

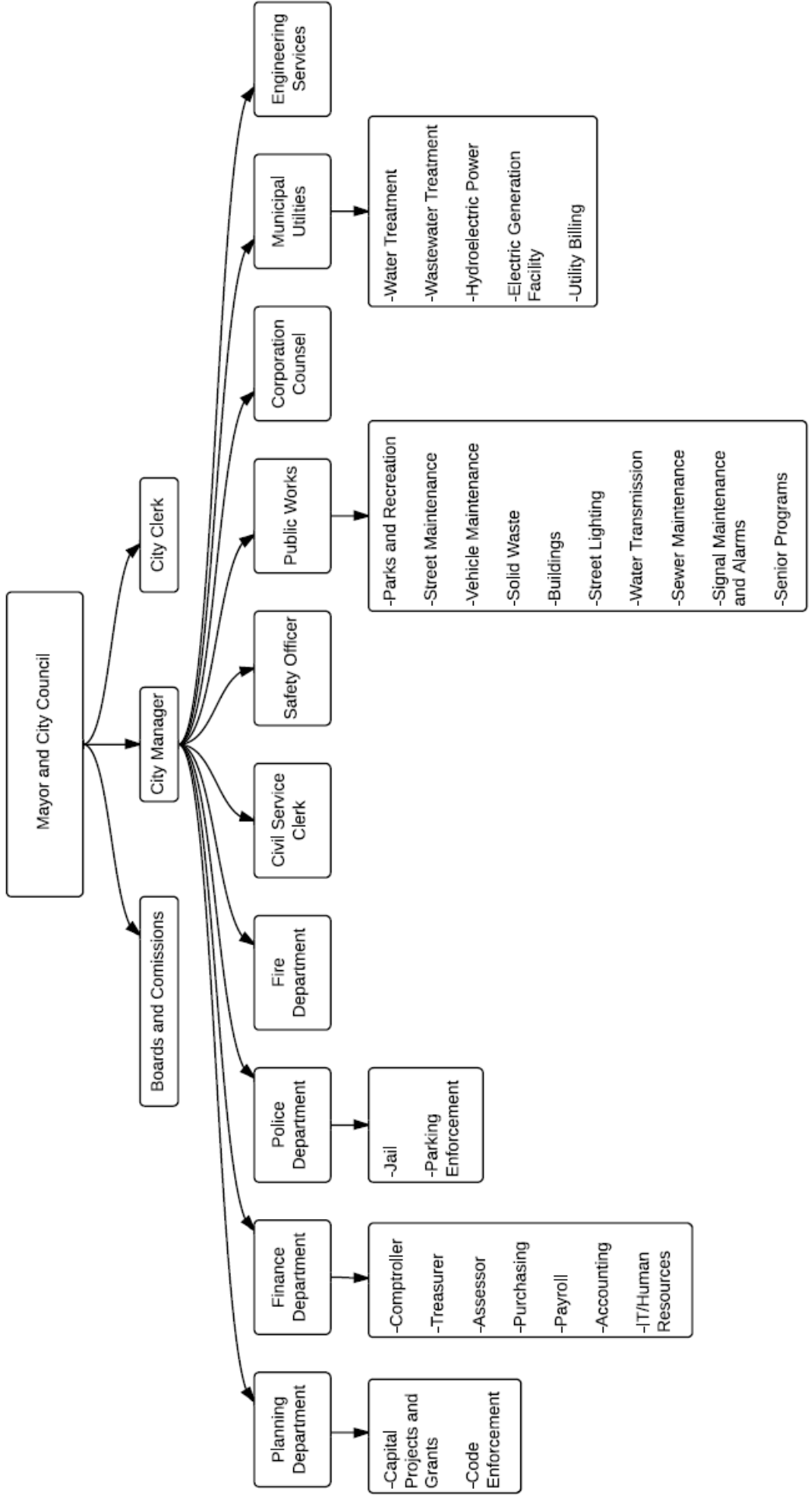
City of Auburn, New York 2014-15 Adopted Budget

Mayor Michael Quill
Councilor John Camardo
Councilor Terrance Cuddy
Councilor Debra McCormick
Councilor Peter Ruzicka

City Manager
Doug Selby

City Comptroller
Laura Wills, CPA

City of Auburn, New York 2014-15 Budget Year City Wide Structure



City of Auburn, New York
2014-15 Adopted Budget
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**City of Auburn, New York
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Budget Message and General Information**

July 1, 2014

Mayor and Councilors,

For the first time in three years the 2014-15 budget does not rely on fund balance and it maintains a property tax levy at the tax cap and well below the maximum allowed under state law. The proposed budget includes a levy that will save the owner of a \$100,000 property (assuming no assessment change) \$18 per year. Comparable levies by the school district and the county will cost an additional \$2.08 and \$2.66 per month, respectively.

Expenditures in the proposed budget are down by 0.93% from this year. Excluding the one time addition to the debt stabilization reserve of approximately \$1.0 million expenditures are down 3.83%.

The CSEA Local 100 and Police contracts expired on June 30, 2014 and are currently under negotiations. This budget includes all steps already promised under these contracts and a 0% cost of living adjustment.

Pension leveling was used to help balance the budget. The amount to be amortized is approximately \$500,000. This is about \$240,000 less than the \$740,000 allowable under the pension amortization program. Pension expenses are \$3,637,340 in the adopted budget, with \$3,097,444 of the total belonging to the general fund and the balance charged to the special revenue and enterprise funds.

The health insurance budget will decrease slightly for fiscal 2014-15. The budget for health insurance is \$5,562,359 for next year (included in revenue are contributions of \$1,350,000 by covered employees and retirees). The budget is set to the halfway point between maximum and expected costs. The slight decrease is due to multiple factors. The plan was changed slightly to remove a cash smoothing benefit. This benefit caused the plan to be considered "insured" even though the City pays 100% of the claims, removing this benefit caused no changes to the plan but did allow the City to save approximately \$275,000 per year in administrative costs. The stop loss point was also aggressively bid and this allowed the City to lower its maximum liability.

This budget includes a new fund, the refuse collection fund which allows an incremental move from a tax based system to a "fee for service" like water and sewer. Adopted with this budget was a fee schedule for multi-unit dwellings and businesses which do not have a private hauler. Exemptions are also available if an apartment in a multi-unit dwelling is vacant. This program still requires \$712,000 in general fund support.

During fiscal 2013-14 the City purchased the Landfill Gas to Electricity Cogeneration Facility. This power plant is budgeted in the Power Utility Fund. This purchase saved the City a significant amount of money annually. \$800,000 and \$1,500,000 was transferred from the general fund to the power utility in 2013-14 and 2012-13, respectively, to fund the energy services contract with the previous owner. During 2014-15 the general fund support is cut to \$148,000.

Another cost saving item was the elimination of the month to month lease in Boyle Center which cost \$6,100 annually.

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There was an addition of two light duty trucks to the DPW fleet for an estimated cost of \$40,000 and the addition of road patching equipment to the DPW budget at an estimated cost of \$20,000.

