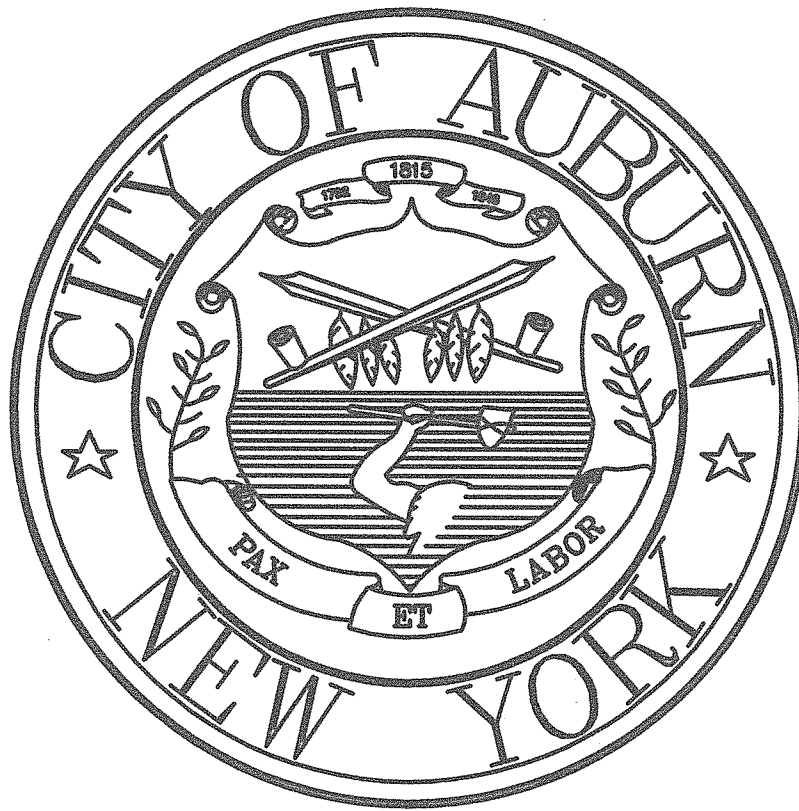


# CITY OF AUBURN, NEW YORK

Adopted Budget  
2012 - 2013 FY



**CITY OF AUBURN**

**2012-2013 ADOPTED BUDGET**

**MAYOR AND CITY COUNCIL**

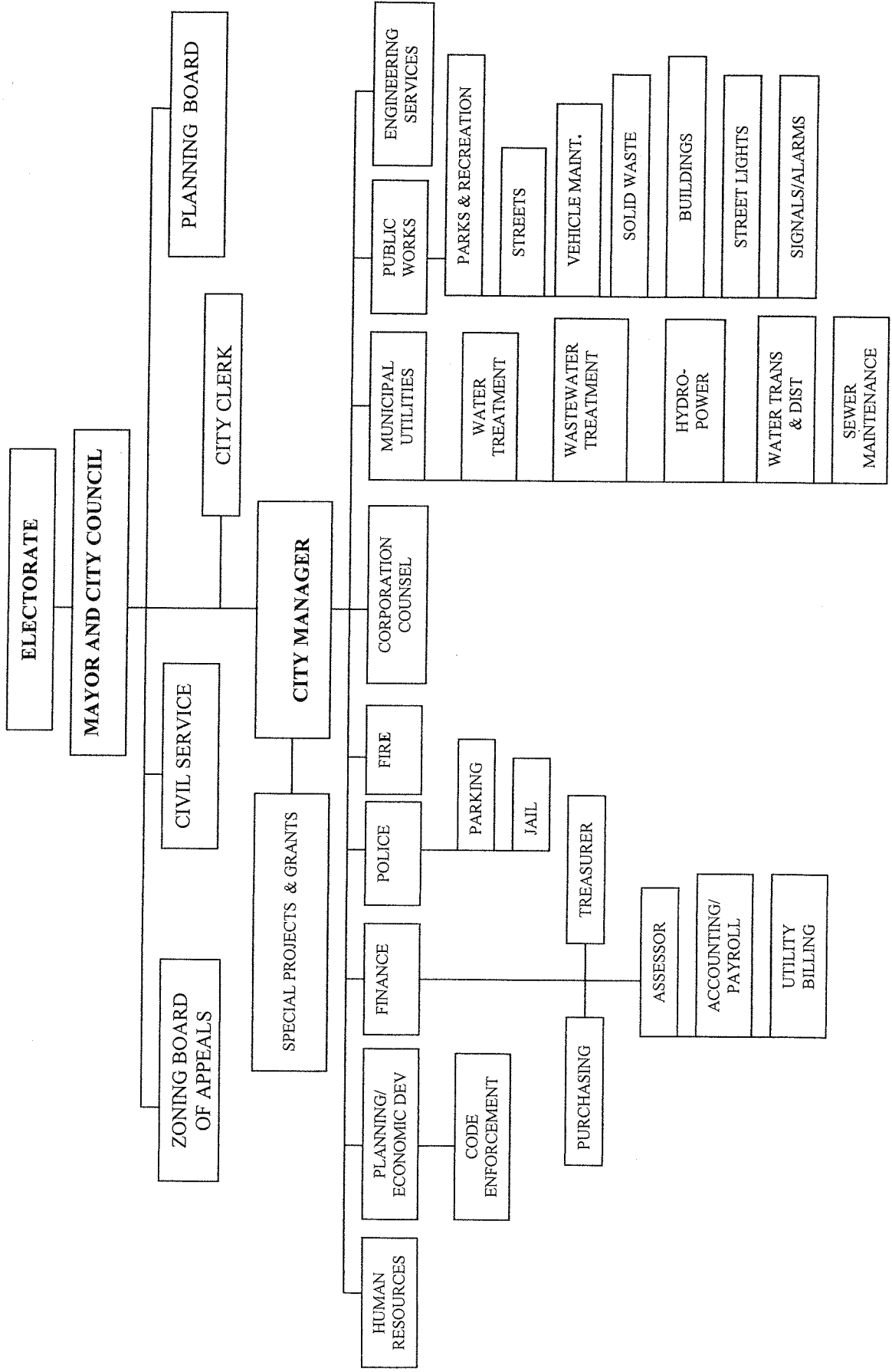
**MAYOR MICHAEL D. QUILL**  
**COUNCILOR JOHN CAMARDO**  
**COUNCILOR WILLIAM J. GRANEY**  
**COUNCILOR PETER RUZICKA**  
**COUNCILOR MATTHEW C. SMITH**

**CITY MANAGER**  
**DOUGLAS SELBY**

**BUDGET TEAM**

**Lauren Poehlman, Comptroller**  
**Em Boyce, Secretary to City Manager**

# CITY OF AUBURN, NEW YORK ORGANIZATION CHART



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September 20, 2012

Dear Mayor and City Council Members:

The budget for Fiscal Year 2012-2013 was developed with substantial guidance and specific direction from the City Council. The process began on May 3, 2012 and continued as a discussion item on regular Council meetings through the end of June. In all there were twelve public meetings during which the city budget was discussed with half of those meetings focused almost entirely on the budget. During these meetings the Council reviewed the detailed line item budget requests for each department, received input from each department and made difficult decisions regarding reductions in personnel and operational expenses to help close a gap between expected General Fund revenues and expenses that exceeded \$5 million.

The FY12/13 budget requires city departments to make adjustments, in some cases significant adjustments, in how they conduct business to stay within the financial constraints established by the city council. Even with these changes the city continues to face a structural deficit going into the future. By definition a "structural deficit" is a situation that will not remediate itself, but requires specific action to reduce expenses and/or increase revenues. Reliance on fund balance as was done in the previous budget and again in this year's budget to close the gap between expenditures and revenues is not a sustainable solution over the long term. The city was fortunate to be able to take advantage of a one-time shift in state aid payment distribution to receive a \$3.4 million supplemental "spin up" payment in FY12/13 which helped stabilize the fund balance, but this is a non-recurring revenue.

This year's budget clearly demonstrates a continued need to not only remain vigilant in expenditures during the current year, but also to focus efforts this year on reengineering services, functions and processes of the city to enhance efficiency, reduce costs and increase revenues in preparation for next year's budget.

A summary of this year's budget follows:

## General Fund

1. The total General Fund Budget is established at \$34,548,269, which is a 1.3% increase over the previous budget year.

2. Property tax represents the single most significant revenue source for the city. Between the 2011/2012 budget year and this budget the taxable assessed value of the city dropped by \$31,883,558 (3.3%).
3. Sales tax revenue is the second most significant source of city revenue. It declined by \$210,000 between 2010/2011 and 2011/2012. The budget for FY 12/13 assumes that this revenue source will decline by 2.4% in the coming year.
4. This is the first time the 2.0% state cap on property tax levy was imposed on the city. The adopted budget includes a 1.5% levy. The way this cap is calculated by the State can be confusing because it takes into account a growth factor, payment in lieu of taxes (PILOTs) and exclusions for pension contributions above the actuarial average. The budget summary section of this document includes the tax cap calculation used in this year's budget preparation to aid the reader in understanding the State methodology.
5. Tax stabilization reserve in the amount of \$1,784,067 was used to balance the budget. One million dollars of this was identified as "spin up" state aid during the budget process.
6. The Power Utility Fund continued to receive a \$500,000 subsidy from the General Fund as it did last year. Staff is working diligently to reduce the losses from this operation, but a restrictive Energy Services Agreement, low landfill gas production and wholesale electric costs substantially below expectations are handicapping efforts to improve economic performance of the Landfill Gas to Energy system.
7. No fee increases were made during the budgeting process, however, I plan to propose some modest adjustments during the course of the fiscal year for the City Council's consideration.
8. The General Fund budget reflects the elimination of 6 full time positions and one part-time position, reduction of three positions to half time, and the creation of two new positions; a full time position in Public Works and a new part-time Parking Enforcement position.

### Special Revenue and Enterprise Funds

These funds operate as separate cost centers from the city general fund. The goal of each fund is to generate sufficient revenue to cover capital and operational expenses associated with their services.

#### **Water Fund:**

1. The Water Fund Budget is established at \$3,520,000 for FY 12/13. This represents a \$57,000 or 1.6% increase over the previous year.

2. The FY 12/13 budget did not change water rates, however, the operating and capital reserves for this fund are almost depleted as a result of beginning work on the long overdue replacement of the Franklin Street water transmission pipeline. Although we are seeking outside funding through grants and low interest loans for this project I will be recommending a rate increase of 5% during the fiscal year to restore funds for future capital projects.

**Sewer Fund:**

1. The Sewer Fund Budget is established at \$7,425,890 for FY 12/13. This represents a decrease of \$369,610 (4.7%) from the previous year budget. This is the second consecutive year of decreases in this fund's budget. The FY 11/12 budget decreased by 1.3%.

2. Unknowns in the revenue and expenses for this fund during the coming year include:

- Resolution of a rate dispute with towns of Sennett, Fleming and Owasco .
- Resumption of receiving gas well water which in the past was a significant revenue source generating more than \$600,000 per year for the sewer fund. Regulatory requirements make it unlikely that we can accept this water until near the end of the fiscal year and we are uncertain whether previous customers will return.
- Sludge disposal costs could be reduced based on a pilot program under which DEC has allowed the placement of roughly 1/3 of our daily sludge production in the city landfill.

**Solid Waste Fund:**

1. The Solid Waste Fund Budget is established at \$3,724,897 for FY 12/13. This represents an increase of \$71,397 (2%) over the previous year. The previous years' budget year decreased by 2.5% from two years ago.

**Power Utility Fund:**

1. The Power Utility Fund Budget is established at \$1,540,116 for FY 12/13. This is a reduction of \$323,668 from the previous year, but still reflects a budget that is significantly out of balance and continues to require a subsidy of \$500,000 per year from the General Fund. This fund includes the city's hydro and landfill gas energy production facilities.

2. In April Auburn Energy was directed to produce the contractually required 2 Mega Watts (MW) of energy using natural gas provided by the city to supplement the landfill gas which has been inadequate to produce 2 MW. Calculations indicate that this could save the city anywhere from \$30,000 to over \$100,000 per year depending on gas prices and wholesale energy sale prices.

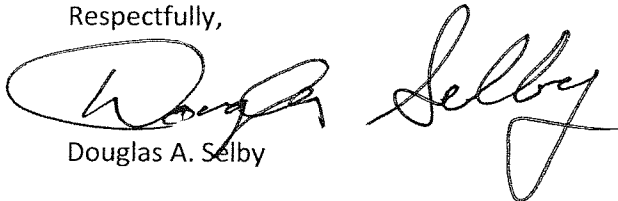
## Conclusion

Wages and benefits comprise roughly 75% of the general fund operating budget which is typical of many full service cities. Last year's budget message from Interim Manager John Rossi noted that "the City's revenue base will not support rising cost of employee wages and benefits". This issue remains as one of our most persistent challenges as we go into FY 12/13 and beyond. Auburn is fortunate to have very capable and hardworking employees which are critical to us being able to provide services expected by our citizens, but in our present financial situation as the cost per employee increases we will be able to afford fewer and fewer employees. This will lead to reduced levels of service and response to community issues. Added to this is the general uncertainty in the national and state economy coupled with the decline in assessed valuation and sales tax revenues within the city of Auburn. As a result the city and our employee unions must continue to work together to control costs to preserve jobs and maintain services.

We must also continue to examine opportunities for cost reduction, improved efficiency and new or enhanced revenue sources in order to regain a sustainable financial future. I have already initiated steps to achieve the goal of long term financially sustainable city operations by creating six task forces, each chaired by a city department head. They are charged with reviewing how we do business from top to bottom to eliminate waste, improve efficiency, reduce costs and enhance revenues to the city. I have set no boundaries on what can be considered by these task forces, so reorganization, public private partnerships, changes in service delivery methods, changes in internal processes and consolidation are all on the table. As this effort progresses I look forward to participation and guidance from the City Council and the citizens of Auburn to help chart a viable course for the future of our city government that protects the interests of our taxpayers.

I would like to thank City Treasurer, Robert Gauthier and former Comptroller, Lisa Green for their work in preparing this budget. Their efforts were indispensable in bringing the budget together. Also, special acknowledgement to the city department heads who worked diligently to identify and share budget cuts for their departments. Finally, thanks to many city employees who offered cost saving ideas that will be examined during this fiscal year.

