

City of Auburn
FY 07 & FY 08
Biennial Budget
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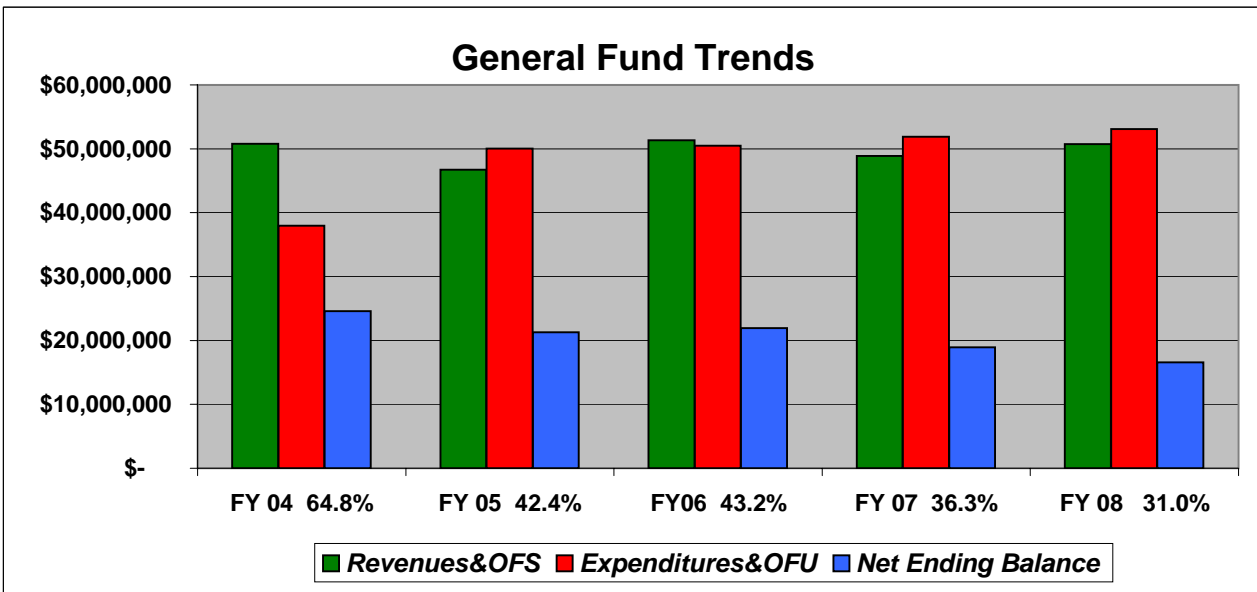


City of Auburn
General Fund - Overview of Changes in Fund Balance

Biennial Budget - Fiscal Years 2007 and 2008

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

	Audited		Unaudited	Budgeted	
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Beginning Fund Balances ⁽¹⁾	\$ 16,060,535	\$ 28,902,049	\$ 25,719,215	\$ 26,550,694	\$ 23,535,093
Revenues	42,159,269	45,620,617	50,265,543	48,475,343	50,337,066
Other Financing Sources (OFS)	8,629,158	1,128,450 ⁽⁴⁾	1,070,272	415,000	382,500
Total Revenues and Sources	50,788,427	46,749,067	51,335,815	48,890,343	50,719,566
Expenditures	30,681,901	41,366,442 ⁽⁴⁾	41,493,784	43,281,121	44,127,325
Other Financing Uses (OFU)	7,265,012	8,657,935	9,010,552	8,624,823	8,949,823
Total Expenditures and Uses	37,946,913	50,024,377	50,504,336	51,905,944	53,077,148
Excess of Revenues and OFS over Expenditures and OFU	12,841,514	(3,275,310)	831,479	(3,015,601)	(2,357,582)
Ending Fund Balances ⁽²⁾	28,902,049	25,719,215	26,550,694	23,535,093	21,177,511
Less: Permanent Reserve ⁽³⁾	4,311,981	4,419,717	4,620,075	4,620,075	4,620,075
Net Ending Fund Balances ⁽⁵⁾	\$ 24,590,068	\$ 21,299,498	\$ 21,930,619	\$ 18,915,018	\$ 16,557,436
Net Ending Fund Balances as % of Expenditures and OFU	64.8%	42.6%	43.4%	36.4%	31.2%



- (1) Beginning fund balances include the Permanent Reserve; FY 2007 and FY 2008 are projected amounts.
- (2) Ending fund balance for FY 2006 is subject to audit adjustment; FY 2007 and 2008 are projected amounts, based on unaudited FY 2006. Ending fund balances include the Permanent Reserve.
- (3) Permanent Reserve for FY 2006 is subject to audit adjustment; Permanent Reserve amounts for FY 2007 and 2008 will be increased by investment income earned on the Permanent Reserve.
- (4) Other Financing Sources and Expenditures have been adjusted to eliminate the effects of refinancing transactions.
- (5) The decrease in fund balance during FY 2007 & FY 2008 is due to a planned draw down to bring the fund balance closer to 25% of budgeted expenditures and other uses.

City of Auburn

General Fund Operating Results and Fund Balances

All general funds consolidated (financial reporting presentation)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	Adjusted- FY 2005	FY 2005 > FY 1999 Amount	As %	6-Year Avg %	Per CAFR FY 2005
Revenues											
Sales taxes (1)	\$ 11,313,849	\$ 12,154,032	\$ 12,554,602	\$ 13,160,761	\$ 14,589,315	\$ 17,959,076	\$ 18,429,013	\$ 4,043,662	35.7%	6.0%*	\$ 18,429,013
Occupation license fees	4,654,854	5,063,472	5,063,472	4,981,415	5,557,851	7,197,943	6,785,103	2,531,750	59.5%	9.9%	6,785,103
Business license fees (2)	3,674,222	4,122,191	4,011,900	4,344,630	4,476,765	5,732,245	2,406,311	2,406,311	65.5%	10.9%	6,080,533
Property taxes (3)	1,537,655	1,761,488	1,844,582	1,930,710	2,045,242	2,433,164	2,893,436	1,355,781	88.2%	14.7%	2,893,436
Solid waste collection fees	1,587,285	1,745,809	1,975,982	2,102,764	2,130,705	2,288,184	2,441,380	854,095	53.8%	9.0%	2,441,380
Court and parking fines	695,051	754,366	816,972	750,521	829,147	876,748	1,013,374	318,323	45.8%	7.6%	1,013,374
Interest	343,034	390,165	456,753	397,990	294,710	418,683	496,081	153,047	44.6%	7.4%	496,081
Lodging taxes (4)	186,454	385,507	385,507	485,260	485,362	568,887	668,094	147,593	79.2%*	13.2%*	668,094
State shared taxes	272,419	224,210	363,038	428,757	485,362	582,317	760,445	488,026	179.1%	29.9%	760,445
Grants	1,754,370	328,229	276,760	422,582	419,961	589,310	520,061	(1,234,309)	-70.4%	-11.7%	520,061
Contributions from the public	220,593	62,192	71,946	112,652	295,114	1,354,061	152,598	(67,995)	-30.8%	-5.1%	152,598
Other revenues	2,378,914	2,606,178	3,160,017	4,594,925	4,351,518	3,738,623	5,724,862	3,345,948	140.7%	23.4%	5,724,862
Total revenues	28,217,199	29,189,221	30,976,507	33,712,967	36,024,052	43,739,241	45,964,980	17,747,781	62.9%	10.5%	45,964,980
Other financing sources											
Transfers in from other funds	321,465	745,031	526,750	853,750	714,168	629,158	509,450	187,985	58.5%	9.7%	509,450
Borrowing proceeds	1,044,013	3,810,608	5,149,620	1,937,000	5,196,627	8,000,000	670,646	(373,367)	-35.8%	-6.0%	15,920,646
Total OFS	1,365,478	4,555,639	5,676,370	2,790,750	5,910,795	8,629,158	1,180,096	(185,382)	-13.6%	-2.3%	16,430,096
Total revenues and OFS	29,582,677	33,744,860	36,652,877	36,503,717	41,934,847	52,368,399	47,145,076	17,562,399	59.4%	9.9%	62,395,076
Expenditures											
General gov't and administration	2,429,832	3,009,853	2,841,877	3,023,125	3,397,476	4,133,887	4,409,741	1,979,909	81.5%	13.6%	4,409,741
Public works	1,383,577	1,527,151	1,686,608	1,623,529	2,065,180	2,236,624	2,433,580	1,050,003	75.9%	12.6%	2,433,580
Environmental services	2,608,180	2,918,925	2,974,879	2,840,590	3,113,710	3,564,533	3,630,390	1,022,210	39.2%	6.5%	3,630,390
Public safety	7,105,414	7,261,944	7,762,650	7,929,064	8,435,925	10,140,821	11,734,485	4,629,071	65.1%	10.9%	11,734,485
Library	405,091	524,062	598,854	709,907	782,875	973,762	1,049,762	644,671	159.1%	26.5%	1,049,762
Parks and recreation	2,562,971	2,840,584	2,840,715	2,897,477	3,032,220	3,370,517	3,799,044	1,236,073	48.2%	8.0%	3,799,044
Planning	297,658	317,167	315,014	355,626	346,760	373,985	507,098	209,440	70.4%	11.7%	507,098
Economic development	390,174	316,925	329,237	340,668	386,923	513,539	598,636	208,462	53.4%	8.9%	598,636
Total departmental expenditures	17,182,897	18,716,611	19,349,834	19,719,986	21,561,069	25,307,668	28,162,736	10,979,839	63.9%	10.6%	28,162,736
General operations	583,137	723,764	728,298	2,156,396	2,456,814	1,110,397	1,098,695	515,568	88.4%	14.7%	1,098,695
Project operations	-	-	2,368,236	1,646,674	2,210,336	811,967	1,356,199	1,356,199	136.9%	14.7%	1,356,199
Debt service	1,173,521	1,676,478	4,117,381	3,065,825	2,797,260	4,811,992	3,983,751	2,810,230	239.5%	39.9%	19,233,751
Capital outlay	4,197,981	6,998,086	3,370,542	700,913	1,808,371	853,943	6,504,152	2,306,171	54.9%	9.2%	6,504,152
Intergovernmental	816,976	708,522	852,705	805,749	796,317	809,166	1,177,306	360,330	44.1%	7.4%	1,177,306
Total expenditures	23,954,512	28,823,412	30,786,996	28,095,543	31,630,167	33,705,133	42,282,839	18,328,327	76.5%	12.8%	57,532,839
Other financing uses											
Transfers to component units	-	-	-	-	-	-	-	-	-	-	-
Board of Education	3,820,321	3,302,260	4,132,014	4,061,925	4,110,444	5,852,620	5,939,173	2,118,852	55.5%	9.2%	5,939,173
Industrial Development Board	406,091	877,911	1,413,513	1,029,351	1,052,767	1,395,632	1,400,705	994,614	244.9%	40.8%	1,400,705
Water Board	-	-	-	-	-	-	-	-	-	-	-
Total transfers to component units	4,226,412	4,180,171	5,545,527	5,091,276	5,163,211	7,248,252	7,343,878	3,487,549	82.5%	13.8%	7,343,878
Transfers to other funds	443,601	216,000	1,000	521,669	200,000	16,759	218,056	(225,545)	-50.8%	-8.5%	218,056
Total other financing uses	4,670,013	4,396,171	5,546,527	5,612,945	5,363,211	7,265,011	7,561,934	3,262,004	69.8%	11.6%	7,561,934
Total expenditures and OFU	28,624,525	33,219,632	36,333,523	33,708,488	36,994,378	40,970,144	50,214,856	21,590,331	75.4%	12.6%	65,464,856
Excess (def) of revs & OFS over expend&OFU	958,152	525,228	319,354	2,795,229	4,941,469	11,398,255	(3,069,780)	(4,027,932)	-420.4%	-70.1%	(3,069,780)
Extraordinary item (Indian Pines insurance)	-	-	-	-	-	-	-	-	-	-	-
Beginning fund balance	5,684,710	6,852,931	7,302,533	9,777,794	14,098,786	19,040,257	30,123,982	24,439,272	429.9%	71.7%	30,123,982
Prior period adj./residual equity transfers	210,069	(75,626)	2,155,907	1,525,764	-	(314,530)	-	(210,069)	-100.0%	-16.7%	-
Ending fund balance	\$ 6,852,931	\$ 7,302,533	\$ 9,777,794	\$ 14,098,787	\$ 19,040,255	\$ 30,123,982	\$ 27,309,202	20,456,271	298.5%	49.8%	\$ 27,309,202
Fd bal as % of expend and OFU	23.94%	21.98%	26.91%	41.83%	51.47%	73.53%	54.38%				

(1) Sales tax rate increased from 2.5% to 3.0% effective August 1, 2003.