Special revenue funds for refuse, water and sewer are balanced without the need for rate increases in water and sewer.

Solid waste and power utilities are currently balanced on a cash flow basis but show an operational deficit as they are enterprise funds and must report depreciation and amortization which are non-cash expenses.

Included in this budget are certain personnel changes which will create efficiencies and enhance services to the public. A keyboard specialist was added to codes to reopen the service counter five days per week. A full time secretary position was re-established in the City Manager's office. There were no personnel cuts in the 2014-15 budget.

Respectfully submitted,



City Manager



City Director of Finance

CITY BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2015

CITY OF AUBURN
IN
COUNTY CAYUGA

BUDGET CERTIFICATION

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF AUBURN FOR THE FISCAL YEAR ENDING JUNE 30, 2015 AS IT WAS ADOPTED BY THE CITY ON JUNE 19, 2014.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE 2014-15 YEAR IS \$982,530,564 AND THAT THE ASSESSMENT ROLL IS DATED JUNE 1, 2014.

Signed _____


Title: Comptroller

Dated: August 15, 2014

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Calculation of Real Property Tax

	Total	General Tax	CIP Tax
Real Property Tax Revenue	11,574,413	8,677,313	2,987,100
Reserve for Uncollected Taxes	<u>609,180</u>	<u>609,180</u>	
Amount needed to be Raised by taxes	<u>12,183,593</u>	<u>9,286,493</u>	<u>2,987,100</u>
2014-15 Taxable Assessed Valuation		<u>982,530,564</u>	<u>982,530,564</u>
2014-15 Tax Rate:	<u>12.40</u>	<u>9.45</u>	<u>2.95</u>

<u>YEAR</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>TAX RATE</u>	<u>PROPERTY TAX LEVY</u>
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
13-14	938,419,652	12.58	11,808,877
14-15	982,530,564	12.40	12,183,593

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.

AUBURN: A Community Snapshot

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

Population Trends

	City of Auburn	Cayuga County	State of New York
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
2010	27,687	80,026	19,378,102

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	<u>2000</u>	<u>2010</u>
Median Age:	36.9	39.1

Population by Age Group

% School Age	19.0	17.2
% Working Age	56.8	66.2
% 65 and Over	17.3	16.3
Persons per household	2.3	
Persons by Age:		
Under 5	1,806	1,713
5-19	5,445	4,761
20-24	1,912	1,853
25-44	8,656	7,657
45-64	5,659	7,188
65+	5,096	4,515

Population by Ethnicity

White	88.57%	86.3%
Black	7.59%	8.5%
Hispanic	2.82%	3.6%
Other	1.02%	1.6%

Population by Income Level

Per Capital Income	\$17,083	\$21,424
Median Family Income	\$41,169	\$54,834
Median Household Income	\$30,281	\$37,973

Household Income Distribution

Under \$25,000	41.9%	34.4%
\$25,000 - \$34,999	13.9%	11.2%
\$35,000 - \$49,999	16.9%	12.8%
\$50,000 +	27.3%	41.7%

Population by Education Level (Persons 25 years and older)

Less than high school graduate	23.4%	18.5%
High School Diploma	34.1%	33%
Some College	18.1%	18.99%
Associate Degree	10.4%	12.3%
Bachelor Degree	8.4%	11.4%
Graduate or professional degree	5.6%	5.9%

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Housing

Number of dwelling units	12,637	12,639
% Owner-occupied dwelling units	51.9%	48.5%
Median value owner-occupied units	\$66,000	\$93,700
Median gross rent	\$ 475	\$ 627

Climate

Average Low Temperature January	18° F
Average High Temperature July	80° F
Average Rainfall	39 inches
Average Snowfall	74 inches
Average Relative Humidity	77.8%

Historical Sites

William Seward's House
 Harriet Tubman Home for the Aged
 Cayuga County Museum
 Willard Memorial Chapel and Welch Memorial Building
 Willard Mansion (Case Museum)
 Case Memorial Library
 Auburn Schine Theater
 Judge Charles C. Dwight Residence
 Grover Street Local Historic District
 South Street National Historic District

Recreational and Cultural

Parks and Playgrounds	25
Library	1
Minor League Baseball Team	1

Public Safety

Fire Stations	2
Number of Firefighters	69
Number of EMT Certified	69
Police Stations	1
Number of Police Officers	67
Regional Hospitals	1

Infrastructure

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

Major Employers

Company	Type	Number of Employees
Auburn Correctional Facility	State Prison	801
Cayuga County	Government	800
Auburn Enlarged School District	Public Education	608
Auburn Memorial Hospital	Medical	531
City of Auburn	Government	400
McQuay International	Manufacturing	363
Cayuga Community College	Education	269

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NUCOR	Manufacturing	305
Gould's	Manufacturing	230
Wal-Mart	Retail	412
Wegman's	Retail	225

Source: U.S. Census, 2007- 2011 ACS Community Survey, <http://www.usa.com/auburn-ny.htm>

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. 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, amends 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 2014-2015 budget is \$19,042,877. The 2014-15 amount to be raised in taxes is \$12,183,593. Due to certain exclusions, this leaves a constitutional tax margin of 55.7%. While this indicator appears to give

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the City the ability to raise an additional \$10,611,000 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 have been 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 2014-15 budget is \$67,351,000. While the total amount of the City's outstanding debt is \$70,887,000, only \$36,287,000 or 48.8% is subject to the debt limitation imposed by the State. This leaves a net contracting debt margin of 46.1%. 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 through fiscal 2029.

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

Budget Carry forward

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.

Budgetary Basis

The City's Governmental Funds consist of the General Fund and include Water and Sewer Funds and Special Revenue Funds (Community Development and Refuse Collection). 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.

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Proprietary (Enterprise) 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	Departments prepare goals, objectives, and budget requests
February	Departments make budget requests Finance prepares revenue forecast
March	Finance updates revenue forecast City Manager discusses proposed base budget and adjustments to base with Departments City Manager prioritizes requests for additions to budget. City Manager prioritizes personnel requests, approves reclassifications
April	City Manager balances budget requests
May	City Manager presents proposed budget to Council City Manager decides final revisions based on Council input and revenue forecast
June	Public Hearing on Budget Council adopts Final Budget

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

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 their financials in accordance with generally accepted accounting principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

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.

Types of Fund

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

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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.

Auburn's Governmental Funds include the General Fund, the Special Revenue Funds (Water, Sewer, Refuse Collection and Community Development) and the Capital Projects Fund.

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 (Power Utility 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.

Fiduciary Funds

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.

Example – Account A3120.411, A designates the general fund, 3120 designates the police department and 411 indicates the expense was for office supplies.

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Budget Summaries and Descriptions**

General Fund – The general fund is the principal operating fund and includes all operations not required to be recorded in other funds. The General Fund is the largest of the funds.