Respectfully,



Douglas A. Selby

# **THE CITY**

## **General Information**

The City of Auburn is located in Cayuga County in the beautiful "Finger Lakes Region" of Central New York and is situated on the northern end of Owasco Lake, which is one of the six Finger Lakes. The City is about 25 miles southwest of the City of Syracuse, about 55 miles east of the City of Rochester and about 40 miles north of the City of Ithaca. The Syracuse Hancock International Airport serves the residents with air transportation via American, US Air, and United Airlines, as well as Jet Blue and various other commuter lines. Major highways through, or in close proximity to, the City include U.S. 20, and State highways 5, 34 and 38. An exit of the New York State Thruway is located 8 miles north of the City. Exits to Interstate Highway 81, which extends from Canada through Pennsylvania, are located within 20 miles of the City.

Auburn was incorporated as a village on April 18, 1815 and as a City on March 21, 1848. The City operates under the Council/Manager form of government which was established in 1920 and was one of the first cities in the country to adopt the so called simplified form of government defined as Plan C under the optional City Government Laws of the State of New York passed in 1914. The legislative body is the City Council, composed of a Mayor and four Councilors, all of whom are elected at large. The City Manager is the Chief Executive Officer and the administrative head of the City. The City Manager, the City Clerk, the Deputy Clerk and most Boards and Commissions are appointed by Mayor and Council and serve at their pleasure. All other City officers are appointed by the City Manager and serve at the pleasure of the City Manager.

It is the responsibility of the City Comptroller, the Chief Financial Officer of the City, to receive, disburse and account for all financial transactions of the City, manage cash flow, investments and capital financing, to determine real property assessments and to levy taxes. The City Comptroller is assisted in these pursuits by the City Treasurer and City Assessor.

The City provides a full range of services. These services include police and fire protection; sanitation collection and disposal; construction and maintenance of streets and infrastructure; recreational activities and cultural events; a system of parks; planning and zoning; water and sewer utilities and off-street parking facilities.

## **Employment in Auburn**

The diversity of Auburn's workforce is reflected in the size and scope of the major employers located within the City. Of the major industrial firms located in the City, one employs 363 workers while the other employs 230 workers. Of the major service-related businesses and industries located in the City, one employs 412 workers and government service provider's (including schools) account for approximately 3,000 employees. This diversity has positively impacted the City's ability to stabilize its employment rate.

# AUBURN: A Community Snapshot

## Government

<b>Date of Incorporation:</b>	March 21, 1848
<b>Form of Government:</b>	Council/Manager
<b>Area:</b>	8.5 square miles

## Population Trends

*Source: U.S. Census.*

	<u>City of Auburn</u>	<u>Cayuga County</u>	<u>State of New York</u>
1970	34,999	77,439	18,236,882
1980	32,548	79,894	17,558,072
1990	31,258	82,313	17,990,445
2000	28,574	81,963	18,976,457

	<u>1990</u>	<u>2000</u>
<b>Median Age:</b>	34.1	36.9

## Population by Age Group

% School Age	16.0	19.0
% Working Age	58.4	56.8
% 65 and Over	18.3	17.3
Persons per household	2.4	2.3
Persons by Age:		
Under 5	2,274	1,806
5 – 17	5,003	5,445
18 – 24	3,175	1,912
25 – 44	10,122	8,656
45 – 64	4,965	5,659
65+	5,719	5,096

## Population by Ethnicity

White	90.70%	88.57%
Black	6.81%	7.59%
Hispanic	2.21%	2.82%
Other	0.28%	1.02%

	<u>1990</u>	<u>2000</u>
<b>Population by Income Level</b>		
Per Capital Income	\$ 10,638	\$ 17,083
Median Family Income	\$ 28,982	\$ 41,169
Median Household Income	\$ 22,271	\$ 30,281

#### **Household Income distribution**

Under \$25,000	55.2%	41.9%
\$25,000-\$34,999	15.7%	13.9%
\$35,000-\$49,999	16.0%	16.9%
\$50,000 +	13.1%	27.3%

#### **Population by Education Level**

	Persons 18 years and over	25 years and over
Less than high school graduate	31.5%	23.4%
High school diploma	30.9%	34.1%
Some college	18.2%	18.1%
Associate degree	8.3%	10.4%
Bachelor degree	7.3%	8.4%
Graduate or professional degree	3.8%	5.6%

#### **Housing**

Number of dwelling units:	11,936	12,637
% Owner-occupied dwelling units:	52.0	51.9
Median value owner-occupied units:	\$53,600	\$ 66,000
Median gross rent:	\$ 386	\$ 475

#### **Climate**

Average Low Temperature January	21.2°F / -6.0°C
Average High Temperature July	78.5°F / 25.8°C
Average Rainfall	32 in / 81.3 cm
Average Snowfall	72 in / 182.9 cm
Average Relative Humidity	69%

#### **Recreation and Cultural**

Parks and Playgrounds	26
Library	1
Minor League Baseball Team	1

#### **Historical Sites**

William Seward's Home  
Harriet Tubman Home  
Cayuga County Museum  
Willard Memorial Chapel  
Case Mansion

**Public Safety**

Fire Stations	2
Number of Firefighters	74.5
Number of EMT Certified	73
Police Stations	1
Number of Police Officers	69
Regional Hospitals	1

**Infrastructure**

Miles of Water Mains	109
Number of Consumers	55,000 approx.
Average Daily Consumption (Millions of gallons per day)	4.5
Number of Streets	315
Acres of Landfill	29.3

**Major Employers**

<b>Company</b>	<b>Type</b>	<b>Number of Employees</b>
Auburn Correctional Facility	State Prison	801
Auburn Enlarged School District	Public Education	608
Auburn Memorial Hospital	Medical	531
Cayuga Community College	Education	269
Cayuga County	Government	661
City of Auburn	Government	269
McQuay International	Manufacturing	363
NUCOR	Manufacturing	305
Wal-Mart	Retail	412
Wegman's	Retail	225



## **The Budgeting Process**

### **BUDGET DEVELOPMENT**

The City of Auburn adopts its budget annually. The City budget is on a basis consistent with generally accepted accounting principles. The City's budgetary and accounting systems are organized on a "fund" basis, which is the basic fiscal and accounting entity in governmental accounting. The operations of each fund are separately budgeted. (A "Descriptions of Funds" may be found on the next page.) The City's budget figures are provided in line item format. The line item budget format separately lists each expenditure and revenue category for each department, along with the dollar amounts budgeted for each specified category. The budget resolution adopted by City Council is for the total of each Fund Budget.

Departments develop their budgets for review by the City Manager based on the following parameters

- Develop budget to maintain existing levels of service, or with changes as directed by the City Manager
- Personnel costs should be increased by contract increases, step increases and changes in longevity pay.

The City Manager reviewed the information submitted, assessed the revenue parameters, decided on the relative priorities of expenditures, and balanced the budget.

The major steps in preparation of the budget were:

- Council input on priorities
- Estimate revenue and fund balance
- Identify desired Reserve Balances
- Determine staffing priorities
- Determine "other costs"
- Balance the budget
- Present to Council
- Council reviews and adopts

The Budget Schedule page depicts the process in more detail.

## **STATE TAX LIMIT**

NYS imposes a tax levy limitation computed on the prior year's levy. The maximum taxing power for the 2012-2013 budget is \$11,797,067. The 2012-13 amount to be raised in taxes is \$11,364,362 or 56.1% of the maximum taxing power. This leaves a constitutional tax margin of 43.9%. While this indicator appears to give the City the ability to raise an additional \$162,705 in taxes, it does not take into consideration other factors that offset the taxpayers' ability to pay higher taxes. The City's median household income and the City's per capita income are both below the State level. Another factor taken into consideration, exclusive of the tax rate, is the substantial increase in the user fees for sewer that are necessary to cover the debt service on a DEC-mandated project that cost the City about \$60 million to build.

## **STATE DEBT LIMIT**

Pursuant to Article VIII of the State Constitution and Title 9 of Article 2 of the Local Finance Law, the debt limit of the City is calculated by taking 7% of the latest five-year average of the full valuation of all taxable real property. The debt limit for the 2012-2013 budget is \$65,718,453. While the total amount of the City's outstanding debt is \$68,596,996, only \$39,037,296 or 59.4% is subject to the debt limitation imposed by the State. This leaves a net contracting debt margin of 40.6%. Both Water and Sewer debt are excluded from this limitation pursuant to Sections 136.00 (2) and 124.10, respectively, of the Local Finance Law. The total debt principal together with debt interest is payable over the next 19 years.

## **BUDGET AMENDMENTS**

Once the Council adopts the preliminary budget, it can only be increased by Council Resolution.

Transfers between budget line items are submitted throughout the year to align the budget with actual experience and requirements. This provides a more refined picture of spending requirements.

The City budgets for contingencies in the following funds:

- General
- Water
- Sewer
- Solid Waste
- Power Utility

The Council must approve all budget transfers from contingency. The contingency account is used for emergency or unforeseen actions.

## **BUDGET CARRYFORWARD**

If an encumbrance is outstanding at the end of a fiscal year, the amount is included as an adjustment to the following fiscal year budget.

## **BUDGET BASIS**

The City's Governmental Funds consist of the General Fund and include Water and Sewer Funds and Special Revenue Funds. Governmental fund type budgets are developed using the modified accrual basis of accounting.

Under the modified accrual basis, revenues are estimated for the fiscal year if they are accrued (amounts can be determined and will be collected within the current period). Principal and interest on general long-term debt is budgeted as an expenditure when due, whereas other expenditures are budgeted as liabilities expected to be incurred during the current period.

Proprietary Fund Budgets – Solid Waste, and Power Utility Funds – are adopted using the full accrual basis of accounting, whereby revenue projections are developed recognizing revenues earned in the period. Expenditure estimates are developed for all expenses incurred during the fiscal year.

The major differences are:

- Certain revenues, expenditures, and transfers are not included in the budget, but are accrued and reported on the GAAP basis. An example of this is the increase or decrease in compensated absences.
- Indirect administrative cost allocations to the Enterprise Funds are accounted for as transfers in or out on the budgetary basis, but are recorded as revenues and expenses on the GAAP basis.
- Capital outlays in the Enterprise Funds are presented as expenses in the budget, but recorded as assets on the GAAP basis.
- Debt service principal payments in the Enterprise Fund are not presented as expenses in the budget, but reported as reduction of long-term debt liability on the budget basis as well as the GAAP basis.

## **BUDGET CALENDAR**

January - February	Departments prepare goals, objectives, and budget requests
February	Departments make budget requests
February	Finance prepares revenue forecast
March	Finance updates revenue forecast

March	City Manager discusses proposed base budget and adjustments to base with Departments
March	City Manager prioritizes requests for additions to budget.
March	City Manager prioritizes personnel requests, approves reclassifications
April	City Manager balances budget requests
May	City Manager presents proposed budget to Council
May	City Manager decides final revisions based on Council input and revenue forecast
June	Public Hearing on Budget
June	Council adopts Final Budget
June - July	Finance completes document

## **CONTINGENCY**

The City appropriates dollars in the major operating funds for unknown events. The Enterprise Fund budgets also include a contingency amount to provide a reserve for unforeseen expenditures.

## **REVENUE**

User fees in Enterprise Fund operations are calculated to recover the entire cost of operations, including indirect costs, debt service and overhead costs.

The City is conservative in revenue estimates. Revenues resulting from possible changes in laws or ordinances are not included in revenue estimates unless they are guaranteed.

## **DEBT MANAGEMENT**

The City annually reviews the status of outstanding and future potential debt in relation to capacity to repay to facilitate financial planning.

## **INVESTMENTS**

The City keeps all idle funds fully invested as authorized by State Statute and the City's investment policy.

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

An independent audit is performed annually.

The City produces a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

The City strives to meet the guidelines and criteria necessary to receive the Government Finance Officers Association Certificate for Excellence in Financial Reporting. The City has received the award annually since 1998.

The City's basis of budgeting is the same as its basis of accounting. Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the general-purpose financial statements.

## **Glossary of Budget Terms**

***Account Code*** - An expenditure classification based upon the types or categories of spending, such as salaries, fringe benefits, travel, or equipment in such a manner that the symbol used quickly reveals certain required information.

***Accrual Basis of Accounting*** - Accounting transactions are recorded to a fiscal year when the underlying economic event takes place, and without regard for when the cash receipt or cash disbursement occurs. Revenues are recorded when the revenue-generating activity is performed, and expenses are recorded when goods or services are received.

***Appropriation*** - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of public funds.

***Assessed Valuation*** - The estimated value of real estate or other property by a government as a basis for levying taxes. The value is set by the City Assessor and may only be a fraction of the property's market value.

***Assessed Value Tax Rate*** - The amount of tax levied for each \$1,000 of assessed valuation. The rate is set by the City Council.

***Attributable Revenue*** - The revenue generated as a direct consequence of the provision of a specific government activity, such as fees for service, state or federal aid for programs, and income from sales.

***Bond*** - A written promise to pay a specified sum of money on a specific date and at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects such as buildings, sewage treatment facilities, and water distribution systems and infrastructure improvements.

***Budget*** - A comprehensive financial plan, for a specified period, of operations that allocates and matches available revenues and expenditures with services provided to the residents of the City.

***Budget Amendment*** - The legal procedure utilized to revise a budget appropriation or revenue. This is a modification to the adopted budget, which specifies both the source of revenue and the appropriate expenditure account.

***Budget Calendar*** - The schedule of key dates that the City follows in preparing, adopting, and administering the budget.

***Budget Document*** - The official instrument used by the City Manager to present a comprehensive financial plan of operations to the City Council.

**Budget Message** - An introductory statement of the proposed budget presented in narrative form along with the budget document. The budget message explains principal budget issues, provides a summary of the most important aspects of the budget, changes from previous fiscal years, and includes the views and recommendations of the executive department. The message is written by the City Manager, the City's chief executive.

**Capital Assets** - Property of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.

**Capital Fund** - A fund established to account for planning, acquisition, and construction of major capital projects.

**Capital Improvement Plan (CIP)** - A plan for capital expenditures to be incurred each year over a period of five future years. The CIP describes each capital project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Debt Service** - The payment of principal and interest on borrowed funds, according to a predetermined payment schedule.

**Deficit** - The excess of an entity's liabilities over its assets, and/or the excess of expenses over revenues during a single accounting period.

**Delinquent Taxes** - Taxes that remain unpaid after the date on which a penalty for non-payment is attached.

**Department** - A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

**Depreciation** - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. This is done in proprietary funds which allows the calculation of net income for each fund.

**Disbursement** - Payment for goods and services.

**Employee benefits** - Employee benefits include City appropriations for retirement, worker's compensation, Social Security, health and dental insurance and unemployment costs.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

***Estimated Revenues*** - The amount of projected revenue to be collected during the current or ensuing fiscal year. The amount of revenue estimated is the amount approved by the City Council. The City Comptroller provides estimates.