(2) Includes general licenses, residential rental, commercial rental, construction percent and franchise fees.

(3) Includes contributions in lieu of property taxes

(4) Lodging tax rate (City's share) increased from 2% to 4%, October 1, 1999. Recent growth due to construction of additional hotels.

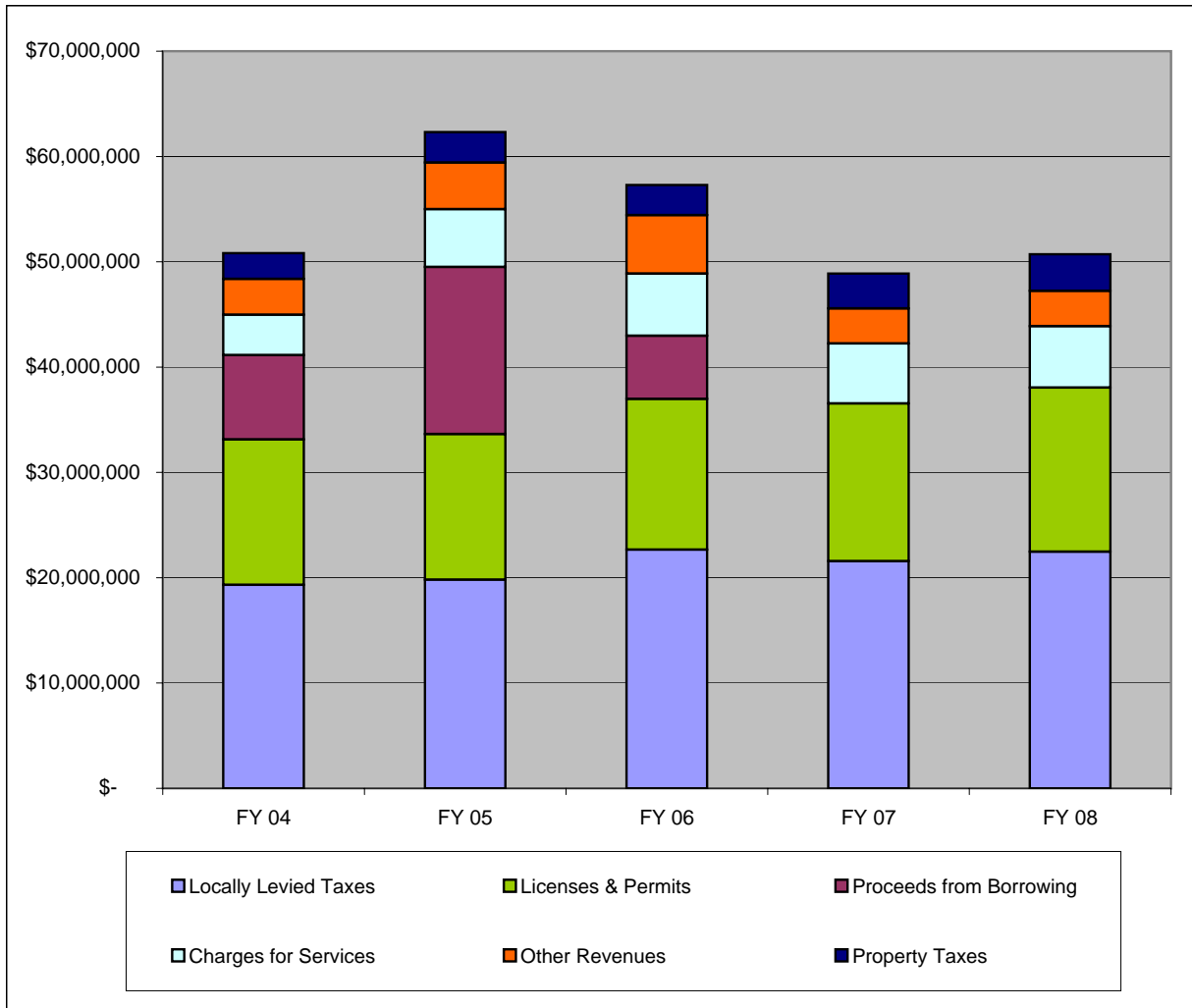
Lodging tax rate increased from 4% to 7% effective February 1, 2006 (FY06); City will appropriate 1% of lodging tax to Tourism Bureau following rate increase.

* Adjusted to eliminate effect of tax rate increase.

> Debt proceeds and debt service expenditures include effects of refinancings. These items have been adjusted to eliminate "double counting."