General Fund 2014-15 Budget Summary

Revenues and Other Sources

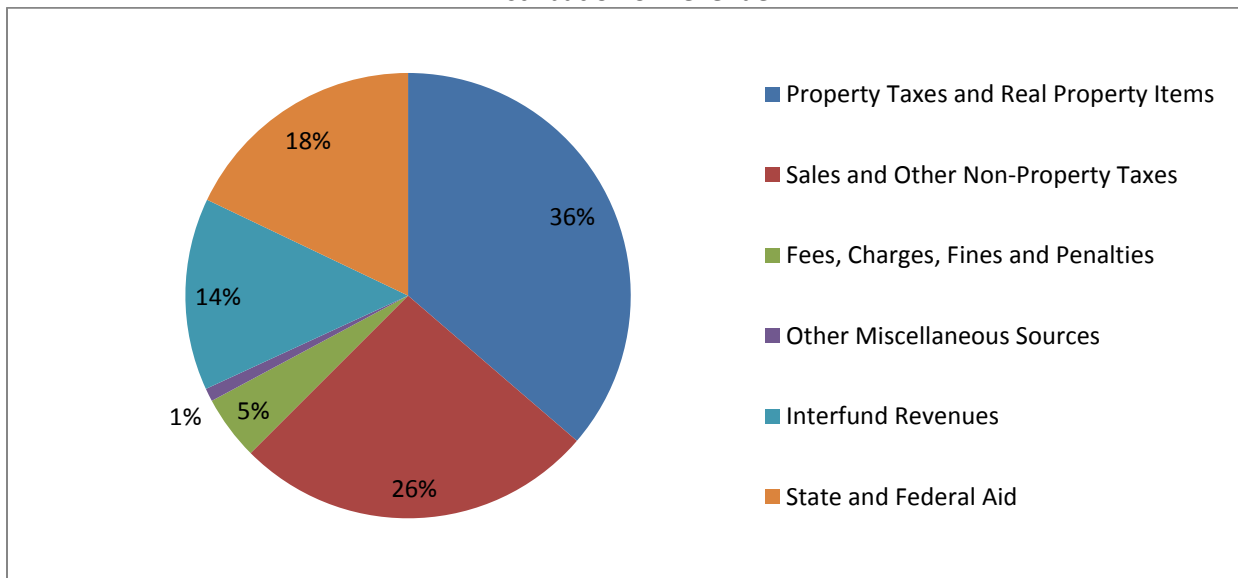
Property Taxes and Real Property Items	\$ 12,451,000
Sales and Other Non-Property Taxes	8,985,000
Fees, Charges, Fines and Penalties	1,601,000
Other Miscellaneous Sources	327,000
Interfund Revenues	4,788,000
State and Federal Aid	6,145,000
	<u>34,297,000</u>

Expenditures and Other Uses

General Government	4,610,000
Public Safety	17,724,000
Transportation	1,718,000
Culture and Recreation	1,887,000
Home and Community Services	1,751,000
Unallocated Employee Benefits	2,705,000
Debt Service	3,902,000
	<u>34,297,000</u>

Budget Surplus (Deficit)	<u>\$ -</u>
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Distribution of Revenue



City of Auburn, New York
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The expenses in the general fund are classified into seven categories. The classifications include such services as follows:

General Government – General government is the business side of the City, this includes the Mayor and City Council, City Manager, City Clerk, the finance department, corporation counsel, civil service, engineering, records management, buildings and grounds, public works garage, liability insurance and other various central services.

Public Safety – Public safety encompasses the police department, fire department, the codes department and animal control.

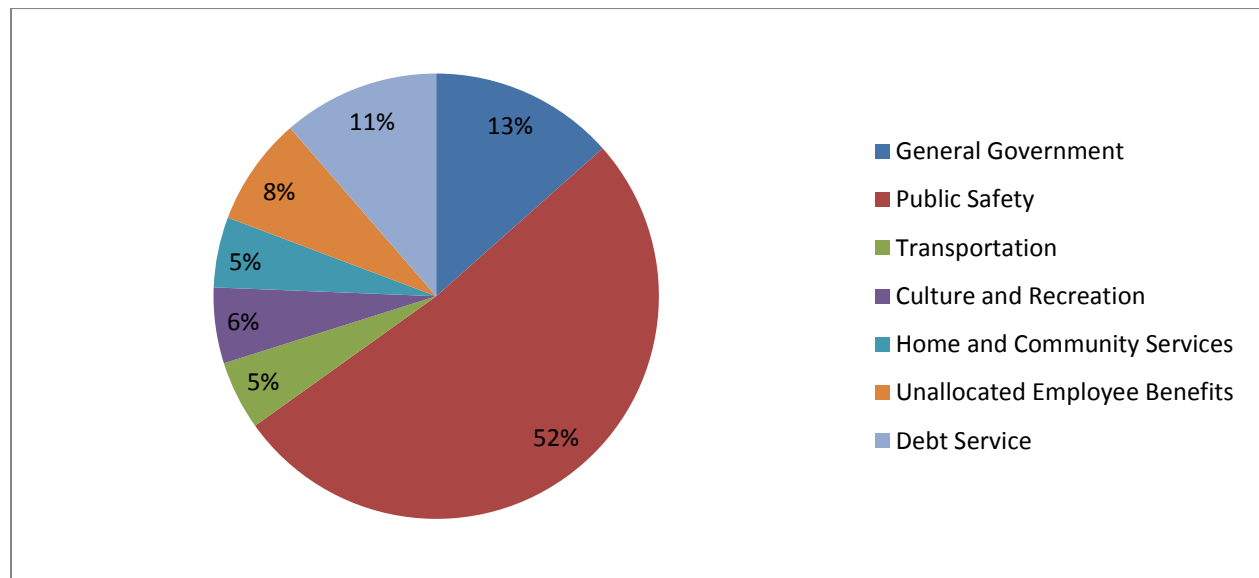
Transportation – The transportation function takes care of the City streets and snow removal, street lighting and signal maintenance is also included in this function

Culture and Recreation – Culture and recreation provides parks maintenance including the City playgrounds, both Casey and Falcon parks, senior programs and other special events such as band concerts, movies in the park and parades.

Home and Community Services – These services include the planning department, refuse collection, street cleaning, urban forestry and cemetery maintenance.

Unallocated Employee Benefits – The majority of this classification is made up of costs for retiree health insurance and other benefits not directly attributable to specific departments.

Debt Service – This category includes payments for principal and interest on debt obligations. Debt obligations include bonds and BANS (bond anticipation notes) issued to fund capital projects throughout the City.



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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.

Solid Waste Fund 2014-15 Budget Summary

Revenues and Other Sources

Landfill Service Charges	2,429,000
Late Fees, Special Charges and Other	269,000
	<u>2,698,000</u>

Expenses and Other Uses

Solid Waste Administration	873,000
Refuse Disposal	835,000
Recycling	182,000
Methane Gas Utilities	148,000
Closure and Post-Closure Expenses	500,000
Depreciation and Amortization	945,000
Debt Service	884,000
	<u>4,367,000</u>

Use of Fund Balance	<u>(1,669,000)</u>
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Refuse Collection Fund – This fund is used to account for the curbside collection of refuse.

