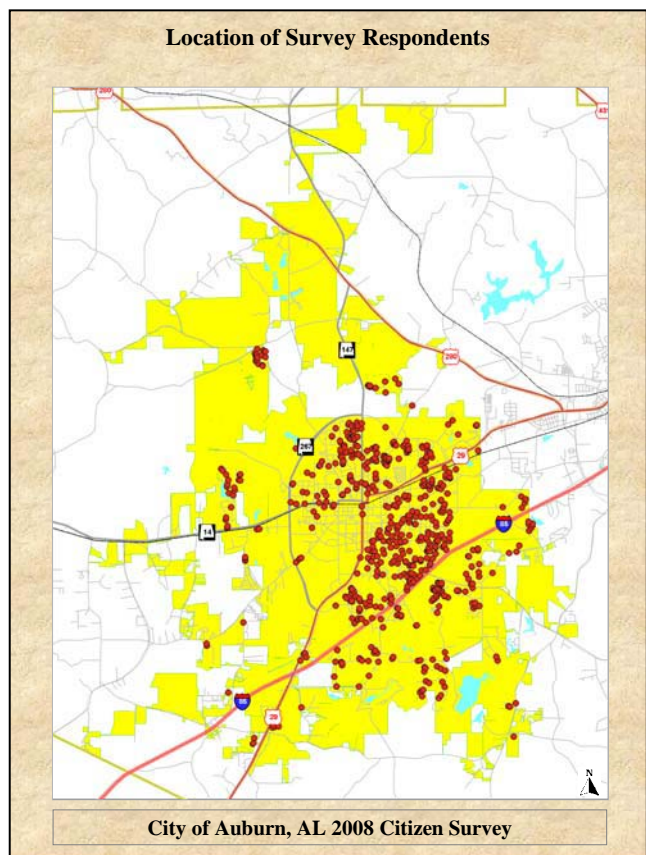
DirectionFinder® Survey

Executive Summary

Purpose and Methodology

ETC Institute administered the *DirectionFinder*® survey for the City of Auburn during 2008. 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 nearly 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, 422 completed the survey by phone and 343 returned it by mail for a total of 765 completed surveys (51% response rate). The results for the random sample of 765 households have a 95% level of confidence with a precision of at least +/- 3.6%. 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.



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 and trends 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/matrices
- tables that show the results for each question on the survey
- a copy of the survey instrument

**note: tables showing the leader results are provided in Appendix A.*

Major Findings

- **Most of the residents surveyed were satisfied with City services.** Ninety percent (90%) 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, 88% were satisfied with the quality of police, fire and ambulance services, 87% were satisfied with quality of city libraries, and 81% were satisfied with the quality of city parks programs and facilities. *Satisfaction with the effectiveness of city communication with the public increased by 7% over the past year. The City of Auburn's parks and recreation system rated in the top 25% of all DirectionFinder® cities in the nation for the second straight year in a row.*
- **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) management of traffic flow in the city and (2) the maintenance of city streets, buildings and facilities. These were also the top priorities in the 2004, 2005, 2006, and 2007 surveys.
- **Perceptions of the City.** Most (88%) of the residents surveyed *who had an opinion* indicated that they were satisfied with the quality of life in Auburn; only 3% were not satisfied; the remaining 9% gave a neutral rating. *Satisfaction with the overall appearance of the City increased by 6% over the past year. Overall satisfaction with the "value of city taxes and fees" and the "image of the city" rated in the top 25% of all DirectionFinder® cities in the nation for the second straight year in a row.*
- **Public Safety.** Eighty-six percent (86%) 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 fire protection. Eighty-five percent (85%) of those surveyed were satisfied with the overall quality of police protection. Residents thought the public safety service that should receive the most additional emphasis over the next two years was the enforcement of speed limits in neighborhoods. *The enforcement of speed limits in neighborhoods was also identified last year by respondents as the public safety service that should receive the most additional emphasis over the next two years. Since the 2007 survey, satisfaction with the enforcement of speed limits in neighborhoods increased by 7%.*

- **Utility/Environmental Services.** 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 residential garbage collection service. Eighty-six percent (86%) of those surveyed were satisfied with the quality of water service to their home. Eighty-three percent (83%) were satisfied with sanitary sewer service, and 81% were satisfied with yard waste removal service. Residents thought the utility/environmental services that should receive the most additional emphasis over the next two years were curbside recycling and water service.
- **City Maintenance.** The areas of maintenance that were rated best by residents included: overall satisfaction with the maintenance of city buildings (85%), maintenance of traffic signals (82%), and maintenance of water lines and fire hydrants in Auburn (80%). Residents were generally least satisfied with the maintenance of city streets and the adequacy of street lighting in the City. *The maintenance of city streets was also identified last year by respondents as the maintenance issue that should receive the most additional emphasis over the next two years. Since the 2007 survey, satisfaction with the maintenance of city streets increased by 6%.*
- **Parks and Recreation.** In general, residents were satisfied with parks and recreation facilities. 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, 80% were satisfied with the maintenance of cemeteries, 79% were satisfied with outdoor athletic fields, and 78% were satisfied with the city's youth athletic program. 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.
- **City Communications.** More than three-fourths (79%) 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 74% were satisfied with the availability of information about city parks and recreation services. *Satisfaction with ALL three city communication aspects that were also rated last year increased. The quality of the City's webpage (+8% from 2007) and the level of public involvement in local decision making (+7% from 2007) both had statistically significant increases (increases of 4% or more).*

Other Findings.

- 87% of the residents surveyed in 2008 had access to the Internet at home. Eighty-four percent (84%) of those with Internet access at home had high-speed access.
- 95% of the residents surveyed were satisfied with Auburn as a place to live; 94% were satisfied with Auburn as a place to raise children and 83% were satisfied with Auburn as a place to work.
- 44% 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% (+3% from 2007) found it very or somewhat easy to reach the person they needed to reach; 14% (-5% from 2007) found it difficult. Over three-fourths (78%) of those who had contacted the City thought the department they contacted was responsive to their needs.
- 29% of the residents surveyed thought that Auburn University students had a positive impact on their neighborhood, 17% thought that students had a negative impact, 46% thought they had no impact, and 8% did not have an opinion.

Conclusions and Recommendations for Action

The City of Auburn continues to rate very well compared to other communities in ETC Institute's DirectionFinder® database. Overall satisfaction with the value for city taxes, parks and recreation, and the City's image are among the highest in the nation.

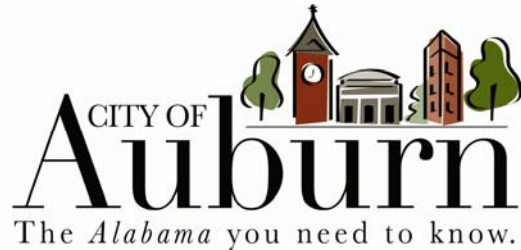
Although the City's ratings are currently high, the results of the survey and the importance satisfaction analysis that are contained in Section 4 of this report suggest that the City of Auburn should do the following to ensure that the City continues to receive high ratings in the future.

- ***The City should continue to place a high priority on improvements to traffic flow and street maintenance.*** These issues were identified as “very high” and “high” priorities in the importance-satisfaction rating analysis; both issues were also both located in the bottom right quadrant of the importance-satisfaction matrix. ***Traffic flow improvements have been the highest rated priority for the past five years.***
- ***The City should increase efforts to stop speeding in neighborhoods.*** Although the City of Auburn has increased satisfaction among residents over the past year, the enforcement of speed limits in neighborhood areas continues to be the highest priority among 13 public safety services that were assessed on the survey.
- ***Although overall satisfaction with the City's park system is very high, the City should continue making improvements to the City's walking and biking trail system.*** For the fifth year in row, increasing the number of walking and biking trails in the city was the highest priority among 12 parks and recreation services that were assessed on the survey. Needs for a ***community recreation center, additional city parks, and city swimming pools were identified as emerging issues*** based on their location in the bottom right quadrant of the importance-satisfaction matrix.

Auburn 2020

22 Long-Term Goals

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 July 2008 are presented below.



-
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.*
 - *In a 2007 ranking by Expansion Management Magazine, Auburn City Schools was recognized in the top 17% of school systems in the nation.*
 - *Auburn City Schools had Principals of the Year for Alabama for both elementary school and middle school in 2007. Since 2005, Auburn High School has been ranked among the top 400 public high schools in the nation by Newsweek Magazine, reaching #77 in 2006.*
 - *All six of Auburn's elementary schools and its middle school have been selected as Reading Initiative sites for the State of Alabama.*
 - *Auburn Early Education Center garnered national attention in 2005 when it was named a School of Distinction by Intel Corporation and Scholastic. Only twenty schools from across the nation were selected.*
 - *In addition to the City Council's annual appropriation to Auburn City Schools, the City of Auburn supports the schools through a number of community programs, including Adventures in Art, the Auburn Studio Project, and Earth Day activities at Kiesel Park. Each of these programs involve City staff and community-based organizations collaborating to present educational programs ranging from art and music to recycling*

and watershed education to Auburn City School students. These programs would not be possible without the support of elected officials and community businesses and agencies.

2. Provide adequate facilities for all City departments to fulfill their missions of providing services to the Auburn community.
 - *In 2001, City Hall was moved to newly renovated facilities at the former site of Auburn's Post Office. Facilities for the Human Resources Department and the City Meeting Room have since been constructed in the City Hall Annex. The former City Hall was renovated to become the Development Services Building, housing the Planning Department and Public Works Administration and Engineering Divisions. More office space has been added to the Public Works Construction and Maintenance Facility. A new complex was constructed to house the Water Resource Management Department (sewer and water services). 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. Space needs for departments continue to be evaluated.*
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 provided for 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 work 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 the identification of at-risk students and to 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 the Land Use Plan. The City has committed to review and update the Land Use Plan every five years and is on schedule to have a comprehensive update of the Land Use Plan prepared for the Planning Commission's review and City Council's adoption sometime in 2009. The foundation for this update will be provided by the results obtained from the Auburn Interactive Growth Model (AIGM). It is the goal of the City's Planning staff to complete the Comprehensive Plan, including a new Land Use Plan, in September of 2009.*
7. Construct with Auburn University a technology transfer center to promote the commercialization of technology developed at the University.
 - *The University, the City, and the City's Industrial Development Board partnered to construct the road, water, and sewer infrastructure for the Auburn Research Park. The first building for the park is under construction. In summer 2007, Northrop Grumman Corporation announced it would be the first tenant in the new park. The company is currently located in the City's incubator facility, the Auburn Center for Developing Industries.*
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.*
 - *Construction of Auburn Technology Park North is complete. The park added a new tenant in January 2008; currently, the park has eight tenants.*
9. Identify and purchase additional suitable property for future industrial parks in order to maintain the City's positive industrial recruitment program.
 - *Construction of Auburn Technology Park West, Auburn's third technology park, is underway. The first tenant in the new park will break ground on its facility in summer 2008.*
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. Acquisition of another parcel for the facility is in progress. 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.*

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, over the last several years. 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 County Transit Agency's (LETA) bus system. Recently, LETA held public hearings to discuss the possibility of abandoning its fixed route system for an on-demand system.*

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. Public Works has reviewed and updated the street classifications in the plan over the last 18 months.*
- *Currently, City staff members are working 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 will be let for bid by the end of summer 2008.*
- *The Alabama Department of Transportation (ALDOT) will build the first leg of the Outer Loop Road from South College Street to Cox Road within the next 12 months.*
- *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 has received notice of more than \$21 million in federal and state funding for the addition of a third interchange, Auburn Technology Park Interchange (Exit 50) Currently, right-of-way acquisition is underway and the project is expected to go to bid in FY09.*
14. Establish a community network of sidewalks and bicycle trails that will allow all citizens to use alternative modes of transportation.
- *In the last five years, the City has constructed more than 11 miles of sidewalk and 14 miles of bicycle & multi-use paths. Auburn currently has 32 miles of bicycle and multi-use paths in its bicycle network.*
 - *Bicycling has become not only a leisure time activity, but a respected mode of transportation in Auburn. The City has been designated as a Bicycle Friendly Community at the Bronze Award level by the League of American Bicyclists. Auburn is the only community in the State of Alabama to hold a bicycle friendly designation and is one of only 72 communities in the nation to receive the honor.*
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.
- *In 2005, the Auburn Public Library went wireless. Citizens may now access the internet from the convenience of their personal laptop when frequenting the Library. The expansion of the Auburn Public Library in 2008 also brought the addition of 22 new public access computers to the Library’s electronic services for a total of 36.*
 - *The City’s wireless initiative is underway. Currently, several blocks in the downtown area feature wireless internet access.*
16. Identify and develop water sources that will provide the City with an adequate quantity of potable water.
- *In 2001, the City completed a substantial portion of an expansion at Lake Ogletree, the City’s main water source. Upgrades were also made to the James Estes Water Treatment Plant that year.*
 - *In 2007, the City completed the Water Supply Master Plan and formed a Long Range Water Supply Planning Committee to evaluate water supply alternatives identified in the plan.*
 - *Extensive construction of the City’s new water distribution infrastructure includes the Northwest Tank and Booster Station, the Teague Court Water main and tank, and the Shug Jordan water main from Donahue Drive to College Street, to name a few.*

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

- *The City began to implement the wastewater treatment and disposal master plan recommendations in FY 2006. The first phase of upgrades to the Northside WPCF are currently underway as is design on the Northside Transfer Pump Station and Forcemain and the S-5 Gravity Sewer, Pump Station and Forcemain. Portions of the S-5 Gravity Sewer and Forcemain will be bid for construction in the coming months.*
- *In 2005, the H.C. Morgan (Southside) Plant's capacity expanded to 9.0 mgd.*
- *Construction of Phase I of improvements at the Northside Treatment Plant 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. Phase II of construction is currently underway and consists of a new transfer pump station, upgrades to the existing influent pump station, and a new pump station just north of I-85. The project is expected to be completed in 2009 and will allow the City to transfer flows from the Northside basin to the Southside basin.*
- *The City completed a Wastewater Treatment and Disposal Master Plan in 2005 and will update it again in 2010. Updates are expected to be made every five years.*
- *Numerous sewer rehabilitation projects have helped address inflow and infiltration.*

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 gallery exhibitions each year available for public viewing, free of charge. 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.*

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 Frank Brown Recreation Center and the Jan Dempsey Community Arts Center. A master plan has been completed that includes a senior citizen center, a teen center addition to Frank Brown, and improvements to the parking and surrounding park areas that would benefit all facilities.*

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 50th Anniversary Dixie Youth World Series.*
- *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.*
- *A number of Auburn's parks, including Felton Little Park, Sam Harris Park, and Hickory Dickory Park, feature playgrounds. Playground equipment at Hickory Dickory Park is maintained and updated through the generous support of the Auburn Rotary Club.*
- *Other notable additions or upgrades include renovations at Drake Pool and 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. 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 and Fire personnel collaborated with Information Technology staff to complete a project that identifies individual fire zones 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.*

➤ *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 such as CityFest, Bike Bash, and the Annual 4th of July Celebration; and downtown.*

➤ *The City received notice of a federal COPS technology grant and has begun implementation of a wireless mobile data initiative, including the installation of wireless access points throughout the City and laptops in Police vehicles. This important initiative will allow 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.*



City of Auburn

City of Auburn, Alabama Fiscal Year 2007 Year-end Goals Update





City of Auburn

Fiscal Year 2007 Year-end Goals Update

City Council

Bill Ham, Jr., Mayor

Arthur Dowdell, Sr.

Sheila Eckman

Tom Worden

Brent Beard

Robin Kelley

Dick Phelan

Gene Dulaney

Bob Norman

Management Team

Charles M. Duggan, Jr. City Manager

Kevin A. CowperAssistant City Manager

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

Joe S. BaileyMunicipal Judge

Andrea E. JacksonFinance Director

T. Phillip Dunlap Director of Economic Development

Steven A. ReevesDirector of Human Resources

William H. James Director of Public Safety

Jeffery L. RamseyDirector of Public Works

Timothy L. WoodyDirector of Environmental Services

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

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

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

B. Scott Cummings.....Director of Water Resource Management



City of Auburn
Home of Auburn University

MEMORANDUM

Date: November 30, 2007
To: City Council
From: Charles M. Duggan, Jr.
Re: FY2007 Year-end Goals Update

I am pleased to present to you the City's FY2007 Year-end Goals Update.

Constant monitoring of goal status, as well as identifying emerging issues, allows the Management Team to handle the City's business efficiently and react quickly to the needs and concerns of our citizens.

Pictured on the cover of this report are several of the new additions to Public Safety's Fire Division: Station #5, the new 95' Aerial Platform Ladder Truck, our June recruit class, the live-burn training building, and our newest volunteer firefighter, Aubie. The City's fire protection capabilities have expanded significantly to keep pace with growth and we will continue to deliver an efficient and effective firefighting force to our citizens. The record of the Fire Division reflects the City's ongoing effort to deliver high-quality services and our commitment to foster innovative programs.

These goals present a brief and concise narrative of the City's achievements during this fiscal year. It is important to note that none of what follows would have been possible without the commitment and support of this and past Councils, as well as a dedicated and professional staff. As always, if you have any questions, please don't hesitate to contact me.

Fiscal Year 2007 Year-end Goals Update

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Judicial Department

1. Continue to consider private probation services for procedures such as house arrest as alternatives to incarceration.

This survey is ongoing.

2. Identify providers of counseling services for shoplifting defendants and those convicted of crimes indicating obsessive/compulsive behavior.

Several providers have been identified. We are currently evaluating proposed services to be provided as well as cost comparisons.

3. In conjunction with Public Safety, review the viability of implementing a weekend trash bus detail using City inmates from the County Jail.

This goal has been accomplished; the weekend trash bus detail has returned to service.

4. Continue to monitor the Court Referral Program as it pertains to the three major areas of related crimes: drugs, alcohol and domestic violence.

The number of individuals in counseling continues to rise. Completion rates are level to increasing and the recidivism rates for domestic violence defendants continue to stay far below national averages.

5. Continue working with Finance to finalize a procedure for aging delinquent fines and delineation of the same regarding financial reporting and anticipated collection probabilities.

We need additional assistance from IT to finalize a system to put this procedure in place.

6. In conjunction with Public Safety, study caseloads for various patrol shifts, docket volumes and case disposition efficiencies.

This work remains in progress.

7. Work with IT to automate processing of files in the courtroom transferring data to the Clerk's office to automatically produce part-pay forms, subpoenas, etc.

This work remains in progress

8. Install system so that fines, court costs and parking tickets can be paid via debit and credit cards.

This system is now in place and we are experiencing significant payment volume by credit/debit cards.

9. Convert to electronic transfer of discovery documents to defense attorneys. This will disseminate the information quicker and also result in considerable postage savings.

This goal has been accomplished.

10. Develop drop box system for payment of parking tickets 24-7.

We are receiving sources for such drop boxes, considering locations, and installation costs.

11. Study cost and feasibility of using tablet devices for electronic entering of parking tickets, eliminating the necessity of multiple entry.

The Auburn Police Division has a grant and will at some point begin issuing electronic Uniform Traffic Citations. We hope to dove-tail into this project with parking tickets.

Information Technology Department

1. Work with each of the city departments to determine needs for web features, content and editorial access as part of the migration of the City of Auburn website to current web technologies and standards including XHTML, CSS and appropriate scripting language by December 31, 2006.

This goal has been completed.

2. Redesign the City of Auburn website for improved esthetics, navigability and content by March 31, 2007
 - a. Develop a new model for editorial control of web areas by individual departments.
 - b. Revise e-mail address format on the web to decrease spam/virus activity and increase security/privacy for city employees.
 - c. Train responsible employees in web content management.

This goal has been completed.

3. Implement web based forms for citizen reporting and feedback by April 30, 2007.

This goal will be carried over to FY08. Changes in personnel made it impossible to complete this goal in FY07.

4. Establish a comprehensive, citywide policy for document flow, storage, retention and archiving by January 31, 2007
 - a. Include all incoming documents (e-mail, attachments, paper) and documents created in-house
 - b. Define storage and access for each phase of the lifecycle including active and archival documents
 - c. Consider all involved technologies including network storage, Eden, Laserfiche and SharePoint

This goal will be carried over to FY08. Changes in personnel made it impossible to complete this goal in FY07.

5. Test, create standard build, create related group policies, determine hardware needs and rollout Windows Vista (including Office 2007) to all City of Auburn desktops by September 30, 2007.

Vista and Office 2007 have been installed on computers in the IT Department and in the OCM Department. We are currently evaluating these products as to their suitability for a citywide rollout. Based on our evaluation, a citywide rollout is not anticipated until mid FY08.

6. Work with all departments to expand e-mail subscription web offerings to address the request of the City Council by developing RSS feeds to allow citizens to subscribe to frequently updated content areas (Press Releases, City Council Packet, etc.) by July 31, 2007.

This goal has been completed.

7. Install network cabling and communications infrastructure in the new Public Library building by September 30, 2007.

The Library construction is just now underway which necessitates this goal being carried over into FY08.

8. Install network cabling and communications infrastructure in the new Tennis Center Complex by September 30, 2007.

This goal has been completed.

9. Install network cabling and communications infrastructure in the new Fire Station #5 by September 30, 2007.

This goal has been completed.

10. Upgrade the City of Auburn e-mail system (Microsoft Exchange) to the 2007 version by September 30, 2007.

This goal has been carried over to FY08 because of a delay in the availability of a necessary software patch provided by Microsoft.

11. Create, test and modify a formal Information Technology Emergency Operations plan to assure business continuity and disaster preparedness in the delivery of city services to Auburn's citizens by September 30, 2007.

This goal will be carried over to FY08. Changes in personnel made it impossible to complete this goal in FY07.

12. Assist the Judicial Department with the automated processing of files in the courtroom and transferring data to the Clerk's office to automatically produce court documents at that location by April 30, 2007.

This goal has been completed. Additional work on this issue cannot be undertaken until the Court gets new software.

13. Assist the Judicial Department with identifying and installing an automated system to allow fines, court costs and parking tickets to be paid via debit and credit cards.

This goal has been completed.

14. Assist the Judicial Department with establishing a system to convert discovery documents to electronic format and transfer those documents electronically to defense attorneys by September 30, 2007.

This goal has been completed.

15. Assist the Public Safety Communications Division with the installation of a replacement Enhanced 911 and recorder system by December 31, 2006.

This goal has been completed.

16. Assist the Public Safety Fire Division in the evaluation and update of the fire response zones to include recently annexed areas and include Station #5 first due response territory by September 30, 2007.

This goal has been completed.

17. Assist the Finance Department in completing the implementation of the Contract Management module of the new financial management software by February 28, 2007.

This goal has been completed.

18. Assist the Finance Department with establishing a centralized paperless filing system for the Accounts Payable Office by September 30, 2007.

This goal will be carried over to FY08. Changes in personnel made it impossible to complete this goal in FY07.

19. Assist the Finance Department with implementing the Cashiering module of the new financial management software in Parks and Recreation, Public Safety-Police Division, Judicial and Library by September 30, 2007.

Information Technology's portion of this goal has been completed.

20. Assist the Finance Department with developing a layer in the City's GIS map to show the homestead exemption status of all residential parcels by December 31, 2006.

This goal has been completed.

21. Assist the Finance Department with the implementation of the acceptance of credit and debit cards for over-the-counter payment transaction in City Hall by December 31, 2006.

This goal has been completed.

22. Assist the Finance Department, Water Revenue Division, with the implementation of a web based e-billing system for customers by June 30, 2007.

Information Technology's portion of this goal has been completed.

23. Assist the Finance Department, Water Revenue Division, with the development of a website for the Water Revenue Office, through which customers can complete forms online and email WRO staff directly by September 30, 2007.

This goal has been addressed but due to the complexity of this issue, this goal will need to be carried over to FY08.

24. Upgrade the City of Auburn phone system (Call Manager Servers) to new hardware to replace the current 5 year old servers by July 31, 2007.

This goal has been completed.

25. Rollout additional (number to be determined based on outcome of current pilot project) hot-spot zones for the City of Auburn wireless initiative by September 30, 2007.

The pilot project is still in progress. We are on schedule to determine if additional hot-spot zones will be desirable. Additional zones will only be possible if additional funding is allocated to this project.

26. Install and configure the ESRI Parcel ArcServer system to increase internal GIS user efficiencies and to better integrate the City of Auburn's GIS with that of Lee County by September 30, 2007.

This goal has been completed.

27. Assist the Public Works Department with the update of the Storm Water Inventory Project to be completed by September 30, 2007.

This project is currently on-hold. We requested that the funds allocated to this project be carried over from the FY06 budgets of Public Works, Water Resource Management and Information Technology. We hope to re-address this goal in late summer, FY08, for possible inclusion in the FY09-10 budget.

28. Assist the Water Resource Management Department in completing the GPS survey of Auburn's water and sanitary sewer assets by September 30, 2007.

This project is currently on-hold. We requested that the funds allocated to this project be carried over from the FY06 budgets of Public Works, Water Resource Management and Information Technology. We hope to re-address this goal in late summer, FY08, for possible inclusion in the FY09-10 budget.

29. Assist the Public Safety Department in implementing a targeted, wireless, mobile data system for emergency vehicles by March 30, 2007.

Laptop computers and vehicle computer mounts were ordered for this project in FY07. This project will continue into FY08 with the procurement of Mobile Access Routers, and new Police, CAD and Mobile software.

30. Assist the Public Safety Department in designing and implementing a data sharing initiative with the Opelika Police Department and the Lee County Sheriff's Department whereby each organization will share arrest and other pertinent data real-time over the Internet by August 31, 2007.

It is anticipated that work on this goal will be initiated upon the completion of the "mobile data system" goal referenced above.

31. Assist the Public Safety Communication Division with the design and installation of a 4th console position within the 911 center capable of telephone, basic radio and CAD capability by June 30, 2007.

This goal has been completed.

32. Assist the Public Safety Communications Division in developing a program to accurately reflect calls, incidents, offenses, and arrests occurring on all Auburn University owned property. The program will be used to prepare annual statistical information required by the Clery Act by December 31, 2006.

This goal has been completed.

Finance Department

Accounting, Budgeting and Financial Reporting

1. Develop performance measures for high priority functions and begin measurements by October 31, 2006.

Performance measures are in place and collections have begun on a very limited basis. Staff training on performance measurement is needed and will be scheduled no later than March 31, 2008.

2. Provide group and one-on-one refresher training in on-line requisitioning (paperless purchase orders) as needed or requested by other City departments by April 30, 2007.

Complete.

3. Publish the FY06 CAFR and submit to the GFOA's award program by March 31, 2007.

Complete.

4. Publish the FY06 PAFR and submit to the GFOA's award program by March 31, 2007.

Complete.

5. Update the City Accounting Procedures Manual by January 31, 2007.

Work toward this goal is on-going and a majority of the manual sections are complete; full completion is expected by March 31, 2008.

6. With support from Information Technology, complete the implementation of the Contract Management module of the new financial management software by February 28, 2007.

Complete.

7. Complete the inventory of retroactive infrastructure (infrastructure acquired between October 1, 1979 and September 30, 2002) by March 31, 2007, to meet the requirements of the Governmental Accounting Standards Board.

Complete.

8. Begin a continuous program of internal controls evaluations by completing evaluations of selected departments by September 30, 2007.

Work on this goal has been delayed; completion is now anticipated by April 30, 2008.

9. Develop and issue a request for proposals for arbitrage evaluation services and select a service provider by February 28, 2007.

Complete.

10. Evaluate the functionality of and customer demand for the web extension modules for Accounts Receivable and Accounts Payable in the new financial management

software and decide whether these modules should be implemented by January 31, 2007.

Complete. Evaluation revealed that there is insufficient customer demand for Accounts Payable. Accounts Receivable will be implemented in conjunction with the Licensing module web extension.

11. Work with Information Technology to develop a centralized paperless filing system for the Accounts Payable Office by September 30, 2007.

Work toward this goal is on-going; completion is anticipated in FY08.

Revenue Administration

1. Develop performance measures for high priority functions and begin measurements by October 31, 2006.

Performance measures are in place and data collection has begun on a very limited basis. Staff training on performance measurement is needed and will be scheduled no later than March 31, 2008.

2. Prepare analyses and data necessary to conduct the City's Quadrennial Revenue Review by February 28, 2007. Prepare the Revenue Review document by March 31, 2007.

Complete.

3. With support from Information Technology, implement the Cashiering module of the new financial management software in Parks and Recreation, Public Safety-Police Division, Judicial and Library by September 30, 2007.

Work toward this goal is on-going; implementation in Parks and Recreation is complete. Implementation in other departments will be a goal in FY08.

4. With the support of Information Technology, develop a layer in the City's GIS map to show homestead exemption status of all residential parcels by December 31, 2006.

Complete.

5. Review the City's investment policy for proposed adoption by the City Council by December 31, 2006.

This goal date will be revised to December 31, 2007.

6. With the support of Information Technology, implement acceptance of credit and debit cards for over-the-counter transactions in City Hall by December 31, 2006.

Complete.

7. Work with Public Safety-Police Division to develop a process for obtaining officers' assistance with revenue enforcement field activities by December 31, 2006.

Complete.

8. With support from Information Technology, implement acceptance of credit and debit cards for over-the-counter transactions in departments outside City Hall by September 30, 2007.

Judicial and Parks and Recreation departments are now accepting credit and debit cards. Implementation in other City departments will be assessed in FY08.

9. Implement the City's newly approved investment policy, purchasing securities as allowed under State law and the City's approved investment policy and under the guidance of the Finance Director by February 28, 2007.

Revisions to the investment policy are not expected to be complete until December 31, 2007.

10. Develop a report on the City's investments (purchases, sales, investment income and holdings as of the month-end date) to be included in the monthly reports package by February 28, 2007.

Holdings as of month-end are now reflected on the monthly cash and investment report. Full completion of this goal is not expected until December 31, 2007.

11. Work with Information Technology to develop a centralized paperless filing system for the Revenue Office by September 30, 2007.

Work toward this goal is on-going; completion is not anticipated in FY07.

Water Revenue Office (WRO) and Water Board Accounting

1. Develop performance measures for critical functions and begin measurements by October 31, 2006.

Complete.

2. Provide support to the Water Resource Management Department in updating the Water Board's Policies and Procedures statement for approval by the Water Board by March 31, 2007.

Work toward this goal is on-going; the WRM Director has negotiated with a consultant to put the updated policies draft into final form.

3. Publish the Water Board's audited financial report on FY06 by March 31, 2007.

Complete.

4. Develop a draft investment policy for proposed adoption by the Water Board by December 31, 2007.

Work toward this goal is on-going in conjunction with work on the City's investment policy. Completion is expected by March 31, 2008.

5. Update the Water Revenue Office Procedures Manual and a separate Cash Procedures Manual by March 31, 2007.

Work toward this goal is on-going; completion is expected by March 31, 2008.

6. Provide computer skills training to Water Revenue Office staff to strengthen staff's skills in development of spreadsheets and use of the utility billing software by June 30, 2007.

Complete.

7. Determine an investment strategy for the Water Board's idle funds and purchase securities as allowed under State law and the Water Board's approved investment policy and under the guidance of the Finance Director by February 28, 2007.

Completion is expected by March 31, 2008.

8. Develop a report on the Water Board's investments (purchases, sales, investment income and holdings as of the month-end date) to be included in the monthly reports package by March 31, 2007.

Investment income and month-end holdings are included in the monthly reports. Completion of a revised report is expected by April 30, 2008.

9. With support from Information Technology, implement e-billing for customers who request such by June 30, 2007.

Water Revenue staff is continuing to work with the utility billing software vendor toward achieving this goal by December 31, 2007.

10. With support from Information Technology, develop a website for the Water Revenue Office, through which customers can complete forms online and email WRO staff directly, by September 30, 2007.

Water Revenue staff is continuing to work with Information Technology on this goal; goal completion date is revised to December 31, 2007.

11. Implement methods to reduce delinquent utility accounts receivable over 60 days past due by 10% from the September 30, 2006 level by September 30, 2007.

Work toward this goal is on-going: accounts meeting specific criteria are being turned over to a collection agency and WRO staff is reviewing the billing database to identify account balances on which in-house actions can be taken to collect delinquent balances. As of August 31, the 10% goal has been exceeded. September 30th amounts are expected to be finalized in November, following closing of the fiscal year.

12. Develop a Water Board Accounting Procedures Manual by September 30, 2007.

Work is still in progress; completion is expected by March 31, 2008.

Purchasing

1. Develop performance measures for critical functions and begin measurements by October 31, 2006.

Complete.

2. Evaluate the feasibility of implementing a purchasing card program and, if determined to be feasible, conduct a pilot program by June 30, 2007.

An RFP for purchasing card services has been drafted and is under review. If the RFP is approved for issuance, a service provider is expected to be selected and a pilot program is expected to be underway within 120 days of approval.

Economic Development Department

Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry in Auburn by September 30, 2007.

We had 20 different major industrial visits by the end of the 4th quarter including presentations and site visits. Three industries have committed but are not yet announced. HANA Factory Automation was located in the ACDI complex.

2. Administer the City's revolving loan program with the goal of packaging two loans in FY07.

We have completed two projects funded with assistance from the revolving loan program.

3. Identify a speaking opportunity at a business seminar such as Forum Amerika to present business development opportunities in Auburn by June 2007.

Early July, we spoke at a public forum outside Berlin together with one of our existing German industries.

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 by September 30, 2007.

We located three new tenants into the incubator building including Northrop Grumman, a Fortune 100 company, HANA Automation Factory, a Korean supplier, and Mindel Biotechnology, a start-up company out of Auburn University.

R.E. Hodges, LLC has graduated from ACDI and moved into a building in the Auburn Industrial Park.

5. Participate in three industrial trade shows, international or domestic, including the Detroit International Automobile Show in January 2007, the Hannover Fair in April 2007 and the Frankfurt Auto Show in September 2007, with the goal of developing at least one industrial prospect.

Two of the main shows visited this year were the Hannover Fair in April and the International Auto Show IAA (Frankfurt) Germany in September. We met with German clients to generate future prospects. One of the meetings was with the Chairman of the Executive Board of one of our German automotive companies, which will lead to the announcement of an expansion in 2008.

6. Operate a business retention/expansion program with the following goals:
 - a. Develop an opportunity to assist with the expansion of at least one industry in FY07.

We completed the work for the expansion of Weidmann Plastics in the Technology Park South and SCA in the Technology Park North.

- b. Identify and market existing vacant buildings for new prospects by October 2006.

We assisted with potential tenants for privately-owned industrial land on Pumphrey Avenue. We are currently assisting the School Board in selling their facility on Alabama Street. We have suggested and shown the object to clients. Currently, a prospect fulfilling the targeted form of use of that location is in negotiations with the representing commercial real estate broker. This is the only available facility in the industrial parks.

- c. Perform three to four surveys of existing industry in the form of on-site visits to be entered in E-Synchronist Software Program in each quarter in FY07.

17 on-site visits to Auburn industries were performed by the end of the 4th quarter of FY07. Surveys were completed during each visit and valuable assistance was provided as part of the follow-up to those meetings.

7. Complete construction of water and sewer infrastructure servicing Auburn Technology Park West by 4th quarter 2007.

Work on the installation of the S-5 sewer line continued during the 4th quarter of FY07. On October 9th, the bidding packages for the internal infrastructure will be received and overall construction is scheduled to begin in November.

8. Design and implement a comprehensive marketing program for Auburn Technology Park West by December 31, 2007.

We started to market the Auburn Technology Park West and are in discussions with the first potential tenants.

9. Support a joint marketing program with Auburn University for the Auburn University Research Park as an ongoing activity in FY07.

Marketing of the first scheduled building of the Auburn Research Park is underway; the first tenant, Northrop Grumman, a Fortune 100 company, was announced. Meanwhile, the company started its local operation in the ACDI complex.

Commercial Development

1. Seek to attract new or expanding major commercial developments by locating at least two projects in Auburn by September 30, 2007.

We have worked on several commercial projects during the 4th quarter of FY07. Two new projects have committed to Auburn, and we anticipate announcing them in the 1st quarter of FY08.

2. Plan and attend two commercial trade shows by September 30, 2007.

We attended the ICSC Spring Convention in May 2007. Through contacts and the show, we generated five new commercial prospects and located one project. We will attend ICSC Southeast in the 1st quarter of FY08.

3. Identify a location for a new downtown parking facility by October 31, 2006.

The parking study was completed. It identified the number one location for new parking as expanding the existing municipal parking deck. Potential for public-private partnerships exists on at least one other site in the Urban Core. Discussions with potential private partners are ongoing. The City is currently working on a preliminary design contract for expansion of the existing parking deck.

4. Complete a financing feasibility study for selecting a parking facility site and recommend a course of action by November 30, 2006.

Negotiations are ongoing with an engineering firm to begin scoping/master planning for the existing parking facility/property adjacent to City Hall. Work on the scope/master plan will begin in the 1st quarter of FY08. The goal will be to provide as many parking spaces as possible for the Urban Core.

5. Implement parking management efficiency suggestions identified in the Downtown Auburn Parking Feasibility Study by September 30, 2007.

Economic Development staff is working with Finance staff to develop a plan to implement suggestions identified in the parking study. During the 4th quarter, a number of leased parking spaces on the ground floor of the parking deck were returned to metered spaces. The monthly leased parking rate was also increased from \$20 - \$30 per month to \$50 per month. The leased parking rate will increase again in April 2008 to \$75 per month and in October 2008 to \$100 per month.

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

The Development Review Task Force has met several times during the 3rd quarter. A draft development process was presented to the development community for their input. Implementation of a Development Review Committee is anticipated for January, 2008, and publication of guidelines is expected by April.

Workforce Development

1. Partner with Auburn High School to administer the Career Technical Education curriculum per the needs of Auburn area industry with the goal of five individual classes and 55 students in school year 2006-2007.

We had three classes ongoing during this (fall) semester and three classes planned for the spring semester for a total of six classes and 82 students. All classes were full for this school year (88 students enrolled).

2. Set up hands-on training labs for Career Technical Education and existing industry training per the needs of Auburn area industry including, but not limited to:

- a. Thermal forming (vacuum forming) machine in by December 31, 2006.

Equipment has been purchased and lab is being used at AHS.

- b. Plastic injection molding machine in by December 31, 2006.

Equipment has been purchased and lab is being used at AHS.

- c. Precision measurement/quality lab in by March 31, 2007.

Space allocated for the CMM lab is being utilized for classroom-type training. We anticipate instituting a CMM program during the 2nd quarter FY08 when space becomes available.

3. Partner with Auburn area industry and education to implement the Industrial Technology Certification program (a modern, industry-specific apprenticeship program for industrial maintenance skills) by October 31, 2006.

ITC classes are on-going at SUSCC. Enrollment for classes that begin in January is ongoing. Presentations to promote the ITC have occurred and will continue through the end of the year.

4. Set up and manage a program to assimilate chronically unemployed or never employed people into the Auburn area workforce by March 31, 2007 with the goal of graduating ten students.

We are partnering with the Christian Women's Job Corps of Lee County to meet the needs of the unemployed. The first class graduated in April. Nine students were placed in jobs. The next class just started. We will take a lead role in interviewing, training and student placement. We coordinate payment to this group via Region 8 Workforce Development (ADECA) funds.

We partnered with concerned citizens, the one-stop career center, the Auburn Chamber, the City of Auburn Parks and Recreation, and Southern Union on the initial career awareness/needs assessment targeting at-risk youth. Follow-up meetings are on-going.

We partnered with the Auburn Chamber of Commerce and the AARP to co-sponsor a job fair targeting citizens that are 55+ years of age.

5. Conduct a wage and benefit survey of industry in Auburn and significant companies in surrounding areas by August 31, 2007.

The surveys have been returned and we are compiling the information. A comprehensive report will be given to participating companies in December.

6. Update the software and manage the use of the Alabama Power interactive computer lab by November 30, 2006.

Due to lack of space, the lab is not in use at this time.

7. Set up and manage topic specific training for Auburn area industry. The classes are on-going during FY07 and will all be completed by September 30, 2007. The classes will include but not be limited to:

- a. Management training (two classes)

We have conducted a total of four classes.

- b. Quality training (one class)

One class has been conducted in the 1st quarter. Future classes will be determined by industry need.

- c. TS16949 training (one class).

We conducted one class in June.

- d. Labor Relations (two classes).

One class has been conducted. We will conduct a future class when our Korean industry is up and producing.

- e. PLC and other automation training (four classes)

We have conducted two classes to date. We are discussing dates with Rockwell Automation for future classes.

Community Development Block Grant (CDBG)

1. Administer nine Community Development Block Grant projects adopted in the FY06 Action Plan. Anticipate six projects will be complete by May 31, 2007.

Eight CDBG FY06 projects were completed by the end of FY07.

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 300 citizens to benefit from the funding by September 30, 2007.

During the 4th quarter of FY07, 373 elderly citizens were provided services through the Brown Bag Program of Lee County. A total of 917 citizens were assisted during FY07.

3. Utilize Community Development Block Grant funds to assist low-to-moderate income (LMI) citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate 100 citizens to benefit from the funding by May 31, 2007.

During the 4th quarter of FY07, 30 LMI households were assisted through the Utility, Rental, and Mortgage Assistance Programs. A total of 77 households were assisted during FY07.

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, 2007.

During the 4th quarter of FY07, 186 LMI households were assisted through the Utility, Rental, and Mortgage Assistance Programs. A total of 254 households were assisted during FY07.

5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by September 30, 2007.

During the 4th quarter of FY07, three LMI homeowner units were improved through the Housing Rehabilitation Program. A total of nine units were rehabilitated during FY07.

6. Continue infrastructure improvement projects in low-to-moderate income residential areas funded by the Community Development Block Grant. Expect to improve three streets by December 31, 2006.

The CDBG FY06 Street Resurfacing Project was completed during FY07. Streets were improved on Tucker Avenue, Booker Street, and Carver Avenue.

7. Collaborate with North Auburn Housing Development Corporation and local banks to develop the Northwest Village affordable housing subdivision by using CDBG funds for infrastructure improvement, housing construction, and homeownership assistance. Anticipate improving two streets, constructing three homes and assisting three families with homeownership assistance by September 30, 2007.

Infrastructure improvements for the Northwest Village subdivision were completed during FY07 and housing construction commenced on three units.

8. Utilize the Housing Assistance Network (HAN) to refer a minimum of four spot rehabilitations for needy low-to-moderate households by September 30, 2007.

There were seven referrals to the HAN during FY07.

9. Participate with a "Continuum of Care" coalition by May 31, 2007 in the effort to address homelessness in Auburn and the surrounding areas.

Community Development staff continue 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.

Human Resources Department

1. If feasible, build on current initiatives by developing and implementing a targeted wellness program to promote employee health by March 31, 2007.

Completed. In addition, the City participated in the Healthy Lee County initiative sponsored by EAMC.

2. Develop an attendance award recognition program to honor employees with perfect attendance by September 30, 2007.

Completed. A proposal blending both attendance and performance parameters has been developed and presented to the City Manager for consideration.

3. Develop and issue a report to each regular employee showing the City's annual investment in each employee by September 30, 2007.

A report has been created. We anticipate issuing to each Regular employee a report at the end of October, 2007.

4. Update the new hire orientation program with a new orientation DVD by February 28, 2007.

Completed.

5. Working with the Office of the City Manager, develop an employee code of ethics statement by June 30, 2007.

Ongoing. The consultant that we were working with had to withdraw from this project. A new consultant has agreed to help draft the employee code of ethics.

6. Depending on the results of the FY06 pilot class, present Spanish language instruction to approximately 15 employees by September 30, 2007.

Completed. 17 police officers are enrolled in a course specifically designed for law enforcement transactions.

7. Present the Supervisor Certification Course for approximately 20 employees by August 31, 2007.

Completed.

8. Present customer service training for City employees by September 30, 2007.

Completed. 20 employees participated in this training.

9. Present at least three human resource management seminars by September 30, 2007.

Completed. Four sessions of the City's "Ethics in Public Service" seminar were delivered to 84 employees. A seminar on dealing with difficult people was delivered to employees of Finance and the Water Revenue Division. Two sessions of an employment interviewing seminar were delivered to 41 department heads and supervisors.

10. Design and implement a safety incentive reward program to reduce the frequency of employee injuries by October 31, 2006.

Completed.

11. Present at least eight safety presentations by September 30, 2007.

Completed. A presentation on how to complete the new worker's compensation First Report of Injury form was delivered to City supervisors. Hold-up survival training was delivered to Finance and Water Revenue Division employees. Four CPR/AED courses were delivered to WRM employees, as well as one safety presentation regarding personal protective equipment. A ROW maintenance safety presentation was delivered to the ROW Maintenance Division of Environmental Services. A safety (and harassment prevention) program was delivered to the pool staff of the Parks and Recreation Department. A safety presentation was delivered to participants of the Supervisor Certification Program. A presentation on traffic flagging was provided to employees of Public Works and Water Resource Management. A chain saw safety presentation was delivered to employees of the ROW Division of Environmental Services. In all, twelve safety presentations were provided.

12. Conduct at least five employee events by September 30, 2007.

Completed. The Monster's Bowl, the Health Check event, the pool tournament, the basketball tournament, the golf tournament, and the softball tournament were held.

13. To comply with insurance requirements, implement a system of randomly checking driver motor vehicle records by March 30, 2007.

An updated draft of the Drivers License Risk Management Topic has been written to outline motor vehicle operating privileges. Based on feedback from the City Manager and the department heads, a revised proposal has been completed and will be distributed.

Public Safety Department

1. Work with the Information Technology Department and Communications Division to develop a program by December 31, 2006 to accurately reflect calls, incidents, offenses, and arrests occurring on all Auburn University owned property. This program will also be used to prepare annual statistical information required by the Clery Act, and to extract statistics to make Uniform Crime Reporting information more reflective on where crime is occurring.

This goal was met during the 3rd quarter.

2. Coordinate with the Public Works Department, Auburn University officials, and other necessary entities to establish, at a minimum, semi-annual meetings to discuss traffic concerns and possible coordinated solutions by December 31, 2006.

A meeting was held in June concerning the upcoming football season. Skipper Consulting was present and topics such as the I-85/Bent Creek construction, planned traffic signals and signage and other traffic concerns were discussed. A meeting was held in August to finalize plans for Auburn University Game Days.

3. Continue training for leadership positions and also reinitiate the training of instructors for the various law enforcement functions: firearms, PPCT, RAD, LEEBA, radar, defensive driving, etc.... The goal is to have at least one new officer certified as an instructor in each area, and four new officers certified as firearms instructors by June 30, 2007. This will allow in-house training of personnel at a significantly reduced cost.

We completed the RAD instructor certification training and currently have 12 instructors. We recently sent officers to an "Active Shooter" instructor course and will expanded on that with two additional officers on July 17, 2007. We recently had six officers certified as Firearms Instructors.

4. Conduct at least one major event 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 by September 30, 2007.

One functional drill was held on October 26 & 27, 2006 with numerous state and local agencies. Lee County Emergency Management Agency working with the company "Emergency Response Training Systems" funded this exercise, known as the "Homeland Security Exercise and Evaluation Program (HSEEP). We had another exercise in August where the police division was the primary law enforcement agency. Lee County EMA, Auburn University and other public safety agencies also participated.

5. Work with the Police Chief and Information Technology to complete the implementation of the Mobile Data System for police vehicles by March 2007.

Equipment is being purchased at this time and should be installed in November. A final decision has not been made on the software that will be utilized but that decision is expected to be made in November.

6. Work with the Fire Chief to evaluate the expanded emergency response assists with Emergency Medical Services and make adjustments as needed.

The Fire Division continues to assist Emergency Medical Services on life-threatening calls. EMS assumes patient care when they arrive on scene. Assists are going well at this time and we will continue to evaluate this expanded service. The Fire Division is responding to all life threatening calls, vehicle accidents with injuries or entrapment.

7. Work with the Human Resources Department, Police Chief and Fire Chief to intensify our employment recruitment activities to attract a diversified and qualified applicant pool by making at least ten formal presentations at structured events by September 30, 2007.

The Fire Division sent letters to schools within a 50-mile radius. They received some calls for more information and we made a visit to Sydney Lanier High School in Montgomery. Presentations have been made at Reeltown and Auburn. Phone contact was made in May to area high schools to discuss a visit. The Fire Division conducted many events with area schools and organizations for recruitment of fire personnel. The Police Division attended a job fair at Ft. Benning on May 17th. Eight new police officers have been hired in the last five months as a result of our recruiting efforts. Other opportunities will be pursued as they are known.

8. Evaluate and update fire response zones to include recently annexed areas and include Station #5 first due response territory.

In combination with Engineering, Communications, Fire and GIS personnel, the fire zones were reduced and redrawn to reflect annexations. The map reduced the overall number of zones by 15. GIS personnel ran several studies to identify least time and distance traveled from a given station to any location in the territory. Utilizing this information, a new dispatch order sheet will be used by Communications personnel. Communications staff has entered the new zones in their database and is dispatching fire stations in accordance with these zones.

9. Work with regional fire agencies to improve automatic aid in areas with overlapping or contiguous boundaries and formalize an agreement with each agency by June 30, 2007.

Agreements have been concluded with Farmville VFD and East Alabama Fire District. Automatic Aid zones have been fixed and are being loaded into CAD.

10. Work with the Planning and Economic Development Departments to identify areas of the city with the greatest growth potential for possible locations for future fire stations by June 30, 2007.

Contact has been made with the Economic Development Department about needed locations for future fire stations. The Planning Department is working on a growth model study with a consultant and has completed some preliminary information from this study. Possible locations for new fire stations should be known in January 2008.

11. Work with the Fire and Codes Divisions to analyze the fire inspection, fire prevention and public education efforts of each division and formulate a plan to mitigate risk and expand the efforts in these areas.

The Fire Division has completed one full cycle of pre-fire plans and all results have been forwarded to the Codes Division for rechecks. The Fire Division completed 99% of all inspections assigned. The Fire Division has scheduled some training with a sprinkler company to become better prepared to make sprinkler inspections. Other in-house training will be conducted to enhance this goal.

12. Continue the removal of abandoned/dilapidated structures by targeting at least seven buildings for demolition by September 30, 2007.

15 buildings were removed during this fiscal year. This resulted from a combined effort from Codes Enforcement as well as Economic Development.

13. Continue the development of the Codes Enforcement staff by certifying each inspector in an area of inspection or plan review by September 30, 2007.

Codes inspectors received ten certifications this year with eight requiring a passing grade on an exam. All inspectors attended a training class or received a certification in this fiscal year.

14. Work with the Information Technology Department to purchase and install equipment to enable inspectors to enter inspection results from the field as well as retrieve information, such as inspection requests, by September 30, 2007.

This goal is part of the mobile data initiative that Public Safety is working on for Police and Fire. Once the basic service is operational in the Police Division, we will move toward this goal.

15. Work with business owners to correct deficiencies on pre-fire plan inspections within 30 days of Fire Division contact.

Most re-inspections are being done within two weeks of the Fire Division original inspection to verify that deficiencies have been corrected. Return visits are required less this year than last. We are meeting this goal on approximately 75% of businesses that require a re-inspection.

16. Purchase and install a replacement Enhanced 911 and recorder system for the Communications Division prior to December 31, 2006. This will replace existing equipment that has reached its useful life. Effective December 31, 2006, our current 911 system will no longer be serviced by Motorola.

The New Enhanced 911 equipment has been installed and is operational. A new recorder system has been installed and is working well.

17. Design and procure components to install a 4th console position within the Communications Division capable of telephone, basic radio and CAD capability by June 30, 2007. This console will be for special events that require additional manpower or emergencies.

This goal has been completed. CAD, basic telephone and basic radio functions are operational. A 4th console was also made 911 telephone active.

18. Complete the Fire Division radio voter system which includes satellite voter radios at D & J, W. Farmville Road and Charter Communications by June 30, 2007.

This goal has been completed. Satellite voter radios have been installed at each location and are currently in operation.

19. Analyze the ratio of Regular Full-time and Student Communications Officers to determine the optimal staffing ratio with the goal of reducing the turnover rate of the student communicators by March 30, 2007.

Two Regular Full-time employees were added at the beginning of this fiscal year and this staffing level will continue to be evaluated for its effectiveness.

Public Works Department

Construction and Maintenance Division

1. Design sidewalk on Sanders Street from Norwood Avenue to Drake Avenue by July 30, 2007.

Survey work is complete and the design is underway.

2. Design sidewalk on Sanders Street from Drake Avenue to Bragg Avenue by September 30, 2007.

Survey work is complete and the design is underway.

3. Design sidewalk on Harper Avenue from Ross Street to Dean Road by June 30, 2007.

Survey work is complete and we are working on completing the design.

4. Continue to rebuild and repair an estimated 750 feet of broken sidewalk by September 30, 2007.

Sidewalks have been completed on Gatewood Drive, Dean Road, Samford Avenue, Gay Street and Donahue Drive. A total of 3228 feet of sidewalk have been completed to date.

5. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least two miles of stream maintenance by September 30, 2007.

To date 2.5 miles of stream maintenance has been completed.

6. Perform crack-sealing on ten miles of streets by September 30, 2007.

25.3 lane miles of crack-sealing has been completed to date.

7. Resurface various streets throughout the City based on condition rating and available funding by September 30, 2007.

The FY07 Resurfacing Project is complete.

Traffic Engineering Division

1. Design and construct the Highway 14 Bikeway from Webster Road to Chadwick Lane by September 2007.

Project is substantially complete. ALDOT has requested additional grassing. When the grass is established, we will have the final project approval.

2. Complete intersection improvements to enhance traffic flow and reduce accidents at Harper Avenue and Dean Road as a part of the resurfacing project by September 2007.

Coordinating relocation of transmission poles. Will be ready to bid and start construction on schedule barring setback during pole relocation.

3. Design intersection improvements to enhance traffic flow and reduce accidents at Shug Jordan Parkway and Richland Road by September 2007, pending ALDOT approval.

Project is scheduled for bid October 30, 2007.

4. Rewire and replace a traffic signal cabinet by August 2007.

Two cabinets have been installed. One at Ross Street and Opelika Road and one at West Magnolia Avenue and Donahue Drive.

5. Install traffic signals at Samford Avenue and Shug Jordan Parkway by September 2007, pending ALDOT approval.

This request was denied by ALDOT.

6. Improve access to critical data by updating traffic counts in GIS to within five years by September 2007.

We are continuing to update all counts.

7. Research Intelligent Traffic Systems to find innovative ways to improve traffic flow and reduce accidents on City of Auburn streets by June 2007.

We hired a research assistant to examine available options and are currently evaluating the report to determine which options might be applicable to City of Auburn.

8. Prioritize and begin designing and implementing recommendations from the 2006 traffic study by January 2007.

The study is 99% complete. Final document is expected by the end of October. Some recommendations are already being designed and planned.

Engineering Division

1. Coordinate the Highway 147 Re-route Corridor Study by September 2007.

This project is on hold. ALDOT has tentatively approved a consultant for the project.

2. Finalize design for Samford Avenue from College Street to Moores Mill Road by September 2007.

The design is 75% complete.

3. In conjunction with ALDOT, complete widening of the Bent Creek Road Bridge over Interstate 85 by December 31, 2007.

This project is progressing on schedule.

4. In cooperation with ALDOT, complete engineering design to widen Moores Mill Road Bridge over Interstate 85 by September 2007.

A consultant has been selected and approved by ALDOT. The man day estimate has been forwarded to ALDOT for approval.

5. In cooperation with ALDOT, complete right-of-way acquisition for constructing a new interchange at Cox Road/Beehive Road and Interstate 85 by September 2007.

Ten ROW agreements have been signed; five parcels have second appraisals pending approval; five offers/counter offers have been made on the remaining parcels. We have been unable to reach an agreement on three parcels; condemnation proceedings were authorized by Council in FY07.

6. Design a new drainage structure to improve storm water runoff at West Glenn Avenue and Toomer Street by September 2007.

The design is 50% complete. During the design it was discovered there was a significant blockage in the pipe downstream that may help to correct the problem. The site will be visited during rain events to determine if the project is still warranted.

7. Construct a new drainage structure to improve storm water runoff at Country Circle, pending FEMA funding by September 2007.

The project is complete.

8. Work with Alabama Department of Economic and Community Affairs to update FEMA Flood Maps by September 2007.

The project is in the design phase with preliminary maps scheduled to be available by January 2008.

9. Design a retaining wall along Alabama Street to minimize failure of banks along roadway by June 2007.

Design partially complete. May be finalized in a design-build manner.

10. Complete a thorough inspection of the City Parking Deck to determine if repair or replacement of segments is warranted by June 2007.

The final report has been received and we are currently in the process of selecting a consultant for design of a new parking structure. The feasibility of implementing the issue brought forth in the inspection will be included in the selected consultant's scope of work.

11. Conduct annual update of Engineering Standard Operating Procedures by June 2007.

The draft changes to the SOPs are complete and being reviewed.

12. Design and construct sidewalk on Byrd Street from Alabama Highway 14 to Zellars Avenue (CDBG) by September 2007.

CDBG funding was not approved for this project; however, the survey is complete.

Inspections Division

1. Conduct annual inspections on 188 detention ponds by April 30, 2007.
The first round of inspections is complete; second round is done but several developers are slow to respond to the required action.
2. Conduct training on City of Auburn Standard Details with all inspectors by September 2007.
This is ongoing with at least one meeting scheduled per quarter.
3. Have all the inspectors certified/recertified as Grade 1 Water Treatment Operator and Roadway Technician by September 2007.
All inspectors are certified as Grade 1 Water Operator. The certification course for Roadway Technician was not offered prior to the end of FY07, although this goal is anticipated to be accomplished in the 1st quarter of FY08.
4. Complete annual Street Re-stripping Project to re-stripe various streets throughout the City by September 2007.
The Re-stripping Project is underway and is 90% complete.
5. Oversee construction of Yarbrough Tennis Center by February 27, 2007.
The project is complete and the complex is being utilized.
6. Work with the Information Technology Department to program the Inspections Checklist for use on hand-held computers by Engineering Inspectors by September 2007.
Currently coordinating with IT for selection of product most suitable.

Administrative Division Goals

1. Complete annual update of Standard Operating Procedures for the Administrative Division, including digital recordkeeping, by September 2007.
Template and file categories have been approved and created in LaserFiche. Conversion of paper records to digital format is underway.
2. Develop an Engineering Permit Fee that helps cover the City's cost in development by September 2007.
Survey of comparable cities just completed; working on analysis of findings to be reviewed by staff.
3. Hire a consultant to develop a comprehensive Public Works Manual that consolidates all design standards currently contained in the Zoning Ordinances, Subdivision Regulations, and State and City Code as well as departmental policies, standards & specifications by June 2007.
The scope and fee for the project have been finalized. Funding for the project is pending.

4. Coordinate with state agencies for grants to build portions of the Outer Loop by September 2007.

We are currently working on defining the scope of work.

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

The Development Review Task Force has met several times during the 3rd quarter. A draft development process was presented to the development community for their input. Implementation of a Development Review Committee is anticipated for January, 2008, and publication of guidelines is expected by April.

Environmental Services Department

1. In conjunction with various city departments, civic organizations, and other stakeholders, continue strategic planning related to the 2007 beautification initiative conceived during FY06, with the goal of promoting a program of advocacy, education, and involvement by June 30, 2007.

Due to uncontrollable circumstances, this goal has been delayed. Therefore, the goal has now been established as one to be accomplished in FY08.

2. In consideration of interdepartmental needs and to ensure adherence to new 2007 federal emissions standards, evaluate the Fleet Services Division's vehicle/equipment maintenance and replacement program, and make adjustments as appropriate throughout FY07.

Goal complete. Federal emissions standards are being met and assessment of needs related to the maintenance and replacement program complete. Additional efforts are forthcoming, contingent upon the release of conditional capital outlay funds approved in the FY08 budget. These funds will be used to purchase a vehicle maintenance software program designed to enhance the decision-making related to the overall maintenance and replacement process.

3. In conjunction with the Information Technology Department, evaluate the current and future needs of the department related to the compilation and dissemination of information generated and/or utilized by the department by September 30, 2007.

Goal on-going. A majority of the department's information management needs will be incorporated as a part of the Information Technology Department's overall plan to develop a City-wide program in that regard. Other department-specific information needs will be handled as appropriate.

4. Conduct a review to determine the feasibility of introducing variable rate pricing as a component of the residential garbage collection system, with the goal of completing the initial phase of the review by September 30, 2007.

Goal complete. All associated research has been completed and a report compiled that addresses the feasibility question.

5. In conjunction with several other departments, continue to analyze space needs and develop a plan to address those needs by September 30, 2007.

Goal complete. A preliminary plan has been established and, in conjunction with the Public Works Department, funds have been requested via the Capital Improvements Program budget to further address this issue.

6. Continue the on-going goal of developing and improving the department's education and outreach effort through media, presentations to groups, and other mediums as it relates to the following programs:
 - a. Keep Auburn Beautiful
 - b. RecycleAuburn
 - c. Household Hazardous Waste Collection
 - d. Animal Control & Care

Goal complete. During this quarter, a presentation was made to one City school group and one community civic group to further educate others about the department's programs and projects that are underway.

7. Reduce the number of legitimate service complaints by at least five percent over FY06 by September 30, 2007.

Goal exceeded. During the 4th quarter of FY07, there was an 8.7% reduction in the number of complaints received by the department as compared to the same period of FY06. Overall, there was a 10.8% decrease in the number of complaints received in FY07 versus those received during FY06.

8. Conduct at least one City school district litter education campaign and one vehicular traffic litter education event by June 30, 2007.

Goal complete.

9. Provide the opportunity for departmental personnel to obtain certification in the following programs by September 30, 2007:
 - a. Animal Control Division-Disaster Animal Relief
 - b. Fleet Services Division-Automotive Service Excellence
 - c. Right of Way Maintenance Division-Pesticide Applicator License

Goal complete. During this quarter, additional training opportunities continued to be provided with several employees receiving the appropriate certifications. Efforts will continue into the next fiscal year, with an emphasis on automotive maintenance/repair certifications and pesticide application licensures.

10. Conduct a review of the City's Solid Waste Ordinance and recommend adjustments by September 30, 2007.

The review of the Solid Waste Ordinance has been completed and a draft document developed during this quarter. A couple of questions arose near the end of the process that must be answered before a final recommendation can be brought forth. Therefore, work must continue during the 1st quarter of FY08 before a final version can be submitted.

Auburn Public Library

1. Work with architect to develop and approve plans for the library expansion by December 31, 2006.

Completed.

2. Complete bid process for the library expansion and award contract to successful bidder by March 31, 2007.

Completed.

3. Enhance integrated automated library system by adding authority control component for the library's bibliographic database by October 31, 2006.

Completed.

4. Improve efficiency in materials acquisition by converting all ordering to the Polaris Acquisitions subsystem by October 31, 2006.

Completed.

5. Utilize the library's wireless capability to increase computer availability for library patrons by purchasing laptops for use within the library by December 30, 2006.

Completed.

6. Improve efficiency in Electronic Services by implementing an automated print management system by September 30, 2007.

We have not found a print management system that is acceptable.

7. Create DVD on how to use Auburn Public Library resources for middle school and high school level users by September 30, 2007.

The filming of this DVD will be delayed until the expansion is completed.

8. Create a resource to easily access referrals to community service organizations via the library web site by December 31, 2006.

Completed. This resource may be accessed by going to the library's web site at www.auburnalabama.org/library and clicking on Community Resources Directory at the bottom of the page.

Parks and Recreation Department

1. Complete construction of the joint tennis center project by June 30, 2007.
Project is complete.
2. Assuming the tennis center is completed on-time, host a minimum of three state-level and one sectional-level tournament by September 30, 2007.
Awarded three tournaments by end of September. Will miss tournament rotation for sectional events for this year. Invited to bid on sectionals for next rotation.
3. Refurbish landscaping at Douglas J. Watson Municipal Complex by September 30, 2007.
Plant materials have been purchased and will be installed when drought situation eases.
4. Redesign the Parks and Recreation web site by September 30, 2007.
Redesign has been completed and additional pages are being added.
5. Assuming funding is available, refurbish deck and pool surface at Samford Pool by April 30, 2007.
This project is delayed until FY08.
6. Assuming funding is available, develop plans for renovation of Frank Brown Center and construction of Senior Center and park by September 30, 2007.
No progress. Project not funded.
7. Reorganize and improve programming in Ceramics by June 30, 2007.
Ceramic studio is open and offering programs for both adults and children.
8. Successfully host ISA National Softball Convention by December 30, 2007.
Convention was successfully completed.
9. Working with the Greenspace Advisory Board and the Alabama Land Trust, obtain sufficient easements and property to begin construction of a greenway on Saugahatchee Creek by June 30, 2007.
In progress and have obtained two easements.
10. Host a minimum of two tournaments at the Auburn Soccer Complex by September 30, 2007.
Three tournaments have been successfully completed. In addition to soccer, an ultimate Frisbee tournament was held in the spring.
11. Host a minimum of five national, regional, state, or district softball tournaments at the Auburn Softball Complex by September 30, 2007.
Hosted a total of two nationals, eight national qualifiers, one state, and two district tournaments in the 2007 season.

Planning Department

1. **Population Forecasting and Formulation of an Interactive Growth Model for the City of Auburn.** A current development model will be constructed that can be updated annually. Detailed inventories will be conducted for current development such as housing unit by type, population by age groups, retail space by gross area, etc. A demographic forecasting model will be developed as well as models for other uses that will provide guidance for future land use allocations. Finally, the Auburn Interactive Growth Model (AIGM) will be developed that forecasts the spatial distribution of the population over time and the apportionment of land uses necessary to meet the needs of the population.
 - a. Complete population forecast by September 30, 2007.
 - b. Complete Auburn's Interactive Growth Model by September 30, 2007.

Team meetings with the Planning Department staff and consultants were held on site on January 16-17, April 4-5, May 16-18, July 11th, and a fifth visit is scheduled for September 13th. The population forecast is scheduled for completion by September 30, 2007. It is anticipated that these results would be presented to the City Council and Planning Commission sometime in October 2007. The interactive growth model is scheduled for completion by December 31, 2007. Final project results will be presented to the City Council and Planning Commission sometime in either January or February 2008.

2. **Future Land Use Plan Amendments.** In order to implement the anticipated results of the AIGM, map and text amendments will be necessitated to the Future Land Use Plan which will, in turn, provide guidance for future zoning decisions.
 - a. Complete necessary text amendments to the Future Land Use Plan by September 30, 2008.
 - b. Complete necessary map amendments to the Future Land Use Plan by September 30, 2008.

This effort is currently estimated for completion between September 30, 2008 and December 31, 2008.

3. **Development Review Task Force.** The City manager has established an internal Task Force comprised of the Directors of Economic Development, Information Technology, Planning, Public Works, and Water Resource Management to review the City's entire development process from start to finish. The Task Force is charged with identifying opportunities for improving the process and helping to set realistic expectations for developers, citizens, City staff, Planning Commission members, and elected officials.
 - a. Participate in the Development Review Task Force with the goal of producing a set of recommendations on improving the development process by January 31, 2007.

The Development Review Task Force has met several times during the 3rd quarter. A draft development process was presented to the development community for their input. Implementation of a Development Review Committee is anticipated for January, 2008, and publication of guidelines is expected by April.

4. **Annexation Policy.** The City of Auburn is currently operating under a policy that guides annexation decisions that was approved in 1995. There is a need to revisit this policy with possible refinements in mind that would provide additional criteria in order to guide future annexation decisions.
 - a. Complete research necessary to formulate recommendations for policy change by March 31, 2007.
 - b. Effectuate changes to the City's Annexation Policy (Resolution 95-171) by September 30, 2007.

Research has been completed. Planning staff is currently vetting its findings and recommendations with the Planning Commission. Work sessions were held with the Planning Commission on June 26th, July 31st, with a third scheduled for August 21, 2007. It is anticipated that the Planning Commission recommendations would be finalized sometime in September. It is expected that the policy could be considered by the City Council sometime between October and December 2007.

5. **Village District Zoning Regulations.** Much of the emphasis within the existing Future Land Use Plan is on the "village concept" which is an embodiment of New Urbanism. To date, zoning regulations have not been effectuated to implement this concept, if so desired, by the private sector. Therefore, zoning regulations need to be created and adopted to enable this concept to be realized.
 - a. Develop draft zoning regulations for village concept implementation by December 31, 2006.
 - b. Adopt zoning regulations for village concept implementation by April 30, 2007.

Completed. (In light of the 2008 land use planning initiative, the Planning Commission has opted to remove this effort from their work program due to the anticipated re-focusing of the plan away from the village concept emphasis.)

6. **Annual Report of the Planning Commission.** The purpose of this effort is to provide an annual comprehensive reporting of the Planning Commission's accomplishments for the year to the City Council. This would include a reporting of annexations, rezonings, subdivision approvals, conditional use approvals, and any recommended changes to the Zoning Ordinance and Future Land Use Plan. This information can be of benefit to Commission, the City Council, City staff, and the citizenry. It can serve as a basis for discerning trends and tracking development activity.
 - a. Publish first annual report (for FY07) by December, 2007 (and annually thereafter).

On target.

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

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

On target.

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

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

On target.

Water Resource Management Department

1. Complete an evaluation of non-sewered Auburn residents and develop a strategy for long-term public sewer services to applicable areas by September 30, 2007.

Staff has completed identification of residents that are on City water but not City sewer. However, methods to provide sewer service have not been determined at this time.

2. Complete a Water Supply Master Plan and begin securing a long-term water supply source(s) for Auburn by September 30, 2007.

The Water Supply Master Plan has been completed and submitted to the AWWB. A Water Supply Committee, made up of members of the AWWB, WRM staff, and OCM staff, has been chartered to begin implementation efforts associated with recommendations outlined in the Master Plan.

3. Perform a study for water distribution and sanitary sewer collection master planning for areas to the north and south beyond those areas currently capable of service by Auburn by September 30, 2007. This includes areas north of US Highway 280 and south of Chewacla Creek.

This evaluation will be continued following completion of the City's Interactive Growth Model and will be contingent upon a formal agreement with Loachapoka Water Authority for the AWWB to provide water service to this area.

4. Perform a structural and architectural analysis for the existing Estes Water Treatment Plant to determine expandability and evaluate the feasibility of needed improvements by September 30, 2007.

The AWWB awarded a contract to evaluate the Estes WTP and to prepare a Facility Plan to provide a conceptual plan for improvements to the aging infrastructure at the Estes WTP and to provide a plan to implement an alternative disinfection system (see Goal 10 below). This Facility Plan is scheduled to be completed and submitted to the AWWB in November 2007. Design of improvements outlined in the Facility Plan are scheduled to begin in January 2008.

5. Perform a flow monitoring study for the HC Morgan (Southside) Water Pollution Control Facility (WPCF) service area to quantify rainfall- and groundwater-induced inflow and infiltration and identify areas in need of further exploration to determine a rehabilitation and maintenance plan by September 30, 2007.

Staff will receive a contractor's estimate to perform this work in November or December 2007. Staff will evaluate rainfall in March 2008 to determine whether or not this study can be performed in 2008. This goal will be included as an FY08 goal.

6. Expand stream monitoring to include other parameters to quantify pollutant loading in area streams to document non-point source impacts by September 30, 2007. This, used in conjunction with wastewater treatment plant records, will aid the City to validate current management practices and evaluate future needs.

This goal has been accomplished. Expanded stream monitoring efforts are currently ongoing.

7. Construct Phase I of the S-5 Gravity Sewer and Force Main to serve the West Technology Park and surrounding properties by September 30, 2007.

The construction of this project is in progress and is scheduled to be completed by December 2007.

8. Construct the Phase I improvements to the Northside WPCF to improve the flow and solids handling measures by September 30, 2007.

This project is complete and the new equipment is operational.

9. Prepare a water and sanitary sewer design manual to document design and construction details for water and sanitary sewer infrastructure projects by September 30, 2007.

Staff has refined a scope of work and WRM's engineering consultant will be submitting a Task Order in November 2007. This goal should be completed by October 2008. This goal will be included as an FY08 goal.

10. Perform improvements to the Estes Water Treatment Plant to convert gaseous chlorine addition to sodium hypochlorite (liquid chlorine) addition for disinfection of potable water by September 30, 2007.

Staff currently evaluating a temporary bulk sodium hypochlorite feed system that can be installed while design and construction of the permanent onsite hypochlorite system is completed. Construction of temporary bulk feed system anticipated to be completed by February 2008, while design of improvements at the Estes WTP (including the permanent onsite system) is expected to begin in January 2008. This goal will be included as an FY08 goal.

11. Participate in the Development Review Task Force with the goal of producing a set of recommendations of ways to improve the development process by January 31, 2007.

The Development Review Task Force has met several times during the 3rd quarter. A draft development process was presented to the development community for their input. Implementation of a Development Review Committee is anticipated for January, 2008, and publication of guidelines is expected by April.



Fiscal Year 2008 Year-End Goals Update



City of Auburn

Fiscal Year 2008 Year-End 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

MEMORANDUM

Date: October 24, 2008
To: Mayor and City Council Members
From: Charles M. Duggan, Jr., City Manager
Re: Fiscal Year 2008 Year-End Goals Update

The attached report provides an update on the status of the City's Fiscal Year 2008 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 a number of photographs representing various departmental goals accomplished during this past fiscal year. Clockwise from top left are: a key dedication ceremony for a new Northwest Village Subdivision homeowner; the new 260' communications tower; some of the new Kiwanis fitness trail equipment at Town Creek Park; the groundbreaking for Aluminum Technology Schmid, the first tenant at Auburn Technology Park West; a sign displayed during the grand opening of the Auburn Academy Sports + Outdoors; and the new addition to the Auburn Public Library.

This overview of the City's accomplishments throughout the fiscal year is a testament to the strong commitment of City staff to achieving these goals. As always, if you have any questions about this document, please don't hesitate to contact me.

Fiscal Year 2008 Year-End Goals Update

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City of Auburn

Judicial

1. Consider private probation services for procedures such as house arrest as alternatives to incarceration
Anticipated to commence by **11/6/2007** and be completed by **10/5/2008**
This survey is ongoing
2. Identify providers for counseling services for defendants and those convicted of crimes indicating obsessive/compulsive behavior
Anticipated to commence by **11/6/2007** and be completed by **10/3/2008**
This work remains in progress.
3. Continue to monitor court referral program as it pertains to the three major areas of related crimes: drugs, alcohol and domestic violence.
Anticipated to commence by **11/6/2007** and be completed by **10/5/2008**
The number of individuals in counseling continues to rise. Completions during the referenced period are 104 out of 274 defendants; 105 have volunteered and are in the process of completing counseling and 15 defendants have had a second arrest. This is a 5.4% recidivism rate, compared to a national average of 75%.
4. Continue working with Finance to finalize a procedure for aging delinquent fines and delineation of the same regarding financial reporting and anticipated collection probabilities.
Anticipated to commence by **11/6/2007** and be completed by **10/5/2008**
Procedure implemented.
5. In conjunction with Public Safety, study caseloads for various patrol shifts, docket volumes and case disposition efficiencies.
Anticipated to commence by **11/6/2007** and be completed by **10/5/2008**
This work remains in progress.
6. Work with IT to automate processing of files in the courtroom, transferring data to the Clerk's office to automatically produce part-pay form, subpoena's, etc.
Anticipated to commence by **11/6/2007** and be completed by **12/26/2008**
This project has begun; additional forms and software are now being added to complete this goal.
7. Develop drop box system for payment of parking tickets 24-7
Anticipated to commence by **11/6/2007** and be completed by **7/15/2008**
This goal was accomplished July 15, 2008.
8. Study cost and feasibility of using 'palm pilot' type devices for electronic entry of parking tickets, deleting the necessity of multiple entry.
Anticipated to commence by **11/6/2007** and be completed by **3/2/2009**
Electronic citations are on hold. We will proceed to study the automated issuance of parking tickets in FY09.
9. Staff our new position and get this employee fully trained to complete all job functions.
Anticipated to commence by **11/6/2007** and be completed by **4/10/2008**
This position has been filled; employee began 4-10-08.

Information Technology

1. Increase the City's data storage capacity by 2 terabytes.
Anticipated to commence by **10/1/2007** and be completed by **10/31/2007**
This goal has been completed. The City's data storage capabilities were enhanced with the addition of 2.5 terabytes of hard disk storage.
2. Upgrade CallManager (the City's phone system software) to version 6.x.
Anticipated to commence by **11/10/2007** and be completed by **11/30/2007**
This goal has been completed. The CallManager System is the City's telephone system. The City is now operating on the most current version (version 6.0) of CallManager software.
3. Upgrade all SQL servers to SQL 2005.
Anticipated to commence by **11/30/2007** and be completed by **12/31/2007**
All SQL servers operated by the City have been upgraded to Microsoft SQL Server 2005 with the exception of the Finance/HR SQL Server. We have had extensive discussions with the Finance/HR software vendor we have been unable to adequately determine if their product will function appropriately on the SQL 2005 platform. We are continuing to work with the vendor and to test the system ourselves. This goal will be carried over into FY09 for completion.
4. Bid, contract and construct a 260' communication tower.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
This goal has been completed. A new 260' communication tower has been constructed behind the Public Safety Administration building. This new tower has allowed for the elevated placement of our Public Safety communication antennas thereby providing enhanced and reliable radio communication with our police and fire personnel in the field.
5. In cooperation with Microsoft, design and implement a "best practices" use of SharePoint technology to facilitate collaboration, document management and document storage.
Anticipated to commence by **1/2/2008** and be completed by **3/31/2008**
While we have made considerable progress on this goal, we have yet to see it completed due to personnel shortages throughout the year. We will carry over this goal into FY09.
6. Implement ArcServer as an enhancement to the GIS web mapping software (MIS) currently in use on the website.
Anticipated to commence by **10/1/2007** and be completed by **4/30/2008**
This goal has been completed. Six "viewers" (Public Service Viewer and Meeting Room viewer on the Internet; Crime Incidents Viewer, Accidents Viewer, Homestead Viewer and Public Safety Viewer on the intranet) are now available on the City's intranet and Internet sites. The Information Technology's GIS Division personnel continue to add more viewers and to enhance the viewers currently available.
7. Install the Cisco Emergency Responder for enhanced 911 location tracking.
Anticipated to commence by **3/2/2008** and be completed by **5/30/2008**
Because of some incompatibility issues we encountered with updating some of the other programs (Unity, CallManager) needing to be upgraded prior to the installation of the Emergency Responder system, this goal has not been completed. We have purchased and installed the hardware and software for this system. We lack the configuration and testing of the system. We will carry this goal into FY09 for completion.

8. Design and implement an Information Technology interdepartmental survey to gauge IT's effectiveness in meeting the needs of the organization and to identify those areas needing attention.
Anticipated to commence by **1/7/2008** and be completed by **5/30/2008**
Due to personnel vacancies in IT, we have not completed this goal. We will carry this goal into FY09 for completion.
9. Bid, contract, take receipt of and implement a new set of aerial photography and associated data of the geographic area in and around the City of Auburn.
Anticipated to commence by **10/29/2007** and be completed by **9/19/2008**
This goal has been completed. All photo imagery, contours, building footprints, etc. have been delivered to the City.
10. Implement an Exchange (e-mail) cluster.
Anticipated to commence by **1/2/2008** and be completed by **8/29/2008**
Because of compatibility issues we encountered with upgrading our voice mail system (which we had to upgrade before we could proceed with the Exchange (e-mail) upgrade) we did not complete this goal. We will carry this goal into FY09 for completion.
11. In cooperation with Microsoft, evaluate, strategize and implement "best use" practices for Microsoft technologies such as Form Server, Expression, and new version of existing Microsoft server platforms in use by the City.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Due to personnel vacancies in IT, we have not completed this goal. We will carry this goal into FY09 for completion.
12. Rollout Microsoft Vista and Microsoft Office 2007 to all workstations.
Anticipated to commence by **1/2/2008** and be completed by **9/30/2008**
We have finished 50% of the Office 2007 rollout. We have postponed the rollout of Microsoft Vista until we complete further testing and until our Finance/HR Software vendor releases support for Vista. We will carry this goal into FY09 for completion.
13. Provide two training courses each for web page editing, SharePoint site creation and maintenance and Laserfiche use.
Anticipated to commence by **5/5/2008** and be completed by **9/30/2008**
Due to personnel vacancies in IT, we have not completed this goal. We will add this training to the FY09 training and carry this goal into FY09 for completion.
14. Develop and test an Information Technology Emergency Operation (Business Continuity) Plan.
Anticipated to commence by **10/1/2007** and be completed by **8/29/2008**
Due to personnel vacancies in IT, we have not completed this goal. We will carry this goal into FY09 for completion.
15. Formalize and enhance the Information Technology Department's Standard Operation Procedures (SOPs).
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
This goal has been completed. A complete set of Standard Operating Procedures has been formalized. Work continues to refine and update these procedures as the need dictates.

16. Assist the Public Safety Department with a VHF radio communications study and relocation of the police/fire radio tower antennas to the City's new 260' radio tower.
Anticipated to commence by **2/4/2008** and be completed by **7/31/2008**
This goal has been completed. The antennas have been relocated on the new tower and the radio communication among police and fire personnel has been enhanced as a result.
17. Assist the Public Safety Department with the acquisition and implementation of new Computer Aided Dispatch, Police Records Management and Mobile Data Software.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
We have awarded the software contract to Southern Software, Inc out of Southern Pines, NC. It is anticipated that the software will be operational by end of March 2009. We will carry this goal into FY09 for completion.
18. Assist the Public Safety Department with the Mobile Data Project - first phase of 20 mobile data terminals to be fully operational by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
This goal has been completed. 19 police vehicles have been fitted with all of the hardware necessary to allow mobile access to data. In FY09, 40 additional vehicles will be fitted with the same or similar equipment.
19. Assist the Public Safety Department with the renovation of Fire Station #1 through the installation of network cabling and communications infrastructure.
Anticipated to commence by **1/1/2008** and be completed by **9/30/2008**
This renovation was not funded in FY08. We anticipate funding in FY10 and will carry this goal into FY10 for completion.
20. Assist the Finance Department, Water Revenue Division, with a pilot project to determine the feasibility of reading water meters by radio through a central collection device.
Anticipated to commence by **12/10/2007** and be completed by **5/30/2008**
IT's portion of this goal has been completed. The vendor of the radio collectors has been unable to repair the collectors so that they function reliably. While we believe that it is feasible to read water meters through the system, we can not verify that without a functioning collector. We have been given no indication from the vendor as to when the collectors will be repaired. Because we have completed everything we can do to facilitate this goal, we are considering it completed.
21. Assist the Finance Department with implementing a web based, tax return submission and payment capability.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The Finance/HR Software system vendor is working on resolving issues with the software that we discovered when we attempted to install the On-line Tax Return portion of the software. We have not been given a date as to when the vendor expects to resolve the issues. We will continue this goal into FY09 for completion.
22. Assist the Finance Department, Water Revenue Division, with a feasibility study for implementing multiple billing cycles.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
This goal has been completed. The functionality now exists in the Utility Billing software to provide multiple billings. A proposal and implementation plan is in development by Finance staff and is expected to be submitted to the City Manager by December 31, 2008.

23. Assist the Municipal Court with the acquisition of new software and automation of Court procedures.

Anticipated to commence by **4/1/2008** and be completed by **9/30/2008**

This goal has been completed. The current Municipal Court Software vendor was able to modify portions of the Court software so that we could move forward with new Court software before we completed the installation of the New Public Safety software.