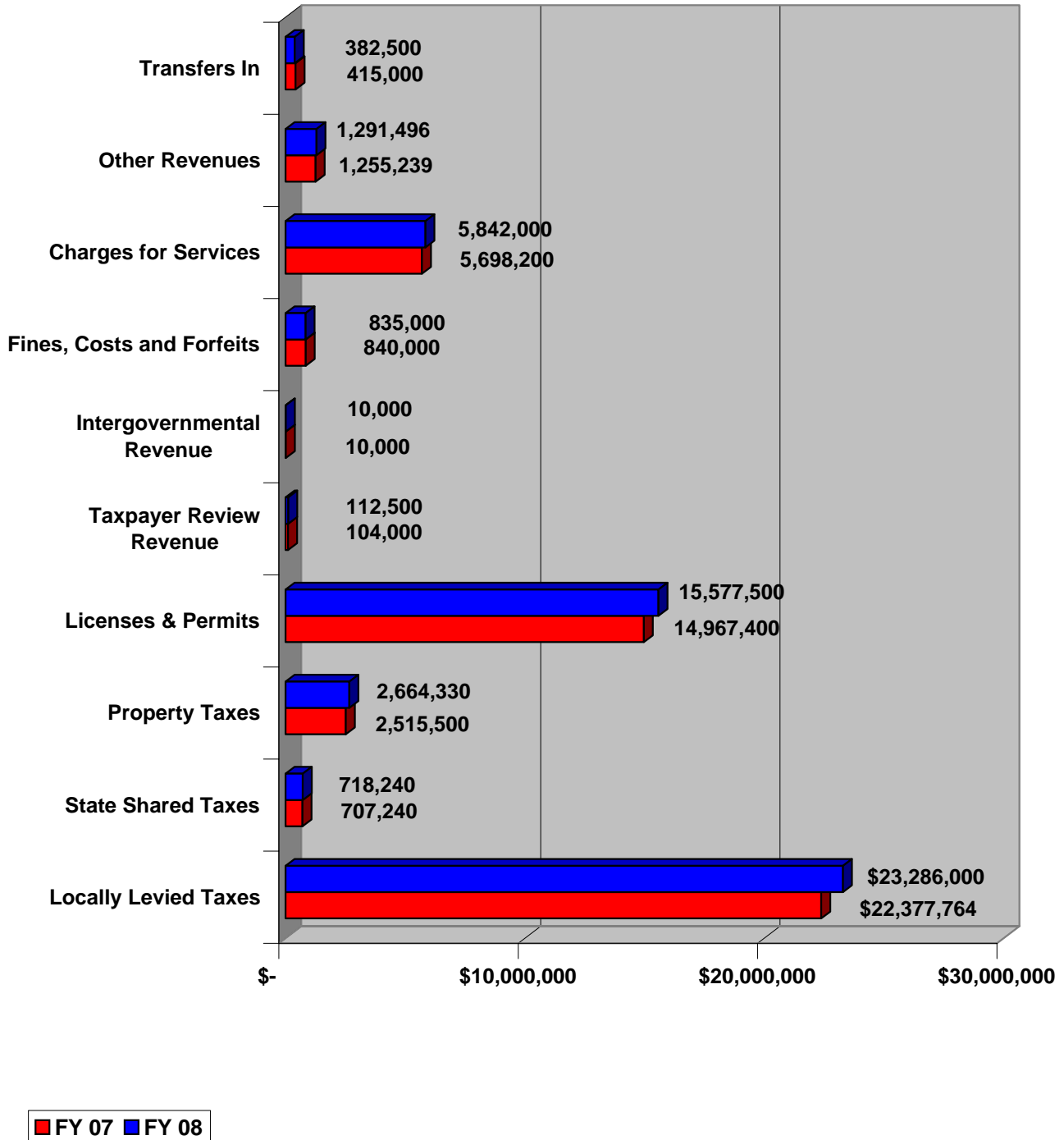
City of Auburn

Trends in Total Revenue and Other Financing Sources - General Fund

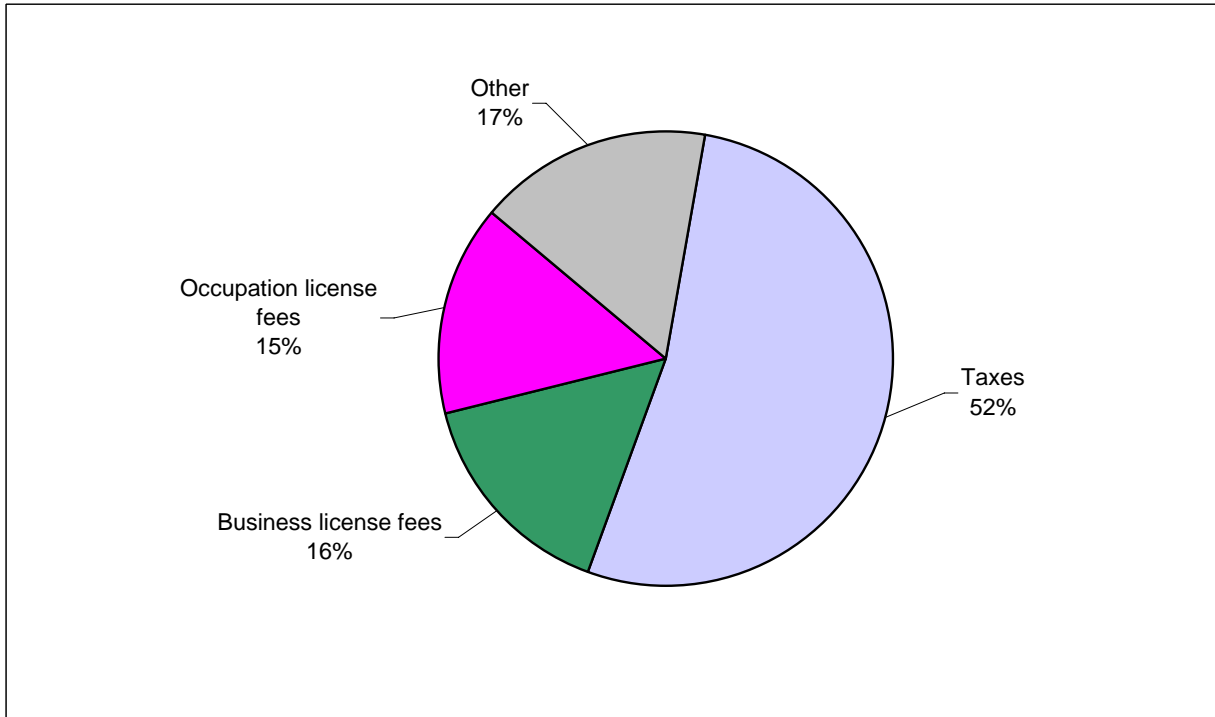


	Audited		Unaudited	Budgeted	
	FY 04	FY 05	Actual FY 06	FY 07	FY 08
Locally Levied Taxes	\$ 19,330,168	\$ 19,822,772	\$ 22,659,790	\$ 21,582,164	\$ 22,474,500
State Shared Taxes	596,457	774,584	1,040,720	707,240	718,240
Property Taxes	2,433,164	2,893,436	2,871,974	3,311,100	3,475,830
Licenses & Permits	13,808,336	13,816,128	14,234,743	14,967,400	15,577,500
Taxpayer Review Revenue	30,718	42,427	83,141	104,000	112,500
Intergovernmental Revenue	589,310	520,061	308,595	10,000	10,000
Fines, Costs and Forfeits	876,747	1,013,211	1,076,705	840,000	835,000
Charges for Services	3,832,277	5,490,257	6,027,417	5,698,200	5,842,000
Other Revenues	662,092	1,572,643	1,962,458	1,255,239	1,291,496
Transfers In from Other Funds	655,657	509,450	1,070,272	415,000	382,500
Proceeds from Borrowing	8,000,000	15,869,000	-	-	-
Totals	\$ 50,814,926	\$ 62,323,969	\$ 51,335,815	\$ 48,890,343	\$ 50,719,566

The City of Auburn
General Fund - Overview of Projected Revenues by Source
 Biennial Budget Projections - FY 07 & FY 08



The City of Auburn
General Fund - Summary of Projected Revenues by Source
Budget - FY 07

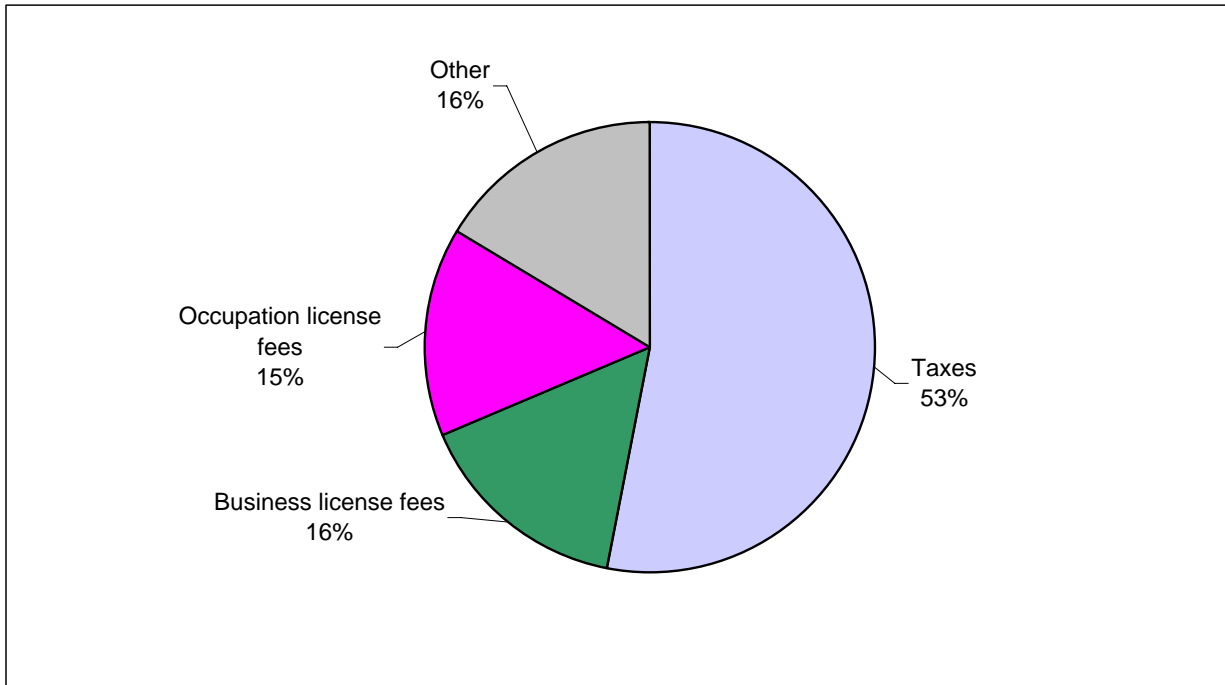


Projected Revenues

Sales taxes	\$ 19,650,000	40.19%
Other locally levied taxes	1,898,664	3.88%
Total locally levied taxes	<u>21,582,164</u>	<u>44.14%</u>
State shared taxes	707,240	1.45%
Property taxes	3,311,100	6.77%
Total taxes	<u>25,600,504</u>	<u>52.36%</u>
Business license fees*	7,567,400	15.48%
Occupation license fees	7,245,000	14.82%
Other licenses and permits	155,000	0.32%
Taxpayer Review Revenue	104,000	0.21%
Intergovernmental	10,000	0.02%
Court fines and costs	995,500	2.04%
Solid waste collection fees	2,587,800	5.29%
Other charges for services	2,954,900	6.04%
Investment income	827,739	1.69%
Other miscellaneous revenue	427,500	0.87%
Total projected revenues	<u>48,475,343</u>	<u>99.15%</u>
Other financing sources		
Transfers in from other funds	415,000	0.85%
Total projected other financing sources	<u>415,000</u>	<u>0.85%</u>
Total projected revenues and other sources	<u>48,890,343</u>	<u>100.00%</u>
Projected beginning fund balance	<u>26,550,694</u>	
Total projected available resources	<u>\$ 75,441,037</u>	

* Also includes franchise fees, commercial and residential rental taxes, and construction percent.

The City of Auburn
General Fund - Summary of Projected Revenues by Source
Budget - FY 08



Projected Revenues

Sales taxes	\$ 20,500,000	40.42%
Other locally levied taxes	1,939,500	3.82%
Total locally levied taxes	<u>22,474,500</u>	<u>44.31%</u>
State shared taxes	718,240	1.42%
Property taxes	3,475,830	6.85%
Total taxes	<u>26,668,570</u>	<u>52.58%</u>
Business license fees*	7,887,500	15.55%
Occupation license fees	7,535,000	14.86%
Other licenses and permits	155,000	0.31%
Taxpayer Review Revenue	112,500	0.22%
Intergovernmental	10,000	0.02%
Court fines and costs	995,600	1.96%
Solid waste collection fees	2,665,550	5.26%
Other charges for services	3,015,850	5.95%
Investment income	908,651	1.79%
Other miscellaneous revenue	382,845	0.75%
Total projected revenues	<u>50,337,066</u>	<u>99.25%</u>
Other financing sources		
Transfers in from other funds	382,500	0.75%
Total projected other financing sources	<u>382,500</u>	<u>0.75%</u>
Total projected revenues and other sources	<u>50,719,566</u>	<u>100.00%</u>
Projected beginning fund balance	<u>23,535,093</u>	
Total projected available resources	<u>\$ 74,254,659</u>	

* Also includes franchise fees, commercial and residential rental taxes, and construction percent.

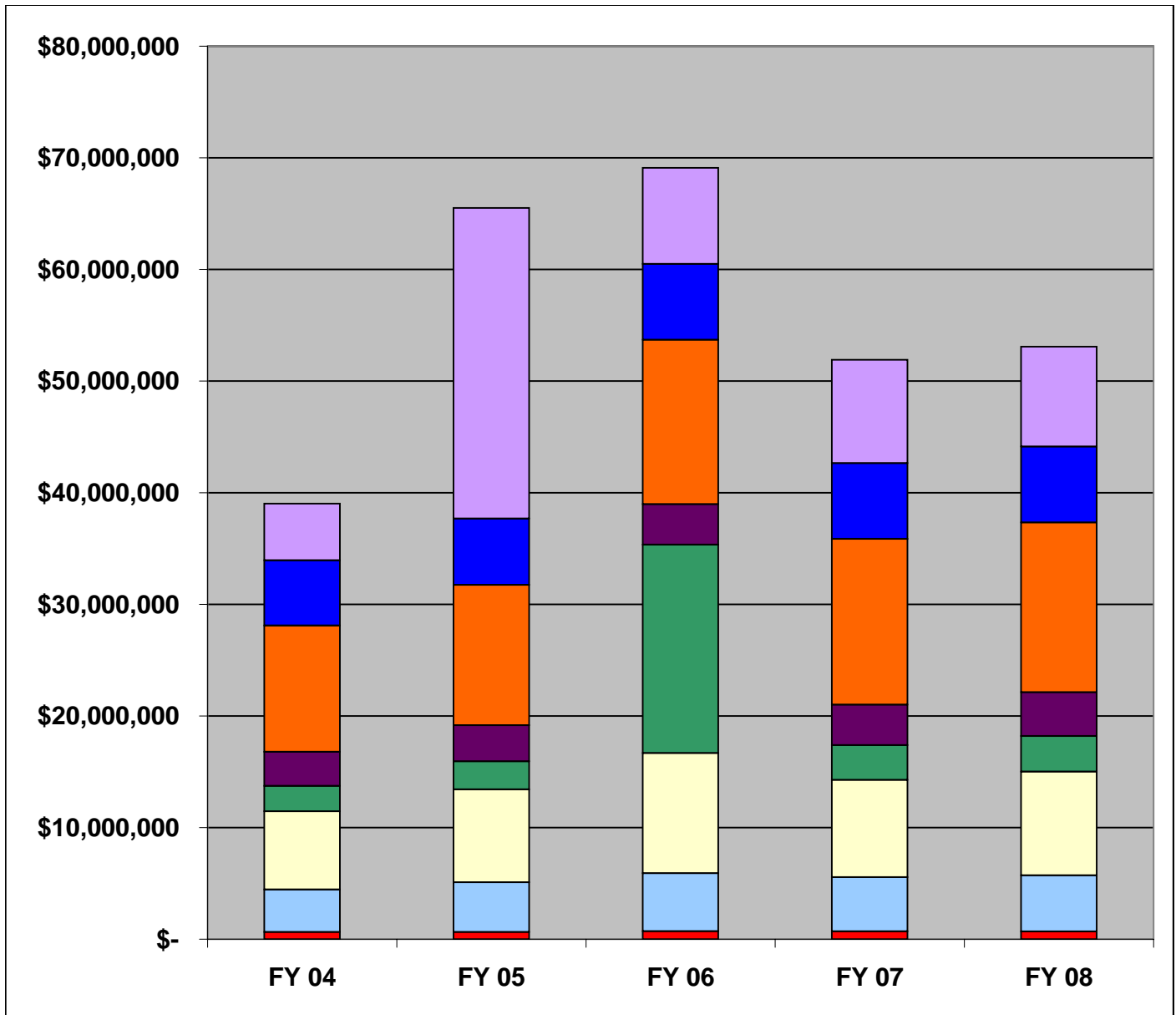
City of Auburn
General Fund - Detail of Projected Revenues
Biennial Budget - FY 07 & FY 08