***Expenditure*** - A decrease in the net financial resources of the City due to the acquisition of goods and services.

***Fines and Forfeitures*** - Revenues from fines and penalties for commission of statutory offenses; forfeitures of amounts held as security against loss or damage, or collections from bonds or securities placed with the government for the same purpose; and penalties of any sort, except those levied on delinquent taxes.

***Fiscal Year*** - A twelve-month period designated as the operating year for an organization. The City of Auburn has specified July 1 through June 30 as its fiscal year.

***Fixed Assets*** - Property of long-term character such as land, buildings, machinery, furniture, and other equipment.

***Full Faith and Credit*** - A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

***Full Time Equivalent (FTE)*** - Concept that converts all full- and part-time salaries to a full-time equivalent basis. It is calculated by dividing the average salary in a department into the salary appropriation, resulting in the number of budgeted FTEs.

***Fund*** - An accounting entity with a self-balancing set of accounts that records financial transactions for specific activities or government functions.

***Fund Balance*** - The difference between a fund's total assets and its total liabilities. A negative fund balance, sometimes called a fund deficit, occurs when liabilities exceed assets. When assets exceed liabilities, it is called a surplus.

***Generally Accepted Accounting Principals (GAAP)*** - A uniform set of reporting standards derived by certain authoritative bodies, principally the Governmental Accounting Standards Board, with the intended purpose of fairly presenting the results of an organization's financial activities.

***General Fund*** - The largest fund within the City that accounts for most of the City's financial resources. General Fund revenues include property taxes, sales tax, state aid, licenses and permits, service charges, and other types of revenue. This fund includes expenditures and financing for most of the City's basic operating services.

***General Obligation Bonds*** - Bonds that finance a variety of public projects that pledge the full faith and credit of the City.



**Goals** - Broad, general statements of each department's desired social or organizational outcomes.

**Grant** - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending on the amount of discretion allowed the grantee.

**Indirect Costs** - Costs associated with, but not directly attributable to, the operation of a department. Departments in the support of other operating departments usually incur these costs.

**Interdepartmental Charges** - The charge that a City "provider" department assesses another City "user" department for providing direct and measurable services.

**Interest** - The price paid for the use of money or the return on investment obtained from investing money.

**Interfund Transfers** - Transfer of net operating support from one fund to another.

**Liability** - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**Maturity Date** - The date at which full and/or final payment of principal and interest is due on debt obligations.

**Modified Accrual Basis of Accounting** - A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

**Objectives** - Specific statements of desired ends, which can be measured.

**Operating Budget** - The portion of the budget that pertains to daily operations and provides basic governmental services. The operating budget contains all appropriations and revenues necessary to operate the government.

**Program** - An activity, or set of activities, that provides a particular service to citizens.

**Principal** - The par value or face value of a bond, note, or other fixed amount security, not including accrued interest.

**Property Tax** - Citywide taxes levied on all real property according to the property's valuation and tax rate.

**Reserve** - An account used to indicate that a portion of an operating fund's "fund balance" is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue** - Funds that the government receives as income.

**Revenue Estimate** - An estimate of how much revenue will be earned from a specific revenue source for a current or future period, typically a future fiscal year.

**Revenue Source** - A category of revenue, such as property tax, borrowing, or state/federal aid.

**Serial Bond** - A written promise to pay a specified sum of money (principal face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage of the principal (interest rate). Serial bonds are typically used for long-term debt.

**Tax Levy** - The total amount to be raised by property taxes for the purpose stated in the City's financial plan for the General Fund.

**Tax Rate** - The amount of tax levied for each \$1,000 of assessed or full valuation.

**Tax Rate Limit** - The maximum legal property tax revenue for which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. Also referred to as the "Constitutional Tax Limit."

**Tax Stabilization Reserve** - Another term for fund balance; the amount of fund balance used in the operating budget in order to keep tax rates stable.

**User Fees** - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

## **Fund Structures**

The financial accounts for the City of Auburn are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to account for money for a particular purpose. Funds are governmental, proprietary or fiduciary. Different Fund types are found within each of these three classifications.

### **GOVERNMENTAL FUNDS**

Governmental Fund types are those through which most governmental functions are financed. The acquisition, use, and balance of expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus of Governmental Funds is based upon determination of financial position. Revenues for Governmental Funds come from traditional sources such as property taxes, sales taxes, and transfers from other governments.

This fund type accounts for most traditional operations of government, and utilizes the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues that are susceptible to accrual include real property taxes, state and federal aid, sales tax, and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made. Expenditures are recorded when incurred, with a few exceptions. These exceptions include: expenditures for prepaid expenses and inventory-type items, which are recognized at the time of the purchase; principal and interest on indebtedness, which are not recognized as an expenditure until due; and compensated absences, such as vacation, which vests or accumulates and is charged as an expenditure when paid.

The following are Auburn's Governmental Fund types:

**General Fund** – The general fund is the principal operating fund and includes all operations not required to be recorded in other funds. Public Safety, General Government Operations and many other activities are administered through this fund. The General Fund is the largest of the funds.

**Special Revenue Fund** – These funds are utilized to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following Special Revenue funds are utilized:

Water Fund – This fund is established by law to account for revenues derived from charges for water consumption and the application of such revenues toward

related operating expenses and revenues derived from benefited assessments used for debt retirement.

**Sewer Fund** – This fund is established by law to account for revenues derived from charges for sewer usage, and the application of such revenues toward related operating expenses and revenues derived from benefited assessments used for debt retirement.

**Special Grant Fund** – This fund is used to account for Community Development Block Grants and other funding used for community development.

**Capital Projects Fund** – This fund is used to account for and report financial resources to be used for the acquisition, construction or renovation of major capital facilities, or equipment.

## **PROPRIETARY FUNDS**

Proprietary Fund types are used to account for activities which are financed and operated in a manner similar to commercial enterprises. The cost of providing goods or services to the general public are financed or recovered primarily through user fees.

**Enterprise Funds** – These funds are used to account for electric and landfill operations and operate under the same guidelines as any private sector corporation. They are established to be self-supporting entities operated through collections from utility payments. The enterprise funds (Hydro-Electric and Solid Waste) are accounted for using the accrual basis of accounting. The accrual basis of accounting recognizes revenues when earned. Expenses are recorded when incurred.

**Hydro-Electric Fund** - This fund consists of two hydro-electric facilities, one of which generates electricity that is sold to local utilities.

**Solid Waste Fund** – This fund is used to account for disposal activities of the City's solid waste management facility. This includes recycling, disposal of waste collected by City crews, and methane gas operations.

## **FIDUCIARY FUND TYPES**

Fiduciary Fund types are used to account for assets held by the local government in a trustee or custodial capacity. The City cannot use these funds for its own discretionary use.

**Trust and Agency Funds** – These funds are used to account for money and/or property received and held in capacity of trustee, custodian or agent. These include expendable and non-expendable agency funds and trust funds. Examples include union dues withdrawn from paychecks and other monies for local community groups.

## ACCOUNT STRUCTURE

A number of accounts are found within each fund. A fund is divided into responsibility centers that relate to a functional area such as Police. The responsibility center is further divided into separate object codes to identify the particular revenue or expenditure type. For example, within the Police Department there is an object code for office supplies that accumulates the costs paid for office supplies during the fiscal year.

Object codes are segregated by the following categories:

- Personal Services
- Capital Outlay
- Contractual and Other
- Debt Service
- Employee Benefits
- Transfers

This provides the ability to summarize expenditure information by major category. Following is a comprehensive list of all accounts.

**City of Auburn, New York**  
**Object Codes - Expenditure Items**

<u>Object</u>	<u>Description</u>
100	UNALLOCATED SALARIES
110	SALARIES & LONGEVITY
120	INCENTIVE
130	TEMPORARY & PART TIME
140	HOLIDAY PAY
150	OVERTIME
170	UNIFORM ALLOWANCE
180	FIRE-FIREFIGHTER 207A
210	FURNITURE & FIXTURES
220	OFFICE EQUIPMENT
230	VEHICLES
240	CONSTRUCTION EQUIPMENT
250	OTHER EQUIPMENT
400	JANITORIAL SUPPLIES
411	OFFICE SUPPLIES
412	OPERATING SUPPLIES
413	FIRE-CHILD SAFETY PROGRAM
415	PUBLIC POWER AGENCY
416	CABLE FRANCHISE
420	GAS
421	METHANE GAS
425	ELECTRIC
430	TELEPHONE
440	SERVICES
441	LIABILITY INSURANCE
442	ARTS&CULTURAL-NON-PROFIT
443	ARTS/CULT-HIST SITES/TOURISM
444	BUS OPERATION
445	MISCELLANEOUS BUSINESS EXPENSE
446	HISTORIC RESOURCES REVIEW BRD
447	PUBLIC INFORMATION
448	CITY MANAGER SEARCH/MOVING
449	RADIO TOWER EXPENSES
450	FEES
451	CONSULTING FEES
452	MUNICIPAL ASSOCIATION DUES
453	JUDGMENTS & SETTLEMENTS
454	TAXES ON CITY OWNED PROPERTY
455	CONTINGENCY
456	DEMOLITION OF UNSAFE BLDGS
457	POLICE-SPECIAL OPERATIONS FUND
458	BUSINESS IMPROVEMENT DISTRICT

**City of Auburn, New York**  
**Object Codes - Expenditure Items**

<u>Object</u>	<u>Description</u>
459	SPECIAL PROJECTS
460	TRAVEL, TRAINING, PROF DEV
481	FUEL
482	VEHICLE MAINT/REPAIRS
490	POSTAGE
491	EMPLOYEE WELLNESS PROGRAM
551	LANDFILL CLOSURE (ACCRUAL)
552	LANDFILL POST-CLOSURE (ACCRUAL)
690	PRINCIPAL
790	INTEREST
800	SUPPLEMENTAL BEN-DISABL FIRE
801	RETIREMENT-GENERAL
802	RETIREMENT POLICE
803	RETIREMENT FIRE
804	RETIREMENT-CITY MANAGER
811	SOCIAL SECURITY & MEDICARE
821	WORKERS' COMP-PREMIUM
822	WORKERS' COMPENSATION-GENERAL
823	WORKERS' COMPENSATION-POLICE
824	WORKERS' COMPENSATION-FIRE
831	UNEMPLOYMENT INSURANCE
841	HEALTH INSURANCE
842	DENTAL INSURANCE
843	VISION COVERAGE-POLICE
844	VISION COVERAGE-FIRE
845	VISION COVERAGE-CSEA
895	SERIAL BONDS-DEBT ADMINISTRATI
900	TRANSFER TO OTHER FNDS-GENERAL
901	TRANS OTHER/FNDS/SOL WSTE/DISP
902	TRANSFER/SOLID WASTE COLLECT
903	CAPITAL RESERVES-FALCON PARK
904	TRANSFER OTHER FUNDS-CAPITAL
905	TRNS OTH FND-GEN FND ADMN CHRG
906	TRNS/OTH-GEN/FND RETURN/INVEST
907	TRNS OTH FNDS-ASHE/SLUDGE DISP
908	TRANSFER TO OTHER FNDS-WATER
911	EQUIPMENT RESERVE (F8340.251)
912	TRANSFER TO OTHER FUNDS-SEWER
913	TRANS TO OTHER FUNDS/LEACHATE

**City of Auburn, New York**  
**Object Codes - Revenue Items**

<u>Object</u>	<u>Description</u>
1001	REAL PROPERTY TAXES
1002	REAL PROPERTY TAXES-CIP
1003	PROJECTED COLLECT UNPAID TAXES
1081	OTHER PYMTS IN LIEU OF TAXES
1090	INTEREST & PENALTIES
1091	ACCRUED INTEREST & PENALTIES
1110	SALES & USE TAX
1130	UTILITIES GROSS RECEIPT TAXES
1170	FRANCHISE-SUBWAY & CABLE
1230	TREASURER'S FEES
1231	TAX SALE CREDITS TO REVERSE
1235	CHARGES FOR TAX ADVERTISING
1255	CITY CLERK'S FEES
1260	CIVIL SERVICE FEES
1270	EDZ OUTSIDE CITY PARTICIPATION
1289	APPLICATION & CLOSING FEES
12891	SUBORDINATION FEE
12892	APPLICATION FEE-UDAG LOANS
1420	SUBORDINATION FEES
1440	ENGINEERING FEES
1520	POLICE FEES
1588	FIRE DEPT/THIRD PARTY BILLING
1589	FIRE DEPT-LOCAL TRAIN & MANUAL
1710	CODES-GRASS/SNOW/TRASH
17201	PARKING OFF STREET PRK METERS
17202	PARKING GARAGE FEES
17203	PARKING PERMITS
17204	PARKING VALIDATION STICKERS
1740	ON-STREET PARKING METERS
1741	TAXI CAB INSPECTIONS
19891	HUMAN RIGHTS FEES
2001	PARK & RECREATION CHARGES
2002	ADULT RECREATION
2012	RECREATION CONCESSIONS & RENT
2025	SWIMMING POOL CHARGES
2064	SKATEBOARD PARK FEES
20651	SKATING RINK-PUBLIC SKATING
20652	SKATING RINK RENTAL-HOCKEY
20653	SKATING RINK ADVERTISING-HOCKY
2066	SPORTS CAMP FEES
2097	ED PROGRAM DELIVERY 2007
2110	MISCELLANEOUS