Finance

Accounting and Financial Reporting

1. Assess results of performance measurements in fiscal 2007, revise performance measures, if needed, and continue measurements by December 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Assessment has been put on hold because the Office of the City Manager is exploring the various types of performance measurement and evaluating the benefits vs. the costs. Finance will continue to track measurements of performance which are automatically tracked by the financial management software, as well as a few critical measurements.
2. Publish the FY 2007 Comprehensive Annual Financial Report (CAFR) and submit to the GFOA's award program by March 15, 2008.
Anticipated to commence by **1/15/2008** and be completed by **3/15/2008**
CAFR was completed on March 31, 2008; publication and posting to the City's web site were completed on April 3, 2008.
3. Publish the FY 2007 Popular Annual Financial Report (PAFR) and submit to the GFOA's award program by March 31, 2008.
Anticipated to commence by **3/15/2008** and be completed by **3/31/2008**
PAFR was completed on March 31, 2008; PAFR was included with the water bills mailed at the end of May.
4. Provide training on performance measurement to Finance staff by March 31, 2008.
Anticipated to commence by **3/1/2008** and be completed by **3/31/2008**
Training will be delayed pending OCM's determining the scope of performance measurement to be done.
5. Provide group and one-on-one refresher training in on-line requisitioning (paperless purchase orders) and other modules of the financial management software as needed or requested by other City departments by April 30, 2008.
Anticipated to commence by **3/1/2008** and be completed by **4/30/2008**
Since the group training held in July 2007, one-on-one refresher training in on-line requisitioning and other Eden modules has been provided to City staff on an as-requested basis.
6. Continue the internal controls evaluation program by completing evaluations of selected departments, with a plan to evaluate controls in all departments over a three-year cycle, by September 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
Internal controls documentation has been completed to assist the auditors in preparation for the FY08 audit. Evaluation has been completed on a limited basis in one department. This goal has been extended into the FY09 year.
7. Review the City's debt policy and assess whether changes should be proposed to City Council by April 30, 2008.
Anticipated to commence by **4/1/2008** and be completed by **4/30/2008**
City Manager and Finance Director have discussed debt practices. Written recommendations to the City Manager expected to be complete by December 31, 2008.

8. Work with Human Resources, City Revenue Office and Water Revenue Office staff to perform spot audits of billing and payroll software functions and monitor internal control procedures by April 30, 2008.
Anticipated to commence by **3/15/2008** and be completed by **4/30/2008**
Finance staff has performed some spot audits of payroll functions; billing functions have been reviewed by external auditors. Report on results will be submitted to the City Manager by November 30, 2008.
9. Update the City Accounting Procedures Manual by March 31, 2008.
Anticipated to commence by **11/1/2007** and be completed by **3/31/2008**
Accounting procedures manual update is complete and has been reviewed by the auditors as part of their planning work for the FY08 audit.
10. Work with Information Technology to develop a centralized paperless filing system for the Accounts Payable Office by September 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
Additional information is needed from the financial management software vendor in order to make progress on this goal. Staff attending the software vendor's user conference in mid-October 2008 will gather this information and then continue work on this goal in FY09.
11. Recognition of City Finance Department employee LaTrice Mose for earning her Master of Public Administration degree from Auburn University in December 2007.
Anticipated to commence by **1/8/2008** and be completed by **1/8/2008**
LaTrice's earning her MPA was recognized at the January 8, 2008 Council meeting.

Revenue Administration

1. Assess the results of performance measurements in fiscal 2007 and revise performance measures, if appropriate, and continue measurements by December 31, 2007.
Anticipated to commence by **11/1/2007** and be completed by **12/31/2007**
Assessment has been put on hold because the Office of the City Manager is still exploring the various types of performance measurement and evaluating the benefits vs. the costs. The Revenue Office will continue to track measurements of performance which are automatically tracked by the financial management software, as well as a few critical measurements.
2. Draft an ordinance to amend the City's business license ordinance to parallel the State's simplified business licensing statute for Council consideration by November 30, 2007, to enable an effective date of January 1, 2008.
Anticipated to commence by **10/1/2007** and be completed by **11/30/2007**
Complete: Ordinance 2521, adopted October 16, 2007.
3. Assess taxpayers' demand for training about the City's revenue ordinances, filing requirements and procedures by November 30, 2007. If demand is sufficient, provide taxpayer training by December 31, 2007, in advance of the business license renewal period.
Anticipated to commence by **12/1/2007** and be completed by **12/31/2007**
The proximity of the adoption (December 18, 2007) and subsequent amendment (January 8, 2008) of the alcoholic beverages ordinance to the beginning of the business and alcoholic beverage license renewal period (January 1-February 15, 2008) and the workload necessary to assist in the development of the new ordinance precluded the opportunity to provide taxpayer training. On November 27, 2007, Revenue staff assisted

in the meeting held for all alcoholic beverage licensees to discuss the proposed new alcoholic beverages ordinance and to answer questions. In addition, Revenue Office staff answered taxpayers' questions via telephone, the City's web site and in person.

4. With support from Information Technology, implement on-line submission of tax returns by September 30, 2008.
Anticipated to commence by **4/1/2008** and be completed by **9/30/2008**
There continue to be issues with the web-extensions function of the taxpayer database software. The Revenue Office staff is exploring other options for on-line tax reporting and payment.
5. Update the City Revenue Office Procedures Manual by September 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
The manual update has been completed.
6. Assess the feasibility of implementing the Cashiering module of the new financial management software in Parks & Recreation, Public Safety-Police Division, Judicial and Library by September 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
Cashiering is currently in use at three locations in Parks and Recreation. After assessment of the Judicial Department's operations, it was determined that implementing Cashiering is not feasible at present. Assessment of the Library's transaction volume and individual transaction size indicates that implementation at the Library is not cost-beneficial. Review of Public Safety's procedures indicates that implementing Cashiering would increase the workload to a degree that is not cost-beneficial. Finance staff is evaluating the procedures at the Softball Complex to determine if Cashiering would be feasible at that location.
7. With the support of Information Technology, develop a layer in the City's GIS map to show the homestead exemption status of all residential parcels by October 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **10/31/2007**
This layer is complete and has been useful to the Revenue Office for verifying the status of single-family properties. However, the county does not provide the data necessary to verify ownership of multi-family dwellings (condos).
8. Review the City's investment policy for proposed adoption by the City Council by March 31, 2008.
Anticipated to commence by **2/1/2008** and be completed by **3/31/2008**
Draft document has been sent to outside experts for review and comment. Responses have not yet been received. Draft is expected to be submitted to the City Manager by December 31, 2008.
9. Assess the feasibility of implementing acceptance of credit and debit cards for over-the-counter transactions in departments outside City Hall, in addition to Judicial and Parks and Recreation, by September 30, 2008.
Anticipated to commence by **4/1/2008** and be completed by **9/30/2008**
Acceptance of credit cards has been implemented in the Codes Enforcement Office, Planning and Public Works departments. Finance staff is evaluating the feasibility of implementation at the Softball Complex.

10. Implement the City's newly approved investment policy, purchasing securities as allowed under State law and the City's approved investment policy and under the guidance of the Finance Director by February 28, 2008.
Anticipated to commence by **2/1/2008** and be completed by **2/28/2008**
RFPs issued for interest-bearing time deposits and best proposals accepted. Current economic environment means that greater liquidity is needed at present.
11. Develop a report on the City's investments (purchases, sales, investment income and holdings as of the month-end date) to be included in the monthly reports package by March 31, 2008.
Anticipated to commence by **3/1/2008** and be completed by **3/31/2008**
Summary information is being provided on the monthly cash report. A separate report is not considered necessary.
12. Work with Information Technology to develop a centralized paperless filing system for the Revenue Office by September 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
The Revenue Office maintains electronic posting records and scans all business licenses into the taxpayer database. Work continues toward a comprehensive paperless system that will accommodate remaining paper documents. Additional scanners are needed and these have been included in the FY09 budget.

Water Board Accounting and Revenue Office

1. Implement methods to reduce delinquent utility accounts receivable over 60 days past due by 10% from the September 30, 2006 level by September 30, 2007.
Anticipated to commence by **10/1/2007** and be completed by **11/30/2007**
At September 30, 2006, accounts receivable "over-60" days was 18.19% of total; at September 30, 2007, over 60 receivables were 16.86%, a reduction of 7.3%. Over-60 receivables at August 31, 2008 were 11.6%, a reduction of 36% from September 30, 2006; and a reduction of 31% from September 2007. Water Revenue staff continues to review the utility billing database, follow-up with collection letters, and make referrals to the collection agency.
2. Assess results of performance measurements in fiscal 2007, revise performance measures if needed, and continue measurements by October 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **10/31/2007**
Assessment has been put on hold because the Office of the City Manager is exploring the various types of performance measurement and evaluating the benefits vs. the costs. The Water Revenue Office will continue to track measurements of performance which are automatically tracked by the financial management software, as well as a few critical measurements.
3. Implement e-billing for customers who request such by December 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Some customers are already receiving e-bills, primarily corporate accounts for which bill payment is processed in a non-local corporate office. With the recent hiring of a web designer in Information Technology, Water Revenue staff will be working with the web designer to develop improvements to the Water Revenue Office's presence on the City's web site, which will enable e-billing to be offered to all customers. This is expected to be completed during fiscal 2009.

4. With support from Information Technology, develop a website for the Water Revenue Office, through which customers can complete forms online and email WRO staff directly, by December 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
With the recent hiring of a web designer in Information Technology, Water Revenue staff will be working with the web designer to develop improvements to the Water Revenue Office's presence on the City's web site. This is expected to be completed during fiscal 2009.
5. Publish the Water Board's audited annual financial report on fiscal year 2007 by March 15, 2008.
Anticipated to commence by **1/1/2008** and be completed by **3/15/2008**
Water Board annual report was published April 4, 2008.
6. With the support of Information Technology, assess the feasibility of implementing multiple billing cycles by September 30, 2008.
Anticipated to commence by **2/1/2008** and be completed by **9/30/2008**
A proposal and implementation plan is in development and is expected to be submitted to the City Manager by December 31, 2008.
7. Provide support to the Water Resource Management Department in updating the Water Board's Policies and Procedures statement for approval by the Water Board by March 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
Due to heavy projects work load (drought water rates, revision of CIP, budget development), which is expected to continue through fourth quarter, this goal will be extended into fiscal year 2009.
8. Update the Water Revenue Office Procedures Manual and a separate Cash Procedures Manual by March 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
The procedures manual was complete as of August 31, 2008.
9. Develop a draft investment policy for proposed adoption by the Water Board by April 30, 2008.
Anticipated to commence by **1/1/2008** and be completed by **4/30/2008**
Draft document has been sent to outside experts for review and comment. Responses have not yet been received. Draft is expected to be submitted to the City Manager by December 31, 2008.
10. Determine an investment strategy for the Water Board's idle funds and purchase securities as allowed under State law and the Water Board's approved investment policy and under the guidance of the Finance Director by May 31, 2008.
Anticipated to commence by **4/1/2008** and be completed by **5/31/2008**
RFP issued for interest-bearing time deposits and best proposal accepted. Current economic environment means that greater liquidity is needed at present.

11. Develop a report on the Water Board's investments (purchases, sales, investment income and holdings as of the month-end date) to be included in the monthly reports package by June 30, 2008.
Anticipated to commence by **5/1/2008** and be completed by **6/30/2008**
Summary information is being provided in the monthly cash report. A separate report is not considered necessary.
12. Complete the Water Board Accounting Procedures Manual by March 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
Water Board Accounting Procedures Manual is substantially complete. Final review is expected to be completed by October 31, 2008.

Purchasing

1. Assess results of performance measurements in fiscal 2007, revise performance measures if needed, and continue measurements by December 31, 2007.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Assessment completed; measurements continue to be taken.
2. Evaluate the feasibility of implementing a purchasing card program and, if determined to be feasible, conduct a pilot program by February 28, 2008.
Anticipated to commence by **10/1/2007** and be completed by **2/28/2008**
City Manager has approved a pilot program with Parks and Recreation through fall 2008. Staff conducted site visit with potential vendor during fourth quarter. Pilot program is expected to begin during first quarter of FY09. Results of program will be documented and reported for assessment of program expansion.
3. Revise the City's Purchasing Policies and Procedures Manual by September 30, 2008.
Anticipated to commence by **1/1/2008** and be completed by **9/30/2008**
Manual has been completed and is in the final review phase. Review expected to be completed by October 31, 2008.

Economic Development

Workforce Development

1. Partner with Auburn High School to administer the Career Technical Education curriculum per the needs of Auburn area industry with the goal of six classes and 75 students in school year 2007-2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
All classes were full last school year (88 students enrolled – 80+ students graduated).
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 15 students by March 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
Five students graduated in March and have or will soon enter the local workforce. Four additional students will graduate this month for a total of nine.
3. Conduct a wage and benefit survey of industry in Auburn and significant companies in surrounding areas by August 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **8/31/2008**
A comprehensive wage and benefit survey was conducted, analyzed, summarized, presented and distributed to Auburn area industry. The survey has been well received by industry.
4. Update the software and manage the use of the Alabama Power interactive computer lab by November 30, 2007.
Anticipated to commence by **10/1/2007** and be completed by **11/30/2007**
Due to lack of space, the lab is not in use at this time.
5. Set up and manage topic specific training for Auburn area industry. The classes are on-going during FY08 and will all be completed by September 30, 2008. The classes will include but not be limited to: Management training (two classes), Quality training (one class), TS16949 training (one class), Union awareness (two classes), PLC and other automation training (four classes.)
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
We have conducted a total of seven Management training classes to date and one Quality training class during the first quarter. Future classes will be determined by industry need. We conducted one TS16949 training class in June and an additional class was scheduled for January but was cancelled due to lack of demand from industry. We are in the process of scheduling a TS16949 class for first quarter FY09. One Labor Relations class has been conducted and a future class will be scheduled when our new Korean company is staffed. Tentative time for this training is summer '08. This topic was briefly covered in our recent "Existing Industry Symposium". We have conducted two PLC and other automation training classes to date. We assisted Rockwell Automation in performing a needs analysis. Five additional classes have been offered.

Community Development Block Grant

1. Administer at least nine Community Development Block Grant projects adopted in the FY07 Action Plan. Anticipate six projects will be completed by May 31, 2008. The FY07 Action Plan projects are contingent upon the approved allocation from the U.S. Department of Housing and Urban Development.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Eighty percent of the CDBG FY07 allocation was expended by the end of the fourth quarter of FY08. The funds were used to complete projects identified in the FY07 Action Plan.
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 300 citizens to benefit from the funding during by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
During the fourth quarter of FY08, 316 elderly citizens were provided services through the Brown Bag Program of Lee County. A total of 1,125 people have benefitted from this service during FY08.
3. Utilize Community Development Block Grant funds to assist low-to-moderate income (LMI) citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate 100 citizens to benefit from the funding by May 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **5/31/2008**
During the fourth quarter of FY08, 78 LMI citizens benefitted from the Utility, Rental, and Mortgage Assistance Programs. A total of 315 people have benefitted from this service during FY08.
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, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
During the fourth quarter of FY08, an average of 36 people benefitted from various public service programs funded by the CDBG program. A total of 310 people have benefitted from these services during FY08.
5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Housing reconstruction began on one homeowner unit during the fourth quarter of FY08; the unit will be complete by the first quarter of FY09. A total of three homes have been rehabilitated during FY08.
6. Continue infrastructure improvement projects in low-to-moderate income residential areas funded by the Community Development Block Grant. Expect to improve two streets by May 31, 2008.
Anticipated to commence by **10/1/2007** and be completed by **5/31/2008**
The 2007 Street Resurfacing project was completed during the third quarter of FY08. The project includes improving seven streets in LMI residential areas.

7. Collaborate with North Auburn Housing Development Corporation and local banks to develop the Northwest Village affordable housing subdivision by using CDBG funds for infrastructure improvement, housing construction, and homeownership assistance. Anticipate improving two streets, constructing three homes and assisting three families with homeownership assistance by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
During the fourth quarter of FY08, the North Auburn Housing Development Corporation bid the construction of five additional units in the Northwest Village Subdivision; it is anticipated that construction will begin during the first quarter of FY09. A total of four homes were constructed and sold during FY08.

8. Utilize the Housing Assistance Network to refer a minimum of four spot rehabilitations for needy low-to-moderate households by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
A total of seven referrals were made to the HAN during the fourth quarter, for a total of 16 referrals for fiscal year 2008.

9. Participate with a "Continuum of Care" coalition by May 1, 2008 in the effort to address homelessness in Auburn and the surrounding areas.
Anticipated to commence by **10/1/2007** and be completed by **5/1/2008**
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 fourth quarter of FY08, the agency applied for grant funding to hire personnel to adequately quantify persons experiencing homelessness in Lee County and neighboring counties and to identify services and resources available to assist the homeless or those found to be at-risk of becoming homeless.

Commercial Development

1. Seek to attract new or expanding major commercial developments by locating at least two projects in Auburn by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Negotiations are underway with two shopping centers seeking to locate in Auburn; one in the south, Hamilton Place, and another in the North, Cary Creek, a mixed use development. We anticipate an official announcement for at least one of these projects during the first quarter of FY09. Also, work with West Pace Village continues, with two of the automobile dealerships breaking ground during the fourth quarter of FY08. Additionally, work continues with the developer at Auburn Exchange to place additional projects on the site.

2. Plan and attend two commercial trade shows by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
No trade shows were attended in the fourth quarter. ICSC Southeast in Atlanta will be attended during the first quarter of FY09. Planning is already underway for the 2009 ICSC Spring Convention.

Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry in Auburn by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
There were ten industrial visits by the end of the fourth quarter of FY 2008. Two additional projects, Aluminum Technology Schmid and Kull Diecasting North America were announced in the fourth quarter.
2. Administer the City's revolving loan program with the goal of packaging two loans in FY08.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
One new grant from the revolving loan fund has been approved in FY 2008.
3. Present business development opportunities in Auburn in form of a speaking engagement at a business seminar such as Forum Amerika by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Two speaking engagements have been presented in front of industrialists representing German industries visiting Alabama in FY 2008.
4. Operate the small business incubator through the Auburn Center for Developing Industries including lease management of tenants with the goal of assisting four companies in FY08.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
All units are fully occupied and leased. We are currently working with one tenant who will graduate from the incubator complex this year. We anticipate being able to lease this facility to another company looking for space once it is vacated.
5. Participate in four industrial trade shows, international and domestic, including the Detroit International Automobile Show in January 2008, the Management Briefing Seminar in August 2008, the MOTK in September 2008, and the Automechanika in September 2008, with the goal of developing at least one industrial prospect.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Two trade shows and seminars attended in the fourth quarter of FY 2008 in Germany.
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 FY08; Market existing vacant buildings for new prospects as an ongoing activity in FY08; Perform 3-4 surveys of existing industry in form of on-site visits to be entered in E-Synchronist Software Program in each quarter in FY08.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Started and completed two expansions of local industries: Hoerbiger Automotive Comfort System and Capital Plastics Products in the Technology Park South. PSA Industries started expansion in the fourth quarter. One other industry will announce expansion in the first quarter of the following year. One building became vacant in second quarter of FY08. A new tenant, SMI Auto, was found and their lease began in fourth quarter of FY08. 13 surveys of existing industry were performed in FY08.
7. Market the Auburn Technology Park West based on marketing plan as designed and implemented in December 2006 as an ongoing activity in FY08.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Two new projects were announced for Auburn Technology Park West during the fourth quarter; Aluminum Technology Schmid and Kull Diecasting North America. Marketing is ongoing for the remaining lots in the Park.

8. Support Auburn University in marketing the Auburn University Research Park as an ongoing activity in FY08.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The grand opening of Building One is scheduled for the first month in fiscal year 2009. Currently 70% of the Building is under lease and/or contract with full occupancy expected by the end of the first quarter, FY09.

9. Begin phased construction of Auburn Technology Park West by the first quarter of 2008.
Anticipated to commence by **12/1/2007** and be completed by **6/30/2008**
The first two tenants are under construction and expected to be completed by the end of the first quarter, FY09. The Phase I infrastructure is mostly complete, with expected finish date near the end of the calendar year.

Human Resources

1. Coordinate and present the Crew Leader Development Course for approximately 15 employees.
Anticipated to commence by **1/30/2008** and be completed by **2/29/2008**
Eight employees from five departments graduated from this program on March 31, 2008. We were unable to develop more participation from the field departments to meet our goal of 15 employees.
2. Present Spanish Language Instruction to approximately 15 employees.
Anticipated to commence by **4/2/2008** and be completed by **4/30/2008**
Fourteen Fire Division personnel initially signed up for this course but only six of these employees remained in the course and/or met the attendance requirement, completing this training. Delivering Spanish Language instruction to employees of the Communications Division is being arranged through a joint effort with the Lee County Sheriff's Office, the City of Opelika, ETS, and the State Troopers.
3. Present customer service training to approximately 15 employees.
Anticipated to commence by **6/2/2008** and be completed by **7/11/2008**
Completed. Twelve of the fourteen employees who enrolled in the course graduated.
4. Present at least three human resource management seminars.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Completed. Four seminars were delivered. They addressed the following topics: business writing, performance appraisal, harassment and other workplace conduct rules, and business etiquette.
5. Present at least 10 safety presentations.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Completed. Training focused on cave-in prevention, facilities maintenance safety, tractor safety, and work zone safety. In addition, presentations on drug and alcohol awareness, sewer backup and overflow loss control, and safety and harassment training were provided for a total of 10 training events.
6. Conduct at least five employee events.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Completed. Six events were held including the Monster's Bowl, an evening at Plainsman Park, the Health Check event, the Basketball Tournament, the Golf Tournament, and the Citizen Survey Celebration event.
7. Deliver a payroll training program to employees involved in payroll preparation.
Anticipated to commence by **3/31/2008** and be completed by **3/31/2008**
Completed. Two sessions of a payroll training seminar were delivered to those employees responsible for processing payroll within the various departments of the City.

8. Based upon the actuarial analysis of Other Post-Employment Benefits and in compliance with GASB Statement 45, determine a funding strategy to pay for Other Post-Employment Benefits.

Anticipated to commence by **2/1/2008** and be completed by **3/31/2008**

Human Resources and Finance continue to evaluate this matter. The State Legislature has passed enabling legislation to establish irrevocable trusts for the funding of Other Post Employment Benefits. Two trust agreement formats have been obtained and are under review. In addition, a regional bank is offering another trust vehicle. Our consultant has advised that the City of Auburn should delay further action until other entities have paid for the research and development costs associated with trust funds and discounted pricing becomes available. The City will need to make a decision about funding arrangements before September 30, 2009.

Public Safety

1. Coordinate with other law enforcement agencies within Lee County and with the Police and Fire Divisions to create a county wide or regional training board to initiate/host training opportunities for all involved entities in a cost-effective manner by December 31, 2007. Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Meetings have been held with Opelika, Lee County, Auburn University to discuss ways to pool resources to conduct on site training. Some training has been held where Auburn paid for the instructor and Opelika made arrangements for the classroom and refreshments. Discussions will continue to make the most of the resources that each agency has to reduce training cost.
2. Work with the Police Chief to analyze the space needs of the Police Division and work with other departments to develop a plan to secure the expansion of the facilities through assumption of City owned buildings., construction of new facilities, and/or leasing or additional space by December 31, 2007. Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
We continue to work with Auburn University to obtain some space on campus. We furthered these discussions with AU concerning enough space to house the required staffing for campus policing on each shift. Once the existing AU Credit Union relocates late this year or early next year, we will move toward obtaining some of that space. We are still looking at the possibility of moving into the Development Services Building if that space becomes available with the construction of a new facility in FY2012.
3. Work with the Police Chief to develop a five year needs assessment and budgeting plan to anticipate and project expenditures for planning purposes by March 31, 2008. Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
A rough draft has been completed but is still being finalized after some additional input from the Public Safety Director. This plan will be completed in the first quarter of FY 2009.
4. Coordinate with Auburn University Student Affairs and Administration to develop Crime Prevention Programs specifically to address the needs of faculty and students by March 31, 2008. Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**
Police made several presentations to Camp War Eagle participants this year. They have spoken to sororities and fraternities concerning alcohol and drug abuse as well as discussions concerning safety. These programs have been specifically geared toward the campus community.
5. Coordinate with the Planning Department, Auburn University and Public Safety Communications to review all new development areas and reassess/evaluate beat boundaries and personnel deployment by designated beats by June 30, 2008. Anticipated to commence by **10/1/2007** and be completed by **6/30/2008**
An assessment was made of the police calls for service and geographical expansion of the city limits and plans are being made to make beat designation adjustments. For consistency in reporting , special attention is being given to the structure of existing beats and possible subdivisions rather than a complete restructuring.
6. Work with Human Resources to intensify our employment recruitment activities to attract a diversified and qualified applicant pool by making at least ten formal presentations at structured events by September 30, 2008. Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The police Division has made nine formal presentations to aid in the recruitment of a

diverse workforce. We have worked extensively with Human Resources in these presentations. The Fire Division completed a recruit class this past August with fifteen candidates graduating. Two high schools were contacted this quarter but did not want any presentations made at this time.

7. Work with Information Technology to install mobile data systems into all first responder vehicles by April 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **4/30/2008**
An implementation meeting will be held on October 2 2008 to discuss how the software will be implemented and the schedule for each module. We hope this will be fully implemented by March 30, 2009. We have installed nineteen computers in patrol cars with an additional forty to be installed in FY 2009 as a result of additional grant funding. At that time, our patrol units will be able to accomplish many of their duties through the mobile data system without having to talk with our communications center.
8. Evaluate the Fire Division's ten year strategic plan to ensure effective and efficient emergency services needed for the future by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
This plan is being finalized and should be complete by October 30, 2008. The plan will include assessments on equipment, staffing, capital improvements and maintenance. The plan will try to anticipate to when some of these items will have to be addressed. The Auburn Interactive Growth Model will help in determining when some of these will occur.
9. Expand our efforts to promote fire prevention activities, recruitment and a fire safe community. This would improve media relations and public image. This program would be developed and presented by in-house personnel.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
A meeting was held with the O-A News about helping promote some of the fire prevention activities. This program will follow the Community Emergency Response Team training concept. This program will educate the public to become aware of fire prevention activities, be aware of hazards and how to respond in an emergency.
10. Offer a Department wide CPR/AED class for interested city employees to improve patient viability and customer service by December 31, 2007. This program would integrate with the City of Auburn's AED program.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Several classes were offered to city staff this year and we have received many positive comments. We will continue to offer this class as long as there is an interest from employees.
11. Complete the renovation of Fire Station One to provide a modernized and functional building by June 30, 2008.
Anticipated to commence by **1/1/2008** and be completed by **6/30/2008**
Funds were not available this year to complete the renovation of Station 1. This project has been moved to the Capital Improvement Plan for FY2010.
12. Continue the removal of abandoned/dilapidated structures by targeting at least ten buildings for demolition by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The Building Board of Adjustments and Appeals approved the demolition of ten structures in August and with three others there will be 13 structures razed. Bids are being accepted at this time for demolition of these structures. These should be removed during the month of October.

13. Continue the development of the Code Enforcement staff to become certified in an area of inspection or plan review by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Two inspectors took certification exams this year. Three other inspectors attended continuing education classes this year. Local training is harder to obtain and thus more difficult to send all the inspectors to a course.
14. Review and adopt the 2008 Edition of the National Electrical Code by June 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **6/30/2008**
This goal was met in the 2nd quarter when the City Council adopted the 2008 National Electrical Code on April 1 2008. Notices were sent to building and electrical contractors stating any electrical permit purchased after May 1 2008 would have to comply with the 2008 electrical code.
15. Work with business owners to correct deficiencies on pre-fire plan inspections within 20 days of Fire Division Contact.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
We have consistently completed 75% of the pre-fire plan follow-up inspections with the 20 day target. Efforts will continue to complete all follow-up inspections within 20 days.
16. Locate and purchase training materials to train new communications employees in-house prior to June 30, 2008.
Anticipated to commence by **1/1/2008** and be completed by **6/30/2008**
This goal was met in the 1st quarter when two training tapes were purchased to be used in the training of new employees. They have been used extensively in training new student communicators.
17. Determine the feasibility of placing satellite radios for Public Safety in the area of South College and I-85 by September 30, 2008 to improve radio communications in the southern area of Auburn. This will include pathway studies and possible tower(s) for antenna placement.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The last piece of equipment has been received and during the installation it was determined that one piece of equipment was faulty and has to be replaced. We hope to get the replacement piece and have the site operational by October 10 2008. This should greatly improve the radio communications in the southern part of the city. This will be monitored and adjustments will be made as needed.

Public Works

Construction and Maintenance

1. Design and construct sidewalk on Longleaf Drive from Donahue Drive to South College Street.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Construction of the project is complete
2. Design and construct sidewalk on Gay Street from Halal Court to Shelton Mill Road.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Project is 60% complete.
3. Design and construct sidewalk on Gatewood Drive from Academy Drive to end.
Anticipated to commence by **10/1/2007** and be completed by **10/31/2007**
This project is complete.
4. Rebuild or repair 750 feet of broken sidewalk.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
This project is complete.
5. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least 2 miles of stream maintenance.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
This project is complete. Completed 2.2 miles of stream maintenance.
6. Perform crack-sealing on at least 10 miles of streets.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
This project is complete.
7. Identify streets that are most in need of resurfacing and place the project out for competitive bid.
Anticipated to commence by **2/5/2008** and be completed by **9/30/2008**
Project is 75% complete.

Traffic Engineering

1. Design a multiuse path on South Donahue Drive from South College Street to East University Drive to be constructed by the Sidewalk Crew, Construction and Maintenance Division.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
This project is complete.
2. Design improvements to enhance traffic flow and reduce accidents at Donahue Drive and West Magnolia Avenue.
Anticipated to commence by **10/31/2007** and be completed by **7/31/2008**
The plans are approximately 90% complete.
3. Design improvements to enhance traffic flow and reduce accidents at College Street and East University Drive.
Anticipated to commence by **10/31/2007** and be completed by **7/31/2008**
The plans are approximately 40% complete.

4. Design improvements to enhance traffic flow and reduce accidents at East University Drive and Shelton Mill Road.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
No work has been done on the project.
5. Install traffic signal at intersection of East Samford Avenue and East Glenn Avenue when Samford Avenue is extended.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Notice to Proceed issued October 6, 2008.
6. Install traffic signal at intersection of East Samford Avenue and East University Drive when Samford Avenue is extended.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Notice to Proceed issued October 6, 2008.
7. Perform signal warrant analysis for a traffic signal at Willow Creek Road and Martin Luther King Jr Drive.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Traffic counts taken in September. Analysis underway.
8. Perform signal warrant analysis for a traffic signal at Saugahatchee Road upon substantial completion of subdivision.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Evaluation completed; did not warrant at this time.
9. Improve critical data by continuously updating traffic counts in GIS to within 5 years.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Project is 35% complete.
10. Complete DOT and FHWA required bridge inspections.
Anticipated to commence by **10/31/2007** and be completed by **6/30/2008**
This project is complete.
11. Complete an analysis of Intelligent Transportation Systems applications for City of Auburn.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
No work has been done on this project.

Engineering Design

1. Design and place out to bid the construction of Samford Avenue Extension from East University Drive to Glenn Avenue.
Anticipated to commence by **5/1/2008** and be completed by **9/30/2008**
Notice to Proceed issued October 6, 2008.
2. Design replacement of Wire Road bridge.
Anticipated to commence by **10/31/2007** and be completed by **8/30/2008**
Statements of Qualification due October 10, 2008.
3. Design the East Glenn Avenue Median Project.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
No work has been done on this project.

4. Design a project to widen Bragg Avenue to three lanes.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
Preliminary design is underway.
5. Design a project to improve drainage in the vicinity of 220 Opelika Road.
Anticipated to commence by **10/31/2007** and be completed by **8/30/2008**
Design to be completed and project bid in FY09.
6. Design a sidewalk on West Glenn Avenue from Byrd Street to Donahue Drive.
Anticipated to commence by **10/31/2007** and be completed by **9/30/2008**
This project was canceled due to lack of funding.
7. Continue to update Engineering Standard Operating Procedures.
Anticipated to commence by **10/31/2007** and be completed by **6/30/2008**
Project complete. Completed changes to streets classifications to include local street with sidewalks on both sides; reviewed recommendations by Fire Division for use of air curtains on construction sites.

Inspection

1. Conduct annual detention pond inspections.
Anticipated to commence by **11/1/2007** and be completed by **9/30/2008**
Project complete.
2. Have all inspectors certified or recertified as Grade I Water Treatment Operator and Roadway Technician.
Anticipated to commence by **11/1/2007** and be completed by **9/30/2008**
All grade I certified; 4 of 6 are Road Tech certified; no other classes scheduled this year.
3. 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 **2/5/2008** and be completed by **9/30/2008**
Notice to Proceed issued October 10, 2008.
4. Provide project management for construction of the new addition to the City Library.
Anticipated to commence by **10/1/2007** and be completed by **4/30/2008**
Project complete.
5. Provide project management for construction of the Samford Avenue Extension project.
Anticipated to commence by **9/1/2008** and be completed by **9/30/2008**
Notice to Proceed issued October 6, 2008.

Administration

1. Complete Wetlands Bank Study.
Anticipated to commence by **11/1/2007** and be completed by **9/30/2008**
No work has been done on this project.
2. Complete development of comprehensive Engineering Manual that consolidates all current design standards and specifications and incorporates new specifications into one easy to use source for use by the Engineering staff as well as the development community.
Anticipated to commence by **11/1/2007** and be completed by **9/30/2008**
Project is 50% complete.

Environmental Services

1. Continue to build upon the FY 07 joint beautification initiative designed to promote advocacy, education, and involvement with other stakeholder groups with the goal of conducting a seminar program by June 30, 2008.
Anticipated to commence by **12/3/2007** and be completed by **6/30/2008**
No activity. Goal has been postponed indefinitely due to continued issues with potential participants, logistics, etc. that were not expected at the time the goal was initially formulated.
2. Contingent upon the results of the residential garbage collection variable rate pricing review initiated in FY 07 and continuing into the first quarter of FY 08, implement a pilot project and evaluate the results by September 30, 2008.
Anticipated to commence by **1/2/2008** and be completed by **9/30/2008**
No further activity has occurred since the 3rd quarter update due to continuing discussions about a new joint recycling initiative with other localities. It is hoped that further progress will occur during the 1st and 2nd quarter of FY 09 budget year.
3. Contingent upon the progress of the FY 07 goal to develop a plan for space needs, ensure that those needs continue to be addressed during FY 08.
Anticipated to commence by **12/3/2007** and be completed by **9/30/2008**
The Capital Improvement Program (CIP) document has been revised to depict the possibility of further consideration for engineering and construction related activity related to this project to occur in FY 2012 and FY 2013 respectively. Additional information will be forthcoming as that times approaches.
4. Re-evaluate the City's fleet to ensure the needs of all departments are addressed and continued attention is given to 2007 federal emissions standards throughout FY 08.
Anticipated to commence by **12/3/2007** and be completed by **9/30/2008**
Goal completed. The fleet has been evaluated and deemed to be in compliance with the 2007 federal emissions standards throughout the fiscal year.
5. Conduct at least one city school district litter education campaign and one vehicular traffic litter education event by June 30, 2008
Anticipated to commence by **1/2/2008** and be completed by **6/30/2008**
Goal completed. In addition to the school and vehicular traffic litter education events, additional clean up efforts were instituted with a local church and other organizations.
6. Continue the on-going goal of developing and improving the department's education and outreach effort through media, presentations to groups, and other mediums as it relates to the following programs: (a) Keep Auburn Beautiful, (b) RecycleAuburn, (c) Household Hazardous Waste Collection, and (d) Animal Control & Care.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Goal accomplished. Initiated a wide array of events based on citizen participation, received a plethora of local press coverage, including participation in a local television media series that highlighted the City's RecycleAuburn program. In addition, in conjunction with the Parks and Recreation Department implemented a plan that focuses on sustainable beautification/recycling efforts at various parks and athletic facilities, along with a pilot recycling program in the downtown area.

7. Continue focus on the department's on-going goal to reduce the number of service complaints received by at least five percent over the previous fiscal year, by September 30, 2008.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Goal met. The overall reduction for FY 08 as compared to FY 07 is 9.8%, which surpasses the initial goal of 5% by 4.8%.

8. Work with those entities that have research interests centered on evaluating the City's municipal solid waste stream in an effort to determine the feasibility of utilizing alternative disposal methods, including, but not limited to biomass recycling to produce alternative energy.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The Auburn University Forestry Department has issued a report regarding its evaluation of the City's biomass waste stream and its potential for use as a bioenergy product. The report says good, clean, verifiable data has been collected during this fiscal year and that preliminary analysis is underway. Some discussion regarding the grease recycling efforts and alternatives to household garbage disposal continue.

9. Continue to work with the Public Works Department on identifying alternative fuel possibilities for the City's vehicle and equipment fleet.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The main focus on implementing the use of biodiesel was completed with the introduction of B-10 and B-20 during the 2nd and 3rd quarters. The grease/biodiesel conversion process and its use as a part of the City's fuel program was postponed due to logistical and cost issues.

Library

1. Complete construction of the library expansion.
Anticipated to commence by **9/10/2007** and be completed by **5/19/2008**
Construction is complete and all areas of the library are fully functional.
2. Move Youth Services operations into the new wing and move Electronic Services into the renovated area.
Anticipated to commence by **6/1/2008** and be completed by **6/15/2008**
Both new areas are complete. Service has been fully restored to library users.
3. Increase the number of public access computer workstations in the Electronic Services area as funds allow.
Anticipated to commence by **2/21/2008** and be completed by **9/30/2008**
The Electronic Services area now provides the public with thirty-four new computers.
4. Expand the integrated automated library system into the library addition as needed.
Anticipated to commence by **6/1/2008** and be completed by **7/31/2008**
The system is available on all staff computers and public access computers in Youth Services.
5. Create training procedures manuals for each library service division.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Comprehensive procedures manuals have been completed for all divisions: Circulation, Reference, Youth Services, Electronic Services, and Technical Services.
6. Encourage supervisory staff to take online professional development courses offered by Alabama Public Library Service.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Twelve staff completed a total of twenty-six courses. The staff reported that the courses were very beneficial.

Parks and Recreation

Leisure Services

1. Replacement of decking with new concrete and non-slip surface and replacement of wiring and pool lights. Replacement of surface in baby pool.
Anticipated to commence by **9/15/2008** and be completed by **1/30/2009**
Project has been successfully bid and contract awarded. Work will begin in October.
2. Hold a minimum of eight state or higher level events at the City of Auburn/Auburn University Yarbrough Tennis Center.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The Alabama State Junior Team Tennis tournament and a Level 4 Junior tournament were held in this quarter. The State NTRP Closed has been moved to October at the request of Alabama Tennis Association. A total of nine events were held during the year.
3. Utilize the Art Education Specialist to increase participation by adding two programs at the Arts Center.
Anticipated to commence by **11/1/2007** and be completed by **9/30/2008**
The two new programs were added in the second and third quarters. A special program for 8th graders that incorporated a morning at the Arts Center with an afternoon at the Jule Collins Smith Museum was held in the second quarter. A children's clay camp was held in the third quarter.
4. Host a minimum of five national, regional, state or district softball tournaments at the Auburn Softball Complex.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Hosted four State, National or National Qualifier tournaments in this quarter. A total of nine high level tournaments were held during the year.
5. Host a minimum of two soccer tournaments that will bring teams into Auburn.
Anticipated to commence by **1/1/2008** and be completed by **9/30/2008**
Hosted the Thunder Road Classic tournament in this quarter. The tournament drew 105 teams and was a success even though it was shortened due to inclement weather. The goal of two tournaments was met during the year.

Parks and Facilities

1. Improve the dog exercise area with a fenced off leash area and additional exercise equipment and add two short trails to make the trail at Kiesel Park more accessible to older walkers.
Anticipated to commence by **10/1/2007** and be completed by **6/30/2008**
A walking trail was added in the back area of the park to give more options as to distance walked. The fenced dog area was completed in the first quarter of the year.
2. Install new fitness trail equipment at Town Creek Park.
Anticipated to commence by **1/7/2008** and be completed by **9/30/2008**
The equipment was installed by City of Auburn crews. The Kiwanis Club held a work day and constructed a walking trail to the equipment. Signage has been installed and the equipment is being used by the public. This project is complete.

3. Construct low impact trail extending approximately 1/3 mile along stream at Sam Harris Park.

Anticipated to commence by **2/1/2008** and be completed by **9/30/2008**

An additional trail has been constructed at Sam Harris Park and is connected to the existing walking trail. The extension along the creek will be constructed as a Rotary Club project once the stream restoration project in that area is completed.

Administrative Services

1. Create brochures for Frank Brown Center and the tennis center detailing available programs and other information.

Anticipated to commence by **2/1/2008** and be completed by **9/30/2008**

The tennis center brochure has been completed in coordination with the Auburn Community Tennis Association. A comprehensive Cemetery Services brochure was completed as an alternate to the Frank Brown Center brochure since the renovations to Frank Brown Center will take place later than originally planned. The Cemetery Services brochure combined information for the older cemeteries with information for Town Creek Cemetery.

2. Develop a master plan for a park in northeast Auburn and develop a budget so funding opportunities can be explored.

Anticipated to commence by **3/3/2008** and be completed by **9/30/2008**

A Master Plan has been completed for the old Highway 280 Rest Area as a possible park.

Planning

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

Anticipated to commence by **1/1/2007** and be completed by **12/31/2007**
Completed. Team meetings with the Planning Department staff and consultants were held on site on January 16-17, April 4-5, May 16-18, July 11, and September 13, 2007. The population forecast was completed on September 30, 2007. A presentation to the City Council and Planning Commission on the population forecast component of this initiative was given on October 23, 2007. The final report was completed in May 2008. The final presentation to the City Council and Planning Commission was given in June 2008.
2. In order to implement the anticipated results of the AIGM, map and text amendments will be necessitated to the Future Land Use Plan which will, in turn, provide guidance for future zoning decisions.

Anticipated to commence by **1/1/2008** and be completed by **12/31/2008**
This effort is currently on target to be completed by September 30, 2009.
3. The City Manager has established an internal Task Force comprised of the Directors of Economic Development, Information Technology, Planning, Public Works, and Water Resource Management to review the City's entire development process from start to finish. The Task Force is charged with identifying opportunities for improving the process and helping to set realistic expectations for developers, citizens, City staff, Planning Commission members, and elected officials.

Anticipated to commence by **10/1/2007** and be completed by **12/31/2007**
Completed. The DRT began conducting formal development review meetings in January 2008. This process will be monitored once implemented, for continual improvement purposes. The DRT meets weekly and as needed to efficiently review administrative plan submittals.
4. The City of Auburn is currently operating under a policy that guides annexation decisions that was approved in 1995. There is a need to revisit this policy with possible refinements in mind that would provide additional criteria in order to guide future annexation decisions.

Anticipated to commence by **1/1/2007** and be completed by **11/20/2007**
Completed. The City Council adopted the revised annexation policy on November 20, 2007.
5. The purpose of this effort is to provide an annual comprehensive reporting of the Planning Commission's accomplishments for the year to the City Council. This would include a reporting of annexations, rezonings, subdivision approvals, conditional use approvals, and any recommended changes to the Zoning Ordinance and Future Land Use Plan. This information can be of benefit to Commission, the City Council, city staff, and the citizenry. It can serve as a basis for discerning trends and tracking development activity.

Anticipated to commence by **5/1/2007** and be completed by **12/31/2007**
Completed. The FY 07 report was published in February 2008. The FY 08 Annual Report is scheduled to be published in January 2009.

6. The Department will examine the methods used in other college communities to address unrelated occupancy issues, and make recommendations for change, if necessary, to current regulations.

Anticipated to commence by **10/1/2007** and be completed by **3/31/2008**

Completed. The Planning Director has concluded that no changes are needed to this process at this time other than administrative enforcement, which has already been implemented.

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

Anticipated to commence by **10/1/2008** and be completed by **12/31/2008**

The Citizens' Planning Academy course sequence (6 classes) commenced on September 18, 2008. The class will meet through October and will conclude on November 6, 2008.

Water Resource Management

Sewer Maintenance

1. Perform a flow monitoring study for the HC Morgan (Southside) Water Pollution Control Facility service area to quantify rainfall and groundwater induced inflow and infiltration and identify areas in need of further exploration to determine a rehabilitation and maintenance plan.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
City Council awarded the project to ADS Environmental Services at the February 19, 2008 meeting. Due to inadequate rainfall during the study period, only baseline data was able to be obtained during the study. WRM has solicited proposals and plans to initiate another study in the winter in an effort to obtain representative wet weather data for the inflow and infiltration analysis. This project is listed as an FY09 goal.
2. Perform a Process Evaluation of the HC Morgan WPCF to maximize plant performance, evaluate future expansion needs, and evaluate treatment needs for potential future reuse of wastewater effluent.
Anticipated to commence by **1/1/2008** and be completed by **12/30/2008**
City Council approved CH2M Hill Task Order at January 22, 2008 City Council meeting. Project kickoff/chartering meeting with CH2M Hill held on March 7, 2008. Draft Plan has been completed by CH2M Hill and was submitted to WRM for review the week of June 23rd. City Council approved CH2M Hill Task Order for the Northside Facility Plan at July 15, 2008 City Council meeting. Project kickoff/chartering meeting with CH2M Hill for the Northside Facility Plan held on September 2, 2008. CH2M Hill currently working on draft Northside Facility Plan. Once the draft Northside Plan has been completed, WRM staff will review the H.C. Morgan and Northside Facility Plans, comments will be submitted, and final Plans will be prepared. Project anticipated to be completed 1st or 2nd quarter FY09.
3. Perform field inspections of the sanitary sewer collection system in the HC Morgan basin on those sub basins identified by the HC Morgan Flow Monitoring Study as having excessive inflow and infiltration.
Anticipated to commence by **3/1/2008** and be completed by **3/1/2009**
Inspections will be performed based on results of the aforementioned H.C. Morgan flow monitoring study. Results from the flow monitoring study will identify areas that need to be evaluated. This project is on hold until FY09 due to reasons outlined in the flow monitoring study goal update.
4. Construct Phase II of Choctafaula Gravity Sewer, Northside Phase II Improvements (Choctafaula Pumpstation and Northside Pumpstation) and Northside Force Main to serve areas north of the West Technology Park and to include wastewater transferred from the Northside WPCF.
Anticipated to commence by **10/1/2007** and be completed by **12/31/2008**
Work is currently ongoing on the Northside Phase II project (Choctafaula and Northside pumpstations). Contractor is expected to complete the project in 1st or 2nd quarter FY09. Construction of Northside Force Main anticipated to begin 4th quarter FY08 and Choctafaula Gravity Sewer Phase II is expected to begin 2nd quarter FY09. Construction of the entire transfer system (pumpstations, force main and gravity sewer) should be completed by summer 2009.

5. Completion of design and construction of Saugahatchee Sewer Interceptor Cured In Place Pipe Rehabilitation Project.
Anticipated to commence by **10/1/2007** and be completed by **1/1/2009**
City Council awarded project to Reynolds Inliner, LLC. at January 8, 2008 City Council meeting. Preconstruction meeting held February 15, 2008. Notice to Proceed issued March 15, 2008. Construction began in June 2008 and the project is anticipated to be completed in November 2008. Contractor has lined approximately 12,500 linear feet of sanitary sewer line and completed 200 vertical feet of manhole rehabilitation as of September 30, 2008.

Administration

1. Prepare a water and sanitary sewer design manual to document design and construction details for water and sanitary sewer infrastructure projects.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Project kickoff/chartering meeting with CH2M Hill held January 18, 2008. Draft Manual has been completed by CH2M Hill. WRM staff, along with the local development/engineering community, are currently reviewing the draft. Review comments will be submitted in October 2008 and final manual should be complete by January 2009.
2. Evaluate and implement program for benchmarking performance indicators for water and wastewater utilities to maximize quality service to customers.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Not initiated at this point. Department has purchased a publication from AWWA on benchmarking performance for water and wastewater utilities.

Watershed Management

1. Integration of water quality monitoring into City's GIS for improved recordkeeping and analysis.
Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Watershed Division staff has successfully integrated water quality sampling programs in to the GIS database. Additional parameters such as lake level and well monitoring data have been added in the 4th quarter of FY08. Project is anticipated to be ongoing as database is refined and new information is added.

Water Operations

1. Perform improvements to the Estes Water Treatment Plant to include: conversion of existing gaseous chlorine disinfection to sodium hypochlorite (liquid chlorine) disinfection, site security improvements, and miscellaneous architectural and structural improvements.
Anticipated to commence by **1/1/2008** and be completed by **1/1/2009**
Bids for the temporary sodium hypochlorite system were opened on February 7, 2008. AWWB awarded project to GPM Environmental, Inc. at February Board meeting. AWWB approved a modification to the equipment purchase at the June 2008 Board Meeting to allow for the purchase of an additional bulk storage tank. AWWB awarded installation of the equipment to Floyd Service Company at the June 2008 Board meeting. Construction began in September 2008 and is anticipated to be completed in October 2008. AWWB reviewed bids for a new roofing system for the WTP at the July 2008 Board meeting, and construction of the new roof has been completed.

2. Evaluation of improvements needed to upgrade the Lake Ogletree Dam & Spillway. Improvements will be contingent upon the outcome of the Dam & Spillway Potential Failure Modes Analysis and Risk Assessment workshop to be held in November 2007. Anticipated to commence by **12/1/2008** and be completed by **12/30/2009**
As a result of the findings of the Dam and Spillway Potential Failure Modes Analysis and Risk Assessment, the AWWB proceeded with an inundation study to model the downstream effects on property in the event of a dam breach. The results of this study were presented to the AWWB at the June meeting. The AWWB subsequently contracted with QORE, Inc. to conduct geotechnical drilling and piezometer installation at the Lake Ogletree dam site. The additional testing is necessary to determine the safety of the dam. The geotechnical work was completed in September of 2008. Piezometer monitoring is being conducted and geotechnical stability calculations are being completed to check the safety of the dam.

3. Perform a computer hydraulic network analysis of the potable water system for the purpose of monitoring and managing water quality and quantity in the water distribution system. Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Project is currently ongoing. The distribution model has been setup and is currently being calibrated. Preliminary distribution flow data is currently available and water quality analysis will be completed and should be available for review in the first quarter of 2009.

4. Secure a Water Tank Maintenance Contract for performing needed maintenance, painting and rehabilitation of the AWWB's water tanks. Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
Inspections on seven of the eight tanks are completed. The Northwest tank will not be inspected until the fall/winter of 2008. Utility Services Co. is preparing their recommendation for the AWWB for work needed on each tank. Once the recommendations have been presented, the AWWB will start the procedures to bid out the necessary work.

5. Prepare and distribute brochures and website information for water conservation measures for residential use. Anticipated to commence by **10/1/2007** and be completed by **9/30/2008**
The WRM Water Conservation website is now active. The Department participated in Auburn CityFest (April 2008) by handing out educational brochures and giveaways related to water conservation. Monthly water conservation tips are being placed in the City's Open Line. Department participated in the Lee County Water Festival in May 2008. WRM Staff currently participating in a community rain barrel outreach program aimed at teaching citizens how to construct and install rain barrels at their home. City active in the recent kickoff meeting for the Lee County Business Partners for Clean Water.

City of Auburn

Financial Overview

The City of Auburn's financial outlook is 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.

The City government takes pride in the continuous and diligent efforts of its employees to develop new and better ways to achieve improved results. Many of the City's upper and middle management employees have won national, regional and statewide recognition for their professionalism and innovation.

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.

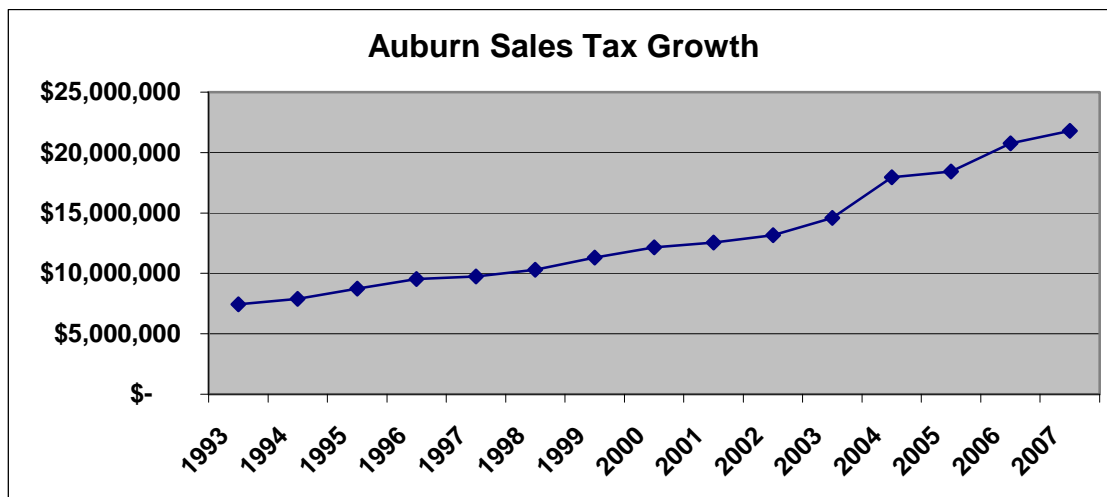
Together, the top four revenue sources provide approximately 75% of the funds to finance the City services provided by the General Fund. The three largest revenue sources can be increased by a vote of the City Council without a citizens' referendum. Property tax increases are governed by the State Constitution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

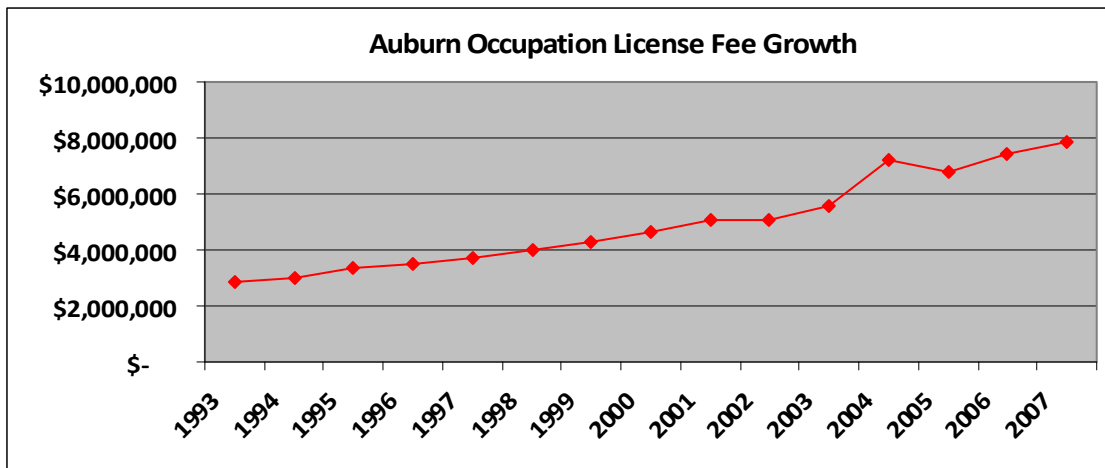


Growth in the City's sales tax revenue has mirrored the measured, steady expansion of the City's economic base; and also reflects an increase in the sales tax rate from 2.5% to 3.0%, effective August 1, 2003. From fiscal 2000 to 2007, revenue from sales taxes has grown an average of 11.3% per year; the average annual growth is 7.1% per year when adjusted for the rate increase.

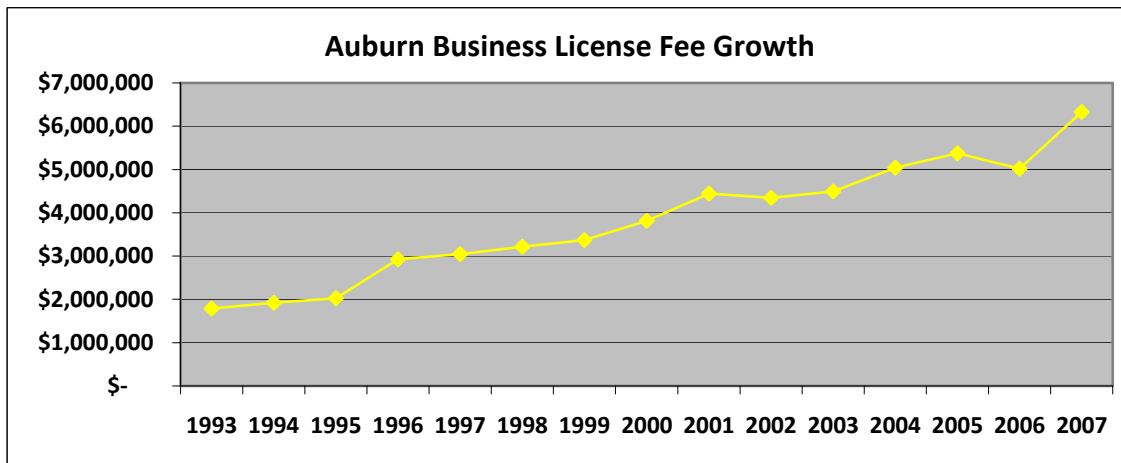


The second largest General Fund revenue source, occupation license fees, has shown even more robust growth than sales taxes, increasing an average of 9.7% per year from 2000 to 2007. The occupation license fee rate has not changed from the rate of 1% of gross wages as originally enacted in 1970. Growth in this revenue source is attributable to growth both in the

numbers of jobs and wages. All persons employed within the City of Auburn are subject to the 1% occupation license fee, which is withheld from wages and remitted to the City by employers.

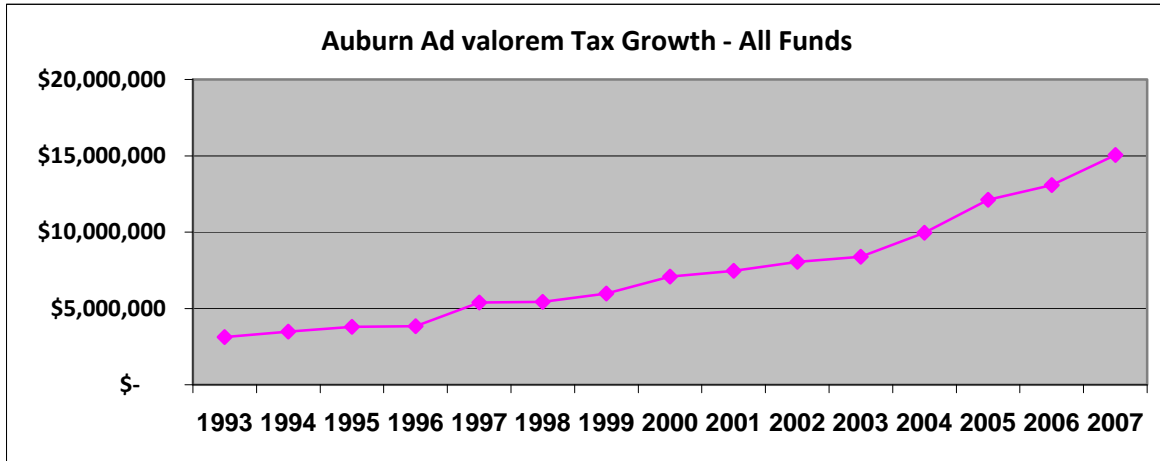


The growth in business license fee revenue has been vigorous, also: an average annual increase of 9.3% per year from 2000 to 2007. The City’s business license fee ordinance was revised in FY99 to provide a more equitable fee structure. Except for those set by State law, business license fees are calculated as a percentage of the business’ gross receipts for the prior calendar year, so increasing business license fees represent growth in Auburn’s economy – more businesses and higher retail sales.

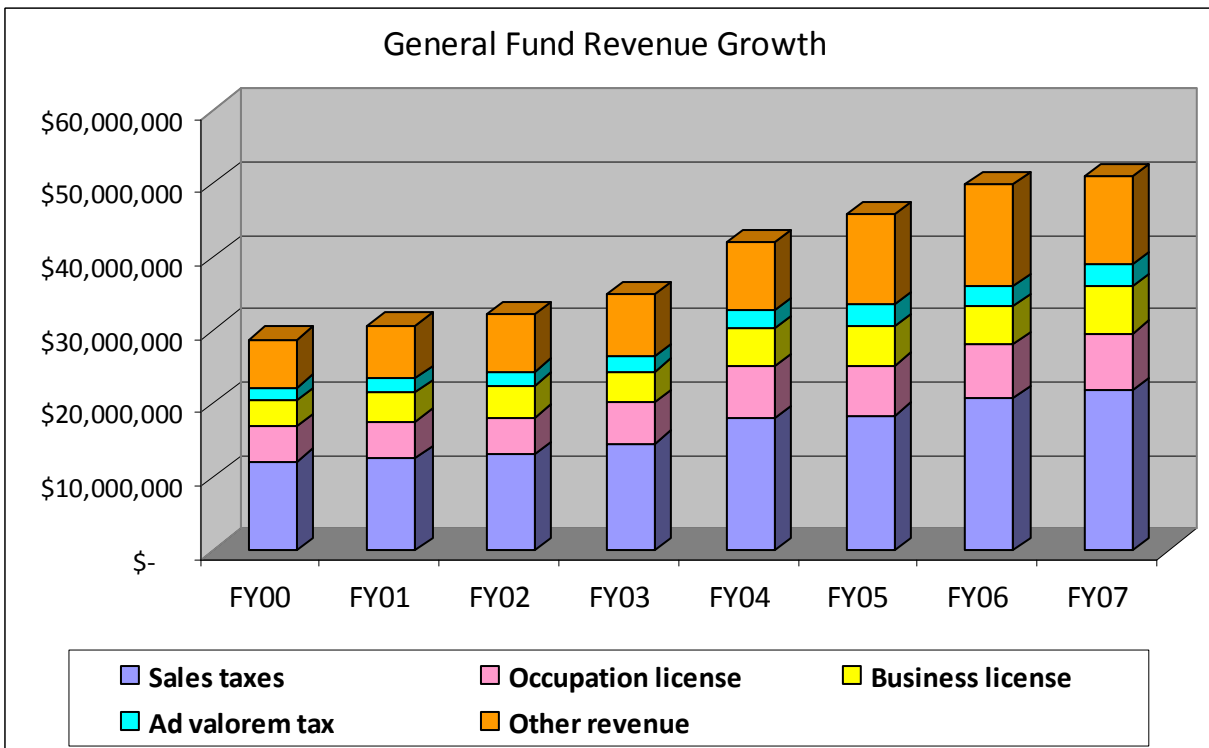


Property taxes are the fourth largest General Fund revenue source, providing about 7% of total revenue in the General Fund. Property tax revenue growth has averaged 11.2% per fiscal year from 2000 to 2007. The City’s reputation for high quality of life and an exceptional school system have driven property values upward for a number of years. Property tax revenue is also affected by annexations of property into the City, which are frequently requested by property owners in order to obtain access to the City school system, and by infill development, which has increased along with property values.

The State purchases all property for which the ad valorem taxes are not paid by the delinquent date, paying the amount of the unpaid property taxes to the county. So, the City's property taxes are collected at virtually 100% of taxes billed. The State conducts a reappraisal of all real property every year, allowing the increases in appraised values to be reflected in the City's property tax revenue.



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 similar to the top five sources. Total revenues increased 62.9% from 2000 to 2007, an average of 10.5% annually. The chart below shows the growth in General Fund revenues.



The City's second largest fund is its Sewer Fund, an enterprise fund. The City operates two wastewater treatment plants with a total capacity of approximately nine million gallons per day. 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 this fund. Management's goal with respect to sewer services is to provide the services in a cost efficient manner and to maintain sewer rates at an amount that will cover the full cost of the related expenses. The City is currently conducting a study of the two plants' capacities and their technologies, as well as a rate study, 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.

In fiscal 2006, the stormwater management function was moved from the Public Works Department in the General Fund to the Sewer Fund and additional staffing was provided for this function. The addition of the stormwater function to the Sewer Fund has increased the fund's expenses initially; however, it was anticipated that increased focus on stormwater management activities would ultimately produce lower costs to operate the wastewater treatment facilities. Management is currently considering whether to propose the levy of a monthly stormwater fee, to provide additional funding for monitoring compliance with stormwater management requirements.

Operating revenues in the Sewer Fund have increased an average of 5.1% per year from fiscal 2000 (\$4,963,178) to 2007 (\$6,737,157). Operating expenses have increased an average of less than 1% per year during the same timeframe (2000-\$4,652,636 > 2007-\$4,873,858). For that seven-year period, the Sewer Fund's net assets have increased 121% (2000-\$10,847,759 > 2007-\$24,026,862), averaging a 17.4% increase per year. Capital assets, net of depreciation, increased from \$9,605,407 in 2000 to \$50,365,715 in 2007, an increase of \$40,760,308. The significant increase resulted primarily from the de-privatization of the sewer plants and collector lines in 2001. The City issued \$24.765 million in general obligation bonds in 2001 to reacquire the plants, which had been privatized in the mid-1980s, and to fund a \$10 million expansion of the Southside plant.

The FY09 & 10 Sewer Fund budget includes a 5% sewer service charge rate increase effective October 1, 2008 (FY 09). No rate increase was budgeted for fiscal 2008. The most recent previous rate increase was a similar 5% increase in sewer service charges that was effective October 1, 2006. Management is awaiting the results of the sewer rate study to determine if other adjustments to sewer service charges and access fees are indicated. More detailed financial information about the *Sewer Fund* is provided in the Enterprise Funds section of this document.

In this biennial budget for fiscal 2009 and 2010, City management is recommending that the activities of the solid waste function be separately accounted for in an enterprise fund. Through fiscal 2008, these activities have been budgeted and reported within the City's General Fund. Service charges for solid waste collection were the fifth largest revenue source in the City's General Fund, comprising about 5% of total revenue. Revenue from solid waste fees has increased 7.5% on average from 2000 (\$1,745,637) to 2007 (\$2,665,251). A lower service level for solid waste collection services was first offered in limited areas of the City in FY97, and

became available in all areas of the City in FY00. Except in certain areas, where the lower service level is required, citizens may choose the service level they desire: back yard or curb side, with a significantly higher fee charged for the back yard service.

For many years, solid waste collection fee revenues had not been sufficient to finance the total cost of providing the services. In order to reduce the amount of General Fund revenues that were used to subsidize the solid waste services, the Environmental Services Department developed several programs designed to increase the efficiency of the resources used in the solid waste collection activities. These programs have resulted in reduced overtime expenses as well as reduced costs to acquire, operate and maintain the department's equipment. Review of audited amounts for FY07 showed that the estimated direct costs of solid waste collection were fully funded from solid waste collection fees. For more detailed financial information about the budget for the *Solid Waste Management Fund*, please see the Enterprise Funds section of this document.

For more information about the City funds' various revenue sources, please see the *Revenue Overview* in this section.

Debt Status

The City maintains a conservative debt policy, issuing debt only for the acquisition of property, the construction of capital projects and the purchase of major capital equipment. The Auburn City Schools follows an approach similar to the City, which is the issuer for School Board debt. To minimize total interest costs, debt terms are as short as feasible, taking projected revenues, expenditures or expenses and cash flows into consideration. For more details on debt policy and debt service requirements, please see the *Financial Policies* and *Debt Overview* information in this section of the budget document.

Under State law, the amount of debt issued by municipalities is limited to 20% of the assessed valuation of the taxable property within the city limits. The City of Auburn's percentage of outstanding debt applicable to its legal debt limit has been well within this limit since 1984, when this statistic was first reported in the audited financial statements. At the end of FY07, the City's outstanding debt applicable to the debt limit stood at 49.4%.

The City's net bonded general obligation debt per capita first approximated \$1,000 in FY96, following the sale of an \$11M School Board issue to finance the construction of two new schools. (The City is the issuer for debt issued to fund improvements to the City school system; debt service is provided by two ad valorem (property) taxes that are dedicated to education.) Debt per capita has increased, in part due an additional large bond issue for the School Board: in 2005, the City issued \$33.01 million of general obligation bonds for the construction of a new elementary school (Richland Elementary) and capital expansions of all other schools within the system. Recent general obligation debt issued for City projects include a 2004 issue of \$6.5 million to purchase property for a new technology park; and 2005 issues - \$10 million to participate in the expansion of the Village Mall and \$6 million for technology park and other

City infrastructure expansions. General obligation debt per capita at the close of FY07 was \$3,003.

Credit Rating

The City's credit ratings were most recently reviewed in December 2006; Moody's confirmed the Aa3 rating and Standard & Poors upgraded the City's credit rating from AA- to AA. The Water Board's Aa3 from Moody's was confirmed in 2002. As noted by the rating agencies, significant stability is provided to the City's economy by the presence of Auburn University. In addition, the City has expanded its economic diversity by growing the City's industrial and retail bases through an active economic development function, supported by the City's Industrial Development Board and newly created Commercial Development Authority. The City's economy is also characterized by expanding residential development, though at a lower pace than last year, and lower than average unemployment rates. Other factors considered by the rating agencies are the City's budget development and monitoring processes and conservative fiscal management practices.

The City has not budgeted for the issuance of any General Fund supported debt to finance the budgeted activities of the City in the 09 & 10 biennium, with the exception of \$2.5 million for the extension of Samford Avenue to the Glenn Avenue loop in FY09. The City does anticipate issuing \$20+ million for sewer system improvements late in fiscal 2008 and the issuance of \$8.5-10 million of general obligation debt to be repaid from the school property tax funds in fiscal 2009. The City will request a review of its bond ratings from both Moody's and Standard & Poors in connection with the sewer improvements bond issue.

The City has budgeted to maintain prudent balances in its General Fund during the 2009 and 2010 biennium and anticipates a positive review from the rating agencies. For more information on the trends and growth in the City's General Fund balance, please see the *Overview of Fund Balance Trends* at the start of the General Fund section of this document.

For the Future

The City's solid financial position and track record for sound budgetary practices and conservative debt policy bode well for the future. The national economic downturn has been felt in Auburn, but on a lesser scale. Management assesses the status of the General Fund's top revenue sources constantly. Fiscal 2008 has seen a leveling off of sales tax growth; however, revenue from occupation license fees and business license fees continue to increase. While there are no plans for specific tax and fee revenue increases in this proposed budget, other than the 5% sewer service fee increase that had previously approved by the Council, citizens' high expectations and expense pressures in the General, Sewer and Solid Waste Management funds could result in the need for additional revenue at some time in the foreseeable future.

Management continuously monitors the budgetary and net assets status of City funds and uses a long-term financial projection model to assess the effects on fund balances/net assets of financial trends and decision alternatives. The General Fund's six-year trend data and the model

projecting the operating results in the General Fund through fiscal 2016 are presented in the General Fund section of this document; similar information is also available for the Sewer Fund in the Enterprise Funds section. City management's active monitoring of both revenue and expenditure budgetary performance will enable the government to address changing conditions in a timely manner and to make well-informed, well-planned economic decisions.

City of Auburn

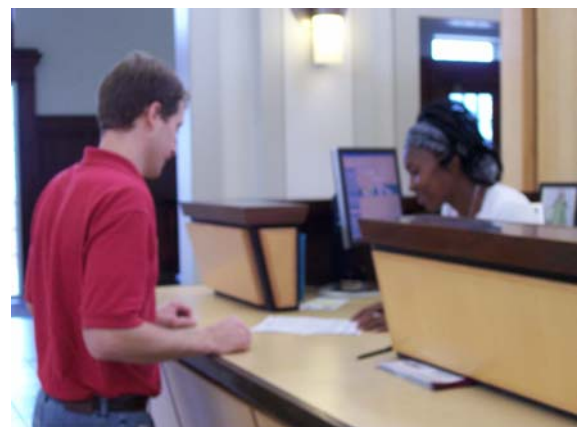
Revenue Overview

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, information about 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.
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.

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 capital and operations spending included in the proposed expenditures; then various scenarios of 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 develops during the process of developing the budget proposal to 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 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

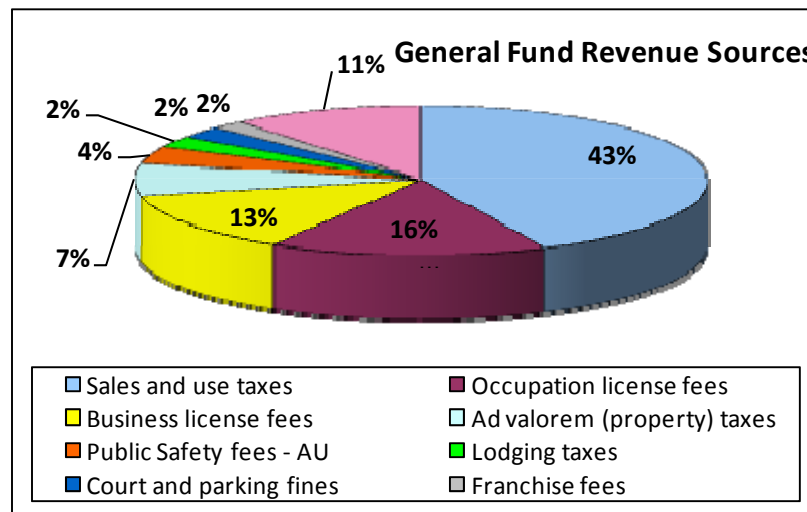
actual revenues received and projected to be received for the first year of the biennium. Then, Finance revises the revenue projections for both fiscal years of the biennium as necessary. The Budget Analyst compiles the City departments' revised expenditure requests for the biennium and provides the 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 about 70-80% 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% of total General Fund revenues. The breakdown of projected revenues by source for fiscal 2008 is shown below.



For the 2009 and 2010 biennium, the budget for the solid waste function is proposed to be shifted from the General Fund into a separate enterprise fund, to enable management to clearly evaluate the revenues and costs associated with providing this service to the general public on a user charge basis. Solid waste fees were the fifth largest revenue source in the General Fund, but are budgeted in the Solid Waste Management Fund in this proposed budget.

Comparative information on the General Fund’s five largest revenue sources is shown below, except that solid waste collection fees have been eliminated from the FY06, 07 and 08 columns for comparison purposes.

	Actual Audited		Projected	Approved Budget	
	FY 06	FY 07	FY 08	FY 09	FY 10
Sales and use taxes	\$ 20,773,724	\$ 21,784,157	\$ 21,482,063	\$ 21,575,000	\$ 21,830,000
Occupation license fees	7,402,470	7,826,656	7,812,795	7,997,500	8,237,000
Business license fees -	4,991,571	6,286,258	6,493,044	6,619,300	6,819,300
Ad valorem (property) taxes	2,730,687	3,140,581	3,417,030	3,495,000	3,635,000
Public Safety fees from Auburn Univ.	2,165,192	1,995,438	1,950,886	2,009,500	2,069,700
Total - top five revenues	38,063,644	41,033,090	41,155,818	41,696,300	42,591,000
Total revenues	\$ 49,978,773	\$ 50,983,924	\$ 50,033,647	\$ 51,927,419	\$ 51,851,107
Top five revenues as % of total	76.2%	80.5%	82.3%	80.3%	82.1%

Sales and use tax: The City’s sales and use tax rate is 3.0%. 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 is attributed to geographic expansion (annexations) and economic development of the City. Fiscal year 2000 was the first year in Auburn’s history that the sales and use tax revenue averaged more than \$1 million per month. Sales tax revenue for fiscal 2007 (\$21,784,157) was 79.2% higher than in FY 2000 (\$12,154,032), averaging growth of 11.3% per year in the City’s largest revenue source. The City’s sales tax rate increased from 2.5% to 3.0% effective August 1, 2003. Adjusting for this rate increase, the increase of 2007 over 2000 was 49.4%, for an average increase of 7.1% per year.

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 the employer, the employee is individually responsible, under the City’s ordinance, for remitting the license fee to the City. This revenue source directly reflects the impact of Auburn University’s presence and the City’s economic development effort. The recent locations of companies including Nikki America Fuel Systems, Cumberland Plastic, and Seohan-NTN Driveshaft in Auburn’s Technology Parks 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 since 2000. Revenue from this source in fiscal 2007 (\$7,826,656) was 68.1% more than in FY00 (\$4,654,854), without an increase in the fee rate. 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.

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. 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 City Council enacted an ordinance, effective January 1, 2000, revising the business license ordinance fee structure. The objective of the revised ordinance was to increase the equity and consistency of the fee structure, not to increase business license revenue. Under the previous fee structure, some business license fees were calculated based on the business' gross receipts in the prior year, some were flat fees, some were per-item fees, some had maximum fees and some fees were unlimited. An analysis conducted at the end of the business license renewal period in March 2000, showed that the growth in business license fee revenue was the result of growth in the businesses' gross receipts, i.e. that the goal of a revenue-neutral change in the license fee structure was achieved. In the seven years since the ordinance was adopted, business license fees have increased by 64.8% (\$6,286,258 > \$3,814,201), averaging growth of 9.3% per year. The Council adopted a revised alcoholic beverage ordinances, effective January 1, 2008, which will result in less revenue from business license fees, offset by a liquor tax. The net effect of this revenue restructuring is expected to be negligible.

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 directed to the county treasury. Increases in this revenue source, averaging 11.2% from fiscal 2000 to 2007, reflect increases in assessed valuations and significant residential and commercial construction activity, as well as continuing annexations by the City. Property tax revenue in fiscal 2007 (\$3,140,581) was 78.3% higher than in FY00 (\$1,761,488).

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 can be and has been amended to address changing conditions affecting the provision of public safety services.

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 appropriated to the local Convention and Visitor's Bureau via the City's budget ordinance. Lodging tax revenue has seen significant growth, increasing from \$385,507 in fiscal 2000 to \$1,369,273 in 2007, a 255% increase. Taking the rate increase into account, the increase from 2000 to 2007 was 103%, reflecting the increase in the number of hotels and motels in the City over that period.

Total revenue of the General Fund has seen robust growth since fiscal 2000, increasing 86.2% from \$29.2 million to \$54.3 million, an average annual increase of 12.3%. General Fund revenue per capita has increased during this period (FY00 – FY07) from \$679 to \$1,046, which increase reflects price level increases, the sales tax rate increase in 2003 and the business license fee restructuring in 2000, and the

lodging tax increase, as well as vigorous growth in the City's economy. Auburn's population grew from 42,987 per the 2000 Census to an estimated 51,906 in 2007.

Special Activities of the General Fund 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 City and 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. The Sewer Fund's operating revenues have increased 35.7%, an average of 5.9% per year, from fiscal 2000 (\$4,963,178) to 2007 (\$6,737,157). Fees for general sewer service were increased by 5% effective October 1, 2005, 2007 and 2009. 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.



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 87% of households electing to have curbside service.

The robust new housing market in Auburn contributes to the increase in this revenue source. Customers' shifting to the lower cost curbside service reduces the amount of revenue received from this source; however, the City's residential growth offsets the increased percentage of customers opting for the lower cost service. From fiscal 2000 (\$1,745,809) to 2007 (\$2,665,251), solid waste collection fee revenue has increased by 52.7%, an average of 8.8% per year. In the proposed budget for fiscal years 2009 and 2010, City management is proposing that the solid waste function be accounted for in a separate enterprise fund, which uses business-type accounting and will show the revenues and expenses of provided this service separately from the General Fund.

Through fiscal 2008, solid waste activities were accounted for in the General Fund, using governmental fund accounting (modified accrual basis).



Total City Revenues

The chart below shows the City's top five revenue sources across all budgeted funds for the biennium and reflects the significant percentage of total revenue that the top five sources comprise. The City's single largest revenue source, sales taxes, comprise roughly 27% of total funds' revenues.

	General Fd Major Fund	Special School Tax Major Fund	All Other Governm'l Funds	Sewer Fd Major Fund	Solid Waste Non-Major	Total All Budgeted Funds
	\$	\$	\$	\$	\$	\$
Fiscal Year 2009						
Sales taxes	21,500,000					21,500,000
Occupation license fees	7,982,500					7,982,500
Business license fees	6,619,300					6,619,300
Ad valorem (property) taxes	3,495,000	3,360,000	10,495,000			17,350,000
Charges for services	3,549,900		2,901,500	6,535,800	2,855,528	15,842,728
Subtotal - top five sources	43,146,700	3,360,000	13,396,500	6,535,800	2,855,528	69,294,528
Total revenues	51,430,419	3,390,000	14,008,750	6,861,300	2,855,528	78,545,997
Top five sources as % of total	83.9%	99.1%	95.6%	95.3%	100.0%	88.2%
Fiscal Year 2010						
Sales taxes	21,750,000					21,750,000
Occupation license fees	8,222,000					8,222,000
Business license fees	6,819,300					6,819,300
Ad valorem (property) taxes	3,635,000	3,515,000	10,950,000			18,100,000
Charges for services	3,543,650		2,980,500	6,722,424	2,941,905	16,188,479
Subtotal - top five sources	43,969,950	3,515,000	13,930,500	6,722,424	2,941,905	71,079,779
Total revenues	51,354,107	3,545,000	14,544,750	7,047,924	2,941,905	79,433,686
Top five sources as % of total	85.6%	99.2%	95.8%	95.4%	100.0%	89.5%

Total City revenues for fiscal years 2000 through 2007 reflect solid, steady growth with an annual average increase in total revenues of 12.38% over this seven-year period; the total increase during this period was 86.7%, as shown in the table on the following page.

City of Auburn						
Growth in Total City Revenues ~ Fiscal Years 2000-2007						
Fiscal Year	Governmental Funds (1)			Proprietary Fd	Total City Revenues (3)	Increase over Prior Year
	General Fund (4)	Special Revenue Fds	Debt Service Fund	Enterprise Fund (2)		
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%
					Increase from 2000 to 2007	86.7%

(1) Excludes Capital Projects Funds, for which the resources are primarily the proceeds of borrowing
 (2) Includes both operating and non-operating revenues
 (3) Excludes Other Revenue Sources (transfers from other funds and borrowing proceeds)
 (4) Includes Special Activities of the General Fund sub-funds
 (5) Sales tax rate increased from 2.5% to 3.0% effective August 1, 2003; two months of increased revenue in fiscal 03, first full year of increased revenue in fiscal 04.

The City’s Industrial Development Board has had significant success in developing a more diversified economy for the City that in turn, stabilizes the tax base. 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 the Village Mall and obtain the locations of Sam’s Club and Academy Sports and Outdoors.

These factors, combined with the economic resources provided by the presence of Auburn University, revenue rate increases have been held to a minimum. The City 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. There have been two small (5% each) sewer rate increases since 2004. 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. Projected increases in the revenues from these and other sources included in the projected revenues of the proposed budget are attributable to the stability and vitality of the City’s economy.