Description	FY04 Audited	FY05 Audited	FY06 Unaudited	FY07 Budget Projection	Increase (Decrease) Over FY06 EOY Adjustments		FY08 Budget Projection	Increase (Decrease) Over FY07 Proposed Budget	
					Amount	As a %		Amount	As a %
					Cigarette Tax	96,708		91,188	\$ 93,177
Gasoline Tax	258,380	220,541	222,071	185,000	(37,071)	-16.69%	180,000	(5,000)	-2.70%
Sales and Use Tax	17,928,566	18,389,727	20,729,613	19,650,000	(1,079,613)	-5.21%	20,500,000	850,000	4.33%
Lodging Tax	568,887	664,951	1,085,063	1,163,664	78,601	7.24%	1,187,000	23,336	2.01%
Rental and Leasing Tax	450,576	426,891	499,315	470,000	(29,315)	-5.87%	495,000	25,000	5.32%
Wine Wholesale	27,051	29,473	30,551	33,500	2,949	9.65%	35,000	1,500	4.48%
Locally Levied Taxes	19,330,168	19,822,771	22,659,790	21,582,164	(1,077,626)	-4.76%	22,474,500	892,336	4.13%
Financial Inst Tax	79,347	193,876	450,413	10,000	(440,413)	-97.78%	10,000	-	0.00%
Business Privilege Tax	154,923	156,085	157,256	158,800	1,544	0.98%	160,300	1,500	0.94%
A.B.C. Tax	76,076	68,345	77,163	90,300	13,137	17.02%	94,800	4,500	4.98%
Motor Vehicle Tax	89,209	110,811	87,880	175,000	87,120	99.14%	175,000	-	0.00%
State Reimb-Indigent Def	14,140	14,140	14,140	14,140	-	0.00%	14,140	-	0.00%
Alabama Trust Fund	182,762	231,327	253,869	259,000	5,131	2.02%	264,000	5,000	1.93%
State Shared Taxes	596,457	774,585	1,040,721	707,240	(333,481)	-32.04%	718,240	11,000	1.56%
Ad Valorem Tax									
Real Estate	1,922,973	1,849,783	2,104,098	2,305,500	201,402	9.57%	2,443,830	138,330	6.00%
Motor Vehicle	-	275,173	233,716	210,000	(23,716)	-10.15%	220,500	10,500	5.00%
Contrib In-Lieu of Tax	510,191	768,480	534,160	795,600	261,440	48.94%	811,500	15,900	2.00%
Property Taxes	2,433,164	2,893,436	2,871,974	3,311,100	439,126	15.29%	3,475,830	164,730	4.98%
Franchise Fees	687,595	709,981	779,205	803,400	24,195	3.11%	827,500	24,100	3.00%
General Business License	3,454,098	3,667,938	3,910,297	4,020,000	109,703	2.81%	4,180,000	160,000	3.98%
Residential Rental License	1,004,783	1,023,044	314,856	1,074,000	759,144	241.11%	1,127,000	53,000	4.93%
Certificate of Competency	-	1,300	2,400	1,000	(1,400)	n/a	1,000	-	0.00%
Construction Percent	577,195	673,042	754,292	813,200	58,908	7.81%	853,800	40,600	4.99%
Commercial Rental License	8,575	6,528	5,511	6,800	1,289	23.39%	7,000	200	2.94%
Construction Permits	750,488	794,430	942,508	850,000	(92,508)	-9.82%	892,200	42,200	4.96%
Occupational License	7,197,943	6,785,103	7,402,470	7,245,000	(157,470)	-2.13%	7,535,000	290,000	4.00%
Leased Parking	111,855	140,745	105,395	140,000	34,605	32.83%	140,000	-	0.00%
Metered Parking - Street	9,113	7,532	11,423	7,500	(3,923)	-34.34%	7,500	-	0.00%
Dog License	6,691	6,485	6,387	6,500	113	1.77%	6,500	-	0.00%
Licenses and Permits	13,808,336	13,816,127	14,234,744	14,967,400	732,656	5.15%	15,577,500	610,100	4.08%
Taxpayer Review/Sales Tax	30,511	39,285	75,556	33,000	(42,556)	-56.32%	35,000	2,000	6.06%
Taxpayer Review/OCC License	-	-	-	33,000	33,000	n/a	35,000	2,000	6.06%
Taxpayer Review/Business Lic	207	-	7,584	33,000	25,416	335.13%	35,000	2,000	6.06%
Taxpayer Rvw-Lodging Tax	-	3,142	-	5,000	5,000	n/a	7,500	2,500	50.00%
Taxpayer Review	30,718	42,427	83,140	104,000	20,860	25.09%	112,500	8,500	8.17%
Misc Grants	589,310	520,061	308,595	10,000	(298,595)	-96.76%	10,000	-	0.00%
Intergovernmental	589,310	520,061	308,595	10,000	(298,595)	-96.76%	10,000	\$ -	0.00%

Description	FY04 Audited	FY05 Audited	FY06 Unaudited	FY07 Budget Projection	Increase (Decrease) Over FY06 EOY Adjustments		FY08 Budget Projection	Increase (Decrease) Over FY07 Proposed Budget	
					Amount	As a %		Amount	As a %
Court Fines	\$ 734,641	\$ 876,082	\$ 923,228	\$ 700,000	\$ (223,228)	-24.18%	\$ 710,000	\$ 10,000	1.43%
Parking Fines	142,106	137,129	153,476	140,000	(13,476)	-8.78%	125,000	(15,000)	-10.71%
Court Awarded Restitution	-	163	403	100	(303)	n/a	100	-	0.00%
Judicial Fees	6,820	(125)	-	-	-	n/a	-	-	n/a
Drug Screening Fee	34,611	7,680	300	400	100	33.33%	500	100	25.00%
Correction Collection	139,890	168,531	177,371	155,000	(22,371)	-12.61%	160,000	5,000	3.23%
Fines and Costs	1,058,068	1,189,460	1,254,778	995,500	(259,278)	-20.66%	995,600	100	0.01%
Solid Waste - Collection Fees	2,263,278	2,421,233	2,538,264	2,575,000	36,736	1.45%	2,652,250	77,250	3.00%
Solid Waste - Spec. Collect	20,497	14,169	13,869	9,200	(4,669)	-33.67%	9,500	300	3.26%
Solid Waste - White Goods	4,408	5,917	5,229	3,600	(1,629)	-31.15%	3,800	200	5.56%
Solid Waste - Downtown	-	60	220	-	(220)	n/a	-	-	0.00%
Cemetery Fees	58,470	66,050	311,290	100,000	(211,290)	-67.88%	100,000	-	0.00%
Cemetery Granite Sales	4,350	3,250	5,055	3,500	(1,555)	-30.76%	3,500	-	0.00%
Pool & Recreation Fees	121,145	117,170	132,469	105,000	(27,469)	-20.74%	110,000	5,000	4.76%
Softball Complex Fees	8,108	-	-	5,000	5,000	n/a	5,000	-	0.00%
Field Reservation Fees	3,483	1,414	786	1,600	814	103.56%	1,700	100	6.25%
E-911 Service Fee	234,246	370,477	298,713	295,000	(3,713)	-1.24%	297,500	2,500	0.85%
Wireless E-911 Svs Fee	111,283	59,495	117,040	105,000	(12,040)	-10.29%	110,000	5,000	4.76%
Finance Fees	5,149	2,667	3,481	3,100	(381)	-10.95%	3,150	50	1.61%
Planning Fees	58,427	60,323	59,962	62,000	2,038	3.40%	64,000	2,000	3.23%
Info Tech Fees	164,103	12,300	-	-	-	n/a	-	-	n/a
Sewer Management Fee	126,000	126,000	126,000	126,000	-	0.00%	126,000	-	0.00%
Public Works Charges	1,906	(156)	12,889	10,000	(2,889)	-22.41%	10,000	-	0.00%
Public Safety Charges	106,347	228,076	253,182	200,000	(53,182)	-21.01%	190,000	(10,000)	-5.00%
Public Safety Charges to AU	283,244	1,743,959	1,874,898	1,854,000	(20,898)	-1.11%	1,909,600	55,600	3.00%
PS-Downtown Law Enf Fee	57,500	60,000	60,000	60,000	-	0.00%	60,000	-	0.00%
Library Fees	12,427	16,125	30,226	19,500	(10,726)	-35.49%	20,000	500	2.56%
Sale of Publications	6,585	5,479	5,771	5,200	(571)	-9.89%	5,400	200	3.85%
Charges for Services	3,650,956	5,314,008	5,849,344	5,542,700	(306,644)	-5.24%	5,681,400	138,700	2.50%
Rent & Lease Income	92,414	88,617	81,201	85,000	3,799	4.68%	85,000	-	0.00%
Lease Income - Auburn Univ	-	-	-	242,739	242,739	n/a	323,651	80,912	33.33%
Investment Interest	278,535	449,946	814,558	500,000	(314,558)	-38.62%	500,000	-	0.00%
Concessions Income	36,121	27,671	35,353	32,000	(3,353)	-9.48%	34,000	2,000	6.25%
Gifts/Donations - Parks-Rec	10,616	51,567	24,527	1,000	(23,527)	-95.92%	1,000	-	0.00%
Gifts & Donations	19,325	1,000	15,679	1,000	(14,679)	-93.62%	1,000	-	0.00%
Recycling Revenue	15,884	17,646	14,283	10,000	(4,283)	-29.99%	10,000	-	0.00%
Contribution - Auburn University	7,500	-	-	-	-	n/a	-	-	0.00%
Donations/Therapeutic Prog	10,240	5,435	175,000	-	(175,000)	n/a	-	-	0.00%