**City of Auburn, New York**  
**Object Codes - Revenue Items**

<u>Object</u>	<u>Description</u>
2120	SEWER RENTS-PUBLIC
21201	SEWER RENTS-OTHER GOV'T
2121	SEWER RENTS-OUTSIDE CITY
2122	SEPTAGE RECEIVING SERVICES
2125	SEWER MAINTENANCE SERVICES
2129	SALE OF ENERGY CREDITS
2130	REFUSE COLLECTION FEE
2140	METERED WATER SALES-PUBLIC
2141	METERED WATER SALES OTHER COMM
2142	UNMETERED WATER SALES-PUBLIC
2143	SALE OF HYDRO POWER
2144	WATER CONNECTION CHARGES
2145	WATER METER REPAR/REPLACE CHGS
2146	BACKFLOW PREVENTION DEVICE TES
2147	RESIDENTIAL METER REPLACE PRGM
2148	LATE CHARGES & PENALTIES
2149	SALE OF ELECTRICITY
21491	SALE OF WASTE HEAT
2150	LABORATORY ANALYSIS
2190	SALE OF CEMETERY LOTS
21921	CHARGES FOR CEMETERY SERVICES
21922	CEMETERY REIMB FROM TRUST FUND
2220	CIVIL SERVICE CHARGES SCHOOL
2221	SCHOOL RESOURCE OFFCR-AUBURN
2222	CAYUGA COUNTY-STOP DWI GRANT
2223	WATERSHED INSP-OWASCO
2225	FUEL CHARGES
2226	FUEL CHARGES-AUBURN SCHOOL DIS
2375	SEPTAGE/WELL WATER PROCESSING
2376	LANDFILL SERVICE-CITY
2377	LANDFILL SERVICE-OTHER
2378	COLLECT CHARGES-SPECIAL ITEMS
2379	SALE OF METHANE-PWR UTIL FUND
2401	INTEREST EARNINGS
2402	INTEREST EARN-ALLOCATED/CAPITL
24101	RENTAL OF REAL PROPERTY
2414	RENTAL OF EQUIPMENT
2450	COMMISSIONS-PHONE&VENDING MACH
25011	AMUSEMENT PLACES
25012	TAXICAB OWNERS
25013	ELECTRICAL LICENSES
25014	PLUMBING LICENSES

**City of Auburn, New York**  
**Object Codes - Revenue Items**

<u>Object</u>	<u>Description</u>
25016	MISCELLANEOUS BUSINESS
25017	TAXI DRIVERS
25018	PEDDLERS & SOLICITORS
2540	BINGO LICENSES
2544	DOG LICENSES
2545	LICENSES-OTHER
25451	GAMES OF CHANCE
25452	BELLJAR GAME
2550	FIRE PREVENTION CODE
2551	GAS & OIL TANK INSTALLATION
2553	CERTIFICATE OF OCCUPANCY PERMI
2555	BUILDING & ALTERATIONS
2556	DEMOLITIONS
2557	SIGN INSTALLATION
2558	ZONING PERMITS
2565	PLUMBING PERMITS
2590	DUMPING PERMIT
2591	FOUNDERS DAY BOOTH FEE
26101	FINES & FORFEITED BAIL
26102	PARKING VIOLATIONS
26103	COURT TRAFFIC FINES
26104	COUNTY TICKET REVENUE
26105	SURCHARGE-HANDICAPPED PARKING
26106	COLLEGE TICKET REVENUE
2611	DOG FINES
2650	SALE OF SCRAP & EXCESS MATL
2651	SALE OF GLASS
2652	SALE OF PLASTIC, METAL, GLASS
2654	SALE OF TIN/METALS
2655	MINOR SALES
2656	SALE OF NEWSPAPERS
2657	SALE OF FLINT-CLEAR GLASS
2658	SALE OF CARDBOARD
2659	SALE OF RECYCLING BINS
2660	SALE OF REAL PROPERTY
2665	SALE OF EQUIPMENT
2680	INSURANCE RECOVERIES
2690	OTHER COMPENSATION FOR LOSS
270	DONATIONS
2700	MEDICARE D SUBSIDY
2701	REFUND OF PRIOR YEAR APPROP
2705	GIFTS & DONATIONS

**City of Auburn, New York**  
**Object Codes - Revenue Items**

<u>Object</u>	<u>Description</u>
27051	GIFTS & DONATIONS - DARE
27052	DONATIONS-911 MEMORIAL
277	MISCELLANEOUS
2770	OTHER UNCLASSIFIED REVENUE
2771	STOP DWI GRANT-COUNTY
2772	AUBURN COMMUNITY BASEBALL
2773	TRANS FROM TRUST-INSUR PREM
2774	TRANS CD-MORTGAGE PAYMENT
280	FEDERAL AID
2801	REIMBURSE LABOR MAINT/HYDRO
2811	TRANS FROM OTHER FUND-GENERAL
2812	TRANS FROM OTHER FUNDS-SLD WST
2813	TRANSFER FROM AIDA
2814	TRANSFER FROM CD-CDBG ADMIN
2815	RETURN INVESTMENT-SOLID WASTE
28151	ADMIN CHG-SOLID WASTE FUND
2816	RETURN INVESTMENT-WATER FUND
2817	ADMIN CHARGE-WATER FUND
2818	RETURN INVESTMENT-SEWER FUND
28181	ADMIN CHARGE-SEWER FUND
2819	RETURN INVESTMENT-HYDRO FUND
2820	ADMINISTRATIVE CHRGE-HYDRO FND
2825	SALE OF ELECTRICITY-WWTP
2830	LABOR/VEHICLE REPAIR & MAINT
28680	LOAN RECEIPTS - UDAG
28681	LOAN RECEIPTS-SMALL BUSINESS
28683	LOAN RECEIPTS-HOME REPAIR
28684	LOAN RECEIPTS-MORTGAGES
28688	SEWER LATERAL LOAN REPAYMENTS
28689	LOAN RECEIPTS-FORT HILL SQUARE
2883	LANDFILL LEACHATE TREATMENT
2891	TRANSFER FROM CAPITAL FUND
2892	TRANSFER FROM GENERAL FUND
2893	RESIDUAL EQUITY TRANSFER
3001	STATE AID-GENERAL
3002	STATE AID-SUPPLEMENTAL
3004	STATE AID-CHIPS
3006	MORTGAGE TAX
3007	STATE AID-LANDFILL GAS
3060	RECORDS MANAGEMENT
3080	STATE AID - STAR EXEMPTION
3330	COURT REFORM

**City of Auburn, New York**  
**Object Codes - Revenue Items**

<u>Object</u>	<u>Description</u>
3390	STATE AID-ECON DEVEL
3391	EDZ-TOWN PARTICIPATION
3392	STATE AID-EMPIRE ZONE
3393	STATE AID-DOMESTIC VIOLENCE GR
3394	STATE AID-CRIMINAL JUSTICE GRT
3395	STATE AID-TRAFFIC SAFETY
3396	STATE AID-TRUANCY GRANT(ADEPT)
358	EFC FINANCING
3589	STATE AID-ARTERIAL MAINTENANCE
359	STATE AID
3590	STATE AID-THERMAL IMAGE CAMERA
3772	STATE AID-PROGRAMS FOR AGING
3821	STATE AID-YOUTH RECREATION
3822	ST AID-LEGISLATIVE MEMBER ITEM
3823	STATE AID-DEPT OF HEALTH
3824	STATE AID-CODE ENFORCE TRAIN
3825	STATE AID-FIRE DEPARTMENT
3827	STATE AID-CHILD SAFETY PRGM
3889	OTHER CULTURE/REC-STATE AID
3905	LAW ENFORCEMENT SEIZURE GRANT
3907	STATE AID-NYSERDA
3910	FEMA-NYS
395	FEDERAL AID
4770	FEDERAL AID-21ST CENTURY GRANT
4771	FEDERAL AID-FEMA-LABOR DAY STM
4772	FEDERAL AID-RSVP
4773	FEDERAL AID-CHILD SAFETY PROG
4774	FEDERAL AID-COPS FAST GRANT
4775	FED AID-COPS UNIVERSAL HIRING
4776	FED AID-BLOCK GRANT-POL VEH
4777	FEDERAL AID-BULLET PROOF VESTS
4778	FED AID-DOMESTIC VIOL GRANT
4779	FEDERAL AID-COPSMORE
4780	FED AID-G.R.E.A.T.(GANG)-ATF
4781	FED AID-HOMELAND SECURITY
4782	FED AID-FEMA-ICE STORM
4783	FED AID-FEMA-FIRE DEPT EQUIP
4784	FED AID-FEMA
4785	FED AID-US MARSHALS SERVICE
4786	FED AID-US DEPT OF JUSTICE
4787	FED AID-US LABOR DEPT
49011	FEDERAL AID-ENTITLEMENT GRANT

**City of Auburn, New York**  
**Object Codes - Revenue Items**

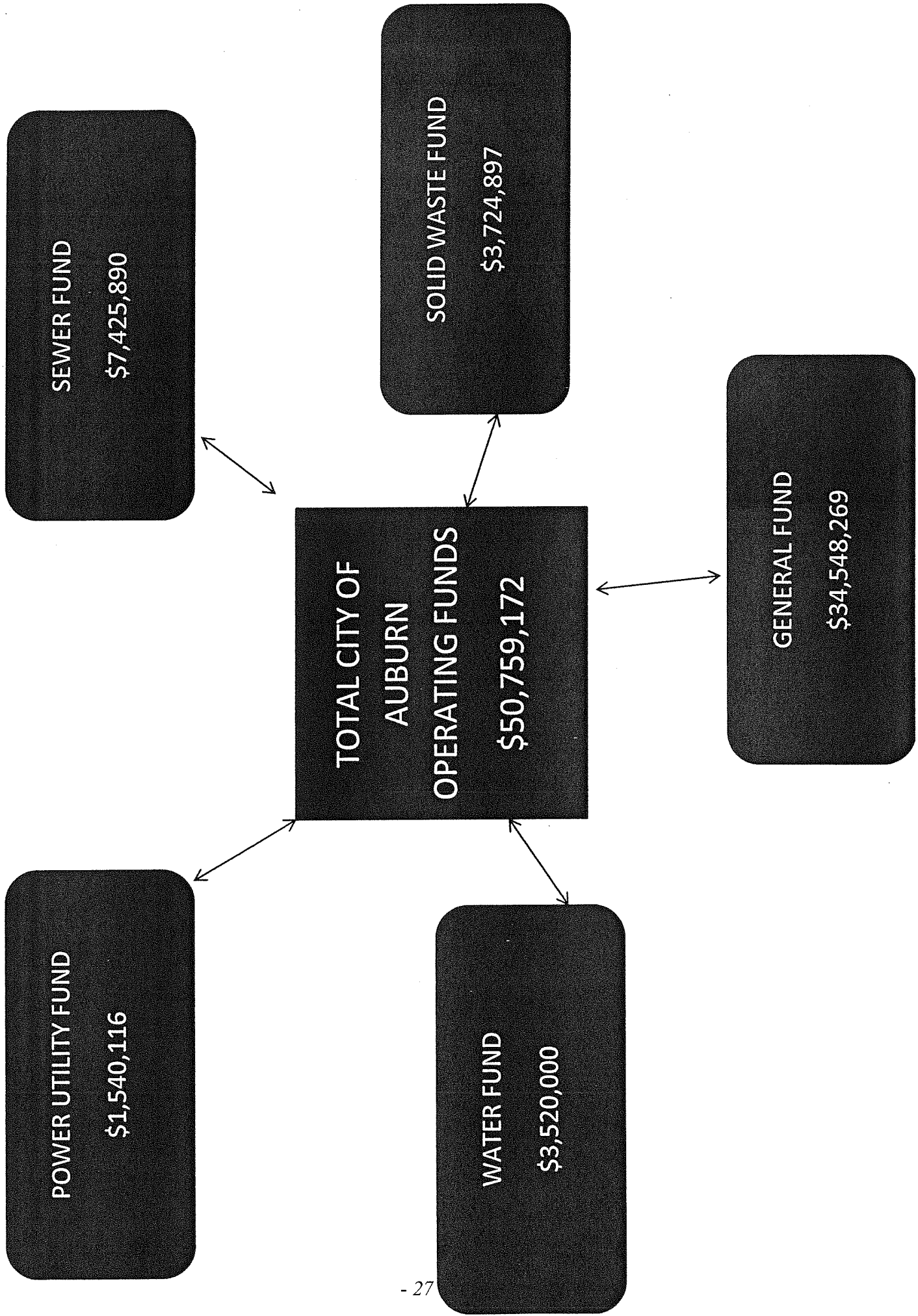
<u>Object</u>	<u>Description</u>
49012	DIVISION OF HOUSING/COMM
49013	DIVISION OF HOUS/COMM-RENTAL
49014	URBAN DEVELOPMENT ACTION GRANT
49015	FED AID-ECON DEVEL SPECIAL PRJ
49016	EDSI-HSG MKT STUDY
5000	UNAPPROPRIATED SURPLUS
5001	UNAPPROPRIATED DEFICIT
5002	TAX STABILIZATION RESERVE
5004	EQUIPMENT RESERVE
503	TRANSFER FROM OTHER FUNDS
571	BOND REVENUE
573	BAN REVENUE
575	HUD SECTION 108 PROCEEDS
577	OTHER DEBT
578	LEASE OBLIGATION REVENUE
579	BANS REDEEMED FROM APPROP

# **BUDGET SUMMARY**

**CITY OF AUBURN**  
**SUMMARY OF THE 2012-13 BUDGET**

ESTIMATED REVENUES	\$	32,764,202
APPROPRIATIONS		<u>(34,548,269)</u>
EXCESS OF APPROPRIATIONS OVER REVENUES		(1,784,067)
RESERVES APPLIED		1,784,067
TAX LEVY	\$	11,634,362
INCREASE IN TAX LEVY		1.50%

	FUND CODE	
GENERAL FUND	AL	\$ 34,548,269
WATER FUND	F	3,520,000
SEWER FUND	G	7,425,890
POWER UTILITY FUND	E	1,540,116
SOLID WASTE FUND	AL	<u>3,724,897</u>
		<u>\$ 50,759,172</u>





**FINANCIAL RESOLUTION #63 OF 2012  
ADOPTION OF THE 2012-2013 BUDGET**

By Councilor Ruzicka

June 26, 2012

**WHEREAS** the City Manager has presented to the City Council a Recommended Budget for 2012-2013 encompassing the various Funds of the City; and

**WHEREAS** a Public Hearing was duly held on June 14, 2012 at 6:00 p.m.; and

**WHEREAS** the City Council wishes to adopt said Recommended Budget as amended;

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Auburn, New York that:

1. The 2012-2013 General Fund Budget in the amount of \$34,548,269 with the amount of \$11,634,362 to be raised by property taxes based upon a 2012-13 taxable assessed valuation of \$944,237,215 which will produce a tax rate of \$12.32 per \$1,000 of assessed valuation, is hereby adopted; and

2. The 2012 - 2013 Sewer Fund Budget in the amount of \$7,425,890 is hereby adopted; and

3. The 2012 - 2013 Water Fund Budget in the amount of \$3,520,000 is hereby adopted; and

4. The 2012 - 2013 Power Utility Fund Budget in the amount of \$1,540,116 is hereby adopted; and

5. The 2012 - 2013 Solid Waste Fund Budget in the amount of \$3,724,897 is hereby adopted; and


**BE IT FURTHER RESOLVED** that the 2012-2013 Consolidated Fee Schedule is hereby adopted.

Seconded by Councilor Graney

<b>VOTE</b>	<b>aye</b>	<b>no</b>
Councilor Graney	<u>  x  </u>	<u>    </u>
Councilor Camardo	<u>  x  </u>	<u>    </u>
Councilor Smith	<u>  x  </u>	<u>    </u>
Councilor Ruzicka	<u>  x  </u>	<u>    </u>
Mayor Quill	<u>    </u>	<u>  x  </u>

THIS IS TO CERTIFY that this is a true and accurate copy of a Record on file in the City Clerk's Office Auburn New York.