The slowdown in the national economy has affected Auburn, but not as significantly as other areas of the country and the State. Sales tax revenue is down slightly, less than 1% at June 30, 2008; however, the City continues to see growth in occupation and business license fees, as well as ad valorem (property) and lodging taxes. Total General Fund revenues for fiscal 2009 are projected to show a slight (\$98,000) decrease from 2008; fiscal 2010 revenues are projected to be level with 2009. The City endeavors to project revenues in a realistically conservative manner. 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 proof 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 - 2007

Year	Company	Corporate Headquarters	Product	Employment	Capital Investment
1994	KD Industries	Valley View, Ohio	Metal stamping	24	\$ 1,300,000
	Langcourt, Ltd	Auburn, Alabama	Re-manufactured engines/parts	8	650,000
	Briggs & Stratton	Milwaukee, Wisconsin	Gasoline engines	1,000	100,000,000
1995	Auburn Millworks	Auburn, Alabama	Molding, window/door frames	30	1,000,000
	Capitol Vial (Expansion)	Fultonville, New York	Sterile plastic vials	250	25,000
	Falk Corporation (Expansion)	Rockford, Illinois	Power transmitting gears	100	20,000,000
1996	Craftmaster, Inc.	Auburn, Alabama	Commercial printing	56	3,268,000
1997	Capitol Vial (Expansion)	Fultonville, New York	Sterile plastic vials	46	3,950,000
	Family Properties, LLC	Auburn, Alabama	Office furniture	12	1,200,000
1998	Environmental Resource Analysts	Auburn, Alabama	Environmental engineers	9	500,000
	Hoerbiger Drivetech USA, Inc.	Vienna, Austria	Clutch plates	30	3,700,000
1999	Donaldson Company	Bloomington, Minnesota	Air filtration systems	240	25,000,000
	EPOS Corporation	Auburn, Alabama	Computer hardware/software	40	2,100,000
	Masterbrands Cabinets, Inc.	Jasper, Indiana	Kitchen cabinets	600	13,500,000
2000	Nat'l Center for Asphalt Technology	Auburn University, AL	Asphalt research	30	4,000,000
2001	ATS Wheels	Werderh, Germany	Automotive wheels	125	49,000,000
	Touchstone Precision Inc.	Kyoto, Japan	Injection molding/automotive	40	10,000,000
	Hoerbiger Hydraulics, Inc.	Vienna, Austria	Automotive hydraulics	30	3,000,000
2003	CV Partners	Fultonville, New York	Sterile plastic vials	125	38,660,000
	Electric Fuel	Tel Aviv, Israel	Zinc air batteries	40	600,000
	IntraMicron, Inc.	Auburn, Alabama	Micro-fibrous materials	20	1,300,000
	MDT Armor	Tel Aviv, Israel	Armored cars	15	250,000
	Weidmann Plastics Technology	Rapperswil, Switzerland	Automotive/injection molding	40	11,000,000
2004	Capitol Vial (expansion)	Fultonville, New York	Sterile plastic vials	26	3,500,000
	Hoerbiger Drivetech, Inc. (expansion)	Vienna, Austria	Clutch plates	12	2,100,000
	Leggett & Platt, Inc.	Carthage, Missouri	Aluminum castings	160	25,000,000
	Pyongsan, Inc.	Asan, Korea	Automotive HVAC tubing	70	2,955,000
	SCA, Inc.	Asan, Korea	Automotive injection molding	55	5,957,000
	Sommer Metal Craft (expansion)	Crawfordsville, Indiana	Wire fabrication	35	2,005,000
Auburn Investment Casting	Auburn, Alabama	Steel casting	100	2,000,000	
2005	ATS Engineering	Bad Duerkheim, Germany	Alloy casting tools	4	150,000
	Hightex, Inc.	Althengstett, Germany	Automotive textiles	8	569,948
	K.C. Sol-Tech, Inc.	Hwasang-City, S. Korea	Tool and die	10	200,000
	J&S/AST North America	Wustermark, Germany	Seatbelt systems	20	4,500,000
	Rexnord [Falk] (expansion)	Milwaukee, Wisconsin	Power transmitting gears	75	9,300,000
	Briggs and Stratton (expansion)	Milwaukee, Wisconsin	Gasoline engines	75	13,000,000
2006	Nikki America Fuel Systems, LLC	Kawakawa, Japan	Automotive Fuel Systems	121	9,200,000
	Donaldson Company (Expansion)	Bloomington, Minnesota	Air Filtration Systems	28	4,000,000
	Hoerbiger Hydraulics (Expansion)	Zug, Switzerland	Automotive Hydraulics	45	6,000,000
	Cumberland Plastic	Auburn, Alabama	Automotive Plastics	16	3,700,000
2007	Aluminum Technology Schmid NA, Inc.	Stuttgart, Germany	Aluminum Parts for Automotive	40	5,000,000
	Cylpro Auburn, Inc.	Hengelo, Netherlands	Aluminum Cylinder Housing	10	3,700,000
	Seohan-NTN Driveshaft USA Corporation	Chungbuk, Korea	Drive Shafts	74	22,000,000
	Seohan Auto USA Corporation	Chungbuk, Korea	Front & Rear Axles	96	16,000,000
	Northrop Grumman Corporation	Los Angeles, California	Computer Systems Design	50	500,000
	Capitol Plastic Products, LLC (Expansion)	Auburn, AL	Specialty Plastic Packaging	27	8,000,000
	CV Holdings, LLC (Expansion)	Auburn, AL	Specialty Plastic Packaging	73	41,650,000
	Leggett & Platt, Inc. (Expansion)	Carthage, Missouri	Aluminum Castings	19	7,000,000
	HDI Solutions, Inc. (Expansion)	Auburn, AL	Data Management	125	500,000
	Health Information Design, Inc. (Expansion)	Auburn, AL	Drug Utilization Review	100	2,500,000
	Weidmann Plastics Technology (Expansion)	Rapperswil, Switzerland	Automotive/injection molding	32	8,500,000
	SCA Inc (Expansion)	Asan, Korea	Automotive injection molding	40	8,200,000

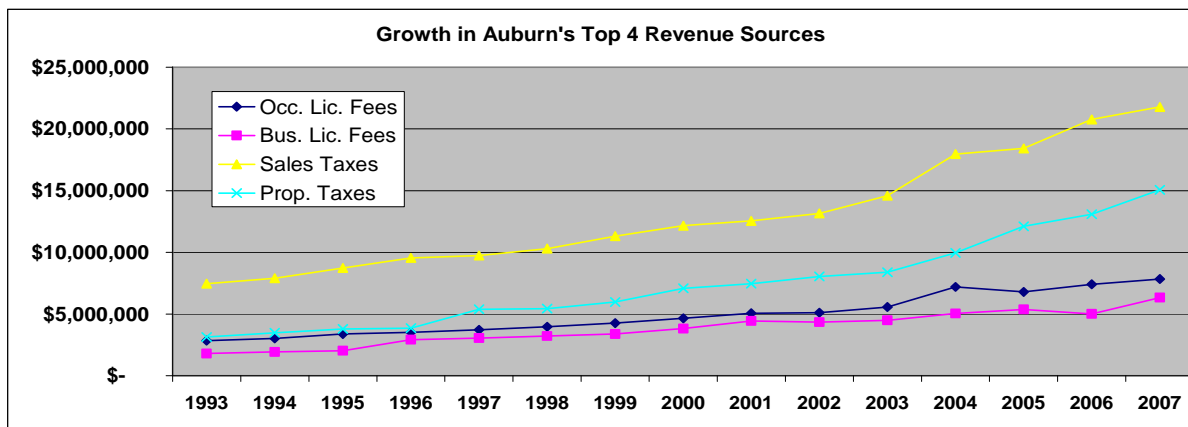
Total Employment 4,456

Total Capital Investment \$511,689,948

City of Auburn

Growth of City Revenue Sources Directly Affected by Industrial Recruitment

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% ⁽¹⁾
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% ⁽²⁾	8,388,489	4.20%
2004	7,197,943	29.51%	5,044,650	12.33%	17,959,076	23.10% ⁽²⁾	9,959,852	18.73%
2005	6,785,103	-5.74% ⁽³⁾	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% ⁽⁴⁾	20,773,724	12.72%	13,088,499	8.07%
2007	7,826,656	5.73%	6,327,438	26.13% ⁽⁵⁾	21,784,157	4.86%	15,057,103	15.04%
Increases from 1993 to 2007	<u>\$ 4,988,709</u>	175.79%	<u>\$ 4,539,009</u>	253.80%	<u>\$ 14,332,602</u>	192.34%	<u>\$ 11,930,908</u>	381.64%
Increase in total growth from all sources 1993-2007			<u>\$ 35,791,228</u>	235.40%				
Amounts paid by entities on prev pg during FY 2007	<u>\$ 1,295,236</u>		<u>\$ 58,649</u>		<u>\$ 608,465</u>		<u>\$ 873,860</u>	
Total paid to City by entities on prev pg for FY 07			<u>\$ 2,836,209</u>					



* 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 ~ 2007

	Occupation License Fees	Business License Fees	Sales and Use Taxes	Property Taxes	Total
Total General Fund revenue from the top four revenue sources - FY 2007	<u>\$ 7,826,656</u>	<u>\$ 6,327,438</u>	<u>\$ 21,784,157</u>	<u>\$ 2,459,333</u>	<u>\$ 38,397,584</u>
Total General Fund revenue from industries recruited to Auburn - FY 2007	<u>\$ 1,295,236</u>	<u>\$ 58,649</u>	<u>\$ 608,465</u>	<u>\$ 873,860</u>	<u>\$ 2,836,209</u>
Payroll paid by recruited industries as estimated from occupation license fees	\$ 129,523,580				
Estimated % of recruited industries' payroll spent in Auburn	<u>50%</u>				
Estimated spending in Auburn resulting from industrial recruitment	\$ 64,761,790				
Economic impact turnover*	<u>x 5</u>				
Estimated economic impact of recruited industries	<u>\$ 323,808,950</u>				
Sales tax on estimated economic impact					<u>\$ 9,714,269</u>
Top four revenue sources generated by recruited industries					<u>\$ 12,550,478</u>
Top four revenue sources generated by recruited industries as a % of General Fund total of top four sources					<u>32.69%</u>
Total General Fund revenue - fiscal 2007					<u>\$ 53,812,832</u>
<i>Top four revenue sources generated by recruited industries as a percentage of total General Fund revenue</i>					<u>23.32%</u>

* An economic impact turnover of 5 is conservative. A typically used turnover rate is 7. Economic turnover refers to the phenomenon that when people receive their paychecks, they then are able to purchase groceries, gas, clothing, restaurant meals, etc. Those purchases generate paychecks for the employees working in stores and restaurants, who then in turn use their salaries and wages to make purchases in the economy, and so on.



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 is anticipated to be refunded with a bond issue late in fiscal 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 financings 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. Interest rates have been falling during fiscal 2008, so the City refinanced several GO warrants to reduce interest costs and to eliminate a \$5 million balloon payment that was due in 2014. In recent years, various general obligation bond issues were refinanced (also referred to as "refunded") to take advantage of declining interest rates; so there were no economically sound opportunities for such refundings in the current year. Refunding GO bonds entails significant costs for legal and financial experts, so interest rate differences must reach a certain threshold in order to produce interest savings through refunding of bonds.

The City's general obligation long-term debt outstanding at November 15, 2008, was as follows:

Issue	Payment Source	Principal Issued	Outstanding at 11/15/08	Calendar Year of Maturity
Capital Improvement Bonds ('98)	Five-Mill Tax	\$ 2,000,000	\$ 1,005,000	2015
GO Refunding School Warrants ('98)	School Tax	8,170,000	1,630,000	2011
GO Bonds ('99)	Five-Mill Tax	3,700,000	2,195,000	2014
GO Warrants ('99)	General Fund	4,110,000	2,745,000	2019
GO School Warrant ('99)	School Tax	857,750	110,556	2009
GO Warrants ('01)	General Fund	1,035,400	374,259	2011
GO Warrants ('01)	Sewer Fund	24,765,000	22,120,000	2024
GO Refunding School Warrants ('02)	School Tax	27,275,000	27,275,000	2026
Capital Improvement Bonds ('02)	Five-Mill Tax	7,250,000	4,750,000	2016
GO Warrant ('03)	General Fund	6,300,000	3,618,155	2013
GO Warrant ('03)	General Fund	1,065,500	109,619	2008
GO Bonds ('05)	Five-Mill Tax	9,905,000	8,550,000	2021
GO School Warrants ('05)	School Tax	33,010,000	33,010,000	2035
GO Warrants ('05)	General Fund	6,000,000	4,369,766	2014
GO Warrants ('06)	General Fund	5,000,000	3,747,071	2015
GO Warrants ('06)	General Fund	3,700,000	3,447,520	2026
GO Bonds ('07)	Five-Mill Tax	5,200,000	4,735,000	2021
GO Warrant (2008-C)	General Fund	8,657,050	8,485,715	2018
GO Warrant (2008-D)	General Fund	8,800,000	8,625,836	2018
GO Warrant (2008-E)	General Fund	4,211,050	4,046,717	2015
GO Warrant (2008-F)	General Fund	2,031,270	2,031,270	2015

In February of 2008 the City issued two general obligation warrants (Series 2008-A and 2008-B) to provide the permanent financing of the Richland Road special capital improvement project. The principal amounts of the warrants are \$950,134 and \$777,382. The principal and interest payments due on this borrowing were to be funded by payments required under the terms of the development agreement with The Cotswolds, LLC. and The Musselwhite Group, Inc. The development agreement required that the developers' promissory notes to the City be secured by irrevocable bank letters of credit and the developers' personal guaranties. In October 2008, the City called the letters of credit securing both of these debts due to failure to receive the quarterly payments from both developers. The proceeds from liquidating the letters of credit were used to refund the Series 2008-A and Series 2008-B warrants.

The City refunded and borrowed funds in the amount of \$21,668,100 in May 2008. This borrowing accomplished multiple purposes:

- Having completed the infrastructure improvements at I-85 Exit 57, permanent financing of the \$7 million (@ 7.50%) and \$1.8 million (@7.75%) credit lines was obtained.
- To support the planned parking deck construction, \$1.6M was borrowed for the purchase of real property in downtown Auburn which was approved by the Council in July 2008.
- Temporary financing of \$1.25 million used for infrastructure improvements to the existing technology parks was replaced with permanent financing. The temporary financing is at 7.25%.

Given the favorable interest rate environment, refinancing of the following outstanding general obligation warrants was included:

- Mall expansion costs - \$10 million was originally financed in 2005 at 5.05% with a balloon payment of \$5 million due in 2014. The current balance of \$8.657 million was proposed for refinancing, not only to obtain a lower interest rate but also to fully amortize the balance over a seven-year period.
- Two warrants with smaller balances were combined for a total of \$1,361,050. The warrants were originally issued to purchase the Salmon property in 2000 and for street and drainage improvements in 2002.

The purchase of the Salmon property for \$1.5 million, on which Town Creek Park and Cemetery are built, was financed in August 2000 at 6.93%; the balance of \$434,673 was proposed for refinancing at a lower rate. A general obligation warrant was issued for \$1.937 million in June of 2002 for street and drainage improvements at the rate of 5.74%; the balance of \$926,377 was proposed for refinancing at a lower interest rate.

The effects of the refinancing and the new borrowing in fiscal 2008 are shown below –

Issue	Payment Source	Original		Refinancing	
		Principal	Rate	Principal	Rate
GO Warrant (00)	General Fund	\$ 1,507,034	6.93%	\$ 434,672	3.19%
GO Warrant (02)	General Fund	\$ 1,937,000	5.74%	\$ 926,375	3.19%
Line of credit (04)	General Fund	\$ 1,250,000		\$ 1,250,000	3.62%
GO Warrant (05)	General Fund	\$ 10,000,000	5.05%	\$ 8,657,050	4.62%
Line of credit (07)	General Fund	\$ 7,000,000	7.00%	\$ 8,800,000	4.62%
Line of credit (08)	General Fund	\$ 1,800,000	7.50%		
New money for downtown property:					
GO Warrant (08)	General Fund	\$ 1,600,000	3.62%		

The City issued the following general obligation warrants prior to the publication of the approve budget document:

- Series 2008-C for \$8,657,050 to refinance the Mall expansion, as described above.
- Series 2008-D for \$8,800,000 as permanent financing for the Exit 57 infrastructure improvements.
- Series 2008-E for \$4,211,050 to finance the purchase of property downtown, to refinance the balance of two warrants outstanding (\$434,672 and \$926,375) to obtain a lower interest rate, and to obtain permanent financing for the \$1,250,000 credit line, all described above.
- Series 2008-F for \$2,031,270 to finance the construction of the extension of Samford Avenue to Glenn Avenue, which will open 200+ acres of land for development.

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 assets associated with the debt, the school property taxes, which 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 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 new tennis complex. Payment of principal and interest on this 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 is included in the City's liabilities and the offsetting capital asset is shown 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, 2007, was \$62 million. Debt issued in respect to agreements made with Auburn University was \$7.2 million. The effect of eliminating this debt from the City's total debt outstanding at November 15, 2008, is shown below.

General Obligation Long-term Debt		At Nov 15, 2008
Payable from:		
General Fund		\$ 41,601,928
Five-Mill tax Fund		21,235,000
Sewer Fund		22,120,000
School Tax Funds		<u>62,025,556</u>
Total long-term debt		146,982,484
Less:		
Auburn City Schools debt		(62,025,556)
Auburn Univ.-related debt		<u>(7,195,591)</u>
Total City Only		<u>\$ 77,761,337</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	2004	2005	2006	2007	2008 <i>unaudited</i>
Revenues	\$ 1,959,505	\$ 2,181,464	\$ 2,494,080	\$ 2,885,901	\$ 3,161,799
Expenditures					
Debt service-principal	930,000	732,663	1,095,000	1,465,000	1,630,000
Debt service-interest	797,126	781,680	891,719	866,286	1,002,201
Debt service-other		96,342		103,763	17,225
Tax collection fees	69,710	74,386	100,188	81,007	97,614
Other Sources (Uses)	-	96,341	-	456	-
Ending Fund Balance	\$ 1,486,441	\$ 2,079,176	\$ 2,486,351	\$ 2,748,975	\$ 3,163,736

- **1999 Five Mill Tax Fund Capital Projects**

In August 1999, the City issued a \$3,700,000 general obligation warrant to finance the construction of a new municipal Library (\$3.2 million) and the renovation of the existing library and old City Hall buildings for use as office space (\$500,000). The construction of the new Library was completed in April 2001. The renovation of the office space was completed in 2003. Debt service on the \$3,700,000 issue is paid from the Five Mill Tax Fund.

- **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 are ongoing and completion is anticipated in early 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.



Yarborough Tennis Center ~ Indoor Courts Building



Auburn Public Library

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 one special capital improvement project: the improvement and extension of Richland Road.

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 line of credit obtained for sewer capital projects, which will be replaced with permanent debt late in fiscal 2008.

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 November 15, 2008, is as follows:

Assessed value of property subject to taxation at 9/30/2008	<u>\$708,618,980</u>
Debt Limit: Twenty percent of assessed valuation	\$141,723,796
Amount of debt applicable to debt limit:	
Total bonded debt at Nov 15, 2008	\$146,982,484
Less: Exempt indebtedness	<u>(84,172,181)</u>
Net debt applicable to legal debt limit (44.4%)	<u>62,810,303</u>
Legal debt margin (limit of additional debt capacity – 55.6%)	\$ 78,913,493

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 2009 and 2010

The City has planned borrowings in the General Fund of \$2.5 million for road improvements (East Samford Avenue extension) and a planned borrowing of \$9 million for the Special 5 Mill Tax Fund, if approved by the voters in FY2009. There are no borrowings budgeted for any of the City’s budgeted funds for fiscal 2010. 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. Auburn’s debt per capita statistics as of the end of fiscal years 2000-2007 are as follows:

Net Bonded Debt per Capita, September 30, 2005 - 2008

includes debt issued by City on behalf of City Board of Education

Fiscal Year End	2004	2005 ⁽²⁾	2006	2007	2008
Population ⁽¹⁾	48,098	48,353	49,928	54,348	55,435
Debt per Capita	\$ 1,609	\$ 2,304	\$ 2,399	\$ 2,298	\$ 2,615

(1) Estimates per US Census Bureau for 2004-2007; City's estimate for 2008

(2) In 2005, warrants in the principal amount of \$33 million were issued on behalf of City Schools

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 November 15, 2008. This schedule includes all of the recent borrowings mentioned above. The City has no debt service requirements beyond 2026, except for the 2005 Schools issue, which pays out in 2035.

Debt Service to Maturity - Principal and Interest					
<i>As of November 15, 2008</i>					
Fiscal Year	General Fund	Five-Mill Tax Fund	School Tax Funds	Sewer Fund	Total
2009	\$ 6,412,322	\$ 2,703,053	\$ 4,637,441	\$ 1,559,943	\$ 15,312,759
2010	6,302,699	2,779,088	4,620,050	1,561,908	15,263,745
2011	6,313,410	2,851,098	4,640,358	1,559,907	15,364,773
2012	6,079,827	2,923,049	4,637,588	1,561,279	15,201,743
2013	5,805,690	2,942,413	4,639,093	2,225,097	15,612,293
2014	5,234,685	2,997,045	4,635,183	2,220,399	15,087,312
2015	3,954,542	2,586,070	4,637,783	2,221,580	13,399,975
2016	2,800,456	2,331,838	4,637,803	2,218,284	11,988,381
2017	2,800,056	895,575	4,642,913	2,214,875	10,553,419
2018	2,253,016	888,075	4,639,319	2,211,750	9,992,160
2019	613,533	881,575	4,638,806	2,209,750	8,343,664
2020	275,613	874,075	4,635,906	2,208,625	7,994,219
2021-25	1,378,065	821,288	23,197,280	8,813,250	34,209,883
2026-30	275,613	-	13,333,780	-	13,609,393
2031-35	-	-	10,867,813	-	10,867,813
Totals	\$ 50,499,527	\$ 26,474,242	\$ 103,041,116	\$ 32,786,647	\$ 212,801,532

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						
		FY 04	FY05	FY06	FY07	FY08	FY09	FY10
Office of the City Manager		4	4	5	5	7	7	7
Judicial		7	7	6	6	7	7	7
Information Technology	Info Tech	7	7	7	7	6	6	6
	GIS	5	3	3	3	3	3	3
	Total Information Technology	12	10	10	10	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		11	12	14	14	13	13	13
Human Resources		6	6	6	6	6	7	7
Public Safety	Administration	4	4	4	4	4	4	4
	Police	109 ^	111	108	112	113	115	117
	Fire	30	30	43	43	43	43	43
	Communications	6	6	7	9	11	11	11
	Codes Enforcement	8	8	9	9	9	9	9
	Total Public Safety	157	159	171	177	180	182	184
Public Works	Administration	6	6	6	6	6	6	6
	Construction and Maintenance	15	18	18	18	18	18	18
	Engineering	10	11	12	11	11	11	11
	Inspection	4	4	6	6	6	6	6
	Traffic Engineering	3	3	3	3	3	3	3
	Total Public Works	38	42	45	44	44	44	44
Environmental Services	Administration*	6	6	6	6	6	6	6
	Recycling	16	16	16	16	16	16	16
	Solid Waste	14	15	16	16	16	16	16
	Animal Control	2	2	2	2	2	2	2
	Right of Way Maintenance	7	6	7	7	7	7	7
	Fleet Services	9	10	10	10	10	10	10
	Total Environmental Services	54	55	57	57	57	57	57
Library		14	14	15	15	16	16	16
Parks and Recreation	Administration	5	5	5	5	5	5	5
	Leisure Services	14	14	14	15	15	15	15
	Parks and Facilities	24	25	26	26	26	26	26
	Total Parks and Recreation	43	44	45	46	46	46	46
Planning		7	7	7	8	8	8	8
Water Resource Mgt	Administration	3	5	4	4	4	3	3
	Sewer Maintenance	11	12	15	15	15	15	15
	Watershed Management	0	0	4	4	4	4	4
	Water Pumping and Purification	8	8	8	8	8	8	8
	Water Distribution	14	12	12	12	13	14	14
	Meter Reading	4	4	4	4	4	4	4
	Total Water Resource Mgt	40	41	47	47	48	48	48
Total employees		419	427	454	461	467	470	472
Employees by funding source:								
	City - General Fund	370	377	398	405	410	373	375
	City - Sewer Fund	13	15	21	21	21	21	21
	City - Solid Waste Mgt Fund	0	0	0	0	0	38	38
	City - Public Park & Rec Board	0	0	0	0	0	2	2
	Total City employees	383	392	419	426	431	434	436
	Water Works Board	36	35	35	35	36	36	36
	Total employees	419	427	454	461	467	470	472

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

^ The Auburn University Public Safety Department merged with the City of Auburn Public Safety Department in July 2004.

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 with 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 and the Sewer Fund. In addition the Bent Creek/West Tech Park Fund (a capital projects fund which accounts for the proceeds of a General Obligation Warrant dated December 13, 2005. The proceeds are being used to finance infrastructure improvements within the City of Auburn) was declared a major fund for the fiscal year ending September 30, 2007. Capital project funds do not have legally adopted budgets.

.....
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.

City Gasoline Tax *Special Revenue Fund* accounts for one-half of revenues received from the City's two-cent gasoline tax and disbursements related to the construction of and improvements to streets.

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 which is disbursed for the resurfacing, restoration of roads, bridges and streets.

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

Special Additional School Tax *Special Revenue Fund* accounts for five 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.

CDBG Grant *Special Revenue Fund* accounts for grants from the Dept. of Housing and Urban Development to be used for Community Development Block Program projects.

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.

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:

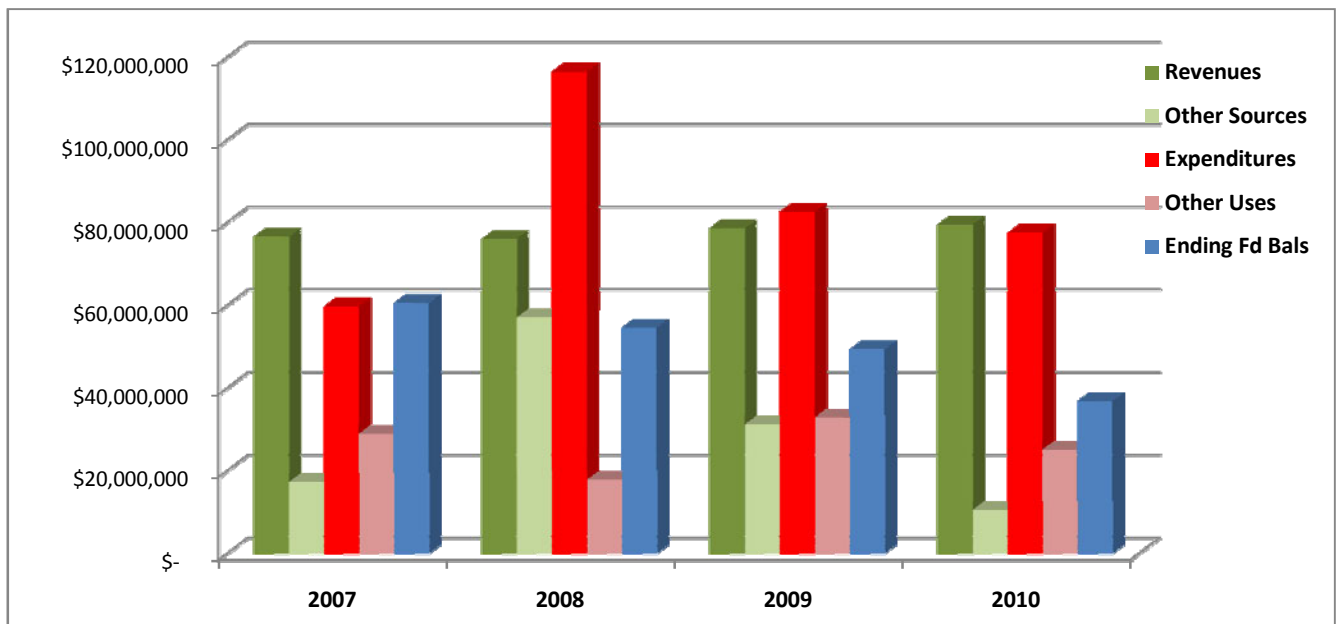
- **Bent Creek Interchange/West Tech Park *Capital Projects Fund*, a *major fund***
- **Tennis Center/Library Expansion *Capital Projects Fund***
- **Auburn University Research Park *Capital Projects Fund***
- **2005 Special Five Mill *Capital Projects Fund***
- **2003 Infrastructure Projects *Capital Projects Fund***

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

City of Auburn

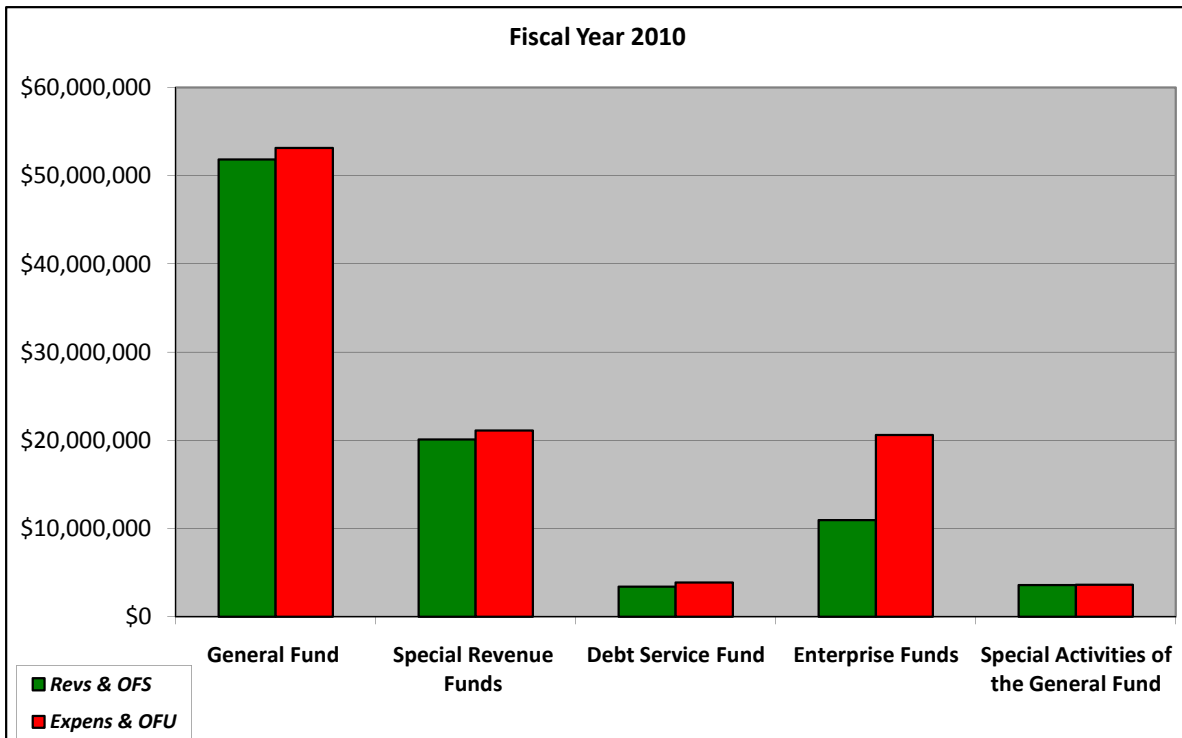
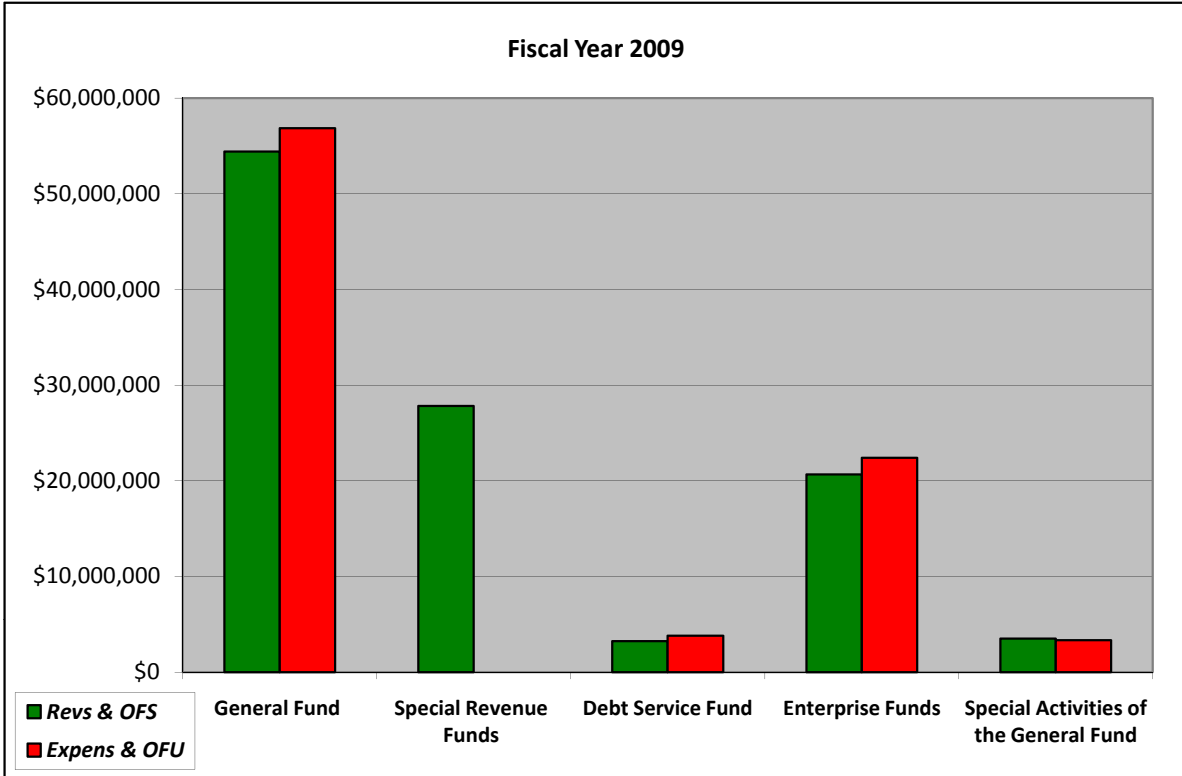
Trends in Revenues, Expenditures/Expenses and Fund Balances ~ All Budgeted Funds

	Audited Actual	Year-End Budget	Approved Budget	
	FY07	FY08	FY09	FY10
	\$	\$	\$	\$
Beginning fund balances/net assets excluding Permanent Reserve	50,619,846	51,231,327	50,217,053	44,645,167
Revenues	76,464,236	75,914,345	78,545,997	79,433,686
Other financing sources	17,188,455	56,967,128	31,140,820	10,467,380
Total available resources	144,272,537	184,112,800	159,903,870	134,546,233
Expenditures/expenses	59,636,228	116,426,126	82,493,772	77,424,586
Other financing uses	28,784,915	17,802,311	32,764,932	24,956,843
Total expenditures and other uses	88,421,143	134,228,437	115,258,704	102,381,429
Excess (deficit) of revenues and other sources over expenditures/expenses and other uses	5,231,548	(1,346,964)	(5,571,887)	(12,480,363)
Ending fund balances/net assets excluding Permanent Reserve	55,851,395	49,884,363	44,645,166	32,164,804
Add: Permanent Reserve	4,620,075	4,620,075	4,620,075	4,620,075
Ending fund balances/net assets	60,471,470	54,504,438	49,265,241	36,784,879



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

	Budgeted Governmental Activities			Budgeted Business-Type Activities		Total - All Budgeted Funds
	General Fund Major Fund	Special School Tax Major Fund	All Other Governmental Funds	Sewer Enterprise Major Fund	Solid Waste Management Non-Major	
FY09 Budget						
Projected Ending Fund Equity, 9.30.08*	\$ 23,391,974 ^	\$ 532,722	\$ 7,696,018	\$ 23,216,414	\$ -	\$ 54,837,128
Revenues	51,430,419	3,390,000	14,008,750	6,861,300	2,855,528	78,545,997
Other Financing Sources	2,997,000	16,638,820	550,000	10,955,000	-	31,140,820
Total Available Resources	77,819,393	20,561,542	22,254,768	41,032,714	2,855,528	164,523,945
Expenditures/Expenses	47,326,496	5,472,711	7,453,933	18,873,845	3,366,787	82,493,772
Other Financing Uses	9,513,003	14,556,109	8,520,070	175,750	-	32,764,932
Total Budgeted Expenditures/Expenses	56,839,499	20,028,820	15,974,003	19,049,595	3,366,787	115,258,704
<i>Change in net assets</i>	(2,412,080)	-	(1,415,253)	(1,233,295)	(511,259)	(5,571,887)
Projected Ending Fund Equity, 9.30.09	\$ 20,979,894 ^	\$ 532,722	\$ 6,280,765	\$ 21,983,119	\$ (511,259)	\$ 49,265,241
Ending Fund Equity as a % of Budgeted Expenditures	36.91%	2.66%	39.32%	115.40%	-15.19%	42.74%
FY10 Budget						
Projected Ending Fund Equity, 9.30.09	\$ 20,979,894 ^	\$ 532,722	\$ 6,280,765	\$ 21,983,119	(511,259)	\$ 49,265,241
Revenues	51,354,107	3,545,000	14,544,750	7,047,924	2,941,905	79,433,686
Other Financing Sources	497,000	8,455,380	560,000	955,000	-	10,467,380
Total Available Resources	72,831,001	12,533,102	21,385,515	29,986,043	2,430,646	139,166,307
Expenditures/Expenses	43,688,362	5,520,344	7,799,091	17,245,734	3,171,055	77,424,586
Other Financing Uses	9,464,426	6,480,037	8,836,630	175,750	-	24,956,843
Total Budgeted Expenditures/Expenses	53,152,788	12,000,381	16,635,721	17,421,484	3,171,055	102,381,429
<i>Change in net assets</i>	(1,301,681)	(1)	(1,530,970)	(9,418,560)	(229,150)	(12,480,363)
Projected Ending Fund Equity, 9.30.10	\$ 19,678,213 ^	\$ 532,721	\$ 4,749,794	\$ 12,564,559	\$ (740,409)	\$ 36,784,878
Ending Fund Equity as a % of Budgeted Expenditures	37.02%	4.44%	28.55%	72.12%	-23.35%	35.93%

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

^ Beginning Fund Equity for the General Fund includes 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	
FY09 Budget							
Projected Ending Fund Equity, 9.30.08*	\$ 23,391,974	\$ 1,494,075	\$ 3,908,655	\$ 2,826,010	\$ 31,620,714	\$ 23,216,414	\$ 54,837,128
Revenues	51,430,419	2,947,500	11,196,250	3,255,000	68,829,169	9,716,828	78,545,997
Other Financing Sources	2,997,000	550,000	16,638,820	-	20,185,820	10,955,000	31,140,820
Total Available Resources	77,819,393	4,991,575	31,743,725	6,081,010	120,635,703	43,888,242	164,523,945
Expenditures/Expenses	47,326,496	3,343,437	5,765,711	3,817,496	60,253,140	22,240,632	82,493,772
Other Financing Uses	9,513,003	-	23,076,179	-	32,589,182	175,750	32,764,932
Total Budgeted Expenditures/Expenses	56,839,499	3,343,437	28,841,890	3,817,496	92,842,322	22,416,382	115,258,704
Projected Ending Fund Equity, 9.30.09	20,979,894	1,648,138	2,901,835	2,263,514	27,793,381	21,471,860	49,265,241
Ending Fund Equity as a % of Budgeted Expenditures	36.91%	49.29%	10.06%	59.29%	29.94%	95.79%	42.74%
FY10 Budget							
Projected Ending Fund Equity, 9.30.09	20,979,894	1,648,138	2,901,835	2,263,514	27,793,381	21,471,860	49,265,241
Revenues	51,354,107	3,028,500	11,656,250	3,405,000	69,443,857	9,989,829	79,433,686
Other Financing Sources	497,000	560,000	8,455,380	-	9,512,380	955,000	10,467,380
Total Available Resources	72,831,001	5,236,638	23,013,465	5,668,514	106,749,618	32,416,689	139,166,307
Expenditures/Expenses	43,688,362	3,622,560	5,803,344	3,893,531	57,007,797	20,416,789	77,424,586
Other Financing Uses	9,464,426	-	15,316,667	-	24,781,093	175,750	24,956,843
Total Budgeted Expenditures/Expenses	53,152,788	3,622,560	21,120,011	3,893,531	81,788,890	20,592,539	102,381,429
Projected Ending Fund Equity, 9.30.10	19,678,213	1,614,078	1,893,454	1,774,983	24,960,728	11,824,150	36,784,878
Ending Fund Equity as a % of Budgeted Expenditures	37.02%	44.56%	8.97%	45.59%	30.52%	57.42%	35.93%

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

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

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*

FY09 Budget						
	Governmental Activities			Business-Type Activities		FY 09 Total
	General Fd Major Fund	Spec. School Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	27,871,140	3,360,000	10,874,250	-	-	42,105,390
Licenses and permits	16,450,350	-	-	-	-	16,450,350
Grants	860,000	-	-	-	-	860,000
Fines and costs	1,310,000	-	-	-	-	1,310,000
Charges for services	3,414,900	-	2,901,500	6,536,300	2,855,528	15,708,228
Other revenue	1,524,029	30,000	233,000	325,000	-	2,112,029
Total revenue	51,430,419	3,390,000	14,008,750	6,861,300	2,855,528	78,545,997
Other financing sources						
Transfers in from other funds	497,000	8,138,820	550,000	-	-	9,185,820
Sale of surplus assets	-	-	-	5,000	-	5,000
Capital contributions	-	-	-	950,000	-	950,000
Debt proceeds	2,500,000	8,500,000	-	10,000,000	-	21,000,000
Total revenue and other sources	54,427,419	20,028,820	14,558,750	17,816,300	2,855,528	109,686,817
Expenditures/expenses						
City Council	194,226	-	-	-	-	194,226
City Manager	757,460	-	-	-	-	757,460
Judicial	711,336	-	-	-	-	711,336
Information Technology						
IT	1,006,272	-	-	-	-	1,006,272
GIS	355,299	-	-	-	-	355,299
Finance	1,354,649	-	-	-	-	1,354,649
Economic Development	947,416	-	-	-	-	947,416
Human Resources						
HR	815,329	-	2,788,772	-	-	3,604,101
Risk Management	268,000	-	554,665	-	-	822,665
Public Safety						
Administration	2,009,143	-	-	-	-	2,009,143
Police	8,737,957	-	38,000	-	-	8,775,957
Fire	4,010,665	-	-	-	-	4,010,665
Communications	752,661	-	-	-	-	752,661
Codes Enforcement	525,917	-	-	-	-	525,917
Public Works						
Administration	552,758	-	-	-	-	552,758
Construction and Maintenance	1,199,508	-	-	-	-	1,199,508
Engineering	867,121	-	-	-	-	867,121
Inspection	432,180	-	-	-	-	432,180
Traffic Engineering	305,416	-	-	-	-	305,416
Environmental Services						
Administration	281,296	-	-	-	-	281,296
Animal Control	207,901	-	-	-	-	207,901
Right of Way Maintenance	603,818	-	-	-	-	603,818
Fleet Services	695,510	-	-	-	-	695,510
Library	1,499,870	-	-	-	-	1,499,870
Parks and Recreation						
Administration	1,115,695	-	-	-	-	1,115,695
Leisure Services	1,615,934	-	-	-	-	1,615,934
Parks and Facilities	2,206,979	-	-	-	-	2,206,979
Planning	695,761	-	-	-	-	695,761
Water and Sewer						
Sewer Administration	-	-	-	1,068,803	-	1,068,803
Sewer Maintenance	-	-	-	958,111	-	958,111
Watershed Management	-	-	-	256,111	-	256,111
Solid Waste Management						
Administration	-	-	-	-	441,692	441,692
Recycling	-	-	-	-	1,513,740	1,513,740
Solid Waste	-	-	-	-	1,411,355	1,411,355
Total departmental	34,726,077	-	3,381,437	2,283,025	3,366,787	43,757,326
Non-departmental	12,600,419	5,472,711	4,072,496	16,590,820	-	38,736,446
Total expenditures	47,326,496	5,472,711	7,453,933	18,873,845	3,366,787	82,493,772
Other financing uses (OFU):						
Transfers out	9,513,003	14,556,109	8,520,070	175,750	-	32,764,932
Total expens. and OFU	56,839,499	20,028,820	15,974,003	19,049,595	3,366,787	115,258,704

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

FY10 Budget						
	Governmental Activities			Business-Type Activities		FY10 Total
	General Fd Major Fund	Spec. School Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	28,299,640	3,515,000	11,329,250	-	-	43,143,890
Licenses and permits	16,849,850	-	-	-	-	16,849,850
Grants	10,000	-	-	-	-	10,000
Fines and costs	1,315,000	-	-	-	-	1,315,000
Charges for services	3,408,650	-	2,945,500	6,772,424	2,941,905	16,068,479
Other revenue	1,470,967	30,000	270,000	275,500	-	2,046,467
Total revenue	51,354,107	3,545,000	14,544,750	7,047,924	2,941,905	79,433,686
Other financing sources						
Transfers in from other funds	497,000	8,455,380	560,000	-	-	9,512,380
Sale of surplus assets	-	-	-	5,000	-	5,000
Capital contributions	-	-	-	950,000	-	950,000
Debt proceeds	-	-	-	-	-	-
Total revenue and other sources	51,851,107	12,000,380	15,104,750	8,002,924	2,941,905	89,901,066
Expenditures/expenses						
City Council	194,226	-	-	-	-	194,226
City Manager	757,574	-	-	-	-	757,574
Judicial	710,206	-	-	-	-	710,206
Information Technology						
IT	1,010,678	-	-	-	-	1,010,678
GIS	360,731	-	-	-	-	360,731
Finance	1,369,103	-	-	-	-	1,369,103
Economic Development	936,359	-	-	-	-	936,359
Human Resources						
HR	709,392	-	3,052,895	-	-	3,762,287
Risk Management	277,000	-	569,655	-	-	846,655
Public Safety						
Administration	2,022,922	-	-	-	-	2,022,922
Police	9,065,961	-	28,000	-	-	9,093,961
Fire	4,041,560	-	-	-	-	4,041,560
Communications	759,126	-	-	-	-	759,126
Codes Enforcement	534,852	-	-	-	-	534,852
Public Works						
Administration	556,240	-	-	-	-	556,240
Construction and Maintenance	1,223,800	-	-	-	-	1,223,800
Engineering	887,973	-	-	-	-	887,973
Inspection	439,772	-	-	-	-	439,772
Traffic Engineering	314,484	-	-	-	-	314,484
Environmental Services						
Administration	282,289	-	-	-	-	282,289
Animal Control	213,765	-	-	-	-	213,765
Right of Way Maintenance	576,934	-	-	-	-	576,934
Fleet Services	709,562	-	-	-	-	709,562
Library	1,520,094	-	-	-	-	1,520,094
Parks and Recreation						
Administration	1,142,522	-	-	-	-	1,142,522
Leisure Services	1,633,881	-	-	-	-	1,633,881
Parks and Facilities	2,251,244	-	-	-	-	2,251,244
Planning	698,461	-	-	-	-	698,461
Water and Sewer						
Sewer Administration	-	-	-	1,083,326	-	1,083,326
Sewer Maintenance	-	-	-	973,395	-	973,395
Watershed Management	-	-	-	259,718	-	259,718
Solid Waste Management						
Administration	-	-	-	-	451,110	451,110
Recycling	-	-	-	-	1,267,623	1,267,623
Solid Waste	-	-	-	-	1,452,322	1,452,322
Total departmental	35,200,711	-	3,650,550	2,316,439	3,171,055	44,338,755
Non-departmental	8,487,651	5,520,344	4,148,541	14,929,295	-	33,085,831
Total expenditures	43,688,362	5,520,344	7,799,091	17,245,734	3,171,055	77,424,586
Other financing uses (OFU):						
Transfers out	9,464,426	6,480,037	8,836,630	175,750	-	24,956,843
Total expens. and OFU	53,152,788	12,000,381	16,635,721	17,421,484	3,171,055	102,381,429

City of Auburn

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

FY09 Budget						
	Governmental Fund Types				Proprietary	FY 09 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Fund Type	All Budgeted
					Enterprise	Funds
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	27,871,140	-	11,059,250	3,175,000	-	42,105,390
Licenses and permits	16,450,350	-	-	-	-	16,450,350
Grants	860,000	-	-	-	-	860,000
Fines and costs	1,310,000	-	-	-	-	1,310,000
Charges for services	3,414,900	2,868,500	-	-	9,391,328	15,674,728
Other revenue	1,524,029	79,000	137,000	80,000	325,500	2,145,529
Total revenue	51,430,419	2,947,500	11,196,250	3,255,000	9,716,828	78,545,997
Other financing sources						
Transfers in from other funds	497,000	550,000	8,138,820	-	-	9,185,820
Sale of surplus assets	-	-	-	-	5,000	5,000
Capital contributions	-	-	-	-	950,000	950,000
Debt proceeds	2,500,000	-	8,500,000	-	10,000,000	21,000,000
Total revenue and other sources	54,427,419	3,497,500	27,835,070	3,255,000	20,671,828	109,686,817
Expenditures/expenses						
City Council	194,226	-	-	-	-	194,226
City Manager	757,460	-	-	-	-	757,460
Judicial	711,336	-	-	-	-	711,336
Information Technology						
IT	1,006,272	-	-	-	-	1,006,272
GIS	355,299	-	-	-	-	355,299
Finance	1,354,649	-	-	-	-	1,354,649
Economic Development	947,416	-	-	-	-	947,416
Human Resources						
HR	815,329	2,788,772	-	-	-	3,604,101
Risk Management	268,000	554,665	-	-	-	822,665
Public Safety						
Administration	2,009,143	-	-	-	-	2,009,143
Police	8,737,957	-	38,000	-	-	8,775,957
Fire	4,010,665	-	-	-	-	4,010,665
Communications	752,661	-	-	-	-	752,661
Codes Enforcement	525,917	-	-	-	-	525,917
Public Works						
Administration	552,758	-	-	-	-	552,758
Construction and Maintenance	1,199,508	-	-	-	-	1,199,508
Engineering	867,121	-	-	-	-	867,121
Inspection	432,180	-	-	-	-	432,180
Traffic Engineering	305,416	-	-	-	-	305,416
Environmental Services						
Administration	281,296	-	-	-	-	281,296
Animal Control	207,901	-	-	-	-	207,901
Right of Way Maintenance	603,818	-	-	-	-	603,818
Fleet Services	695,510	-	-	-	-	695,510
Library	1,499,870	-	-	-	-	1,499,870
Parks and Recreation						
Administration	1,115,695	-	-	-	-	1,115,695
Leisure Services	1,615,934	-	-	-	-	1,615,934
Parks and Facilities	2,206,979	-	-	-	-	2,206,979
Planning	695,761	-	-	-	-	695,761
Water and Sewer						
Sewer Administration	-	-	-	-	1,068,803	1,068,803
Sewer Maintenance	-	-	-	-	958,111	958,111
Watershed Management	-	-	-	-	256,111	256,111
Solid Waste Management						
Administration	-	-	-	-	441,692	441,692
Recycling	-	-	-	-	1,513,740	1,513,740
Solid Waste	-	-	-	-	1,411,355	1,411,355
Total departmental	34,726,077	3,343,437	38,000	-	5,649,812	43,757,326
Non-departmental	12,600,419	-	5,727,711	3,817,496	16,590,820	38,736,446
Total expenditures	47,326,496	3,343,437	5,765,711	3,817,496	22,240,632	82,493,772
Other financing uses (OFU):						
Transfers out	9,513,003	-	23,076,179	-	175,750	32,764,932
Total expens. and OFU	56,839,499	3,343,437	28,841,890	3,817,496	22,416,382	115,258,704

City of Auburn

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

FY10 Budget						
	Governmental Fund Types				Proprietary	FY 10 Total
	General	Gen. Fd.	Special	Debt	Fund Type	All Budgeted
	\$	Spec. Act	Revenue	Service	Enterprise	Funds
Revenues		\$	\$	\$	\$	\$
Taxes	28,299,640	-	11,519,250	3,325,000	-	43,143,890
Licenses and permits	16,849,850	-	-	-	-	16,849,850
Grants	10,000	-	-	-	-	10,000
Fines and costs	1,315,000	-	-	-	-	1,315,000
Charges for services	3,408,650	2,945,500	-	-	9,664,329	16,018,479
Other revenue	1,470,967	83,000	137,000	80,000	325,500	2,096,467
Total revenue	51,354,107	3,028,500	11,656,250	3,405,000	9,989,829	79,433,686
Other financing sources						
Transfers in from other funds	497,000	560,000	8,455,380	-	-	9,512,380
Sale of surplus assets	-	-	-	-	5,000	5,000
Capital contributions	-	-	-	-	950,000	950,000
Debt proceeds	-	-	-	-	-	-
Total revenue and other sources	51,851,107	3,588,500	20,111,630	3,405,000	10,944,829	89,901,066
Expenditures/expenses						
City Council	194,226	-	-	-	-	194,226
City Manager	757,574	-	-	-	-	757,574
Judicial	710,206	-	-	-	-	710,206
Information Technology						
IT	1,010,678	-	-	-	-	1,010,678
GIS	360,731	-	-	-	-	360,731
Finance	1,369,103	-	-	-	-	1,369,103
Economic Development	936,359	-	-	-	-	936,359
Human Resources						
HR	709,392	3,052,895	-	-	-	3,762,287
Risk Management	277,000	569,665	-	-	-	846,665
Public Safety						
Administration	2,022,922	-	-	-	-	2,022,922
Police	9,065,961	-	28,000	-	-	9,093,961
Fire	4,041,560	-	-	-	-	4,041,560
Communications	759,126	-	-	-	-	759,126
Codes Enforcement	534,852	-	-	-	-	534,852
Public Works						
Administration	556,240	-	-	-	-	556,240
Construction and Maintenance	1,223,800	-	-	-	-	1,223,800
Engineering	887,973	-	-	-	-	887,973
Inspection	439,772	-	-	-	-	439,772
Traffic Engineering	314,484	-	-	-	-	314,484
Environmental Services						
Administration	282,289	-	-	-	-	282,289
Animal Control	213,765	-	-	-	-	213,765
Right of Way Maintenance	576,934	-	-	-	-	576,934
Fleet Services	709,562	-	-	-	-	709,562
Library	1,520,094	-	-	-	-	1,520,094
Parks and Recreation						
Administration	1,142,522	-	-	-	-	1,142,522
Leisure Services	1,633,881	-	-	-	-	1,633,881
Parks and Facilities	2,251,244	-	-	-	-	2,251,244
Planning	698,461	-	-	-	-	698,461
Water and Sewer						
Sewer Administration	-	-	-	-	1,083,326	1,083,326
Sewer Maintenance	-	-	-	-	973,395	973,395
Watershed Management	-	-	-	-	259,718	259,718
Solid Waste Management						
Administration	-	-	-	-	451,110	451,110
Recycling	-	-	-	-	1,267,623	1,267,623
Solid Waste	-	-	-	-	1,452,322	1,452,322
Total departmental	35,200,711	3,622,560	28,000	-	5,487,494	44,338,765
Non-departmental	8,487,651	-	5,775,343	3,893,531	14,929,295	33,085,820
Total expenditures	43,688,362	3,622,560	5,803,343	3,893,531	20,416,789	77,424,586
Other financing uses (OFU):						
Transfers out	9,464,426	-	15,316,667	-	175,750	24,956,843
Total expens. and OFU	53,152,788	3,622,560	21,120,010	3,893,531	20,592,539	102,381,429



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

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The City of Auburn

Capital Budgeting Overview

Capital Improvement Plan for Fiscal Year 2009 through Fiscal Year 2014

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

General Fund - FY 2009

	Equipment Replacement	Expansion - Other	Total
Public Safety			
<i>Police Division</i>			
Marked Patrol Units (3)	\$ 50,500	\$ 25,250	
<i>Fire Division</i>			
Midsize Extended Cab Pickup Truck	15,750		
Total Public Safety			<u>91,500</u>
Environmental Services			
<i>Right-of-Way Maintenance Division</i>			
Dump Truck	40,000		
Total Environmental Services			<u>40,000</u>
Total - General Fund Departments	<u>\$ 106,250</u>	<u>\$ 25,250</u>	<u>\$ 131,500</u>
Project Operations - Public Works			
FEMA Flood Map Update	20,000		
Twin City Court Extension		900,000	
Samford Avenue Extension		2,500,000	
Utility Mapping Project		50,000	
FY08 Restriping Project*	250,000		
Total PW Project Operations			<u>3,720,000</u>
Total - General Fund	<u>\$ 482,500</u>	<u>\$ 3,500,500</u>	<u>\$ 3,851,500</u>

Sewer Fund - FY 2009

<i>Sewer Maintenance</i>			
Backhoe	\$ 82,000		
4WD 3/4 Ton Pickup Truck	30,000		
Total - Sewer Fund	<u>\$ 112,000</u>		<u>\$ 112,000</u>

Solid Waste Management Fund - FY 2009

<i>Recycling Division</i>			
Debris Tow Truck	80,000		
<i>Solid Waste Division</i>			
28CY Automated Side-Load Packer Truck	198,120		
Total - Solid Waste Management Fund	<u>\$ 278,120</u>		<u>\$ 278,120</u>
Total - All Funds	<u>\$ 872,620</u>	<u>\$ 3,500,500</u>	<u>\$ 4,241,620</u>

*FY08 Restriping Project is anticipated to carryover into FY09

City of Auburn
Summary of Capital Outlay by Fund and Department

General Fund - FY 2010

	Equipment Replacement	Expansion - Other	Total
Public Safety			
<i>Police Division</i>			
Marked Patrol Units (3)	53,000	26,500	
Total - Public Safety			\$ 79,500
Project Operations - Public Works			
Utility Mapping Project		75,000	
Total - General Fund	\$ 53,000	\$ 101,500	\$ 154,500

Sewer Fund - FY 2010

<i>Sewer Maintenance</i>			
4WD 3/4 Ton Pickup Truck	\$ 30,000		
Sewer Camera System	42,000		
Total - Sewer Fund	\$ 72,000		\$ 72,000
Total - All Funds	\$ 125,000	\$ 101,500	\$ 226,500

City of Auburn
*Conditional Capital Outlay**
General Fund FY 2009

		<u>Equipment Replacement</u>	<u>Expansion - Other</u>	<u>Total</u>
Public Safety				
Marked Patrol Units(8)	Police	202,000		
Thermal Imaging Device (2)	Fire	25,500		
Mobile (3) & Portable (20) Radios	Fire	14,250		
Midsize Extended Cab Pickup Truck	Police	15,750		
Midsize Extended Cab Pickup Truck	Codes	15,750		
Midsize Extended Cab Pickup Truck	Police	15,750		
AFPIs Fingerprint Database	Police		31,125	
Video Enhancement Equipment	Police		22,000	
Unmarked Police Unit	Police	25,250		
Total - Public Safety				<u>367,375</u>
Public Works				
Pothole Patching Truck	Constr & Maint.	130,000		
1 Ton Crew Cab Truck w/Tool Body	Constr & Maint.	32,500		
Fork Lift	Constr & Maint.	45,000		
4WD Sport Utility Vehicle	Engineering	25,000		
4WD Midsize Pickup Truck	Inspection	20,000		
Total - Public Works				<u>252,500</u>
Environmental Services				
Mini Sweeper (Downtown)	ROW Maint.	30,000		
Bike Path/Sidewalk Sweeper	ROW Maint.		59,000	
Mechanical Street Sweeper	ROW Maint.	150,000		
Tractor	ROW Maint.	22,000		
3/4 Ton Mobile Fleet Service Truck	Fleet	50,000		
Total - Environmental Services				<u>261,000</u>
Parks & Recreation				
3/4 Ton Pickup Truck (2)	Parks & Facilities	40,000		
1/2 Ton Pickup Truck	Parks & Facilities	20,000		
Grooming Mower	Parks & Facilities	13,000		
Infield Machine	Parks & Facilities	12,000		
Field Painter	Parks & Facilities	14,000		
Pickup Truck	Parks & Facilities		16,000	
Total - Parks & Recreation				<u>115,000</u>
Total - General Fund Departments		<u>\$ 917,750</u>	<u>\$ 128,125</u>	<u>\$ 995,875</u>

*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 2010

		Equipment Replacement	Expansion - Other	Total
Public Safety				
Police Cars (7)	Police	\$ 185,500		
Action Target System	Police	25,000		
Computerized Firearms Training System	Police	125,000		
Unmarked Police Unit (3)	Police	79,500		
SCB Apparatus (7) & Cylinders (14)	Fire		40,600	
Midsized Extended Cab Pickup Truck	Codes	15,750		
Total - Public Safety				471,350
Public Works				
MenziMuck Truck (Ditch Cleaning Eq.)	Constr & Maint	353,000		
3/4 Ton Pickup Truck	Constr & Maint	24,000		
Total - Public Works				377,000
Environmental Services				
Animal Control Van	Animal Control	30,000		
3/4 Ton Mobile Fleet Service Truck	Fleet	62,500		
Fleet Maintenance Software Program	Fleet	70,000		
Riding Mower (2)	ROW Maint.	36,000		
Tractor	ROW Maint.	22,000		
Total - Environmental Services				220,500
Parks & Recreation				
1/2 Ton Pickup Truck	Parks & Facilities	20,000		
Van	Parks & Facilities	20,000		
Riding Mower (Kiesel)	Parks & Facilities	11,000		
All-terrain Utility Vehicle	Parks & Facilities	6,000		
Verticutter Turf Machine	Parks & Facilities		7,000	
Total - Parks & Recreation				64,000
Total - General Fund Departments		\$ 1,085,250	\$ 47,600	\$ 1,132,850

Solid Waste Management Fund FY 2010

28CY Automated Side-load Packer Truck	Solid Waste	\$ 210,000		
6CY Side-load Packer Truck	Solid Waste	90,100		
Recycling Collection Vehicle	Recycling	130,000		
Total - Solid Waste Management Fund		\$ 430,100		\$ 430,100
Total - All Funds		\$ 1,515,350	\$ 47,600	\$ 1,562,950

*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 2009-2014

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.

	FY09	FY10	FY11	FY12	FY13	FY14	Total
Alabama Department of Transportation	22,213,000	3,780,000	187,000	1,468,000			27,648,000
Community Development Block Grant (CDBG) - Federal	366,121	26,600	68,497	16,258	83,041		560,517
Sewer Borrowing	9,945,000	7,475,000	7,091,666	5,475,000	5,475,000	1,525,000	36,986,666
Lee County Participation	862,500						862,500
2003/4 Capital Projects Fund 421	288,500						288,500
2006 5 Mill Fund 426	355,400	210,000					565,400
West Tech Park/Bent Creek Capital Projects Fund 427	1,296,000						1,296,000
Sale of Surplus Assets (ES/PW Complex Land & Buildings)			2,000,000				2,000,000
Developer Contribution (Development Agreements)	195,000	255,000		90,000	65,000	65,000	670,000
Solid Waste Enterprise Fund				1,000,000			1,000,000
Grant funding, if available	177,092	240,000	720,000	1,320,000	260,000	548,000	3,265,092
Water Works Board	50,000	75,000	191,667	75,000	75,000	125,000	591,667
Parking Authority	750,000	10,000,000					10,750,000
General Fund - Project Operations	50,000	75,000	2,169,666	2,125,000	2,240,000	2,190,000	8,849,666
5 Mil (proposed)	4,084,320	3,845,000	4,330,000	1,659,000	4,500,000	575,000	18,993,320
General Obligation Debt Issue - General Fund	2,500,000			1,988,500	1,980,150	1,998,710	8,467,360
General Fund, contingent upon sufficient revenues (conditional)	947,425	937,600	1,071,256	2,085,000	1,505,000	1,206,810	7,753,091
Total Projects	44,080,358	26,919,200	15,829,752	19,301,758	16,183,191	8,233,520	130,547,779

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Public Safety							
Fire Stations Repaint	50,000						50,000
Controlled Access				45,000			45,000
Chiller Replacement		50,000					50,000
Fire Station Number 6		250,000	900,000				1,150,000
Remodel Fire Station 1		345,000					345,000
Classroom Building			400,000				400,000
Development Services Building Repaint			100,000				100,000
Public Safety Training Center Drill Towers					180,000		180,000
Expansion of Current Burn Building						195,000	195,000
Console Expansion		90,000					90,000
Antenna/Cable Relocation	20,000						20,000
Firing Range Wall		32,000					32,000
Police Building HVAC					400,000		400,000
Custom Fire Pumper North			385,000				385,000
Replacement of Ladder 2						750,000	750,000
Custom Fire Pumper for Station 1	375,000						375,000
Custom Pumper for Station 3				415,000			415,000
Custom Pumper for Station 4					425,000		425,000
Public Safety Security Camera System	40,000						40,000
Total - Public Safety	485,000	767,000	1,385,000	860,000	1,005,000	945,000	5,447,000
Leisure Facilities							
Samford Tennis Courts Resurfacing	10,000						10,000
Boykin Renovations	366,121						366,121
Samford Pool Renovations	320,400						320,400
Frank Brown Renovation/Senior Ctr/Park	100,000	800,000	3,250,000				4,150,000
Lake Wilmore Community Center					4,500,000		4,500,000
Duck Samford Baseball Renovations				425,000			425,000
Soccer Complex Bleachers					200,000		200,000
Total - Leisure Facilities	796,521	800,000	3,250,000	425,000	4,700,000	-	9,971,521

FY 2009-2014 Capital Improvement Plan Funding Source Key	2003/4 Capital Projects	Grant funding	5 Mill (proposed)
AIDOT	2003/4 Capital Projects	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Solid Waste Fund	General Fund	Sale of Surplus Assets
2006.5 Mill	Parking Authority	General Obligation Debt	Developer Contribution

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Sidewalks/Pedestrian Improvements							
Sanders St Sidewalk: Bragg to school	127,100						127,100
Byrd St Sidewalk: MLK Blvd to Foster St			68,497				68,497
E. University Dr Sidewalk: Glenn to Samford			87,256				87,256
Green St Sidewalk: Samford to Terrace Acres						59,101	59,101
Harper Ave Sidewalk: Ross to Dean						180,500	180,500
N Donahue Sidewalk: Greentree to Pride		26,600					26,600
Lunsford Ave Sidewalk: 849 Lunsford to Bedell				16,258			16,258
Oak St Sidewalk: Old Mill Rd to Samford Ave	56,927						56,927
Sanders St Sidewalk: N Cary to Ridgewood	35,800						35,800
Zellers Ave Sidewalk: Byrd to Foster	58,562						58,562
EUD: Wrights Mill Rd to Auburn Early Education Center	25,803						25,803
Rock Fence Rd Sidewalk: Fairway to Ogletree						62,436	62,436
S. College St Sidewalk: S. Donahue to EUD		91,900					91,900
S. Donahue Sidewalk: EUD to Oak Ridge						78,614	78,614
Shelton Mill Rd Sidewalk: Tacoma to EUD						56,659	56,659
Slaughter Ave Sidewalk: 734 to Foster St					83,041		83,041
St. James Sidewalk: 313 to Wright's Mill Rd	32,315						32,315
Downtown Pedestrian Signal Upgrade						200,000	200,000
Mid-block Crossing Lights Installation	15,000						15,000
Total - Sidewalks/Pedestrian Improvements	351,507	118,500	155,753	16,258	83,041	637,310	1,362,369
Bikeways/Greenways							
Binford Dr Bikeway					65,000		65,000
Grant funding					260,000		260,000
Chadwick Lane Bikeway				180,000			180,000
Grant funding				720,000			720,000
Glenn Ave Bikeway: EUD to Bent Creek			180,000				180,000
Grant funding			720,000				720,000
Parkerson Mill Creek Bikeway				150,000			150,000
Grant funding				600,000			600,000
Webster Rd Bikeway						137,000	137,000
Grant funding						548,000	548,000
Wire Rd Bikeway: Choctaw Creek to Chadwick	65,000						65,000
Wire Rd Bikeway: Cox to Webster (contingent upon grant funding)		60,000					60,000
Grant funding		240,000					240,000
Total - Bikeways/Greenways	65,000	300,000	900,000	1,650,000	325,000	685,000	3,925,000
FY 2009-2014 Capital Improvement Plan Funding Source Key							
AIDOT			Grant funding			5 Mill (proposed)	
General Fund Conditional	2003/4 Capital Projects	2003/4 Capital Projects	Water Works Board			W. Tech Cap. Projects Fund	
2006 5 Mill	Solid Waste Fund	Solid Waste Fund	General Fund			Sale of Surplus Assets	
	Parking Authority		General Obligation Debt			Developer Contribution	

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Road Reconstruction							
Magnolia Avenue Resurfacing incl. raised crosswalks	366,000						366,000
Resurfacing and Street Striping (General Fund)			1,250,000	1,750,000	2,000,000	2,000,000	7,000,000
Resurfacing and Street Striping (5 Mil)	1,750,000	1,750,000					3,500,000
Bragg Ave Improvements: N Donahue to College/Mitcham				474,000			474,000
Cox Rd Improvements: Wire to W. Veterans					510,400		510,400
Dean Rd Improvements: Thach Ave to Terrace Acres						400,000	400,000
Glenn Ave Improvements: College to Donahue					317,700		317,700
N Donahue Dr Improvements: Bragg Ave to Bedell Ave				367,000			367,000
ALDOT - MPO-funded portion				1,468,000			1,468,000
Total - Road Reconstruction	2,116,000	1,750,000	1,250,000	4,059,000	2,828,100	2,400,000	14,403,100

Intersection Improvements							
N. College/Glenn Ave Intersection Improvements	-				100,000		100,000
Cox Road/Longleaf Intersection Improvements	396,000						396,000
College St/Longleaf Dr Intersection Improvements	55,000						55,000
Fairfield Development Agreement	40,000						40,000
College/Magnolia Intersection Improvements						250,000	250,000
College/Samford Intersection Improvements					365,000		365,000
S. College St/Shug Jordan Pkwy Intersection Improvements				560,000			560,000
College/Southparke Intersection Improvements				35,000			35,000
Donahue/Magnolia Intersection Improvements	425,820						425,820
EUD/Opelika Rd Intersection Improvements				581,500			581,500
E. University Dr/Shelton Mill Rd Intersection Improvements					252,500		252,500
Gay St/Thach Ave Intersection Improvements						45,210	45,210
Hwy 14/Shug Jordan Parkway Intersection Improvements					143,550		143,550
Hwy 14/Webster Rd Intersection Improvements						361,000	361,000
N. College St/E. University Dr Intersection Improvements					46,000		46,000
Total - Intersection Improvements	916,820	-	-	1,176,500	907,050	656,210	3,656,580

Future Roads							
Samford Avenue Extension	2,500,000						2,500,000
Twin City Court	900,000						900,000
Outer Loop Corridor Study			563,000				563,000
ALDOT			187,000				187,000
Total - Future Roads	3,400,000	-	750,000	-	-	-	4,150,000

FY 2009-2014 Capital Improvement Plan Funding Source Key	2003/4 Capital Projects	Grant funding	5 Mill (proposed)
ALDOT	Water Works Board	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Solid Waste Fund	General Fund	Sale of Surplus Assets
2006.5 Mill	Parking Authority	General Obligation Debt	Developer Contribution

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Bridges							
Cox Rd/I-85 Interchange	21,313,000						21,313,000
Bridge Replacement: Bent Creek Rd at Moores Mill Creek						575,000	575,000
Bridge Replacement: Gay St at Town Creek				430,000			430,000
Bridge Replacement: Moores Mill Rd at I-85		945,000					945,000
ALDOT funding		3,780,000					3,780,000
Bridge Replacement: N Donahue Dr	862,500						862,500
Lee County Participation	862,500						862,500
Bridge Improvements: Samford Ave at Brookwood			25,000				25,000
Bridge Improvements: EUD at Summertrees						430,000	430,000
Bridge Replacement: Wire Rd Bridge at Choctafaula Creek	500,000						500,000
Bridge Improvements: Wright's Mill Rd at Town Creek	25,000						25,000
Total - Bridges	23,563,000	4,725,000	-	455,000	-	1,005,000	29,748,000

Traffic Signals

S. College/Timberwood - Auburn Greens Dev. Agreement	120,000						120,000
Dekalb/Opelika Road Traffic Signal	40,000						40,000
Towns @ N. Dean Development Agreement	35,000						35,000
Cox Rd/Wire Rd Traffic Signal					100,000		100,000
Glenn Ave/Airport Rd Traffic Signal		125,000					125,000
Glenn Ave/Wright St Traffic Signal				50,000			50,000
Unspecified Development Agreement				50,000			50,000
N. College/Farmville Rd Traffic Signal						65,000	65,000
Unspecified Development Agreement						65,000	65,000
N. College/Shelton Mill Rd Traffic Signal		25,000					25,000
Copper Beech Development Agreement		75,000					75,000
N Donahue/Farmville Rd Traffic Signal					65,000		65,000
Unspecified Development Agreement					65,000		65,000
Opelika Rd/Saugahatchee Rd Traffic Signal				125,000			125,000
Old Town Station Development Agreement				40,000			40,000
Hwy 14/Willow Creek Traffic Signal				100,000			100,000
S. College/Beehive Rd Traffic Signal			165,000				165,000
S. College/Shell Toomer Pkwy Traf. Sign.- West Pace Dev. Agr.		99,000					99,000
Summit Development Agreement		81,000					81,000
Shug Jordan Pkwy/W. Samford Ave Traffic Signal		100,000					100,000
Total - Traffic Signals	195,000	505,000	165,000	365,000	230,000	130,000	1,590,000

FY 2009-2014 Capital Improvement Plan Funding Source Key	2009-2014 Capital Projects	Grant funding	5 Mill (proposed)
ALDOT	2003/4 Capital Projects	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Solid Waste Fund	General Fund	Sale of Surplus Assets
2006.5 Mill	Parking Authority	General Obligation Debt	Developer Contribution

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Drainage							
CIPP - Cured In Place Pipe	50,000	50,000					100,000
Alberta/Judd Drainage Improvements	70,010						70,010
Comprehensive Drainage Study					120,000		120,000
Mitchum Ave/Gay St Drainage Improvements		58,700					58,700
Opelika Rd at Guthrie's Drainage Improvements	128,000						128,000
Ross St/Magnolia Ave Drainage Improvements		95,000					95,000
	248,010	203,700	-	-	120,000	-	571,710

City Buildings/Facilities

City Hall Renovations/Maintenance		125,000					125,000
DSB HVAC Renovations					360,000		360,000
Parking Deck	750,000	10,000,000					10,750,000
Public Works/Environmental Services Complex			429,000	1,500,000			1,929,000
Sale of Surplus Assets (existing ES/PW Complex land)				2,000,000			2,000,000
Solid Waste Enterprise Fund				1,000,000			1,000,000
Total - City Buildings/Facilities	750,000	10,125,000	429,000	4,500,000	360,000	-	16,164,000

Other

North College Streetscape Project	193,500						193,500
Auburn Technology Park West Infrastructure	900,000						900,000
Alabama Street Retaining Wall			50,000				50,000
Comprehensive Traffic Study				125,000			125,000
Traffic Coordination at Mall			20,000				20,000
Update ADT (Average Daily Traffic)				45,000			45,000
Aerial Photography			116,666			125,000	241,666
Sewer Fund			116,666			125,000	241,666
Water Works Board			116,667			125,000	241,667
Utility Mapping & Asset Maintenance (GPS) - General Fund	50,000	75,000	75,000	75,000	75,000		350,000
Sewer Fund	50,000	75,000	75,000	75,000	75,000		350,000
Water Works Board	50,000	75,000	75,000	75,000	75,000		350,000
Wetland Bank Study	55,000						55,000
	1,298,500	225,000	644,999	395,000	225,000	375,000	3,163,499

FY 2009-2014 Capital Improvement Plan Funding Source Key

ALDOT	CDBG	2003/4 Capital Projects	Grant funding	5 Mill (proposed)
General Fund Conditional	Lee County	Solid Waste Fund	Water Works Board	W. Tech Cap. Projects Fund
2006 5 Mill	Sewer Borrowing	Parking Authority	General Fund	Sale of Surplus Assets
			General Obligation Debt	Developer Contribution

City of Auburn
Capital Improvement Plan by Funding Source
Fiscal Years 2009-2014

Projects	FY09	FY10	FY11	FY12	FY13	FY14	Total
Sewer							
Northside WPCF Improvements Phase II	1,085,000						1,085,000
WPCF Improvements	500,000	4,000,000	4,500,000	4,000,000	4,000,000		17,000,000
Northside Transfer Force Main	1,250,000						1,250,000
Timberwood Interceptor Reinforcement	1,000,000						1,000,000
Choctawhatchee Interceptor Phase II	3,200,000						3,200,000
Samford Avenue Sewer Extension	350,000						350,000
Regional Sewer Capacity Improvements	100,000	1,000,000	1,000,000	1,000,000	1,000,000		5,100,000
Mall Outfall Investigation and Rehab	300,000						300,000
Northeast Outfall Capacity Upgrade	785,000						785,000
Saugahatchee Interceptor Rehab CIPP	500,000						500,000
Southside Interceptor CIPP Rehab	300,000	2,000,000	1,000,000				3,300,000
Tallahoma/Carter/Wrights Mill Rehab	125,000						125,000
Sewer Rehab Projects	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Total - Sewer	9,895,000	7,400,000	6,900,000	5,400,000	5,400,000	1,400,000	36,395,000

FY 2009-2014 Capital Improvement Plan Funding Source Key	2003/4 Capital Projects	Grant funding	5 Mil (proposed)
ALDOT	2003/4 Capital Projects	Grant funding	5 Mil (proposed)
Lee County	Solid Waste Fund	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Parking Authority	General Fund	Sale of Surplus Assets
2006 5 Mil		General Obligation Debt	Developer Contribution

City of Auburn

Capital Improvements Program ~ Future Projects

Projects beyond FY 2012

Recreational Facilities

Lake Wilmore Community Center
Lake Wilmore Trails
Performing Arts Center

Bikeways/Greenways

Cox Rd Bike Lanes: Wire Rd to Longleaf Dr

Hamilton Rd Bike Lanes: Bent Creek to Moores Mill
South Donahue Drive Multi-Use Path
Shelton Road Multi-Use Path
Hwy 14 BW: Webster Road to Shug Jordan
EUD Multi-Use Path
Webster Road Bike Lanes

Sidewalks

Magnolia Ave.: Byrd Street to Donahue Dr.
St. James Dr: Wrights Mill Rd to St. John Ct
Drake Avenue: North College to Perry Street
Perry Street: Drake Avenue to Opelika Road
N. College: North Cary Drive to Drake Ave.
Foster Street: Pleasant Ave. to Bedell Ave.
West Glenn Avenue: Byrd St to Donahue Dr
Longleaf Drive: S. Donahue to S. College

Gatewood Drive: end to Academy Drive

North Ross Street: Opelika Rd to Mary Lane
Opelika Rd: Dean Road to Old Stage Road
Opelika Road: East University to Commerce

Traffic Signals

Dean Road/Stage Road Traffic Signal

Bridge Improvements

Wright's Mill Rd at Town Creek-Culvert Repl.

Street Segment Improvements

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

West Glenn Avenue: N. Donahue to N. College

Intersection Improvements

North College/Shelton Mill Road
North Ross/Magnolia Avenue
Hamilton Road/Bent Creek Road
EUD/Shelton Mill Road
Byrd Street/Hwy 14
North College/Drake Avenue
South College/Southparke Drive
Harper Avenue/Dean Road
South College/Longleaf Drive
Glenn Avenue/Dean Road
Shug Jordan Pkwy/Ware Drive

Future Roads

N. Dean Road Extension: EUD to Academy Drive
Academy Dr. Extension: Lee-Scott to Shelton Mill
Veterans Blvd extension to Southview

Drainage

Cook Street Detention Pond

Other

Intelligent Transportation System Project
Gay Street Streetscape
South College S.Lighting: I-85 to Samford



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

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The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

General Fund – A Major Fund (continued)

General Fund Expenditures (continued)

*Organization Chart, Mission Statement and Major Functions,
Biennium Goals, and Comparative Budget Summaries*

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City of Auburn Alabama

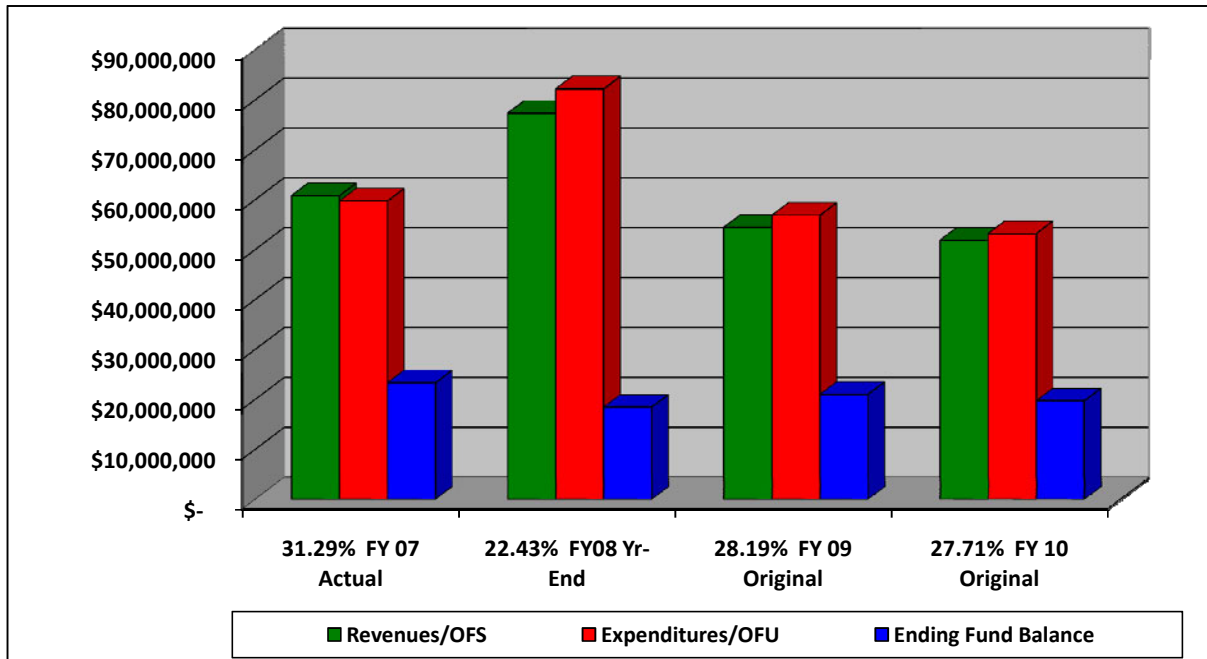
General Fund - Overview of Changes in Fund Balance

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. And, the Council created a Permanent Reserve, to be used only in times of natural disaster or significant, unexpected economic stress. This approach has worked well over the years, and has sustained the City during recovery from hurricanes during the 1990s.

	<u>Audited Actual</u> ¹ FY07	<u>Year-End Budget</u> ² FY08	<u>Original Biennial Budget</u> ⁵	
			FY09	FY10
Beginning Fund Balances, excluding Permanent Reserve	\$ 17,615,538	\$ 18,678,759 ³	\$ 18,771,899	\$ 16,359,819
Revenues	53,753,868	53,071,592	51,430,419	51,354,107
Other Financing Sources (OFS)	7,000,000	24,219,128 ⁴	2,997,000	497,000
Total Available Resources	78,369,406	95,969,479	73,199,318	68,210,926
Expenditures	50,312,951	71,057,692	47,326,496	43,688,362
Other Financing Uses (OFU)	9,377,696	11,104,061 ⁴	9,513,003	9,464,426
Total Expenditures & Uses	59,690,647	82,161,753	56,839,499	53,152,788
Ending Fund Balances, excluding Permanent Reserve	18,678,759	13,807,726	16,359,819	15,058,138
Add: Permanent Reserve	4,620,075	4,620,075	4,620,075	4,620,075
Projected Total Ending Fund Balances	\$ 23,298,834	\$ 18,427,801	\$ 20,979,894	\$ 19,678,213

Projected Ending Fund Balances (excluding Permanent Reserve)
as a percent of Expenditures and Other Financing Uses

31.29% 16.81%⁴ 28.78% 28.33%



1 Excludes special activities of the General Fund.

2 Per Year-End adjustment Ordinance No. 2564, adopted on September 3, 2008.

3 Beginning fund balance is not per the Mid-Biennium ordinance; it is the audited FY07 ending fund balance, less the Permanent Reserve.

4 Other sources and uses include effects of refinancing transactions and obtaining permanent financing for credit lines. Ending balance as a percentage of expenditures is distorted by the effects of the debt refinancings.