Refuse Collection Fund 2014-15 Budget Summary

Revenues and Other Sources

Refuse Collection Fees	356,000
Transfer from General Fund	712,000
	<u>1,068,000</u>

Expenditures and Other Uses

Salaries, Wages and Benefits	630,000
Disposal Services	260,000
Operating Expenses	178,000
	<u>1,068,000</u>

Budget Surplus (Deficit)	<u>-</u>
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Power Utility Fund - This fund consists of two hydro-electric facilities, one of which generates electricity that is sold to local utilities.

Power Utility Fund 2014-15 Budget Summary

Revenues and Other Sources

Sale of Electricity	990,000
Transfer from Other Funds	146,000
	1,136,000

Expenses and Other Uses

Hydro-electric Services	77,000
Landfill to Gas Electric Generation Facility	720,000
Depreciation and Amortization	751,000
Debt Service	268,000
	1,816,000

Use of Fund Balance	(680,000)
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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.

Water Fund 2014-15 Budget Summary

Revenues and Other Sources

Metered Water Sales	4,220,000
Other Charges and Fees	358,000
	4,578,000

Expenditures and Other Uses

Administration	603,000
Utility Billing	218,000
Pumping Stations	221,000
Water Filtration	1,185,000
Transmission and Distribution	819,000
Unallocated Employee Benefits	109,000
Debt Service	928,000
	4,083,000

Addition to Capital Reserves	495,000
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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.

Sewer Fund 2014-15 Budget Summary

Revenues and Other Sources

Sewer Rents	7,100,000
Other Charges and Fees	751,000
	<u>7,851,000</u>

Expenditures and Other Uses

Administration	1,304,000
Sanitary Sewers	917,000
Sewage Treatment	2,467,000
Unallocated Employee Benefits	88,000
Capital Outlay	100,000
Debt Service	2,751,000
	<u>7,627,000</u>

Addition to Capital Reserves	<u>224,000</u>
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Special Grant Fund – This fund is used to account for Community Development Block Grants and other funding used for community development.

Special Grant Fund 2014-15 Budget Summary

Revenues and Other Sources

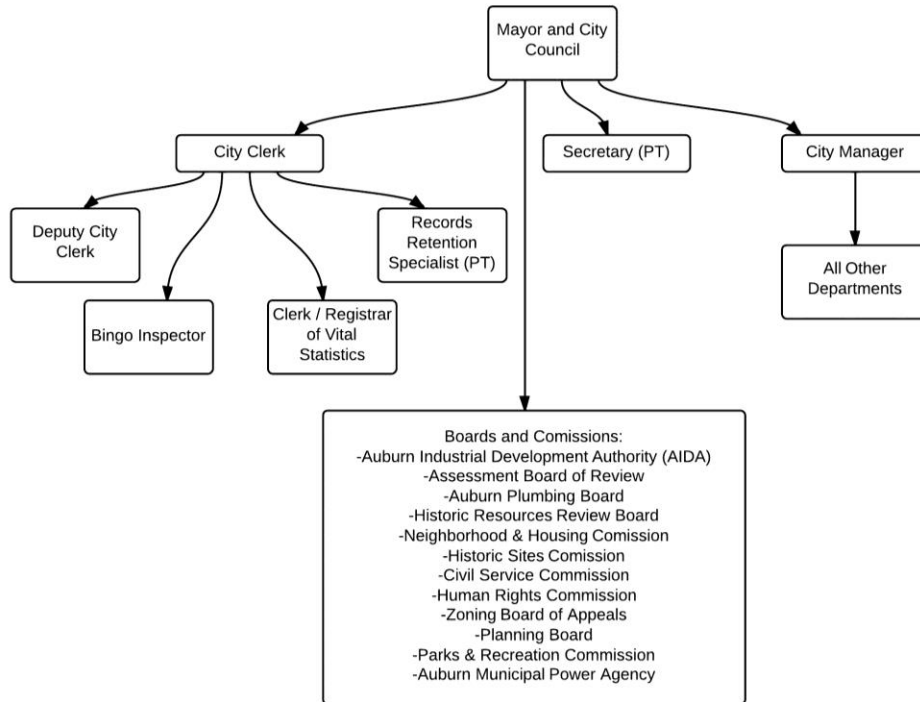
Community Development Block Grant	845,676
	<u>845,676</u>

Expenditures and Other Uses

Community Programs	289,176
Non-profit Assistance	116,500
Sidewalks and Curbing	100,000
Debt Repayment	180,000
Administration	160,000
	<u>845,676</u>

Budget Surplus (Deficit)	<u>-</u>
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City of Auburn, New York
 2014-15 Budget Year
 Mayor, City Council, City Clerk, Boards and Comissions



Mayor and City Council

Mission

It is the Mission of the Mayor and City Council to represent the citizens of Auburn in an open and democratic manner; to meet weekly and establish a forum for issues; and to further enact legislation, appoint officers and oversee City operations.

Organization Structures and Duties

The Mayor and City Council serve as a legislative body of the City. The Council is chaired by the Mayor, and is comprised of four other members, which are each elected to serve four-year terms. The Council meets weekly to approve various resolutions, ordinances, and other measures including the City's annual budget and to conduct work sessions on various topics. The Council appoints the City Manager, the City Clerk and the Deputy City Clerk, while the Mayor appoints citizens, most often with the approval of Council, to a number of city wide commissions and boards.

**City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures**

Commissions and Boards

Procedures and Rules

There are numerous commissions and /or boards in the City of Auburn- the Civil Service Commission, Human Rights Commission, Planning Board, Zoning Board of Appeals, Historic Sites Commission, Auburn Industrial Development Authority (AIDA), Board of Assessment Review, Auburn Plumbing Board, Historic Resources Review Board, Neighborhood and Housing Commission – Each serving different functions as prescribed by the City Charter or by statutes. All commissions are appointed by the City Council and/or the Mayor.

ORGANIZATIONAL STRUCTURE AND DUTIES

Civil Service Commission – The Civil Service Commission serves as an impartial, unbiased broker to conduct matters of personnel administration in the City of Auburn. The three commissioners are appointed by the City Council who act as a liaison between the Civil Service, City Manager and the Commission. The Civil Service Commission establishes a variety of policies, objectives, and plans in order to maintain fair and uniform programs for personnel administration. These Civil Service functions include:

- Drafting, announcing and administering Civil Service Exams.
- Certify individuals from eligible lists.
- Certifying positions and salaries for payroll.
- Preparing, conducting and transcribing meetings as needed to address changes in law or other Civil Service related questions.
- Conducting public hearings to address new positions or changes in job classifications.
- Updating all personnel changes, monitoring step and longevity increases, and tracking required licenses for employment.