Date: 10/10/12



Debra A. McCormick, City Clerk

**CARRIED**

A F F I D A V I T    O F    A S S E S S O R

STATE OF NEW YORK  
COUNTY OF CAYUGA

I, the undersigned, depose and swear that to the best of my knowledge and belief, I have set forth in the foregoing assessment roll, all the real property situated in the assessing unit, in which I am the Assessor and with the exception of changes made by the BOARD OF REVIEW AND SPECIAL FRANCHISES assessed by the STATE BOARD, I have estimated the value of such real property at the sums which I have decided to be 100% of the full value thereof, at the 2012 level of assessment.

Barbara J. Lansbury

Michael J. F...  
ASSESSOR, CITY OF AUBURN

Subscribed and sworn to before me  
this 29<sup>th</sup> day of June, 2012.

Notary Public, Cayuga County, New York

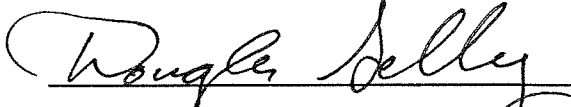
BARBARA J LANSBURY  
Notary Public, State of New York  
No. 01LA5046509  
Qualified in Cayuga County  
Commission Expires 7/17/15

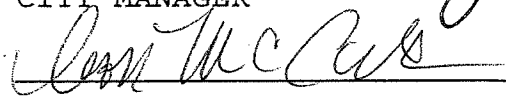
W A R R A N T F O R C O L L E C T I O N O F T A X E S  
TO THE TREASURER OF THE CITY OF AUBURN, NEW YORK

You are hereby, commanded and required to receive, levy and collect the several sums in the annexed assessment roll specified as levied, apportioned, extended, and assessed against the persons or property therein described as taxes for the fiscal year beginning July 1, 2012.

Total Taxable - General	-	\$	944,237,215
Total Taxable - CIP*	-	\$	944,237,215
Total Taxable - LIB**	-	\$	983,860,410
Total Taxable - BID***	-	\$	45,244,024
Extended Amount-General	-	\$	9,064,206
Extended Amount-CIP*	-	\$	2,510,426
Extended Amount-LIB**	-	\$	441,264
Extended Amount-BID***	-	\$	111,463

Dated: July 1, 2012.


  
CITY MANAGER

  
CITY CLERK

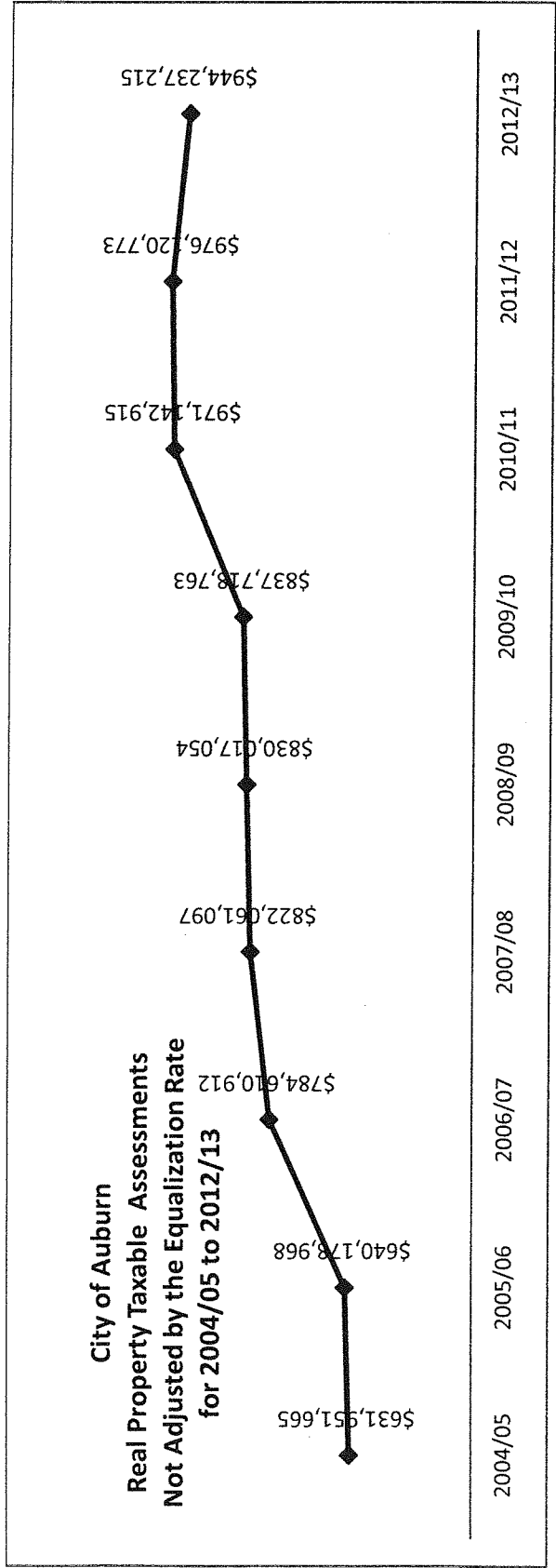
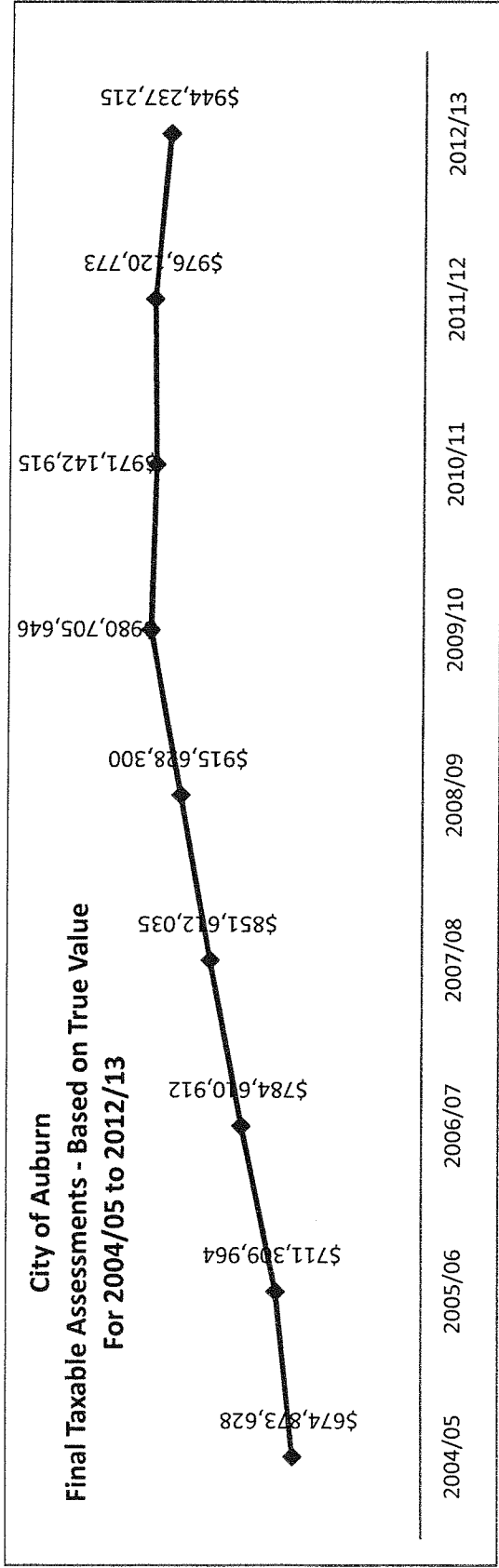
A P P R O V A L O F E X T E N S I O N O F T A X E S  
CITY MANAGER'S OFFICE

I hereby approve as correct, the extension and apportionment of taxes in the foregoing assessment roll for the taxes.

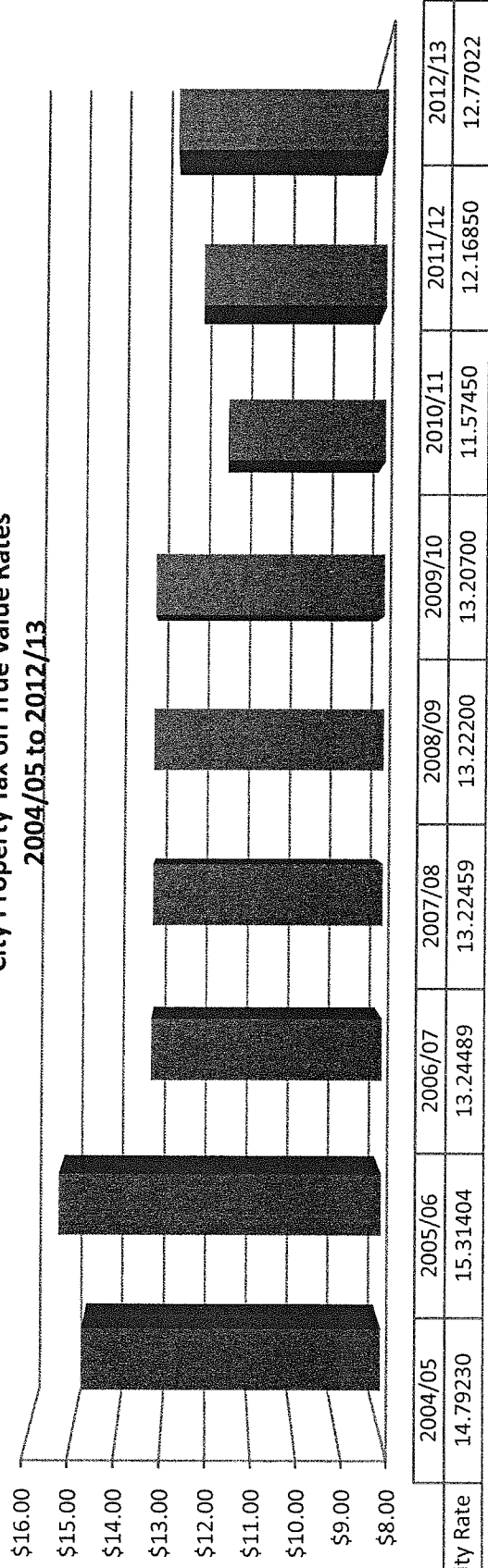
DATED: JUNE 29, 2012.

  
CITY MANAGER

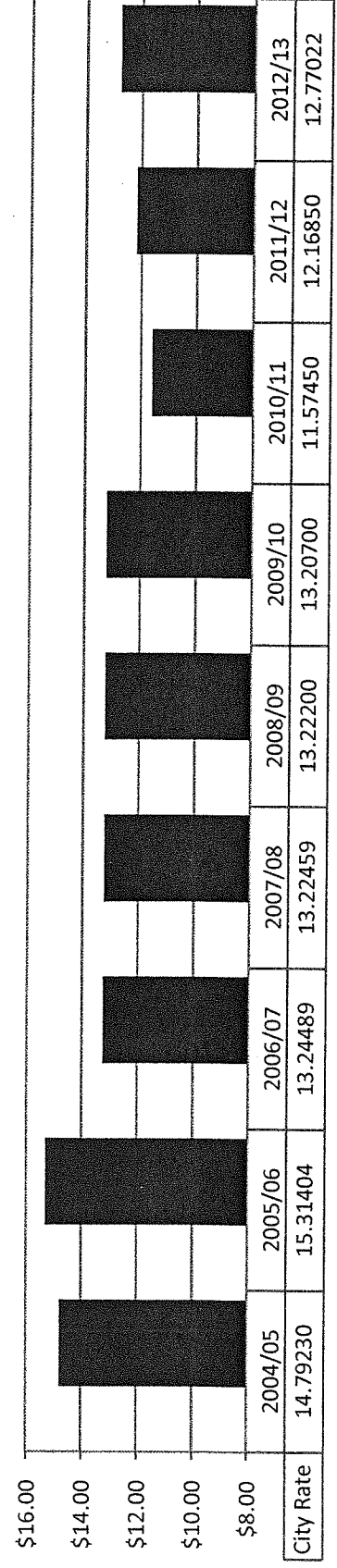
- \* CIP = Capital Improvement Program  
\*\* LIB = Library Tax  
\*\*\* BID = Business Improvement District



**City of Auburn  
City Property Tax on True Value Rates  
2004/05 to 2012/13**



**City of Auburn  
City Real Property Tax Rate  
Not Adjusted for Equalization Rate  
2004/05 to 2012/13**



CITY OF AUBURN  
12-13 ADOPTED BUDGET  
CALCULATION OF REAL PROPERTY TAX

	Total	GENERAL TAX	CIP TAX
Real Property Tax Revenue	11,052,644	8,482,389	2,570,246
Reserve for Uncollected Taxes	<u>581,718</u>	<u>571,718</u>	
Amount needed to be Raised by taxes	<u>11,634,362</u>	<u>9,064,116</u>	<u>2,570,246</u>
12-13 Taxable Assessed Valuation		<u>944,237,215</u>	<u>944,237,215</u>
<b>12-13 PROPOSED TAX RATE:</b>	<b><u>12.32</u></b>	<b><u>9.60</u></b>	<b><u>2.72</u></b>

<u>YEAR</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>TAX RATE</u>	<u>PROPERTY TAX LEVY</u>
01-02	601,613,008	13.25	7,972,455
02-03	619,529,401	13.25	8,209,880
03-04	626,876,740	13.91	8,719,855
04-05	631,951,665	14.40	9,100,104
05-06	640,178,968	14.95	9,570,676
06-07	784,610,912	12.81	10,505,866
07-08	822,061,907	12.81	10,530,613
08-09	830,017,054	12.81	10,632,518
09-10	837,718,763	12.81	10,731,177
10-11	969,433,741	11.22	10,877,047
11-12	976,138,123	11.74	10,462,426
12-13	944,237,215	12.32	11,634,362

Entity Information	
Municipal Code:	050203000000
Taxing Entity Name:	City of Auburn
Entity Class:	City
County:	Cayuga