5 Per Biennial budget Ordinance No. 2563, adopted on September 3, 2008.

City of Auburn

General Fund History (Fund 100 Only)

Fiscal Years 2002-2007

	Actual					FY 2007	Increase FY07 > FY 02		As %	Amount	Increase FY07 > FY 06
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006		Amount	As %			
Revenues											
Sales taxes	\$ 13,160,761	\$ 14,589,315	\$ 17,959,076	\$ 18,429,013	\$ 20,773,724	\$ 21,784,157	\$ 8,623,396	65.5%	\$	\$ 1,010,433	4.9%
Occupation license fees	4,981,415	5,557,851	7,197,943	6,785,103	7,402,470	7,826,656	2,845,241	57.1%		424,186	5.7%
Business license fees	4,344,630	4,476,765	5,732,245	6,080,533	5,770,776	7,182,637	2,838,007	65.3%		1,411,861	24.5%
Property taxes	1,930,710	2,045,242	2,433,164	2,893,436	2,730,687	3,140,581	1,209,871	62.7%		409,894	15.0%
Solid waste collection fees	2,102,764	2,130,705	2,288,184	2,441,380	2,557,582	2,665,251	562,487	26.7%		107,669	4.2%
Court and parking fines	750,521	829,147	876,748	1,013,374	1,082,822	1,332,108	581,587	77.5%		249,286	23.0%
Construction permits	373,623	445,721	750,487	794,430	942,508	1,015,305	641,682	171.7%		72,977	7.7%
E-911 fees	375,362	353,719	363,521	429,971	415,753	429,522	54,160	14.4%		13,769	3.3%
Rental and leasing tax	343,451	419,479	454,016	426,891	499,315	488,266	144,815	42.2%		(11,049)	-2.2%
Public safety charges	202,070	240,418	450,586	2,032,035	2,165,192	2,295,703	2,093,633	1036.1%		130,511	6.0%
Interest	397,990	294,710	418,683	496,081	814,558	816,881	418,891	105.3%		2,323	0.3%
Lodging taxes	485,260	548,362	568,887	668,094	1,085,062	1,369,273	884,013	182.2%		284,211	26.2%
State shared taxes	428,757	485,362	582,317	760,445	1,040,720	919,494	490,737	114.5%		(11,226)	-1.6%
Grants	422,582	419,961	589,310	520,061	321,314	235,479	(187,103)	-44.3%		(85,835)	-26.7%
Corrections "fund" fees	188,318	146,154	140,044	168,531	181,448	210,383	22,065	11.7%		28,935	15.9%
Contributions from the public	112,652	295,114	1,354,061	152,598	215,206	39,138	(73,514)	-65.3%		(176,068)	-81.8%
Other revenues	3,112,101	2,746,027	1,579,969	1,873,004	2,118,253	2,061,998	(1,050,103)	-33.7%		(56,255)	-2.7%
Total revenues	33,712,967	36,024,052	43,739,241	45,964,980	50,117,390	53,612,832	20,099,865	59.6%		3,695,442	7.4%
Other financing sources (OFS)											
Transfers in from other funds	853,750	714,167	629,158	509,450	1,070,272	605,995	(2,675,551)	-29.0%		(464,277)	-43.4%
Borrowing proceeds	1,937,000	5,196,627	8,000,000	15,920,646	-	7,000,000	5,063,000	261.4%		7,000,000	61.0%
Total OFS	2,790,750	5,910,795	8,629,158	16,430,096	1,070,272	7,605,995	4,815,245	172.5%		6,535,723	61.0%
Total revenues and OFS	36,503,717	41,934,847	52,368,399	62,395,076	51,187,662	61,418,827	24,915,110	68.3%		10,231,165	20.0%
Expenditures											
Departmental											
Personal services	15,544,884	16,727,460	19,156,852	21,475,947	23,015,907	23,929,011	8,384,127	53.9%		(83,048)	-2.0%
Contractual services	3,060,861	3,540,772	3,773,472	3,677,406	4,151,437	4,068,389	1,007,528	32.9%		191,818	6.3%
Commodities	1,618,308	1,758,977	2,054,188	2,545,054	3,057,111	3,248,929	1,630,621	100.8%		1,918,165	58.8%
Capital outlay	719,839	1,576,268	630,892	1,154,120	2,415,455	2,276,190	1,556,351	216.2%		(139,265)	-5.8%
Debt service	479,516	383,888	278,336	138,566	69,524	-	(479,516)	-100.0%		(69,524)	-100.0%
Total departmental expenditures	21,423,409	23,987,365	25,893,740	28,991,093	32,709,434	33,522,519	12,099,110	56.5%		813,085	2.5%
Non-departmental											
Personal services	272,024	255,078	233,003	85,109	62,364	51,649	(220,375)	-81.0%		(10,715)	-17.2%
Contractual services	587,641	684,875	700,859	795,961	874,599	882,251	294,610	50.1%		7,652	1.3%
Commodities	36,031	34,843	45,520	40,971	38,296	42,211	6,180	17.2%		3,915	10.2%
Capital outlay	1,661,686	2,540,909	901,116	6,767,749	984,255	1,504,803	(156,883)	-9.4%		520,548	52.9%
Debt service	1,862,620	2,105,382	3,170,303	18,990,900	5,378,585	6,142,549	4,279,929	229.8%		763,964	14.2%
Intergovernmental	805,749	796,317	809,166	1,177,307	1,647,115	1,395,715	589,966	73.2%		(251,400)	-15.3%
Total non-deptl expenditures	5,225,751	6,417,404	5,859,967	27,857,997	8,985,214	10,019,178	4,793,427	91.7%		1,033,964	11.5%
Total expenditures	26,649,159	30,404,769	31,753,707	56,849,090	41,694,648	43,541,697	16,892,538	63.4%		1,847,049	4.4%
Other financing uses											
Transfers to component units											
Bd of Education	4,061,925	4,110,444	5,852,620	5,939,173	6,795,523	6,795,523	2,733,598	67.3%		-	0.0%
Industrial Development Bd	1,029,351	1,052,767	1,395,632	1,400,705	1,870,375	1,847,110	817,759	79.4%		(23,265)	-1.2%
Commercial Development Auth						7,005,300	7,005,300			7,005,300	
Public Park and Rec Board						101,017	101,017			101,017	
Water Board				374,083							
Total trsfers to comp units	5,091,276	5,163,211	7,248,252	7,713,961	8,665,898	15,748,950	10,657,674	209.3%		7,083,052	81.7%
Transfers to other funds	621,669	417,100	16,759	943,974	351,934	400,000	(221,669)	-35.7%		48,066	13.7%
Total other financing uses	5,712,945	5,580,311	7,265,011	8,657,935	9,017,832	16,148,950	10,436,005	182.7%		7,131,117	79.1%
Total expends & OFU	32,362,104	35,985,080	39,018,718	65,507,025	50,712,480	59,690,647	27,328,543	84.4%		8,978,167	16.9%
Excess (deficit) of revs/OFS>exps/OFU	\$ 4,141,613	\$ 5,949,767	\$ 13,349,681	\$ (3,111,949)	\$ 475,182	\$ 1,728,180	(2,413,433)	-58.3%		1,252,998	263.7%

City of Auburn
General Fund Projection - Fiscal Years 2008-2014
Fund 100 only

Revenues	2008		2009		2010		2011		2012		2013		2014	
	Actual (audited)	Mid-Bi Bud	Year-End Budget	Budgeted (Ordinance 2565)	Budgeted (Ordinance 2565)	Projected#	Projected#	Projected#	Projected#	Projected#	Projected#	Projected#	Projected#	Projected#
Sales taxes	21,706,790	21,565,000	\$ 21,400,000	\$ 21,500,000	\$ 21,750,000	\$ 23,074,575	\$ 23,766,812	\$ 24,479,817						
Occupation license fees	7,826,657	7,679,200	7,850,000	7,982,500	8,222,000	8,892,915	9,248,632	9,618,577						
Business license fees	7,159,272	6,991,800	6,323,930	7,544,300	7,754,300	8,258,330	8,795,121	9,366,804						
Property taxes	3,140,582	3,030,402	3,386,942	3,495,000	3,635,000	3,907,625	4,151,749	4,854,430						
Solid waste collection fees	2,665,251	2,669,450	2,786,700	3,495,000	3,635,000	3,907,625	4,151,749	4,854,430						
Court and parking fines	1,332,107	1,018,500	1,140,000	1,125,000	1,125,000	1,147,500	1,170,450	1,193,859						
Construction permits	1,015,305	997,500	710,000	700,000	650,000	676,000	703,040	731,162						
E-911 fees	429,522	323,000	465,000	455,000	435,000	448,050	461,492	475,336						
Rental and leasing tax	488,266	510,000	495,000	495,000	500,000	502,500	507,538	510,075						
Public safety charges	2,295,704	2,217,000	1,965,000	2,219,500	2,279,700	2,393,685	2,513,369	2,639,038						
Interest	816,881	655,000	626,000	650,000	650,000	656,500	663,065	669,996						
Loading taxes	1,369,273	1,200,000	1,235,000	1,235,000	1,254,000	1,316,700	1,382,535	1,451,662						
State shared taxes	919,494	684,440	682,126	686,640	691,640	691,640	691,640	691,640						
Grants	235,478	910,000	465,000	880,000	10,000	400,000	400,000	400,000						
Corrections fund fees	210,383	165,000	180,000	185,000	190,000	193,800	197,676	201,630						
Contributions from the public	39,139	2,000	39,151	39,151	1,000	10,000	10,000	10,000						
Other revenues	2,109,764	2,580,064	3,121,743	2,303,979	2,206,467	2,162,338	2,119,091	2,076,709						
Total revenues	53,753,868	52,597,954	53,071,592	51,430,419	51,354,107	53,718,047	55,780,678	57,946,265						
Total revenues less grants	53,518,390	51,687,954	52,866,592	50,570,419	51,344,107	53,318,047	55,380,678	57,546,265						
% increase (decrease) over prior year		-3.4%	-1.7%	-3.9%	1.5%	3.8%	3.8%	3.9%						
Other financing sources (OFS)														
Transfers in from other funds	605,995	498,250	197,000	497,000	497,000	350,000	350,000	350,000						
Payments from component units	58,964													
Borrowing proceeds	7,000,000	8,800,000	24,022,128	2,500,000	497,000	350,000	350,000	350,000						
Total OFS	7,664,959	9,298,250	24,219,128	2,997,000	497,000	350,000	350,000	350,000						
Total (revenues and OFS)	61,418,827	61,896,204	77,290,720	54,427,419	51,851,107	54,068,047	56,130,678	58,296,265						
Expenditures														
Departmental														
Personal services	23,929,011	26,867,608	26,867,608	26,625,897	27,078,745	28,703,470	30,425,678	32,251,219						
Contractual services	4,068,389	4,594,836	4,594,836	4,980,983	4,943,420	5,190,591	5,450,121	5,722,627						
Commodities	3,248,929	3,012,300	3,012,300	2,987,697	3,099,046	3,346,970	3,614,727	3,903,905						
Capital outlay	2,276,190	262,196	262,196	131,500	79,500	1,000,000	1,000,000	1,000,000						
Total departmental expenditures	33,522,519	34,736,940	36,866,875	34,726,077	35,200,711	38,241,030	40,490,526	42,877,751						
Non-departmental														
Personal services	51,649	60,242	60,242	58,125	58,988	59,283	59,579	59,877						
Contractual services	882,251	1,076,064	1,135,864	1,084,378	1,135,160	1,191,918	1,251,514	1,314,090						
Commodities	42,211	38,950	58,950	52,698	54,633	57,365	60,233	63,245						
Capital outlay	1,509,803	1,961,000	3,823,907	3,720,000	75,000	2,169,666	2,125,000	2,240,000						
Debt service	6,142,549	14,582,515	27,613,173	6,412,729	6,303,106	5,978,238	5,744,654	5,470,518						
Intergovernmental	1,395,715	1,418,681	1,478,681	1,272,489	860,764	843,549	826,678	810,144						
Total non-dept expenditures	10,019,178	19,137,452	34,170,817	12,600,419	8,487,651	10,300,018	10,087,658	9,957,873						
Total expenditures	43,541,697	53,874,392	71,057,692	47,326,496	43,688,362	48,541,048	50,558,184	52,835,624						
Other financing uses														
Transfers to component units														
Bd of Education	6,795,523	6,795,523	6,988,003	6,879,426	6,885,954	6,676,034	6,983,346	7,251,488						
Industrial Development Bd	1,847,110	1,940,000	2,008,538	1,785,000	1,795,000	1,940,000	1,940,000	1,940,000						
Commercial Development Auth	7,005,300		1,800,000											
Public Park and Rec Board	101,017													
Water Board														
Total trfcs to comp units	15,748,950	8,735,523	10,604,061	8,963,003	8,874,426	8,625,954	8,616,034	8,923,346						
Transfers to other funds	400,000	500,000	500,000	550,000	590,000	>	>	>						
Total other financing uses	16,148,950	9,235,523	11,104,061	9,513,003	9,464,426	8,625,954	8,616,034	8,923,346						
Total expenditures & OFU	59,690,647	63,109,915	82,161,753	56,839,499	53,152,788	57,167,003	59,174,217	61,758,970						
Excess (deficit) of revs/OFS-exps/OFU	1,728,180	(1,213,711)	(4,871,033)	(2,412,080)	(1,301,681)	(3,043,956)	(3,043,539)	(3,462,705)						
Beginning fund bal(Fund 100 only)	26,190,729	27,918,909	23,298,834	23,391,974	20,979,894	19,678,213	16,579,257	13,535,718						
Ending fund balance (Fund 100 only)	27,918,909	26,705,198	18,427,801	20,979,894	19,678,213	16,579,257	13,535,718	10,073,013						

^ Debt service for FY11-FY14 is based on debt service schedules as of June 30, 2008.
 ^^ Revenues associated with Solid Waste and Recycling removed from General Fund Projection; those functions are budgeted in a separate enterprise fund beginning in fiscal 2009.
 # Projected fiscal years are based on the projection percentages listed. Projections prepared for purposes of analysis only and should not be construed as proposed budgets.



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

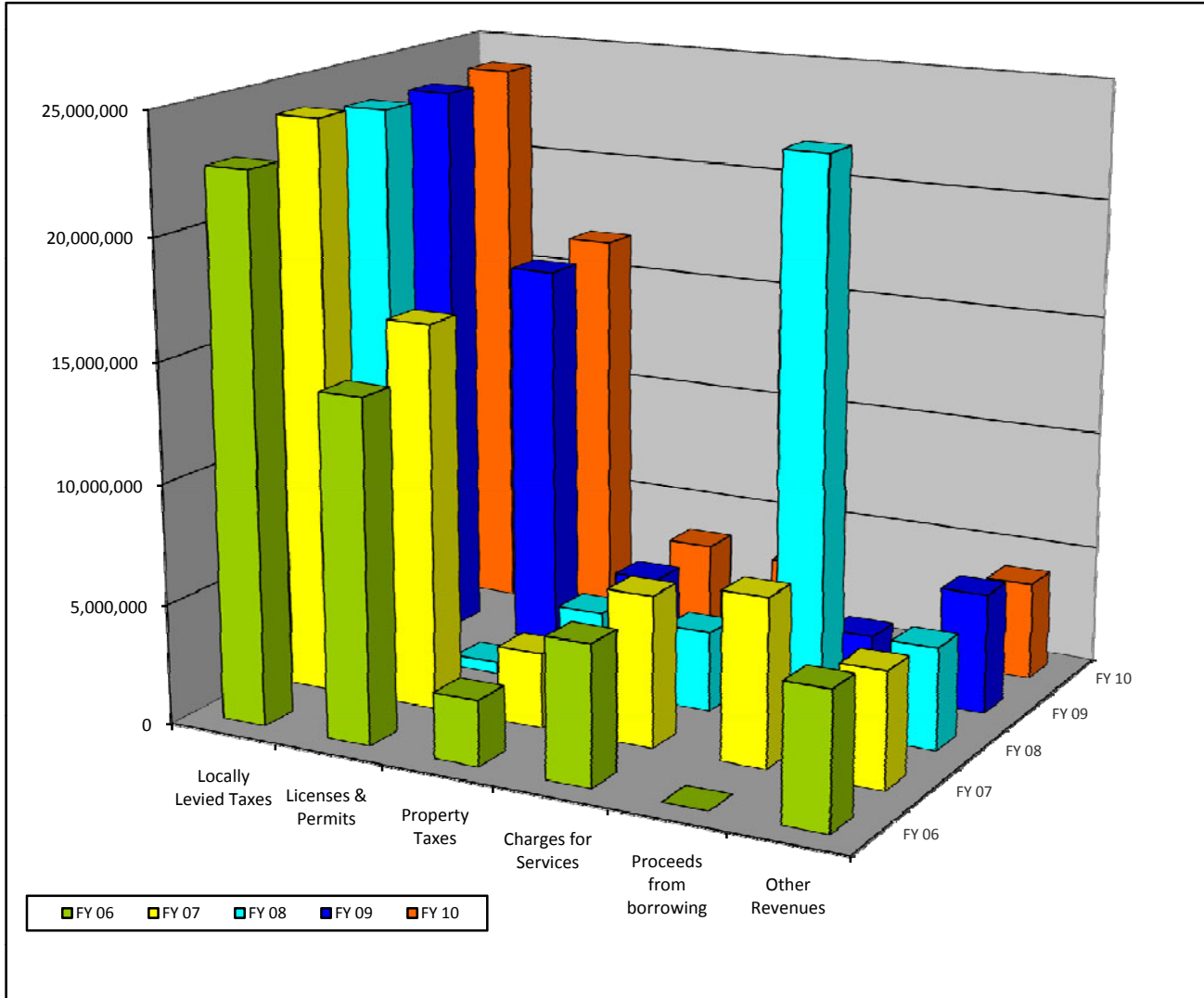
General Fund – A Major Fund

General Fund Revenues

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City of Auburn

Trends in Total Revenue and Other Financing Sources - General Fund



	Audited		Unaudited	Budgeted	
	FY 06	FY 07	FY 08	FY 09	FY 10
Locally Levied Taxes [^]	\$ 22,732,342	\$ 24,012,658	\$ 23,621,063	\$ 23,689,500	\$ 23,973,000
Licenses & Permits	14,233,774	16,123,015	16,120,927	16,450,350	16,849,850
Property Taxes & Govt Serv Fee	2,730,717	3,140,581	3,417,030	3,495,000	3,635,000
Charges for Services*	5,827,158	6,300,273	3,354,486	3,549,900	3,543,650
Proceeds from borrowing	-	7,000,000	23,468,100	2,500,000	-
Fines and Court Fees	1,264,270	1,542,490	1,305,000	1,310,000	1,315,000
Other Revenues	1,828,477	1,396,489	1,194,331	1,389,029	1,335,967
Grants	321,315	235,479	338,685	860,000	10,000
Transfers In	1,208,889	748,348	749,250	497,000	497,000
State Shared Taxes	1,040,720	919,494	682,125	686,640	691,640
Totals	\$ 51,187,662	\$ 61,418,827	\$ 1,263,950	\$ 54,427,419	\$ 51,851,107

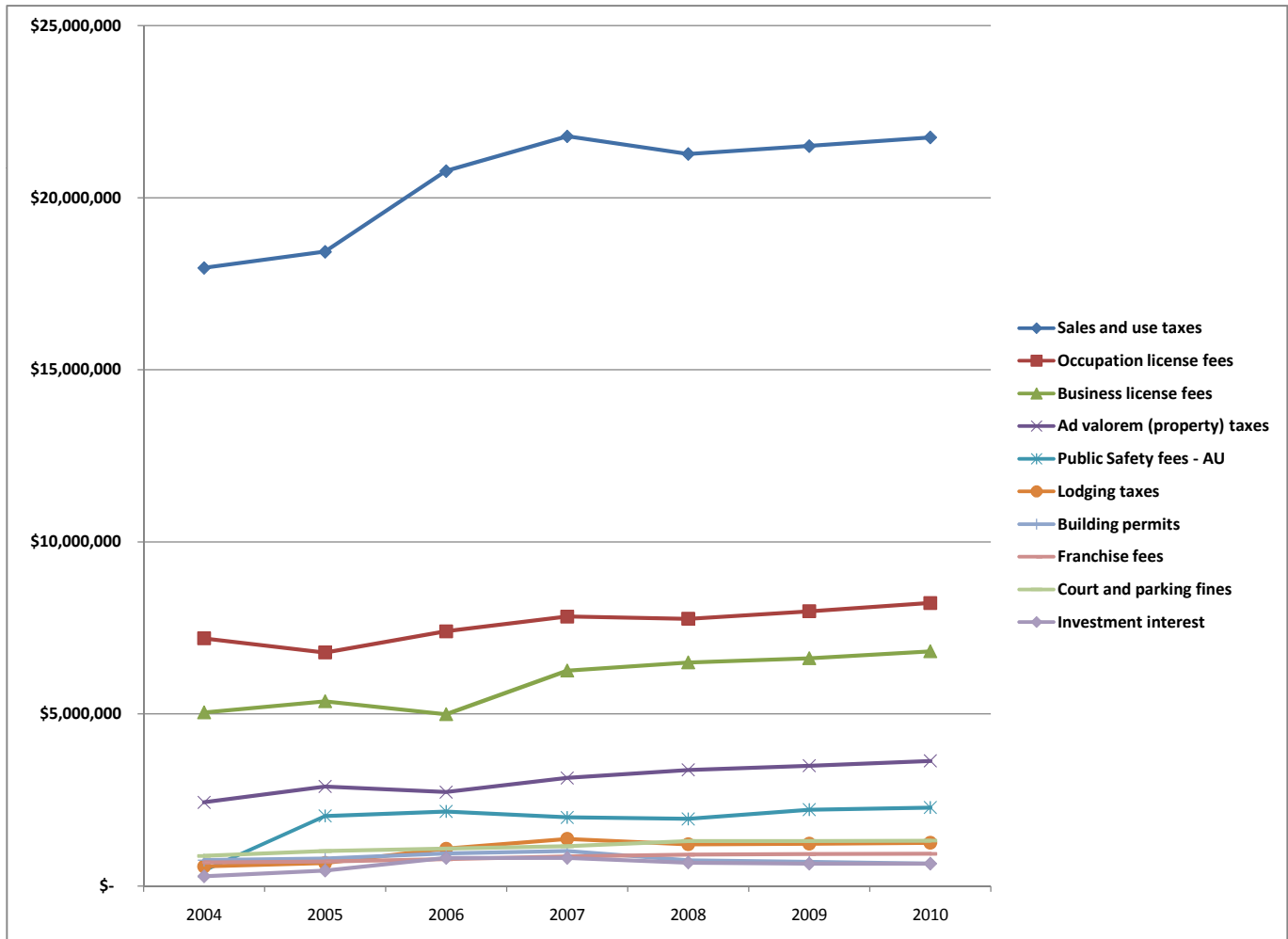
[^] Excluding ad valorem (property) taxes

* In the fiscal years 2009 and 2010 charges for Environmental Services Solid Waste and Recycle 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	
	2004	2005	2006	2007	2008	2009	2010
	\$	\$	\$	\$	\$	\$	\$
Sales and use taxes	17,959,076	18,429,013	20,773,724	21,784,157	21,272,000	21,500,000	21,750,000
Occupation license fees	7,197,943 *	6,785,103 *	7,402,470	7,826,656	7,762,795	7,997,500	8,237,000
Business license fees	5,044,857	5,370,552	4,991,571 ^	6,256,894	6,497,920	6,619,300	6,819,300
Ad valorem (property) taxes	2,433,164	2,893,436	2,730,687	3,140,581	3,372,000	3,495,000	3,635,000
Public Safety fees - AU	447,091	2,032,035	2,165,192	1,995,438	1,950,886	2,219,500	2,279,700
Lodging taxes	568,887	668,094	1,085,063	1,369,273	1,211,000	1,227,500	1,254,000
Building permits	750,487	794,430	942,508	1,015,305	750,000	700,000	650,000
Franchise fees	687,595	709,981	779,205	855,198	909,894	925,000	935,000
Fines and court fees	876,747	1,013,374	1,083,225	1,153,124	1,305,000	1,310,000	1,315,000
Investment interest	278,535	449,946	814,558	816,881	678,865	650,000	650,000
Totals	36,244,382	39,145,964	42,768,203	46,213,507	45,710,360	46,643,800	47,525,000



* Occupation license fees' year-end accrual was overestimated in FY2004, so FY04 amount is overstated and FY05 amount is understated

^ 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										Projected		Budgeted Revenues		Increase FY 09 > FY 08	
	FY04	FY05	05>04	FY06	06>05	FY07	FY 07 >	FY08	FY07>	FY09	FY 10	Amount	As %			
	\$	\$	%	\$	%	\$	FY06	\$	FY07	\$	\$		%			
1 Sales and use taxes	17,959,076	18,429,013	2.6%	20,773,724	12.7%	21,784,157	4.9%	21,272,000	-2.4%	21,500,000	21,750,000	228,000	1.1%			
2 Occupation license fees	7,197,943	6,785,103	-5.7%	7,402,470	9.1%	7,826,656	5.7%	7,762,795	-0.8%	7,997,500	8,237,000	234,705	3.0%			
3 Business license fees -																
General business licenses	3,454,304	3,667,938	6.2%	3,916,912	6.8%	4,555,160	16.3%	4,820,000	5.8%	5,005,000	5,150,000	185,000	3.8%			
Residential rental bus. lic.	1,004,783	1,023,044	1.8%	314,856	-69.2%	934,921	196.9%	983,568	5.2%	980,000	975,000	(3,568)	-0.4%			
Contractors' percentage lic.	577,195	673,042	16.6%	754,292	12.1%	758,068	0.5%	685,000	-9.6%	625,000	685,000	(60,000)	-8.8%			
Commercial rental bus. lic.	8,575	6,528	-23.9%	5,511	-15.6%	8,745	58.7%	9,352	6.9%	9,300	9,300	(52)	-0.6%			
Total business license fees	5,044,857	5,370,552	6.5%	4,991,571	-7.1%	6,256,894	25.3%	6,497,920	3.9%	6,619,300	6,819,300	121,380	1.9%			
4 Ad valorem (property) taxes	2,433,164	2,893,436	18.9%	2,730,687	-5.6%	3,140,581	15.0%	3,372,000	7.4%	3,495,000	3,635,000	123,000	3.6%			
5 Public Safety fees to Auburn U.	447,091	2,032,035	354.5% *	2,165,192	6.6%	1,995,438	-7.8%	1,950,886	-2.2%	2,219,500	2,279,700	268,614	13.8%			
6 Lodging taxes	568,887	668,094	17.4%	1,085,063	62.4%	1,369,273	26.2%	1,211,000	-12%	1,227,500	1,254,000	16,500	1.4%			
7 Building permits	750,487	794,430	5.9%	942,508	18.6%	1,015,305	7.7%	750,000	-26%	700,000	650,000	(50,000)	-6.7%			
8 Franchise fees	687,595	709,981	3.3%	779,205	9.8%	855,198	9.8%	909,894	6.4%	925,000	935,000	15,106	1.7%			
9 Fines and court fees	876,747	1,013,374	15.6%	1,083,225	6.9%	1,153,124	6.5%	1,305,000	13%	1,310,000	1,315,000	5,000	0.4%			
10 Investment interest	278,535	449,946	61.5%	814,558	81.0%	816,881	0.3%	678,865	-17%	650,000	650,000	(28,865)	-4.3%			
Total - Top Ten Revenues	36,244,382	39,145,964	8.0%	42,768,203	9.3%	46,213,507	8.1%	45,710,360	-1.1%	46,643,800	47,525,000	918,440	2.0%			
Total Revenues	42,035,893	45,726,306	8.8%	49,978,773	9.3%	50,983,924	2.0%	49,674,574	-2.6%	51,430,419	51,354,107	(1,755,845)	-3.5%			
Top Ten as % of Total	86.2%	85.6%		85.6%		90.6%		91.5%		90.7%	92.5%					

* 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 In 2004, Auburn University's Public Safety Department merged with the City's. The University pays a fee to the City for the public safety services provided on campus. The fee calculation is based on a contract between the City and 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.

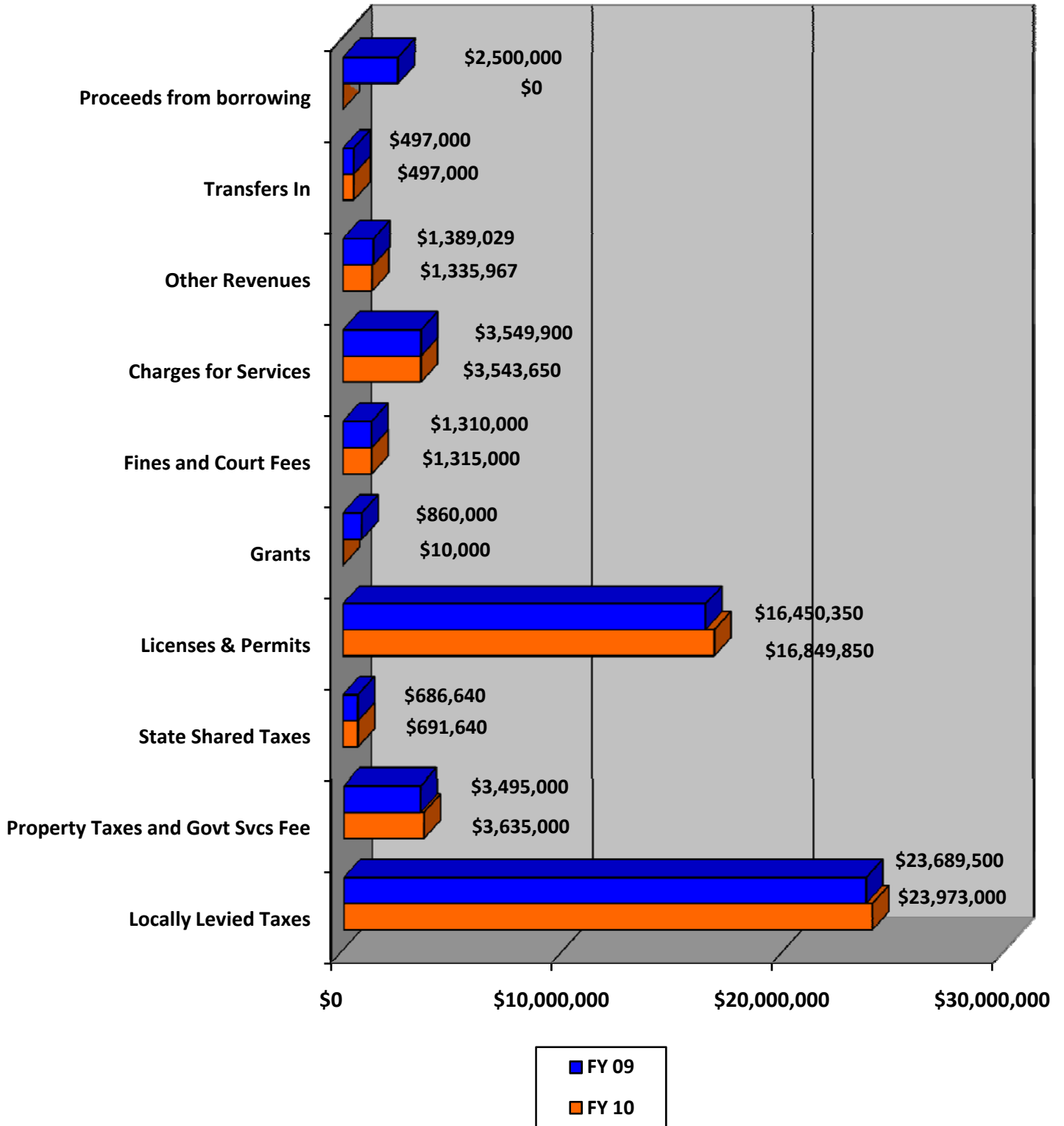
8 Franchise fees are collected from utility-type entities in exchange for the use of public rights-of-way owned by the City.

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.

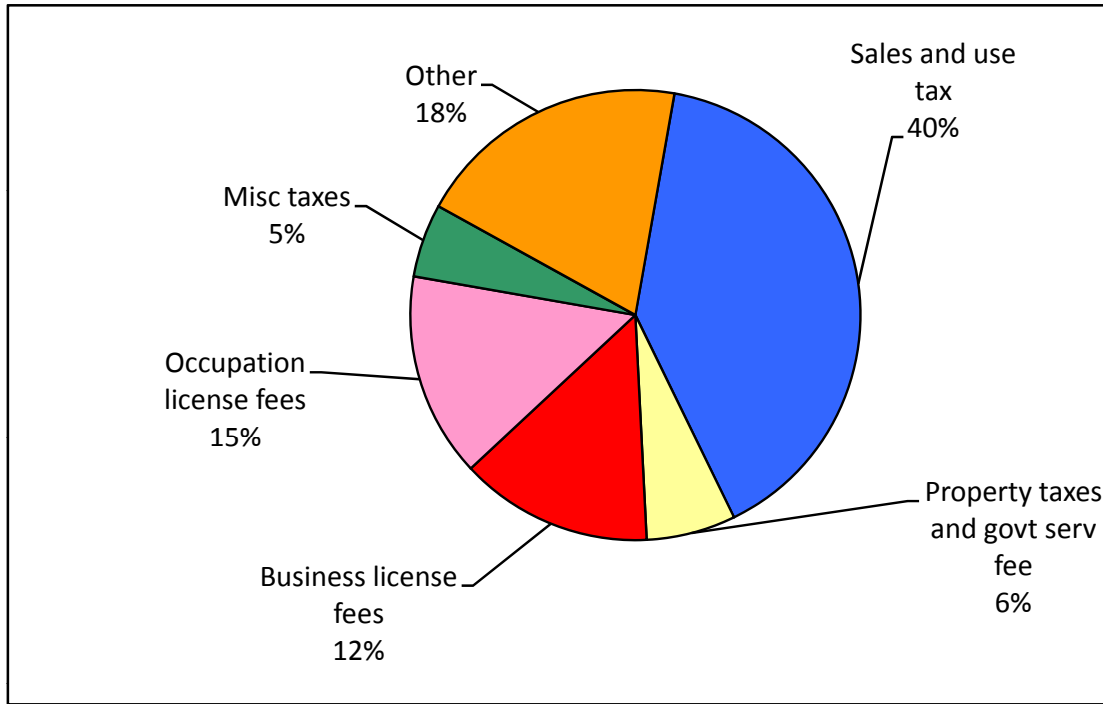
The City of Auburn

General Fund - Overview of Projected Revenues by Source



The City of Auburn

General Fund ~ Summary of Projected Revenues by Source - FY09

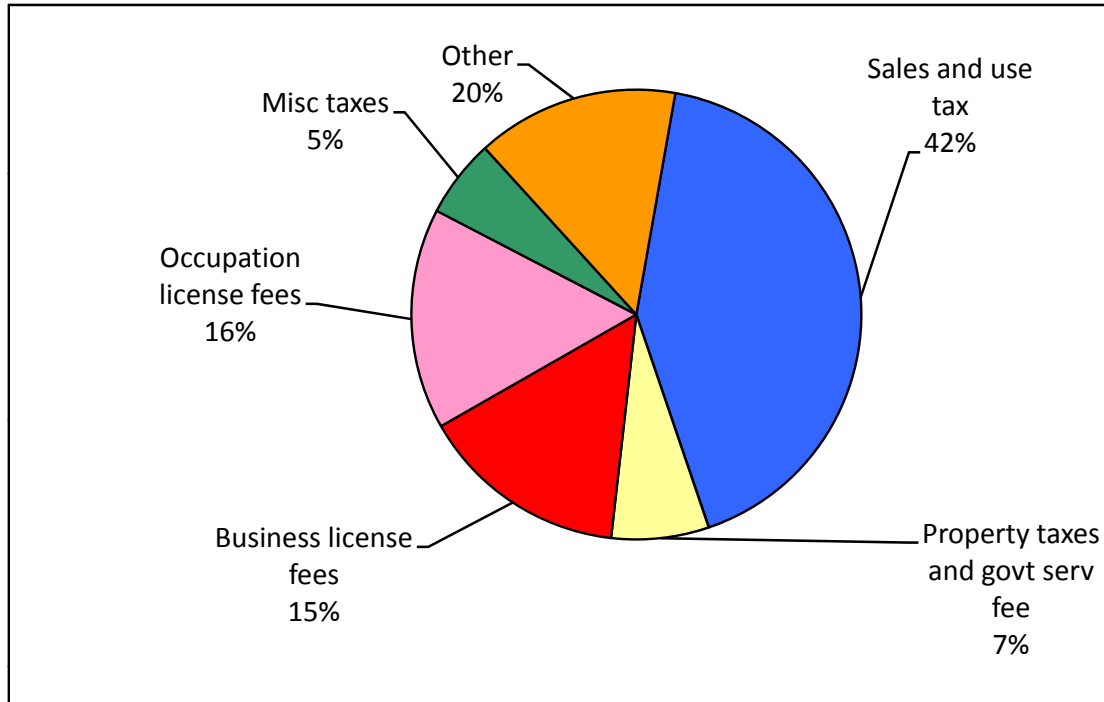


Projected Revenues

Sales and use tax	\$ 21,500,000	39.50%
Other locally levied taxes	2,189,500	4.02%
Total locally levied taxes (excluding property tax)	23,689,500	43.52%
Property taxes and govt svcs fees	3,495,000	6.42%
State shared taxes	686,640	1.26%
Total taxes	27,871,140	51.21%
Business license and franchise fees	7,544,300	13.86%
Occupation license fees	7,997,500	14.69%
Other licenses and permits	908,550	1.67%
Total licenses and permits	16,450,350	30.22%
Grants	860,000	1.58%
Fines and court fees	1,310,000	2.41%
Public safety charges	2,219,500	4.08%
Other charges for services	1,330,400	2.44%
Investment income	650,000	1.19%
Other miscellaneous revenue	739,029	1.36%
Total projected revenues	51,430,419	94.49%
Other financing sources		
Transfers in from other funds	497,000	0.91%
Proceeds from borrowing	2,500,000	4.59%
Total projected other financing sources	2,997,000	5.51%
Total projected revenues and other sources	\$ 54,427,419	100.00%

The City of Auburn

General Fund ~ Summary of Projected Revenues by Source- FY10



Projected Revenues

Sales and use tax	\$ 21,750,000	41.95%
Other locally levied taxes	2,223,000	4.29%
Total locally levied taxes (excluding property tax)	<u>23,973,000</u>	<u>46.23%</u>
Property taxes and govt svcs fees	3,635,000	7.01%
State shared taxes	<u>691,640</u>	<u>1.33%</u>
Total taxes	28,299,640	54.58%
Business license and franchise fees	7,754,300	14.95%
Occupation license fees	8,237,000	15.89%
Other licenses and permits	858,550	1.66%
Total licenses and permits	16,849,850	32.50%
Grants	10,000	0.02%
Fines and court fees	1,315,000	2.54%
Public safety charges	2,279,700	4.40%
Other charges for services	1,263,950	2.44%
Investment income	650,000	1.25%
Other miscellaneous revenue	685,967	1.32%
Total projected revenues	<u>51,354,107</u>	<u>99.04%</u>
Other financing sources		
Transfers in from other funds	<u>497,000</u>	0.96%
Total projected other financing sources	<u>497,000</u>	<u>0.00%</u>
Total projected revenues and other sources	<u>\$ 51,851,107</u>	<u>100.00%</u>

City of Auburn

General Fund - Detail of Projected Revenues and Other Financing Sources

Revenue Source	FY 07		FY 2008		FY 2009		FY 2010			
	Audited	Budgeted	@ June 30	as %	Projected	Incr (Decr)	Projected	Change from FY08	Projected	Change from FY09
Court fines	967,975	768,500	562,272	73.2%	750,000	(18,500)	750,000	-	750,000	-
Parking fines	185,149	150,000	150,380	100.3%	175,000	25,000	175,000	-	175,000	-
Correction Fund fee	210,383	165,000	137,965	83.6%	180,000	15,000	185,000	5,000	190,000	5,000
Treatment program fee	178,983	100,000	178,495	178.5%	200,000	100,000	200,000	-	200,000	-
Fines and Court Fees	1,542,490	1,183,500	1,029,112	87.0%	1,305,000	121,500	1,310,000	5,000	1,315,000	5,000
Public Safety charges to Auburn Univ.	1,995,439	1,932,000	1,595,677	82.6%	1,950,886	18,886	2,009,500	58,614	2,069,700	60,200
Public Safety charges - other	262,265	240,000	143,622	59.8%	190,000	(50,000)	210,000	20,000	210,000	-
Downtown law enforcement fee	38,000	45,000	-	0.0%	-	(45,000)	-	-	-	-
Subtotal-Public Safety charges	2,295,704	2,217,000	1,739,299	78.5%	2,140,886	(76,114)	2,219,500	78,614	2,279,700	60,200
Cemetery fees	237,020	100,000	102,815	102.8%	110,000	10,000	100,000	(10,000)	100,000	-
Cemetery granite sales	6,600	3,200	3,100	96.9%	3,200	-	3,000	(200)	3,000	-
Pool and recreation fees	131,810	140,000	103,006	73.6%	135,000	(5,000)	135,000	0.0%	140,000	5,000
Softball Complex fees	209,067	150,000	210,892	140.6%	225,000	75,000	200,000	(25,000)	180,000	(20,000)
Parks & Rec Advisory Board fees	75,107	50,000	91,088	182.2%	95,000	45,000	100,000	5,000	78,500	(21,500)
Field reservation fees	410	800	1,520	190.0%	1,500	700	1,500	-	1,500	-
E-911 fees - wireline	287,069	175,000	234,048	133.7%	290,000	115,000	300,000	10,000	310,000	10,000
E-911 fees - wireless	142,454	148,000	144,018	97.3%	150,000	2,000	155,000	5,000	125,000	(30,000)
Management fees from Sewer Fund	126,000	126,000	94,500	75.0%	126,000	-	126,000	-	126,000	-
Management fees from Solid Waste Fund	-	-	-	0.0%	-	-	135,000	135,000	135,000	-
Public Works charges	1,750	3,000	-	0.0%	-	(3,000)	-	-	-	-
Finance fees	4,116	3,150	2,291	72.7%	3,150	-	3,150	-	3,200	50
Planning fees	61,459	64,000	32,215	50.3%	43,000	(21,000)	40,000	(3,000)	30,000	(10,000)
Library fees	29,236	25,000	21,422	85.7%	30,000	5,000	30,000	-	30,000	-
Sale of publications	5,917	5,800	1,456	25.1%	1,750	(4,050)	1,750	-	1,750	-
Charges for Services	3,613,718	3,210,950	2,781,670	86.6%	3,354,486	143,536	3,549,900	195,414	3,543,650	(6,250)
Rent and lease income	83,182	80,000	62,196	77.7%	82,000	2,000	122,000	40,000	94,000	(28,000)
Lease income-Auburn University	2,916	-	-	-	-	-	-	-	-	-
Tennis Center lease income-AU	275,613	275,614	137,807	50.0%	275,614	-	275,614	-	275,614	-
Investment interest	811,561	650,000	435,047	66.9%	635,000	(15,000)	650,000	15,000	650,000	-
Interest income - AU Research Pk	-	5,000	14,003	280.1%	15,000	10,000	10,000	(5,000)	5,000	(5,000)
Interest income - Indian Pines	5,320	-	15,564	-	16,000	16,000	19,515	3,515	18,353	(1,162)
Concessions income	55,507	38,000	46,572	122.6%	50,000	12,000	50,000	-	44,000	(6,000)
Donations for Parks & Recreation	17,635	1,000	10,000	1000.0%	10,000	9,000	-	(10,000)	-	-
Donations for Library	-	-	15,500	-	15,500	15,500	-	(15,500)	-	-
Donations for general purposes	1,504	1,000	23,751	2375.1%	23,751	22,751	1,000	(22,751)	1,000	-
Donations for therapeutic programs	20,000	-	-	-	-	-	-	-	-	-
Sale of surplus assets	50,286	20,000	32,317	161.6%	35,000	15,000	30,000	(5,000)	25,000	(5,000)
Sale of land	11,311	-	-	-	-	-	-	-	-	-
Supplies for resale	497	350	2,939	839.7%	2,939	2,589	3,000	61	3,000	-
Cash over (short)	5	-	-	-	-	-	-	-	-	-
Insurance reimbursement	36,991	5,000	7,704	154.1%	7,500	2,500	5,000	(2,500)	5,000	-
Court awarded restitution	3,691	100	-	0.0%	-	(100)	-	-	-	-
Reimbursement from Water Board	58,964	50,000	50,098	100.2%	66,000	16,000	107,900	41,900	110,000	2,100
Reimbursement from Board of Education	83,388	95,000	76,080	80.1%	95,000	-	95,000	-	95,000	0.0%
Miscellaneous revenue	20,471	5,000	26,027	520.5%	26,027	21,027	20,000	(6,027)	10,000	(10,000)
Other Revenue	1,538,841	1,226,064	955,605	77.9%	1,355,331	129,267	1,389,029	33,698	1,335,967	(53,062)
Total Revenue	51,126,276	49,918,504	41,064,656	82.3%	50,194,647	276,143	51,430,419	1,235,772	51,354,107	(76,312)
										-0.1%

City of Auburn

General Fund - Detail of Projected Revenues and Other Financing Sources

Revenue Source	FY 07 Audited	FY 2008		FY 2009		FY 2010			
		Budgeted	@ June 30 as %	Projected	Incr (Decr)	Projected	Change from FY08	Projected	Change from FY09
Transfers in from									
City Gas Tax Fund	225,000	160,000	120,000	250,000	90,000	180,000	(70,000)	180,000	-
State 7-cent Gas Tax Fund	150,000	122,500	91,875	122,500	-	109,500	(13,000)	109,500	-
State 9-cent Gas Tax Fund	100,000	100,000	75,000	100,000	-	91,750	(8,250)	91,750	-
GORSIW '76 Debt Service Fund	13,188	-	-	-	-	-	-	-	-
2001 Capital Projects Fund	2,013	-	-	-	-	-	-	-	-
Sewer Fund	115,795	115,750	86,812	115,750	-	115,750	-	115,750	-
Transfers from Other Funds	605,996	498,250	333,944	588,250	90,000	497,000	(91,250)	497,000	-
Total Revenue & Transfers In	51,732,272	50,416,754	41,398,600	50,782,897	366,143	51,927,419	1,144,522	51,851,107	(76,312)
Debt proceeds									
Refinancing proceeds	-	-	-	21,868,100	21,868,100	-	(21,868,100)	-	-
Other debt proceeds	7,000,000	8,800,000	23,468,100	1,600,000	(7,200,000)	2,500,000	900,000	-	(2,500,000)
Debt Proceeds	7,000,000	8,800,000	23,468,100	23,468,100	14,668,100	2,500,000	(20,968,100)	-	(2,500,000)
Total Other Fin Sources	7,605,996	9,298,250	23,802,044	24,056,350	14,758,100	2,997,000	(21,059,350)	497,000	(2,500,000)
Total Revenue & Other Sources	58,732,272	59,216,754	64,866,700	74,250,997	15,034,243	54,427,419	(19,823,578)	51,851,107	(2,576,312)
Per 07 CAFR App I	61,418,827								
Per 08 Working Document	(2,665,251)	61,896,204							
Less: Solid Waste fees	(21,304)	(2,669,450)							
Recycling		(10,000)							
Adjusted total	58,732,272	59,216,754							



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

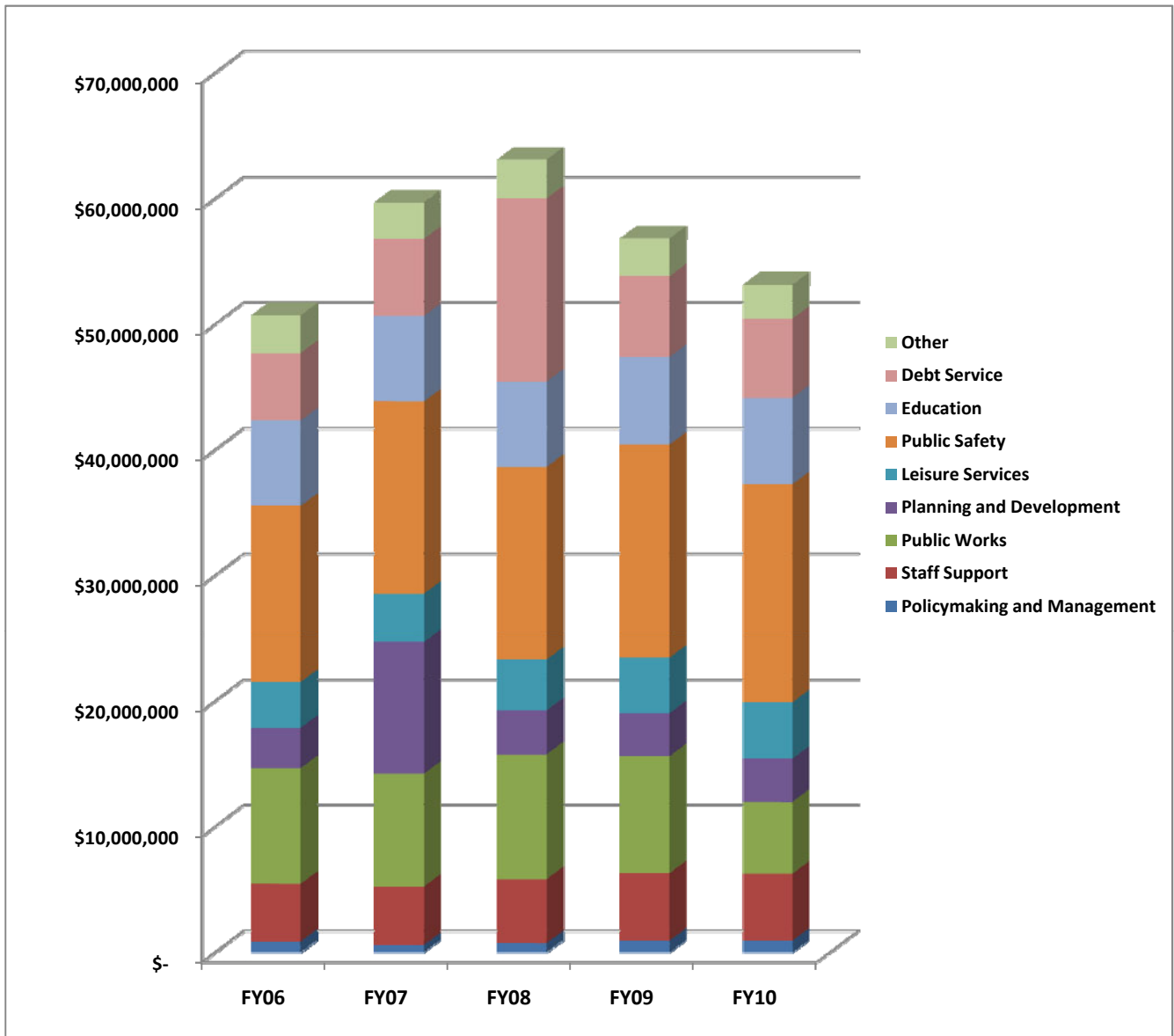
General Fund – A Major Fund

General Fund Expenditures

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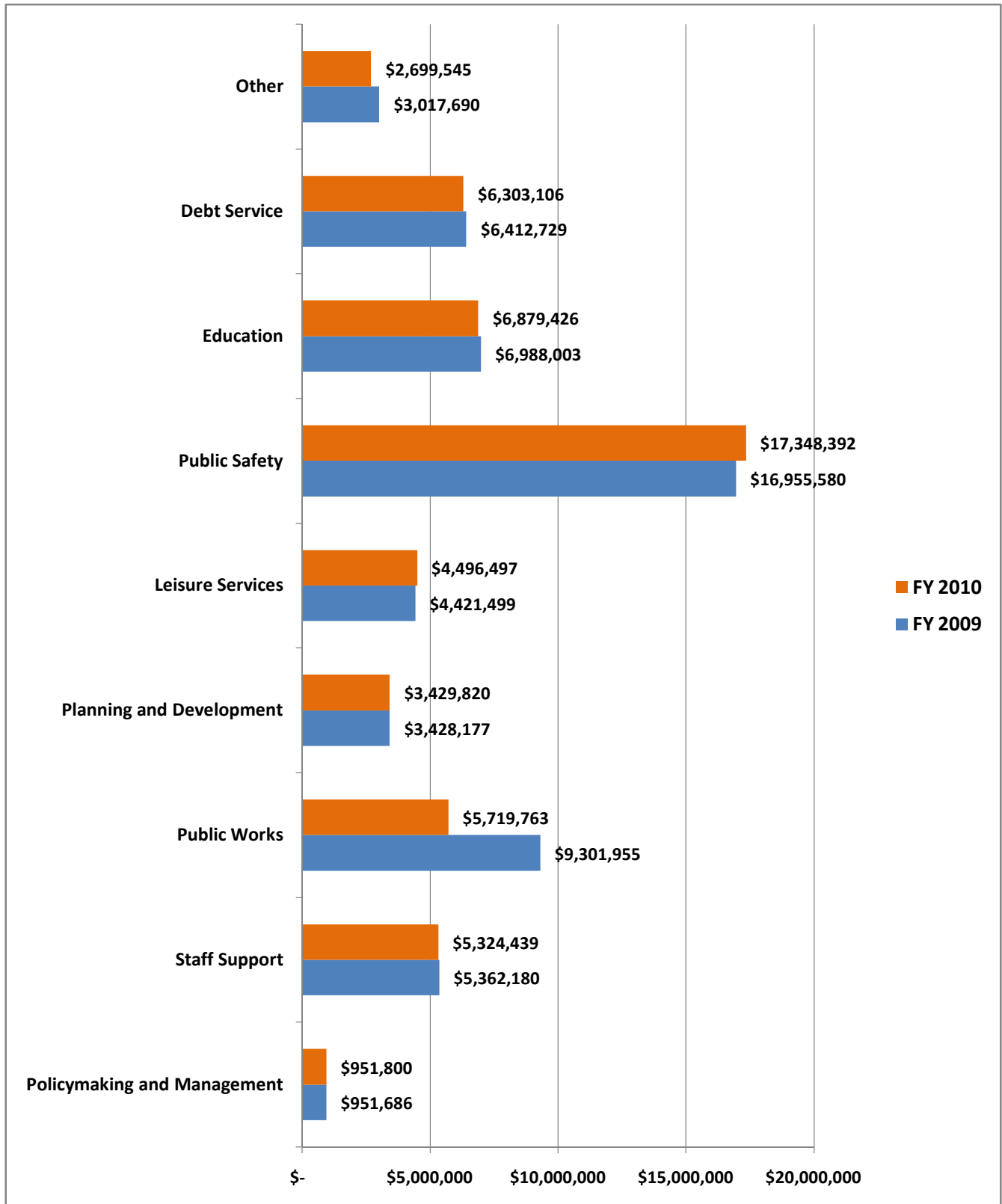
General Fund - Trends in Expenditures by Program



	Audited		Mid-Biennium Budget	Approved Budget	
	FY06	FY07	FY08	FY09	FY10
Policymaking and Management	\$ 872,621	\$ 604,628	\$ 740,691	\$ 951,686	\$ 951,800
Staff Support	4,584,529	4,653,855	5,094,133	5,362,180	5,324,439
Public Works	9,203,549	8,976,999	9,929,390	9,301,955	5,719,763
Planning and Development	3,213,796	10,483,757	3,502,459	3,428,177	3,429,820
Leisure Services	3,638,480	3,843,670	4,043,199	4,421,499	4,496,497
Public Safety	14,021,081	15,304,414	15,328,067	16,955,580	17,348,392
Education	6,795,523	6,795,523	6,795,523	6,988,003	6,879,426
Debt Service	5,378,589	6,142,551	14,582,515	6,412,729	6,303,106
Other	3,003,079	2,885,278	3,093,937	3,017,690	2,699,545
Totals	\$ 50,711,247	\$ 59,690,674	\$ 63,109,914	\$ 56,839,499	\$ 53,152,788

City of Auburn

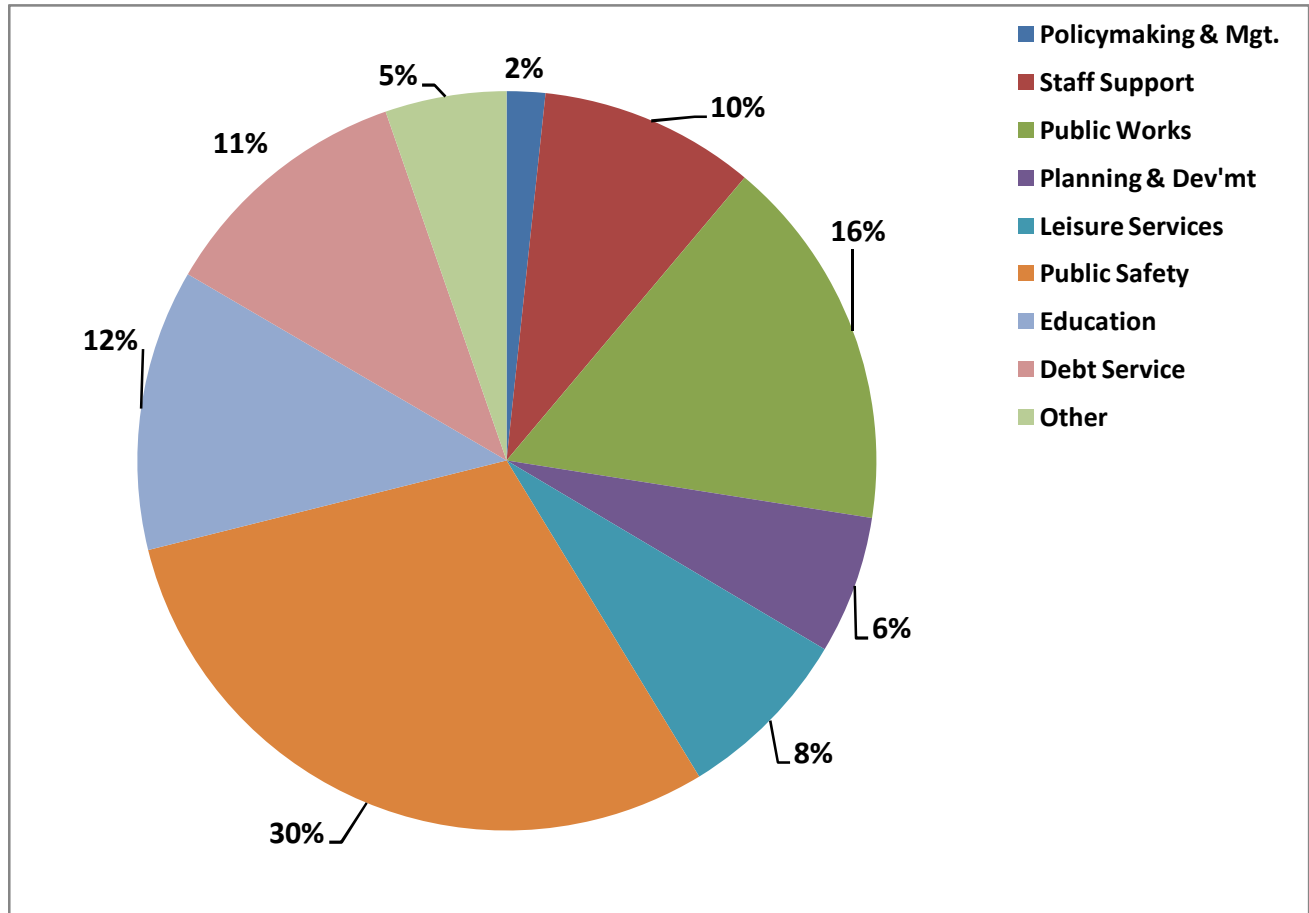
General Fund - Overview of Budgeted Expenditures by Program



City of Auburn

General Fund - Graphical View of Budgeted Expenditures by Program

Approved Budget - FY09



Program Areas

Policymaking and Management
Staff Support
Public Works
Planning and Development
Leisure Services
Public Safety
Education
Debt Service
Other
Total Expenditures & Other Uses

Approved Budget - FY09

	\$ 951,686	2%
	5,362,180	10%
	9,301,955	16%
	3,428,177	6%
	4,421,499	8%
	16,955,580	30%
	6,988,003	12%
	6,412,729	11%
	3,017,690	5%
	\$ 56,839,499	100%

City of Auburn

General Fund - Detail of Budgeted Expenditures by Program

Approved Budget - FY09

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
Policymaking and Management		\$ 951,686	2%
City Council	\$ 194,226		
Office of the City Manager	757,460		
Staff Support		5,362,180	9%
Information Technology	1,006,272		
Finance	1,354,649		
Engineering Design	867,121		
Geographic Information System (GIS)	355,299		
Fleet Services	695,510		
Human Resources	815,329		
Risk Management	268,000		
Public Works		9,301,955	16%
Public Works Administration	552,758		
Public Works Construction and Maint.	1,199,508		
Public Works Inspection	432,180		
Public Works Traffic Engineering	305,416		
Public Works Project Operations	3,720,000		
Environmental Services Administration	281,296		
Solid Waste	-		
Recycling	-		
Rights of Way Maintenance	603,818		
Parks and Facilities	2,206,979		
Planning and Development		3,428,177	6%
Economic Development	947,416		
Planning	695,761		
Transfer to the Industrial Development Board	1,785,000		
Leisure Services		4,421,499	8%
Parks and Recreation Admin	1,115,695		
Parks and Rec. Leisure Services	1,615,934		
Transfer to the Public Park & Recreation Board	190,000		
Library	1,499,870		
Public Safety		16,955,580	30%
Judicial	711,336		
Public Safety Admin	2,009,143		
Police	8,737,957		
Fire	4,010,665		
Communications	752,661		
Codes Enforcement	525,917		
Animal Control	207,901		
Education		6,988,003	12%
Transfer to Board of Education	6,988,003		
Debt Service		6,412,729	11%
Payments for Debt Service	6,412,729		
Other		3,017,690	5%
Outside Agencies' Funding	1,272,489		
General Operations*	1,745,201		
Total Expenditures and Other Financing Uses		<u>\$ 56,839,499</u>	<u>100%</u>

* Includes transfers to other City funds (details on following page)

City of Auburn

General Fund - Detail of Budgeted Expenditures by Department, Division, and Category

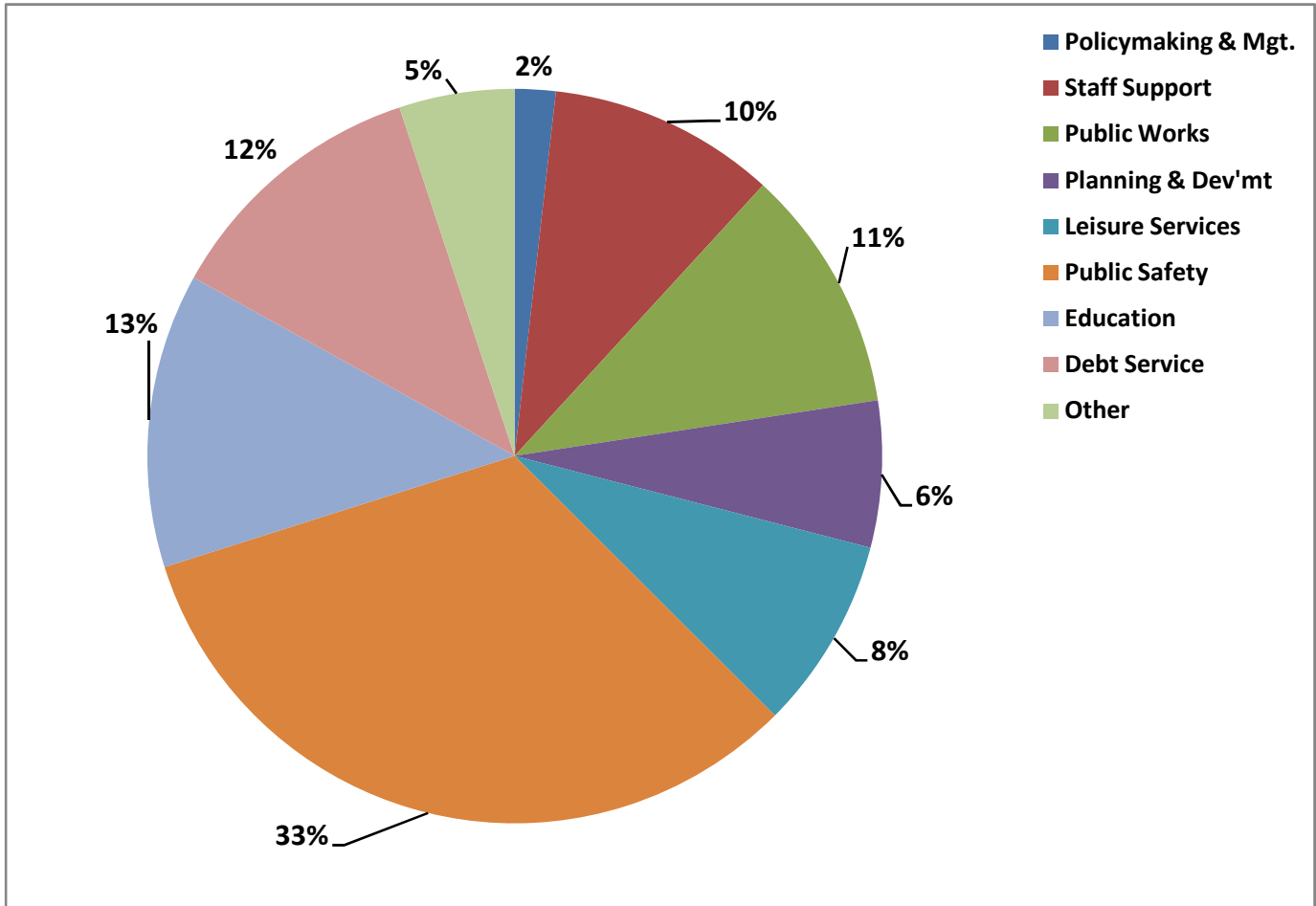
Approved Budget - FY09

Department	Personal Services	Contractual Services	Commo- dities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,226	\$ 90,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 194,226
Office of the City Manager	685,888	51,530	20,042	-	-	-	757,460
Judicial	468,035	225,651	17,650	-	-	-	711,336
Information Technology							
Information Technology	520,662	222,290	263,320	-	-	-	1,006,272
GIS	199,811	67,960	87,528	-	-	-	355,299
Finance	1,129,603	145,546	79,500	-	-	-	1,354,649
Economic Development	886,304	21,950	24,162	-	-	15,000	947,416
Human Resources							
Human Resources	502,949	300,500	11,880	-	-	-	815,329
Risk Management	-	268,000	-	-	-	-	268,000
Public Safety							
Administration	300,224	1,609,581	99,338	-	-	-	2,009,143
Police	7,931,962	77,320	652,925	75,750	-	-	8,737,957
Fire	3,691,096	100,812	203,007	15,750	-	-	4,010,665
Communications	652,181	70,280	30,200	-	-	-	752,661
Codes Enforcement	509,139	3,580	13,198	-	-	-	525,917
Public Works							
Administration	371,308	134,050	47,400	-	-	-	552,758
Construction	905,678	120,330	173,500	-	-	-	1,199,508
Engineering Design	791,121	36,500	39,500	-	-	-	867,121
Inspection	390,080	21,100	21,000	-	-	-	432,180
Traffic Engineering	217,141	12,275	76,000	-	-	-	305,416
Environmental Services							
Administration	102,232	129,094	49,970	-	-	-	281,296
Recycling	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Animal Control	113,703	79,867	14,331	-	-	-	207,901
ROW	455,720	30,598	77,500	40,000	-	-	603,818
Fleet Services	563,769	63,770	67,971	-	-	-	695,510
Library	1,132,976	184,694	182,200	-	-	-	1,499,870
Parks and Recreation							
Administration	332,755	532,040	198,400	-	-	52,500	1,115,695
Leisure Services	1,357,759	101,515	156,660	-	-	-	1,615,934
Parks and Facilities	1,744,414	136,150	326,415	-	-	-	2,206,979
Planning	590,161	73,500	29,100	-	-	3,000	695,761
General Operations	58,125	1,084,378	52,698	-	-	-	1,195,201
Project Operations	-	-	-	3,720,000	-	-	3,720,000
Outside Agencies' Funding	-	-	-	-	-	1,272,489	1,272,489
Transfers to Component Units	-	-	-	-	-	8,963,003	8,963,003
Transfers to Other Funds	-	-	-	-	-	550,000	550,000
Debt Service	-	-	-	-	6,412,729	-	6,412,729
Total Expenditures	\$ 26,684,022	\$ 5,994,861	\$ 3,040,395	\$ 3,851,500	\$ 6,412,729	\$ 10,855,992	\$ 56,839,499
As %	47%	11%	5%	7%	11%	19%	100%

City of Auburn

General Fund - Graphical View of Budgeted Expenditures by Program

Approved Budget - FY10



Program Areas

Polycymaking and Management
Staff Support
Public Works
Planning and Development
Leisure Services
Public Safety
Education
Debt Service
Other
Total Expenditures & Other Uses

Approved Budget - FY10

	\$	%
Polycymaking and Management	951,800	2%
Staff Support	5,324,439	10%
Public Works	5,719,763	11%
Planning and Development	3,429,820	6%
Leisure Services	4,496,497	8%
Public Safety	17,348,392	33%
Education	6,879,426	13%
Debt Service	6,303,106	12%
Other	2,699,545	5%
<i>Total Expenditures & Other Uses</i>	<u>\$ 53,152,788</u>	<u>100%</u>

City of Auburn

General Fund - Detail of Budgeted Expenditures by Program

Approved Budget - FY10

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
Policymaking and Management		\$ 951,800	2%
City Council	\$ 194,226		
Office of the City Manager	757,574		
Staff Support		5,324,439	10%
Information Technology	1,010,678		
Finance	1,369,103		
Engineering Design	887,973		
Geographic Information System (GIS)	360,731		
Fleet Services	709,562		
Human Resources	709,392		
Risk Management	277,000		
Public Works		5,719,763	11%
Public Works Administration	556,240		
Public Works Construction and Maint.	1,223,800		
Public Works Inspection	439,772		
Public Works Traffic Engineering	314,484		
Public Works Project Operations	75,000		
Environmental Services Administration	282,289		
Rights of Way Maintenance	576,934		
Parks and Facilities	2,251,244		
Planning and Development		3,429,820	6%
Economic Development	936,359		
Planning	698,461		
Transfer to the Industrial Development Board	1,795,000		
Leisure Services		4,496,497	8%
Parks and Recreation Admin	1,142,522		
Parks and Rec. Leisure Services	1,633,881		
Transfer to the Public Park & Recreation Board	200,000		
Library	1,520,094		
Public Safety		17,348,392	33%
Judicial	710,206		
Public Safety Admin	2,022,922		
Police	9,065,961		
Fire	4,041,560		
Communications	759,126		
Codes Enforcement	534,852		
Animal Control	213,765		
Education		6,879,426	13%
Transfer to Board of Education	6,879,426		
Debt Service		6,303,106	12%
Payments for Debt Service	6,303,106		
Other		2,699,545	5%
Outside Agencies' Funding	860,764		
General Operations*	1,838,781		
Total Expenditures and Other Financing Uses		\$ 53,152,788	100%

* Includes transfers to other City funds (details on following page)

City of Auburn

General Fund - Detail of Budgeted Expenditures by Department, Division, and Category

Approved Budget - FY10

Department	Personal Services	Contractual Services	Commo- dities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,226	\$ 90,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 194,226
Office of the City Manager	686,002	51,530	20,042	-	-	-	757,574
Judicial	466,905	225,651	17,650	-	-	-	710,206
Information Technology							
Information Technology	524,388	222,290	264,000	-	-	-	1,010,678
GIS	204,893	67,960	87,878	-	-	-	360,731
Finance	1,143,607	147,996	77,500	-	-	-	1,369,103
Economic Development	873,757	23,300	24,302	-	-	15,000	936,359
Human Resources							
Human Resources	507,812	189,700	11,880	-	-	-	709,392
Risk Management	-	277,000	-	-	-	-	277,000
Public Safety							
Administration	298,575	1,624,512	99,835	-	-	-	2,022,922
Police	8,181,604	77,320	727,537	79,500	-	-	9,065,961
Fire	3,741,728	100,812	199,020	-	-	-	4,041,560
Communications	658,646	70,280	30,200	-	-	-	759,126
Codes Enforcement	516,649	3,580	14,623	-	-	-	534,852
Public Works							
Administration	371,790	135,050	49,400	-	-	-	556,240
Construction	920,970	124,330	178,500	-	-	-	1,223,800
Engineering Design	806,473	41,000	40,500	-	-	-	887,973
Inspection	395,672	22,100	22,000	-	-	-	439,772
Traffic Engineering	222,209	13,275	79,000	-	-	-	314,484
Environmental Services							
Administration	102,225	130,094	49,970	-	-	-	282,289
Recycling	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Animal Control	115,567	81,867	16,331	-	-	-	213,765
ROW	465,709	32,725	78,500	-	-	-	576,934
Fleet Services	569,373	68,461	71,728	-	-	-	709,562
Library	1,150,200	187,694	182,200	-	-	-	1,520,094
Parks and Recreation							
Administration	333,594	558,028	198,400	-	-	52,500	1,142,522
Leisure Services	1,375,706	101,515	156,660	-	-	-	1,633,881
Parks and Facilities	1,768,804	136,150	346,290	-	-	-	2,251,244
Planning	596,661	68,700	30,100	-	-	3,000	698,461
General Operations	58,988	1,135,160	54,633	-	-	-	1,248,781
Project Operations	-	-	-	75,000	-	-	75,000
Outside Agencies' Funding	-	-	-	-	-	860,764	860,764
Transfers to Component Units	-	-	-	-	-	8,874,426	8,874,426
Transfers to Other Funds	-	-	-	-	-	590,000	590,000
Debt Service	-	-	-	-	6,303,106	-	6,303,106
Total Expenditures	\$ 27,137,733	\$ 6,008,080	\$ 3,153,679	\$ 154,500	\$ 6,303,106	\$ 10,395,690	\$ 53,152,788
As %	51%	11%	6%	0.3%	12%	20%	100%

City of Auburn

General Fund - Comparative Budgeted Expenditures by Department and Division

	FY08		Approved Budget - FY09		Approved Budget - FY10		
	Mid-Biennium	Budget	Increase (Decrease)		Budget	Increase (Decrease)	
	Budget		Amount	As %		Amount	As %
City Council	\$ 194,226	\$ 194,226	\$ -	0.00%	\$ 194,226	\$ -	0.00%
Office of the City Manager	546,465	757,460	210,995	38.61%	757,574	114	0.02%
Judicial	685,701	711,336	25,635	3.74%	710,206	(1,130)	-0.16%
Information Technology							
Information Technology	1,062,535	1,006,272	(56,263)	-5.30%	1,010,678	4,406	0.44%
GIS	345,664	355,299	9,635	2.79%	360,731	5,432	1.53%
<i>Total Info Tech</i>	<i>1,408,199</i>	<i>1,361,571</i>	<i>(46,628)</i>	<i>-3.31%</i>	<i>1,371,409</i>	<i>9,838</i>	<i>0.72%</i>
Finance	1,318,894	1,354,649	35,755	2.71%	1,369,103	14,454	1.07%
Economic Development	921,828	947,416	25,588	2.78%	936,359	(11,057)	-1.17%
Human Resources							
Human Resources	582,457	815,329	232,872	39.98%	709,392	(105,937)	-12.99%
Risk Management	315,410	268,000	(47,410)	-15.03%	277,000	9,000	3.36%
<i>Total Human Res.</i>	<i>897,867</i>	<i>1,083,329</i>	<i>185,462</i>	<i>20.66%</i>	<i>986,392</i>	<i>(96,937)</i>	<i>-8.95%</i>
Public Safety							
Administration	1,250,190	2,009,143	758,953	60.71%	2,022,922	13,779	0.69%
Police	8,116,362	8,737,957	621,595	7.66%	9,065,961	328,004	3.75%
Fire	3,822,075	4,010,665	188,590	4.93%	4,041,560	30,895	0.77%
Communications	743,472	752,661	9,189	1.24%	759,126	6,465	0.86%
Codes	502,122	525,917	23,795	4.74%	534,852	8,935	1.70%
<i>Total Public Safety</i>	<i>14,434,221</i>	<i>16,036,343</i>	<i>1,602,122</i>	<i>11.10%</i>	<i>16,424,421</i>	<i>388,078</i>	<i>2.42%</i>
Public Works							
Administration	530,519	552,758	22,239	4.19%	556,240	3,482	0.63%
Construction	1,138,100	1,199,508	61,408	5.40%	1,223,800	24,292	2.03%
Engineering Design	799,408	867,121	67,713	8.47%	887,973	20,852	2.40%
Inspection	404,373	432,180	27,807	6.88%	439,772	7,592	1.76%
Traffic Engineering	292,070	305,416	13,346	4.57%	314,484	9,068	2.97%
<i>Total Public Works</i>	<i>3,164,470</i>	<i>3,356,983</i>	<i>192,513</i>	<i>6.08%</i>	<i>3,422,269</i>	<i>65,286</i>	<i>1.94%</i>
Environmental Services							
Administration	567,952	281,296	(286,656)	-50.47%	282,289	993	0.35%
Recycling*	1,223,339	-	(1,223,339)	-100.00%	-	-	-
Solid Waste*	1,201,446	-	(1,201,446)	-100.00%	-	-	-
Animal Control	208,146	207,901	(245)	-0.12%	213,765	5,864	2.82%
Rights-of-Way Maint.	493,187	603,818	110,631	22.43%	576,934	(26,884)	-4.45%
Fleet Services	669,765	695,510	25,745	3.84%	709,562	14,052	2.02%
<i>Total Env'l Svcs.</i>	<i>4,363,835</i>	<i>1,788,525</i>	<i>(2,575,310)</i>	<i>-59.01%</i>	<i>1,782,550</i>	<i>(5,975)</i>	<i>-0.33%</i>
Library	1,525,229	1,499,870	(25,359)	-1.66%	1,520,094	20,224	1.35%
Parks and Recreation							
Administration	878,200	1,115,695	237,495	27.04%	1,142,522	26,827	2.40%
Leisure Services	1,639,770	1,615,934	(23,836)	-1.45%	1,633,881	17,947	1.11%
Parks and Facilities	2,117,404	2,206,979	89,575	4.23%	2,251,244	44,265	2.01%
<i>Total Parks & Rec</i>	<i>4,635,374</i>	<i>4,938,608</i>	<i>303,234</i>	<i>6.54%</i>	<i>5,027,647</i>	<i>89,039</i>	<i>1.80%</i>
Planning	640,631	695,761	55,130	8.61%	698,461	2,700	0.39%
Departmental Total	34,736,940	34,726,077	(10,863)	-0.03%	35,200,711	474,634	1.37%
Non-Departmental							
General Operations	\$ 1,175,256	\$ 1,195,201	\$ 19,945	1.70%	\$ 1,248,781	\$ 53,580	4.48%
Project Operations	1,961,000	3,720,000	1,759,000	89.7%	75,000	(3,645,000)	-97.98%
Outside Agencies' Funding	1,418,681	1,272,489	(146,192)	-10.3%	860,764	(411,725)	-32.36%
Transfers to Component Units	8,735,523	8,963,003	227,480	2.6%	8,874,426	(88,577)	-0.99%
Transfers to Other Funds	500,000	550,000	50,000	10.0%	590,000		
Debt Service	14,582,515	6,412,729	(8,169,786)	-56.0%	6,303,106	(109,623)	-1.71%
Non-Departmental Total	28,372,975	22,113,422	(6,259,553)	-22.06%	17,952,077	(4,161,345)	-18.82%
Total Budgeted Expenditures	\$ 63,109,915	\$ 56,839,499	\$(6,270,416)	-9.94%	\$53,152,788	\$ (3,686,711)	-6.49%

* Beginning in FY 2009, the solid waste and recycling functions will be accounted for in an enterprise fund.