Human Rights Commission – The Auburn Human Rights Commission was established by the City Council in 1964 to encourage and ensure that every individual has an equal opportunity to participate in the economic, cultural, and intellectual life of the community regardless of disability, creed, race, sex, age of national origin. The Commission consists of nine Board members, including one Youth Member and is appointed by City Council. The Commission sponsors a variety of events and activities including, but not limited to, Legal Aid for the Economically Disadvantaged, Food Pantry, Multi-Cultural Art Classes, Annual Human Rights Recognition Awards, Education Ad Campaign, a web-site, and the Annual Human Rights Scholarship and Reception.

Zoning Board of Appeals – The Zoning Board of Appeals is a seven-member board appointed by the Mayor. Their major duty is to hear complaints on zoning requirements and/or violations and to issue area or yard variances to allow construction throughout the City.

Planning Board – The Mayor appoints the Planning Board, which acts in an advisory capacity to address issues regarding public improvements, streets, parks and other matters of the general welfare. The

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Planning Board reviews and acts on submitted site plans, subdivisions, special permit applications, amendments to Chapter 305 of the City Ordinance, and matters requiring review under the New York State Environmental Quality Review Act.

Historic Sites Commission – The Historic Sites Commission’s purpose and goals, include, but are not limited to, the development of the tourism strategy for the City of Auburn; development of a plan to link all historic sites in the City of Auburn for marketing and promotional purposes; endeavor toward becoming a New York State Heritage Area; develop a Visitor’s Center; review and revise all promotional literature and signage; and development of special historical related events.

Auburn Industrial Development Authority (AIDA) – The City Council appoints members to AIDA. The purpose is to promote, develop, encourage, and assist in the acquiring, constructing, reconstructing, improving, maintain, equipping, and furnishing of industrial, manufacturing, warehouse, commercial, and research facilities.

Board of Assessment Review – The City Council appoints members. The purpose is to annually review all assessment grievances.

Auburn Plumbing Board – The Mayor appoints members. The purpose is to regulate all plumbing work done in the City of Auburn.

Historic Resources Review Board – The City Council appoints members. The purpose is to review and act on matters subject to historic preservation regulations in the City of Auburn.

Neighborhood & Housing Commission – The City Council appoints members. The purpose is to study the housing and neighborhood issues and concerns facing the City of Auburn and to recommend programs to address, minimize, and /or resolve the problems.

Auburn Municipal Power Agency – The City Manager appoints with City Council approval. The purpose of this Agency is to determine, develop and implement the delivery of low cost, safe and reliable public energy services.

The Office of the City Clerk

Mission

It is the Mission of the Office of the City Clerk to provide citizens of Auburn with timely and efficient service when obtaining licensing, permits, information and access to city information and records, as permitted by NYS rules and regulations. The Clerk’s office is also committed to providing current and relevant information to citizens, visitors and business by pro-actively and enthusiastically maintaining the City’s website.

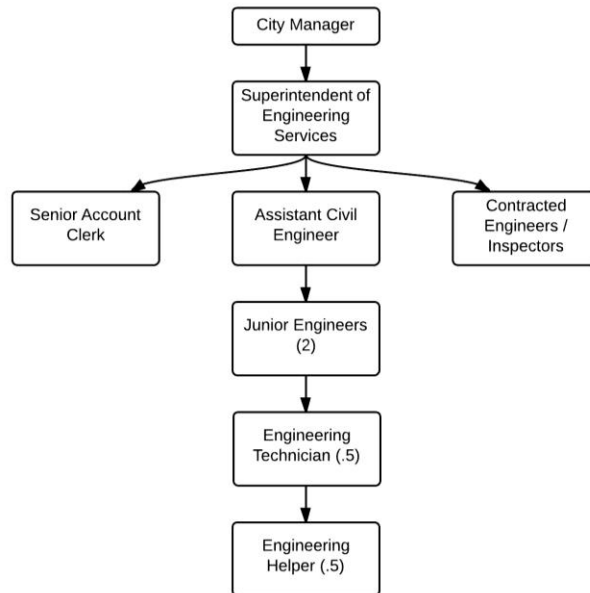
City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Organizational Structure and Duties

The City Clerk is appointed by the City Council and is the official custodian of all City of Auburn government records, vital records (birth, death and marriage) and the City Seal. The City Clerk serves as a City's Registrar of Vital Records, Website Administrator, and Records Management and Access Officer. The Clerk authenticates all contracts and agreements authorized by City officials. The Clerk is responsible for preparing official minutes of City Council meetings. The Clerk manages edits/updates and publication of the City's Municipal Code. Other responsibilities of the Office of the City Clerk include the issuance of a variety of license, including marriage license, dog licenses, bingo and games of chance licenses, fire prevention inspection permits, certificates of marriage, birth and death, performing genealogical searches, and enforcing local and state dog control laws.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Mayor and Councilors			
Mayor	0.5	0.5	10,889
Councilors	0.5 x 4	0.5 x 4	36,292
Secretary to the Mayor	0.5	0.5	20.37 / hour
City Clerk			
City Clerk	1	1	50,939
Deputy City Clerk	1	1	47,192
Clerk / Registrar	1	1	44,312
Bingo Inspector	0.5	0.5	5,500
Records Retention Clerk	0.5	0.5	18.12 / hour
Civil Service Commission and Electrical Board			
Civil Service Clerk	1	1	43,534
Civil Service Commissioners	0.5 x 3	0.5 x 3	9,900
Secretary to Electrical Board	0.5	0.5	17.38 / hour

City of Auburn, New York 2014-15 Budget Year Engineering Department



Engineering Services

Mission

It is the mission of this department to operate and maintain a variety of functions in an efficient and cost-effective manner. These functions include contract administration of Public Works projects; the layout, engineering, and management of the city's public streets and right-of-ways including all utilities and appurtenances contained within; and overall support to other city departments and agencies by providing engineering services as needed.

Organization Structure and Duties

The NYS Education Law requires that the construction of Public Works projects and the providing of engineering services to be under the supervision of a registered licensed professional engineer. These requirements are met by the Superintendent of Engineering Services, who is a licensed professional engineer.

The Engineering Department is responsible for the administration and management of most all major capital Public Works projects, including the projects included in the NYSDOT's Five-Year Capital Improvement Program (such as York Street Reconstruction Project, the South Street Water Main & Paving Project, the East and West Genesee Street Reconstruction projects, the Walnut Street Culvert Replacement Project, etc.), City projects such as the State Dam Rehabilitation Project, the Falcon Park

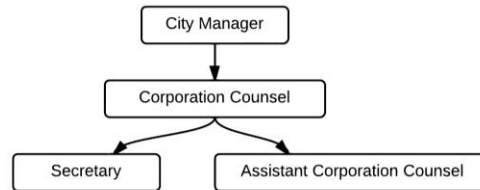
City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Field Renovation Project, the Sewer Collection Project, the Franklin Street Water Main Project, the City's Annual Road Improvement Program, the Community Development Block Grant Program's sidewalk and curb projects, the CDBG Parks/Playground projects, the City's Sidewalk, curb and handicap ramps program, the City's Revolving Loan Sidewalk program, Demolition of Unsafe Buildings, Various City Buildings Improvement Projects, and the Energy Performance contracts with Siemens and Wendel Energy. The Engineering Department also assists in the bidding process for other City projects including major equipment, energy and chemical purchases.