Description	FY04 Audited	FY05 Audited	FY06 Unaudited	FY07 Budget Projection	Increase (Decrease) Over FY06 EOY Adjustments		FY08 Budget Projection	Increase (Decrease) Over FY07 Proposed Budget	
					Amount	As a %		Amount	As a %
					Donations/Environmental Svcs	\$ 950		\$ -	\$ -
Sales of Surplus Assets	500	18,245	177,942	100,000	(77,942)	-43.80%	50,000	(50,000)	-50.00%
Sale of Assets	27,994	-	2,413	-	(2,413)	n/a	-	-	0.00%
Supplies for Resale	2,712	216	133	200	67	50.38%	200	-	0.00%
Cash Overage	(10)	94	-	-	-	n/a	-	-	0.00%
Miscellaneous Revenue	35,937	362,525	269,475	5,000	(264,475)	-98.14%	5,000	-	0.00%
Reimbursement/WB	123,374	219,213	138,617	221,800	83,183	60.01%	223,600	1,800	0.81%
Reimbursement/BOE	-	48,633	92,277	51,500	(40,777)	-44.19%	53,045	1,545	3.00%
Proceeds from Ins (Ind'n Pines)	-	255,000	-	-	-	n/a	-	-	n/a
Reinsurance Reimbursement	-	26,837	121,000	5,000	(116,000)	n/a	5,000	-	0.00%
Other Revenue	662,092	1,572,645	1,962,458	1,255,239	(707,219)	-36.04%	1,291,496	36,257	2.89%
Total Revenue	\$ 42,159,269	\$ 45,945,519	\$ 50,265,544	\$ 48,475,343	(1,790,201)	-3.56%	\$ 50,337,066	\$ 1,861,723	3.84%
Other Financing Sources:									
Transfer from City Gas Tax	150,000	160,000	160,000	190,000	30,000	18.75%	160,000	(30,000)	-15.79%
Transfer from State 7c Gas Tax	154,000	135,000	135,000	135,000	-	0.00%	122,500	(12,500)	-9.26%
Transfer from State 9c Gas Tax	120,000	100,000	110,000	90,000	(20,000)	-18.18%	100,000	10,000	11.11%
Transfer in from Sewer Fund	120,424	114,450	115,750	-	(115,750)	-100.00%	-	-	0.00%
Transfer in from Other Funds	111,233	-	549,522	-	-	-	-	-	-
Transfers in from Other Funds	655,657	509,450	1,070,272	415,000	(655,272)	-61.22%	382,500	(32,500)	-7.83%
Proceeds from Borrowing	8,000,000	15,869,000	-	-	-	n/a	-	-	0.00%
Proceeds from Long Term Debt	8,000,000	15,869,000	-	-	-	n/a	-	-	0.00%
Total Other Financing Sources	\$ 8,655,657	\$ 16,378,450	\$ 1,070,272	\$ 415,000	(655,272)	-61.22%	\$ 382,500	\$ (32,500)	-7.83%
Total Revs & Other Fin SrCs	\$ 50,814,926	\$ 62,323,969	\$ 51,335,816	\$ 48,890,343	\$ (2,445,473)	-4.76%	\$ 50,719,566	\$ 1,829,223	3.74%

City of Auburn
Trends in General Fund Expenditures by Program
Biennial Budget - FY 07 & FY 08

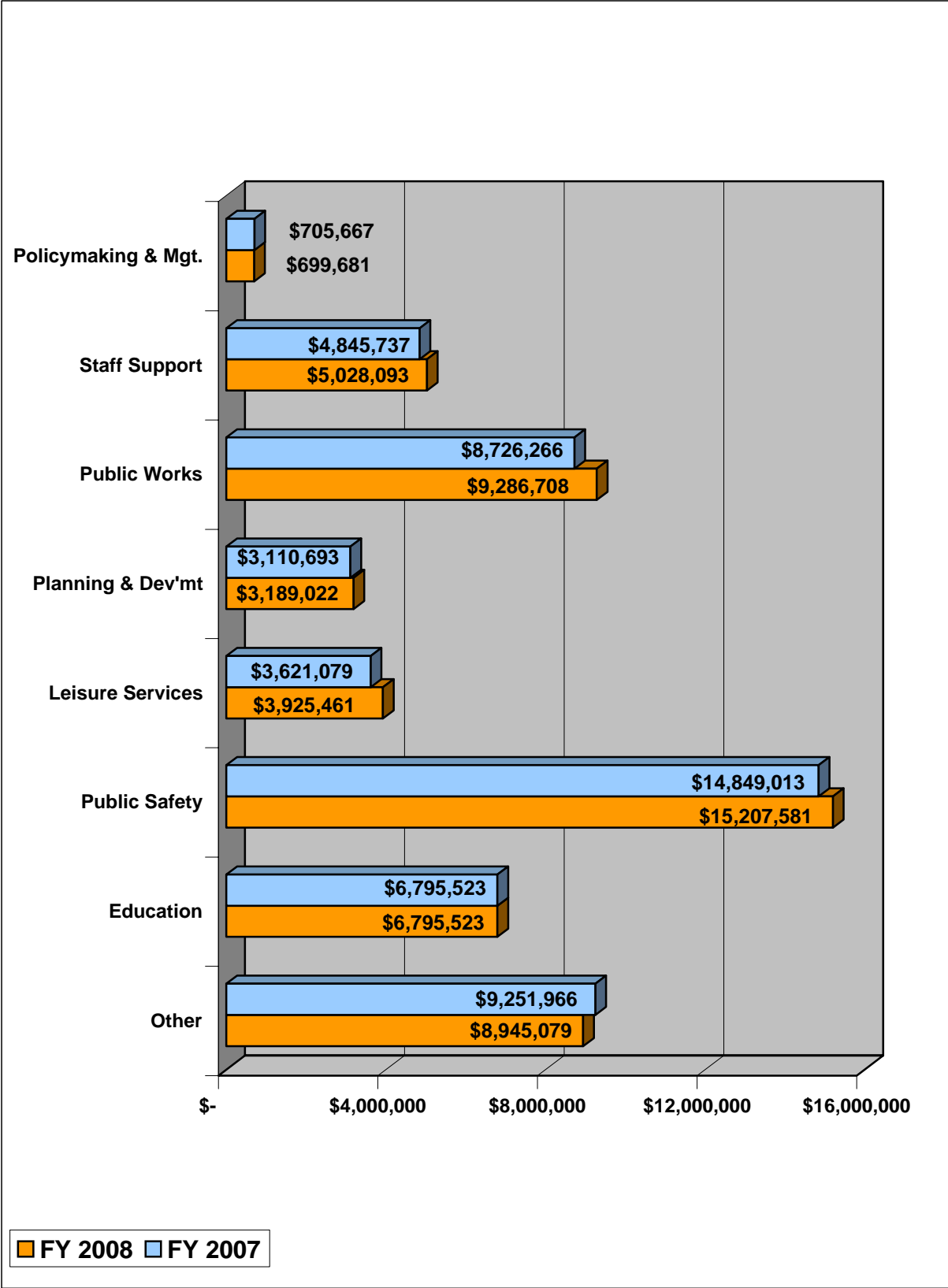


	Audited		Mid-Biennium	Approved Budget	
	FY 04	FY 05	FY 06	FY 07	FY 08
Policymaking and Management	\$ 641,091	\$ 646,181	\$ 724,353	\$ 705,667	\$ 699,681
Staff Support	3,807,703	4,450,472	5,195,334	4,845,737	5,028,093
Public Works	7,010,331	8,321,664	10,759,438	8,726,266	9,286,708
Planning and Development	2,276,966	2,515,789	18,670,435	3,110,693	3,189,022
Leisure Services	3,052,015	3,237,131	3,625,883	3,621,079	3,925,461
Public Safety	11,311,267	12,576,790	14,725,801	14,849,013	15,207,581
Education	5,852,620	5,939,173	6,795,523	6,795,523	6,795,523
Other	5,066,837	27,819,941	8,604,982	9,251,966	8,945,079
Totals	\$ 39,018,830	\$ 65,507,141	\$ 69,101,749	\$ 51,905,944	\$ 53,077,148