City of Auburn



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

General Fund – A Major Fund

General Fund Expenditures

Departmental Expenditures

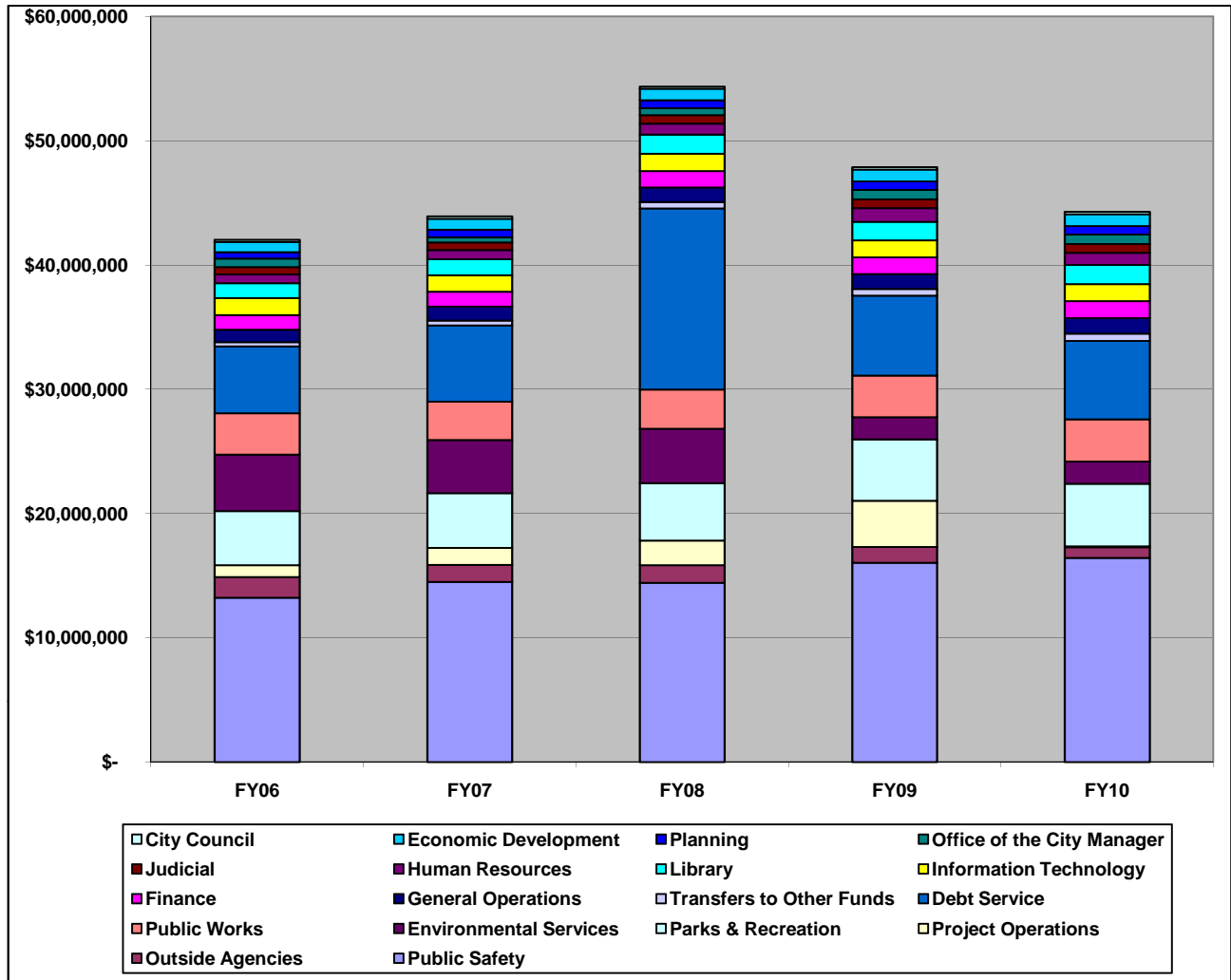
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Organization Chart, Mission Statement and Major Functions, Biennium Goals, and Comparative Budget Summaries

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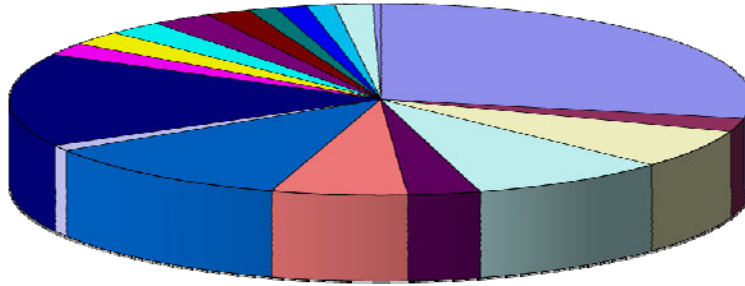
City of Auburn
General Fund - Trends in Expenditures by Department
 FY 2006 - FY 2010



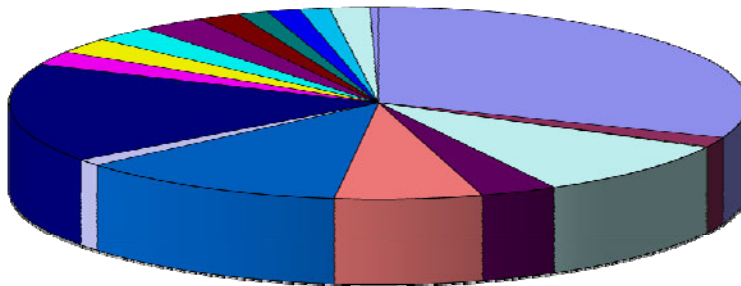
	Audited		Mid-Biennium Budget		Budgeted					
	FY06	FY07	FY08	FY08	FY09	FY09	FY10	FY10	FY10	FY10
Public Safety	\$ 13,234,067	26.10%	\$ 14,485,415	24.27%	\$ 14,434,221	22.87%	\$ 16,036,343	28.21%	\$ 16,424,421	30.90%
Outside Agencies' Funding	1,647,116	3.25%	1,371,446	2.30%	1,418,681	2.25%	1,272,489	2.24%	860,764	1.62%
Project Operations	954,218	1.88%	1,367,084	2.29%	1,961,000	3.11%	3,720,000	6.54%	75,000	0.14%
Parks & Recreation	4,354,931	8.59%	4,406,426	7.38%	4,635,374	7.34%	4,938,608	8.69%	5,027,647	9.46%
Environmental Services	4,553,727	8.98%	4,296,879	7.20%	4,363,835	6.91%	1,788,525	3.15%	1,782,550	3.35%
Public Works	3,324,211	6.56%	3,061,063	5.13%	3,164,470	5.01%	3,356,983	5.91%	3,422,269	6.44%
Debt Service	5,378,589	10.61%	6,142,551	10.29%	14,582,515	23.11%	6,412,729	11.28%	6,303,106	11.86%
Transfers to Other Funds	351,934	0.69%	400,000	0.67%	500,000	0.79%	550,000	0.97%	590,000	1.11%
Trsfns to Component Units	8,665,898	17.09%	15,773,219	26.42%	8,735,523	13.84%	8,963,003	15.77%	8,874,426	16.70%
General Operations	1,004,029	1.98%	1,113,832	1.87%	1,175,256	1.86%	1,195,201	2.10%	1,248,781	2.35%
Finance	1,157,277	2.28%	1,219,625	2.04%	1,318,894	2.09%	1,354,649	2.38%	1,369,103	2.58%
Information Technology	1,378,011	2.72%	1,313,609	2.20%	1,408,199	2.23%	1,361,571	2.40%	1,371,409	2.58%
Library	1,191,357	2.35%	1,301,531	2.18%	1,525,229	2.42%	1,499,870	2.64%	1,520,094	2.86%
Human Resources	724,937	1.43%	722,519	1.21%	897,867	1.42%	1,083,329	1.91%	986,392	1.86%
Judicial	574,904	1.13%	604,788	1.01%	685,701	1.09%	711,336	1.25%	710,206	1.34%
Office of the City Manager	682,927	1.35%	415,075	0.70%	546,465	0.87%	757,460	1.33%	757,574	1.43%
Planning	514,220	1.01%	614,093	1.03%	640,631	1.02%	695,761	1.22%	698,461	1.31%
Economic Development	829,201	1.64%	891,968	1.49%	921,828	1.46%	947,416	1.67%	936,359	1.76%
City Council	189,694	0.37%	189,553	0.32%	194,226	0.31%	194,226	0.34%	194,226	0.37%
Department Totals	\$ 50,711,248	100.00%	\$ 59,690,676	100.00%	\$ 63,109,915	100.00%	\$ 56,839,499	100.00%	\$ 53,152,788	100.00%

City of Auburn
General Fund - Trends in Expenditures by Department
 FY09 and FY10

FY09 Budgeted Expenditures



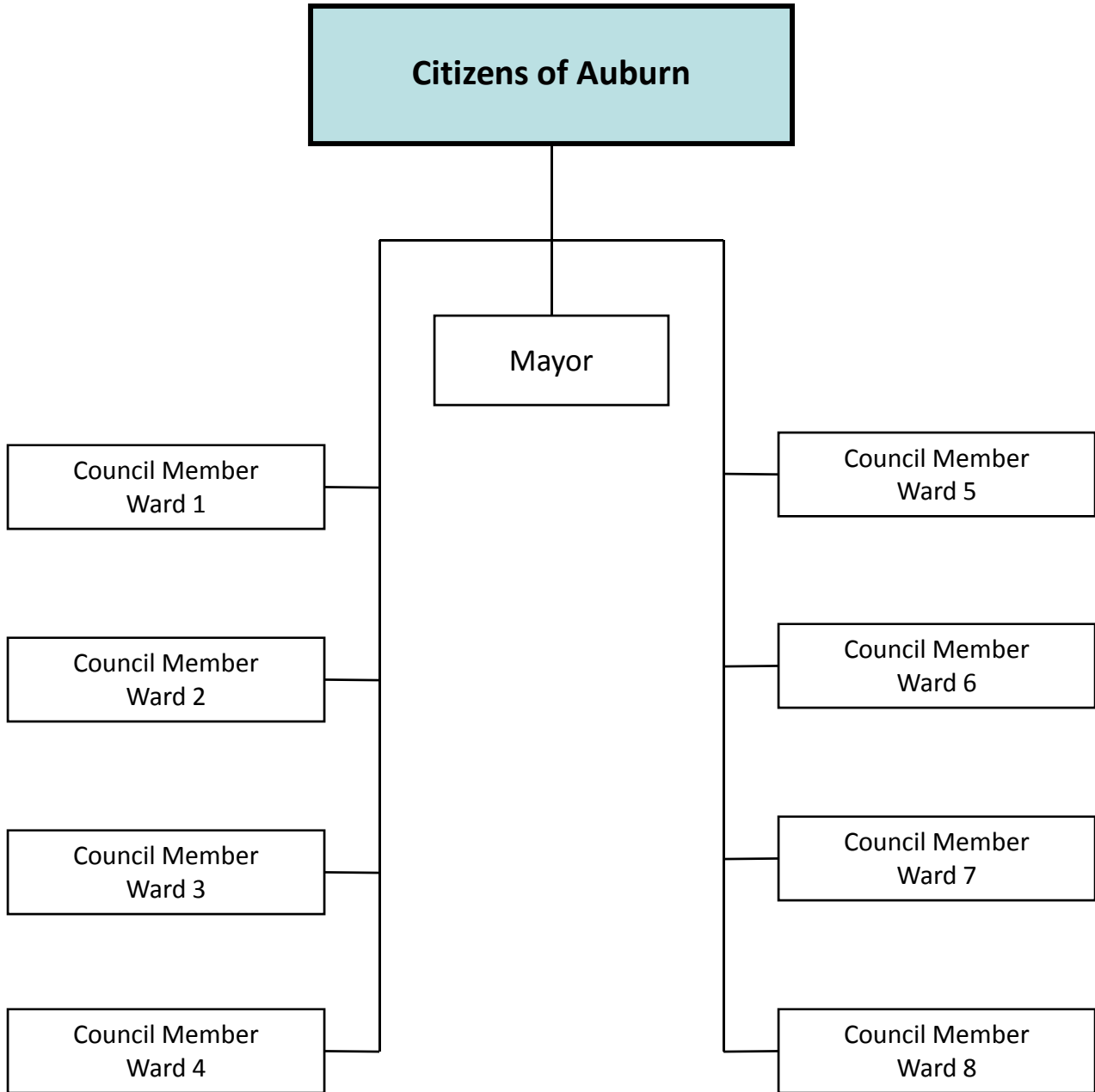
FY10 Budgeted Expenditures



Public Safety	Outside Agencies' Funding	Project Operations	Parks & Recreation
Environmental Services	Public Works	Debt Service	Transfers to Other Funds
Transfers to Component Unites	General Operations	Finance	Information Technology
Library	Human Resources	Judicial	Office of the City Manager
Planning	Economic Development	City Council	

	FY09		FY10	
Public Safety	\$ 16,036,343	28.21%	\$ 16,424,421	30.90%
Outside Agencies' Funding	1,272,489	2.24%	860,764	1.62%
Project Operations	3,720,000	6.54%	75,000	0.14%
Parks & Recreation	4,938,608	8.69%	5,027,647	9.46%
Environmental Services	1,788,525	3.15%	1,782,550	3.35%
Public Works	3,356,983	5.91%	3,422,269	6.44%
Debt Service	6,412,729	11.28%	6,303,106	11.86%
Transfers to Other Funds	550,000	0.97%	590,000	1.11%
Transfers to Component Unites	8,963,003	15.77%	8,874,426	16.70%
General Operations	1,195,201	2.10%	1,248,781	2.35%
Finance	1,354,649	2.38%	1,369,103	2.58%
Information Technology	1,361,571	2.40%	1,371,409	2.58%
Library	1,499,870	2.64%	1,520,094	2.86%
Human Resources	1,083,329	1.91%	986,392	1.86%
Judicial	711,336	1.25%	710,206	1.34%
Office of the City Manager	757,460	1.33%	757,574	1.43%
Planning	695,761	1.22%	698,461	1.31%
Economic Development	947,416	1.67%	936,359	1.76%
City Council	194,226	0.34%	194,226	0.37%
Total Budgeted Expenditures	\$ 56,839,499	100.00%	\$ 53,152,788	100.00%

City Council





City of Auburn

Home of Auburn University

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, and Parks and Recreation Department, 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

Home of Auburn University

City Council Strategic Goals

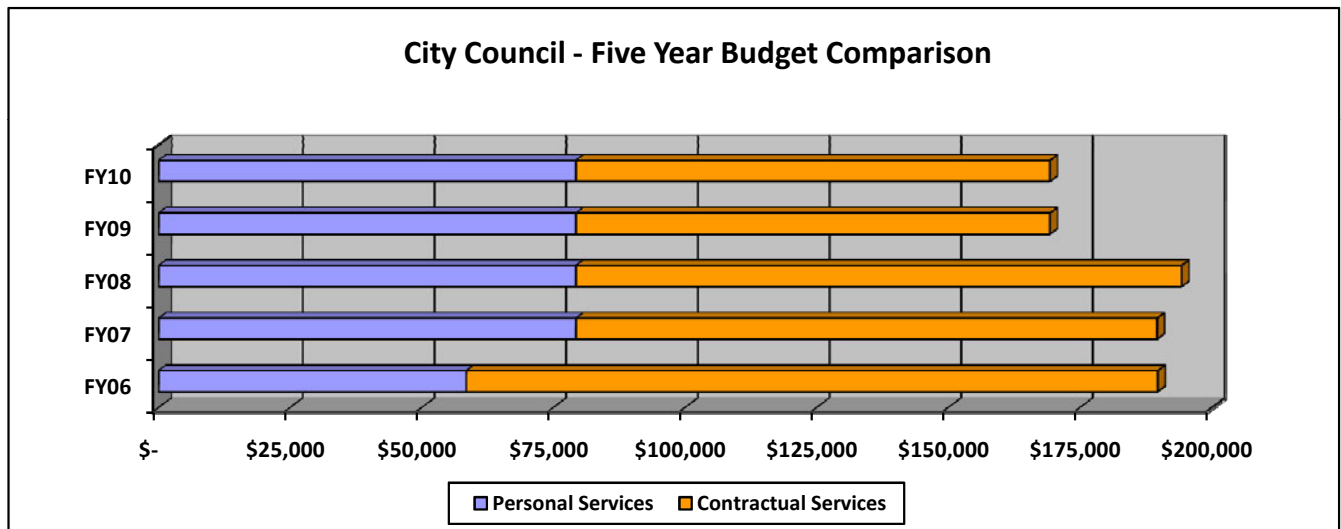
- 1. High Quality of Life-** Promote community life that includes cultural amenities, green space, recreational opportunities as well as low crime, neighborhood conservation, and the Village Center concept.
- 2. A Unique Place-** Promote efforts to keep the distinctive image of Auburn and to build a 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

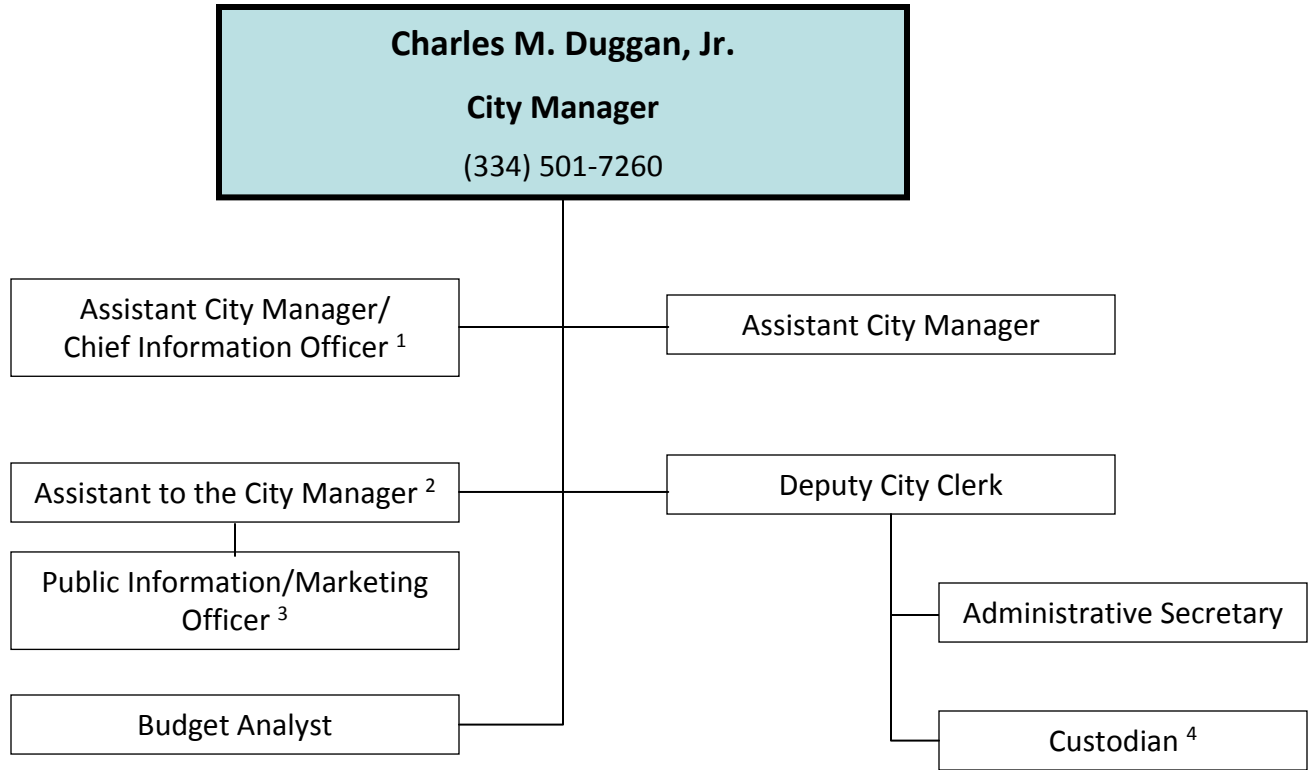
City Council Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 58,446	\$ 79,230	\$ 79,226	\$ 79,226
Contractual Services	131,248	110,323	115,000	90,000	90,000
Commodities	-	-	-	25,000	25,000
Capital Outlay	-	-	-	-	-
Totals	\$ 189,694	\$ 189,553	\$ 194,226	\$ 194,226	\$ 194,226



Office of the City Manager



¹Also serves as Department Head for Information Technology

²Position shifted from Information Technology

³Position shifted from Economic Development

⁴Position budgeted in General Operations

Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 06	FY 07	FY 08	FY 09	FY 10
5	5	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 on 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

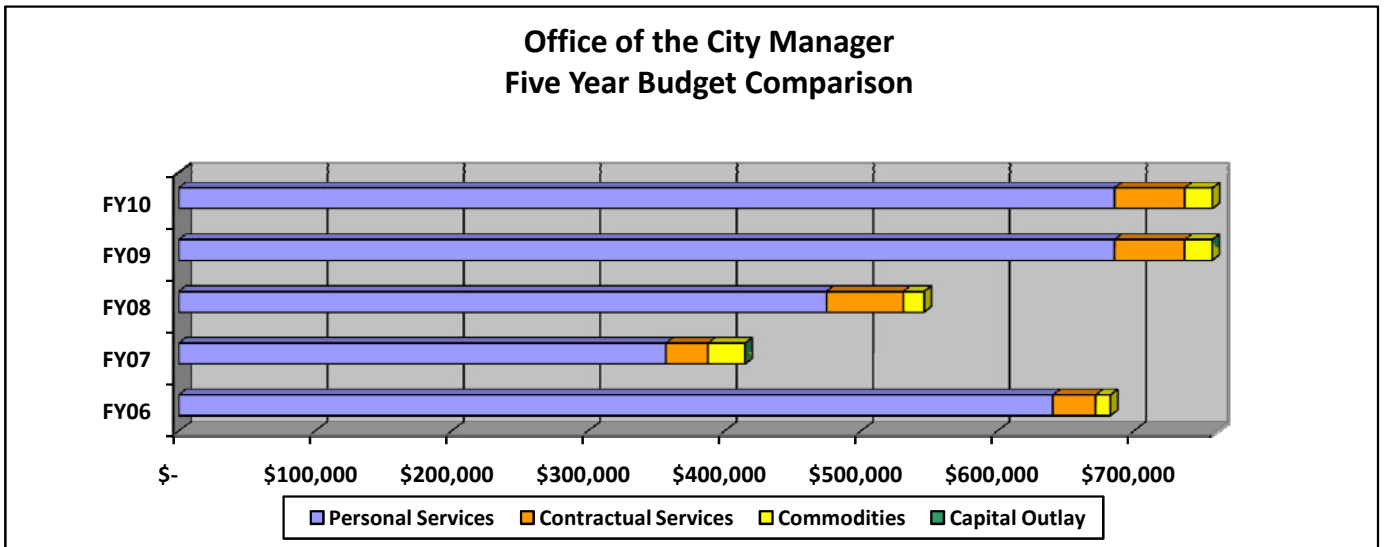
- ◆ Management of daily City operations
- ◆ Advising the City Council on policy matters
- ◆ Implementation of City Council decisions
- ◆ Responding to calls from citizens in a courteous and timely manner
- ◆ Development and implementation of long-range planning for the City
- ◆ Preparation of proposed biennial budget for City Council consideration (joint function with Finance Department)
- ◆ Preparation of City Council meeting agendas

Office of the City Manager

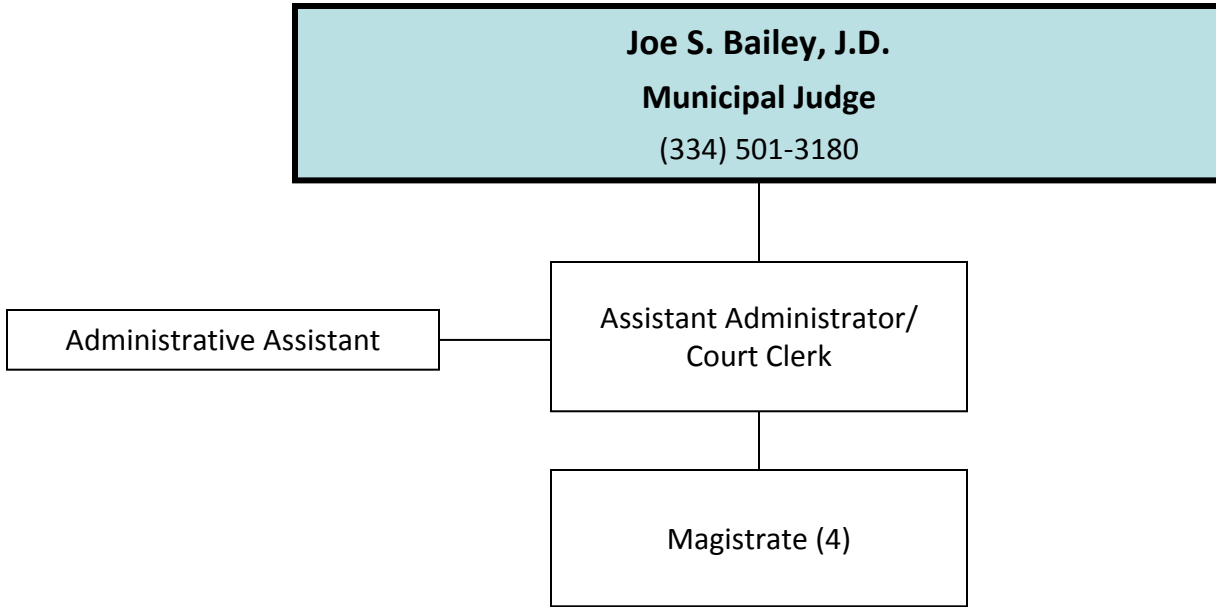
Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 640,768	\$ 357,137	\$ 474,893	\$ 685,888	\$ 686,002
Contractual Services	31,288	30,862	56,407	51,530	51,530
Commodities	10,871	27,076	15,165	20,042	20,042
Capital Outlay	-	-	-	-	-
Totals	\$ 682,927	\$ 415,075	\$ 546,465	\$ 757,460	\$ 757,574



Judicial Department



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 06	FY 07	FY 08	FY 09	FY 10
6	6	7	7	7

Judicial Department

Joe S. Bailey, J.D., Municipal Judge



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 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 Goals - Fiscal Year 2009

1. Issue a recommendation on the use of private probation services for procedures such as house arrest as alternatives to incarceration.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Identify and evaluate providers for counseling services for defendants and those convicted of crimes indicating obsessive/compulsive behavior and issue a recommendation.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. In cooperation with Information Technology, acquire new software to automate the processing of files in the courtroom, and the transfer of data to the clerk's office to automatically produce part-pay forms, creation of subpoenas, etc.
Anticipated to commence by **10/1/2008** and be completed by **4/1/2009**
4. Redesign and implement a new Citywide Departmental Citation for ordinance violations
Anticipated to commence by **10/1/2008** and be completed by **12/1/2008**
5. Develop and implement an arraignment day. This will allow officers of the court to be more prepared for cases they know will be trials at a later date and also allow defendants who wish to enter a guilty plea to do so at that time.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Judicial Goals - Fiscal Year 2010

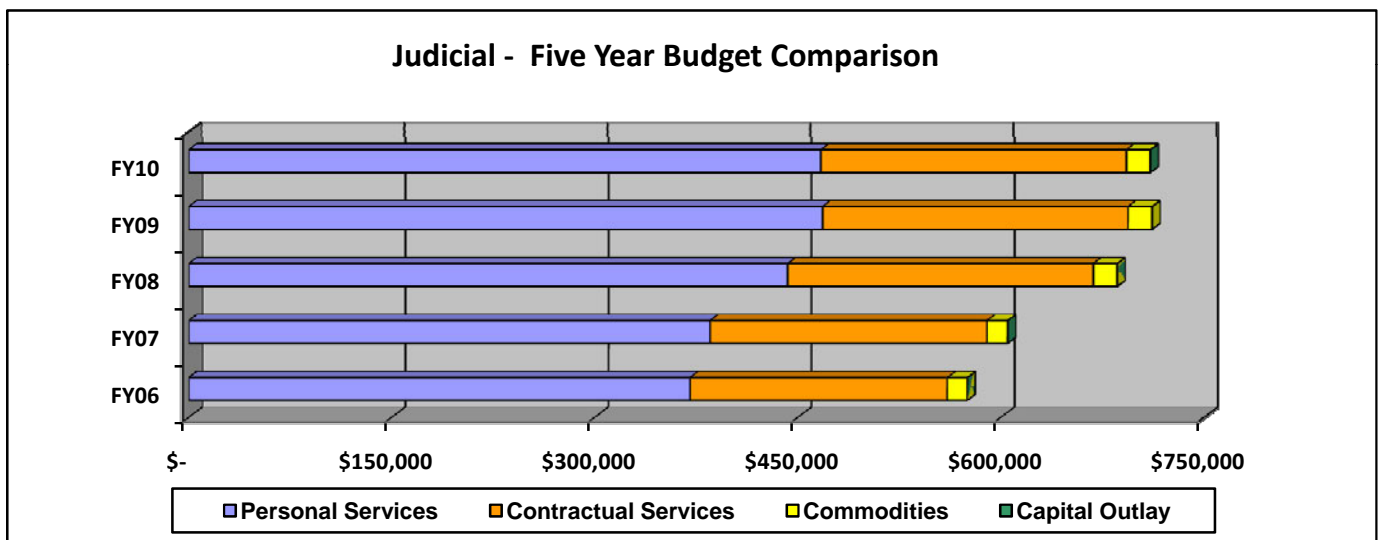
1. If warranted in recommendations regarding private probation services from '09 goals, implement use of private probation services for procedures such as house arrest as alternatives to incarceration.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Based upon recommendations regarding counseling service providers from '09 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**
3. Develop, write and implement a Standard Operating Procedures manual for the Judicial Department and Staff.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**

Judicial

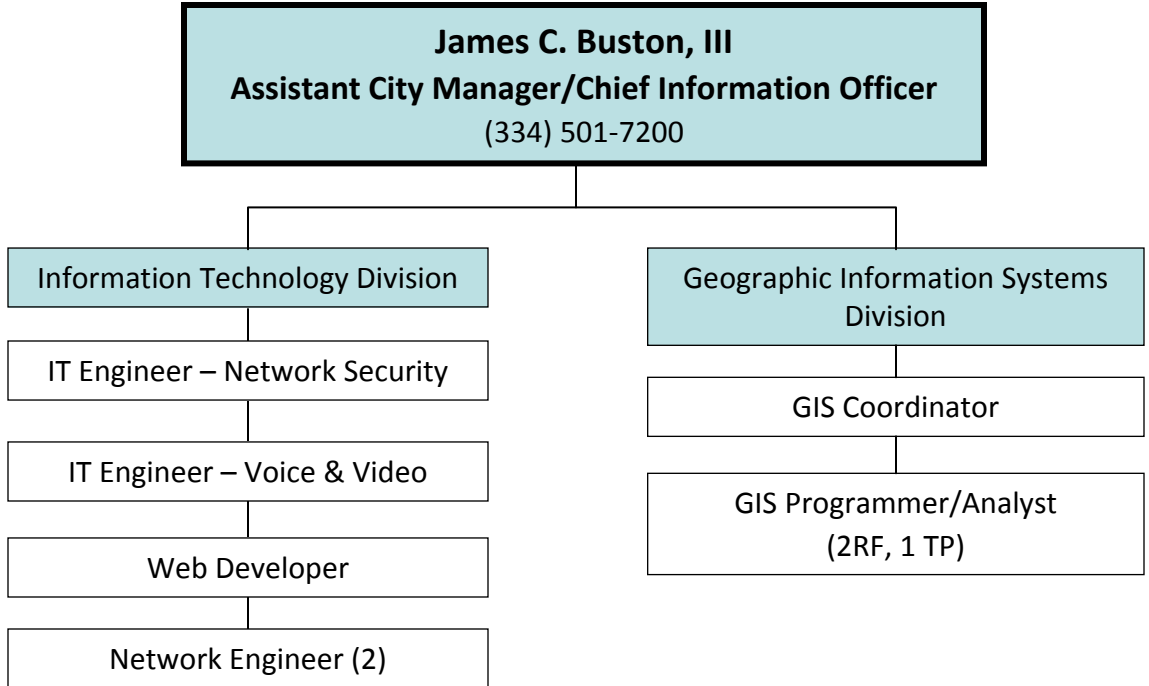
Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 370,215	\$ 385,071	\$ 442,400	\$ 468,035	\$ 466,905
Contractual Services	189,984	204,514	225,651	225,651	225,651
Commodities	14,705	15,203	17,650	17,650	17,650
Capital Outlay	-	-	-	-	-
Totals	\$ 574,904	\$ 604,788	\$ 685,701	\$ 711,336	\$ 710,206



Department of Information Technology



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
Info Tech	7	7	7	6	6
GIS	3	3	3	3	3
TOTAL	10	10	10	9	9



Information Technology Department

James C. Buston III, Asst. City Manager/CIO/Director

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 Goals - Fiscal Year 2009

1. Expand the Wireless Mesh Network to include the Auburn University Campus, the section of South College Street from Magnolia Avenue to Samford Avenue, the section of West Glenn Avenue from North College Street to North Donahue Drive.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Upgrade Unity (the City's phone system software) to version 5.x.
Anticipated to commence by **10/1/2008** and be completed by **12/31/2008**
3. Enhance the City's website to include Podcasting, RSS feeds, an improved search engine and Web 2.0 e-government channels combined with more traditional e-Services through a redevelopment of the underlying structure of the website, building on the work that was done in the previous biennium.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**
4. In cooperation with Microsoft, design and implement a "best practices" use of SharePoint technology to facilitate collaboration, document management and document storage.
Anticipated to commence by **10/1/2008** and be completed by **11/30/2009**
5. Install the Cisco Emergency Responder for enhanced 911 location tracking.
Anticipated to commence by **10/1/2008** and be completed by **10/31/2008**
6. Design and implement an Information Technology interdepartmental survey to gauge IT's effectiveness in meeting the needs of the organization and to identify those areas needing attention.
Anticipated to commence by **1/5/2009** and be completed by **5/31/2009**
7. Continue to receive and publish LIDAR, Infrared and Building Height data from the 2008 Aerial Photography Project. While all deliverables are expected to be received by September 30, 2008, considerable work by IT staff is needed to render the data suitable for publication on the GIS website.
Anticipated to commence by **10/1/2008** and be completed by **11/30/2008**
8. Implement an Exchange (e-mail) cluster.
Anticipated to commence by **1/5/2009** and be completed by **6/30/2009**
9. Rollout Microsoft Office 2007 to all workstations.
Anticipated to commence by **10/1/2008** and be completed by **2/28/2009**
10. Provide two training courses each for web page editing, SharePoint site creation and maintenance and Laserfiche use.
Anticipated to commence by **11/1/2008** and be completed by **9/30/2009**
11. Assist the Public Safety Department with the installation of new Computer Aided Dispatch, Police Records Management and Mobile Data Software.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

12. Assist the Public Safety Department with the Mobile Data Project - second phase of 20 mobile data terminals.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
13. Assist the Municipal Court with the acquisition of new software and automation of Court procedures.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
14. Assist the Finance Department with the expansion of paperless processes with respect to the financial management software.
Anticipated to commence by **2/1/2009** and be completed by **9/30/2009**
15. Assist the Finance Department with implementing online filing and payment of City license fees and taxes.
Anticipated to commence by **3/1/2009** and be completed by **9/30/2009**
16. Assist the Finance Department in assessing the feasibility of using electronic signature pads within the wireless service order system.
Anticipated to commence by **10/1/2008** and be completed by **2/28/2009**
17. Assist the Finance Department with producing Water Board refund checks using the financial management system.
Anticipated to commence by **10/1/2008** and be completed by **12/31/2008**
18. Assist the Finance Department with a study to determine the feasibility and cost of deploying a reverse 311 system to notify water customers of cut-offs and other water and sewer issues.
Anticipated to commence by **6/1/2009** and be completed by **9/30/2009**
19. Assist the Finance Department with a security audit of the water customers' data.
Anticipated to commence by **4/1/2009** and be completed by **10/31/2009**
20. Assist the Finance Department with a study to determine the feasibility of implementing a totally paperless bid process using the City's website.
Anticipated to commence by **1/1/2009** and be completed by **4/30/2009**
21. Assist the Human Resources Department with the continued implementation of the automated time and attendance system throughout the workforce.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
22. Assist the Public Safety Department with establishing a sub-station on the Auburn University campus.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
23. Assist the Public Safety Department with the implementation of a Building Plans GIS viewer to review electronic plan submittals.
Anticipated to commence by **10/1/2008** and be completed by **10/31/2008**
24. Assist the Public Safety Department with implementation of a paperless building files system including electronic templates and checklists.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

25. Work with the Public Safety Department to expand the NCIC/ACJIC system to the Investigative Section of the Police Division and to expand the system to include use in the Municipal Court.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
26. Work with the Public Safety Department to link current pre-fire plans to the GIS system and make them available through the mobile system.
Anticipated to commence by **10/1/2008** and be completed by **6/30/3009**
27. Assist the Public Safety Department with the update of fire response zones to include recently annexed areas of the City.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**
28. Assist the Library with expanding electronic services through additional computers and staff training.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
29. Assist the Water Resource Management Department with the preparation of water quality data in a manner that is compatible with the City's centralized GIS system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
30. Assist the Water Resource Management Department with a security audit of their facility with the goal of recommending the implementation of the most efficient and cost effective security system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Information Technology Goals - Fiscal Year 2010

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**
2. Administer an Information Technology interdepartmental survey to gauge IT's effectiveness in meeting the needs of the organization and to identify those areas needing attention.
Anticipated to commence by **1/4/2010** and be completed by **5/31/2010**
3. Rollout Microsoft Vista to all workstations
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
4. Provide two training courses for Vista
Anticipated to commence by **11/1/2009** and be completed by **9/30/2010**
5. 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**
6. 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**
7. Assist the Public Safety Department with the remodel of the 911 center to include additional operator stations and wall mounted electronics.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
8. Assist the Public Safety Department with the installation and activation of mobile data terminals in fire vehicles.
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**
9. 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**
10. 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**
11. 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**
12. 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**
13. 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**
14. 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**

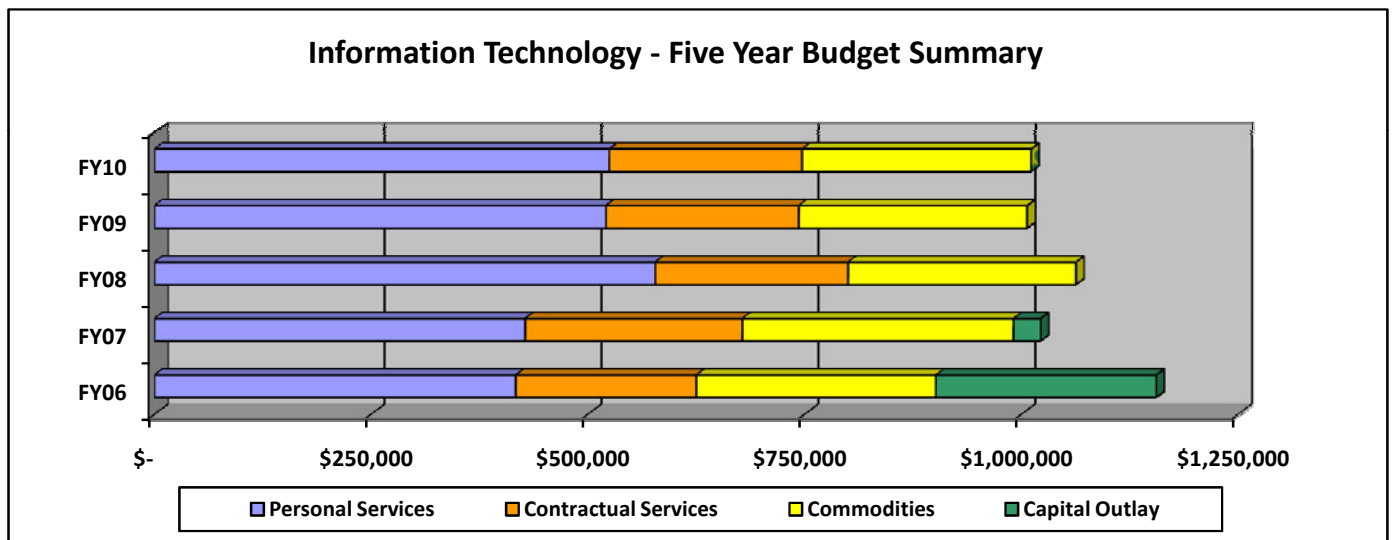
15. Assist the Water Resource Management with the Utility Inventory project by providing management and direction of the GPS contractors to assure that the data collected is compatible with the City's centralized GIS system
Anticipated to commence by **10/1/2008** and be completed by **9/30/2013**

Information Technology

Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 416,638	\$ 427,451	\$ 577,469	\$ 520,662
Contractual Services	208,136	250,369	222,290	222,290	222,290
Commodities	276,190	312,761	262,776	263,320	264,000
Capital Outlay	254,121	31,210	-	-	-
Totals	\$ 1,155,085	\$ 1,021,791	\$ 1,062,535	\$ 1,006,272	\$ 1,010,678

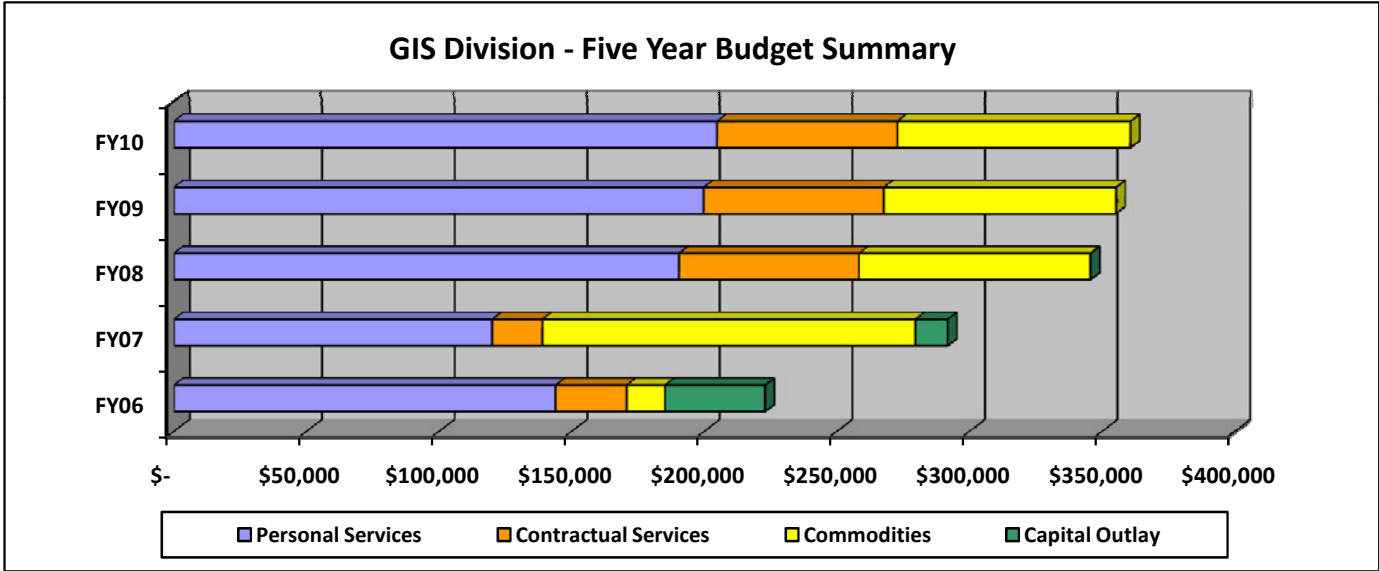


Information Technology

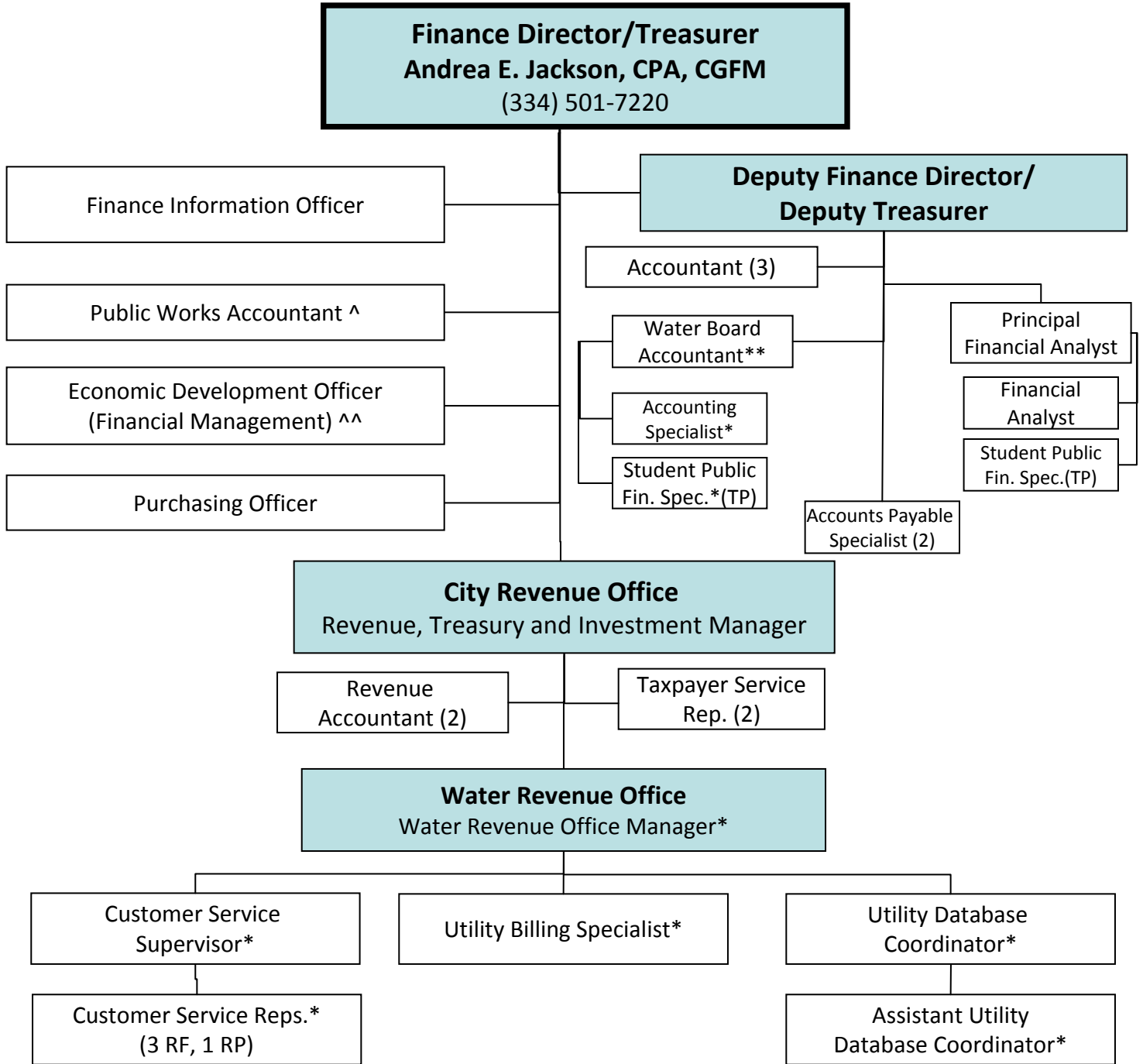
Geographic Information System (GIS) Division Budget Summary

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 143,972	\$ 120,004	\$ 190,456	\$ 199,811	\$ 204,893
Contractual Services	26,783	19,009	67,960	67,960	67,960
Commodities	14,472	140,577	87,248	87,528	87,878
Capital Outlay	37,699	12,228	-	-	-
Totals	\$ 222,926	\$ 291,818	\$ 345,664	\$ 355,299	\$ 360,731



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 06	FY 07	FY 08	FY 09	FY 10
Finance – City	17	17	17	17	17
Water Revenue Office*	9	9	9	9	9



Finance Department

Andrea E. Jackson, CPA, CGFM, Director

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 Goals - Fiscal Year 2009

Accounting and Financial Reporting

1. Publish the FY 2008 CAFR and PAFR by February 28, 2009.
Anticipated to commence by *11/1/2008* and be completed by *2/28/2009*
2. Prepare documentation of the City's internal control procedures to assist external auditor's evaluation of the procedures and assessment of risk levels.
Anticipated to commence by *10/1/2008* and be completed by *7/31/2009*
3. Prepare and submit a comprehensive report to the City Manager on the City's internal control processes, assessing the risk levels of identified weaknesses and proposing recommendations for improvements.
Anticipated to commence by *2/1/2009* and be completed by *9/30/2009*
4. Work with City's depository(ies) to develop enhanced security procedures for the City's banking activities.
Anticipated to commence by *10/1/2008* and be completed by *3/31/2009*
5. In cooperation with IT, equip the Finance Department conference room with equipment appropriate for conducting web training, teleconferences, etc. (projector, larger white board, screening for window).
Anticipated to commence by *1/1/2009* and be completed by *9/30/2009*

Revenue Administration

1. In cooperation with IT, expand the use of paperless processes with respect to the financial management software, as well as procedures/documents that do not involve the financial management software to enable the CRO to streamline procedures and to reduce the retention time for daily work batches, commodities' costs and the need for documentation storage.
Anticipated to commence by *11/1/2008* and be completed by *9/30/2009*
2. In cooperation with IT, implement online filing and payment of City license fees and taxes.
Anticipated to commence by *3/1/2009* and be completed by *9/30/2009*
3. Review the City's occupation license fee ordinance and develop a proposal to the City Manager for improvements to strengthen the City's ability to equitably enforce the ordinance.
Anticipated to commence by *10/1/2008* and be completed by *3/31/2009*

Water Board Accounting and Revenue Office

1. Develop a detailed proposal to the City Manager for the implementation of multiple-cycle billing for the City and Water Board's utility customers, that addresses the challenges of distribution of Open Line, customer-friendliness, and equity of billing with respect to drought water rates and garbage services.
Anticipated to commence by *4/1/2008* and be completed by *11/30/2008*
2. In cooperation with IT, assess the feasibility of implementing the use of electronic signature pads to expand the productivity of wireless service orders and to protect the integrity of confidential customer information.
Anticipated to commence by *10/1/2008* and be completed by *2/28/2009*

3. Prepare documentation of the Water Board's internal control procedures to assist external auditor's evaluation of the procedures and assessment of risk levels.
Anticipated to commence by **10/1/2008** and be completed by **7/31/2009**
4. In cooperation with IT, implement procedures necessary to produce Water Board refund checks using the financial management software system.
Anticipated to commence by **4/1/2008** and be completed by **12/31/2008**
5. In cooperation with WRM, complete the update of the Water Board's statement of policies and procedures.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
6. Issue a report on the challenges of the Water Revenue Office receiving numerous check payments without payment coupons or account numbers each month due to checks generated by banks' "automatic bill pay" services, with recommended solutions to the problem.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**

Purchasing

1. Issue a report based upon an evaluation of the results of the purchasing cards pilot project and making recommendations as to the feasibility of expanding the use of purchasing cards City-wide.
Anticipated to commence by **9/1/2008** and be completed by **1/31/2009**
2. In cooperation with IT, issue a report making recommendations regarding streamlining the City's bid invitation process by determining legal allowability and the issues related to issuing bid invitations solely through the City's web site to reduce commodities costs.
Anticipated to commence by **1/1/2009** and be completed by **4/30/2009**
3. 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 **2/1/2009** and be completed by **8/31/2009**
4. Develop procedures for tracking all City contracts and prepare a proposal to the City Manager for implementing the tracking procedures and related review for bid law compliance.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**

Finance Goals - Fiscal Year 2010

Accounting and Financial Reporting

1. Publish the FY 2009 CAFR and PAFR by February 15, 2010.
Anticipated to commence by *11/1/2009* and be completed by *2/15/2010*
2. Guided by GASB and GFOA guidelines, develop service efforts and accomplishments (SEA) reporting procedures for selected City departments.
Anticipated to commence by *3/1/2009* and be completed by *3/31/2010*
3. In cooperation with IT, expand the use of paperless processes with respect to the financial management software, as well as procedures/documentation that do not involve the financial management software to streamline procedures, and to reduce commodities' costs and the need for documentation storage.
Anticipated to commence by *5/1/2009* and be completed by *3/31/2010*

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*

Water Board Accounting and Revenue Office

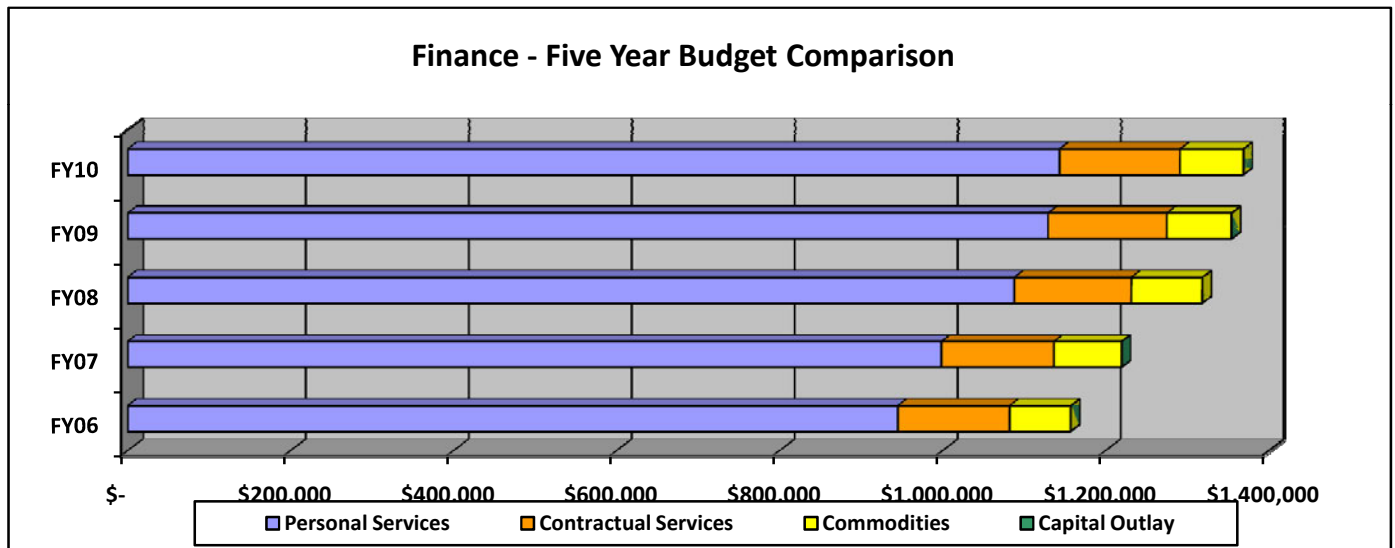
1. In cooperation with IT, expand the use of paperless processes with respect to the utility billing software, as well as procedures/documentation that does not involve the financial management software, to streamline procedures and to reduce commodities costs and the need for documentation storage.
Anticipated to commence by *2/1/2009* and be completed by *8/31/2010*
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*
3. In cooperation with IT, issue a report on 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*

Finance

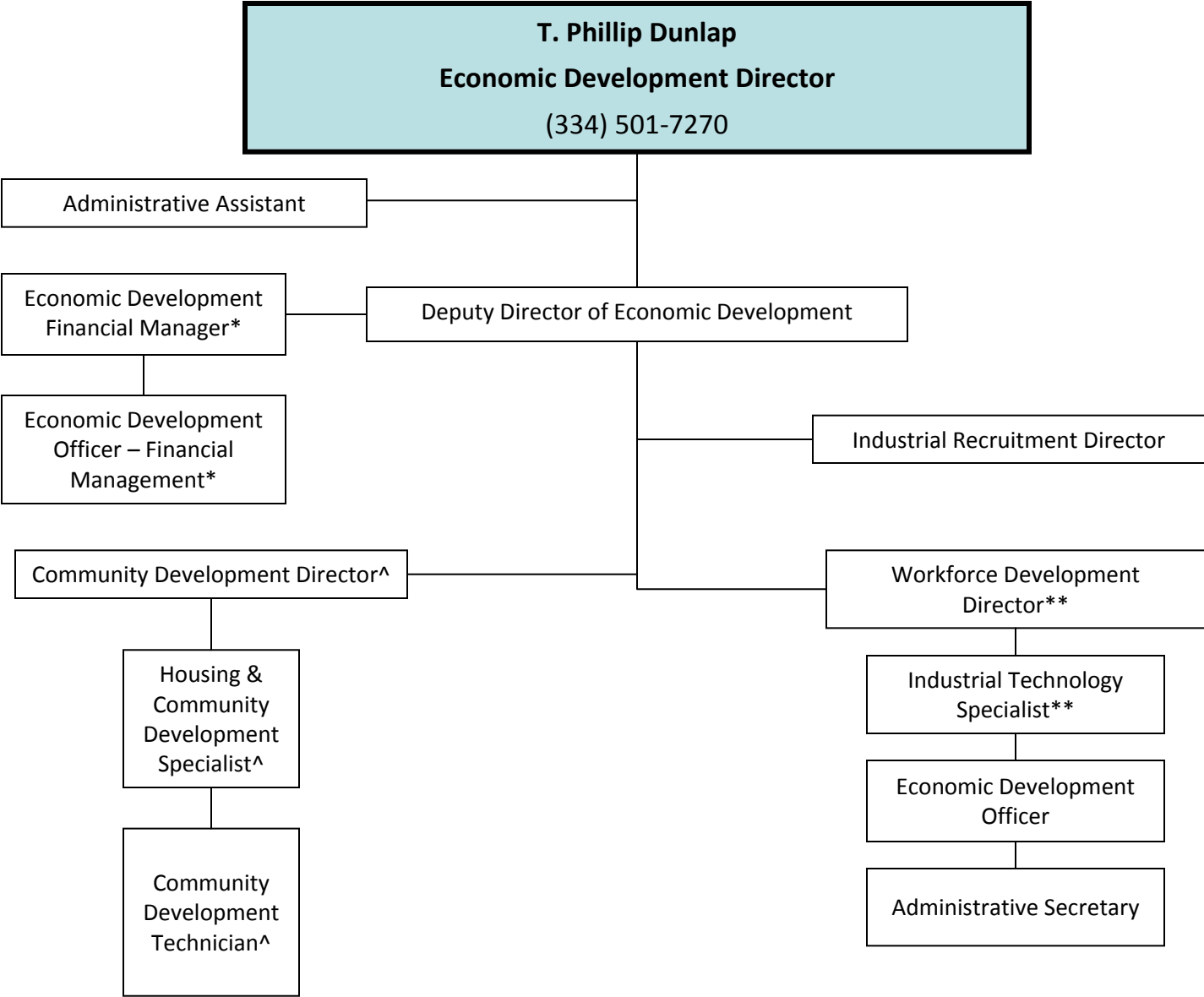
Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 945,080	\$ 998,759	\$ 1,088,115	\$ 1,129,603
Contractual Services	137,274	138,077	143,596	145,546	147,996
Commodities	74,923	82,789	87,183	79,500	77,500
Capital Outlay	-	-	-	-	-
Totals	\$ 1,157,277	\$ 1,219,625	\$ 1,318,894	\$ 1,354,649	\$ 1,369,103



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 06 14	FY 07 14	FY 08 13	FY 09 13	FY 10 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 Goals - Fiscal Year 2009

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 (6) classes and seventy-five (75) students in school year 2008-2009
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Set up and manage a program to assimilate chronically unemployed or never employed people into the Auburn area workforce with the goal of graduating fifteen (15) students by March 31, 2009.
Anticipated to commence by **10/1/2008** and be completed by **3/31/2009**
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, 2009.
Anticipated to commence by **10/1/2008** and be completed by **8/31/2009**
4. Develop, edit, print, distribute and secure funding for the "Focus on Your Future" student career catalog for school year 2008-2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Research proper equipment and funding sources and implement precision measurement lab up to and including acquisition of a Coordinate Measuring Machine (CMM) by August 31, 2009.
Anticipated to commence by **10/1/2008** and be completed by **8/31/2009**
6. Research proper machine and controller and funding sources up to and including acquisition of a Computer Numeric Control (CNC) mill to supplement existing precision machining lab by August 31, 2009.
Anticipated to commence by **10/1/2008** and be completed by **8/31/2009**
7. 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 **10/1/2008** and be completed by **9/30/2009**
8. Set up and manage topic specific training for Auburn area industry. The classes are on-going during FY09 and will all be completed by September 30, 2010. The classes will include but 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 **10/1/2008** and be completed by **9/30/2010**

Community Development Block Grant

1. Administer at least nine Community Development Block Grant projects adopted in the FY08 Action Plan. Anticipate six projects will be completed by May 31, 2009. The FY08 Action Plan projects are contingent upon the approved allocation from the U.S. Department of Housing and Urban Development.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

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 by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Utilize Community Development Block Grant funds to assist low-to-moderate income citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate one hundred citizens to benefit from the funding by May 31, 2009.
Anticipated to commence by **10/1/2008** and be completed by **5/31/2009**
4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, homeless, and victims of natural disaster. Anticipate forty citizens to benefit from the funding by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
6. Continue infrastructure improvement projects in low-to-moderate income residential areas funded by the Community Development Block Grant. Expect to improve three streets by December 31, 2009.
Anticipated to commence by **10/1/2008** and be completed by **12/31/2009**
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, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. Participate with a "Continuum of Care" coalition by May 31, 2009 in the effort to address homelessness in Auburn and the surrounding areas.
Anticipated to commence by **10/1/2008** and be completed by **5/31/2009**
9. Submit a recommendation to apply for the Section 108 Loan Guarantee program to leverage additional funds to address the needs of our low to moderate-income citizens. Anticipate applying for funding by December 2008.
Anticipated to commence by **10/1/2008** and be completed by **10/31/2010**

Commercial Development

1. Seek to attract new or expanding major commercial developments by locating at least two projects in Auburn by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Plan and attend two commercial trade shows by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry in Auburn by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

2. Administer the City's revolving loan program with the goal of packaging two (2) loans in FY09.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
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, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
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 FY09.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Participate in four industrial trade shows or delegations, international and domestic, in FY09 with the goal of developing at least one (1) industrial prospect.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
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 FY09; Market existing vacant buildings for new prospects as an ongoing activity in FY09; 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 FY09.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Economic Development Goals - Fiscal Year 2010

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 (6) classes and seventy-five (75) students in school year 2009-2010
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Set up and manage a program to assimilate chronically unemployed or never employed people into the Auburn area workforce with the goal of graduating fifteen (15) students by March 31, 2010.
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**
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**
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**
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**
6. Set up and manage topic specific training for Auburn area industry. The classes are on-going during FY10 and will all be completed by September 30, 2010. The classes will include but 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**

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**
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**
3. Utilize Community Development Block Grant funds to assist low-to-moderate income citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate one hundred citizens to benefit from the funding by May 31, 2010.
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**

4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, homeless, and victims of natural disaster. Anticipate forty citizens to benefit from the funding by September 30, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**
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**
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**
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**
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**

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**
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**

Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry in Auburn by September 30, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Administer the City's revolving loan program with the goal of packaging two (2) loans in FY10.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**

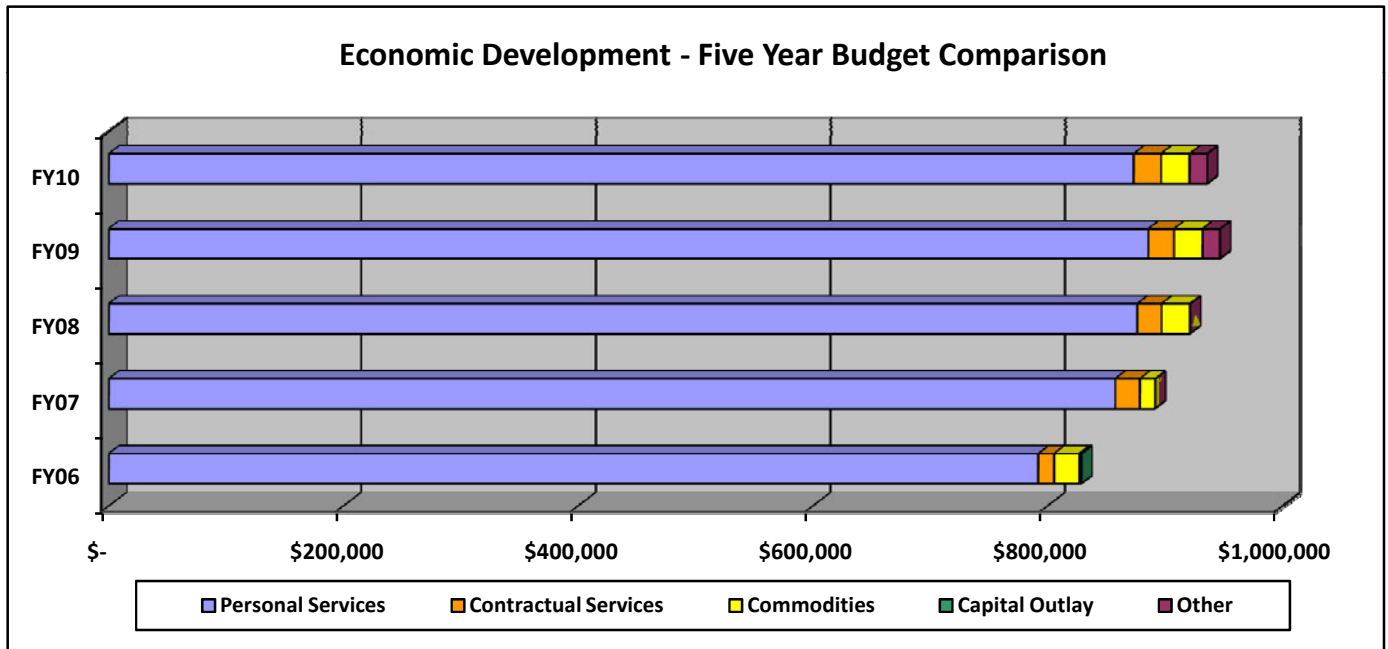
4. Operate the small business incubator through the Auburn Center for Developing Industries including lease management of tenants with the goal of assisting four companies in FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
5. Participate in four industrial trade shows or delegations, international and domestic, in FY10 with the goal of developing at least one (1) industrial prospect. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**

Economic Development

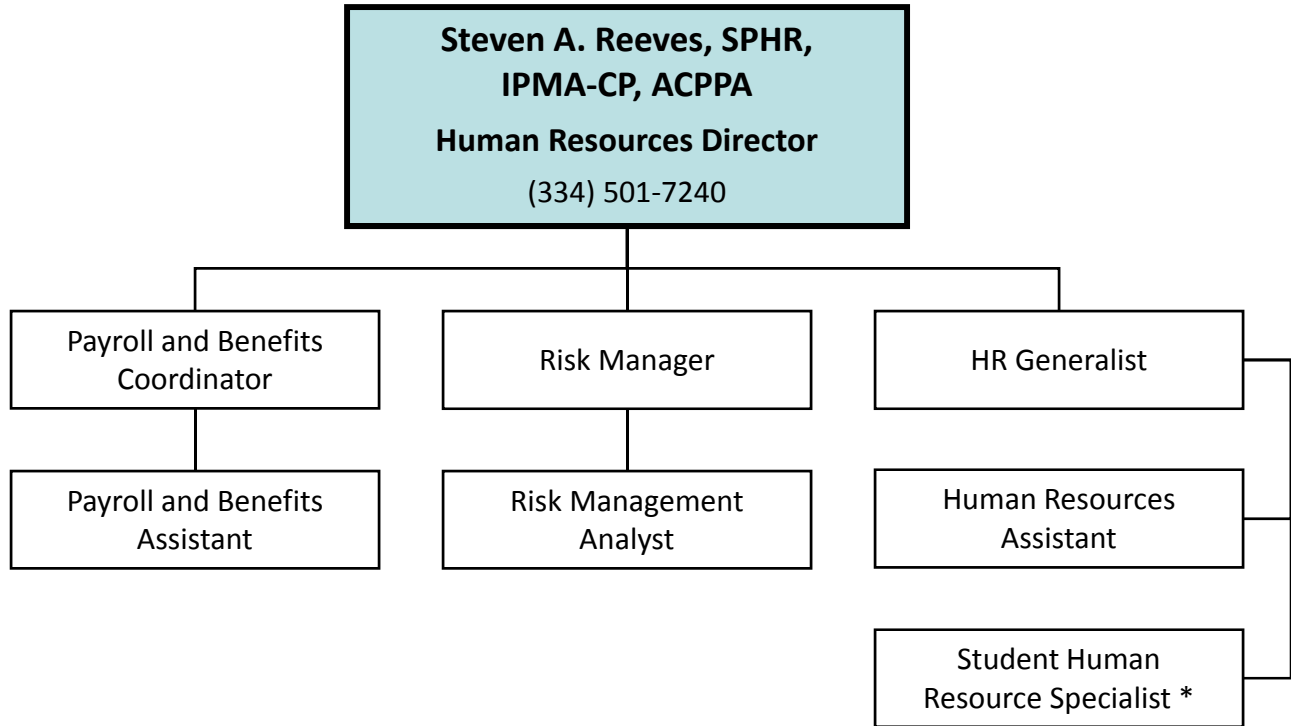
Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 792,423	\$ 858,053	\$ 876,909	\$ 886,304	\$ 873,757
Contractual Services	13,487	20,946	20,700	21,950	23,300
Commodities	21,326	12,969	24,219	24,162	24,302
Capital Outlay	1,965	-	-	-	-
Other	-	-	-	15,000	15,000
Totals	\$ 829,201	\$ 891,968	\$ 921,828	\$ 947,416	\$ 936,359



Human Resources Department



* *Temporary, part-time*

Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 06	FY 07	FY 08	FY 09	FY 10
6	6	6	7	7

Human Resources Department

Steven A. Reeves, SPHR, IPMA-CP, ACPPA, Director



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
- ◆ Recruit, screen, enroll, and orient new employees
- ◆ Coordinate human resources training and development
- ◆ Consult and assist employees and managers with human resource management issues and problems
- ◆ Promote fair and consistent treatment of employees in accordance with the Personnel Policies
- ◆ Administer a comprehensive risk management program including loss control and risk financing of all liability exposures
- ◆ Promote good employee relations

Human Resources Goals - Fiscal Year 2009

1. Conduct a job classification and compensation study to evaluate internal and external equity in regard to the compensation of City employees by June 30, 2009.
Anticipated to commence by **1/5/2009** and be completed by **6/30/2009**
2. Review and update the Personnel Policies by June 30, 2009.
Anticipated to commence by **1/5/2009** and be completed by **6/23/2009**
3. Present two leadership development seminars to approximately 20 employees by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Present the Supervisor Certification Course to approximately 15 employees by August 31, 2009.
Anticipated to commence by **7/15/2009** and be completed by **8/31/2009**
5. Present the Customer Service Certification Course to approximately 15 employees by September 30, 2009.
Anticipated to commence by **5/18/2009** and be completed by **6/30/2009**
6. Present Spanish language instruction to approximately 15 employees by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
7. Present at least three human resource management seminars by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. In cooperation with IT, continue the implementation of the automated time and attendance system throughout the workforce.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
9. Develop a proposal based on best practices to implement pre-employment physical exams, including baseline evaluations, for jobs requiring significant physical effort.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
10. Present at least eight safety presentations by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
11. Conduct at least five employee events by September 30, 2009.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Human Resources Goals - Fiscal Year 2010

1. Present two leadership development seminars to approximately 20 employees by September 30, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Present the Crew Leader Development Course to approximately 15 employees by April 30, 2010.
Anticipated to commence by **3/15/2010** and be completed by **4/30/2010**
3. Present the Supervisor Certification Course to approximately 15 employees by August, 31, 2010.
Anticipated to commence by **7/15/2010** and be completed by **8/31/2010**
4. Present the Customer Service Certification Course to approximately 15 employees by September 30, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**
6. If appropriate and feasible, implement pre-employment physical exams for jobs requiring significant physical effort by January 31, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
7. Present at least eight safety presentations by September 30, 2010.
Anticipated to commence by **9/1/2009** and be completed by **9/30/2010**
8. Conduct at least five employee events by September 30, 2010.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

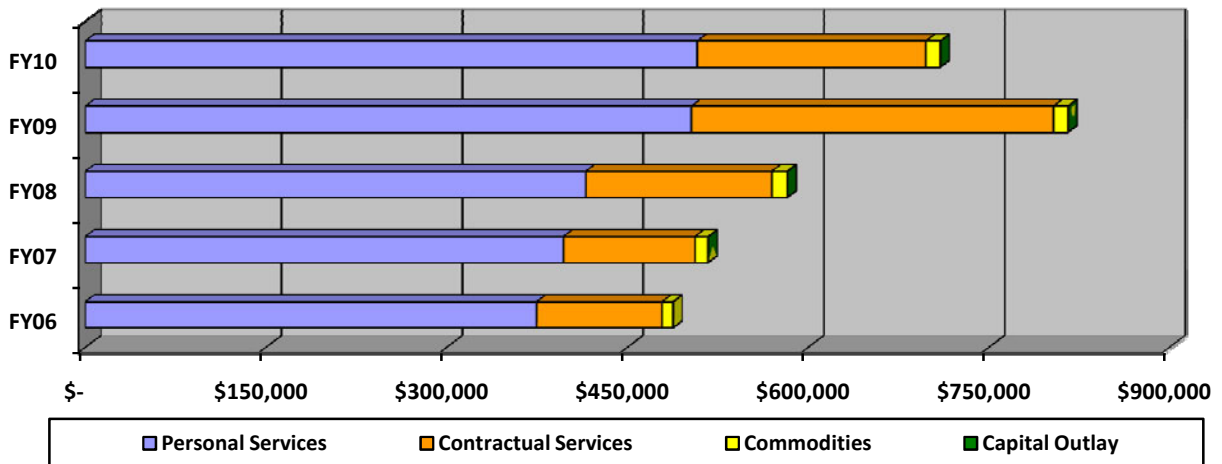
Human Resources

Human Resources Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	\$	\$	\$	\$	\$
Personal Services	374,551	396,824	415,343	502,949	507,812
Contractual Services	104,085	109,176	154,360	300,500	189,700
Commodities	8,982	10,787	12,754	11,880	11,880
Capital Outlay	-	-	-	-	-
Totals	\$ 487,618	\$ 516,787	\$ 582,457	\$ 815,329	\$ 709,392

Human Resources - Five Year Budget Comparison

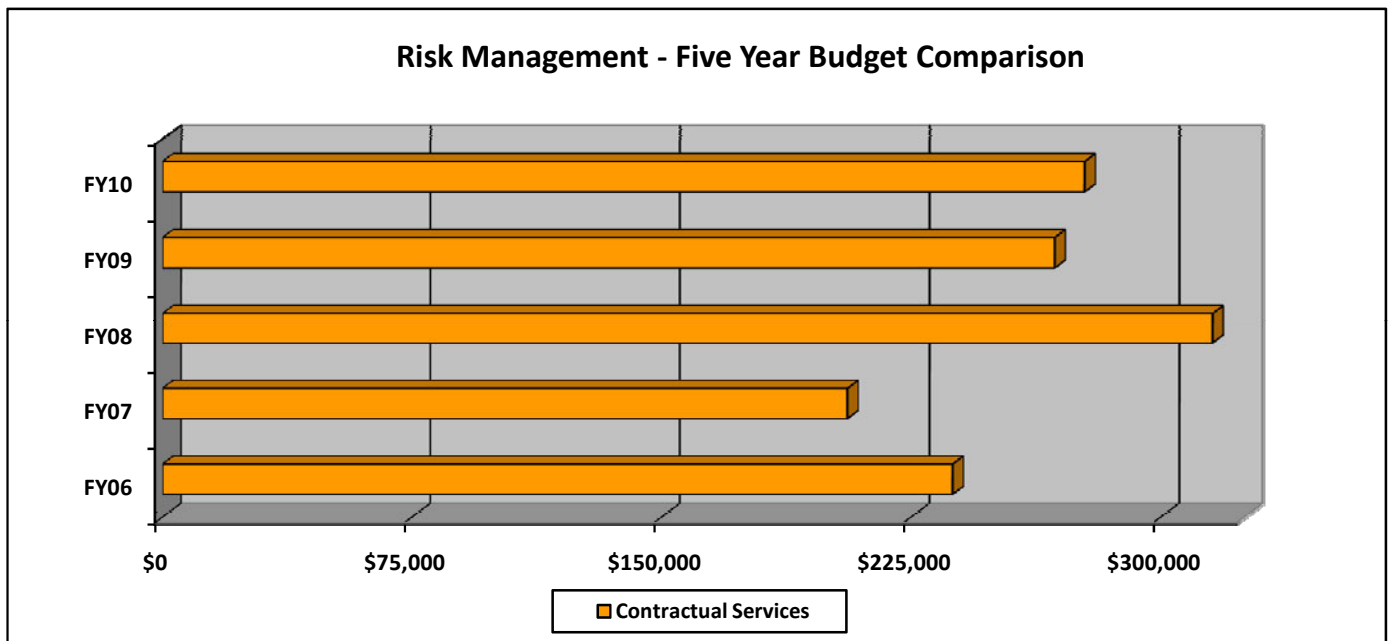


Human Resources

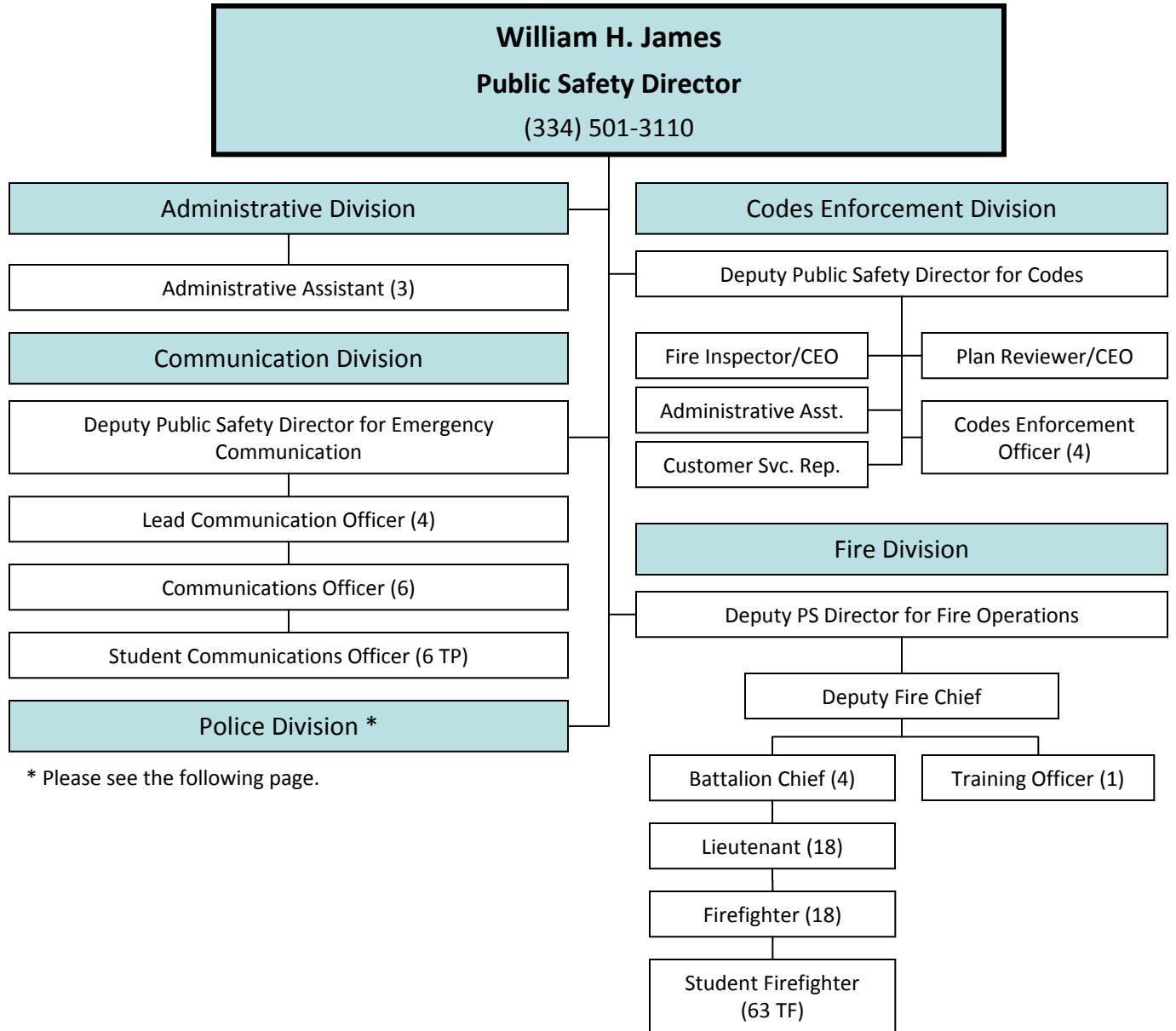
Risk Management Division Budget Summary

Comparative Budget Summary by Category

	Actual	Actual	Mid-Biennium	Budget	Budget
	FY06	FY07	Budget	FY08	FY09
Contractual Services	\$ 237,319	\$ 205,732	\$ 315,410	\$ 268,000	\$ 277,000



Department of Public Safety



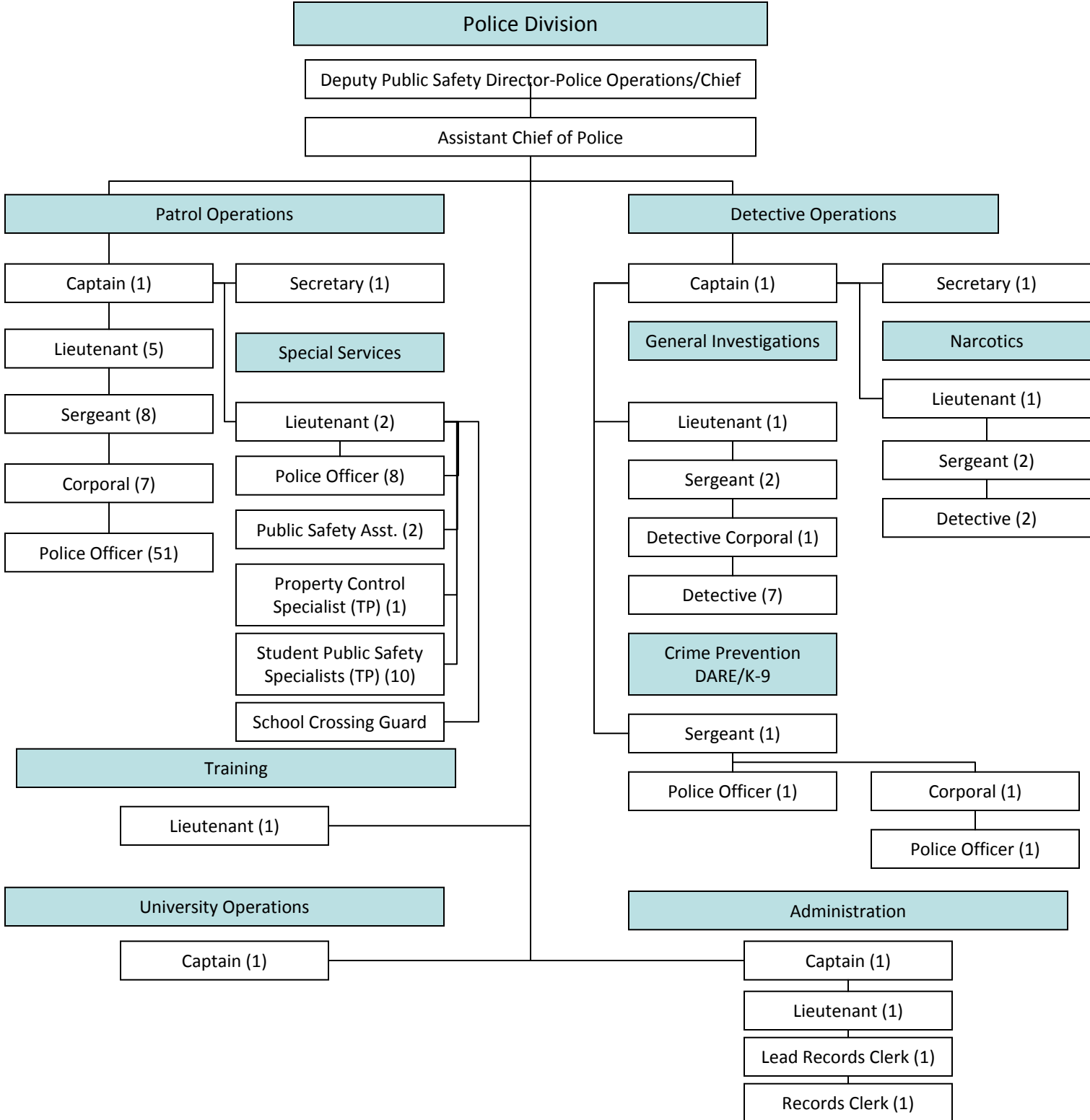
* Please see the following page.

Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
Administration	4	4	4	4	4
Police	108	112	113	115	117
Fire	43	43	43	43	43
Comm.	7	9	11	11	11
Codes	9	9	9	9	9
TOTAL	171	177	180	182	184

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 Goals - Fiscal Year 2009

Administration

1. In cooperation with the Human Resources Department, work with Police and Fire Chiefs to intensify our employment recruitment activities to attract a diversified and qualified applicant pool by making at least ten formal presentations at structured events.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Work with the Police Chief, Fire Chief and Communications Director to issue a report on the feasibility of a false alarm ordinance to aid in reducing unnecessary alarms
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
3. Work with the Police Chief, Fire Chief and Communications Director to issue a report analyzing the policies and procedures of the student programs as well as the staffing levels of students.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**

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 **10/1/2008** and be completed by **9/30/2009**
2. Work with Information Technology Department to have the Building Plans Viewer operational for staff to review electronic plans submittals.
Anticipated to commence by **10/1/2008** and be completed by **10/31/2008**
3. Work with the Fire Division to improve the scope of the life safety inspections on the first contact.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. With the cooperation of IT, begin paperless building files including template checklists.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. 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 **10/1/2008** and be completed by **9/30/2009**

Communications

1. In cooperation with IT, work with the Police Division and Judicial Department to expand the access of the NCIC/ACJIC to the Investigative Section of the Police Division and the Auburn Municipal Court.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. With the cooperation of IT, work with Public Safety Administration, the Police and Fire Divisions to relocate the existing radio antennas to the new tower.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Working with Public Safety Administration and the Police Division, establish and initiate a cross training program between Student Communications Officers and Public Safety Officers.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Fire

1. Through the Fire Career Development Plan, schedule and teach Fire Inspector I so at least 50% of career personnel achieve this certification.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Analyze and develop a small tool replacement policy for specialized equipment within the Fire Division.
Anticipated to commence by **10/1/2008** and be completed by **3/31/2009**
3. Develop and publish an annual report of the Fire Division's activities within 60 days of the end of the FY.
Anticipated to commence by **7/1/2009** and be completed by **9/30/2009**
4. In cooperation with IT, incorporate or link current Pre-fire plans to the GIS files for retrieval through Mobile Data Technology
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
5. In cooperation with IT, evaluate and update fire response zones to include recently annexed areas and reconcile any identified problems.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**

Police

1. In cooperation with Information Technology, fully implement and have operational software to handle the CAD, Records Management, and Mobile computing functions in the Police Division by December 31, 2008. This is a continuation of a multi-year goal.
Anticipated to commence by **10/1/2008** and be completed by **12/31/2008**
2. Expand the number of roll call training sessions conducted monthly and establish a recurring high liability training theme for each month.
Anticipated to commence by **10/1/2008** and be completed by **3/31/2009**
3. Complete the annual physical fitness testing of all officers under the recently revised Fitness Program.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
4. In cooperation with Information Technology, work with Auburn University to establish a sub-station, with computer terminal, communications, and adequate facilities to allow officers a place to complete reports and/or handle other matters of interest without having to leave campus.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**

Public Safety Goals - Fiscal Year 2010

Administration

1. Work with the Police Chief to 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**
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**

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**
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**
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**
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**

Communications

1. With the cooperation of IT, work with Public Safety Administration to remodel the 911 center to include a fourth console, ceiling soundproofing, flooring and wall mounted monitor racks.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

Fire

1. With the cooperation of IT, place mobile data terminals in all first responder vehicles.
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**
2. 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**
3. 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**
4. Renovate Fire Station #1 to update the kitchen, restrooms and electrical systems to modernize many outdated aspects of the station.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

5. 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**

Police

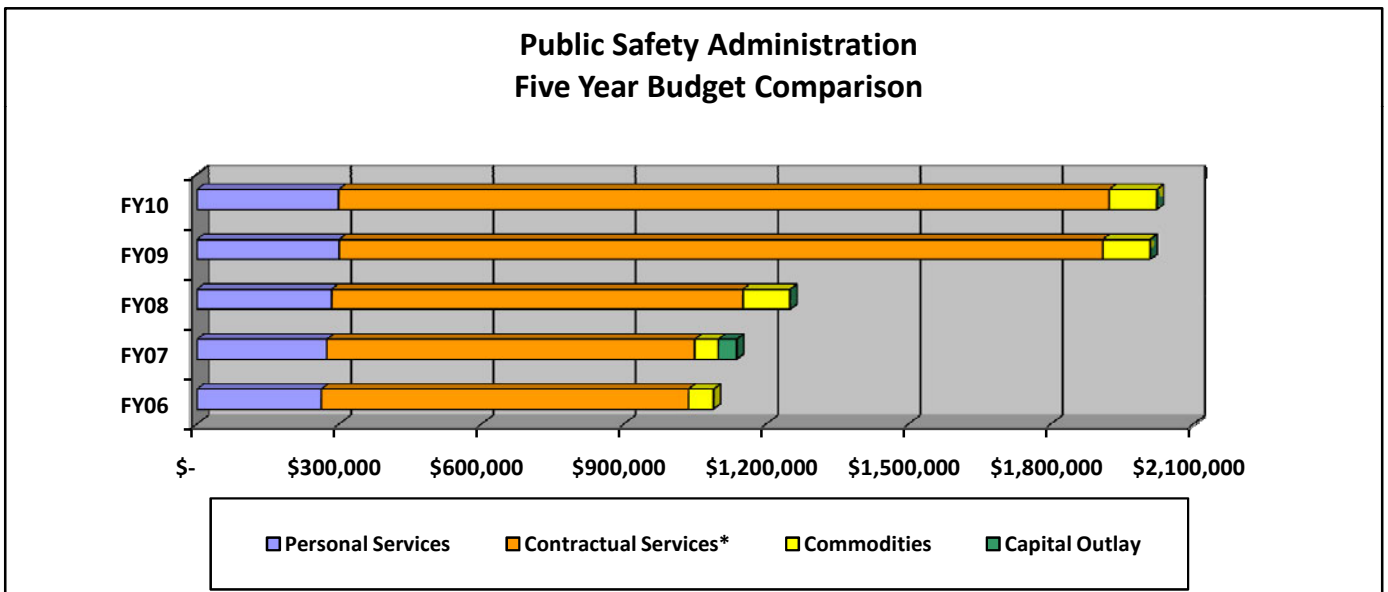
1. Coordinate with other law enforcement agencies within Lee County to establish quarterly command staff meetings to discuss current trends in law enforcement.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Work with the Police Chief and in cooperation with other city departments 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**
3. Reinstigate 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**
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**

Public Safety

Administration Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 262,069	\$ 273,628	\$ 283,939	\$ 300,224	\$ 298,575
Contractual Services*	774,208	775,913	867,311	1,609,581	1,624,512
Commodities	52,483	49,604	98,940	99,338	99,835
Capital Outlay	-	38,588	-	-	-
Totals	\$ 1,088,760	\$ 1,137,733	\$ 1,250,190	\$ 2,009,143	\$ 2,022,922



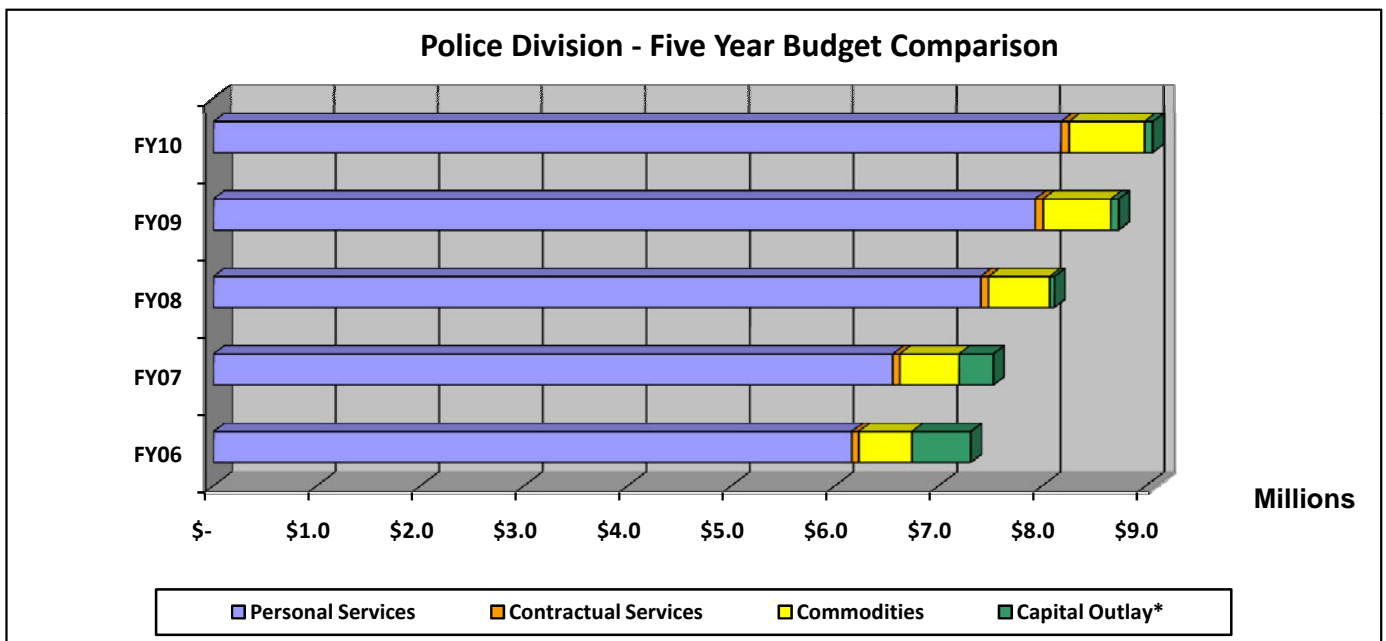
* Beginning in FY 2009, contractual services in this division include the Lee County Jail and East Alabama Medical Center ambulance contracts. These were formerly reported in Outside Agencies' Funding

Public Safety

Police Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 6,161,712	\$ 6,558,503	\$ 7,407,407	\$ 7,931,962	\$ 8,181,604
Contractual Services	67,252	66,597	75,320	77,320	77,320
Commodities	513,085	570,977	588,635	652,925	727,537
Capital Outlay*	566,573	330,452	45,000	75,750	79,500
Totals	\$ 7,308,622	\$ 7,526,529	\$ 8,116,362	\$ 8,737,957	\$ 9,065,961



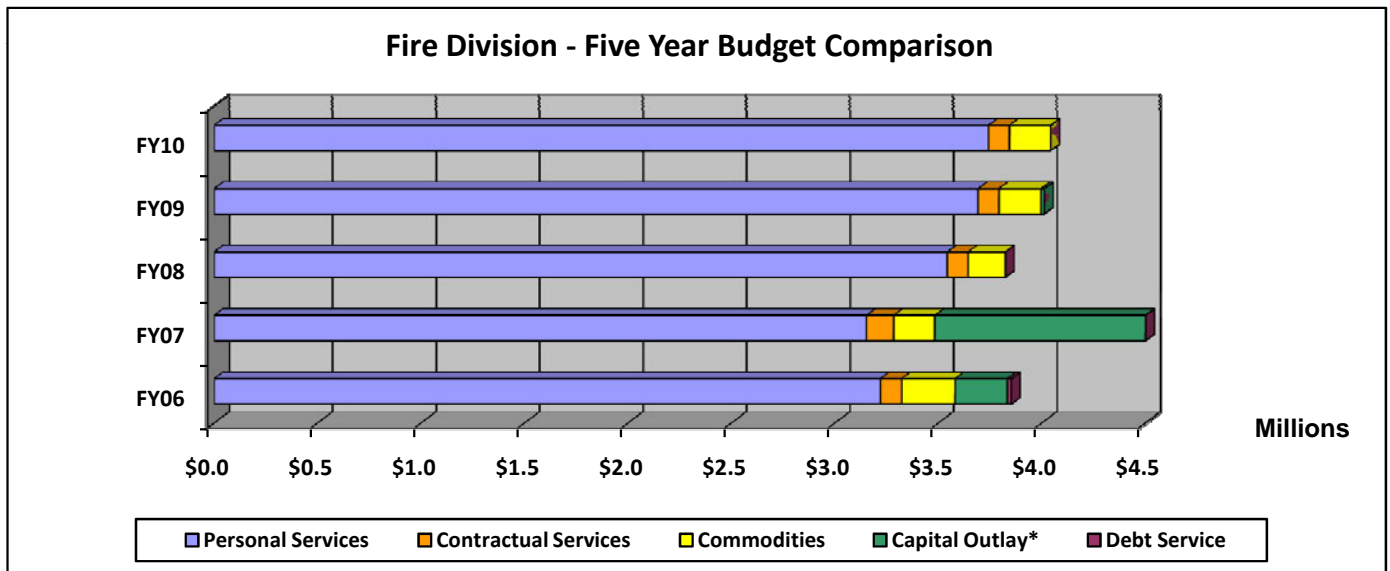
* For details, see Summary of Capital Outlay by Fund and Department.

Public Safety

Fire Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 3,219,389	\$ 3,151,598	\$ 3,542,068	\$ 3,691,096	\$ 3,741,728
Contractual Services	102,588	130,983	100,812	100,812	100,812
Commodities	257,979	199,320	179,195	203,007	199,020
Capital Outlay*	252,199	1,018,502	-	15,750	-
Debt Service	18,760	-	-	-	-
Totals	\$ 3,850,915	\$ 4,500,403	\$ 3,822,075	\$ 4,010,665	\$ 4,041,560



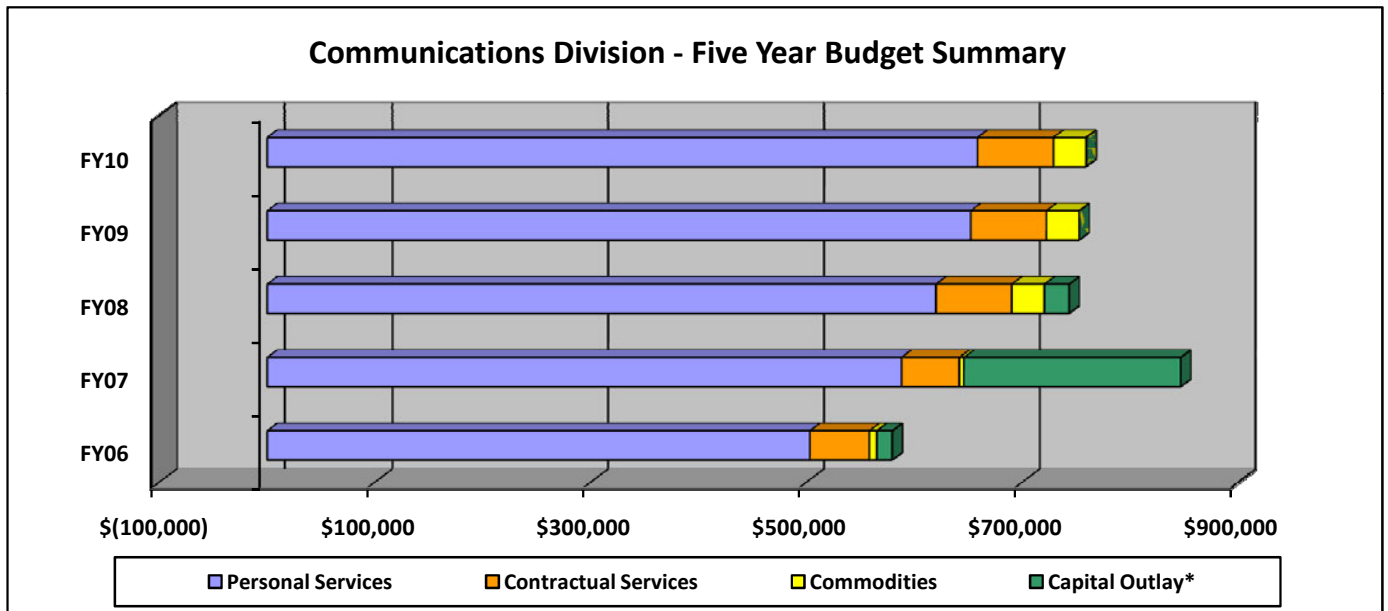
* For details, see Summary of Capital Outlay by Fund and Department.

Public Safety

Communications Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 503,248	\$ 588,081	\$ 619,992	\$ 652,181	\$ 658,646
Contractual Services	54,971	53,676	70,280	70,280	70,280
Commodities	6,946	4,075	30,200	30,200	30,200
Capital Outlay*	14,096	200,963	23,000	-	-
Totals	\$ 579,261	\$ 846,795	\$ 743,472	\$ 752,661	\$ 759,126

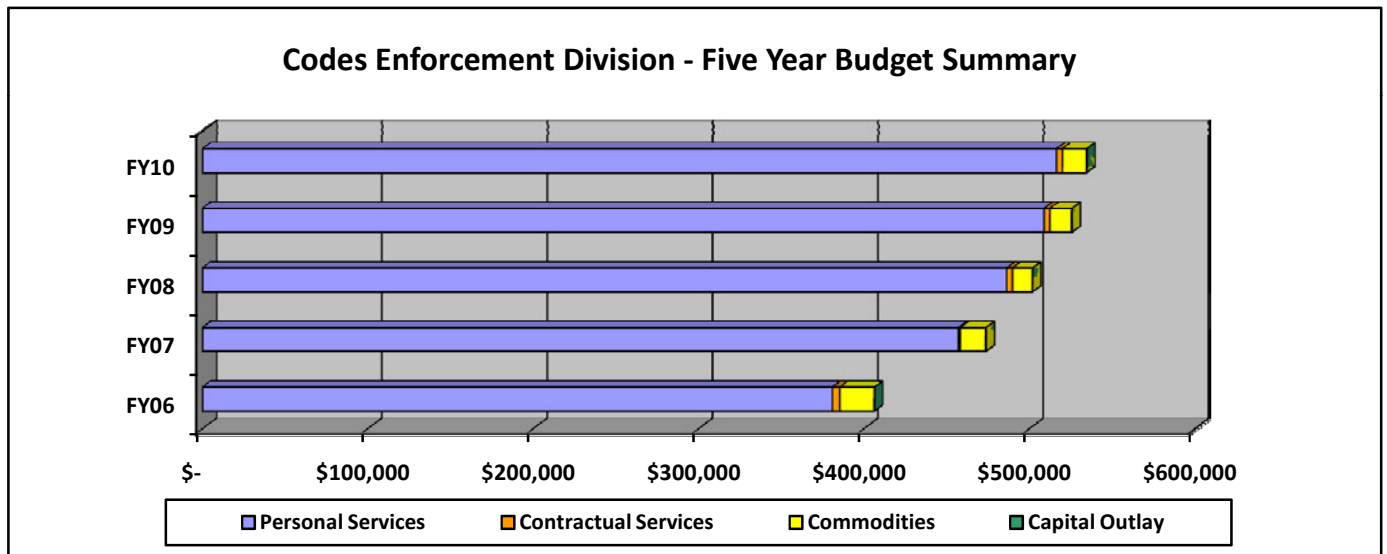


Public Safety

Codes Enforcement Division Budget Summary

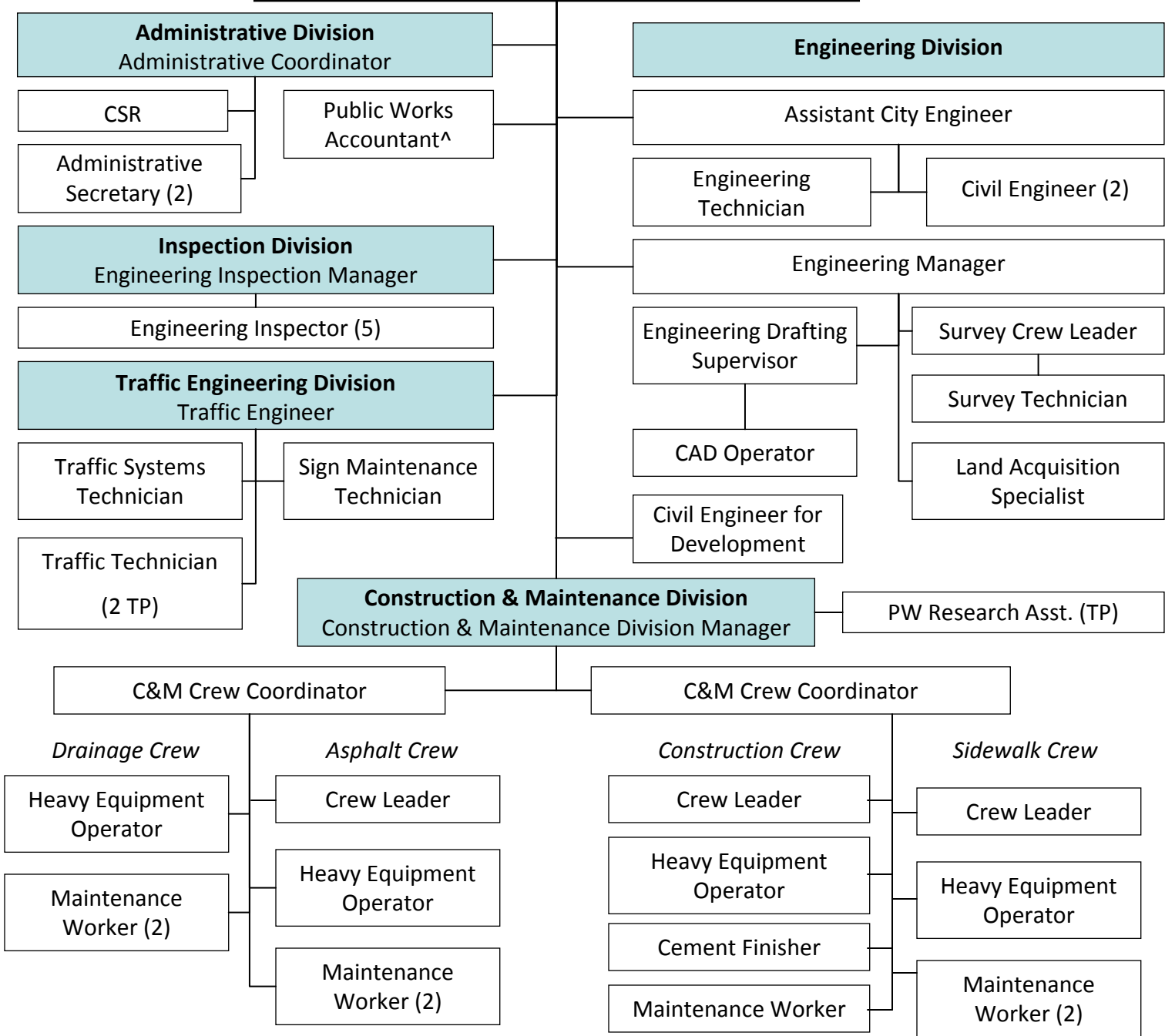
Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 381,098	\$ 457,366	\$ 486,484	\$ 509,139
Contractual Services	4,481	1,057	3,580	3,580	3,580
Commodities	20,930	15,532	12,058	13,198	14,623
Capital Outlay	-	-	-	-	-
Totals	\$ 406,509	\$ 473,955	\$ 502,122	\$ 525,917	\$ 534,852



Department of Public Works

Jeffery L. Ramsey, P.E.
Director of Public Works/City Engineer
 (334) 501-3000



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
Administration	6	6	6	6	6
Constr'n & Maint.	18	18	18	18	18
Engineering	12	11	11	11	11
Inspection	6	6	6	6	6
Traffic Engineering	3	3	3	3	3
TOTAL	45	44	44	44	44

^Supervised jointly by the Public Works Director and Finance Director

Public Works Department

Jeffery Ramsey, P.E., Director/City Engineer



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
- ◆ Maintain streets, ditches, storm water pipes, and sidewalks within the City of Auburn
- ◆ Provide project inspections of public infrastructure installed by private developers
- ◆ Provide project management for major construction within the City of Auburn
- ◆ Maintain the City of Auburn maps and all inventory of public infrastructure
- ◆ Provide engineering services for construction projects
- ◆ Maintain all traffic signals and signs within the City of Auburn

Public Works Goals - Fiscal Year 2009

Construction and Maintenance

1. Rebuild or repair 750 feet of broken sidewalk.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least 2 miles of stream maintenance.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Perform crack-sealing on at least 10 miles of streets.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Construction of sidewalk, by Construction & Maintenance crew, on St. James Drive from 313 St. James Dr. to Wright's Mill Road.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Maintenance/repair of existing box culverts on Wright's Mill Road at Town Creek.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Engineering Design

1. Resurfacing of Magnolia Avenue from College Street to Donahue Drive and installation of raised brick crosswalks.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Construction of improvements at intersection of Donahue Drive and Magnolia Avenue in order to improve traffic flow.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Construction of improvements at intersection of S. College Street and Longleaf Drive in order to improve traffic flow.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Construct sidewalk on Sanders Street from Bragg Avenue to Cary Woods Elementary School.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Construction of N. Donahue Drive Bridge Replacement at Saugahatchee Creek.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
6. Design and construct Wire Rd Bridge Replacement at Choctafaula Creek.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
7. Trenchless rehabilitation of existing storm sewer infrastructure by utilizing Cured-In-Place-Pipe (CIPP) at various locations to be identified in FY09.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. Replacement of storm drain pipe at Opelika Road near Guthrie's to improve storm drainage system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
9. Installation of storm drain pipe at Alberta Street and Judd Avenue to improve storm drainage system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

10. Conduct a study which will identify areas that may be used to offset impacts from City projects where jurisdictional wetlands and streams have been identified.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
11. Identify streets that are most in need of resurfacing and place the project out for competitive bid.
Anticipated to commence by **2/2/2009** and be completed by **9/30/2009**
12. Design of new City of Auburn parking structure based on recommendations from Parking Deck Program Phase.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
13. Complete the Safe Routes to School Sidewalk Project: Oak St Sidewalk: Old Mill Rd to Samford Ave; Sanders St Sidewalk: N Cary Dr to Ridgewood Ct; Zellers Ave Sidewalk: Byrd St to Foster St; and E University Dr Sidewalk: Wrights Mill Rd to Auburn Early Education Center.
Anticipated to commence by **9/1/2008** and be completed by **9/30/2009**
14. Construction of Samford Avenue Extension Project from East University Drive to East Glenn Ave.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
15. Construction of Twin City Court Extension Project from East Glenn Avenue to Airport Terminal.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Inspection

1. Conduct annual detention pond inspections.
Anticipated to commence by **11/3/2008** and be completed by **9/30/2009**
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 **2/2/2009** and be completed by **9/30/2009**

Traffic Engineering

1. Complete DOT and FHWA required bridge inspections.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
2. Installation of 200 blue street name signs to replace concrete street markers.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Replacement of 100 engineer grade traffic signs with High Intensity Prismatic (HIP) grade signs.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Perform traffic signal warrant analysis on 3 intersections within the City.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Organize Transportation Safety Campaign to educate citizens about safety issues regarding different modes of transportation - Walk, Cycle & Drive Alike (WaCaDa).
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

6. Replacement of one traffic signal cabinet at an intersection identified for maintenance.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
7. Replacement of school flasher time clocks at all school flasher locations.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. Design and construct Wire Road Bikeway from Choctafaula Creek to Chadwick Lane.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
9. Installation of solar powered LED lights at mid-block crosswalks.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Public Works Goals - Fiscal Year 2010

Administration

1. In conjunction with the Alabama Department of Transportation, provide project management for the construction of the bridge replacement at Moores Mill Road over I-85. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

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**
2. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least 2 miles of stream maintenance. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
3. Perform crack-sealing on at least 10 miles of streets. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

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**
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**
3. Trenchless rehabilitation of existing storm sewer infrastructure by utilizing Cured-In-Place-Pipe (CIPP) at various locations to be identified in FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
4. Replacement of inlets and storm drain pipe at intersection of Mitcham Avenue and Gay Street to improve drainage. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
5. Replacement of inlets and storm drain pipe at intersection of Ross Street and Magnolia Avenue. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
6. Provide project management for construction of new parking structure. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

Inspection

1. Conduct annual detention pond inspections. Anticipated to commence by **11/2/2009** and be completed by **9/30/2010**
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**

Traffic Engineering

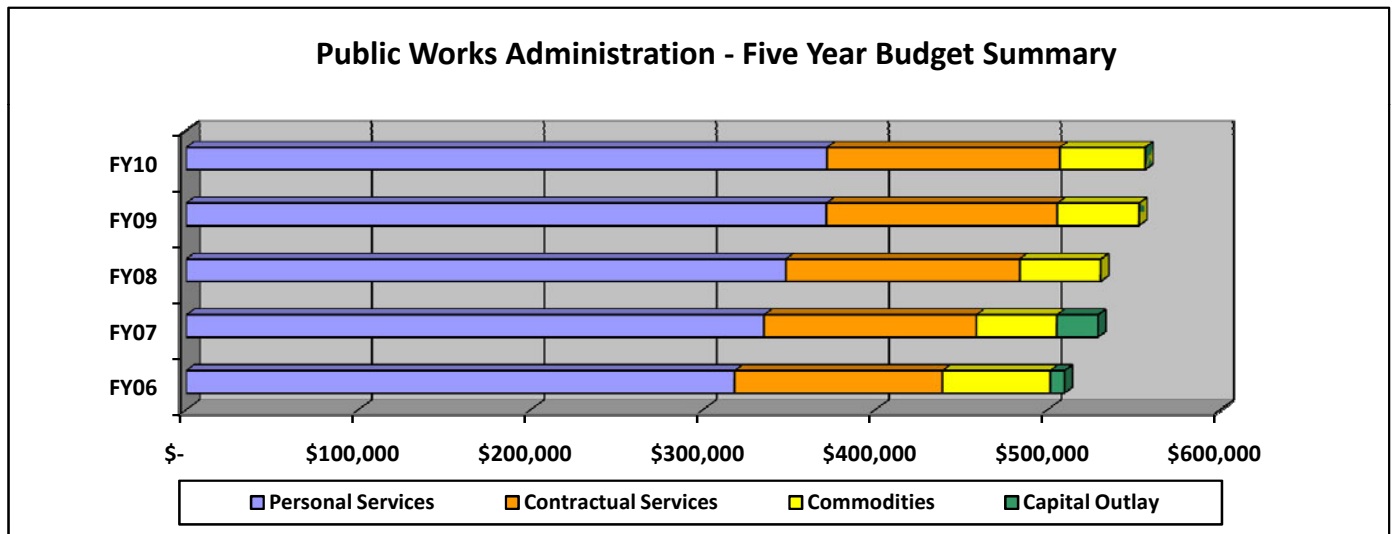
1. Complete DOT and FHWA required bridge inspections.
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**
2. Installation of 200 blue street name signs to replace concrete street markers.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
3. Replacement of 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**
4. Perform traffic signal warrant analysis on 3 intersections within the City.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
5. Organize Transportation Safety Campaign to educate citizens about safety issues regarding different modes of transportation - Walk, Cycle & Drive Alike (WaCaDa).
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
6. Replacement of one traffic signal cabinet at an intersection identified for maintenance.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
7. 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**
8. 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**
9. 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**
10. 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**

Public Works

Administration Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 318,159	\$ 335,128	\$ 347,854	\$ 371,308
Contractual Services	120,624	123,244	135,725	134,050	135,050
Commodities	62,525	46,674	46,940	47,400	49,400
Capital Outlay	8,211	23,886	-	-	-
Totals	\$ 509,519	\$ 528,932	\$ 530,519	\$ 552,758	\$ 556,240

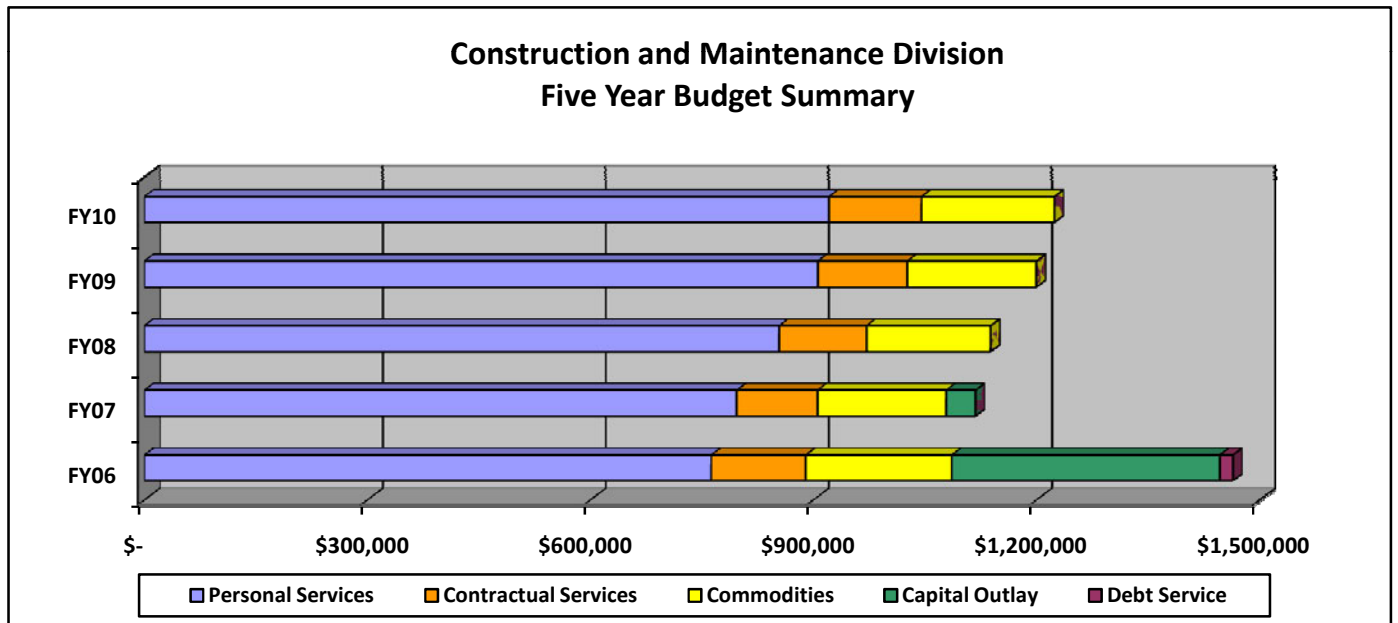


Public Works

Construction and Maintenance Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 762,499	\$ 796,611	\$ 853,914	\$ 905,678
Contractual Services	127,035	108,592	117,330	120,330	124,330
Commodities	196,332	172,981	166,856	173,500	178,500
Capital Outlay	360,338	39,270	-	-	-
Debt Service	17,640	-	-	-	-
Totals	\$ 1,463,844	\$ 1,117,454	\$ 1,138,100	\$ 1,199,508	\$ 1,223,800

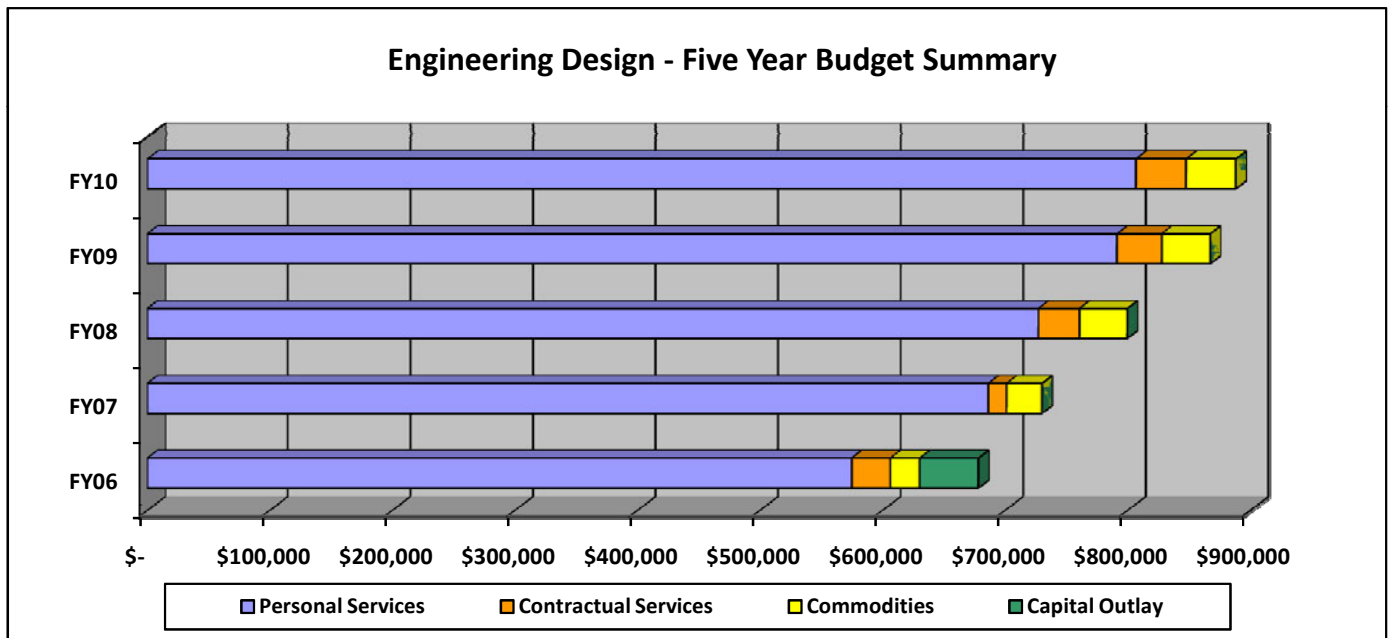


Public Works

Engineering Design Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 574,631	\$ 686,190	\$ 726,928	\$ 791,121
Contractual Services	31,526	14,734	33,500	36,500	41,000
Commodities	23,942	29,007	38,980	39,500	40,500
Capital Outlay	47,878	-	-	-	-
Totals	\$ 677,977	\$ 729,931	\$ 799,408	\$ 867,121	\$ 887,973

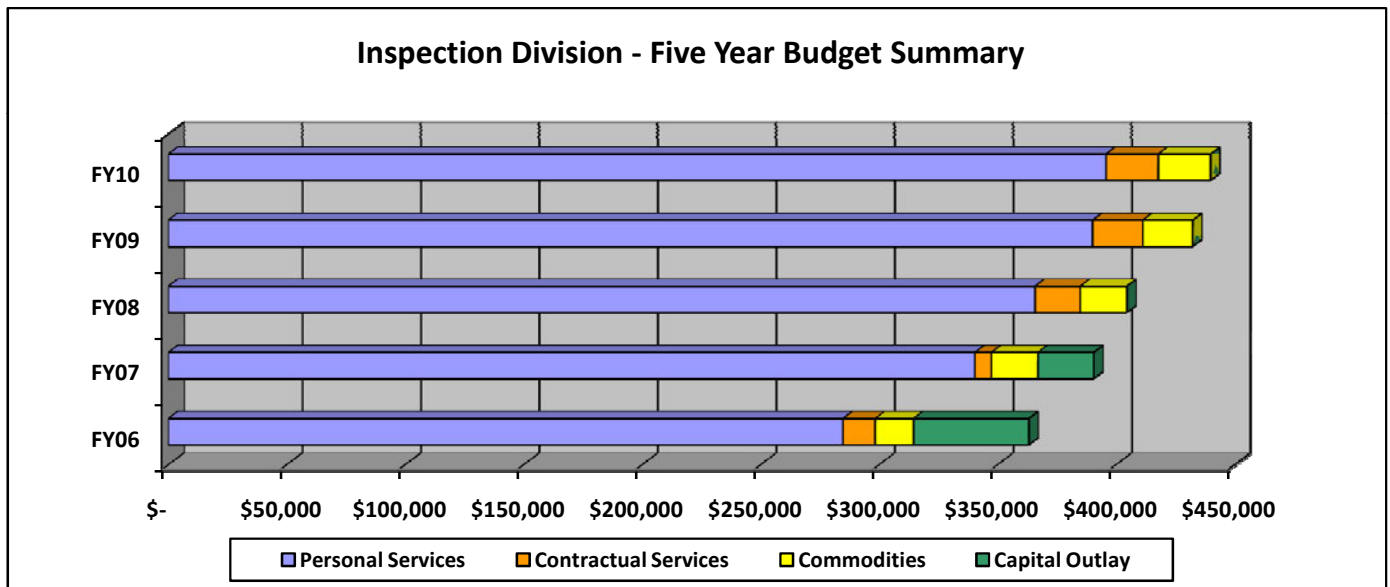


Public Works

Inspection Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 284,675	\$ 340,367	\$ 365,673	\$ 390,080
Contractual Services	13,619	6,942	19,100	21,100	22,100
Commodities	16,154	19,577	19,600	21,000	22,000
Capital Outlay	48,613	23,583	-	-	-
Totals	\$ 363,061	\$ 390,469	\$ 404,373	\$ 432,180	\$ 439,772

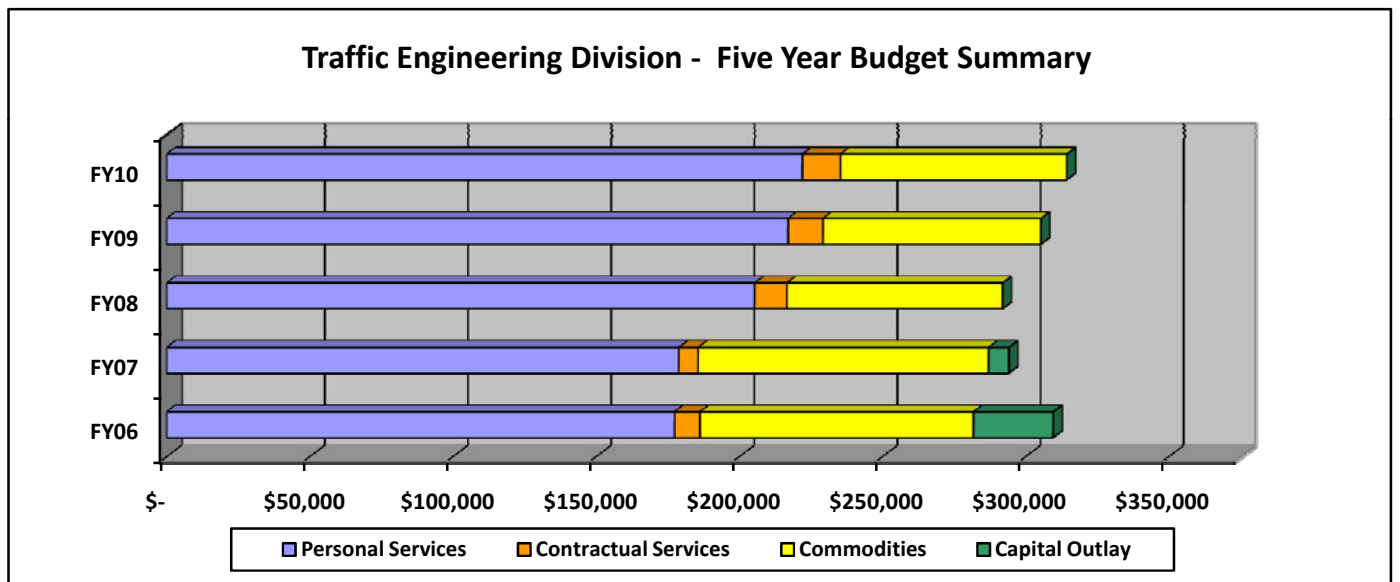


Public Works

Traffic Engineering Budget Summary

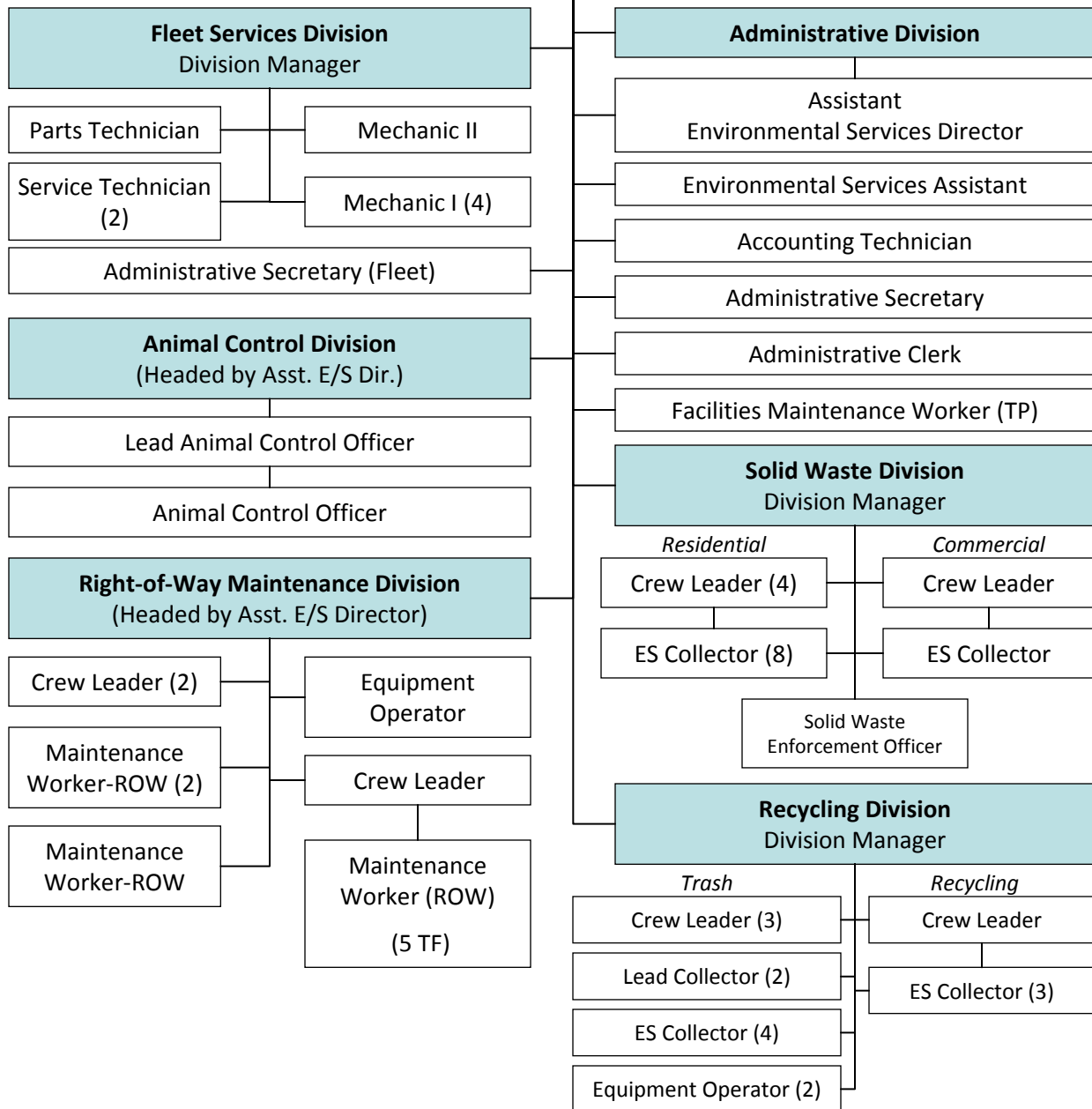
Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget	
	FY06	FY07	FY08	FY09
Personal Services	\$ 177,507	\$ 179,027	\$ 205,472	\$ 217,141
Contractual Services	8,924	6,722	11,275	12,275
Commodities	95,529	101,423	75,323	76,000
Capital Outlay	27,850	7,105	-	-
Totals	\$ 309,810	\$ 294,277	\$ 292,070	\$ 305,416



Department of Environmental Services

Timothy L. Woody
Environmental Services Director
 (334) 501-3080



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
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	6	7	7	7
Fleet Services	10	10	10	10	10
TOTAL Gen Fd/SWM Fd	57	57	57	25/32	25/32

[^] 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 right-of-ways through cutting, trimming, litter collection and prevention, and street sweeping
- ◆ Provide an integrated mosquito abatement program

*These missions and functions are funded by the Solid Waste Management enterprise fund. All others are funded by the General Fund.

Environmental Services Goals - Fiscal Year 2009

Administration

1. Issue a report on the feasibility of implementing measurements to reduce the amount of resources used in operation of City facilities.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Recycling

1. Issue a report on the following aspects of the recycling program: Methods to increase citizen participation rates; ways to increase the variety and/or volume of commodities recycled; ways to increase the marketability of the recyclables collected as a part of the program to garner maximum economic and environmental return.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Issue a competitive bid to select a vendor for trash disposal services prior to November 2009. Execution of the agreement is slated for the first quarter of FY 10.
Anticipated to commence by **5/1/2009** and be completed by **9/30/2009**
3. Reduce the number of missed service complaints related to recycling and trash collection services by at least 5% as compared to FY 08.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Solid Waste

1. Issue a competitive bid and negotiate an agreement for garbage disposal services prior to the February 2009 expiration date of the agreement that is currently in effect.
Anticipated to commence by **10/1/2008** and be completed by **3/1/2009**
2. Reduce the number of missed service complaints related to residential and commercial garbage collection services by at least 5% as compared to FY 08.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Animal Control

1. Develop and implement an Animal Care Week program designed to become an annual event that will serve to educate citizens about the City's Animals and Fowls Ordinance, along with the care and control of animals in general.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Right-Of-Way Maintenance

1. In collaboration with interdepartmental and external stakeholders, continue efforts to improve the general maintenance and beautification of the downtown area.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. In an effort to educate the public about litter prevention, conduct at least one City school district clean up and one vehicular traffic stop education event by June 30, 2008.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**

Fleet Services

1. Continue mechanic training initiatives that focus on integrated automotive engineering standards, Automotive Service Excellence (ASE) certification criteria, and other best practice efforts of the profession. These efforts are expected to increase mechanic productivity while reducing the hard and soft costs associated with vehicle/equipment maintenance and repair. Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Design and implement a vehicle/equipment operation training program to ensure operators are versed on how to properly operate and maintain vehicles/equipment purchased by the City. Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Issue a report on the feasibility of purchasing a software package to help provide more detailed analytical maintenance and repair information to assist City departments with vehicle/equipment purchasing decisions. Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Environmental Services Goals - Fiscal Year 2010

Administration

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**
2. Reduce the number of missed service complaints received from citizens 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**

Solid Waste

1. Reduce the number of missed service complaints received from citizens related to residential and commercial garbage collection services by at least 3% as compared to FY 09.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

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**

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 clean up event and one vehicular traffic stop education event.
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**

Fleet Services

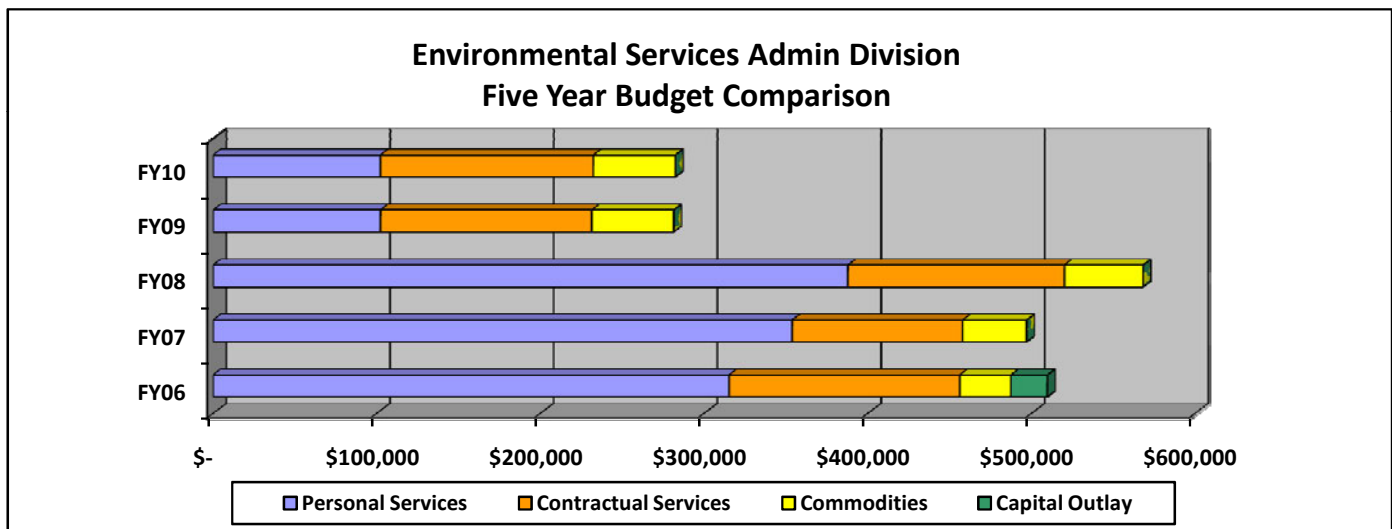
1. Continue the joint mechanic/community college training initiative to enhance the knowledge, skills, and abilities of mechanics in order to stay in tune with the latest automotive engineering and technological advances in the profession.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Based upon recommendations issued in FY09, purchase software to provide 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**

Environmental Services

Administration Division Budget Summary

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget*	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 315,155	\$ 353,656	\$ 387,632	\$ 102,232	\$ 102,225
Contractual Services	140,856	104,087	132,294	129,094	130,094
Commodities	31,228	39,118	48,026	49,970	49,970
Capital Outlay	22,256	-	-	-	-
Totals	\$ 509,495	\$ 496,861	\$ 567,952	\$ 281,296	\$ 282,289



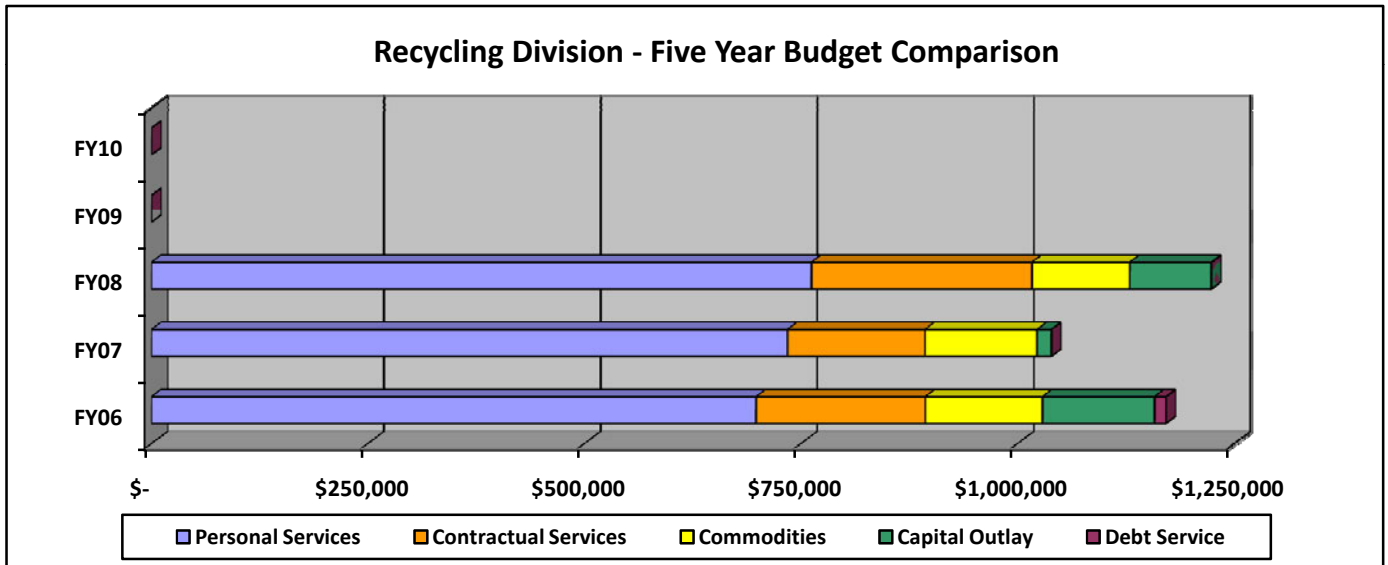
* Beginning in FY 2009, the portion of administration expenditures that can be attributed to the Solid Waste and Recycling functions will be accounted for in the Solid Waste Management enterprise fund.

Environmental Services

Recycling Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget*	
	FY06	FY07	FY08	FY09	FY10	
Personal Services	\$ 697,983	\$ 734,071	\$ 761,751	\$ -	\$ -	
Contractual Services	195,248	158,785	254,500	-	-	
Commodities	135,239	129,212	112,892	-	-	
Capital Outlay	129,377	16,538	94,196	-	-	
Debt Service	13,204	-	-	-	-	
Totals	\$ 1,171,051	\$ 1,038,606	\$ 1,223,339	\$ -	\$ -	



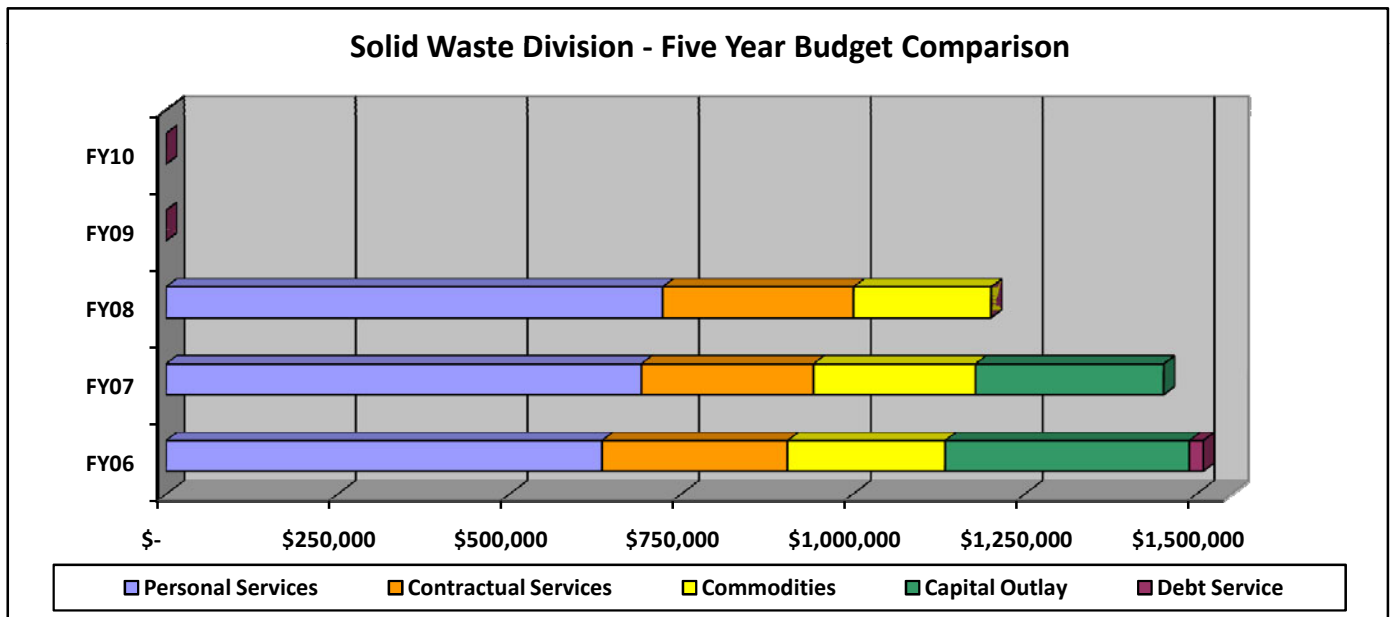
* Beginning in FY 2009, the recycling function will be accounted for the Solid Waste Management enterprise fund.

Environmental Services

Solid Waste Division Budget Summary

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget*	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 634,865	\$ 692,355	\$ 723,473	\$ -	\$ -
Contractual Services	270,363	250,624	278,000	-	-
Commodities	229,519	236,061	199,973	-	-
Capital Outlay	355,659	274,002	-	-	-
Debt Service	19,920	-	-	-	-
Totals	\$ 1,510,326	\$ 1,453,042	\$ 1,201,446	\$ -	\$ -



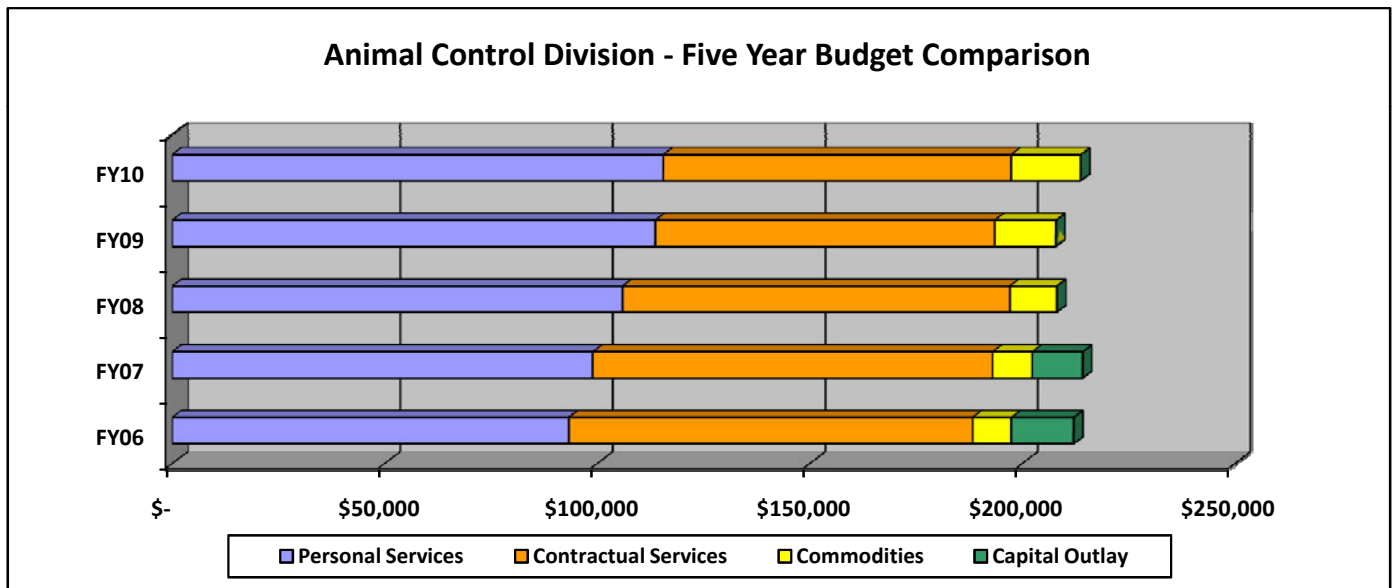
* Beginning in FY 2009, the solid waste function will be accounted for in the Solid Waste Management enterprise fund.

Environmental Services

Animal Control Division Budget Summary

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 93,330	\$ 98,943	\$ 105,992	\$ 113,703	\$ 115,567
Contractual Services	95,050	94,093	91,123	79,867	81,867
Commodities	9,062	9,322	11,031	14,331	16,331
Capital Outlay	14,668	11,853	-	-	-
Totals	\$ 212,110	\$ 214,211	\$ 208,146	\$ 207,901	\$ 213,765

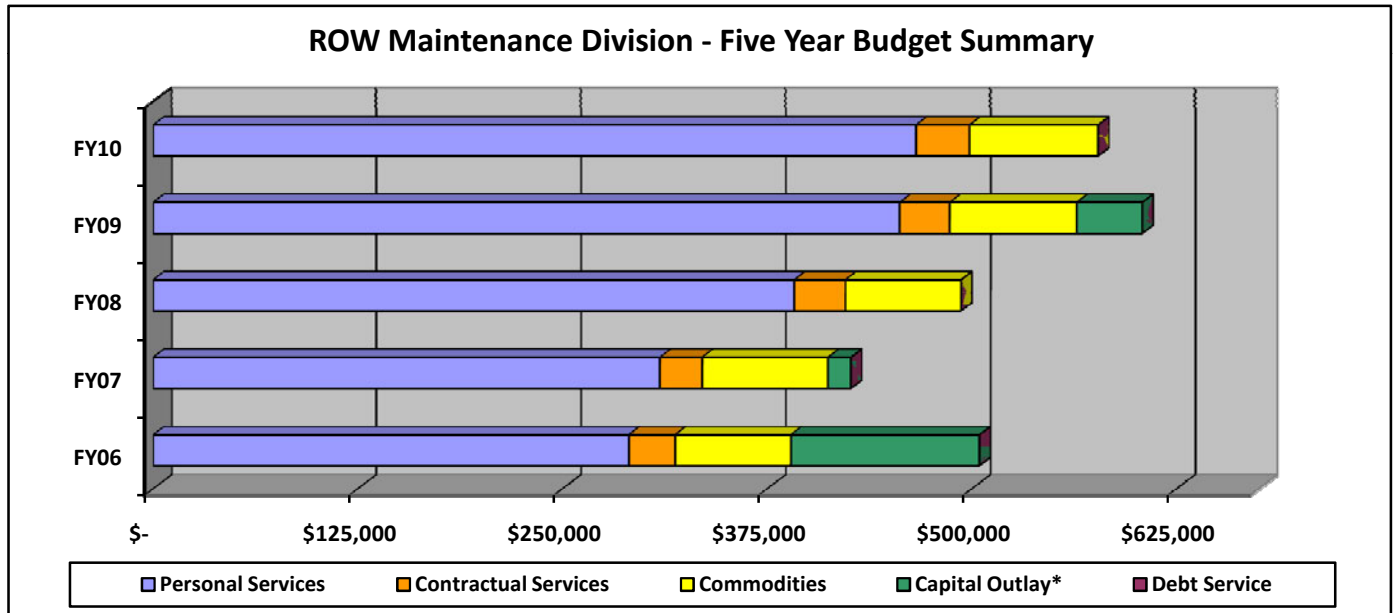


Environmental Services

Right of Way Maintenance Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget	
	FY06	FY07	FY08	FY09	FY10	
Personal Services	\$ 290,427	\$ 309,389	\$ 391,408	\$ 455,720	\$ 465,709	
Contractual Services	28,283	25,847	31,259	30,598	32,725	
Commodities	70,726	76,796	70,520	77,500	78,500	
Capital Outlay*	114,982	13,956	-	40,000	-	
Debt Service	-	-	-	-	-	
Totals	\$ 504,418	\$ 425,988	\$ 493,187	\$ 603,818	\$ 576,934	



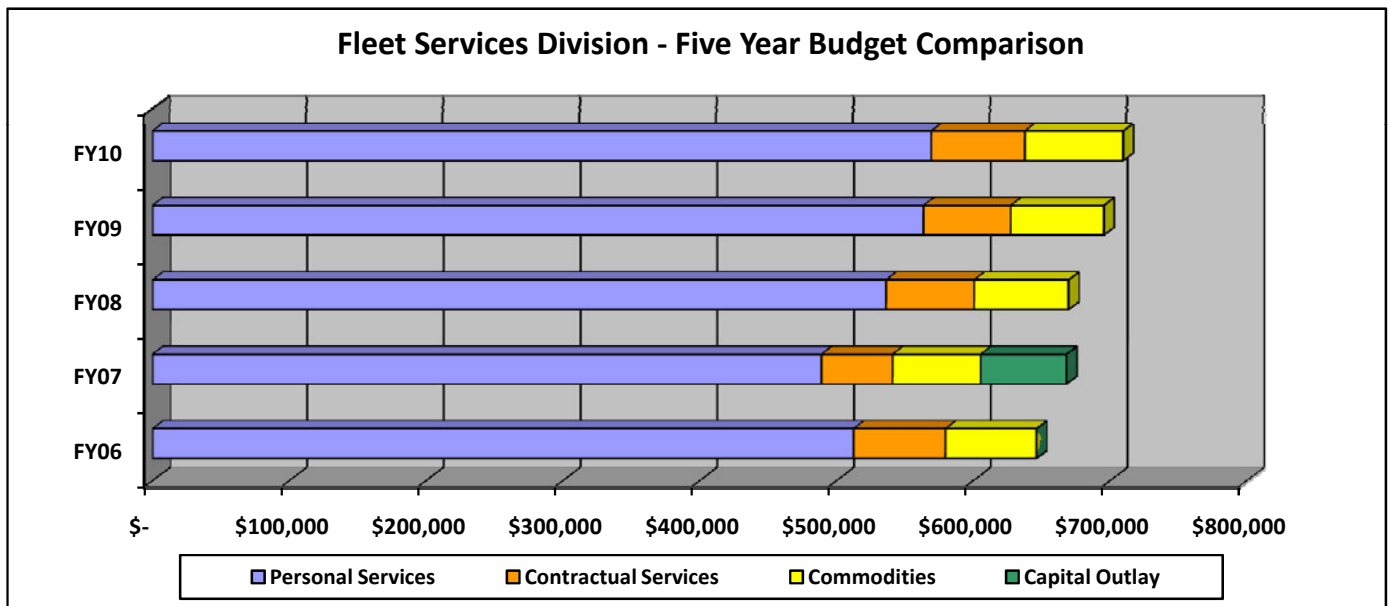
* For details, see Summary of Capital Outlay by Fund and Department.

Environmental Services

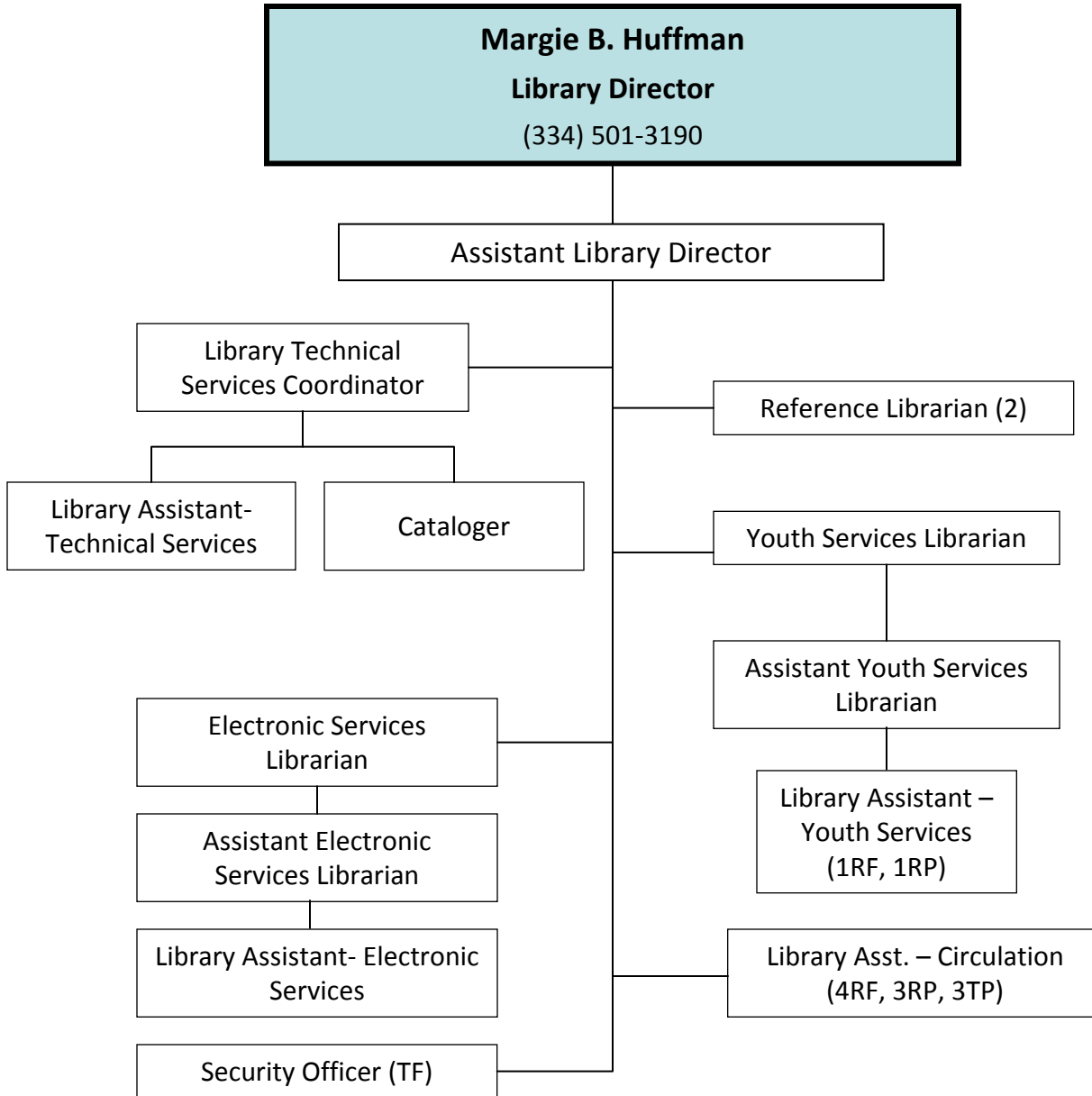
Fleet Services Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 512,568	\$ 489,174	\$ 536,285	\$ 563,769
Contractual Services	67,196	52,049	64,479	63,770	68,461
Commodities	66,563	64,254	69,001	67,971	71,728
Capital Outlay	-	62,694	-	-	-
Totals	\$ 646,327	\$ 668,171	\$ 669,765	\$ 695,510	\$ 709,562



Auburn Public Library



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 06	FY 07	FY 08	FY 09	FY 10
15	15	16	16	16

Auburn City Library

Margie B. Huffman, Director



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 into 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 Goals - Fiscal Year 2009

1. Develop a five-year strategic plan that will serve as a roadmap to meet new demands for service and incorporate emerging library practices and technologies.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. In cooperation with IT, upgrade and expand electronic services through the addition of a dedicated computer workstation and staff training.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Expand the collection of materials for learning foreign languages significantly, primarily through the use of federal grant funds.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**
4. In partnership with Auburn University Library, host the 2009 four day AlaLA Convention.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**

Library Goals - Fiscal Year 2010

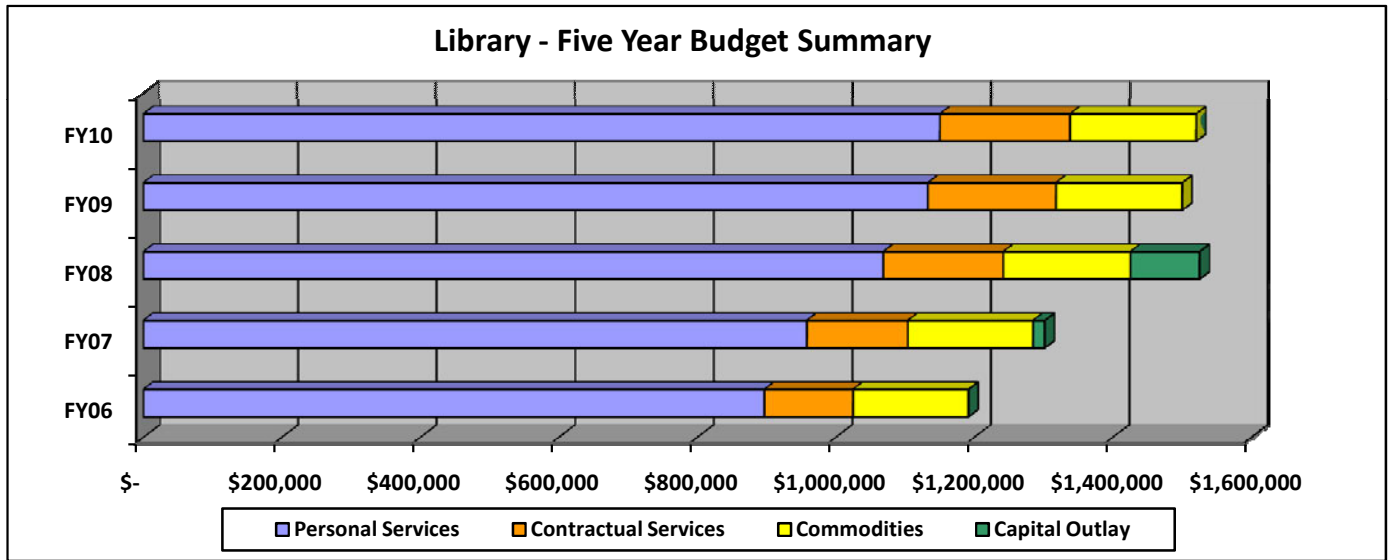
1. In cooperation with IT, explore potential use, costs, and methods of implementation associated with acquiring digital downloads and, if feasible, begin offering this service.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Working with IT implement the available overdue 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**

Library

Budget Summary

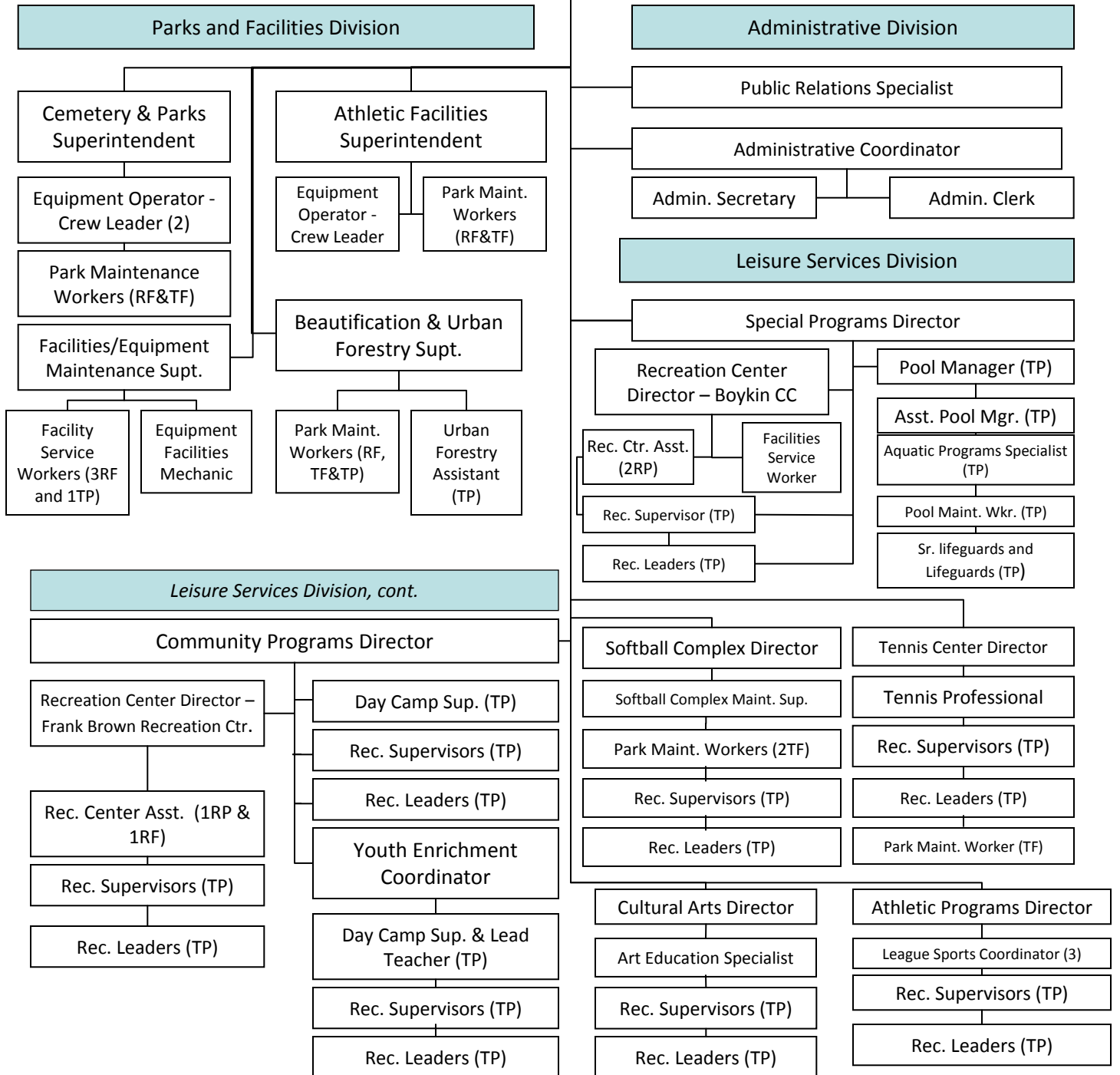
Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 896,764	\$ 957,916	\$ 1,068,459	\$ 1,132,976	\$ 1,150,200
Contractual Services	128,024	146,038	173,294	184,694	187,694
Commodities	166,569	180,529	183,476	182,200	182,200
Capital Outlay	-	17,048	100,000	-	-
Totals	\$ 1,191,357	\$ 1,301,531	\$ 1,525,229	\$ 1,499,870	\$ 1,520,094



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 06	FY 07	FY 08	FY 09	FY 10
Administration	5	5	5	5	5
Leisure Services.	14	15	15	15	15
Parks and Facilities	26	26	26	26	26
TOTAL	45	46	46	46	46

Parks and Recreation Department

Rebecca O. Richardson, Director



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
- ◆ Develop and maintain recreation facilities
- ◆ Maintain the City of Auburn cemeteries to be safe and attractive
- ◆ Promote recreation events as an economic development activity
- ◆ Provide athletic programs for all levels of ability and competition for youth and adults

Parks and Recreation Goals - Fiscal Year 2009

Administrative Services

1. Develop a cooperative agreement with Auburn City Schools to utilize their staff's technical expertise in heating and air as consultants for Parks and Recreation facilities to ensure that projected repairs are made as needed.
Anticipated to commence by **10/1/2008** and be completed by **12/31/2008**

Leisure Services

1. Obtain funding through sponsorships and add entertainment for children on a children's stage at CityFest.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**
2. Host a minimum of 3 soccer tournaments that will bring teams into Auburn.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Hold a minimum of 8 state or higher level events at the City of Auburn/Auburn University Yarbrough Tennis Center.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Host a minimum of 8 events with 30 or more teams at the Auburn Softball Complex.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2010**

Parks and Facilities

1. Replacement of deck at Samford Pool with new concrete and non-slip surface, replacement of wiring and pool lights and repair of surfacing.
Anticipated to commence by **9/22/2008** and be completed by **2/27/2009**
2. Electrical work and replacement of heating units in a portion of Boykin Center.
Anticipated to commence by **10/1/2008** and be completed by **4/30/2009**
3. Development of recommendations for the Frank Brown Recreation Center renovations along with a Senior Citizens Center and improvements to the surrounding area.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Resurface the six courts at Samford Avenue Tennis Center with minimal crack filling. This project is under the condition that the Auburn City Schools shares half the cost.
Anticipated to commence by **10/1/2008** and be completed by **2/27/2009**

Parks and Recreation Goals - Fiscal Year 2010

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**
2. Development a recommendation to make adjustments to buildings to save utility costs and implement upon approval.
Anticipated to commence by **10/1/2009** and be completed by **4/30/2010**
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**
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**

Leisure Services

1. Add to the ceramics and other arts programs through funding from the State Council on the Arts.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Host a minimum of 3 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**
3. Host a minimum of 8 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**
4. Hold at least 6 events with 30 or more teams at the softball complex.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**

Parks and Facilities

1. Renovation of and addition to Frank Brown Recreation Center, construction of a new senior center and improvements to the area surrounding both buildings.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

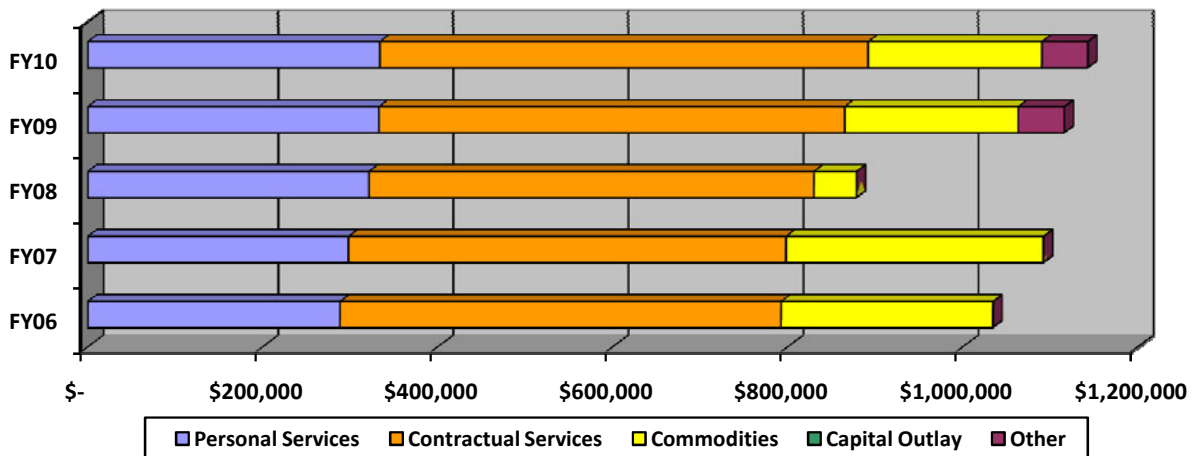
Parks and Recreation

Administration Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 288,345	\$ 298,012	\$ 321,385	\$ 332,755
Contractual Services	503,807	499,824	508,415	532,040	558,028
Commodities	242,034	294,118	48,400	198,400	198,400
Capital Outlay	-	-	-	-	-
Other	-	-	-	52,500	52,500
Totals	\$ 1,034,186	\$ 1,091,954	\$ 878,200	\$ 1,115,695	\$ 1,142,522

Administration Division - Five Year Budget Comparison

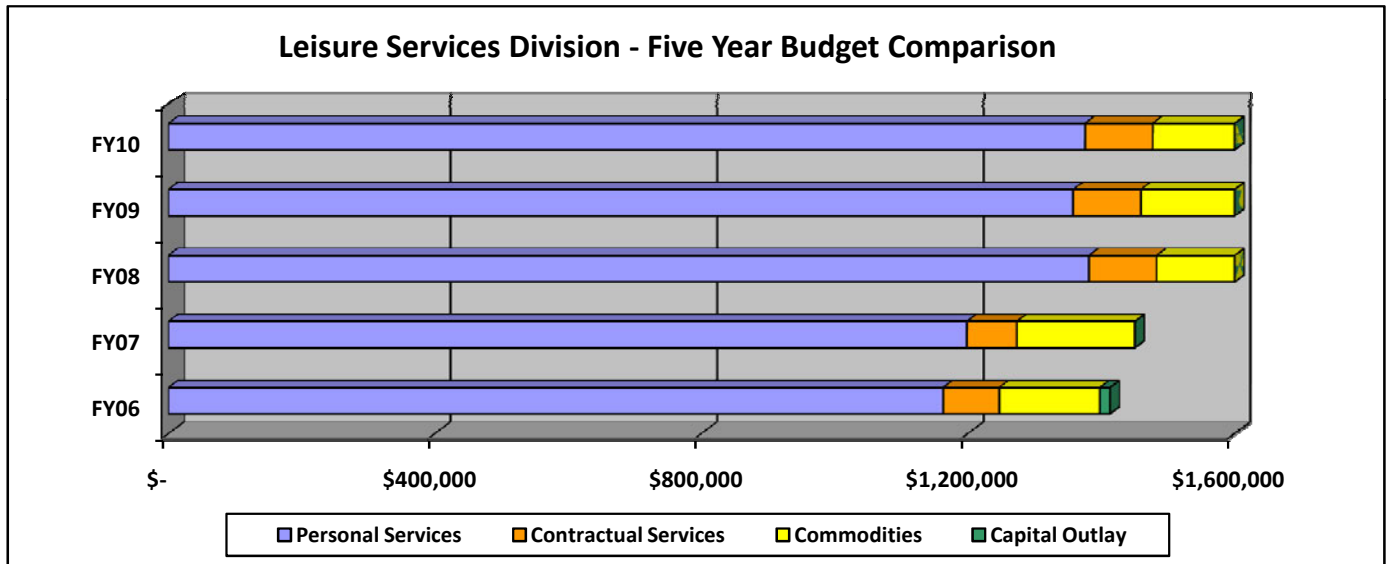


Parks and Recreation Department

Leisure Services Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 1,162,622	\$ 1,198,152	\$ 1,381,595	\$ 1,357,759
Contractual Services	84,219	75,046	101,515	101,515	101,515
Commodities	150,822	176,987	156,660	156,660	156,660
Capital Outlay	15,274	-	-	-	-
Totals	\$ 1,412,937	\$ 1,450,185	\$ 1,639,770	\$ 1,615,934	\$ 1,633,881