The Superintendent of Engineering services also assists the City's Public Works Department's Water Division in the management of the Backflow Prevention Program and is in charge of all public rights-of-way.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Superintendent of Engineering Services	1	1	92,289
Senior Account Clerk	1	1	50,666
Assistant Civil Engineer	1	1	74,320
Junior Engineers	2	2	132,571
Engineering Technician	0.5	0.5	22.49 / hour
Engineering Helper	0.5	0.5	26.10 / hour

City of Auburn, New York
 2014-15 Budget Year
 Office of the Corporation Counsel



The Office of the Corporation Counsel

Mission

It is the Mission of the Corporation Counsel to provide to the City of Auburn, its legislative body and various departments, the highest quality legal services in a professional and timely manner. This office will strive to serve the public fairly and equitably and is committed to representing the City of Auburn to the best of its ability.

Organization Structure and Duties

The Office of the Corporation Counsel provides a wide range of legal services to the City of Auburn its legislative body and its various departments. The office acts as a general practice law firm for use by the City.

The City Manager, together with the Corporation Counsel, coordinates the implementation of personnel policies and programs; assists and advises Department Heads with matters pertaining to employees’ ensures compliance with all applicable Federal and State employment laws; provides administration of the workers’ compensation program; manages labor relations and grievance resolution; facilitates total performance management; employee development; education and training; and acts as a liaison to Civil Service.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Corporation Counsel	0.75	0.75	64,354
Secretary to Corporation Counsel	1	1	43,287

**City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures**

Office of the City Manager *(See flow chart on cover sheet)*

Mission

It is the Mission of the Office of the City Manager to oversee all of the city's day-to-day operations ensuring that activities, projects, and expenditures are performed with the greatest effectiveness and efficiency for the least cost. While giving administrative direction and vision to Department Heads and advising the City Council on policy issues, the Office of the City Manager seeks to ensure that the goals and priorities of the City Council and the citizens are carried out promptly and successfully.

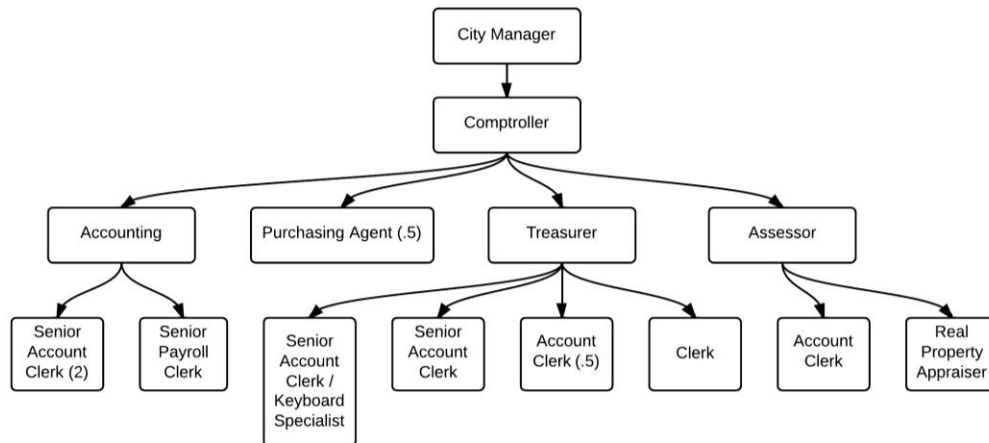
Organization Structure and Duties

The City Manager is appointed by the City Council and serves at the Council's pleasure as the Chief Executive Officer of the City. The City Manager is charged with overseeing the day-to-day operations of the City and providing policy guidance and advice to the City Council. In his administrative capacity, the City Manager supervises each of the department heads, approves all purchases over \$5,000, maintains official personnel records, is responsible for the annual budget, negotiating employee contracts, preparing weekly Council agendas and other City Communications and finally, serves as the point person for a plethora of citizen issues and complaints. In his policy role, The City Manager represents the City on a variety of regional boards and advises the Council on various resolutions and ordinance. The City Manager also assists the Council in achieving and enacting the City's goals, and enforces all laws and regulations set forth by the City Charter and Municipal Code. The Office of the City Manager seeks to provide each of these services in a positive, entrepreneurial, and creative manner providing high levels of customer service to the citizenry, while communicating the goals and vision of the City to all employees.

The City Manager also functions as the human resource function and administers the risk management program providing various training opportunities and programs to provide a safe working environment and ensure compliance with OSHA and State Public Employee Safety and Health (PESH) standards. The office also works with the City's Safety Committee, which is comprised of members of all city departments, allowing the concerns of all city employees, but also reduces the city's insurance premiums and provide more accurate record-keeping.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
City Manager	1	1	108,000
Secretary to the City Manager	0	1	42,250
Health and Safety Coordinator	0	0.5	18.54 / hour

City of Auburn, New York
2014-15 Budget Year
Finance Department



The Finance Department

Mission

It is the mission of the Finance Department to provide timely, accurate and useful information for citizens, staff, and elected officials that will assist in making appropriate decisions. This department strives to safeguard the City's assets by properly maintaining systems and procedures to ensure the proper use of all the City's assets and at all times present fairly the financial position of the City.

Organization Structure and Duties

The Finance Department is responsible for all financial controls, transactions and reports for the City of Auburn.

Comptroller's Office – The Comptroller is the Chief Financial Officer of the City and the head of the Finance Department. The Comptroller has the responsibility for capital financing, preparation of the City's Annual Financial Report, payments of unallocated budget items, budget maintenance and forecasting and also acts as the City's Budget Officer. Purchasing is also a function under the Comptroller's office. The Purchasing Agent assists all departments in their purchases by providing coordinated purchasing services and maintaining a central stores inventory for janitorial, operating and office supplies.