City of Auburn

General Fund - Overview of Expenditures by Program

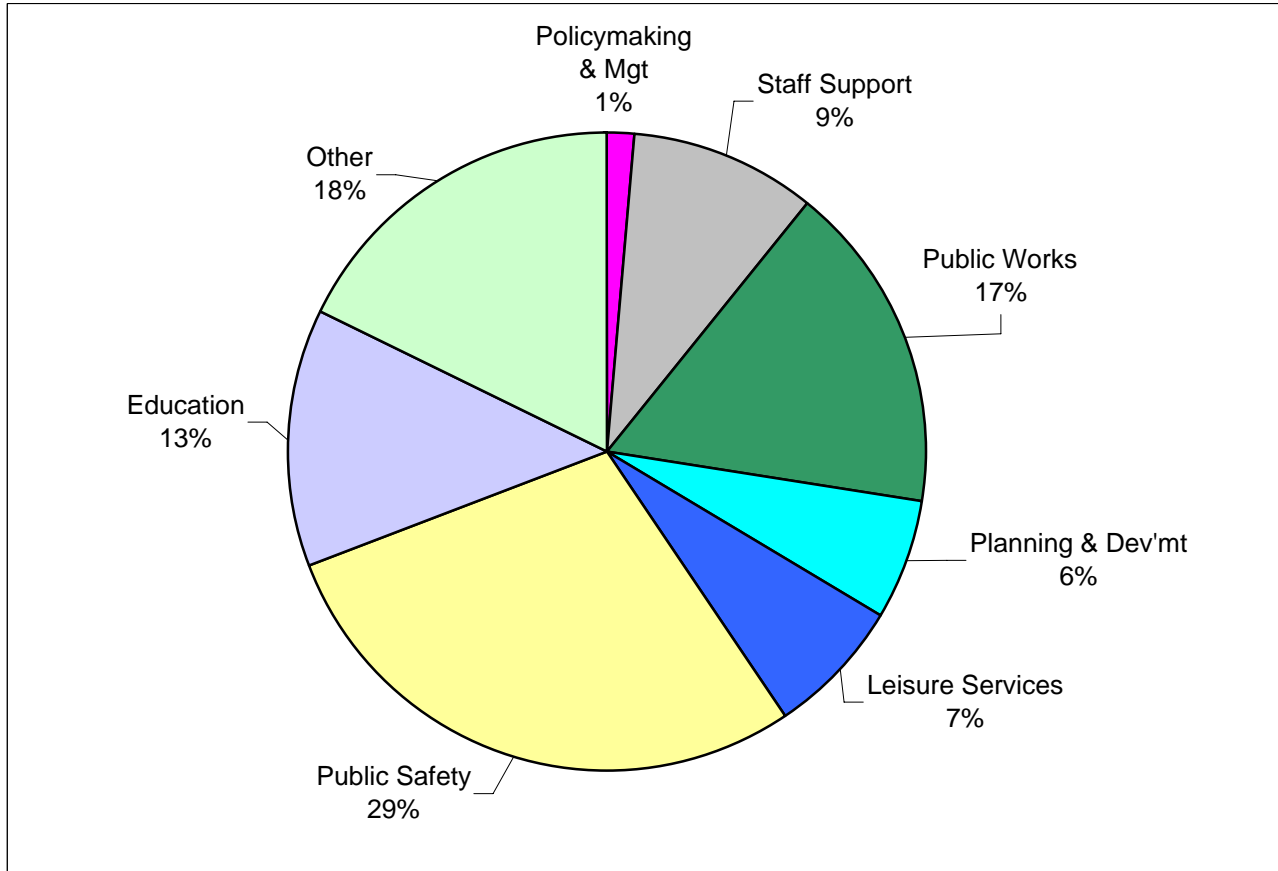
Biennial Budget - FY 07 & FY 08



City of Auburn

General Fund - Summary of Expenditures by Program

Budget - FY 07



Program Areas

Budget - FY 07

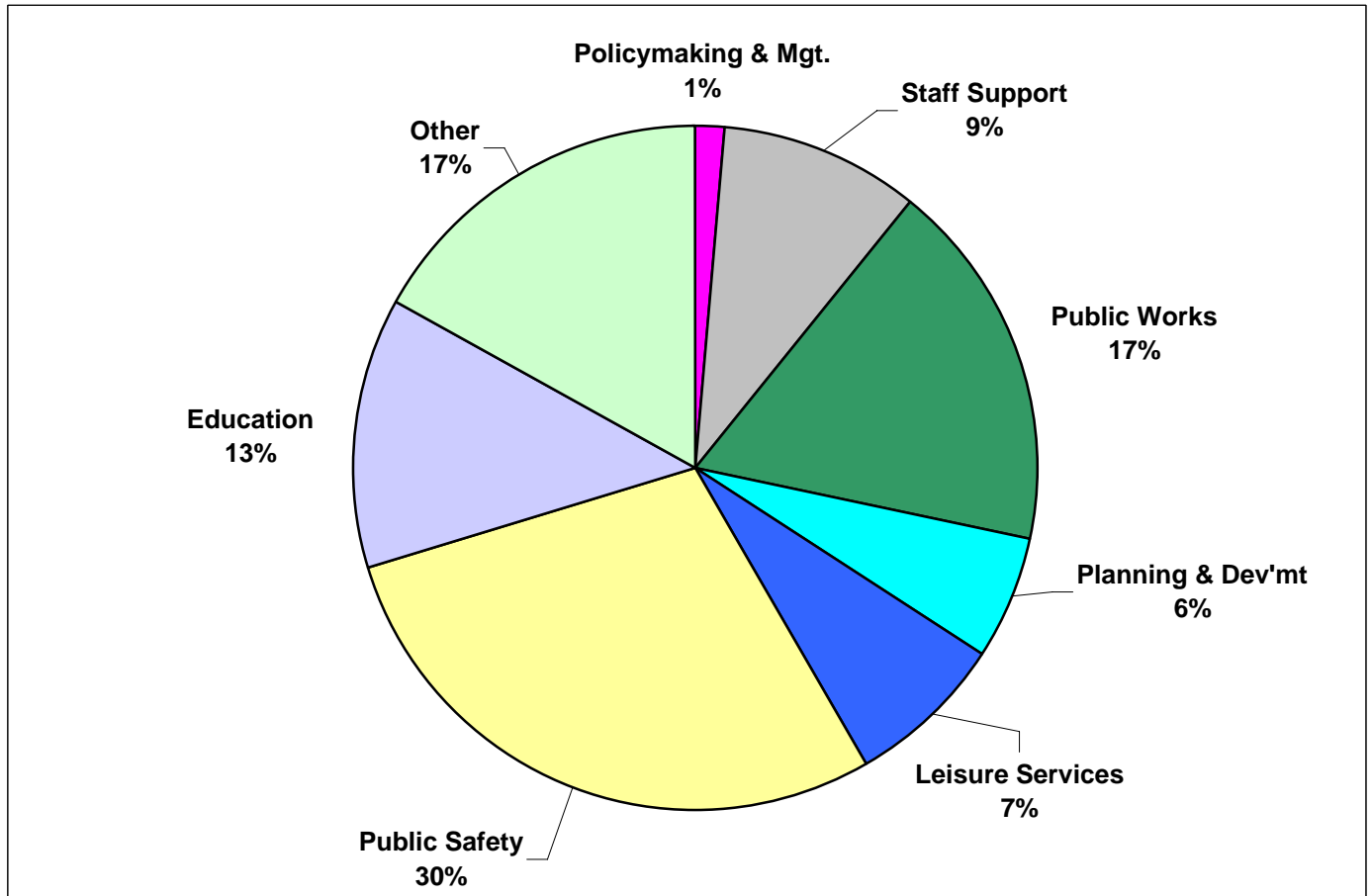
Policymaking and Management	\$ 705,667	1%
Staff Support	4,845,737	9%
Public Works	8,726,266	17%
Planning and Development	3,110,693	6%
Leisure Services	3,621,079	7%
Public Safety	14,849,013	29%
Education	6,795,523	13%
Other	9,251,966	18%
<i>Total Expenditures & Other Uses</i>	<u>\$ 51,905,944</u>	<u>100%</u>

City of Auburn
General Fund - Details of Expenditures by Program
Budget - FY 07

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
Policymaking and Management		\$ 705,667	1%
City Council	\$ 174,386		
Office of the City Manager	531,281		
Staff Support		4,845,737	9%
Information Technology	1,010,156		
Finance	1,259,169		
Engineering Design	726,136		
Geographic Information System (GIS)	338,986		
Fleet Services	656,130		
Human Resource Mgt.	552,600		
Risk Management	302,560		
Public Works		8,726,266	17%
Public Works Administration	510,990		
Public Works Construction and Maint.	1,071,827		
Public Works Inspection	363,691		
Public Works Traffic Engineering	293,612		
Public Works Project Operations	1,250,000		
Environmental Services Administration	532,230		
Solid Waste	1,221,765		
Recycling	1,069,074		
Rights of Way Maintenance	489,252		
Parks and Facilities	1,923,825		
Planning and Development		3,110,693	6%
Economic Development	920,558		
Planning	635,835		
Industrial Development	1,554,300		
Leisure Services		3,621,079	7%
Parks and Recreation Admin	839,112		
Parks and Rec. Leisure Services	1,509,678		
Library	1,272,289		
Public Safety		14,849,013	29%
Judicial	602,693		
Public Safety Admin	1,208,393		
Police	7,759,168		
Fire	3,711,286		
Communications	902,755		
Codes Enforcement	459,542		
Animal Control	205,176		
Education		6,795,523	13%
Support to Board of Education	6,795,523		
Other		9,251,966	18%
Support to Other Agencies	1,416,671		
Debt Service	6,368,429		
General Operations*	1,466,866		
Total Expenditures and Other Financing Uses		\$ 51,905,944	100%

* Includes transfers to other City funds

City of Auburn
General Fund - Summary of Expenditures by Program
Budget - FY 08



Program Areas

Budget - FY 08

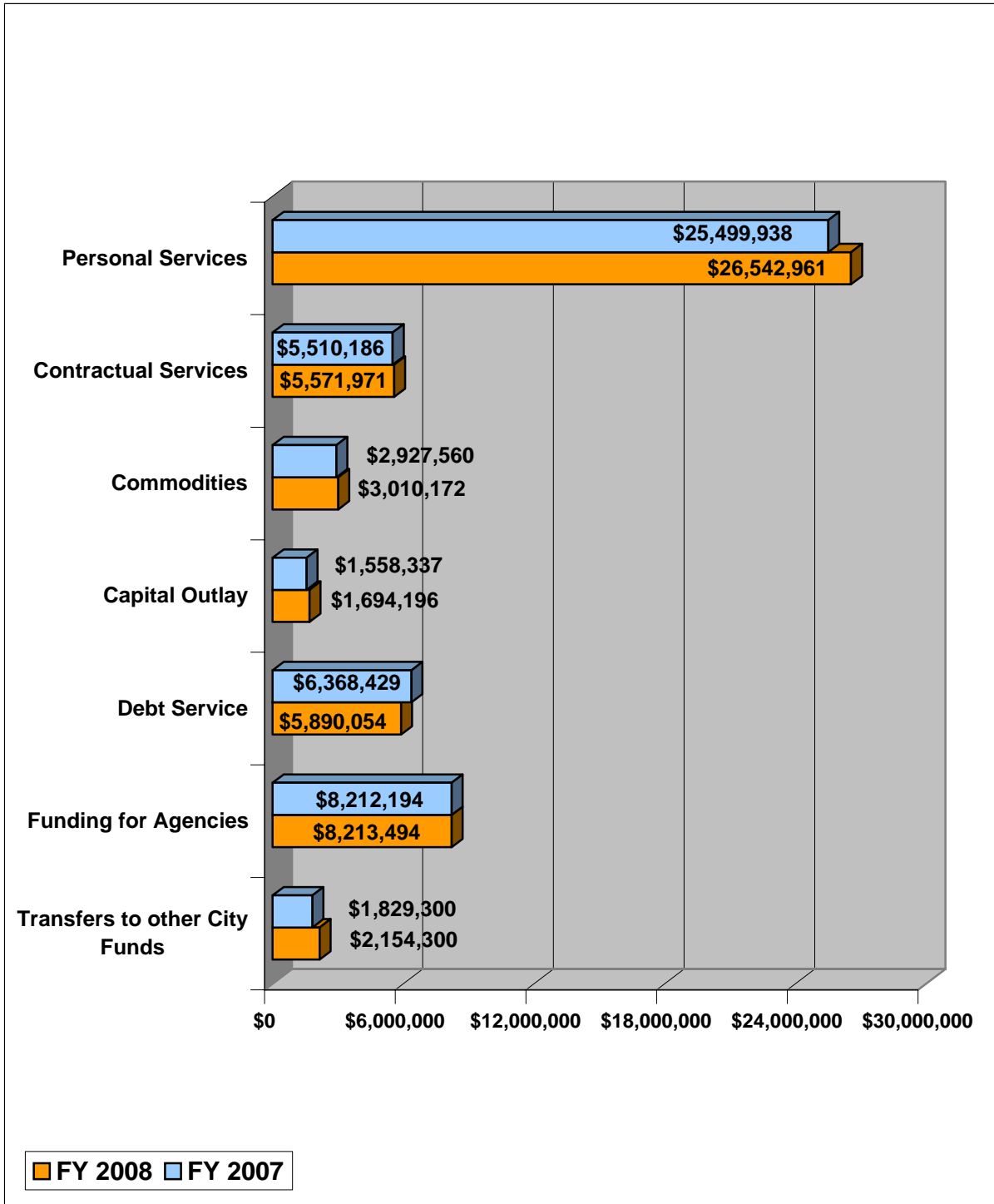
Policymaking and Management	\$ 699,681	1%
Staff Support	5,028,093	9%
Public Works	9,286,708	17%
Planning and Development	3,189,022	6%
Leisure Services	3,925,461	7%
Public Safety	15,207,581	29%
Education	6,795,523	13%
Other	8,945,079	17%
Total Expenditures	\$ 53,077,148	100%