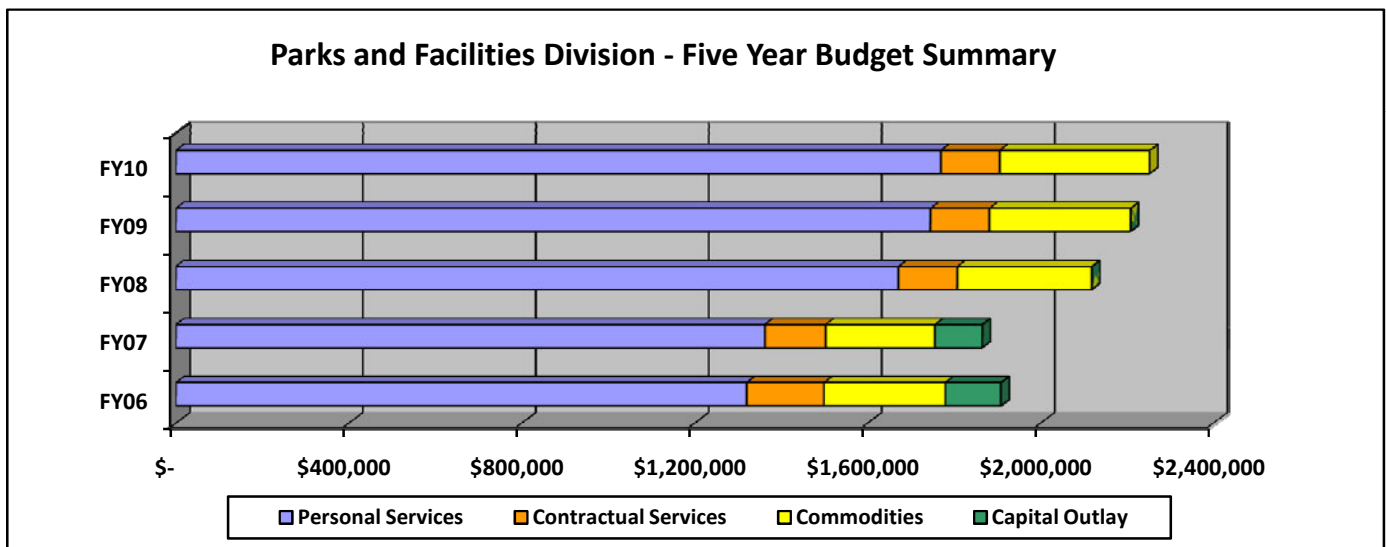


Parks and Recreation Department

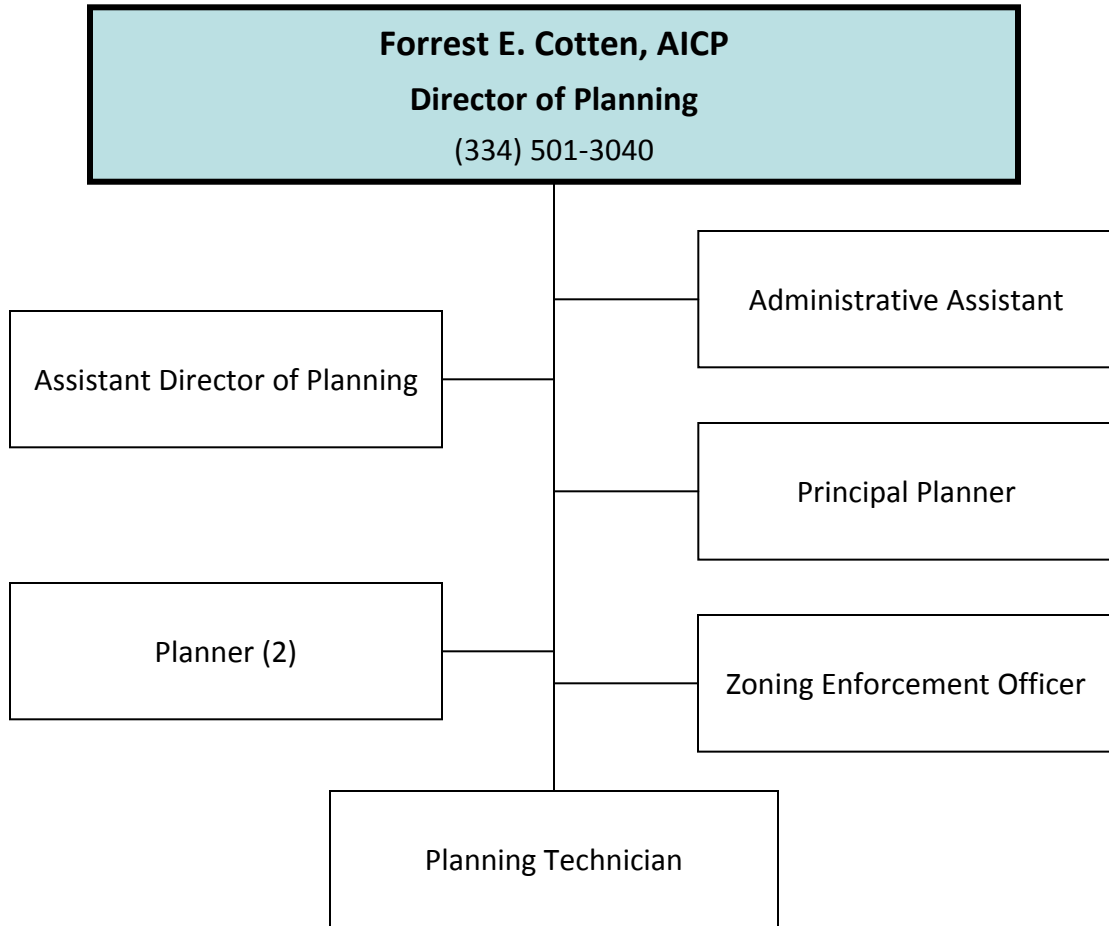
Parks and Facilities Division Budget Summary

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 1,320,025	\$ 1,361,838	\$ 1,670,739	\$ 1,744,414	\$ 1,768,804
Contractual Services	178,610	140,860	136,150	136,150	136,150
Commodities	280,370	252,556	310,515	326,415	346,290
Capital Outlay	128,803	109,033	-	-	-
Totals	\$ 1,907,808	\$ 1,864,287	\$ 2,117,404	\$ 2,206,979	\$ 2,251,244



Planning Department



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 06	FY 07	FY 08	FY 09	FY 10
7	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 Goals - Fiscal Year 2009

1. Create a new Auburn Land Use Plan to function as a guide for elected and appointed officials, City staff, the development community, Auburn citizens and other stakeholders. Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Create a GIS data layer showing the existing 2004 future land use plan of the City of Auburn. Anticipated to commence by **10/1/2008** and be completed by **3/1/2009**
3. Create a Bufferyard and Landscape Guide to engender a better understanding of the landscape ordinance and its application for non-residential and performance residential projects. Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Compile data on landscaping, parking, and open space requirements for approximately 850 commercial and performance residential developments as a step in completing an inventory to serve as a tool to monitor compliance with landscaping, parking, and open space requirements in the City of Auburn. Anticipated to commence by **10/1/2008** and be completed by **1/31/2009**
5. Update the Design Review Standards so that they are clearer, more understandable, and better reflect the intent of the historic district by November 30, 2008. Implement capital street improvement projects in the existing historic district, including new street lighting, signage, recognition, sidewalk repairs and enhancements by February 28, 2009. Anticipated to commence by **10/1/2008** and be completed by **2/28/2009**
6. Provide the annual comprehensive report to the Planning Commission. Anticipated to commence by **10/1/2008** and be completed by **1/31/2009**

Planning Goals - Fiscal Year 2010

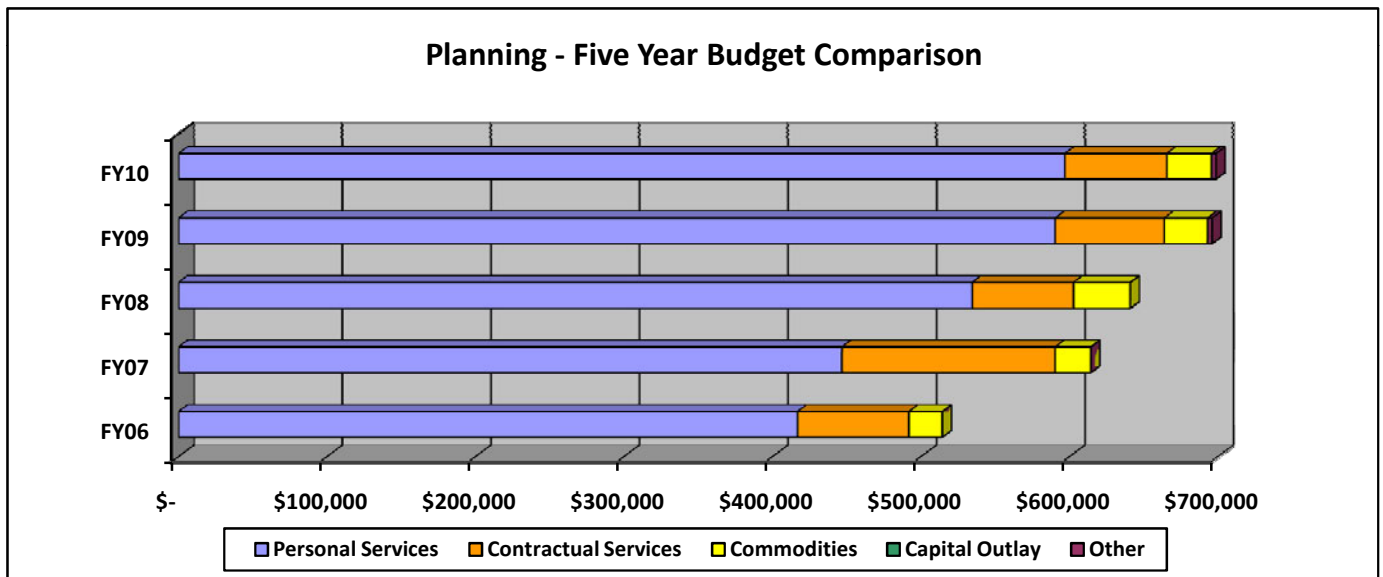
1. Issue a Comprehensive Plan Implementation document.
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**
2. If changes recommended by the Comprehensive Plan Implementation Document are approved, implement and adopt updated zoning ordinance and subdivision regulations.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
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**
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**
5. Provide the annual comprehensive report to the Planning Commission.
Anticipated to commence by **10/1/2009** and be completed by **1/31/2010**

Planning

Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 416,755	\$ 446,483	\$ 534,347	\$ 590,161
Contractual Services	74,955	143,671	68,200	73,500	68,700
Commodities	22,510	23,939	38,084	29,100	30,100
Capital Outlay	-	-	-	-	-
Other	-	-	-	3,000	3,000
Totals	\$ 514,220	\$ 614,093	\$ 640,631	\$ 695,761	\$ 698,461





The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

General Fund – A Major Fund

General Fund Expenditures

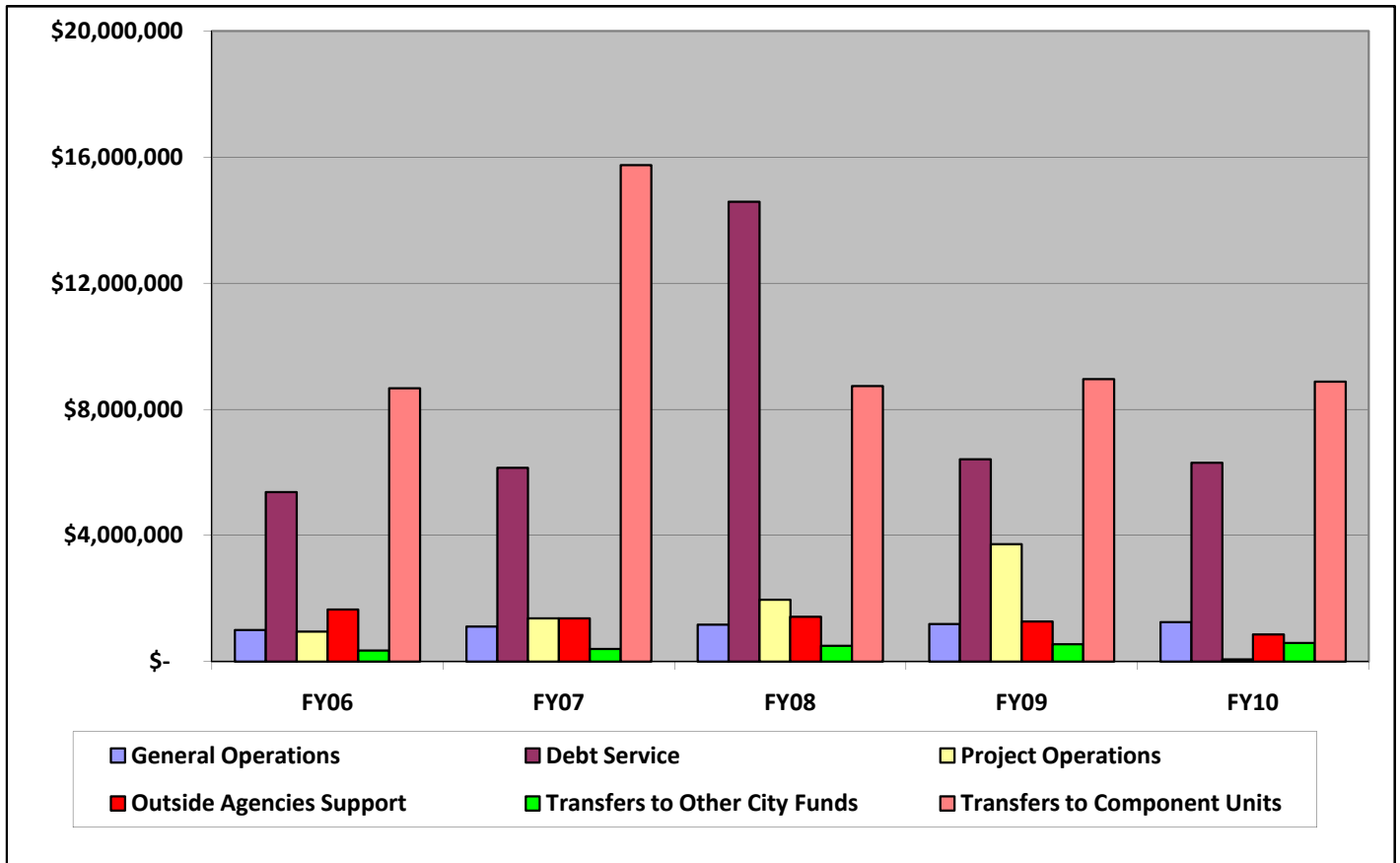
General Fund Non-Departmental Expenditures

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City of Auburn

General Fund ~ Overview of Non-Departmental Expenditures

	Mid-Biennium				
	Actual	Actual	Budget	Approved Budget	
	FY06	FY07	FY08	FY09	FY10
General Operations	\$ 1,004,029	\$ 1,113,832	\$ 1,175,256	\$ 1,195,201	\$ 1,248,781
Debt Service	5,378,589	6,142,551	14,582,515	6,412,729	6,303,106
Project Operations	954,218	1,367,084	1,961,000	3,720,000	75,000
Outside Agencies Support	1,647,116	1,371,446	1,418,681	1,272,489	860,764
Expenditures subtotal	8,983,952	9,994,913	19,137,452	12,600,419	8,487,651
Transfers to Other City Funds	351,934	400,000	500,000	550,000	590,000
Transfers to Component Units*	8,665,898	15,748,950	8,735,523	8,963,003	8,874,426
Transfers subtotal	9,017,832	16,148,950	9,235,523	9,513,003	9,464,426
Totals	\$ 18,001,784	\$ 26,143,863	\$ 28,372,975	\$ 22,113,422	\$ 17,952,077

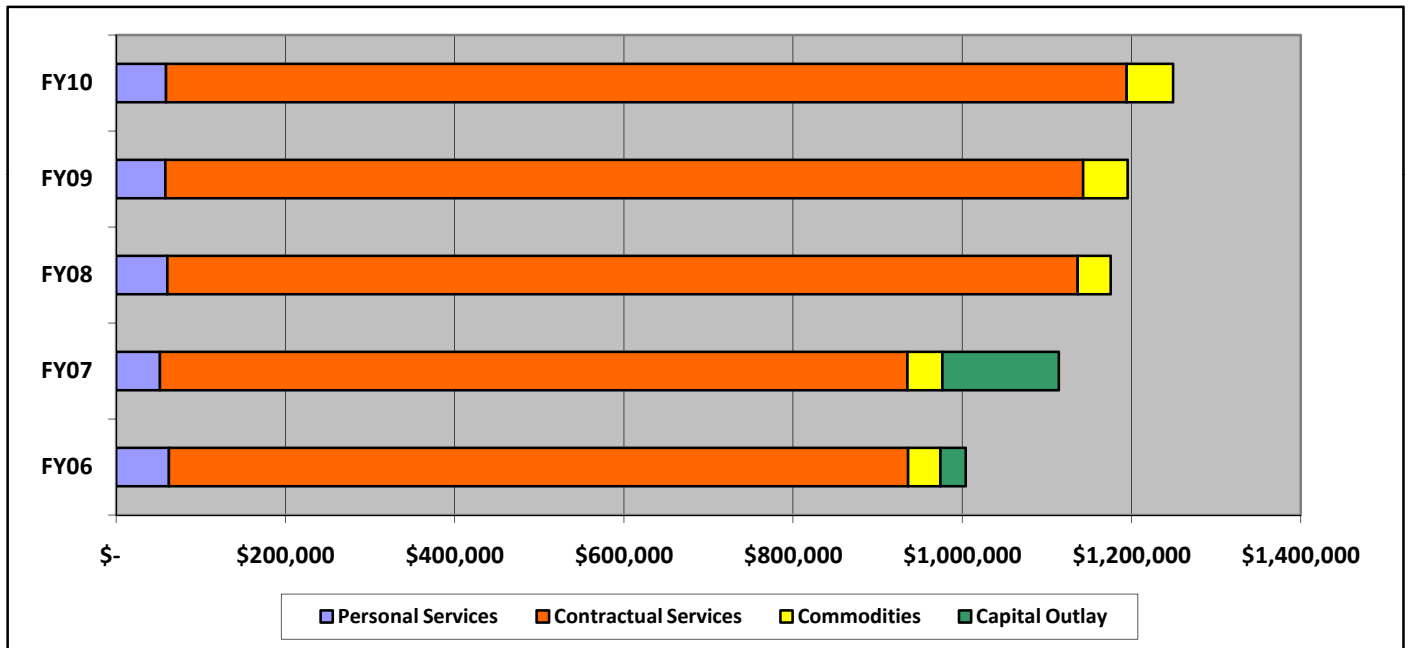


* Includes appropriation to Auburn City Schools

City of Auburn

General Fund ~ Non-Departmental - General Operations

	Mid-Biennium				
	Actual	Actual	Budget	Proposed Budget	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 62,364	\$ 51,648	\$ 60,242	\$ 58,125	\$ 58,988
Contractual Services	873,330	883,534	1,076,064	1,084,378	1,135,160
Commodities	38,297	40,929	38,950	52,698	54,633
Capital Outlay	30,038	137,721	-	-	-
Total General Operations	\$ 1,004,029	\$ 1,113,832	\$ 1,175,256	\$ 1,195,201	\$ 1,248,781

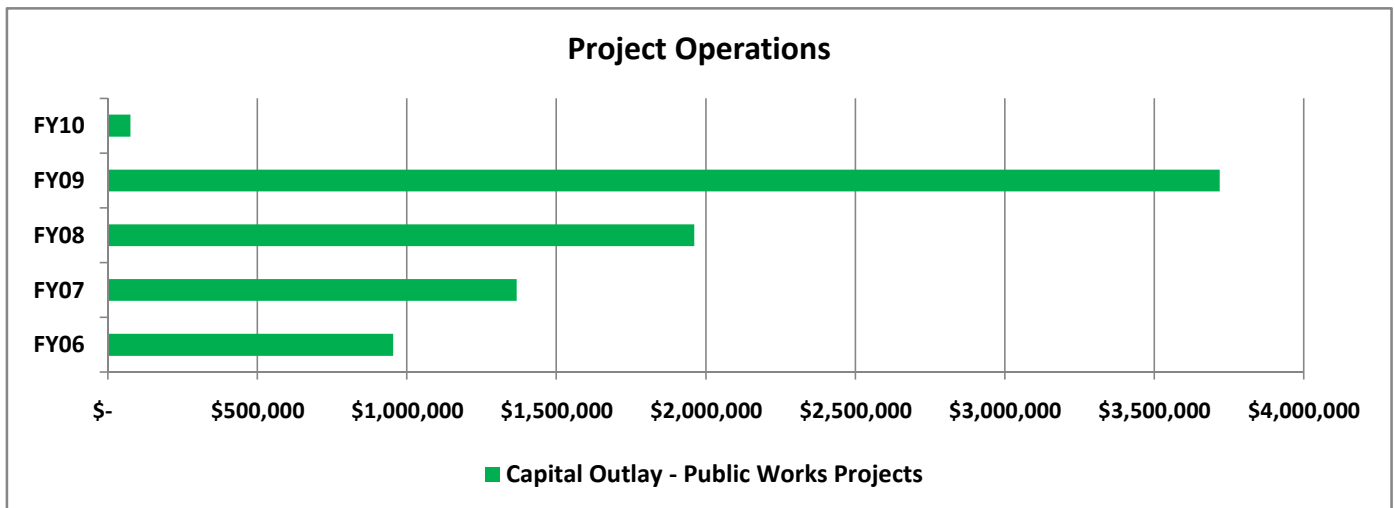


General Operations is the "department" that is used to account for expenditures that benefit multiple departments and for which it is not cost-beneficial to allocate the expenditures among departments. An example of such expenditures is building maintenance services for a building or complex that houses multiple departments. Also included in General Operations are the utilities costs for street lighting and traffic signals and other utilities for City buildings.

City of Auburn

General Fund ~ Non-Departmental - Project Operations

	Actual		Mid-Biennium Budget		Approved Budget	
	FY06	FY07	FY08	FY09	FY10*	
Public Works						
Street Resurfacing/Striping	\$ 45,044	\$ 890,090	\$ 1,500,000	\$ 250,000	\$ -	
Street Construction	-	-	-	3,400,000	-	
Intersection Improvements	-	-	356,000	-	-	
ROW Acquisition	7,950	22,129	-	-	-	
Traffic Calming Devices	15,488	-	-	-	-	
Traffic Signal Improvements	90,830	5,833	-	-	-	
Drainage	11,382	157,182	-	-	-	
Sidewalks	34,264	1,492	-	-	-	
Bikeways	309,626	155,064	-	-	-	
City Building Renovation	155,375	-	-	-	-	
Engineering Services	-	-	105,000	50,000	75,000	
Special Projects	284,259	135,294	-	20,000	-	
Total Public Works	\$ 954,218	\$ 1,367,084	\$ 1,961,000	\$ 3,720,000	\$ 75,000	
Total Project Operations	\$ 954,218	\$ 1,367,084	\$ 1,961,000	\$ 3,720,000	\$ 75,000	



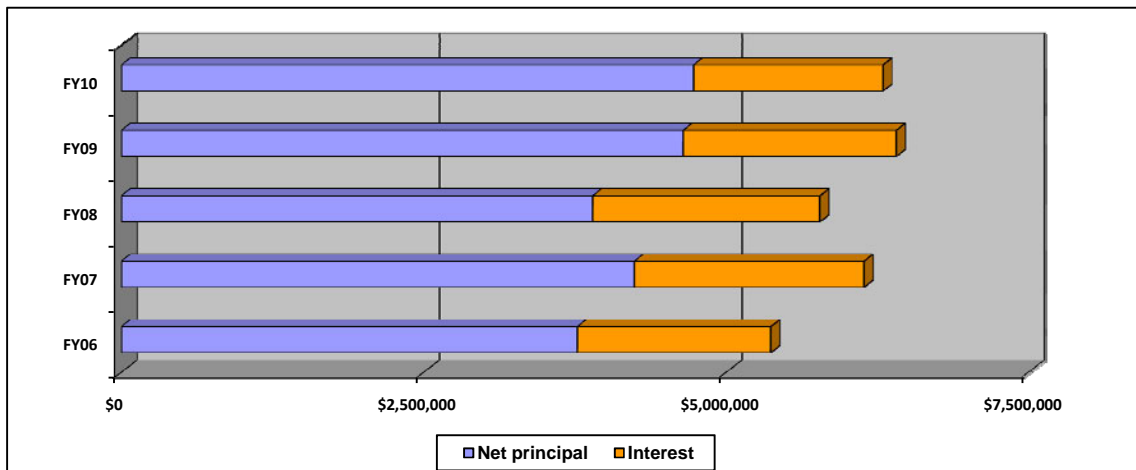
Project Operations is a separate General Fund "department" used for the various General Fund departments' capital outlays for projects for which the amount expended is significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting 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 2010 is included in a proposed 5 mil bond issue.

City of Auburn

General Fund ~ Non-Departmental - Debt Service

	Mid-Biennium				
	Actual	Actual	Budget	Budget	
	FY06	FY07	FY08	FY09	FY10
Debt issuance expenditures	\$ 11,831	\$ 6,350	\$ 10,000	\$ 10,000	\$ 10,000
Principal and Interest					
'96 Note Payable, EAMC (fire station #2)	25,000	25,000	25,000	-	-
'97 Note Payable, EAMC (fire station #4)	32,376	32,376	32,377	-	-
'98 GO warrant (refunding)	452,838	454,456	-	-	-
'98 GO warrant (Drake Gym, etc.)	143,058	169,070	156,064	-	-
'99 GO warrant (City Hall, streets)	340,015	341,765	338,015	339,015	339,515
'00 GO warrant (Salmon Park)	209,194	209,194	209,195	-	-
'01 GO warrant (Fraley property)	288,633	-	-	-	-
'01 GO warrant (drainage projects)	130,929	130,929	130,928	130,928	130,927
'02 GO warrant (drainage, streets)	255,032	255,032	254,953	-	-
'03 GO warrant (heavy eq., 122 Tichenor)	242,394	242,394	141,397	-	-
'03 GO warrant (infrastructure imprvmts)	701,190	828,679	764,935	764,935	764,935
'03 GO warrant (infrastructure imprvmts)	440,487	440,486	440,488	110,121	-
'04 LOC (West Tech Park)	181,347	105,324	106,000	-	-
'04 LOC (Ag Tech Bldg)	-	126,389	127,000	-	-
'05 GO warrant (Mall infrastructure)	949,115	949,114	949,115	-	-
'05 GO warrant (West Tech Park)	587,398	783,198	783,199	783,197	783,197
'06 GO warrant (AU Res Park infrasture)	387,752	664,717	664,718	664,718	664,717
'06 GO warrant (Tennis Ctr-AU part)	-	206,437	275,613	275,613	275,613
'07 LOC (Comm Dev Auth)	-	171,641	9,010,985	-	-
'08 GO warrant (refinance)	-	-	-	1,082,663	1,082,663
'08 GO warrant (refinance)	-	-	-	1,100,541	1,100,540
'08 GO warrant (refinance&property)	-	-	-	825,419	825,420
'09 GO warrant (Samford Ave Extension)	-	-	162,533	325,579	325,579
Total principal and interest	5,366,758	6,136,201	14,572,515	6,402,729	6,293,106
Total debt service	\$ 5,378,589	\$ 6,142,551	\$ 14,582,515	\$ 6,412,729	\$ 6,303,106
Principal	3,768,555	4,239,588	12,695,729	4,643,000	4,728,497
Interest	1,598,203	1,896,613	1,876,786	1,759,729	1,564,609
Total principal and interest	5,366,758	6,136,201	14,572,515	6,402,729	6,293,106
Less: principal refinanced	-	-	(8,800,000)	-	-
Net principal and interest	\$ 5,366,758	\$ 6,136,201	\$ 5,772,515	\$ 6,402,729	\$ 6,293,106
Net principal and interest as a % of total net expenditures and other uses	10.6%	10.3%	10.6%	11.3%	11.8%



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

The City of Auburn
Trends in Outside Agencies' Funding

	Audited	Mid-Biennium	Requested		Budgeted	Incr/(Decr)	Budgeted	Incr/(Decr)
	Actual	Budget	FY09	FY10	FY09	of Proposed	FY10	of Proposed
	FY07	FY08				over FY08		over FY09
AL Cooperative Extension Svc	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,000	\$ -	\$ 10,000	\$ -
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647	-	21,647	-
AU Airport - Terminal Improv.	15,429	103,900	523,000	100,000	523,000	419,100	100,000	(423,000)
AU Airport-FAA Match	-	30,000	30,000	30,000	30,000	-	30,000	-
AU Jule Collins Smith Museum	50,000	50,000	55,000	57,800	50,000	-	50,000	-
AU Jule Collins Smith Museum-van	-	-	30,000	-	-	-	-	-
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	30,000	30,000	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^	195,610	114,286	114,286	114,286	210,000	95,714	220,500	10,500
Domestic Violence Intervention Ctr	15,000	15,000	16,000	17,000	15,000	-	15,000	-
East Alabama AIDS Outreach	3,500	3,500	9,600	9,600	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	-
Junior Service League	253	-	-	-	-	-	-	-
Lee County EMA-Operations	20,000	20,000	24,000	24,000	20,000	-	20,000	-
Lee County EMA-Warning Sirens	11,903	11,903	13,500	13,500	11,903	-	11,903	-
Lee County Health Department	47,904	47,904	52,964	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	89,250	93,750	108,450	113,875	108,450	14,700	113,875	5,425
LRCOG-Vehicle Replacement	7,000	10,000	-	-	-	(10,000)	-	-
LRCOG-Transit Software			4,650	-	4,650	-	-	(4,650)
Totals	\$ 703,931	\$ 748,325	\$ 1,250,797	\$ 802,102	\$ 1,272,489	\$ 519,514	\$ 860,764	\$ (411,725)

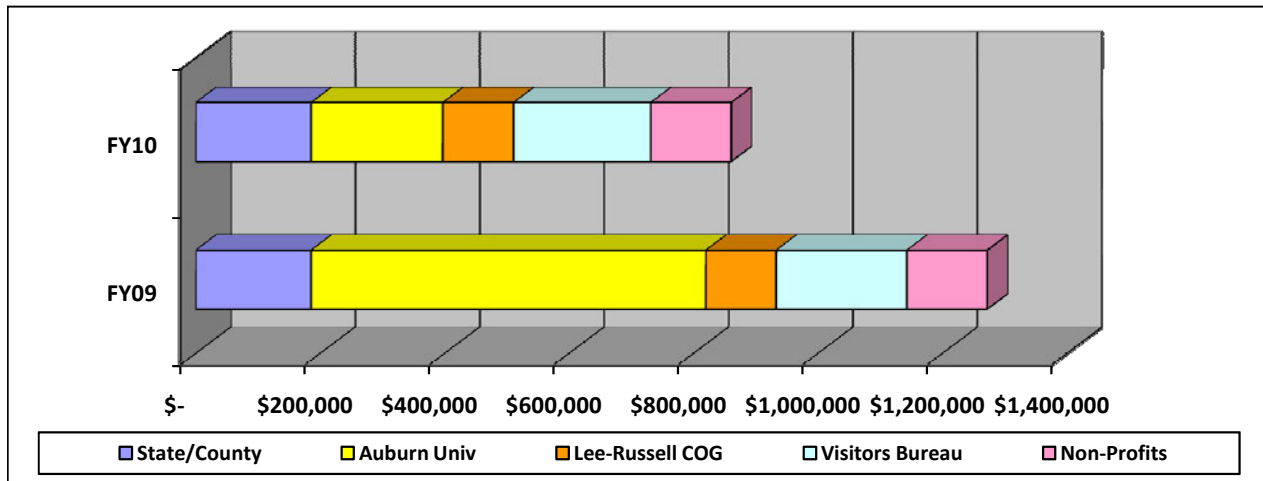
Moved:

Auburn Board of Education			Accounted for as a Transfer to Component Unit beginning in FY07.					
Auburn Chamber of Commerce			Accounted for as a contractual service in the Economic Development Dept. as of FY07.					
Lee County Jail (debt service)	377,080	378,380	Accounted for as a contractual service in the Public Safety Department as of FY09.					
EAMC-Ambulance Service	289,476	289,476	Accounted for as a contractual service in the Public Safety Department as of FY09.					
Tree Commission	959	2,500	Accounted for as a board/commission within Parks & Recreation beginning in FY08.					
Totals	\$ 1,371,446	\$ 1,418,681						

^ When Council increased lodging tax to 7% in 2006, agreement was to provide 1/7 of the revenue to the CVB. Budgets are adjusted at year-end to reflect the actual amount of lodging tax revenue received during the fiscal year.

City of Auburn

Outside Agencies' Funding by Agency Type



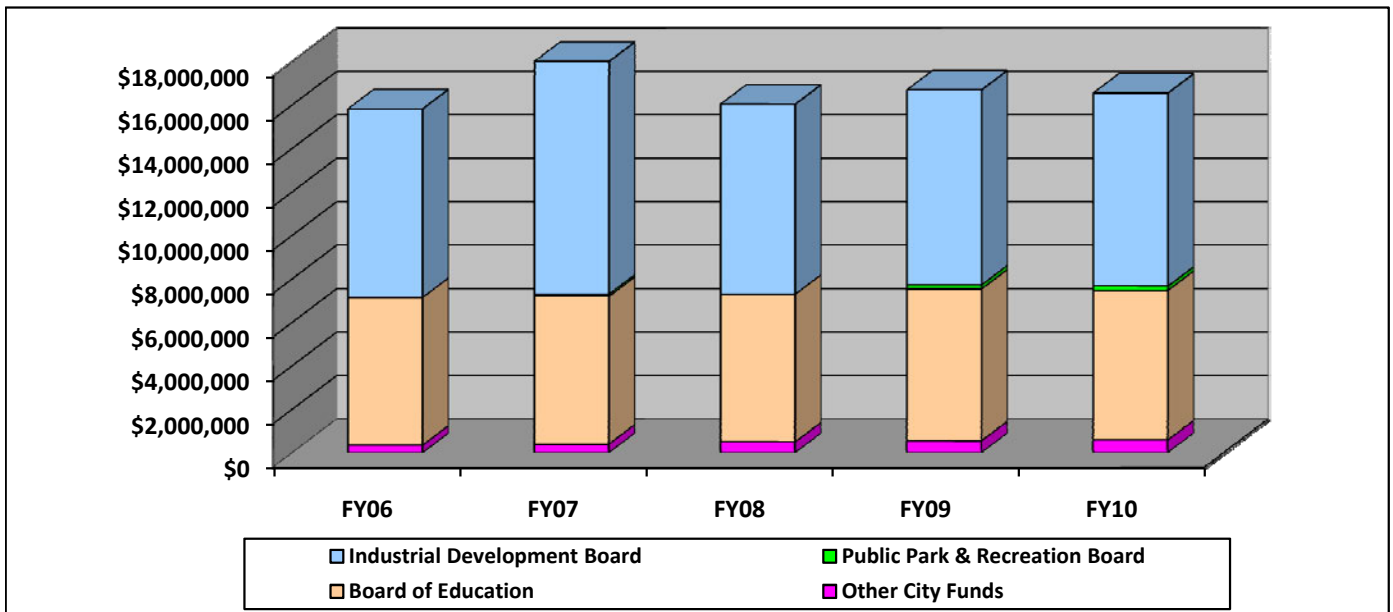
	<i>FY09 Budgeted Budget</i>	<i>FY10 Budgeted Budget</i>
Governmental -		
State of Alabama / Lee County		
Administrative Office of Courts-Lee County Juvenile Court	\$ 18,612	\$ 18,612
Department of Public Health-Lee County Health Department	47,904	47,904
Department of Mental Health-East Alabama Mental Health	42,000	42,000
Lee Co. Emergency Management Agency (EMA)-Operations	20,000	20,000
Lee County EMA - Warning Sirens	11,903	11,903
Lee County Youth Development Center*	45,200	45,200
<i>Total - State and County</i>	\$ 185,619	\$ 185,619
Auburn University		
Alabama Cooperative Extension Service	10,000	10,000
Airport - Operations	21,647	21,647
Airport - Terminal Improvements	523,000	100,000
Airport - Runway Expansion	30,000	30,000
Jule Collins Smith Museum of Fine Art	50,000	50,000
<i>Total - Auburn University</i>	634,647	211,647
Lee-Russell Council of Governments (COG)		
Operations	108,450	113,875
Transit software	4,650	-
<i>Total Lee-Russell COG</i>	113,100	113,875
Auburn-Opelika Convention and Visitors Bureau		
Operations	210,000	220,500
<i>Total Governmental Entities</i>	1,143,366	731,641
Non-Profit Organizations		
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
East Alabama AIDS Outreach	3,500	3,500
East Alabama Services for the Elderly (EASE)	12,500	12,500
Junior Service League	-	-
<i>Total Non-Profit Organizations</i>	129,123	129,123
Total Outside Agencies' Funding	\$ 1,272,489	\$ 860,764

* Lee County Youth Development Center is a non-profit organization that was incorporated by Lee County and several adjacent

City of Auburn

General Fund ~ Non-Departmental - Transfers

	Mid-Biennium				
	Actual	Actual	Budget	Budget	
	FY06	FY07	FY08	FY09	FY10
Transfers to Other City Funds					
Liability Risk Retention Fund	\$ 351,934	\$ 400,000	\$ 500,000	\$ 550,000	\$ 560,000
Solid Waste Management Fund	-	-	-	-	30,000
Total Transfers to Other Funds	351,934	400,000	500,000	550,000	590,000
Transfers to Component Units					
Board of Education	6,795,523	6,795,523	6,795,523	6,988,003	6,879,426
Public Park & Recreation Board	-	101,017	-	190,000	200,000
Industrial Development Board					
General Operations	156,937	157,927	160,000	160,000	160,000
Debt Service	1,283,223	1,389,183	1,480,000	1,325,000	1,335,000
Industrial Recruitment	240,000	150,000	200,000	200,000	200,000
Commercial Development	123,425	120,000	85,000	85,000	85,000
Workforce Development	40,000	15,000	15,000	15,000	15,000
Special Events	16,790	-	-	-	-
International Programs	10,000	15,000	-	-	-
Commercial Development Authority	-	7,005,300	-	-	-
Total Transfer to IDB	1,870,375	8,852,410	1,940,000	1,785,000	1,795,000
Total Transfers to Component Units	8,665,898	15,748,950	8,735,523	8,963,003	8,874,426
Total Transfers	\$ 9,017,832	\$ 16,148,950	\$ 9,235,523	\$ 9,513,003	\$ 9,464,426



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 2009 & FY 2010

Enterprise Funds

Total Enterprise Funds

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Solid Waste Management Fund Enterprise

Environmental Services Department

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City of Auburn

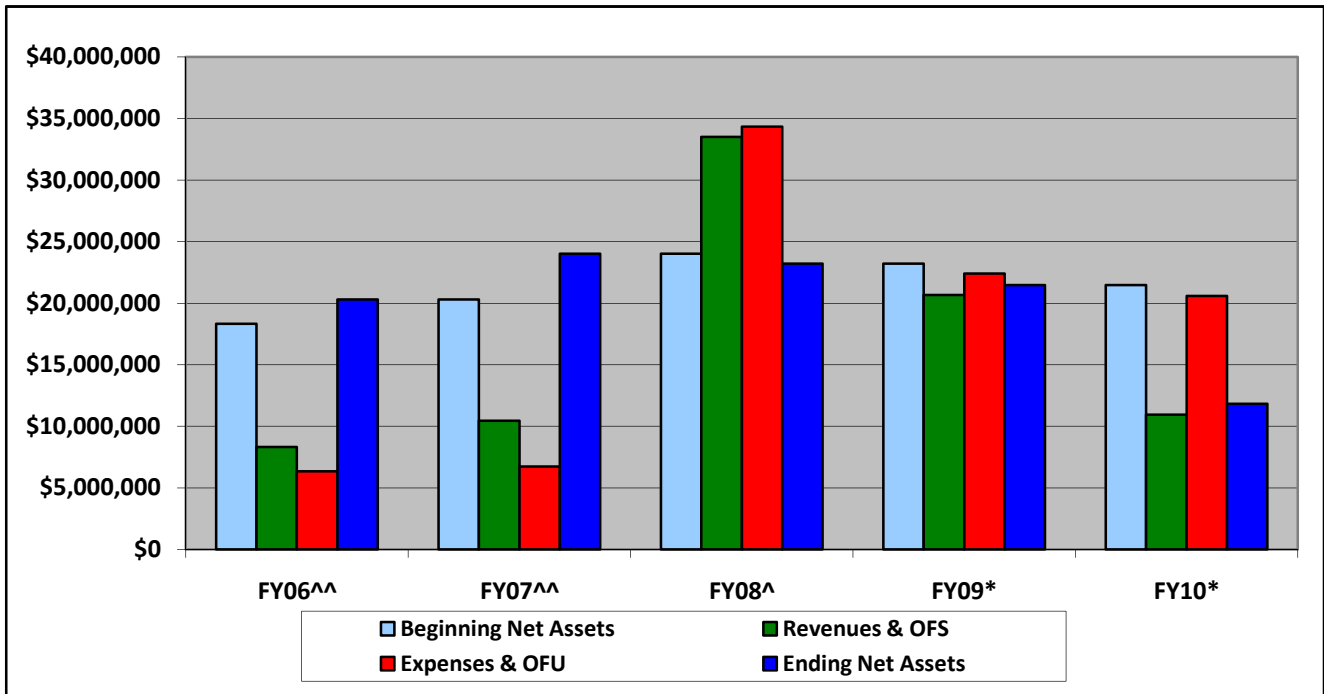
Description of and Trends in Enterprise Funds

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 a separate enterprise fund.

Total Enterprise Funds ~ Revenues, Expenses, and Net Assets



* Approved Budget

^ Budgeted

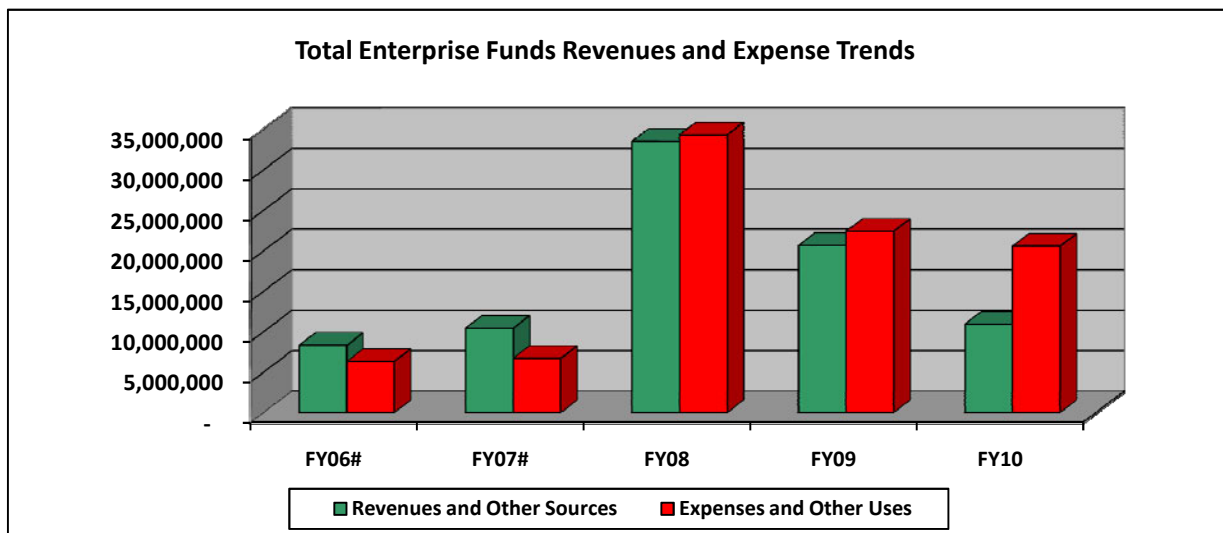
^^ Audited

City of Auburn

Total Enterprise Funds ~ Overview of Revenues, Expenses and Changes in Net Assets

Fiscal Years 2006 - 2010

	Audited Actual		Projected	Approved Budget	
	FY06 [#]	FY07 [#]	FY08	FY09	FY10
Beginning net assets	\$ 18,325,580	\$ 20,309,575	\$ 24,026,861	\$ 23,216,414	\$ 21,471,861
Revenues:					
Charges for services	5,941,874	6,458,183	6,232,000	9,391,328	9,664,329
Reimbursements and contributions	220,268	278,716	275,000	275,000	275,000
Interest	412,605	366,082	302,000	50,000	50,000
Other revenue	140	313,758	-	500	500
Total revenues	6,574,887	7,416,739	6,809,000	9,716,828	9,989,829
Other financing sources (OFS):					
Sale of surplus assets	18,895	66,128	5,000	5,000	5,000
Proceeds from borrowing	-	-	25,750,000	10,000,000	-
Capital contributions	1,731,865	2,961,120	948,000	950,000	950,000
Total OFS	1,750,760	3,027,248	26,703,000	10,955,000	955,000
Total revenues & OFS	8,325,647	10,443,987	33,512,000	20,671,828	10,944,829
Expenses	6,187,831	6,549,619	7,208,959	10,980,152	11,590,079
Capital outlays	-	-	13,690,220	10,335,120	7,547,000
Principal Debt Payments	-	-	12,575,000	925,360	1,279,710
Other financing uses (transfers)	153,821	177,082	848,268	175,750	175,750
Total expenses and transfers	6,341,652	6,726,701	34,322,447	22,416,382	20,592,539
Excess (deficit) of revenues and other sources over expenses, and transfers out	1,983,995	3,717,286	(810,447)	(1,744,554)	(9,647,710)
Ending net assets [^]	\$ 20,309,575	\$ 24,026,861	\$ 23,216,414	\$ 21,471,861	\$ 11,824,151



[#] FY 2006 and FY 2007 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.

[^] Ending net assets amounts for FY 08, FY 09 and FY 10 are projected amounts.

City of Auburn

Enterprise Funds ~ Combining Statement of Projected Revenues and Proposed Expenses

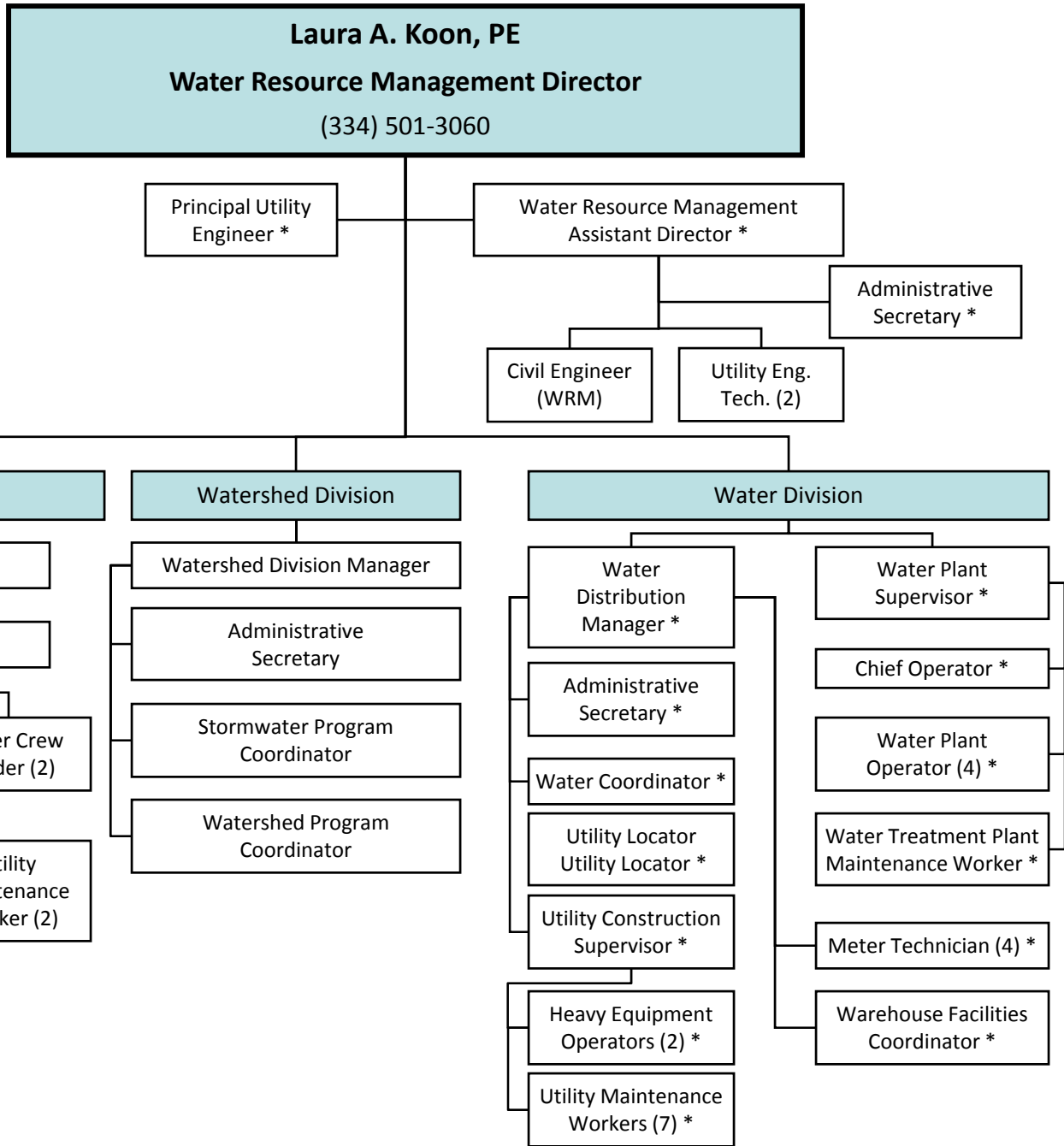
	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
Audited net assets, 9.30.07	\$ 24,026,862	\$ -	\$ 24,026,862
FY 08 Projected revenues and other financing sources	33,512,000	-	33,512,000
FY 08 Projected expenses and other financing uses	34,322,447	-	34,322,447
Projected net assets, 9.30.08	23,216,415	-	23,216,415
FY09 Budget			
Revenues			
Sewer service fees	6,156,000	-	6,156,000
Sewer access fees	300,000	-	300,000
Sewer penalties	64,800	-	64,800
Tapping fees	5,000	-	5,000
Sewer surcharges	10,000	-	10,000
Miscellaneous revenue	500	-	500
Investment interest	50,000	-	50,000
Reimbursements & contributions	275,000	-	275,000
Solid waste collection fees	-	2,812,959	2,812,959
Solid waste special collections	-	15,000	15,000
Solid waste white goods	-	2,500	2,500
Solid waste downtown collections	-	220	220
Recycling	-	24,849	24,849
<i>Total revenues</i>	<u>6,861,300</u>	<u>2,855,528</u>	<u>9,716,828</u>
Other financing sources			
Sale of surplus assets	5,000	-	5,000
Proceeds of debt - Sewer Fund	10,000,000	-	10,000,000
Capital contributions	950,000	-	950,000
Total revenues and other sources	<u>17,816,300</u>	<u>2,855,528</u>	<u>20,671,828</u>
Expenses			
Sewer Fund - Administration	1,068,803	-	1,068,803
Sewer Fund - Maintenance	958,111	-	958,111
Sewer Fund - Watershed management	256,111	-	256,111
Sewer Fund - General operations	3,755,568	-	3,755,568
Sewer Fund - Debt service	2,940,252	-	2,940,252
Sewer Fund - Project operations	9,895,000	-	9,895,000
Solid Waste Fund - Administration	-	441,692	441,692
Solid Waste Fund - Recycling	-	1,513,740	1,513,740
Solid Waste Fund - Solid Waste	-	1,411,355	1,411,355
Total expenses	<u>18,873,845</u>	<u>3,366,787</u>	<u>22,240,632</u>
Other financing uses			
Operating transfers			
To General Fund	115,750	-	115,750
To Water Works Board	60,000	-	60,000
Total expenses and other uses	<u>19,049,595</u>	<u>3,366,787</u>	<u>22,416,382</u>
Projected net assets, 9.30.09	\$ 21,983,120	\$ (511,259)	\$ 21,471,861

City of Auburn

Enterprise Funds ~ Combining Statement of Projected Revenues and Proposed Expenses

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
Projected net assets, 9.30.09	\$ 21,983,120	\$ (511,259)	\$ 21,471,861
FY10 Budget			
Revenues			
Sewer service fees	6,340,680	-	6,340,680
Sewer access fees	300,000	-	300,000
Sewer penalties	66,744	-	66,744
Tapping fees	5,000	-	5,000
Sewer surcharges	10,000	-	10,000
Miscellaneous revenue	500	-	500
Investment interest	50,000	-	50,000
Reimbursements & contributions	275,000	-	275,000
Solid waste collection fees	-	2,897,348	2,897,348
Solid waste special collections	-	15,000	15,000
Solid waste white goods	-	2,500	2,500
Solid waste downtown collections	-	220	220
Recycling	-	26,837	26,837
<i>Total revenues</i>	7,047,924	2,941,905	9,989,829
Other financing sources			
Sale of surplus assets	5,000	-	5,000
Proceeds of debt - Sewer Fund	-	-	-
Capital contributions	950,000	-	950,000
	8,002,924	2,941,905	10,944,829
Expenses			
Sewer Fund - Administration	1,083,326	-	1,083,326
Sewer Fund - Maintenance	973,395	-	973,395
Sewer Fund - Watershed management	259,718	-	259,718
Sewer Fund - General operations	3,812,034	-	3,812,034
Sewer Fund - Debt service	3,717,261	-	3,717,261
Sewer Fund - Project operations	7,400,000	-	7,400,000
Solid Waste Fund - Administration	-	451,110	451,110
Solid Waste Fund - Recycling	-	1,267,623	1,267,623
Solid Waste Fund - Solid Waste	-	1,452,322	1,452,322
Total expenses	17,245,734	3,171,055	20,416,789
Other financing uses			
Operating transfers			
To General Fund	115,750	-	115,750
To Water Works Board	60,000	-	60,000
Total expenses and other uses	17,421,484	3,171,055	20,592,539
Projected net assets, 9.30.10	\$ 12,564,560	\$ (740,409)	\$ 11,824,151

Department of Water Resource Management



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
Sewer Maintenance	15	15	15	15	15
Watershed Division	4	4	4	4	4
Operations Admin.	4	4	4	3	3
Pumping & Purification	8	8	8	8	8
Distribution	12	12	13	14	14
Meter Reading	4	4	4	4	4
TOTAL City/Water Board	19/28 *	19/28 *	19/29 *	18/29 *	18/29 *

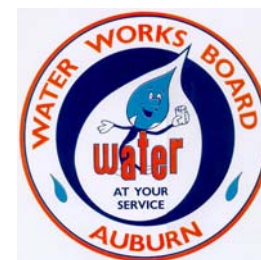
* Water Board Employees

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 2008, which included a 5% rate increase, is shown below, along with comparative, audited data for fiscal years 2006 and 2007.

City of Auburn Water Works Board					
	Audited Actual		Projected	Approved Budget	
	FY06	FY07	FY08	FY09	FY10
Revenues	\$	\$	\$	\$	\$
Water sales	5,728,122	6,230,071	5,475,000	6,887,757	7,701,823
Access fees	592,752	777,001	680,000	550,000	550,000
Fire protection fees	109,591	109,816	116,025	120,795	120,795
Penalties & collection fees	206,549	200,898	171,000	225,493	242,406
Tapping fees	124,072	169,791	140,000	122,351	131,527
Service initiation fees	87,350	58,165	57,500	52,387	52,387
Investment income	396,385	378,047	358,700	200,000	200,000
Other revenues	1,210,975	2,805,236	794,300	1,019,118	840,138
Total revenues	<u>8,455,796</u>	<u>10,729,025</u>	<u>7,792,525</u>	<u>8,997,901</u>	<u>9,839,076</u>
Expenses					
Pumping & purification	1,359,215	2,041,534	1,698,819	2,385,852	2,509,353
Water distribution	705,752	773,750	1,105,739	934,738	963,734
Meter reading & maintenance	185,364	163,799	231,966	437,001	454,807
Water Revenue Office	561,651	631,032	712,528	733,641	744,743
Operations administration	272,685	262,575	311,136	238,693	248,861
Bond operations	866,315	920,109	873,330	792,900	771,100
General operations	2,553,318	3,034,793	2,706,518	3,044,652	3,194,631
Total expenses	<u>6,504,300</u>	<u>7,827,592</u>	<u>7,640,036</u>	<u>8,567,477</u>	<u>8,887,229</u>
Net income	<u>1,951,496</u>	<u>2,901,433</u>	<u>152,489</u>	<u>430,424</u>	<u>951,847</u>

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 250 miles of sewer lines, 5,500 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 19,000 water service calls annually and maintains 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 HC Morgan (Southside) WPCF in treating domestic wastewater in compliance with federal and state regulations.
- ◆ Operate and maintain a water distribution system consisting of over 220 miles of water main, 1,900 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 500 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 Goals - Fiscal Year 2009

Sewer Maintenance

1. Complete a flow monitoring study for the Southside Sewer Basin to assess inflow and infiltration issues within the sanitary sewer system. Problem areas will be prioritized and investigated.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Develop an Implementation recommendation to comply with newly adopted water quality limits for total phosphorus for Saugahatchee Creek. Submit Plan to ADEM for approval.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Complete construction of conveyance system to divert flow from the Northside WPCF to the Southside WPCF. Project includes the construction of the Northside Transfer Liftstation, Choctafaula Liftstation, Northside Transfer Force Main, and Choctafaula Interceptor. Portions of project began construction in FY08.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Complete an evaluation of the existing Northside WPCF and issue a report on necessary improvements to comply with current regulatory requirements.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Design and Construct approximately 3,600 linear feet of 36 inch gravity sewer main.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
6. Complete construction of sewer rehabilitation needs on Tullahoma Drive, Wrights Mill Road and Carter Street as identified in the 2008 Sanitary Sewer Evaluation Survey completed by Compliance EnviroSystems.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
7. Initiate a study to evaluate existing collection system capacity and determine immediate and future upgrades needed within the Northside Sewer Basin. This is a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. Initiate a study to evaluate providing regional sewer service to unsewered areas where future growth is anticipated. This is a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
9. Evaluate existing Northeast Interceptor capacity and recommend necessary upgrades. Design necessary upgrades and construct project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
10. Initiate design of necessary WPCF improvements. Improvements will be located based on overall benefit to the sanitary sewer system. This will be a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
11. Develop a program to collect and dispose of household grease including public education, outreach and implementation. Include recommendations on how to expand the City's current grease trap inspection program to include additional documentation requirements. This is a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Water Operations

1. Identify problematic MIU's located within the water system and develop a changeout schedule.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Complete testing and calibration of large meters within the water system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
3. Develop valve exercising program for water system.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
4. Complete construction of sodium hypochlorite disinfection system at Estes WTP.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
5. Complete construction of approximately 8,400 linear feet of 12 inch water main.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
6. Complete construction of approximately 4,000 linear feet of 10 inch water main.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
7. Complete study to evaluate process and capacity upgrades at WTP and issue report.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
8. Construction of water main from Solamere subdivision to Webster Road (approximately 900 linear feet of 16 inch water main).
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
9. Complete construction of needed improvements to repair eight existing filter troughs at WTP and replacement of filter media.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
10. In coordination with IT, implement wireless work order system to improve personnel efficiency and customer service.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
11. Develop tank maintenance plan recommendation and retain qualified contractor to complete annual work.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
12. Complete spillway evaluation and develop upgrade design plan recommendations. This is a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
13. Continue long-term water supply planning efforts and refine possible water supply alternatives. This is a multi-year project.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Watershed Management

1. Develop an implementation 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 **10/1/2008** and be completed by **9/30/2009**

Water Resource Management Goals - Fiscal Year 2010

Sewer Maintenance

1. Perform field investigations of priority areas identified in the Southside Flow Monitoring Study. The findings from the studies will be used to develop a rehabilitation and maintenance recommendation to eliminate inflow and infiltration. This is a multi-year project. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Prepare Scope of Work and begin rehabilitation identified from field investigations as part of the Southside Sanitary Sewer Evaluation. This will be a multi-year project based on funding availability. Anticipated to commence by **7/1/2010** and be completed by **9/30/2010**
3. Issue a report evaluating existing collection system capacity and recommend immediate and future upgrades needed within the Northside Sewer Basin. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
4. 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**
5. Complete construction of necessary upgrades to the Northeast Interceptor. Anticipated to commence by **10/1/2009** and be completed by **4/30/2010**
6. Complete the design of necessary WPCF Improvements. This will be a multi-year project. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
7. 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**
8. Implementation of a 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**

Water Operations

1. Implementation of Annual Tank Maintenance Plan. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. Complete spillway evaluation and develop upgrade design plan recommendations. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
3. Issue update to existing Water Supply Master Plan. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

Watershed Management

1. Begin implementation of Phase II Water Quality Monitoring Plan recommendation in conjunction with 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**

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**
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**
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**
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**

Administration

1. Complete water rate study and fee evaluation and issue report.
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**
2. 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**
3. Begin developing revisions to existing policies and procedures manual. This is a multi-year project.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

City of Auburn

Sewer Fund ~ Capital Improvements Plan

Capital Project	Budgeted		Approved Budget		Projected				
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	
Northside WPCF Improvements Phase II	\$	\$	\$	\$	\$	\$	\$	\$	
WPCF Improvements	150,000	800,000							
Northside Pump Station	1,753,217	50,000							
Choctafaula Pump Station	1,657,033	235,000							
subtotal - WPCF Phase II	3,560,250	1,085,000							
WPCF Improvements	500,000	4,000,000	4,000,000	4,500,000	4,000,000	4,000,000			
Northside Transfer Force Main	150,000	1,250,000	-						
Timberwood Sewer Extension	1,250,000	-							
Timberwood Interceptor Reinforcement		1,000,000							
Choctafaula Interceptor Phase I	1,200,000	-							
Choctafaula Interceptor Phase II	200,000	3,200,000							
Samford Avenue Sewer Extension		350,000							
Richland Road South Sanitary Sewer	365,000								
Cary Woods Sanitary Sewer	375,000	-							
Sandhill Regional Lift Station	20,057	-							
Regional Sewer Capacity Improvements		100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Mall Outfall Investigation and Rehab		300,000							
Northeast Outfall Capacity Upgrade		785,000							
Saugahatchee Interceptor Rehab CIPP	2,000,000	500,000							
Southside Interceptor CIPP Rehab	76,000	300,000	2,000,000	1,000,000					
Tullahoma/Carter/Wrights Mill Rehab	57,832	125,000							
Sewer Rehab Projects	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
TOTALS:	9,254,140	9,895,000	7,400,000	6,900,000	5,400,000	5,400,000	1,400,000	1,400,000	

City of Auburn

Sewer Fund History ~ Fiscal Years 2002-2007

	Audited Actual					Increase 07 > 02			
	2002	2003	2004	2005	2006	2007	Amount	As %	Avg % per yr
Operating revenues	\$ 4,869,300	\$ 5,113,315	\$ 5,223,391	\$ 5,271,475	\$ 6,169,581	\$ 6,737,157	\$ 1,867,857	38.4%	6.4%
Operating expenses	2,879,774	3,005,488	3,029,577	3,472,676	4,741,504	4,873,858	1,994,084	69.2%	11.5%
Operating income (loss)	1,989,526	2,107,827	2,193,814	1,798,799	1,428,077	1,863,299	(126,227)	-6.3%	-1.1%
Nonoperating revenues (exps)									
Gain (loss) on disposal of assets	(111)	(2,255)	-	-	18,895	66,128	66,239	-59674.8%	-9945.8%
Interest earned	372,221	351,152	319,809	242,610	412,605	366,082	(6,139)	-1.6%	-0.3%
Interest and fiscal charges	(1,512,041)	(1,481,603)	(1,404,949)	(1,280,398)	(1,493,713)	(1,432,052)	79,989	-5.3%	n/a
Total nonoperating	(1,139,931)	(1,132,706)	(1,085,140)	(1,037,788)	(1,062,213)	(999,842)	140,089	-12.3%	-2.0%
Income before trsfrs & cap contrns	849,595	975,121	1,108,674	761,011	365,864	863,457	13,862	1.6%	0.3%
Transfers in	-	-	-	218,056	-	-	-	0.0%	n/a
Transfers out	(71,250)	(111,910)	(120,424)	(122,707)	(113,734)	(107,291)	(36,041)	50.6%	8.4%
Capital contributions from developers*	788,275	921,575	900,675	979,578	1,731,865	2,961,120	2,172,845	275.6%	45.9%
Change in net assets	1,566,620	1,784,786	1,888,925	1,835,938	1,983,995	3,717,286	2,150,666	137.3%	22.9%
Residual equity transfer in (out)									
Prior period adjustment		(17,874)							
Net assets, beginning [^]	11,267,185	12,833,805	14,600,717	16,489,642	18,325,580	20,309,575	-	0.0%	0.0%
Net assets, ending	12,833,805	14,600,717	16,489,642	18,325,580	20,309,575	24,026,861	11,193,056	87.2%	14.5%
Cash flows -									
Operations	2,695,965	3,267,160	2,801,172	2,488,419	2,439,777	3,223,507	527,542	19.6%	3.3%
Noncapital financing	(71,250)	(118,057)	(114,277)	(111,594)	(113,734)	(107,291)	(36,041)	50.6%	8.4%
Capital and related	(2,274,882)	(3,131,772)	(7,861,851)	(2,383,771)	(3,132,200)	(8,535,846)	(6,260,964)	275.2%	45.9%
Investing	(196,031)	(365,475)	(470,011)	(527,859)	(470,217)	4,094,072	4,290,103	-2188.5%	-364.7%
Net increase (decrease) in cash	153,802	(348,144)	(5,644,967)	(534,805)	(1,276,374)	(1,325,558)	(1,479,360)	-961.9%	-160.3%
Beginning cash & equivalents	11,293,498	11,447,300	11,099,156	5,454,189	4,919,384	3,643,010	(7,650,488)	-67.7%	-11.3%
Ending cash & equivalents	\$ 11,447,300	\$ 11,099,156	\$ 5,454,189	\$ 4,919,384	\$ 3,643,010	\$ 2,317,452	\$ (9,129,848)	-79.8%	-13.3%

* Capital contributions from developers were not accounted for in the operating statement in FY 99 and 00; accounting treatment changed for consistency of comparison

[^] Beginning net assets calculated from ending net assets in FY 99 and 00, which operating statements reflected changes in retained earnings.

City of Auburn

Sewer Fund 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.

	Budgeted		Approved Budget		% Increases		Projected			
	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Operating revenues	\$ 6,507,000	\$ 6,811,300	\$ 6,997,924	\$ 7,102,893	\$ 7,209,436	\$ 7,317,578	\$ 7,427,341	\$ 7,538,752	\$ 7,651,833	
Operating expenses	4,608,706	4,668,994	4,789,659	4,933,349	5,081,349	5,233,790	5,390,803	5,552,528	5,719,103	
Operating income (loss)	1,898,294	2,142,306	2,208,265	2,169,544	2,128,087	2,083,788	2,036,538	1,986,224	1,932,730	
Nonoperating revenues (exps)										
Gain (loss) on disposal of assets	5,000	5,000	5,000	-	-	-	-	-	-	
Interest earned	45,000	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	
Interest and fiscal charges	(1,744,753)	(2,014,892)	(2,437,550)	(1,382,407)	(1,343,394)	(1,304,697)	(1,263,621)	(955,097)	(895,399)	
Total nonoperating	(1,694,753)	(1,959,892)	(2,382,550)	(1,330,907)	(1,290,349)	(1,250,061)	(1,207,346)	(897,133)	(835,696)	
Income before trsfers & cap contrns	203,541	182,414	(174,285)	838,637	837,738	833,727	829,193	1,089,091	1,097,033	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers out	(175,750)	(175,750)	(175,750)	(181,023)	(186,453)	(192,047)	(197,808)	(203,742)	(209,855)	
Capital contributions from developers*	2,961,120	950,000	950,000	1,045,000	1,149,500	1,264,450	1,390,895	1,529,985	1,682,983	
Change in net assets	2,988,911	956,664	599,965	1,702,615	1,800,785	1,906,131	2,022,279	2,415,333	2,570,161	
Net assets, beginning	24,026,861	27,015,772	27,972,436	28,572,401	30,275,016	32,075,800	33,981,931	36,004,210	38,419,543	
Net assets, ending*	27,015,772	27,972,436	28,572,401	30,275,016	32,075,800	33,981,931	36,004,210	38,419,543	40,989,705	

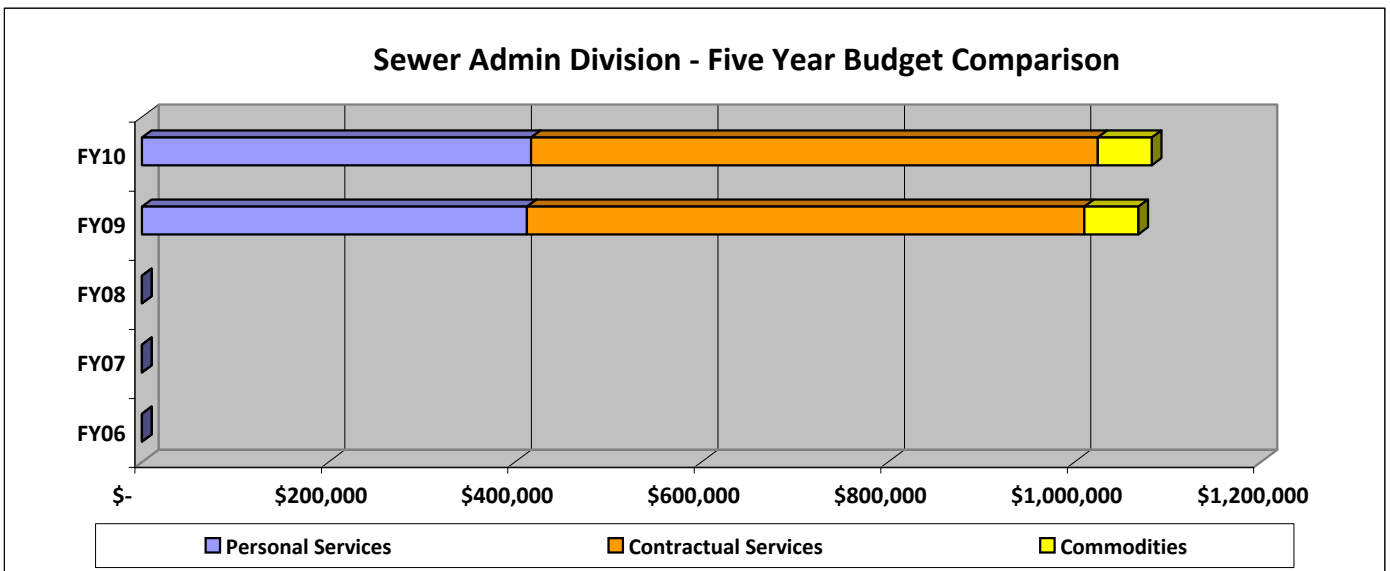
* Projected amounts

Sewer Fund

Sewer Administration Division* Budget

Comparative Budget Summary by Category

	Actual		Mid-Biennium		
	Actual	Actual	Budget	Budget	Budget
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ -	\$ -	\$ -	\$ 412,903	\$ 417,426
Contractual Services	-	-	-	597,900	607,900
Commodities	-	-	-	58,000	58,000
Totals	\$ -	\$ -	\$ -	\$ 1,068,803	\$ 1,083,326



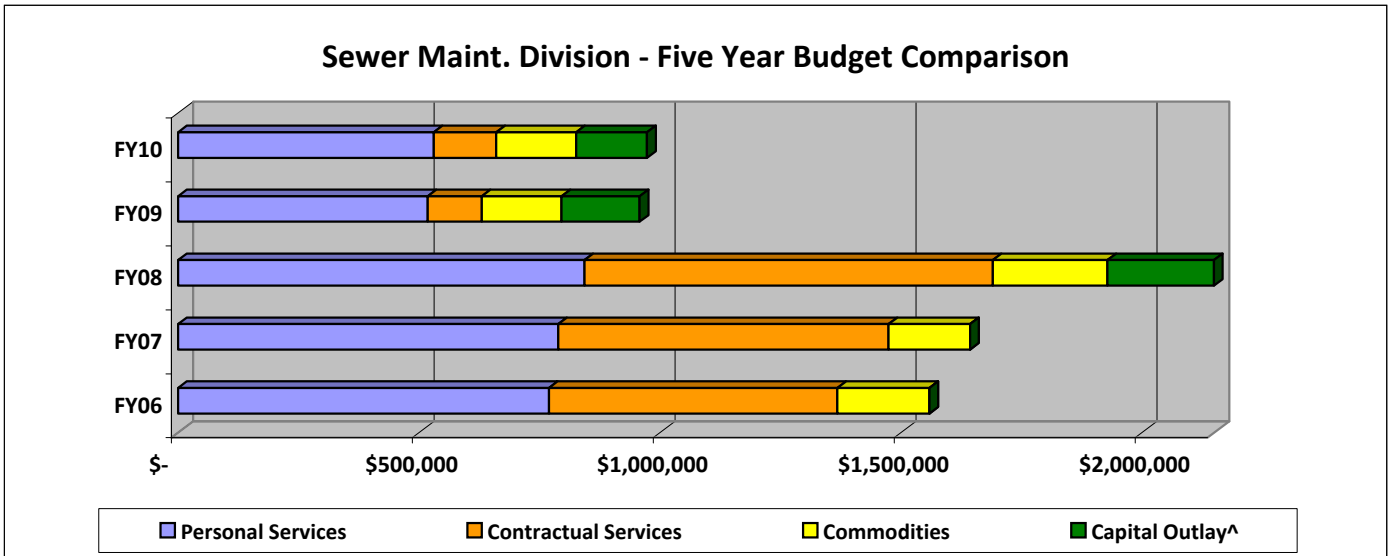
* This division will begin operations in FY 2009.

Sewer Fund

Sewer Maintenance Division Budget

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget*
	FY06	FY07	FY08	FY09	FY10
	Personal Services	\$ 769,708	\$ 789,317	\$ 843,719	\$ 518,346
Contractual Services	598,811	685,471	847,300	112,065	130,065
Commodities	191,072	168,890	238,000	165,700	165,700
Capital Outlay^	-	-	437,000	162,000	147,000
Totals	\$ 1,559,591	\$ 1,643,678	\$ 2,366,019	\$ 958,111	\$ 973,395



* The administration function of the Sewer Fund has been moved to a new division.

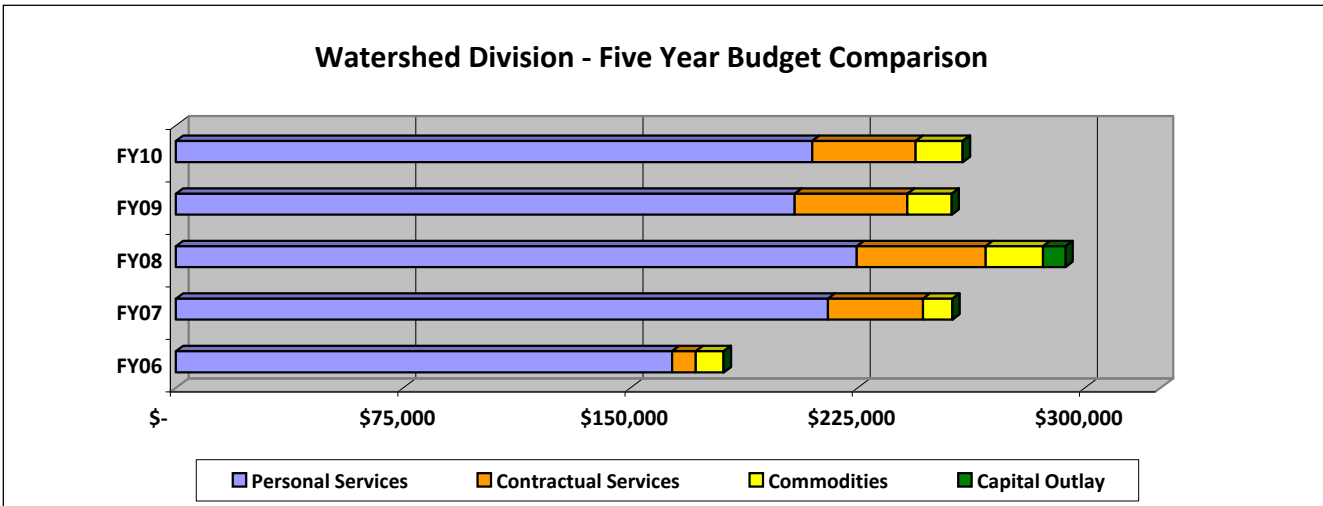
^ For details, see Summary of Capital Outlay by Fund and Department.

Sewer Fund

Watershed Division Budget

Comparative Budget Summary by Category

	Mid-Biennium				
	Actual	Actual	Budget	Budget*	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ 163,755	\$ 215,218	\$ 224,768	\$ 204,261	\$ 210,018
Contractual Services	7,882	31,336	42,500	37,200	34,200
Commodities	9,189	9,751	18,900	14,650	15,500
Capital Outlay	-	-	7,500	-	-
Totals	\$ 180,826	\$ 256,305	\$ 293,668	\$ 256,111	\$ 259,718



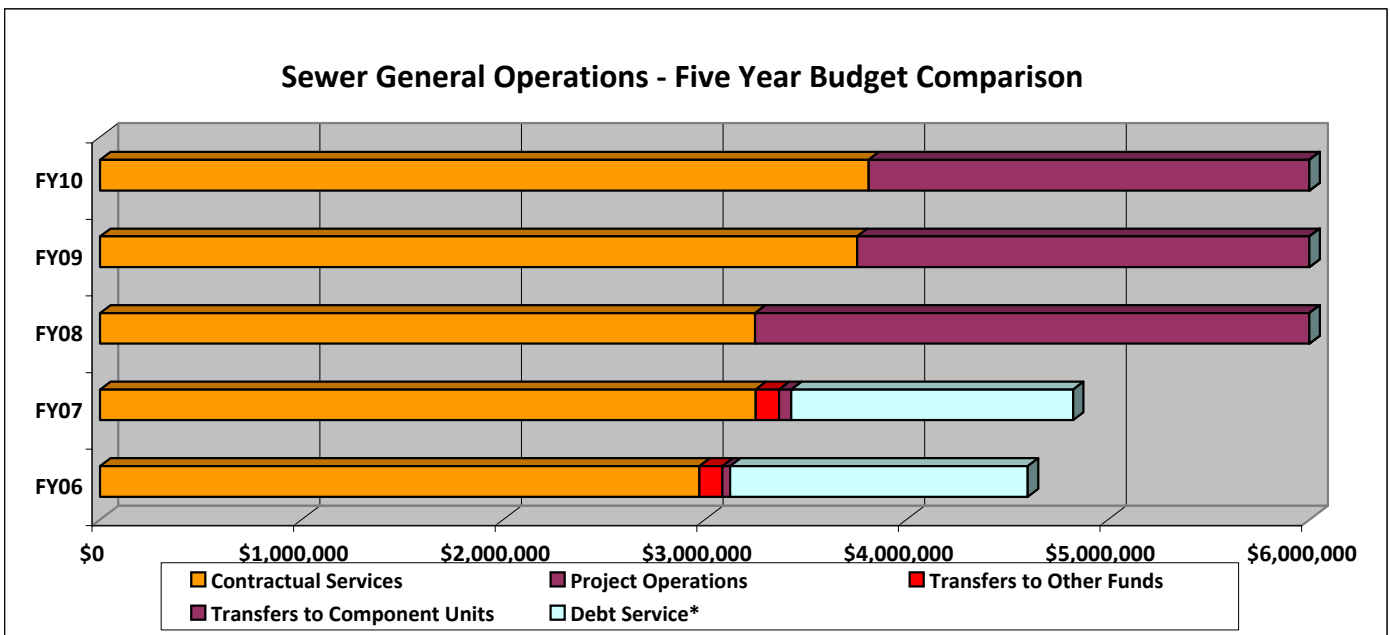
* The administration function of the Sewer Fund has been moved to a new division.