Tax Levy Cap Elements	Amount
1. Total Real Property Tax Levy for Fiscal Year Ending (FYE) 06/30/2012	\$11,462,498
2. Tax Base Growth Factor, if any	1.0000
3. PILOTS receivable in FYE 06/30/2012	\$474,970
4. PILOTS receivable in FYE 06/30/2013	\$643,685
5. Tax levy necessary for expenditures resulting from court orders or judgments resulting from tort actions FYE 06/30/2013	\$0
6. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS; PFRS) or normal contribution rate (TRS) in excess of 2 percentage points:	
a. State and Local Employees' Retirement System (ERS)	\$40,532
b. Teachers' Retirement System (TRS)	\$0
c. Police and Fire Retirement System	\$224,003
7. Transfer of local government function(s) (as determined by OSC):	
a. Costs	\$0
b. Savings	\$0

<b>Tax Levy Cap - Calculations and Totals</b>	
<b>Tax Levy Limit (Cap) Before Adjustments and Exclusions</b>	
Tax Levy FYE 06/30/2012	\$11,462,498
Tax Base Growth Factor	1.0000
PILOTS receivable FYE 06/30/2012	\$474,970
Allowable levy growth factor	1.0200
PILOTS receivable FYE 06/30/2013	\$643,685
<b>Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$11,532,532</b>

<b>Adjustments for Transfer of Local Government Functions</b>	
Costs incurred from transfer of local government functions	\$0
Savings realized from transfer of local government functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>

<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$11,532,532</b>
--	---------------------

<b>Exclusions</b>	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2012 tax levy	\$0
Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS; PFRS) or normal contribution rate (TRS) in excess of 2 percentage points:	
ERS	\$40,532
TRS	\$0
PFRS	\$224,003
<b>Total Exclusions</b>	<b>\$264,535</b>



<b>Tax Levy Limit, Adjusted for Transfers, Plus Exclusions</b>	<b>\$11,797,067</b>
<b>Proposed Levy for FYE 06/30/2013</b>	<b>\$0</b>
<b>Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	<b>\$11,797,067</b>
<b>Do you plan to override the cap in 2013?</b>	<input type="radio"/> Yes <input type="radio"/> No

© New York State Office of the State Comptroller

## Debt Statement Summary

Statement of Indebtedness, Debt Limit and Net Debt-Contracting Margin as evidenced by bonds and notes as of October 5, 2012:

Average Full Valuation of Taxable Real Property .....	\$ 938,835,042
Debt Limit - 7% thereof .....	65,718,453

### Inclusions:

Bonds .....	\$ 48,476,757	
Bond Anticipation Notes.....	<u>20,120,239</u>	
Total Inclusions .....		\$ 68,596,996

### Exclusions:

Water Indebtedness .....	\$ 2,760,258	
Sewer Indebtedness <sup>(1)</sup> .....	25,397,284	
Appropriations .....	<u>1,402,158</u>	
Total Exclusions .....		\$ <u>29,559,700</u>

Total Net Indebtedness Subject to Debt Limit .....	\$ <u>39,037,296</u>
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Net Debt-Contracting Margin .....	\$ <u>26,681,157</u>
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The percent of debt contracting power exhausted is .....	59.40%
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<sup>(1)</sup> Excluded pursuant to Section 124.10 of the Local Finance Law.

Note: The issuance of the Bonds are expected to refund \$3,480,000 serial bonds currently outstanding.

Equalized Total Assessed Value 1,408,439,210

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	51,536,600	3.66
13100	CO - GENERALLY	RPTL 406(1)	30	24,695,450	1.75
13350	CITY - GENERALLY	RPTL 406(1)	151	116,056,999	8.24
13650	VG - GENERALLY	RPTL 406(1)	1	42,800	0.00
13800	SCHOOL DISTRICT	RPTL 408	11	37,467,700	2.66
13970	REGIONAL OTB CORPORATION	RACING L 513	1	932,300	0.07
14100	USA - GENERALLY	RPTL 400(1)	1	1,061,600	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	28	70,609,799	5.01
18060	URBAN REN: OWNER-MUN U R AGEN	GEN MUNY 555 & 560	2	202,700	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	128	87,739,322	6.23
27350	PRIVATELY OWNED CEMETERY LANC	RPTL 446	1	536,400	0.04
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	3,365,100	0.24
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	7	30,609,700	2.17
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	9	28,750	0.00
41123	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	571	6,496,376	0.46
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	579	10,756,659	0.76
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	178	3,132,325	0.22
41300	PARAPLEGIC VETS	RPTL 458(3)	2	278,600	0.02
41400	CLERGY	RPTL 460	5	7,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	90,274	0.01
41803	PERSONS AGE 65 OR OVER	RPTL 467	284	9,578,911	0.68
41901	PHYSICALLY DISABLED	RPTL 459	7	35,200	0.00
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	27	855,618	0.06
41966	HISTORIC PROPERTY	RPTL 444-a	7	345,379	0.02
42120	TEMPORARY GREENHOUSES	RPTL 483-c	2	30,000	0.00
44210	HOME IMPROVEMENTS	RPTL 421-f	382	3,138,877	0.22
44213	HOME IMPROVEMENTS	RPTL 421-f	1	6,500	0.00

NYS - Real Property System  
 County of Cayuga  
 City of Auburn - 0501

Assessor's Report - 2012 - Prior Year File  
 S495 Exemption Impact Report  
 Town Summary

RPS221V04/L001  
 Date/Time - 9/20/2012 13:50:26  
 Total Assessed Value 1,408,439,210  
 Uniform Percentage 100.00

Equalized Total Assessed Value 1,408,439,210

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY I	RPTL 485-b	43	4,564,556	0.32
Total Exemptions Exclusive of System Exemptions:					
			2,475	464,201,995	32.96
Total System Exemptions:			0	0	0.00
Totals:			2,475	464,201,995	32.96

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# **REVENUE ESTIMATES AND ANALYSES**

## **Description of Revenues**

### **Real Property Taxes and Tax Items**

#### *Real Property Tax*

The real property tax is levied on real property based on the property's full value. The full value is the property's assessed value for City Tax and is the property's assessed value multiplied by the State equalization rate for the County and School Taxes levied in the City. The assessed value is the value placed on the property by the City Assessor. It is important to note that assessed value may differ from the property's market value – the amount for which the property could be sold on the market. The State equalization rate is determined each year by the State Board of Equalization and Assessment and is used to adjust for differences in assessment practices among assessing jurisdictions.

The property tax rate is expressed in terms of a rate per thousand dollars of full value. The City's property tax levy is the amount of revenue that must be raised through the property tax. The tax rate is determined by dividing the tax levy by the City's total full value. Once determined, the tax rate is applied to the property's full or assessed value to determine the amount of tax owed by each property owner.

#### *Tax Items*

Tax items are related to the real property tax. These items include projected collections of unpaid taxes, other payments in lieu of taxes (tax payments negotiated with businesses in conjunction with economic development efforts), and interest and penalties on delinquent taxes.

### **Non-Property Taxes**

#### *Sales and Use Tax*

The sales and use tax is collected on the purchase of a variety of consumer goods in the City. In addition to the 4 percent tax collected by the State of New York, a 4 percent sales and use tax is collected by Cayuga County. The City of Auburn pre-empts County sales tax collections. Under pre-emption provisions, Auburn is entitled to half of all County sales and use taxes generated within the City. Thus, for the City, this is equivalent to a sales and use tax rate of 2 percent.

#### *Utilities Gross Receipt Taxes*

Under State law, Auburn is authorized to collect taxes on the revenues of utilities, including electric, gas, and telephone utilities. The one-percent utilities gross receipts tax is collected from consumers by the utilities (the tax is listed on consumer utility bills), who then provide these revenues to the City.

### Franchise Taxes – Subway and Cable TV

Auburn collects a per-unit franchise tax from entities, such as cable television and telephone companies, that use the City-owned underground (subway) cable system.

### **Other Revenue Sources**

#### Departmental Income

Departmental income is income earned by the City departments from the provision of services to the public or to other departments. Examples of fees and charges encompassed in departmental income include City Clerk's fees, parking garage fees, parking meter charges, parking permit charges, parks and recreation charges, charges for cemetery services, and charges for refuse collection.

#### Intergovernmental Charges

Intergovernmental charges are income received for services provided to other governments. In the proposed 2009-10 budget, these include civil service charges to the Auburn school district, and charges to the School District for providing School Resource Officers.

#### Use of Money and Property

This category contains interest earned by the investment of City money and revenues received as payment for the use of City property. Also included in this category is rental income from City-owned properties.

#### Licenses and Permits

This category contains all revenues received from City issuance of licenses and permits. The City issues licenses and permits for a wide variety of purposes, including specific business activities, legal gaming (bingo, games of chance, and bell jar), dogs, and building and construction activities.

#### Fine and Forfeitures

This category contains revenues received from fines and forfeitures. The City receives fines from parking and traffic violations, dog violations, and other sources.

#### Sale of Property

The City receives revenue from the sale of real property and other items such as scrap materials, and surplus equipment.

### Miscellaneous

This category encompasses relatively small specific revenues not included in any of the other categories. Examples of items in this category are gifts and donations made to the City, collections associated from the contract with Auburn Community Baseball, and insurance recoveries.

### Interfund Revenues

Interfund Revenues are monies provided from one City fund to another. For example, this account includes transfers from the Solid Waste, Water, and Sewer Funds into the General Fund, similar to a return on investment and allocation of General Fund administration costs.

### State Aid

This category contains all aid monies provided to Auburn by the State of New York. The State provides both general aid and aid for specific purposes including economic development, justice and law enforcement, road maintenance, elderly and youth programs, housing, and administration.

### Federal Aid

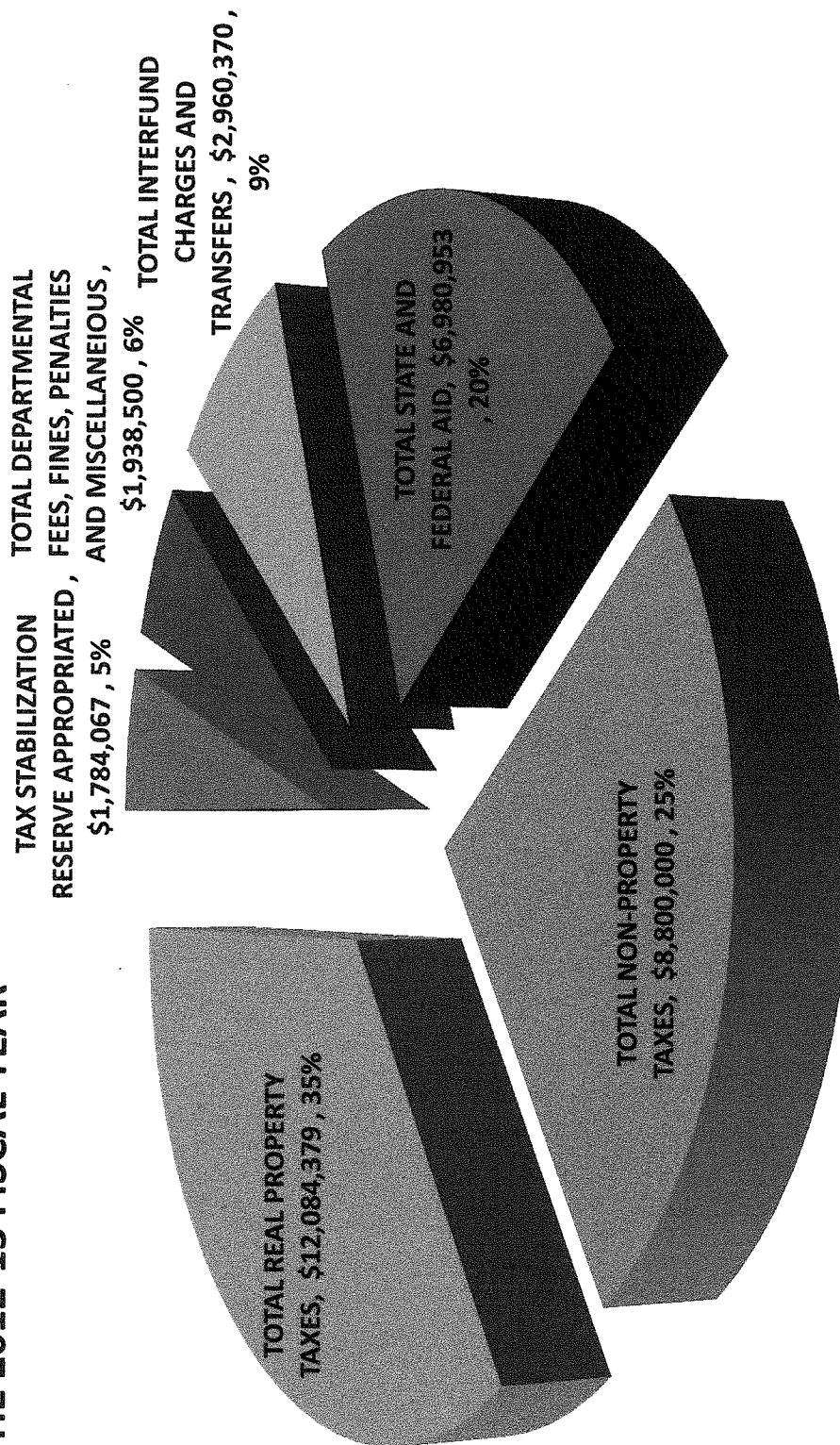
This category contains all aid monies provided to Auburn by the United States Federal Government. The Federal government provides aid to the City for elderly programs.

### Other

This category accounts for various uses of fund balances, such as the use of tax stabilization reserve and the equipment reserve, to balance the budget.