City of Auburn
General Fund - Details of Expenditures by Program
Budget - FY 08

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
Policymaking and Management		\$ 699,681	1%
City Council	\$ 175,337		
Office of the City Manager	524,344		
Staff Support		5,028,093	9%
Information Technology	1,026,040		
Finance	1,305,375		
Engineering Design	771,011		
Geographic Information System (GIS)	348,542		
Fleet Services	692,104		
Human Resource Mgt.	570,111		
Risk Management	314,910		
Public Works		9,286,708	17%
Public Works Administration	524,807		
Public Works Construction and Maint.	1,124,126		
Public Works Inspection	376,166		
Public Works Traffic Engineering	308,027		
Public Works Project Operations	1,500,000		
Environmental Services Administration	541,810		
Solid Waste	1,194,927		
Recycling	1,210,805		
Rights of Way Maintenance	487,267		
Parks and Facilities	2,018,773		
Planning and Development		3,189,022	6%
Economic Development	911,090		
Planning	623,632		
Industrial Development	1,654,300		
Leisure Services		3,925,461	7%
Parks and Recreation Admin	858,447		
Parks and Rec. Leisure Services	1,597,229		
Library	1,469,785		
Public Safety		15,207,581	29%
Judicial	614,219		
Public Safety Admin	1,235,640		
Police	8,070,465		
Fire	3,846,457		
Communications	741,401		
Codes Enforcement	479,086		
Animal Control	220,313		
Education		6,795,523	13%
Support to Board of Education	6,795,523		
Other		8,945,079	17%
Support to Other Agencies	1,417,971		
Debt Service	5,890,054		
General Operations*	1,637,054		
Total Expenditures and Other Financing Uses		\$ 53,077,148	100%

* Includes transfers to other City funds

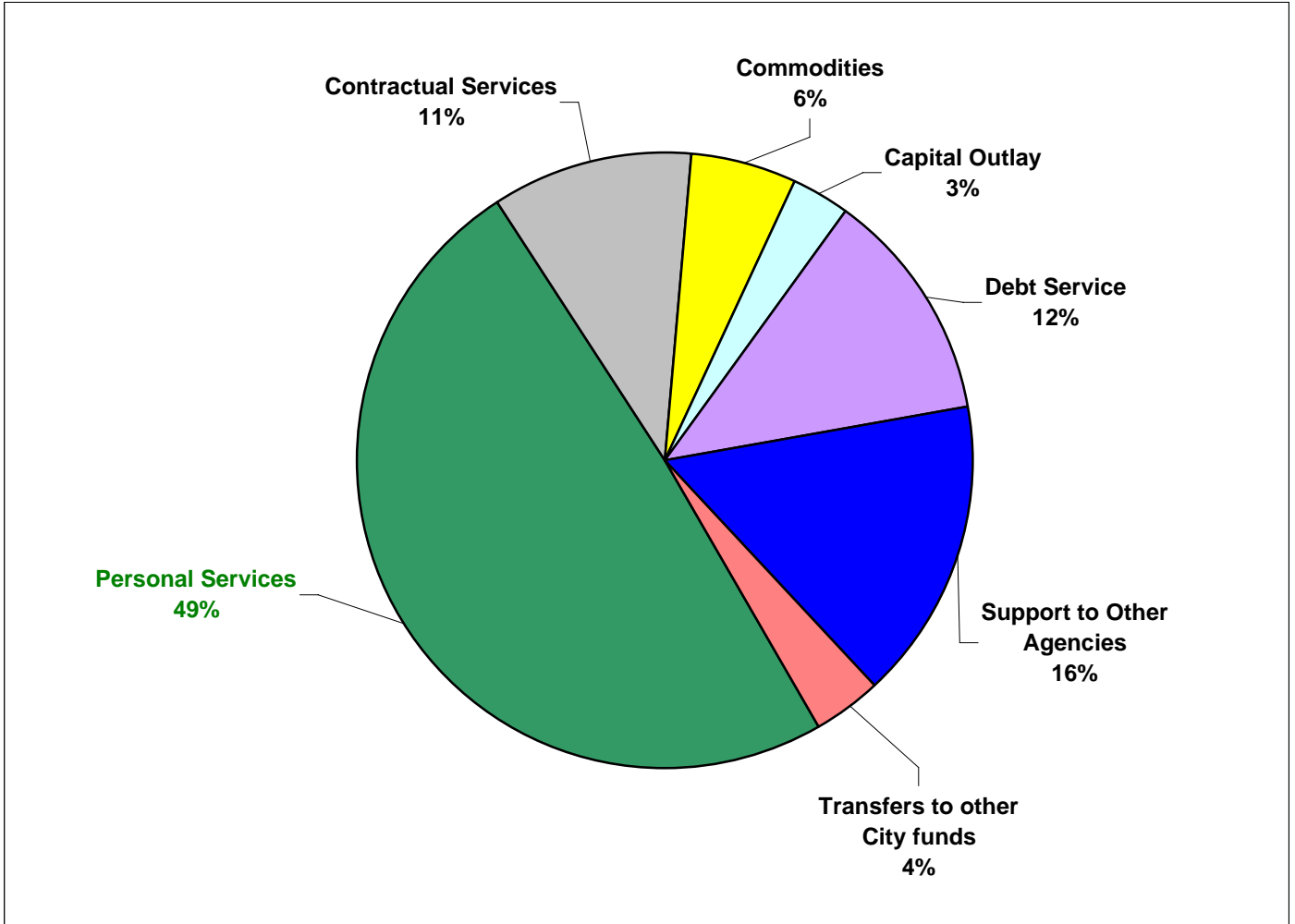
City of Auburn
General Fund - Overview of Expenditures by Category
Biennial Budget - FY 07 & FY 08



City of Auburn

General Fund - Summary of Expenditures by Category

Budget - FY 07



General Fund Expenditures by Category

Personal Services (salaries and benefits to employees)	\$ 25,499,938	49%
Contractual Services	5,510,186	11%
Commodities	2,927,560	6%
Capital Outlay	1,558,337	3%
Debt Service (principal and interest on debt)	6,368,429	12%
Support to Other Agencies	8,212,194	16%
Transfers to other City funds	1,829,300	4%
Total General Fund Expenditures	\$ 51,905,944	100%

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

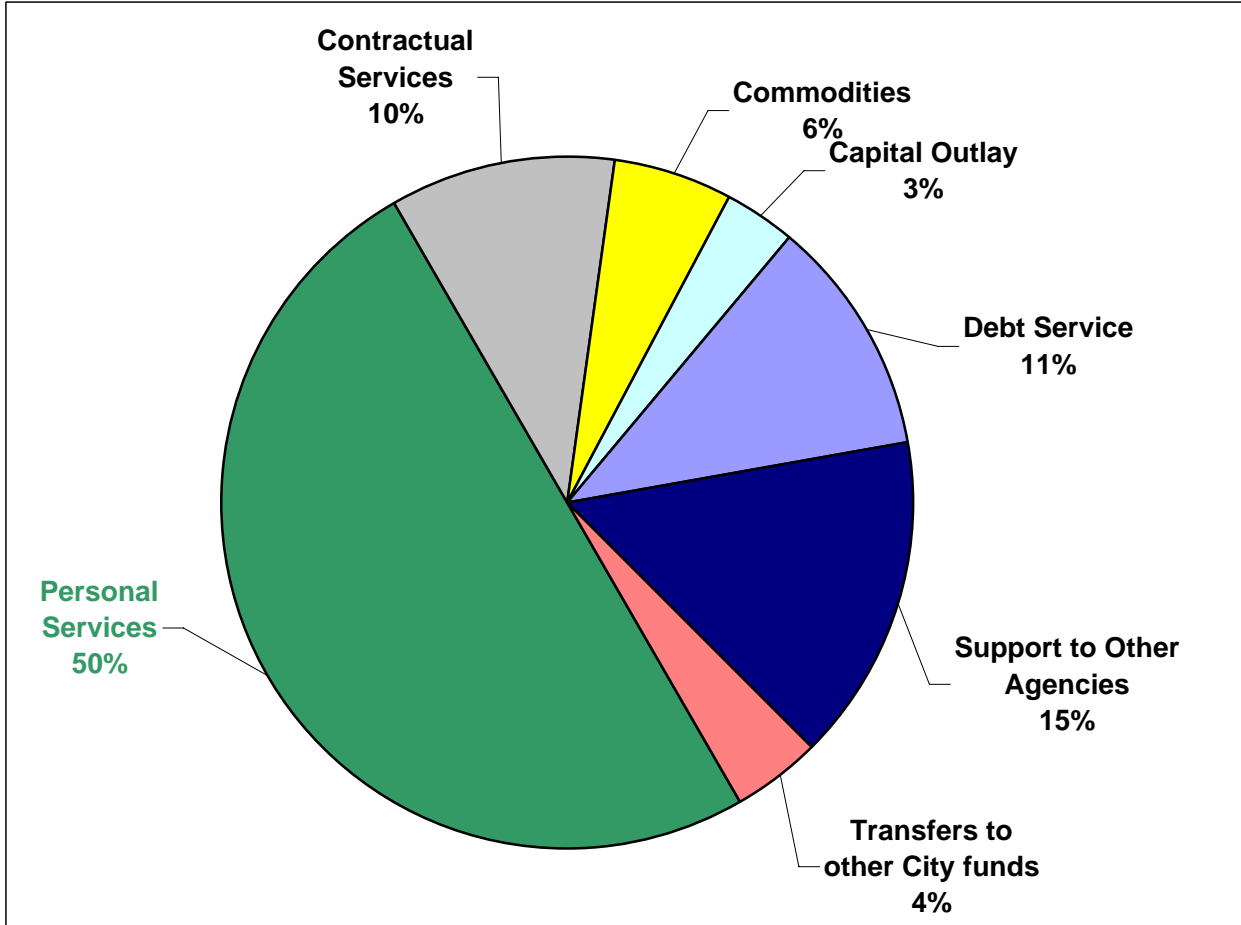
Department	Personal Services	Contractual Services	Commodities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,230	\$ 95,156	\$ -	\$ -	\$ -	\$ -	\$ 174,386
Office of the City Manager	458,169	58,590	14,522	-	-	-	531,281
Judicial	381,562	203,631	17,500	-	-	-	602,693
Information Technology							
Information Technology	525,220	222,290	262,646	-	-	-	1,010,156
GIS	183,841	67,960	87,185	-	-	-	338,986
Finance	1,032,477	140,447	86,245	-	-	-	1,259,169
Economic Development	876,638	20,700	23,220	-	-	-	920,558
Human Resources							
Human Resources	392,620	148,370	11,610	-	-	-	552,600
Risk Management	-	302,560	-	-	-	-	302,560
Public Safety							
Administration	269,996	845,847	92,550	-	-	-	1,208,393
Police	7,076,173	65,320	571,475	46,200	-	-	7,759,168
Fire	3,453,274	98,312	159,700	-	-	-	3,711,286
Communications	622,275	70,280	30,200	180,000	-	-	902,755
Codes Enforcement	444,162	3,580	11,800	-	-	-	459,542
Public Works							
Administration	333,190	133,600	44,200	-	-	-	510,990
Construction	804,723	110,330	156,774	-	-	-	1,071,827
Engineering Design	665,136	28,500	32,500	-	-	-	726,136
Inspection	321,624	18,100	23,967	-	-	-	363,691
Traffic Engineering	212,337	11,275	70,000	-	-	-	293,612
Environmental Services							
Administration	353,747	131,927	46,556	-	-	-	532,230
Recycling	720,771	234,500	113,803	-	-	-	1,069,074
Solid Waste	691,155	258,000	210,473	62,137	-	-	1,221,765
Animal Control	99,693	95,237	10,246	-	-	-	205,176
ROW	370,493	31,259	67,500	20,000	-	-	489,252
Fleet Services	532,063	58,769	65,298	-	-	-	656,130
Library	988,029	122,045	162,215	-	-	-	1,272,289
Parks and Recreation							
Administration	303,404	489,408	46,300	-	-	-	839,112
Leisure Services	1,259,003	98,515	152,160	-	-	-	1,509,678
Parks and Facilities	1,495,810	134,650	293,365	-	-	-	1,923,825
Planning	500,735	107,500	27,600	-	-	-	635,835
General Operations	52,388	1,103,528	35,950	-	-	1,829,300 *	3,021,166
Project Operations				1,250,000			1,250,000
Agency Operations						8,212,194	8,212,194
Debt Service					6,368,429		6,368,429
Total Expenditures	\$ 25,499,938	\$ 5,510,186	\$ 2,927,560	\$ 1,558,337	\$ 6,368,429	\$ 10,041,494	\$ 51,905,944
As %	49%	11%	6%	3%	12%	19%	100%

* Includes transfers to other funds and transfers to the Industrial Development Board.