Sewer Fund

Sewer General Operations Budget

Comparative Budget Summary by Category

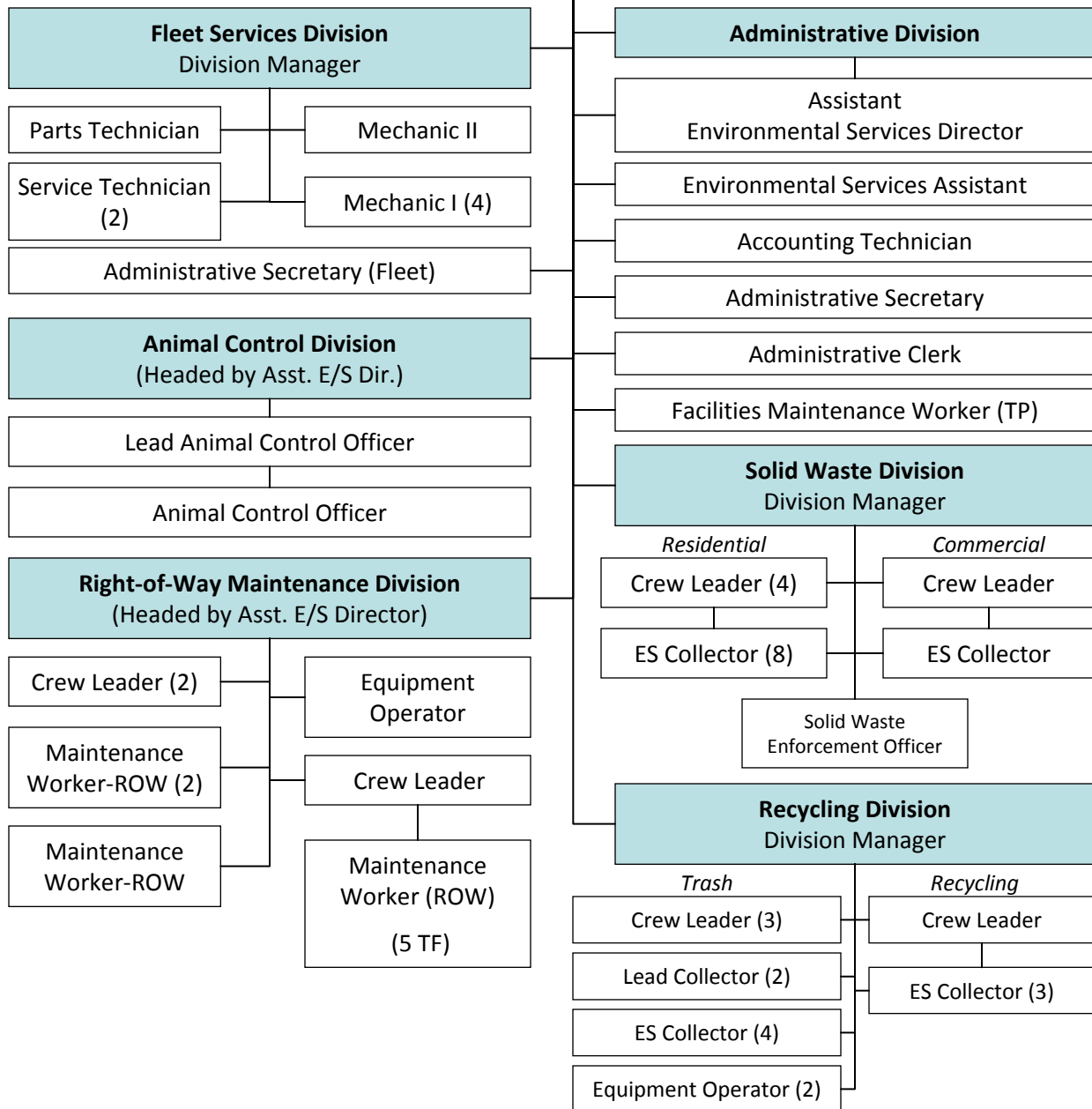
	Actual		Mid-Biennium Budget		Budget
	FY06	FY07	FY08	FY09	FY10
	Contractual Services	2,972,795	3,252,005	3,249,019	3,755,568
Project Operations	-	-	13,245,720	9,895,000	7,400,000
Transfers to Other Funds	115,750	115,795	788,268	115,750	115,750
Transfers to Component Units	38,071	61,332	60,000	60,000	60,000
Debt Service*	1,474,619	1,397,590	14,319,753	2,940,252	3,717,261
Totals	\$ 4,601,235	\$ 4,826,722	\$ 31,662,760	\$ 16,766,570	\$ 15,105,045



* Debt Service in FY 2008 includes the permanent financing of an interim borrowing.

Department of Environmental Services

Timothy L. Woody
Environmental Services Director
 (334) 501-3080



Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 06	FY 07	FY 08	FY 09	FY 10
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	6	7	7	7
Fleet Services	10	10	10	10	10
TOTAL Gen Fd/SWM Fd	57	57	57	25/32	25/32

[^] Administration Division personnel costs are allocated between the General Fund and the Solid Waste Mgt. Fund.

City of Auburn

Environmental Services Department Financing Structure

The City's Environmental Services (ES) Department is responsible for a broad range of functions, including solid waste collection and disposal, recycling, maintenance of rights-of ways, animal control and maintenance of the City's vehicle fleet. The City has historically accounted and budgeted for the costs of providing all of these services in 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 is proposing that the solid waste and recycling activities of Environmental Services be separately accounted for as a business-type activity with the beginning of the 2009 & 2010 biennium.

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.



Young citizens learn about recycling

The Solid Waste Management Fund would receive 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 will 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 July 1, 2008 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. Management believes that the results of the separate fund's accounting should be evaluated before any rate increases are proposed.

The proposed budget allocates the costs of the Environmental Services Department between the General Fund and a new Solid Waste Management Fund. The costs of the Solid Waste and Recycling Divisions and a portion of the costs of the ES Administration Division are budgeted in the Solid Waste enterprise fund; while the remaining costs of the ES Administration Division and the costs of the ROW Maintenance, Animal Control and Fleet Services Divisions are budgeted in the General Fund. The total proposed budget for Environmental Services is shown below:

Environmental Services Department Budget			
<i>Divisions</i>	<i>General Fund</i>	<i>Solid Waste Mgt. Fund</i>	<i>Total Department</i>
FY 2009			
Administration	\$ 50,000	\$ 150,000	\$ 200,000
Recycling		500,000	500,000
Solid Waste		750,000	750,000
ROW Maintenance	150,000		150,000
Animal Control	125,000		125,000
Fleet Services	100,000		100,000
Totals	\$ 425,000	\$ 1,400,000	\$ 1,825,000
FY 2010			
Administration	\$ 55,000	\$ 160,000	\$ 215,000
Recycling		525,000	525,000
Solid Waste		775,000	775,000
ROW Maintenance	160,000		160,000
Animal Control	130,000		130,000
Fleet Services	120,000		120,000
Totals	<u>\$ 465,000</u>	<u>\$ 1,460,000</u>	<u>\$ 1,925,000</u>

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 right-of-ways through cutting, trimming, litter collection and prevention, and street sweeping
- ◆ Provide an integrated mosquito abatement program

*These missions and functions are funded by the Solid Waste Management enterprise fund. All others are funded by the General Fund.

Environmental Services Administration

1. Using generally accepted criterion such as the U.S. Green Building Council's Leadership in Energy and Environmental Design (LEED) for purposes of review, and if feasible, implementation of measurements will be utilized to reduce the amount of resources used to operate departmental buildings, including but not limited to energy, water, and chemicals used for facility maintenance.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. In conjunction with the Public Works Department, complete design and engineering work related to the proposed Public Works/Environmental Services facility as requested in the Capital Improvements Program budget.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Recycling

1. Conduct a review of the recycling program in an effort to determine the following: Methods to increase citizen participation rates; ways to increase the variety and/or volume of commodities recycled; and, ways to increase the marketability of the recyclables collected as a part of the program to garner maximum economic and environmental return.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Compile information, solicit bids, evaluate the bids received, and select a vendor for trash disposal services prior to the November 2009 expiration date of the current agreement. Negotiations surrounding the anticipated agreement are also expected to be underway during this time, with execution of the agreement slated for the first quarter of FY 10.
Anticipated to commence by **5/1/2009** and be completed by **9/30/2009**
3. Reduce the number of missed service complaints related to recycling and trash collection services by at least 5% as compared to FY 08.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Solid Waste

1. Solicit bids, evaluate the bids received, and negotiate an agreement for garbage disposal services prior to the February 2009 expiration date of the agreement that is currently in force.
Anticipated to commence by **10/1/2008** and be completed by **3/1/2009**
2. Reduce the number of missed service complaints related to residential and commercial garbage collection services by at least 5% as compared to FY 08.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Animal Control

1. Develop and implement an Animal Care Week program designed to become an annual event, that will serve to educate citizens about the City's Animals and Fowls Ordinance, along with the care and control of animals in general.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Right-Of-Way Maintenance

1. In collaboration with interdepartmental and external stakeholders, continue efforts to improve the general maintenance and beautification of the downtown area.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. In an effort to educate the public about litter prevention, conduct at least one City school district clean up and one vehicular traffic stop education event by June 30, 2008.
Anticipated to commence by **10/1/2008** and be completed by **6/30/2009**

Fleet Services

1. Continue mechanic training initiatives that focus on integrated automotive engineering standards, Automotive Service Excellence (ASE) certification criteria, and other best practice efforts of the profession. These efforts are expected to increase mechanic productivity while reducing the hard and soft costs associated with vehicle/equipment maintenance and repair.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**
2. Design and implement a vehicle/equipment operation training program to ensure operators are versed on how to properly operate and maintain vehicles/equipment purchased by the City.
Anticipated to commence by **10/1/2008** and be completed by **9/30/2009**

Environmental Services

Administration

1. In conjunction with the Public Works Department, begin construction of the proposed Public Works/Environmental Services facility as requested in the Capital Improvements Program budget.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

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**
2. Reduce the number of missed service complaints received from citizens related to recycling and trash collection by at least 3% - 5% as compared to FY 09.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

Solid Waste

1. Reduce the number of missed service complaints received from citizens related to residential and commercial garbage collection services by at least 3% - 5% as compared to FY 09.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

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**

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 clean up event and one vehicular traffic stop education event.
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**

Fleet Services

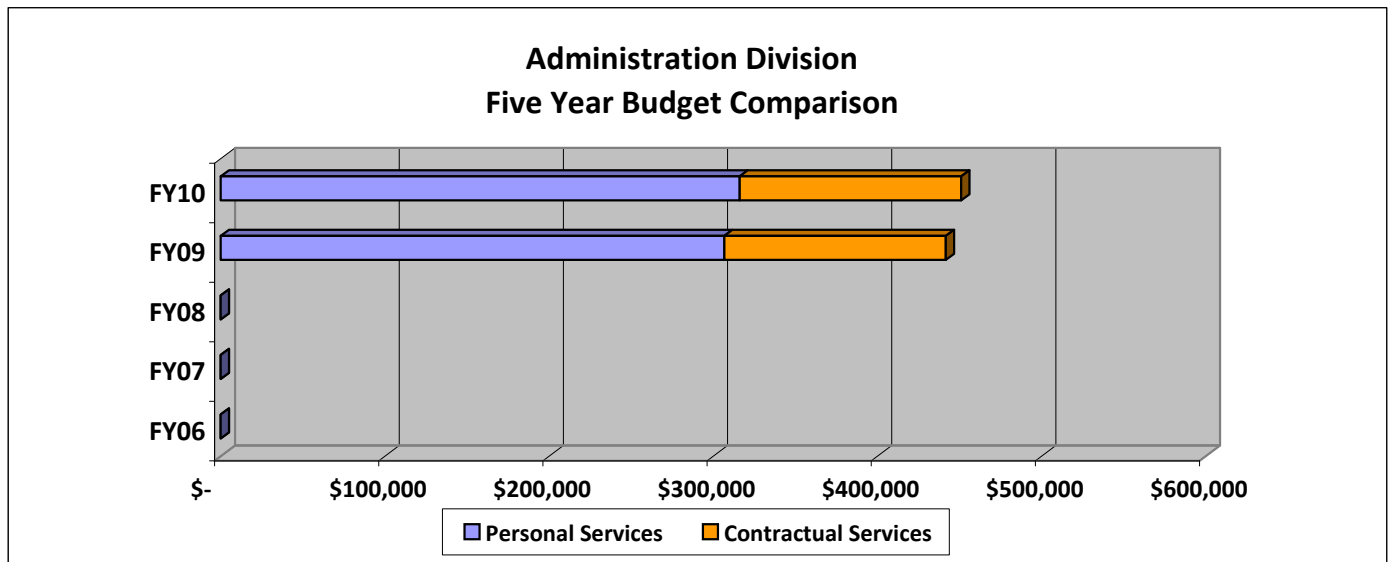
1. Continue the joint mechanic/community college training initiative to enhance the knowledge, skills, and abilities of mechanics in order to stay in tune with the latest automotive engineering and technological advances in the profession.
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**
2. In conjunction with the Information Technology and Finance Departments, and if the purchase of pertinent software is approved, work to provide 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**

Solid Waste Management Fund*

Administration Division Budget Summary

Comparative Budget Summary by Category

	Actual		Mid-Biennium Budget		Budget	
	FY06	FY07	FY08	FY09	FY10	
Personal Services	\$ -	\$ -	\$ -	\$ 306,692	\$ 316,110	
Contractual Services	-	-	-	135,000	135,000	
Totals	\$ -	\$ -	\$ -	\$ 441,692	\$ 451,110	



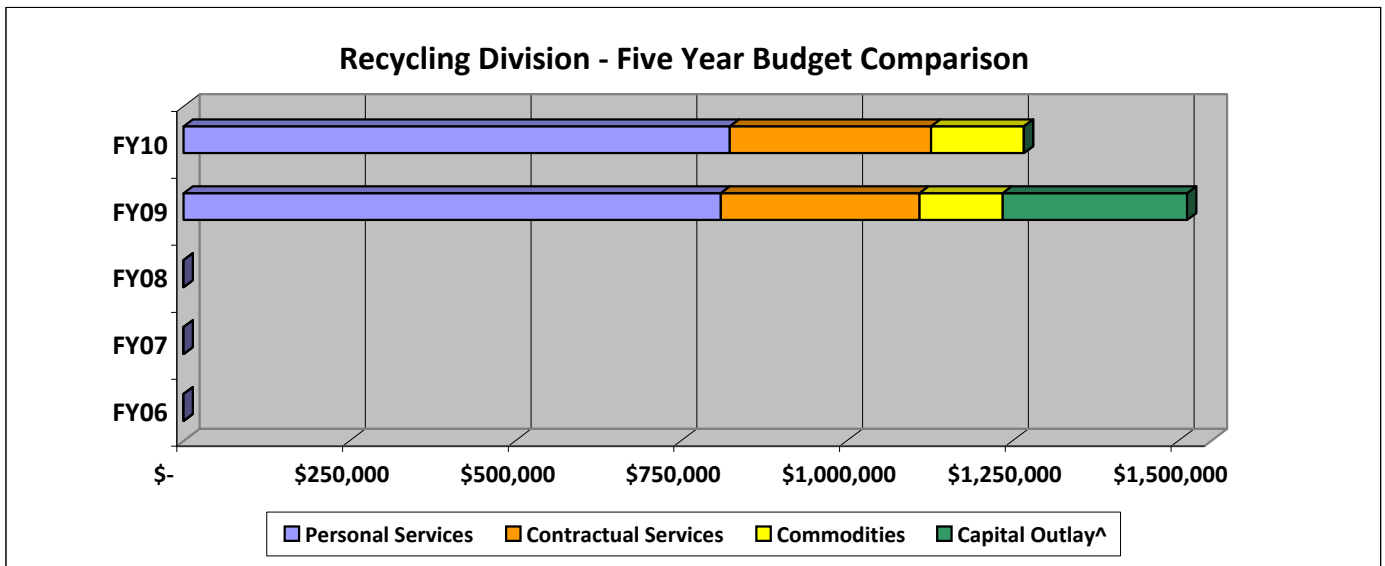
* The Solid Waste Management Fund is a newly created fund. These functions were formerly accounted for in the General Fund.

Solid Waste Management Fund*

Recycling Division Budget Summary

Comparative Budget Summary by Category

	Actual		Projected	Budget	
	FY06	FY07	FY08	FY09	FY10
Personal Services	\$ -	\$ -	\$ -	\$ 810,301	\$ 824,085
Contractual Services	-	-	-	299,727	303,500
Commodities	-	-	-	125,592	140,038
Capital Outlay^	-	-	-	278,120	-
Totals	\$ -	\$ -	\$ -	\$ 1,513,740	\$ 1,267,623



* The Solid Waste Management Fund is a newly created fund. These functions were formerly accounted for in the General Fund.

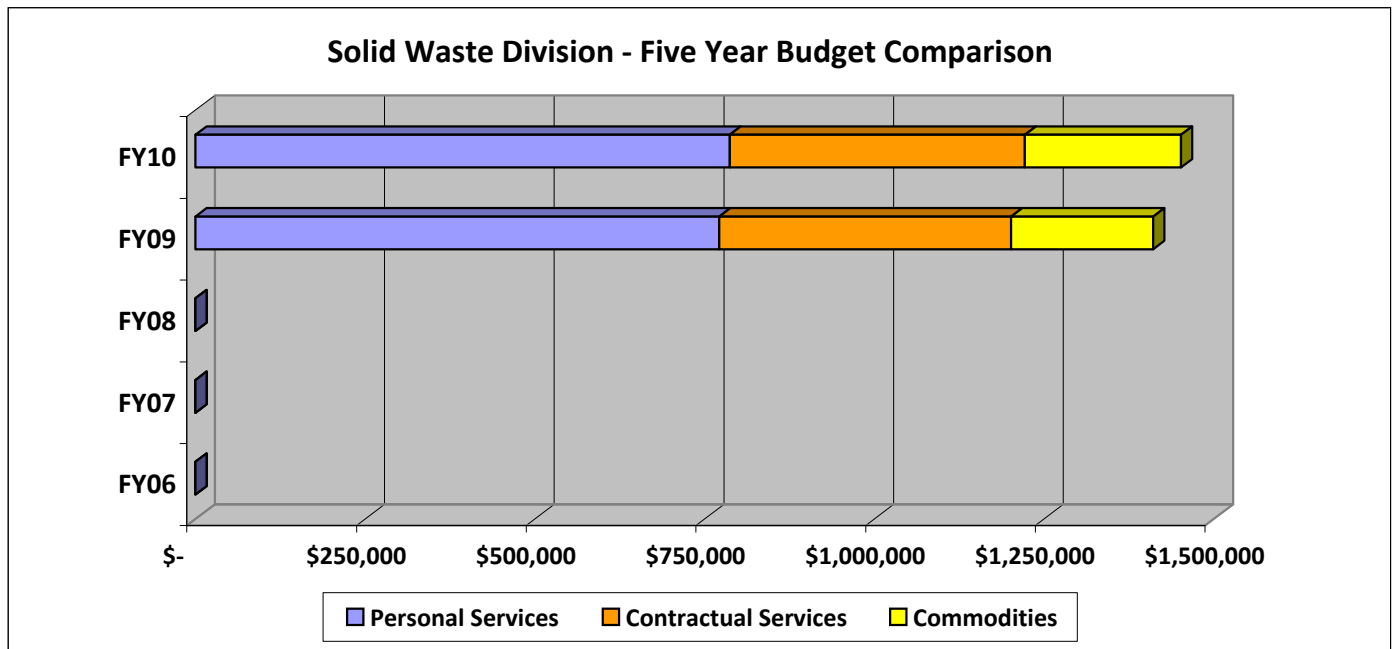
^ For details, see Summary of Capital Outlay by Fund and Department.

Solid Waste Management Fund*

Solid Waste Division Budget Summary

Comparative Budget Summary by Category

	Actual		Actual		Projected		Budget	
	FY06	FY07	FY08	FY09	FY10			
Personal Services	\$ -	\$ -	\$ -	\$ 771,950	\$ 787,247			
Contractual Services	-	-	-	430,000	435,000			
Commodities	-	-	-	209,405	230,075			
Totals	\$ -	\$ -	\$ -	\$ 1,411,355	\$ 1,452,322			



* The Solid Waste Management Fund is a newly created fund. These functions were formerly accounted for in the General Fund.



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

Special Revenue Funds

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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:

City Gasoline Tax Fund accounts for one-half of the revenues received from the City's two-cent gasoline tax and disbursements related to the construction of and improvements to streets.

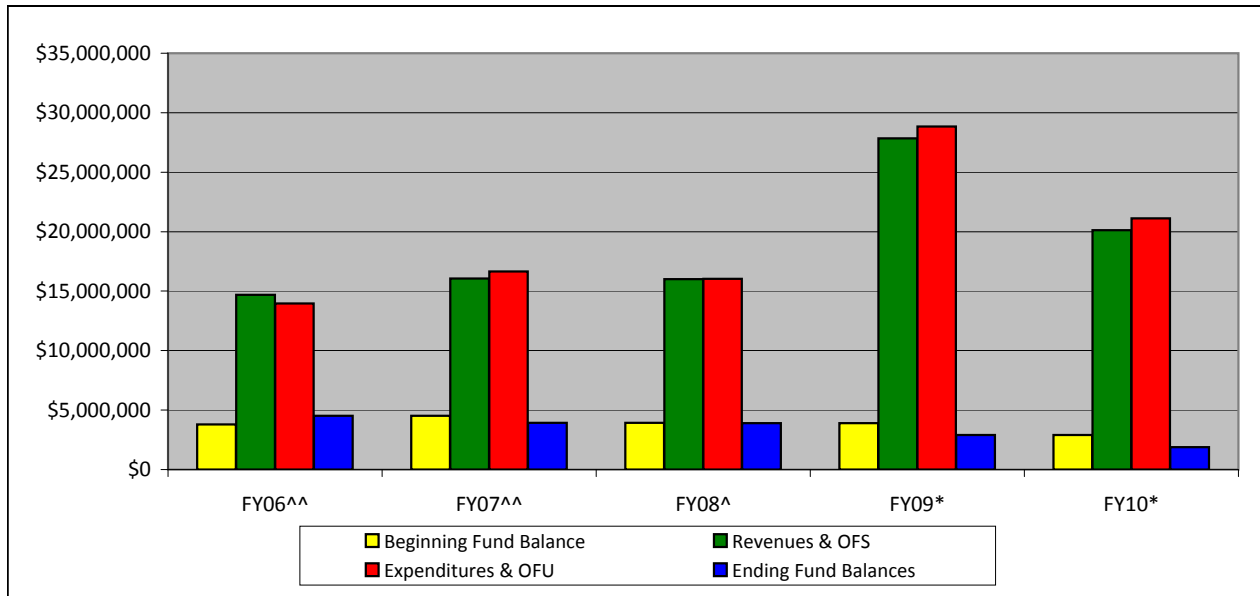
Seven Cent State Gas Tax Fund accounts for funds received from the State of Alabama and disbursed for street related projects.

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 eleven mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes.

Special Additional School Tax Fund accounts for five 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.



* Budgeted

^ Actual, unaudited

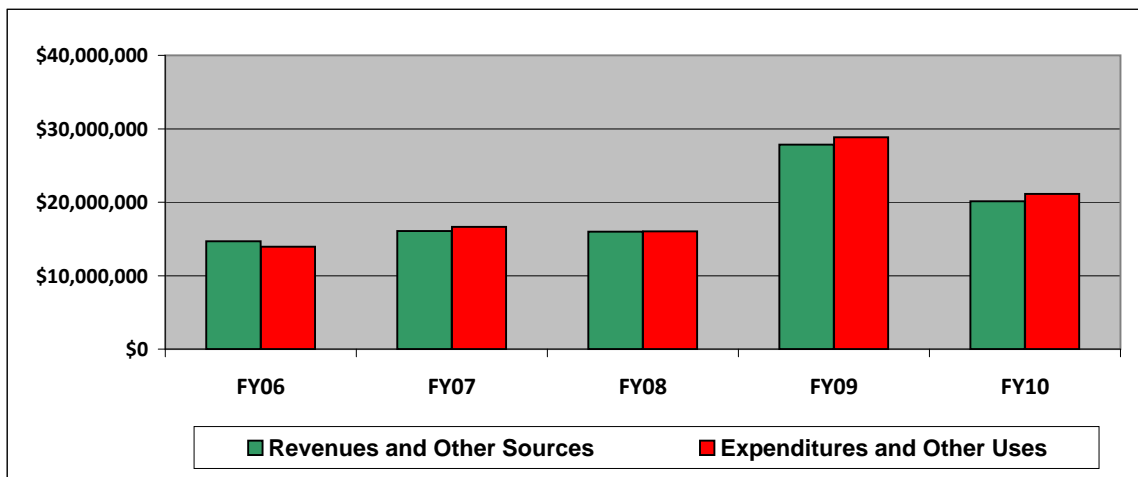
^^ Audited

City of Auburn

Total Special Revenue Funds

Overview of Revenues, Expenditures, and Changes in Fund Balance

	Audited Actual		Projected (Unaudited)	Budgeted	
	FY06	FY07	FY08	FY09	FY10
Revenues:					
Locally levied taxes	8,245,113	9,440,778	9,544,500	10,860,000	11,320,000
State shared taxes	258,733	260,566	208,500	199,250	199,250
Other revenues	231,865	261,674	203,200	137,000	137,000
Total revenues	8,735,712	9,963,019	9,956,200	11,196,250	11,656,250
Other financing sources (OFS):					
Proceeds of debt [^]	379	45,792	-	8,500,000	-
Transfers in from other funds	5,950,000	6,050,000	6,050,000	8,138,820	8,455,380
Total revenues and OFS	14,686,091	16,058,811	16,006,200	27,835,070	20,111,630
Expenditures					
Public Safety	27,403	6,512	18,000	38,000	28,000
General Operations	329,452	313,461	375,000	375,000	375,000
Debt service (for Bd of Education)	3,983,047	3,983,922	3,999,704	5,352,711	5,400,343
Total expenditures	4,339,902	4,303,895	4,392,704	5,765,711	5,803,343
Other financing uses (OFU):					
Debt refunding	-	-	-	-	-
Operating transfers to other funds	6,408,000	6,525,000	6,432,500	8,520,070	8,836,630
Transfer to Board of Education*	3,205,720	5,830,120	5,200,000	14,556,109	6,480,037
Total expenditures and OFU	13,953,622	16,659,015	16,025,204	28,841,890	21,120,010
Excess of revenues and other sources over expenditures and other uses	732,469	(600,204)	(19,004)	(1,006,820)	(1,008,380)
Fund balances, beginning of year	3,795,394	4,527,863	3,927,659	3,908,655	2,901,835
Fund balances, end of year	4,527,863	3,927,659	3,908,655	2,901,835	1,893,455



City of Auburn

Special Revenue Funds

Combining Statement of Projected Revenues, Proposed Expenditures and Changes in Fund Balances

	City Gas Tax	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
Audited fund balances, 9.30.07	\$ 113,530	\$ 51,935	\$ 59,093	\$ 820,426	\$ 2,697,416	\$ 185,259	\$ 3,927,659
FY08 Projected revenues*	158,500	119,200	91,000	9,032,000	6,597,000	8,500	16,006,200
FY08 Projected expenditures*	160,000	122,500	100,000	9,319,704	6,305,000	18,000	16,025,204
Projected fund balances, 9.30.08*	112,030	48,635	50,093	532,722	2,989,416	175,759	3,908,655
FY09 Budget							
Revenues							-
Taxes	180,000	108,500	90,750	3,360,000	7,320,000	-	11,059,250
Other revenue	2,000	1,000	1,000	30,000	100,000	3,000	137,000
<i>Total revenues</i>	<u>182,000</u>	<u>109,500</u>	<u>91,750</u>	<u>3,390,000</u>	<u>7,420,000</u>	<u>3,000</u>	<u>11,196,250</u>
Other financing sources							
Proceeds of debt	-	-	-	8,500,000	-	-	8,500,000
Transfers from other funds	-	-	-	8,138,820	-	-	8,138,820
Total revenues and other sources	182,000	109,500	91,750	20,028,820	7,420,000	3,000	27,835,070
Expenditures							
Public Safety	-	-	-	-	-	38,000	38,000
Non-departmental General operations	-	-	-	120,000	255,000	-	375,000
Debt service	-	-	-	5,352,711	-	-	5,352,711
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,472,711</u>	<u>255,000</u>	<u>38,000</u>	<u>5,765,711</u>
Other financing uses							
Transfers to other funds	180,000	109,500	91,750	-	8,138,820	-	8,520,070
Transfers to Bd of Education	-	-	-	14,556,109	-	-	14,556,109
Total expenditures and other uses	180,000	109,500	91,750	20,028,820	8,393,820	38,000	28,841,890
Projected fund balances, 9.30.09	114,030	48,635	50,093	532,722	2,015,596	140,759	2,901,835
FY10 Budget							
Revenues							
Taxes	180,000	108,500	90,750	3,515,000	7,625,000	-	11,519,250
Other revenue	2,000	1,000	1,000	30,000	100,000	3,000	137,000
<i>Total revenues</i>	<u>182,000</u>	<u>109,500</u>	<u>91,750</u>	<u>3,545,000</u>	<u>7,725,000</u>	<u>3,000</u>	<u>11,656,250</u>
Other financing sources							
Transfers from other funds	-	-	-	8,455,380	-	-	8,455,380
Total revenue and other sources	182,000	109,500	91,750	12,000,380	7,725,000	3,000	20,111,630
Expenditures							
Public Safety	-	-	-	-	-	28,000	28,000
Non-departmental General operations	-	-	-	120,000	255,000	-	375,000
Debt service	-	-	-	5,400,343	-	-	5,400,343
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,520,343</u>	<u>255,000</u>	<u>28,000</u>	<u>5,803,343</u>
Other financing uses							
Transfers to other funds	180,000	109,500	91,750	-	8,455,380	-	8,836,630
Transfers to Bd of Education	-	-	-	6,480,037	-	-	6,480,037
Total expenditures and other uses	180,000	109,500	91,750	12,000,380	8,710,380	28,000	21,120,010
Projected fund balances, 9.30.10	\$ 116,030	\$ 48,635	\$ 50,093	\$ 532,722	\$ 1,030,216	\$ 115,759	\$ 1,893,455

* Unaudited

^ The amount and use of CDBG Grant Funds are contingent upon approval from the Federal Government in April 2007.

City of Auburn

Special Revenue Funds

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

City Gas Tax Special Revenue Fund

	Audited Actual		Projected	Budgeted		Four Year Percent Change
	FY06	FY07	(Unaudited) FY08	FY09	FY10	
Revenues:						
Locally levied gasoline tax	\$ 242,852	\$ 249,202	\$ 157,500	\$ 180,000	\$ 180,000	-25.9%
Interest	1,868	4,273	1,000	2,000	2,000	7.1%
Total revenues	244,721	253,474	158,500	182,000	182,000	-25.6%
Other financing sources (OFS):						
Transfers in from other funds	-	-	-	-	-	n/a
Total revenues and OFS	244,721	253,474	158,500	182,000	182,000	-25.6%
Other financing uses (OFU):						
Operating transfers to other funds	213,000	225,000	160,000	180,000	180,000	-15.5%
Excess of revenue and other sources over expenditures and other uses	31,721	28,474	(1,500)	2,000	2,000	-93.7%
Fund balance, beginning of year	53,335	85,056	113,530	112,030	114,030	113.8%
Fund balance, end of year	\$ 85,056	\$ 113,530	\$ 112,030	\$ 114,030	\$ 116,030	36.4%

State Seven Cent Gas Tax Special Revenue Fund

	Audited Actual		Projected	Budgeted		Four Year Percent Change
	FY06	FY07	(Unaudited) FY08	FY09	FY10	
Revenues:						
State shared gasoline tax	\$ 145,136	\$ 146,131	\$ 118,500	\$ 108,500	\$ 108,500	33.8%
Interest	1,848	2,332	700	1,000	1,000	84.8%
Total revenues	146,984	148,462	119,200	109,500	109,500	34.2%
Other financing uses (OFU):						
Operating transfers to other funds	135,000	150,000	122,500	109,500	109,500	23.3%
Excess of revenue and other sources over expenditures and other uses	11,984	(1,538)	(3,300)	-	-	n/a
Fund balance, beginning of year	41,488	53,472	51,935	48,635	48,635	-14.7%
Fund balance, end of year	\$ 53,472	\$ 51,935	\$ 48,635	\$ 48,635	\$ 48,635	9.9%

State Nine Cent Gas Tax Special Revenue Fund

	Audited Actual		Projected	Budgeted		Four Year Percent Change
	FY06	FY07	(Unaudited) FY08	FY09	FY10	
Revenues:						
State shared gasoline tax	\$ 113,597	\$ 114,436	\$ 90,000	\$ 90,750	\$ 90,750	25.2%
Interest	1,537	2,243	1,000	1,000	1,000	53.7%
Total revenues	115,135	116,679	91,000	91,750	91,750	25.5%
Other financing uses (OFU):						
Operating transfers to other funds	110,000	100,000	100,000	91,750	91,750	19.9%
Excess of revenue and other sources over expenditures and other uses	5,135	16,679	(9,000)	-	-	n/a
Fund balance, beginning of year	37,279	42,414	59,093	50,093	50,093	-25.6%
Fund balance, end of year	\$ 42,414	\$ 59,093	\$ 50,093	\$ 50,093	\$ 50,093	-15.3%

Beginning and ending fund balances for budgeted years have been updated from budget ordinance to reflect projected ending fund balance at September 30, 2008.

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		Projected (Unaudited)	Budgeted		Four Year Percent Change
	FY06	FY07	FY08	FY09	FY10	
Revenues:						
General property tax	\$ 2,500,816	\$ 2,872,368	\$ 2,940,000	\$ 3,360,000	\$ 3,515,000	-28.9%
Interest	34,525	52,543	42,000	30,000	30,000	15.1%
Total revenues	2,535,341	2,924,911	2,982,000	3,390,000	3,545,000	-28.5%
Other financing sources (OFS)						
Proceeds of debt	379	45,792	-	8,500,000	-	n/a
Transfers in from other funds	5,950,000	6,050,000	6,050,000	8,138,820	8,455,380	-29.6%
Total revenues and OFS	8,485,720	9,020,703	9,032,000	20,028,820	12,000,380	-29.3%
Expenditures:						
General Operations						
Tax administration fee	103,068	105,223	120,000	120,000	120,000	-14.1%
Appropriation to Bd. Of Education	3,205,720	5,830,120	5,200,000	14,556,109	6,480,037	-50.5%
Debt Service	3,983,047	3,983,922	3,999,704	5,352,711	5,400,343	-26.2%
Total expenditures and OFU	7,291,835	9,919,265	9,319,704	20,028,820	12,000,380	-39.2%
Excess of revenue and other sources over expenditures and other uses	1,193,885	(898,562)	(287,704)	-	-	n/a
Fund balance, beginning of year	525,102	1,718,987	820,426	532,722	532,722	-1.4%
Fund balance, end of year	\$ 1,718,987	\$ 820,426	\$ 532,722	\$ 532,722	\$ 532,722	222.7%

Special Additional School Tax Fund

	Audited Actual		Projected (Unaudited)	Budgeted		Four Year Percent Change
	FY06	FY07	FY08	FY09	FY10	
Revenues:						
General property tax	\$ 5,501,445	\$ 6,319,209	\$ 6,447,000	\$ 7,320,000	\$ 7,625,000	-27.8%
Interest	176,838	170,238	150,000	100,000	100,000	76.8%
Total revenues	5,678,283	6,489,446	6,597,000	7,420,000	7,725,000	-26.5%
Expenditures:						
General Operations						
Tax administration fee	226,384	208,238	255,000	255,000	255,000	-11.2%
Other financing uses (OFU):						
Operating transfers to other funds	5,950,000	6,050,000	6,050,000	8,138,820	8,455,380	-29.6%
Total expenditures and OFU	6,176,384	6,258,238	6,305,000	8,393,820	8,710,380	-29.1%
Excess of revenue and other sources over expenditures and other uses	(498,101)	231,208	292,000	(973,820)	(985,380)	-49.5%
Fund balance, beginning of year	2,964,309	2,466,208	2,697,416	2,989,416	2,015,596	47.1%
Fund balance, end of year	\$ 2,466,208	\$ 2,697,416	\$ 2,989,416	\$ 2,015,596	\$ 1,030,216	139.4%

Beginning and ending fund balances for budgeted years have been updated from budget ordinance to reflect projected ending fund balance at September 30, 2008.

City of Auburn

Special Revenue Funds

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

Public Safety Substance Abuse Prevention Fund

	Audited Actual		Projected	Budgeted		Four Year Percent Change
	FY06	FY07	(Unaudited) FY08	FY09	FY10	
Revenues:						
Confiscation Revenue	\$ 7,799	\$ 22,075	\$ 5,000	\$ 500	\$ 500	1459.8%
Interest	7,449	7,970	3,500	2,500	2,500	198.0%
Total revenues	15,248	30,045	8,500	3,000	3,000	408.3%
Expenditures:						
Public Safety	27,403	6,512	18,000	38,000	28,000	-2.1%
Excess of revenue and other sources over expenditures and other uses	(12,155)	23,533	(9,500)	(35,000)	(25,000)	-51.4%
Fund balance, beginning of year	173,881	161,726	185,259	175,759	140,759	23.5%
Fund balance, end of year	\$ 161,726	\$ 185,259	\$ 175,759	\$ 140,759	\$ 115,759	39.7%

Beginning and ending fund balances for budgeted years have been updated from budget ordinance to reflect projected ending fund balance at September 30, 2008.



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

Debt Service Fund

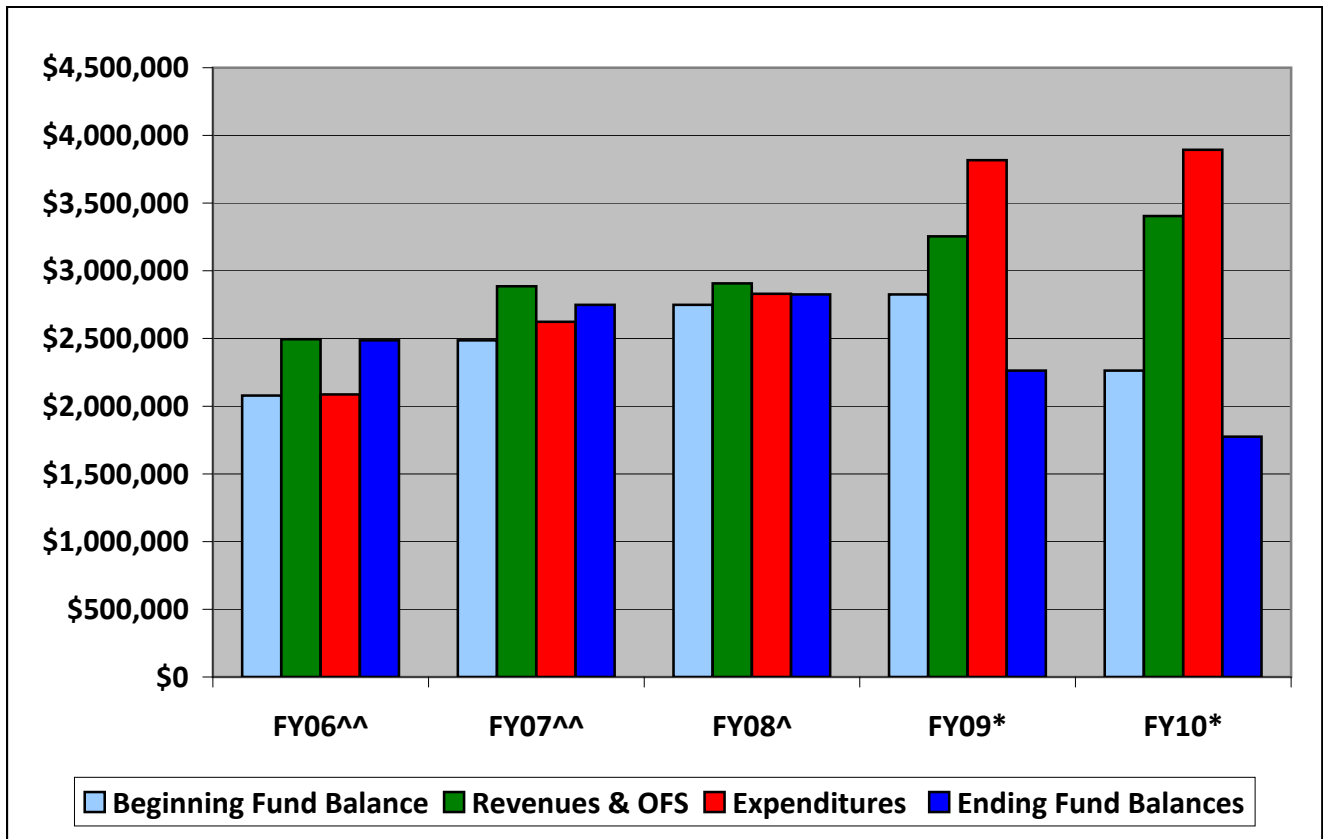
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City of Auburn

Description of and Trends in Debt Service Fund

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.



* Budgeted

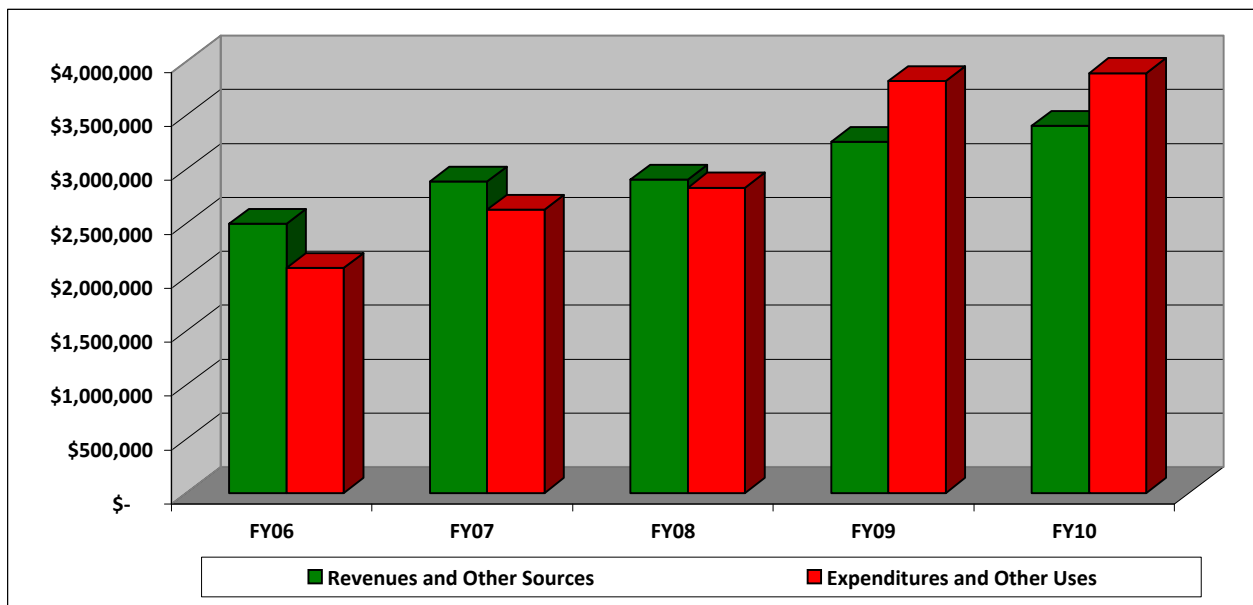
^ Actual, Unaudited

^^ Audited

City of Auburn

Debt Service Fund - Overview of Revenues, Other Sources, Expenditures and Other Uses

	Audited		Projected (Unaudited)	Budgeted		Five Year Percent Change
	FY06	FY07	FY08	FY09	FY10	
Revenues						
General property tax	2,355,551	2,724,946	2,782,500	3,175,000	3,325,000	41.2%
Interest	138,530	160,955	125,000	80,000	80,000	-42.3%
Total revenues	<u>2,494,081</u>	<u>2,885,901</u>	<u>2,907,500</u>	<u>3,255,000</u>	<u>3,405,000</u>	
Other financing sources (OFS):	-	456	-	-	-	n/a
Total revenues and OFS	<u>2,494,081</u>	<u>2,886,356</u>	<u>2,907,500</u>	<u>3,255,000</u>	<u>3,405,000</u>	-26.8%
Expenditures						
Tax Administration Fee	100,189	81,007	108,862	110,000	110,000	9.8%
Debt Service						
Principal	1,095,000	1,465,000	1,630,000	2,138,998	2,312,678	111.2%
Interest	887,419	866,287	1,084,601	1,328,498	1,230,853	38.7%
Fiscal fees	4,300	107,675	7,000	240,000	240,000	5481.4%
Total expenditures	<u>2,086,908</u>	<u>2,519,969</u>	<u>2,830,463</u>	<u>3,817,496</u>	<u>3,893,531</u>	86.6%
Other financing uses (OFU):						
Transfers out	-	103,763	-	-	-	n/a
Total expenditures and OFU	<u>2,086,908</u>	<u>2,623,732</u>	<u>2,830,463</u>	<u>3,817,496</u>	<u>3,893,531</u>	-46.4%
Excess (deficit) of revenue and OFS over expenditures and OFU	407,173	262,624	77,037	(562,496)	(488,531)	-183.3%
Fund balance, beginning of year	<u>2,079,176</u>	<u>2,486,349</u>	<u>2,748,973</u>	<u>2,826,010</u>	<u>2,263,514</u>	-8.1%
Fund balance, end of year	<u>2,486,349</u>	<u>2,748,973</u>	<u>2,826,010</u>	<u>2,263,514</u>	<u>1,774,983</u>	40.1%



City of Auburn, Alabama

Special Five Mill Tax Fund History ~ Fiscal years 1998 - 2007

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	Inc FY07>FY98	As%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amount	
Revenues:												
Ad Valorem Tax	\$ 1,025,656	\$ 1,134,000	\$ 1,346,753	\$ 1,420,812	\$ 1,515,308	\$ 1,592,323	\$ 1,910,566	\$ 2,109,363	\$ 2,355,551	\$ 2,724,946	\$ 1,699,290	166%
Interest	196,451	168,251	188,804	130,837	78,169	57,454	48,939	72,101	138,530	160,955	(35,496)	-18%
Total Revenues	1,222,107	1,302,251	1,535,557	1,551,649	1,593,477	1,649,777	1,959,505	2,181,464	2,494,081	2,885,901	1,663,794	136%
Expenditures:												
Principal '71	10,000	10,000	10,000	10,000	10,000							
Interest '71	2,745	2,135	1,525	915	305							
Principal '74	40,000	40,000	40,000	40,000	40,000	40,000						
Interest '74	15,840	13,200	10,560	7,920	5,280	2,640						
Principal '88 (refunded by 9.01.98 bds)	405,000											
Interest '88 (refunded by 9.01.98 bonds)	172,500											
Cap imp wts 6.01.97 \$6.5M Principal	180,000	195,000	210,000	225,000	245,000	260,000	280,000	42,663				
Cap imp wts 6.01.97 \$6.5M Interest	325,934	307,160	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	70,000	75,000	75,000	80,000	85,000	90,000	95,000	95,000	105,000	110,000		
Cap imp wts 6.01.98 \$2.0M Interest	8,003	90,178	87,177	84,102	80,742	77,130	73,260	69,080	64,853	60,075		
GO Ref Bds 9.01.98 \$2.095M Prin		445,000	495,000	550,000	605,000							
GO Ref Bds 9.01.98 \$2.095M Interest		74,760	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		
GO Warrants 8.01.99 (Lib) \$3.7M Int												
GO Warrants 8.01.02 \$7.25M Prin												
GO Warrants 8.01.02 \$7.25M Int												
GO Warrants 3.01.05 \$5.0M Prin												
GO Warrants 3.01.05 \$5.0M Int												
GO Warrants 10.06 \$5.2M Prin												
GO Warrants 10.06 \$5.2M Int												
Non-Departmental*	45,639	44,834	53,843	65,266	66,075	64,605	69,710	74,385	100,189	81,007	35,368	77%
Trustee Fees	3,793	10,152	6,527	3,641	11,788	6,931	6,871	6,325	4,300	6,360	2,567	68%
Bond/Warrant Issue Expense	24,787											
Advance refunding escrow	74,750											
Total Expenditures	1,378,991	1,307,419	1,531,830	1,593,850	1,968,430	1,811,952	1,796,836	1,685,071	2,086,908	2,519,966	1,140,975	83%
Other Financing Sources and Uses												
Proceeds of refunding bonds	2,090,807							9,905,000				
Transfer to Component units										(103,763)		
Premium on debt issued	(2,063,782)							328,038				
Payment to refunded bond escrow	(435,157)		(759,781)					(5,026,414)				
Operating transfers to other funds								(5,110,283)			456	
Total OFS/OU	(408,132)	(5,168)	(759,781)	(42,201)	(374,953)	(162,175)	162,670	96,341	407,173	(103,307)		
Excess of Revenues > Expenditures	(156,884)	(15,168)	(126,273)	(42,201)	(374,953)	(162,175)	162,670	96,341	407,173	(103,307)		
Beginning fund balance	3,229,338	2,664,322	2,659,154	1,903,100	1,860,899	1,485,946	1,323,772	1,486,441	2,079,176	2,486,349		
Ending fund balance	2,664,322	2,659,154	1,903,100	1,860,899	1,485,946	1,323,772	1,486,441	2,079,176	2,486,349	2,748,977	84,655	3%

*Tax collection fees and property reappraisal fees

City of Auburn

Projection of the Special Five-Mill Tax Fund

Bonds Pay Out in CY	Rate of Projected Change	FY 2007 Actual	FY 2008		FY 2008 Projected @ YE	Approved Budget			Projected				
			Budgeted	Actual (YTD) 6/30/2008		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014		
Revenues:													
Ad Valorem Tax (1)	9.0%	\$ 2,724,946	\$ 2,782,500	\$ 2,935,798	\$ 2,920,000	\$ 3,175,000	\$ 3,325,000	\$ 3,624,250	\$ 3,950,433	\$ 4,305,971	\$ 4,693,509		
Interest (2)		160,955	125,000	95,350	90,000	80,000	80,000	71,569	81,975	95,232	112,209		
Total Revenues		2,885,901	2,907,500	3,031,148	3,010,000	3,255,000	3,405,000	3,695,819	4,032,407	4,401,204	4,805,718		
Expenditures:													
Non-Departmental*	7.0%	81,007	108,862	61,281	60,000	110,000	110,000	117,700	125,939	134,755	144,188		
Bond/Warrant Issue Expense		98,114	-	-	-	228,000	228,000	-	-	-	-		
Trustee Fees	5.0%	9,561	7,000	9,672	12,000	12,000	12,000	12,600	13,230	13,892	14,586		
Cap imp wts 6.01.98 \$2.0M Principal		110,000	115,000	-	115,000	120,000	130,000	135,000	145,000	150,000	160,000		
Cap imp wts 6.01.98 \$2.0M Interest		60,075	55,015	27,508	55,015	49,667	44,027	37,788	31,172	23,995	16,495		
GO Warrants 8.01.99 (Lib) \$3.7M Prin		275,000	290,000	-	290,000	310,000	330,000	355,000	375,000	400,000	425,000		
GO Warrants 8.01.99 (Lib) \$3.7M Int		143,265	129,515	64,758	129,515	115,015	99,515	82,685	64,225	44,350	22,950		
GO Warrants 8.01.02 \$7.25M Prin		405,000	435,000	-	435,000	465,000	495,000	530,000	565,000	605,000	650,000		
GO Warrants 8.01.02 \$7.25M Int		247,753	231,553	115,776	231,553	211,978	191,053	170,758	148,498	124,203	97,280		
GO Warrants 3.01.05 \$5.0M Prin		450,000	550,000	550,000	550,000	625,000	705,000	785,000	865,000	900,000	965,000		
GO Warrants 3.01.05 \$5.0M Int		393,643	377,218	192,321	377,218	357,293	330,693	296,968	262,854	225,865	185,995		
GO Warrants 1.07 \$5.2M Prin		225,000	240,000	240,000	240,000	250,000	265,000	280,000	300,000	315,000	335,000		
GO Warrants 1.07 \$5.2M Int		21,551	291,300	106,850	208,900	199,100	188,800	177,900	166,300	154,000	139,325		
Total Expenditures		2,519,969	2,830,463	1,368,166	2,704,201	3,053,052	3,129,087	2,981,398	3,062,218	3,091,059	3,155,819		
Other Financing Sources and Uses													
Proceeds of refunding/new bonds													
Premium on debt issued													
Payment to refunded bond escrow													
Operating transfers to other funds		(103,307)											
Total OFS/OFU		(103,307)	-	-	-	-	-	-	-	-	-		
Excess of Revenues > Expenditures		262,625	77,037	1,662,982	305,800	201,948	275,913	714,421	970,190	1,310,144	1,649,899		
Beginning fund balance		2,486,349	2,748,974	2,748,974	2,748,974	3,054,774	3,256,722	3,532,635	4,247,055	5,217,245	6,527,389		
Ending fund balance		\$ 2,748,974	\$ 2,826,011	\$ 4,411,956	\$ 3,054,774	\$ 3,256,722	\$ 3,532,635	\$ 4,247,055	\$ 5,217,245	\$ 6,527,389	\$ 8,177,289		

(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%.

(2) Interest projected at 2% of the average of the beginning and ending fund balances for each fiscal year.

*Tax collection fees and property reappraisal fees



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

Special Activities of the General Fund

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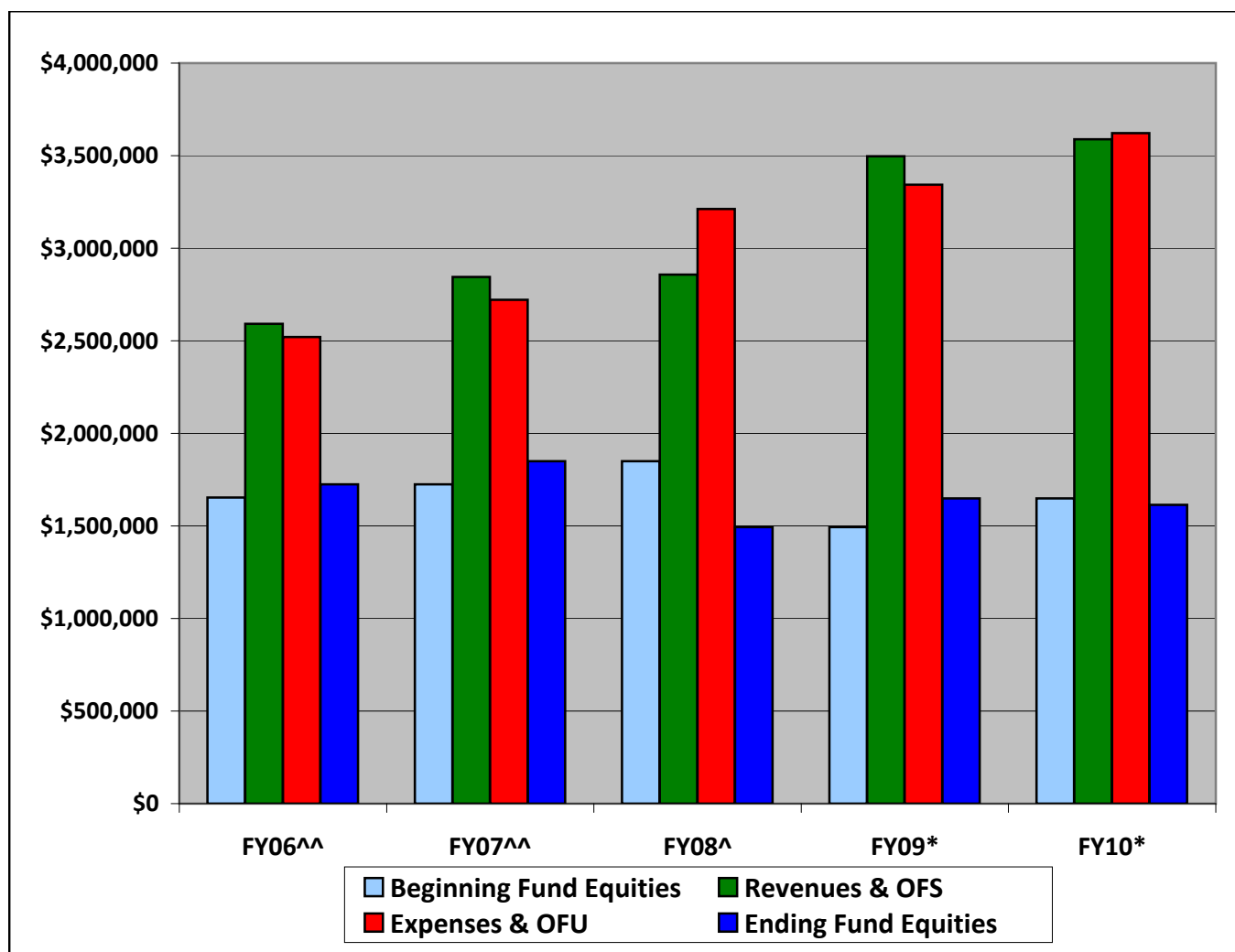
City of Auburn

Description of and Trends in Special Activities of the General Fund

Special Activities of the General Fund are used to provide a separate accounting for insurance-related services that are provided by the City to all City departments, as well as to the Auburn Water Works

Liability Risk Retention Sub-Fund accounts for the costs of operating the City's general liability and workers' compensation self-insurance program.

Employee Benefit Self-Insurance Sub-Fund accounts for the cost of operating the City's self-insured employee health benefits program.



* Budgeted

^ Actual, unaudited

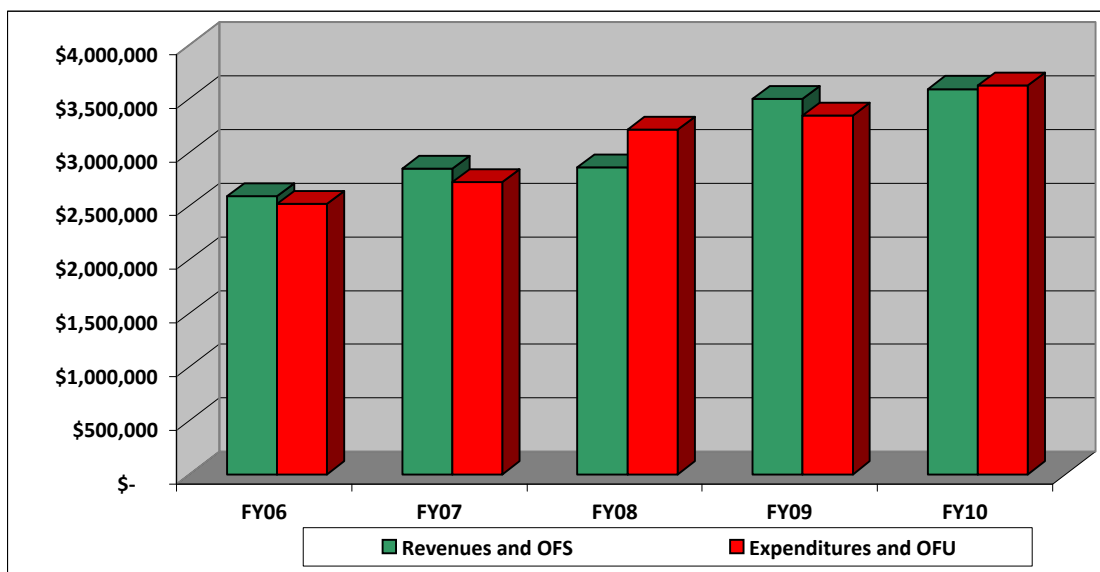
^^ Audited

City of Auburn

Total Special Activities of the General Fund

Overview of Revenues, Expenditures and Changes in Fund Balances

	Audited Actual		Projected (Unaudited)	Budgeted	
	FY06	FY07	FY08	FY09	FY10
Revenues					
Charges for Services					
Employer Premiums	\$ 1,424,857	\$ 1,462,349	\$ 1,515,884	\$ 2,000,500	\$ 2,027,000
Employee Premiums	716,316	789,737	750,468	868,000	918,500
Other revenues					
Interest	80,234	88,543	65,000	53,000	57,000
Claims reimbursement	19,000	80,946	-	-	-
Other	-	23,136	26,000	26,000	26,000
Total revenues	<u>2,240,407</u>	<u>2,444,711</u>	<u>2,357,352</u>	<u>2,947,500</u>	<u>3,028,500</u>
Other financing sources (OFS):					
Transfers in from other funds	<u>351,934</u>	<u>400,000</u>	<u>500,000</u>	<u>550,000</u>	<u>560,000</u>
Total revenues and OFS	<u>2,592,341</u>	<u>2,844,711</u>	<u>2,857,352</u>	<u>3,497,500</u>	<u>3,588,500</u>
Expenditures:					
General Operations					
Claims payments	2,118,146	2,234,225	2,555,230	2,660,457	2,911,850
Insurance premiums	248,543	320,148	400,865	407,435	421,915
Administration fees	153,501	166,675	256,250	275,545	288,795
Total expenditures	<u>2,520,190</u>	<u>2,721,048</u>	<u>3,212,345</u>	<u>3,343,437</u>	<u>3,622,560</u>
Other financing uses (OFU)					
Operating transfers to other funds	-	-	-	-	-
Total expenditures and OFU	<u>2,520,190</u>	<u>2,721,048</u>	<u>3,212,345</u>	<u>3,343,437</u>	<u>3,622,560</u>
Excess (deficit) of revenue and OFS over expenditures and OFU	72,151	123,663	(354,993)	154,063	(34,060)
Fund balance, beginning of year	<u>1,653,254</u>	<u>1,725,405</u>	<u>1,849,068</u>	<u>1,494,075</u>	<u>1,648,138</u>
Fund balance, end of year	<u>\$ 1,725,405</u>	<u>\$ 1,849,068</u>	<u>\$ 1,494,075</u>	<u>\$ 1,648,138</u>	<u>\$ 1,614,078</u>



City of Auburn

Special Activities of the General Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Liability Risk Retention	Employee Benefit Self-Insurance	Total All Special Activities of the General Fund
Audited fund balances, 9.30.07	\$ 782,783	\$ 1,066,285	\$ 1,849,068
FY08 Projected revenues*	551,000	2,306,352	2,857,352
FY08 Budgeted expenses*	552,665	2,659,680	3,212,345
Projected fund balances, 9.30.08	781,118	712,957	1,494,075
FY09 Budget			
Revenues			
Interest	20,000	33,000	53,000
Insurance premiums	-	2,868,500	2,868,500
Other revenue	26,000	-	26,000
<i>Total revenues</i>	<u>46,000</u>	<u>2,901,500</u>	<u>2,947,500</u>
Other financing sources			
Transfers from other funds	550,000	-	550,000
Total resources available	<u>1,377,118</u>	<u>3,614,457</u>	<u>4,991,575</u>
Expenses			
Risk management/employee benefits	554,665	2,788,772	3,343,437
<i>Total expenses</i>	<u>554,665</u>	<u>2,788,772</u>	<u>3,343,437</u>
Other financing uses			
Transfers to other funds	-	-	-
Total resources used	<u>554,665</u>	<u>2,788,772</u>	<u>3,343,437</u>
Projected fund balances, 9.30.09	822,453	825,685	1,648,138
FY10 Budget			
Revenues			
Interest	22,000	35,000	57,000
Other revenue	26,000	2,945,500	2,971,500
<i>Total revenues</i>	<u>48,000</u>	<u>2,980,500</u>	<u>3,028,500</u>
Other financing sources			
Transfers from other funds	560,000	-	560,000
Total resources available	<u>1,430,453</u>	<u>3,806,185</u>	<u>5,236,638</u>
Expenses			
Risk management/employee benefits	569,665	3,052,895	3,622,560
Non-departmental	-	-	-
<i>Total expenses</i>	<u>569,665</u>	<u>3,052,895</u>	<u>3,622,560</u>
Other financing uses			
Transfers to other funds	-	-	-
Total resources used	<u>569,665</u>	<u>3,052,895</u>	<u>3,622,560</u>
Projected fund balances, 9.30.10	\$ 860,788	\$ 753,290	\$ 1,614,078

* As budgeted.

City of Auburn
Special Activities of the General Fund
Comparative Revenue, Expenditures, and Changes in Fund Balances

Liability Risk Retention Fund						
	Audited Actual		Budgeted	Approved Budget		Five Year Percent Change
	FY06	FY07	FY08	FY09	FY10	
Revenues:						
Interest	\$ 34,768	\$ 35,243	\$ 25,000	\$ 20,000	\$ 22,000	-36.7%
Reimbursement from AU	-	23,136	26,000	26,000	26,000	n/a
Other financing sources (OFS):						
Transfers in from other funds	351,934	400,000	500,000	550,000	560,000	n/a
Total revenues and OFS	386,702	458,379	551,000	596,000	608,000	57.2%
Expenditures:						
Claims payments	383,085	209,290	241,650	241,650	256,650	-33.0%
Liability retention	8,298	77,232	160,965	160,965	160,965	1839.8%
Premium expenditures	48,400	72,684	92,200	92,200	92,200	90.5%
Legal professional services	1,298	2,364	8,000	10,000	10,000	670.4%
Administration fees	29,748	29,567	49,850	49,850	49,850	67.6%
Total expenses	470,829	391,137	552,665	554,665	569,665	21.0%
Other financing uses (OFU):						
Operating transfers to other funds	-	-	-	-	-	n/a
Total expenses & OFU	470,829	391,137	552,665	554,665	569,665	21.0%
Excess of revenue and other sources over expenditures and other uses	(84,127)	67,242	(1,665)	41,335	38,335	-145.6%
Fund balance, beginning of year	799,668	715,541	782,783	781,118	822,453	2.8%
Fund balance, end of year	\$ 715,541	\$ 782,783	\$ 781,118	\$ 822,453	\$ 860,788	20.3%
Employee Benefit Self-Insurance Fund						
	Audited Actual		Budgeted	Approved Budget		Five Year Percent Change
	FY06	FY07	FY08	FY09	FY10	
Revenues:						
Employer premiums	1,424,857	1,462,349	1,515,884	2,000,500	2,027,000	42.3%
Employee premiums	716,316	789,737	750,468	868,000	918,500	28.2%
Interest	45,466	53,300	40,000	33,000	35,000	-23.0%
Claims reimbursement	19,000	80,946	-	-	-	n/a
Total revenues	2,205,639	2,386,332	2,306,352	2,901,500	2,980,500	35.1%
Other financing sources (OFS):						
Transfers in from other funds	-	-	-	-	-	n/a
Total revenues and OFS	2,205,639	2,386,332	2,306,352	2,901,501	2,980,500	35.1%
Expenditures:						
Claims payments	1,735,061	2,024,935	2,313,580	2,418,807	2,655,200	53.0%
Premium expenditures	191,299	174,312	201,500	206,070	220,550	15.3%
Administration fees	123,001	130,664	144,600	163,895	177,145	44.0%
Total expenses	2,049,361	2,329,911	2,659,680	2,788,772	3,052,895	49.0%
Other financing uses (OFU):						
Operating transfers to other funds	-	-	-	-	-	n/a
Total expenses and OFU	2,049,361	2,329,911	2,659,680	2,788,772	3,052,895	49.0%
Excess of revenue and other sources over expenditures and other uses	156,278	56,421	(353,328)	112,729	(72,395)	-146.3%
Fund balance, beginning of year	853,586	1,009,864	1,066,285	712,957	825,686	-3.3%
Fund balance, end of year	\$ 1,009,864	\$ 1,066,285	\$ 712,957	\$ 825,686	\$ 753,291	-25.4%



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

Public Parks 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 are 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 tennis tournaments.



Indoor courts building

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. 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.

Yarbrough Tennis Center Court Fees			
	<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. Fiscal year 2008 was the first full year of Tennis Center operations, so there is no financial trend information available for developing a proposed budget for the 2009 and 2010

biennium. The proposed budget is based on the data available and the knowledge that the Tennis Center is in the process of developing a clientele and a reputation among the Southeast’s tennis associations.



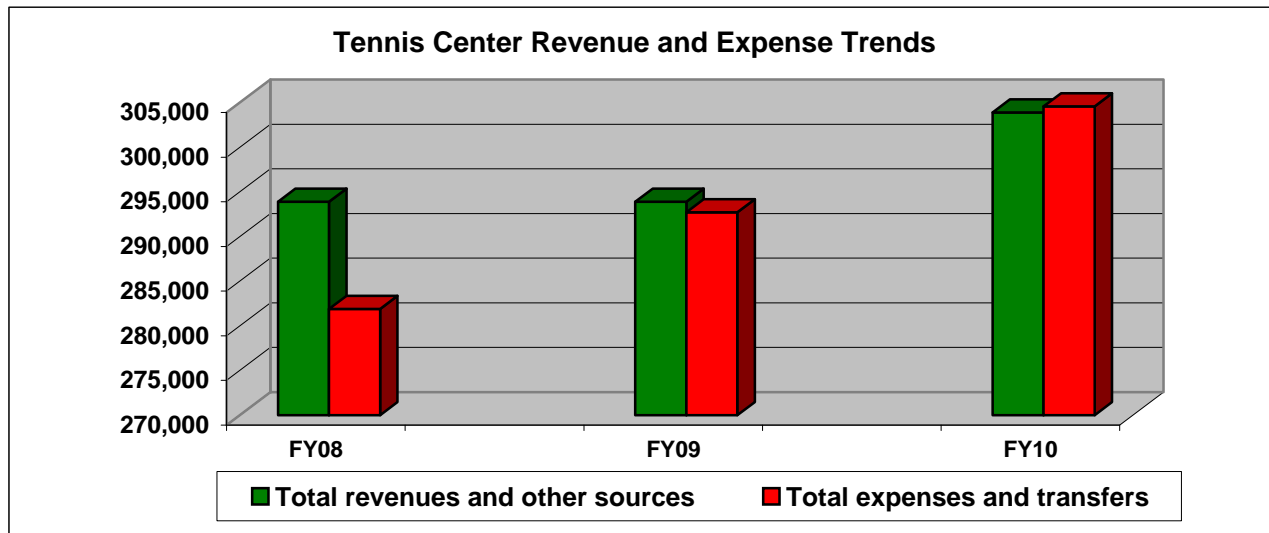
Tennis Center Clubhouse

City of Auburn

Public Parks and Recreation Board ~ Tennis Center

Overview of Revenues, Expenses and Changes in Net Assets

	Projected FY08	Budget FY09	Budget FY10
Revenues	\$ 103,900	\$ 103,900	\$ 103,900
Other financing sources - capital contributions	190,000	190,000	200,000
Total revenues and other sources	293,900	293,900	303,900
Expenses	565,927	576,751	588,625
Less: depreciation expense ⁺	(284,047)	(284,047)	(284,047)
Total expenses and transfers	281,880	292,704	304,578
Excess (deficit) of revenues and other sources over expenses, and transfers out	12,020	1,196	(678)
Beginning net assets	\$ -	\$ 12,020	\$ 13,216
Ending net assets	\$ 12,020	\$ 13,216	\$ 12,538



⁺ Depreciation is a non-cash expense.

City of Auburn

Public Park and Recreation Board - Tennis Center Comparative Revenue, Expenses, and Changes in Net Assets

	Projected (Unaudited)	Budgeted	
	FY08 <i>(partial year)</i>	FY09	FY10
Operating revenues:			
Tennis center revenue	20,000	20,000	20,000
Membership fees	11,000	11,000	11,000
Tennis court fees	22,800	22,800	22,800
Service charges to Auburn Univ.	50,000	50,000	50,000
Miscellaneous	100	100	100
Total operating revenues	103,900	103,900	103,900
Operating Expenses:			
Salaries and benefits	142,000	146,201	149,634
Utilities	111,000	114,431	122,872
Grounds maintenance	4,000	4,000	4,000
Miscellaneous contractual	2,280	5,472	5,472
Supplies	22,600	22,600	22,600
Depreciation	284,047	284,047	284,047
Total operating expenses	565,927	576,751	588,625
Less: Depreciation [^]	(284,047)	(284,047)	(284,047)
Operating income (loss), excluding depreciation	(177,980)	(188,804)	(200,678)
Capital contributions from City	190,000	190,000	200,000
Change in net assets	12,020	1,196	(678)
Net assets, beginning of year	-	12,020	13,216
Net assets, end of year	12,020	13,216	12,538

[^] Depreciation is a non-cash expense.



The City of Auburn

Approved Biennial Budget for FY 2009 & FY 2010

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City of Auburn

Schedule of Tax and Fee Rates

Revenue Source	Rates				Effective Date of Most Recent City Rate Change	
	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)		<i>(see summary on next page)</i>		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			1.5%	3.75%	April 1, 2001
	2 1/2% of lease amount on all other items			4%	6.5%	
	linens/clothing			2%	4.5%	
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 \$1.00 per day for DVD's and videos; \$.05 per day for all other items. Library cards for individuals not living in or working in the City or attending Auburn University are \$10 annually.				late 1970s	
Planning Fees	various				January 1, 2003	
Inspection Fees	First and second inspections included in building permit fee; \$25 for third inspection; \$100 thereafter.				March 16, 2004	
Five Mill Tax Fund						
Ad valorem (property) tax	5 mills (\$.50 per \$100)		<i>(see summary on next page)</i>		Prior to 1948	
Special School Tax Fund						
Ad valorem (property) tax	11 mills (\$1.10 per \$100)		<i>(see summary on next page)</i>		October 1, 1996	
Additional School Tax Fund						
Ad valorem (property) tax	5 mills (\$.50 per \$100)		<i>(see summary on next page)</i>		October 1, 1960	

City of Auburn

Property Tax Summary

		Mills[^]
City of Auburn		
General Fund	5.0	
Education	16.0 *	
Debt repayment	5.0	
<i>Total City of Auburn</i>	5.0	26.0
 Lee County		
General Fund	6.5	
Education	5.0 *	
Roads and bridges	3.0	
<i>Total Lee County</i>	3.0	14.5
 Distributed by Lee County		
Lee County Hospital (EAMC)	2.5	
Children's homes	1.5	
Auburn District Schools	3.0 *	
<i>Total Distributed by Lee County</i>	3.0	7.0
 State of Alabama		
General Fund	2.5	
Education	3.0 *	
Veterans' Pension	1.0	
<i>Total State of Alabama</i>	1.0	6.5
<i>Total mills on property within Auburn</i>	5.0	54.0

* Total mills for education = 27

[^] 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

Fiscal Year	Population ⁽¹⁾	Personal Income (expressed in thousands) ⁽²⁾	Per Capita Personal Income (Lee County) ⁽²⁾	Unemployment Rate ⁽³⁾
1998	37,664	\$ 712,189	\$ 18,909	3.4%
1999	40,425	789,217	19,523	3.6%
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	54,348	1,498,267	27,568	3.5%

⁽¹⁾ U. S. Census Bureau

⁽²⁾ U. S. Department of Commerce, Bureau of Economic Analysis

⁽³⁾ State of Alabama, Department of Industrial Relations

City of Auburn

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Fund										
Reserved	\$ 2,596,287	\$ 1,499,497	\$ 1,560,286	\$ 2,114,199	\$ 1,463,210	\$ 5,559,675	\$ 8,697,744	\$ 7,820,742	\$ 9,305,314	\$ 8,701,444
Unreserved	3,088,423	5,353,434	5,742,247	7,663,595	12,635,576	13,480,580	21,426,238	19,488,460	18,451,274	19,436,335
Total General Fund	\$ 5,684,710	\$ 6,852,931	\$ 7,302,533	\$ 9,777,794	\$ 14,098,786	\$ 19,040,255	\$ 30,123,982	\$ 27,309,202	\$ 27,756,588	\$ 28,137,779
All other governmental funds										
Reserved	\$ 6,233,529	\$ 4,046,112	\$ 3,877,600	\$ 3,294,305	\$ 3,702,320	\$ 1,423,641	\$ 4,520,843	\$ 2,991,480	\$ 4,190,300	\$ 1,888,965
Unreserved, reported in:										
Special revenue funds	1,453,272	1,585,723	2,773,620	2,626,707	1,687,538	1,213,631	2,526,426	4,634,413	3,898,499	4,924,456
Debt service funds	-	-	-	-	-	1,360,172	1,523,137	2,116,996	2,499,525	2,748,975
Capital projects funds	1,916,849	8,163,500	4,047,148	477,658	6,461,000	3,510,899	4,775,796	6,405,416	11,280,128	8,362,129
Total - All other governmental funds	\$ 9,603,650	\$ 13,795,335	\$ 10,698,368	\$ 6,398,670	\$ 11,850,858	\$ 7,508,343	\$ 13,346,202	\$ 16,148,305	\$ 21,868,452	\$ 17,924,525

City of Auburn

Outstanding Debt Statistics ⁽¹⁾

Last Ten Fiscal Years

(dollar amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities				Business-Type Activities				Total Debt as	
	General Obligation Bonds	Capital Leases		Sewer Bonds	General Obligation Bonds ⁽²⁾		Capital Leases	Total Debt Primary Government	Percentage of Personal Income	Total Debt Per Capita
		General Obligation Bonds	Capital Leases		Capital Leases					
1998	\$ 41,517	\$ 401	\$ -	\$ -	47	\$ 41,965	7.12%	\$ 1,114		
1999	47,739	372	-	-	6	48,117	6.91%	1,190		
2000	48,050	660	-	-	142	48,852	6.03%	1,136		
2001	46,765	1,443	-	30,048	110	78,366	10.56%	1,774		
2002	65,805	952	-	30,330	74	97,161	12.04%	2,168		
2003	67,872	530	-	30,253	38	98,693	11.33%	2,144		
2004	79,058	199	-	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%	2,869		

⁽¹⁾The City does not have any special assessment bonds

⁽²⁾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

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police										
Physical arrests	2,407	2,208	2,385	3,246	2,595	2,135	2,339	2,921	2,574	2,978
Traffic violations	6,542	6,155	6,371	7,642	7,058	6,535	7,892	9,490	10,435	14,077
Fire										
Number of calls answered	739	844	987	981	1,119	1,167	1,149	1,147	1,342	2,258
Inspections [^]	5,869	5,678	6,421	6,148	6,208	6,314	6,256	6,324	1,860	1,857
Public Works										
Potholes repaired	n/a	1,667	1,761	1,798	939	805	403	414	347	230
Environmental Services										
Refuse collected (tons/day)*	59	57	58	57	67	68	72	85	85	86
Recyclable collected (tons/day)*	1.86	2.08	2.59	2.72	3.49	3.46	3.38	3.52	3.89	3.38
Parks and Recreation										
Athletic participants	4,737	4,692	4,915	4,791	4,824	4,501	5,391	4,956	4,623	5,154
Community center admissions	51,841	115,220	89,672	92,092	87,033	81,659	75,001	83,374	114,484	96,106
Sewer										
Average daily sewage treatment (millions of gallons)	6.11	4.72	5.10	5.40	5.14	6.60	6.15	6.86	6.10	5.90

*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
Capital Assets by Function/Program

Last Ten Fiscal Years

Function	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	34	49	45	59	59	59	77	86	88	89
Fire stations	4	4	4	4	4	4	4	4	4	4
Environmental Services										
Collection trucks	4	5	7	8	8	8	8	8	8	8
Public Works										
Streets (lane miles)	123	160	196	196	286	313	565	597	650	658
Signaled Intersections	40	41	43	45	47	48	49	50	50	55
Parks and Recreation										
Parks acreage	1,820	1,820	1,820	1,838	1,838	1,914	1,914	1,914	1,914	1,914
Swimming pools	1	2	2	2	2	2	2	2	2	2
Tennis courts	14	14	14	14	14	14	14	10	10	44
Community centers	3	3	3	3	3	3	3	3	3	3
Sewer										
Sanitary sewers (miles)	125	133	138	170	176	183	195	201	210	235
Maximum daily treatment capacity (millions of gallons)	7	7	7	7	7	7	7	7	7	8

Sources: City departments

City of Auburn
Components of Retail Sales

Last Eight Fiscal Years
(amounts expressed in thousands)

	2000	2001	2002	2003 ^A	2004	2005	2006	2007
Apparel Stores	\$ 25,092	\$ 24,427	\$ 24,133	\$ 25,743	\$ 30,979	\$ 38,138	\$ 74,473	\$ 71,846
Grocery Stores	69,887	57,469	55,523	56,877	57,269	59,929	53,307	60,280
Eating & Drinking Establishments	58,508	60,960	65,441	68,641	70,983	75,052	101,287	111,409
Mass General Merchandise Stores	69,508	100,374	98,117	95,854	98,680	97,799	86,922	88,571
Auto Dealers & Supplies	98,812	156,944	100,730	134,933	151,290	160,833	103,690	116,070
Building Materials	14,066	15,521	21,080	57,692	28,674	32,569	49,464	55,721
Home Furnishing & Appliances	2,228	3,359	4,327	4,543	4,503	2,471	9,240	15,468
All Other Retail Sales	147,979	83,146	157,089	106,209	155,255	146,209	211,555	271,889
Totals	\$ 486,080	\$ 502,200	\$ 526,440	\$ 550,492	\$ 597,633	\$ 613,000	\$ 689,938	\$ 791,254

^AThe sales tax rate for the City of Auburn changed from 2.5% to 3% in August 2003.

City of Auburn

Principal Employers

1998 and 2007

Employer	1998			2007		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Auburn University	5,556	1	15.08%	7,026	1	19.07%
City of Auburn and Auburn Water Works Board	352	5	0.96%	782	2	2.12%
Auburn City Schools	680	2	1.85%	758	3	2.06%
Briggs & Stratton Corporation	672	3	1.82%	550	4	1.49%
Masterbrand Cabinets	300	7	0.81%	355	5	0.96%
CV Holdings	-	-	-	290	6	0.79%
ATS Wheels	-	-	-	256	7	0.69%
Rexnord	100	12	0.27%	253	8	0.69%
Federal Government	188	10	0.51%	250	9	0.68%
Donaldson Company, Inc.	-	-	-	200	10	0.54%
Auburn University Hotel & Conference Center	303	6	0.82%	180	11	0.49%
Dillard's	267	8	0.72%	175	12	0.48%
Capitol Vial	227	9	0.62%	175	12	0.48%
Winn Dixie	378	4	1.03%	145	13	0.39%
Kroger	160	11	0.43%	140	14	0.38%
Matrix Wire	100	12	0.27%	111	15	0.30%
Total	9,283		25.20%	11,646		31.61%

Source: City of Auburn Economic Development Department, U. S. Census Bureau

A

Accrual Basis- 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.

ADA- Americans with Disabilities Act.

ADEM- Alabama Department of Environmental Management.

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

ALDOT- Alabama State Department of Transportation.

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

ASA- Amateur Softball Association.

Assessment- 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.

AU- Auburn University, the State's land grant university, located in Auburn, Alabama.

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

B

Basis of accounting- The timing for recognition of revenues and expenditures or expenses.

BCC- Boykin Community Center.

Biennium- 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.

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

Budget- A financial plan showing projected costs and revenue for a specified time period.

C

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

Capital lease- An agreement that gives the right to use real property or equipment for a stated period of time

and that meets the accounting criteria for capitalization. The City uses such agreements as a financing method.

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

Census Bureau- An entity of the federal government responsible for determining the population of the states and cities within the United States.

City Council- 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.

City Manager- 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.

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

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

Component units- Organizations that are legally separate from but affiliated with and financially accountable to the primary government, in this case, the City.

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

Credit rating- A rating assigned by a professional organization 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.

D

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

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

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

Debt Service Funds- Funds used to account for the payment of principal and interest on long-term debt.

Department- 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.

Department head- The person appointed by the City Manager to oversee the day-to-day operations of a City department.

DRRC- Dean Road Recreation Center.

E

EAMC- East Alabama Medical Center located in Opelika, Alabama. The City of Auburn contracts with EAMC for the provision of emergency medical services.

EMS- Emergency Medical Services.

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

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

EUD- East University Drive.

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

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

F

FAA- Federal Aviation Administration.

FBRC- Frank Brown Recreation Center.

FICA- Social Security and Medicare.

Fire insurance rating- 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.

Firewall- 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.

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

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

Fund- An accounting entity comprised of a group of self-balancing accounts.

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

Fund equity- The excess or deficit of fund assets over fund liabilities, equivalent to net assets.

FY- Fiscal year (*see below*).

G

General Fund- The main operating fund of the City which is used to account for all City financial resources except those required by generally accepted accounting principles to be accounted for in another fund.

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

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

Goal- A specific and measurable target that managers are expected to achieve.

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

Government Services Fee- Government Services Fee is negotiated with governmental and/or tax-exempt entities in exchange for the provision of municipal services.

GPS- 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.

H

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

I

ICMA- International City/County Management Association.

ISA- Independent Softball Association.

ISDN- Integrated Services Digital Network. A high-speed telephone line used to allow computers in various building to communicate.

ISO- 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 personnel, equipment, and training.

K

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

M

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

Major fund- 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.

Management Team- the upper level management staff of the City, including the City Manager, assistant city managers, and the City Attorney.

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

Mission- The central purposes of the organization that represent the reasons for the organization's existence.

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

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

N

Net assets- The excess or deficit of fund assets over fund liabilities, where full accrual-basis accounting is used, e.g. in Enterprise fund types.

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

O

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

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

P

PC- Personal computer. A computer designed to be used by one person at a time.

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

compensation, education assistance, and other employee benefits.

Principal- The face or par value of bonds or warrants payable at maturity.

Program- A group of activities, operations, or departments or divisions focused on achieving specific objectives.

Property tax – see *ad valorem tax*.

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

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

R

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

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

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

S

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

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

T

TIP- Transportation Improvement Plan. The short-range transportation capital improvement plan for the Auburn-Opelika metropolitan area managed by the Lee-Russell Council of Governments.

W

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