# **CITY OF AUBURN REVENUES FOR THE 2012-13 FISCAL YEAR**



**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

<u>GENERAL FUND</u>	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<u>REAL PROP TAX ITEMS</u>					
1001 REAL PROPERTY TAXES	7,547,214.94	7,951,619.00	7,951,619.00	7,954,754.00	8,482,633.00
1002 REAL PROPERTY TAXES-CIP	2,775,588.33	2,937,753.00	2,937,753.00	2,570,246.00	2,570,246.00
1003 PROJECTED COLLECT UNPAID TAXES	309,742.00	200,000.00	200,000.00	200,000.00	200,000.00
1081 OTHER PYMTS IN LIEU OF TAXES	434,466.10	470,000.00	470,000.00	643,500.00	643,500.00
1090 INTEREST & PENALTIES	185,977.92	125,000.00	125,000.00	150,000.00	150,000.00
1091 ACCRUED INTEREST & PENALTIES	37,906.15	42,000.00	42,000.00	38,000.00	38,000.00
<b>TOTAL REAL PROP TAX ITEMS</b>	<b>11,290,895.44</b>	<b>11,726,372.00</b>	<b>11,726,372.00</b>	<b>11,556,500.00</b>	<b>12,084,379.00</b>
<u>NON-PROPERTY TAXES</u>					
1110 SALES & USE TAX	8,149,449.25	8,194,000.00	8,194,000.00	8,000,000.00	8,000,000.00
1130 UTILITIES GROSS RECEIPT TAXES	421,941.51	450,000.00	450,000.00	400,000.00	400,000.00
1170 FRANCHISE-SUBWAY & CABLE	387,111.34	400,000.00	400,000.00	400,000.00	400,000.00
<b>TOTAL NON-PROPERTY TAXES</b>	<b>8,958,502.10</b>	<b>9,044,000.00</b>	<b>9,044,000.00</b>	<b>8,800,000.00</b>	<b>8,800,000.00</b>
<u>DEPARTMENTAL INCOME</u>					
1230 TREASURER'S FEES	137,061.34	90,000.00	90,000.00	100,000.00	100,000.00
1235 CHARGES FOR TAX ADVERTISING	8,887.00	6,000.00	6,000.00	9,000.00	9,000.00
1255 CITY CLERK'S FEES	64,021.88	65,000.00	65,000.00	65,000.00	65,000.00
1260 CIVIL SERVICE FEES	2,418.50	3,000.00	3,000.00	3,500.00	3,500.00
1420 SUBORDINATION FEES	150.00	500.00	500.00	0.00	0.00
1440 ENGINEERING FEES	1,335.00	3,000.00	3,000.00	1,000.00	1,000.00

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	Received <u>2010-2011</u>	2011-2012 Adopted <u>Budget</u>	2011-2012 Final <u>Budget</u>	2012-2013 Recommended City Manager	2012-2013 Adopted City Council
1520 POLICE FEES	7,314.25	8,000.00	8,000.00	8,000.00	8,000.00
1587 FIRE-MUTUAL AID REIMBURSEMENTS	0.00	0.00	64,083.00	0.00	0.00
1588 FIRE DEPT/3RD PARTY BILLING	24,812.49	22,000.00	22,000.00	25,000.00	25,000.00
1589 FIRE DEPT-LOCAL TRAIN & MANUAL	6,943.09	10,000.00	30,590.00	15,000.00	15,000.00
1710 CODES-GRASS/SNOW/TRASH	92,084.39	135,000.00	135,000.00	75,000.00	75,000.00
17201 PARKING OFF STREET PRK METERS	113,890.42	100,000.00	100,000.00	100,000.00	100,000.00
17202 PARKING GARAGE FEES	22,278.75	24,000.00	24,000.00	23,000.00	23,000.00
17203 PARKING PERMITS	97,441.91	110,000.00	110,000.00	90,000.00	90,000.00
1740 ON-STREET PARKING METERS	185,818.87	180,000.00	180,000.00	175,000.00	175,000.00
1741 TAXI CAB INSPECTIONS	524.00	500.00	500.00	600.00	600.00
2001 PARK & RECREATION CHARGES	4,585.00	3,000.00	3,000.00	4,000.00	4,000.00
2002 ADULT RECREATION	21,492.00	28,000.00	28,000.00	22,000.00	22,000.00
2012 RECREATION CONCESSIONS & RENT	0.00	5,000.00	5,000.00	0.00	0.00
2025 SWIMMING POOL CHARGES	5,086.54	5,000.00	5,000.00	6,000.00	6,000.00
20651 SKATING RINK-PUBLIC SKATING	12,699.75	14,000.00	14,000.00	13,000.00	13,000.00
20652 SKATING RINK RENTAL-HOCKEY	47,046.00	60,000.00	60,000.00	50,000.00	50,000.00
2110 MISCELLANEOUS	1,252.00	0.00	0.00	0.00	0.00
2130 REFUSE COLLECTION FEE	16,605.00	19,000.00	19,000.00	13,000.00	13,000.00
2190 SALE OF CEMETERY LOTS	6,500.00	6,000.00	6,000.00	4,000.00	4,000.00
21921 CHARGES FOR CEMETERY SERVICES	14,775.00	9,000.00	9,000.00	11,000.00	11,000.00
21922 CEMETERY REIMB FROM TRUST FUND	0.00	300.00	300.00	0.00	0.00
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>895,023.18</b>	<b>906,300.00</b>	<b>990,973.00</b>	<b>813,100.00</b>	<b>813,100.00</b>
<u>INTERGOV'T CHARGES</u>					
2220 CIVIL SERVICE CHARGES SCHOOL	36,116.74	33,000.00	33,000.00	35,000.00	35,000.00
2221 SCHOOL RESOURCE OFFCR-AUB DIST	290,450.00	270,000.00	270,000.00	207,000.00	207,000.00

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received</u> <u>2010-2011</u>	<u>2011-2012</u> <u>Adopted</u> <u>Budget</u>	<u>2011-2012</u> <u>Final</u> <u>Budget</u>	<u>2012-2013</u> <u>Recommended</u> <u>City Manager</u>	<u>2012-2013</u> <u>Adopted</u> <u>City Council</u>
2225 FUEL CHARGES	3,516.52	4,500.00	4,500.00	4,500.00	4,500.00
<b>TOTAL INTERGOV'T CHARGES</b>	<b>330,083.26</b>	<b>307,500.00</b>	<b>307,500.00</b>	<b>246,500.00</b>	<b>246,500.00</b>
<u>USE OF MONEY &amp; PROP</u>					
2401 INTEREST EARNINGS	104,080.94	50,000.00	50,000.00	32,000.00	32,000.00
2402 INTEREST EARN-ALLOCATED/CAPITL	12,670.66	25,000.00	25,000.00	12,000.00	12,000.00
24101 RENTAL OF REAL PROPERTY	92,654.57	75,000.00	75,000.00	75,000.00	75,000.00
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>209,406.17</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>119,000.00</b>	<b>119,000.00</b>
<u>LICENSES &amp; PERMITS</u>					
25011 AMUSEMENT PLACES	5,330.00	5,500.00	5,500.00	5,500.00	5,500.00
25012 TAXICAB OWNERS	200.00	200.00	200.00	500.00	500.00
25013 ELECTRICAL LICENSES	11,750.00	10,000.00	10,000.00	12,000.00	12,000.00
25014 PLUMBING LICENSES	6,935.00	6,600.00	6,600.00	7,000.00	7,000.00
25016 MISCELLANEOUS BUSINESS	2,005.00	2,500.00	2,500.00	2,500.00	2,500.00
25017 TAXI DRIVERS	2,090.00	2,000.00	2,000.00	1,500.00	1,500.00
25018 PEDDLERS & SOLICITORS	2,040.00	1,000.00	1,000.00	1,000.00	1,000.00
2540 BINGO LICENSES	2,369.61	2,500.00	2,500.00	2,500.00	2,500.00
2544 DOG LICENSES	11,906.62	9,500.00	9,500.00	8,000.00	8,000.00
25451 GAMES OF CHANCE	649.00	3,000.00	3,000.00	3,500.00	3,500.00
25452 BELLJAR GAME	150.00	200.00	200.00	200.00	200.00
2550 FIRE PREVENTION CODE	3,675.00	3,500.00	3,500.00	3,500.00	3,500.00
2553 CERTIFICATE OF OCCUPANCY PERMI	22,365.00	34,000.00	34,000.00	23,000.00	23,000.00
2555 BUILDING & ALTERATIONS	28,294.00	30,000.00	30,000.00	25,000.00	25,000.00
2556 DEMOLITIONS	849.00	1,100.00	1,100.00	1,000.00	1,000.00

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	Received 2010-2011	2011-2012 Adopted Budget	2011-2012 Final Budget	2012-2013 Recommended City Manager	2012-2013 Adopted City Council
2557 SIGN INSTALLATION	2,190.00	1,800.00	1,800.00	2,000.00	2,000.00
2558 ZONING PERMITS	3,625.00	5,000.00	5,000.00	5,000.00	5,000.00
2565 PLUMBING PERMITS	9,592.00	7,400.00	7,400.00	7,000.00	7,000.00
2590 DUMPING PERMIT	-60.00	0.00	0.00	0.00	0.00
2591 FOUNDERS DAY BOOTH FEE	0.00	2,000.00	2,000.00	1,000.00	1,000.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>115,955.23</b>	<b>127,800.00</b>	<b>127,800.00</b>	<b>111,700.00</b>	<b>111,700.00</b>
<b><u>FINES &amp; FORFEITURES</u></b>					
26101 FINES & FORFEITED BAIL	21,602.50	10,000.00	10,000.00	7,500.00	7,500.00
26102 PARKING VIOLATIONS	193,692.00	175,000.00	175,000.00	195,000.00	195,000.00
26103 COURT TRAFFIC FINES	146,575.64	150,000.00	150,000.00	100,000.00	100,000.00
26104 COUNTY TICKET REVENUE	220.00	250.00	250.00	200.00	200.00
26105 SURCHARGE-HANDICAPPED PARKING	810.00	800.00	800.00	1,000.00	1,000.00
26106 COLLEGE TICKET REVENUE	848.00	1,000.00	1,000.00	1,000.00	1,000.00
2611 DOG FINES	5,978.00	6,000.00	6,000.00	4,000.00	4,000.00
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>369,726.14</b>	<b>343,050.00</b>	<b>343,050.00</b>	<b>308,700.00</b>	<b>308,700.00</b>
<b><u>MISCELLANEOUS</u></b>					
2680 INSURANCE RECOVERIES	17,997.35	15,000.00	15,000.00	0.00	0.00
2690 OTHER COMPENSATION FOR LOSS	8,541.48	4,000.00	4,000.00	4,000.00	4,000.00
2700 MEDICARE D SUBSIDY	0.00	80,000.00	80,000.00	70,000.00	70,000.00
2701 REFUND OF PRIOR YEAR APPROP	127,612.61	75,000.00	75,000.00	5,000.00	5,000.00
2705 GIFTS & DONATIONS	100.00	15,000.00	15,000.00	0.00	0.00
27052 DONATIONS-911 MEMORIAL	10,500.00	0.00	0.00	0.00	0.00
2770 OTHER UNCLASSIFIED REVENUE	9,831.79	3,000.00	3,000.00	5,000.00	5,000.00

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	Received 2010-2011	2011-2012 Adopted Budget	2011-2012 Final Budget	2012-2013 Recommended City Manager	2012-2013 Adopted City Council
2771 STOP DWI GRANT-COUNTY	24,500.00	22,200.00	22,200.00	20,000.00	20,000.00
2772 AUBURN COMMUNITY BASEBALL	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
<b>TOTAL MISCELLANEOUS</b>	<b>229,083.23</b>	<b>244,200.00</b>	<b>244,200.00</b>	<b>134,000.00</b>	<b>134,000.00</b>
<u>INTERFUND REVENUES</u>					
2773 TRANSFROM TRUST-HEALTH INS PRE	950,658.08	925,000.00	925,000.00	935,000.00	935,000.00
2814 TRANSFER FROM CD-CDBG ADMIN	50,966.99	140,824.00	140,824.00	140,000.00	120,370.00
2815 RETURN INVESTMENT-SOLID WASTE	367,364.00	400,000.00	400,000.00	375,000.00	375,000.00
28151 ADMINISTR CHG-SOLID WASTE FUND	191,628.00	200,000.00	200,000.00	195,000.00	195,000.00
2816 RETURN INVESTMENT-WATER FUND	425,000.00	425,000.00	425,000.00	345,000.00	345,000.00
2817 ADMINISTRATIVE CHRGE-WATR FUND	240,000.00	240,000.00	240,000.00	150,000.00	150,000.00
2818 RETURN INVESTMENT-SEWER FUND	540,000.00	540,000.00	540,000.00	565,000.00	565,000.00
28181 ADMINISTRATIVE CHARGE-SEWER FD	300,000.00	300,000.00	300,000.00	235,000.00	235,000.00
2830 LABOR/VEHICLE REPAIR & MAINT	0.00	40,000.00	40,000.00	40,000.00	40,000.00
<b>TOTAL INTERFUND REVENUES</b>	<b>3,065,617.07</b>	<b>3,210,824.00</b>	<b>3,210,824.00</b>	<b>2,980,000.00</b>	<b>2,960,370.00</b>
<u>SALE OF PROPERTY</u>					
2650 SALE OF SCRAP & EXCESS MATL	12,770.32	1,000.00	1,000.00	15,000.00	15,000.00
2655 MINOR SALES	494.44	500.00	500.00	500.00	500.00
2660 SALE OF REAL PROPERTY	110,520.00	175,000.00	175,000.00	175,000.00	175,000.00
2665 SALE OF EQUIPMENT	23,936.36	35,000.00	35,000.00	15,000.00	15,000.00
<b>TOTAL SALE OF PROPERTY</b>	<b>147,721.12</b>	<b>211,500.00</b>	<b>211,500.00</b>	<b>205,500.00</b>	<b>205,500.00</b>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<u>STATE AID</u>					
3001 STATE AID-GENERAL	5,311,542.00	4,982,093.00	4,982,093.00	4,982,093.00	5,982,093.00
3004 STATE AID-CHIPS	909,328.70	504,400.00	504,400.00	495,563.00	495,563.00
3006 MORTGAGE TAX	166,170.35	300,000.00	300,000.00	250,000.00	250,000.00
3040 STATE AID-REAL PROP TX ADMIN	35,748.30	0.00	0.00	0.00	0.00
3394 STATE AID-CRIMINAL JUSTICE GRT	24,597.14	0.00	0.00	0.00	0.00
3395 STATE AID-TRAFFIC SAFETY	23,267.66	26,000.00	26,000.00	15,000.00	15,000.00
3589 STATE AID-ARTERIAL MAINTENANCE	235,853.40	155,000.00	155,000.00	155,000.00	155,000.00
3772 STATE AID-PROGRAMS FOR AGING	13,645.00	5,500.00	5,500.00	7,198.00	7,198.00
3821 STATE AID-YOUTH RECREATION	8,894.00	0.00	0.00	6,000.00	6,000.00
3823 STATE AID-DEPARTMENT OF HEALTH	0.00	15,300.00	26,541.00	0.00	0.00
3825 STATE AID-FIRE DEPARTMENT	4,560.00	0.00	0.00	0.00	0.00
<b>TOTAL STATE AID</b>	<b>6,733,606.55</b>	<b>5,988,293.00</b>	<b>5,999,534.00</b>	<b>5,910,854.00</b>	<b>6,910,854.00</b>
<u>FEDERAL AID</u>					
4770 FEDERAL AID-21ST CENTURY GRANT	0.00	0.00	0.00	12,600.00	12,600.00
4772 FEDERAL AID-RSVP	34,373.00	20,624.00	20,624.00	27,499.00	27,499.00
4781 FED AID-HOMELAND SECURITY	0.00	30,000.00	30,000.00	0.00	0.00
4783 FED AID-FEMA-FIRE DEPT EQUIP	135,441.00	0.00	0.00	0.00	0.00
4785 FED AID-US MARSHALS SERVICE	58,942.23	36,000.00	36,000.00	30,000.00	30,000.00
4786 FED AID-US DEPT OF JUSTICE	0.00	23,000.00	23,000.00	0.00	0.00
<b>TOTAL FEDERAL AID</b>	<b>228,756.23</b>	<b>109,624.00</b>	<b>109,624.00</b>	<b>70,099.00</b>	<b>70,099.00</b>