City of Auburn

General Fund - Summary of Expenditures by Category

Budget - FY 08



General Fund Expenditures by Category

Personal Services (salaries and benefits to employees)	\$ 26,542,961	50%
Contractual Services	5,571,971	10%
Commodities	3,010,172	6%
Capital Outlay	1,694,196	3%
Debt Service (principal and interest on debt)	5,890,054	11%
Support to Other Agencies	8,213,494	15%
Transfers to other City funds	2,154,300	4%
Total General Fund Expenditures	\$ 53,077,148	100%

City of Auburn
General Fund - Detail of Expenditures by Department and Category
Budget - FY 08

Department	Personal Services	Contractual Services	Commo- dities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,230	\$ 96,107	\$ -	\$ -	\$ -	\$ -	\$ 175,337
Office of the City Manager	450,501	59,040	14,803	-	-	-	524,344
Judicial	390,068	206,651	17,500	-	-	-	614,219
Information Technology							
Information Technology	541,203	222,290	262,547	-	-	-	1,026,040
GIS	193,397	67,960	87,185	-	-	-	348,542
Finance	1,076,683	143,596	85,096	-	-	-	1,305,375
Economic Development	866,741	20,700	23,649	-	-	-	911,090
Human Resources							
Human Resources	403,521	154,360	12,230	-	-	-	570,111
Risk Management	-	314,910	-	-	-	-	314,910
Public Safety							
Administration	276,243	860,847	98,550	-	-	-	1,235,640
Police	7,417,670	75,320	577,475	-	-	-	8,070,465
Fire	3,568,445	100,812	177,200	-	-	-	3,846,457
Communications	640,921	70,280	30,200	-	-	-	741,401
Codes Enforcement	463,706	3,580	11,800	-	-	-	479,086
Public Works							
Administration	344,307	133,800	46,700	-	-	-	524,807
Construction	842,220	117,330	164,576	-	-	-	1,124,126
Engineering Design	699,011	33,500	38,500	-	-	-	771,011
Inspection	338,066	19,100	19,000	-	-	-	376,166
Traffic Engineering	221,729	11,275	75,023	-	-	-	308,027
Environmental Services							
Administration	362,327	131,927	47,556	-	-	-	541,810
Recycling	752,517	254,500	109,592	94,196	-	-	1,210,805
Solid Waste	721,454	278,000	195,473	-	-	-	1,194,927
Animal Control	105,356	104,211	10,746	-	-	-	220,313
ROW	386,508	31,259	69,500	-	-	-	487,267
Fleet Services	564,704	58,769	68,631	-	-	-	692,104
Library	1,035,139	151,931	182,715	100,000	-	-	1,469,785
Parks and Recreation							
Administration	313,482	497,165	47,800	-	-	-	858,447
Leisure Services	1,339,054	101,515	156,660	-	-	-	1,597,229
Parks and Facilities	1,575,708	136,150	306,915	-	-	-	2,018,773
Planning	518,832	68,200	36,600	-	-	-	623,632
General Operations	54,218	1,046,886	35,950	-	-	2,154,300 *	3,291,354
Project Operations	-	-	-	1,500,000	-	-	1,500,000
Agency Operations	-	-	-	-	-	8,213,494	8,213,494
Debt Service	-	-	-	-	5,890,054	-	5,890,054
Total Expenditures	\$ 26,542,961	\$ 5,571,971	\$ 3,010,172	\$ 1,694,196	\$ 5,890,054	\$ 10,367,794	\$ 53,077,148
As %	50%	10%	6%	3%	11%	20%	100%

* Includes transfers to other funds and transfers to the Industrial Development Board.

City of Auburn

General Fund - Comparative Budgeted Expenditures by Department

Biennial Budget - FY 07 & FY 08

	FY 06		Budget - FY 07				Budget - FY 08			
	Mid-Biennium Budget	Budget	Increase (Decrease)		Budget	Increase (Decrease)				
			Amount	As %		Amount	As %			
City Council	\$ 155,145	\$ 174,386	\$ 19,241	12.40%	\$ 175,337	\$ 951	0.55%			
Office of the City Manager	569,208	531,281	(37,927)	-6.66%	524,344	(6,937)	-1.31%			
Judicial	561,116	602,693	41,577	7.41%	614,219	11,526	1.91%			
Information Technology										
Information Technology	1,355,967	1,010,156	(345,811)	-25.50%	1,026,040	15,884	1.57%			
GIS	349,371	338,986	(10,385)	-2.97%	348,542	9,556	2.82%			
<i>Total Info Tech</i>	<i>1,705,338</i>	<i>1,349,142</i>	<i>(356,196)</i>	<i>-20.89%</i>	<i>1,374,582</i>	<i>25,440</i>	<i>1.89%</i>			
Finance	1,228,015	1,259,169	31,154	2.54%	1,305,375	46,206	3.67%			
Economic Development	762,045	920,558	158,513	20.80%	911,090	(9,468)	-1.03%			
Human Resources										
Human Resources	550,260	552,600	2,340	0.43%	570,111	17,511	3.17%			
Risk Management	279,600	302,560	22,960	8.21%	314,910	12,350	4.08%			
<i>Total Human Res.</i>	<i>829,860</i>	<i>855,160</i>	<i>25,300</i>	<i>3.05%</i>	<i>885,021</i>	<i>29,861</i>	<i>3.49%</i>			
Public Safety										
Administration	1,201,319	1,208,393	7,074	0.59%	1,235,640	27,247	2.25%			
Police	7,596,595	7,759,168	162,573	2.14%	8,070,465	311,297	4.01%			
Fire	4,106,653	3,711,286	(395,367)	-9.63%	3,846,457	135,171	3.64%			
Communications	580,816	902,755	321,939	55.43%	741,401	(161,354)	-17.87%			
Codes	444,629	459,542	14,913	3.35%	479,086	19,544	4.25%			
<i>Total Public Safety</i>	<i>13,930,012</i>	<i>14,041,144</i>	<i>111,132</i>	<i>0.80%</i>	<i>14,373,049</i>	<i>331,905</i>	<i>2.36%</i>			
Public Works										
Administration	525,457	510,990	(14,467)	-2.75%	524,807	13,817	2.70%			
Construction	1,461,607	1,071,827	(389,780)	-26.67%	1,124,126	52,299	4.88%			
Engineering Design	810,510	726,136	(84,374)	-10.41%	771,011	44,875	6.18%			
Inspection	288,834	363,691	74,857	25.92%	376,166	12,475	3.43%			
Traffic Engineering	262,060	293,612	31,552	12.04%	308,027	14,415	4.91%			
<i>Total Public Works</i>	<i>3,348,468</i>	<i>2,966,256</i>	<i>(382,212)</i>	<i>-11.41%</i>	<i>3,104,137</i>	<i>137,881</i>	<i>4.65%</i>			
Environmental Services										
Administration	566,106	532,230	(33,876)	-5.98%	541,810	9,580	1.80%			
Recycling	1,141,417	1,069,074	(72,343)	-6.34%	1,210,805	141,731	13.26%			
Solid Waste	1,341,022	1,221,765	(119,257)	-8.89%	1,194,927	(26,838)	-2.20%			
Animal Control	234,673	205,176	(29,497)	-12.57%	220,313	15,137	7.38%			
Rights-of-Way Maint.	579,247	489,252	(89,995)	-15.54%	487,267	(1,985)	-0.41%			
Fleet Services	621,611	656,130	34,519	5.55%	692,104	35,974	5.48%			
<i>Total Env'l Svcs.</i>	<i>4,484,076</i>	<i>4,173,627</i>	<i>(310,449)</i>	<i>-6.92%</i>	<i>4,347,226</i>	<i>173,599</i>	<i>4.16%</i>			
Library	1,301,683	1,272,289	(29,394)	-2.26%	1,469,785	197,496	15.52%			
Parks and Recreation										
Administration	834,106	839,112	5,006	0.60%	858,447	19,335	2.30%			
Leisure Services	1,490,094	1,509,678	19,584	1.31%	1,597,229	87,551	5.80%			
Parks and Facilities	1,971,038	1,923,825	(47,213)	-2.40%	2,018,773	94,948	4.94%			
<i>Total Parks & Rec</i>	<i>4,295,238</i>	<i>4,272,615</i>	<i>(22,623)</i>	<i>-0.53%</i>	<i>4,474,449</i>	<i>201,834</i>	<i>4.72%</i>			
Planning	554,663	635,835	81,172	14.63%	623,632	(12,203)	-1.92%			
Departmental Totals	33,724,867	33,054,155	(670,712)	-1.99%	34,182,246	1,128,091	3.41%			
Non-Departmental										
General Operations	\$ 1,295,850	\$ 1,191,866	\$ (103,984)	-8.02%	\$ 1,137,054	\$ (54,812)	-4.60%			
Transfers	24,524,250	8,624,823	(15,899,427)	-64.8%	8,949,823	325,000	3.77%			
Project Operations	2,622,650	1,250,000	(1,372,650)	-52.3%	1,500,000	250,000	20.00%			
Agency Operations	1,301,760	1,416,671	114,911	8.8%	1,417,971	1,300	0.09%			
Debt Service	5,632,372	6,368,429	736,057	13.1%	5,890,054	(478,375)	-7.51%			
Non-Departmental Total	35,376,882	18,851,789	(16,525,093)	-46.71%	18,894,902	43,113	0.23%			
Total Budgeted Expenditures	\$ 69,101,749	\$ 51,905,944	\$ (17,195,805)	-24.88%	\$ 53,077,148	\$ 1,171,204	2.26%			