Accounting Office – The Accounting Office, under supervision of the Comptroller, is responsible for the preparation and maintenance of all of the financial reports, vendor payments, payroll and payroll records, Community Development loans, and all required State and Federal reports. In addition to

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

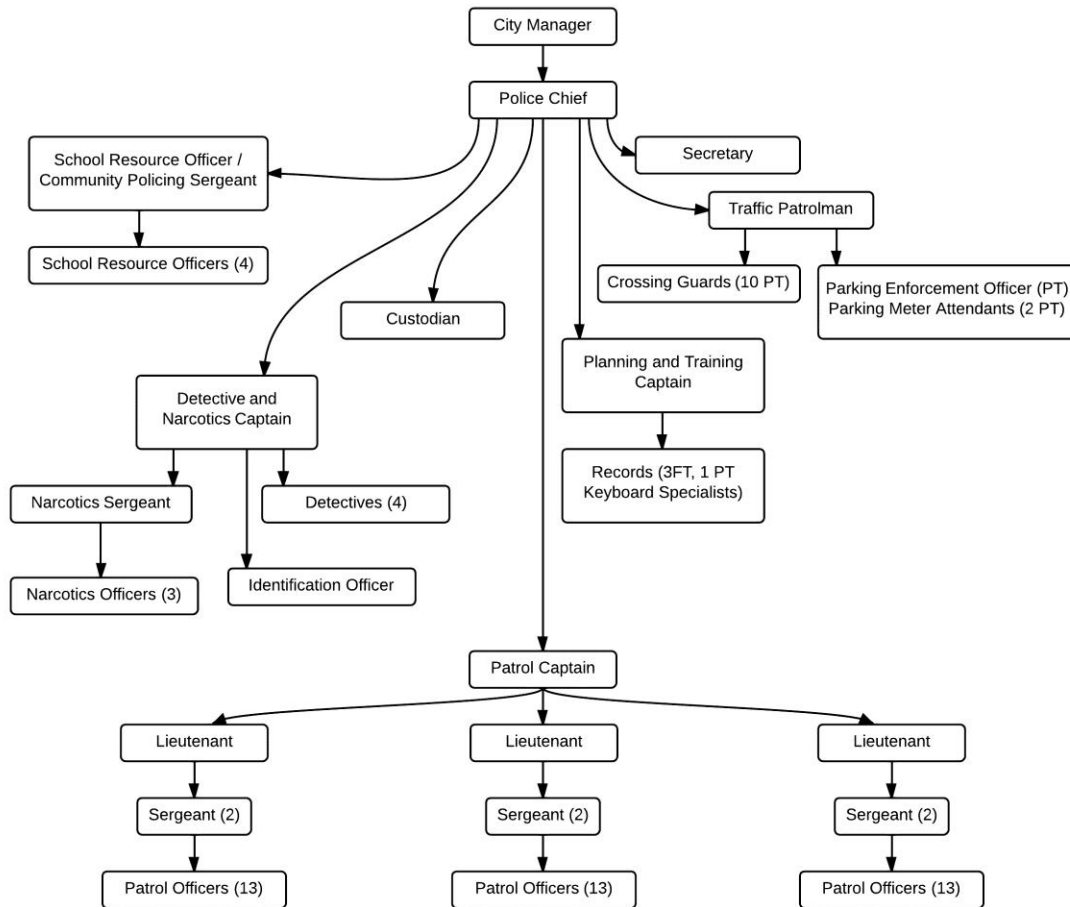
monthly financial reports, this office prepares approximately 10,000 payroll checks and 5,000 checks for payment of approximately 12,000 purchases annually.

City Treasurer’s Office – The City Treasurer’s Office, under supervision of the Treasurer, is responsible for the preparation and mailing of all City tax bills, collection of all revenue, including City tax, delinquent County and School tax, water and sewer bills, landfill fees, parking tickets and miscellaneous departmental fees. This office receives payment for at least 60,000 bills annually. The administration of all issued parking tickets is also handled through this office. The Treasurer is responsible for all tax delinquency procedures, and serves as custodian of all City money and monitors the daily balances of all accounts to optimize return and ensure availability when needed.

Assessor’s Office – The Assessor’s Office, under supervision of the Assessor, is responsible for the valuation of all properties within the City. Currently there approximately 9,000 parcels. All exemptions such as Veterans, Commercial 485-b, Senior Citizen, Non-Profit and the STAR exemption are administered through this office. The management of City-owned property is also a function of this office.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Comptroller	1	1	88,014
Treasurer	1	1	83,915
Assessor	1	1	78,270
Office Systems Training Coordinator	1	1	57,376
Real Property Appraiser	1	1	51,849
Senior Account Clerk/Keyboard Specialist	1	1	53,200
Senior Payroll Clerk	1	1	53,450
Senior Account Clerks	3	3	154,748
Account Clerk	2	1	37,021
Clerk	1	1	40,812
Account Clerk	0	0.5	15.00 / hour
Purchasing Agent	0.5	0.5	27.84 / hour

City of Auburn, New York
 2014-15 Budget Year
 Police Department



The Police Department

Mission

The mission of the Auburn Police Department is to enhance the quality of life in the City of Auburn by working cooperatively with the citizenry to enforce the laws, preserve the peace, reduce fear, and provide a safe environment in a way which strikes the optimum balance between the collective interests of all citizens and the personal rights of all individuals.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Organization Structure and Duties

The police department is responsible for enforcing the laws governing the City of Auburn, for preserving the peace, and for providing a safe City environment. The Police Department includes the following organizational units:

Patrol Division- The Patrol Division is responsible for patrolling the entire City of Auburn, an area of approximately 8.6 miles. The patrol division responds to dispatched calls, which include both criminal incidents, such as stabbings, robberies and burglaries and non-criminal service calls, such as neighbor disputes, missing persons, and youth complaints. The patrol unit also enforces traffic and parking law. In 2013, the Police Department responded to 29,860 calls for service and logged over 405,250 miles on patrol. 3,367 Uniformed Traffic Tickets were issued, 3,409 parking tickets and 1,312 motor vehicle accidents were investigated.

Emergency Response Team- The Emergency Response Team is responsible for safe resolution of critical incidents. Such incidents may include handling barricaded gunman-hostage situations, and executing violent felony warrants, parole warrants, and drug search warrants. The team also assists other law enforcement agencies in Cayuga County. Fortunately, in 2013, there were no instances where the team needed to be called out.

Detective Bureau- The Detective Bureau is responsible for conducting and coordinating Police Department investigations. The bureau investigates crimes including homicides, robberies, serious assaults, burglaries and rapes. They are also responsible for investigating crimes involving juveniles. The Detective Bureau was assigned 433 new cases and closed 329 previously assigned cases during 2013. 100 cases were closed by arrest or warrant application for a total of 259 charges. This included 147 felonies and 112 misdemeanors. In addition, 35 juveniles were petitioned to Cayuga County Family Court.

Identification Bureau - The Identification Bureau processes all crime scenes, logs and secures all evidence, maintains fingerprint files of arrested subjects, processes fingerprints of subjects used for employment application purposes, processes surveillance videos, processes computers taken as evidence, secures court ordered D.N.A. samples and maintains the sex offender registry. In 2013, the Identification Bureau handled 980 new cases. 297 items were submitted to the crime lab, 28 background checks were completed, 39 new and renewed taxi licenses were processed, and 96 public I.D's were issued. In addition, 102 sex offenders were monitored on average, with 586 sex offender contacts and 5 sex offenders arrested. 28 surveillance videos were processed using the AVID System and 2 computers were processed using the F.T.K. Forensic Toolkit System. 945 photo evidence cards were processed, along with 42 items processed in house for latent prints and 63 court ordered DNA submissions completed.