INTERFUND TRANSFERS

CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
<u>OTHER DEBT</u>					
TOTAL OTHER DEBT	0.00	0.00	0.00	0.00	0.00
<u>BOND PROCEEDS</u>					
TOTAL BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
<u>OTHER</u>					
5002 TAX STABILIZATION RESERVE	0.00	1,738,312.00	1,754,262.00	0.00	1,784,067.00
TOTAL OTHER	0.00	1,738,312.00	1,754,262.00	0.00	1,784,067.00
FUND TOTAL	<u>32,574,375.72</u>	<u>34,107,775.00</u>	<u>34,219,639.00</u>	<u>31,255,953.00</u>	<u>34,548,269.00</u>



**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<b><u>SOLID WASTE FUND</u></b>					
<b><u>DEPARTMENTAL INCOME</u></b>					
2148 LATE CHARGES & PENALTIES	33,581.91	7,500.00	7,500.00	25,000.00	25,000.00
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>33,581.91</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b><u>INTERGOV'T CHARGES</u></b>					
2376 LANDFILL SERVICE-CITY	684,250.65	500,000.00	500,000.00	525,000.00	525,000.00
2377 LANDFILL SERVICE-OTHER	2,611,219.02	2,800,000.00	2,800,000.00	3,000,000.00	3,000,000.00
2378 COLLECT CHARGES-SPECIAL ITEMS	12,300.00	11,000.00	11,000.00	12,000.00	12,000.00
<b>TOTAL INTERGOV'T CHARGES</b>	<b>3,307,769.67</b>	<b>3,311,000.00</b>	<b>3,311,000.00</b>	<b>3,537,000.00</b>	<b>3,537,000.00</b>
<b><u>USE OF MONEY &amp; PROP</u></b>					
2401 INTEREST EARNINGS	27,377.91	30,000.00	30,000.00	20,000.00	20,000.00
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>27,377.91</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
2590 DUMPING PERMIT	58,200.00	60,000.00	60,000.00	52,000.00	52,000.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>58,200.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>52,000.00</b>	<b>52,000.00</b>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<u>MISCELLANEOUS</u>					
2680 INSURANCE RECOVERIES	5,608.23	0.00	0.00	0.00	0.00
2701 REFUND OF PRIOR YEAR APPROP	1,265.54	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>6,873.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>INTERFUND REVENUES</u>					
2379 SALE OF METHANE-PWR UTIL FUND	204,507.84	215,000.00	215,000.00	240,000.00	0.00
<b>TOTAL INTERFUND REVENUES</b>	<b>204,507.84</b>	<b>215,000.00</b>	<b>215,000.00</b>	<b>240,000.00</b>	<b>0.00</b>
<u>SALE OF PROPERTY</u>					
2650 SALE OF SCRAP & EXCESS MATL	4,409.00	10,000.00	10,000.00	6,000.00	6,000.00
2652 SALE OF PLAST, GLASS, METAL	1,062.13	1,000.00	1,000.00	2,500.00	2,500.00
2656 SALE OF NEWSPAPERS	15,750.76	12,000.00	12,000.00	12,000.00	12,000.00
2658 SALE OF CARDBOARD	10,556.55	7,000.00	7,000.00	2,000.00	2,000.00
2665 SALE OF EQUIPMENT	3,550.00	0.00	0.00	0.00	0.00
<b>TOTAL SALE OF PROPERTY</b>	<b>35,328.44</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>22,500.00</b>	<b>22,500.00</b>
<u>STATE AID</u>					
<b>TOTAL STATE AID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>INTERFUND TRANSFERS</u>					

CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013

	Received 2010-2011	2011-2012 Adopted Budget	2011-2012 Final Budget	2012-2013 Recommended City Manager	2012-2013 Adopted City Council
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
<u>OTHER</u>					
5000 UNAPPROPRIATED SURPLUS	0.00	0.00	700,000.00	0.00	68,397.00
TOTAL OTHER	0.00	0.00	700,000.00	0.00	68,397.00
FUND TOTAL	<u>3,673,639.54</u>	<u>3,653,500.00</u>	<u>4,353,500.00</u>	<u>3,896,500.00</u>	<u>3,724,897.00</u>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<b><u>POWER UTILITY FUND</u></b>					
<b><u>DEPARTMENTAL INCOME</u></b>					
2143 SALE OF HYDRO POWER	169,641.63	150,000.00	150,000.00	150,000.00	150,000.00
2149 SALE OF ELECTRICITY	277,609.82	830,000.00	830,000.00	250,000.00	382,100.00
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>447,251.45</b>	<b>980,000.00</b>	<b>980,000.00</b>	<b>400,000.00</b>	<b>532,100.00</b>
<b><u>USE OF MONEY &amp; PROP</u></b>					
2401 INTEREST EARNINGS	9,323.26	0.00	0.00	0.00	0.00
24101 RENTAL OF REAL PROPERTY	8,016.00	0.00	0.00	8,016.00	8,016.00
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>17,339.26</b>	<b>0.00</b>	<b>0.00</b>	<b>8,016.00</b>	<b>8,016.00</b>
<b><u>MISCELLANEOUS</u></b>					
2701 REFUND OF PRIOR YEAR APPROP	4,098.31	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>4,098.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>INTERFUND REVENUES</u></b>					
2811 TRANS FROM OTHER FUND-GENERAL	1,025,000.00	500,000.00	500,000.00	500,000.00	500,000.00
2825 SALE OF ELECTRICITY-WWTP	319,023.93	383,784.00	383,784.00	300,000.00	300,000.00
<b>TOTAL INTERFUND REVENUES</b>	<b>1,344,023.93</b>	<b>883,784.00</b>	<b>883,784.00</b>	<b>800,000.00</b>	<b>800,000.00</b>

CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<u>STATE AID</u>					
TOTAL STATE AID	0.00	0.00	0.00	0.00	0.00
<u>FEDERAL AID</u>					
TOTAL FEDERAL AID	0.00	0.00	0.00	0.00	0.00
<u>OTHER</u>					
5001 UNAPPROPRIATED DEFICIT	0.00	0.00	0.00	0.00	200,000.00
TOTAL OTHER	0.00	0.00	0.00	0.00	200,000.00
FUND TOTAL	<u>1,812,712.95</u>	<u>1,863,784.00</u>	<u>1,863,784.00</u>	<u>1,208,016.00</u>	<u>1,540,116.00</u>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<b><u>WATER FUND</u></b>					
<b><u>DEPARTMENTAL INCOME</u></b>					
2140 METERED WATER SALES-PUBLIC	2,301,980.28	2,300,000.00	2,300,000.00	2,300,000.00	2,300,000.00
2141 METERED WATER SALES OTHER COMM	938,075.74	950,000.00	950,000.00	950,000.00	950,000.00
2142 UNMETERED WATER SALES-PUBLIC	91.15	0.00	0.00	0.00	0.00
2144 WATER CONNECTION CHARGES	43,617.45	10,000.00	10,000.00	75,000.00	75,000.00
2145 METER REPAIR/REPLACE CHGS	0.00	1,000.00	1,000.00	0.00	0.00
2147 RESIDENTIAL METER REPLACE PRGM	66,626.76	64,000.00	64,000.00	66,000.00	66,000.00
2148 LATE CHARGES & PENALTIES	54,839.26	55,000.00	55,000.00	55,000.00	55,000.00
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>3,405,230.64</b>	<b>3,380,000.00</b>	<b>3,380,000.00</b>	<b>3,446,000.00</b>	<b>3,446,000.00</b>
<b><u>INTERGOV'T CHARGES</u></b>					
<b>TOTAL INTERGOV'T CHARGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>USE OF MONEY &amp; PROP</u></b>					
2401 INTEREST EARNINGS	3,251.72	6,000.00	6,000.00	5,000.00	5,000.00
2402 INTEREST EARN-ALLOCATED/CAPITA	140.70	4,000.00	4,000.00	0.00	0.00
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>3,392.42</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b><u>MISCELLANEOUS</u></b>					
2680 INSURANCE RECOVERIES	25,031.70	3,000.00	3,000.00	0.00	0.00

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
2701 REFUND OF PRIOR YEAR APPROP	19,206.11	10,000.00	10,000.00	0.00	0.00
2770 OTHER UNCLASSIFIED REVENUE	1.20	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>44,239.01</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00</b>	<b>0.00</b>
<u>INTERFUND REVENUES</u>					
2801 REIMBURSE LABOR MAINT/HYDRO	3,256.03	5,000.00	5,000.00	4,000.00	4,000.00
2811 TRANS FROM OTHER FUND-GENERAL	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2818 TRANSFER FROM SEWER FUND	50,000.00	50,000.00	50,000.00	60,000.00	60,000.00
<b>TOTAL INTERFUND REVENUES</b>	<b>58,256.03</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>69,000.00</b>	<b>69,000.00</b>
<u>SALE OF PROPERTY</u>					
<b>TOTAL SALE OF PROPERTY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>STATE AID</u>					
<b>TOTAL STATE AID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>INTERFUND TRANSFERS</u>					
<b>TOTAL INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>OTHER</u>					
5000 UNAPPROPRIATED SURPLUS	0.00	0.00	400,000.00	0.00	0.00

CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013

	<u>Received</u> <u>2010-2011</u>	<u>2011-2012</u> <u>Adopted</u> <u>Budget</u>	<u>2011-2012</u> <u>Final</u> <u>Budget</u>	<u>2012-2013</u> <u>Recommended</u> <u>City Manager</u>	<u>2012-2013</u> <u>Adopted</u> <u>City Council</u>
TOTAL OTHER	0.00	0.00	400,000.00	0.00	0.00
FUND TOTAL	<u>3,511,118.10</u>	<u>3,463,000.00</u>	<u>3,863,000.00</u>	<u>3,520,000.00</u>	<u>3,520,000.00</u>



**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<b><u>SEWER FUND</u></b>					
<b><u>DEPARTMENTAL INCOME</u></b>					
2120 SEWER RENTS-PUBLIC	5,544,186.32	5,430,000.00	5,430,000.00	5,550,000.00	5,550,000.00
21201 SEWER RENTS-OTHER GOV'T	175,957.27	450,000.00	450,000.00	0.00	0.00
2121 SEWER RENTS-OUTSIDE CITY	812,226.45	420,000.00	420,000.00	990,000.00	1,323,890.00
2125 SEWER MAINTENANCE SERVICES	4,585.04	2,500.00	2,500.00	1,000.00	1,000.00
2128 PENS ON DELINQUENT SEWER BILLS	127,514.60	140,000.00	140,000.00	135,000.00	135,000.00
2375 SEPTAGE/WELL WATER PROCESSING	832,331.77	1,225,000.00	1,225,000.00	300,000.00	300,000.00
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>7,496,801.45</b>	<b>7,667,500.00</b>	<b>7,667,500.00</b>	<b>6,976,000.00</b>	<b>7,309,890.00</b>
<b><u>USE OF MONEY &amp; PROP</u></b>					
2401 INTEREST EARNINGS	23,177.63	7,500.00	7,500.00	4,000.00	4,000.00
2402 INTEREST EARN-ALLOCATED/CAPITA	2,733.33	500.00	500.00	2,000.00	2,000.00
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>25,910.96</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b><u>MISCELLANEOUS</u></b>					
2680 INSURANCE RECOVERIES	5,923.54	0.00	0.00	0.00	0.00
2701 REFUND OF PRIOR YEAR APPROP	77,583.02	10,000.00	10,000.00	0.00	0.00
2770 OTHER UNCLASSIFIED REVENUE	500.00	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>84,006.56</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>Received 2010-2011</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
<u>INTERFUND REVENUES</u>					
2883 LANDFILL LEACHATE TREATMENT	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
<b>TOTAL INTERFUND REVENUES</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>
<u>SALE OF PROPERTY</u>					
2665 SALE OF EQUIPMENT	65,550.00	0.00	0.00	0.00	0.00
<b>TOTAL SALE OF PROPERTY</b>	<b>65,550.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>INTERFUND TRANSFERS</u>					
<b>TOTAL INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>OTHER</u>					
5000 UNAPPROPRIATED SURPLUS	0.00	0.00	2,900,000.00	0.00	0.00
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>2,900,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND TOTAL</b>	<b>7,782,268.97</b>	<b>7,795,500.00</b>	<b>10,695,500.00</b>	<b>7,092,000.00</b>	<b>7,425,890.00</b>

**CITY OF AUBURN - ANNUAL BUDGET  
ESTIMATED REVENUE FOR 2012-2013**

	<u>2010-2011 Received</u>	<u>2011-2012 Adopted Budget</u>	<u>2011-2012 Final Budget</u>	<u>2012-2013 Recommended City Manager</u>	<u>2012-2013 Adopted City Council</u>
TOTAL GENERAL FUND	32,574,375.72	34,107,775.00	34,219,639.00	31,255,953.00	34,548,269.00
TOTAL SOLID WASTE FUND	3,673,639.54	3,653,500.00	4,353,500.00	3,896,500.00	3,724,897.00
TOTAL POWER UTILITY FUND	1,812,712.95	1,863,784.00	1,863,784.00	1,208,016.00	1,540,116.00
TOTAL WATER FUND	3,511,118.10	3,463,000.00	3,863,000.00	3,520,000.00	3,520,000.00
TOTAL SEWER FUND	7,782,268.97	7,795,500.00	10,695,500.00	7,092,000.00	7,425,890.00
<b>GRAND TOTAL ALL FUNDS</b>	<u>49,354,115.28</u>	<u>50,883,559.00</u>	<u>54,995,423.00</u>	<u>46,972,469.00</u>	<u>50,759,172.00</u>