Fugitive Task Force Warrant Initiative - The Auburn Police Department participated in the US Marshal Service's Joint Law Enforcement Regional Task Force from January through September 2013. Task Force members were deputized by the US Marshal Service and were engaged in locating and arresting individuals wanted on active arrest warrants held by our agency. Funding for this program was provided

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

by the US Marshal Service. The City of Auburn benefitted greatly from this program as it enhanced the department's ability to apprehend wanted persons. During the length of the program, a total of 82 persons were arrested, which included 22 felonies, 76 misdemeanors and 37 violations.

Finger Lakes Drug Task Force - The Finger Lakes Drug Task Force, which is comprised of members from the Auburn Police Department, Cayuga County Sheriff's Department and the Drug Enforcement Administration, is responsible for investigating and combating the illegal distribution of narcotics in the City of Auburn. In 2013, the task force conducted 161 new cases and arrested 84 subjects on 382 charges. 1098 grams of cocaine, 254 dosage units of opiates / pharmaceuticals, 480 dosage units of Heroin, and 2,003 grams of marijuana were seized. 31 unlawfully possessed firearms were seized, as was \$15,350.87 in U.S. currency. The task force also executed 24 search warrants.

K-9 Unit- The K-9 Unit patrols with, handles, and trains the police canines. The canines provide assistance in tracking, doing building searches, crowd control, and suspect apprehensions. They also serve as drug detection dogs, able to detect such drugs as marijuana, cocaine, and heroin.

Drug Abuse Resistance Education (D.A.R.E)- The police department administers the Drug Abuse Resistance Education (D.A.R.E) program. D.A.R.E is a collaborative effort by certified law enforcement officers, educators, students, parents, and the community, to offer an educational program in the classroom to prevent drug abuse and violence among children and youth. In 2013, 322 5th grade elementary school children received D.A.R.E instruction.

Community Oriented Policing Initiative (C.O.P) – The police department also administers the Community Oriented Policing (C.O.P) Initiative. The initiative operates in several City neighborhoods that have a history of noise, drug activity, and crime. Initiative neighborhood activities include: increased officer interaction with residents, organization of neighborhood clean-up days, increased efforts to rid neighborhoods and neighborhood housing of troublemakers and drug activity, and greater officer involvement with community centers and neighborhood youth. Additional activities include addressing street narcotic activity throughout the City and the business owner's concerns in the shopping areas.

School Resource Officers (S.R.O) – The School Resource Officers began their duties in the Auburn School District in September, 2000. For calendar year 2013, the four Auburn Police Officers assigned to the program had intervened in over 1,145 incidents within the confines of the Auburn Enlarged School District properties. Of those incidents, there were 11 adult arrests (students 16 years of age and older). In addition, 10 juveniles were charged with crimes that were furthered in family court. Overall, the program is a success. It has strengthened a relationship that we have with the school administration, and has given both teacher and students a different outlook on policing. Currently we have four School Resource Officers assigned to the seven schools within the district. Our goal is to provide a community law enforcement resource for the students, parents and staff of the Auburn Enlarged City School District while engaging in activities that promote safety, security and the well-being of students and staff.

Jail- The City maintains a temporary lock-up facility for the overnight holding of arrested persons. The City's facilities can house up to eight men. In 2013, 189 persons were processed through the City Jail.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Police Department Administration (Police Chief's Office) – The Police Department administrative staff coordinates and oversees a wide variety of functions and services for the Chief of Police, police personnel, and the general public along with other agencies. Responsibilities include payroll and maintaining personnel files.

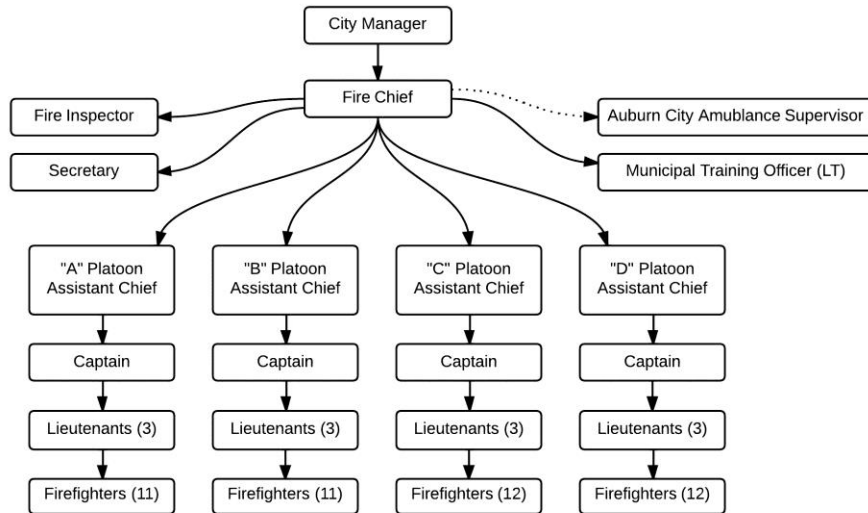
Records Bureau - Two keyboard specialists work in the Records Office, with responsibilities including case report management, document scanning / archiving, data entry, public service for the request of records, background checks, monthly crime reporting to NYS DCJS, as well as the reporting of departmental statistics to various agencies. In addition, one keyboard specialist works in the Identification Bureau, where his responsibilities include creating a daily arrest report, maintaining APD's website, crime analysis, the sealing of dispositions, and entering of parking tickets.

Custodian - One full time custodian performs routine maintenance on the facility. Some responsibilities include stocking supplies and furniture, storing file boxes, recycling, and performing minor repairs within the facility.

Parking Enforcement – In addition to all patrol officers, who are responsible for issuing parking tickets, the Auburn Police Department employs one part time parking enforcement officer and two part time parking meter attendants. Duties include issuing tickets for various parking violations and monitoring city meters for overtime violations.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Police Chief	1	1	87,776
Police Captains	3	3	234,606
Lieutenants	3	3	221,910
Sergeants	8	8	574,624
Detectives	4	4	278,823
Police Officers	48	48	3,040,406
Secretary	1	1	53,985
Keyboard Specialists	3	3	140,253
Custodian	1	1	46,555
Crossing Guards	5 x 0.5	10 x 0.5	11.30 / hour
Clerk	0.5	0.5	13.20 / hour
Part Time Enforcement Officer	1	1	14.04 / hour
Parking Meter Attendants	2	2	18.20-22.73 / hour

City of Auburn, New York 2014-2015 Budget Year Fire Department



The Fire Department

Mission

The City of Auburn Fire Department is dedicated to preventing or minimizing the loss of life and property from fire, and natural and man-made emergencies. The Fire Department strives to improve the quality of life through public education and prevention of fire, and with the resources available, provide a fire suppression force capable of handling emergencies, which may include structural firefighting, pre-hospital medical assistance, and response to hazardous materials incidents. The members of this Department, working together, provide a professional and caring environment that is fair, honest, ethical and that treats all individuals with respect and dignity. The Department is a progressive, service-oriented organization that strives to provide innovative and effective leadership. Department members support and respond to the needs of city government in a loyal, ethical, and professional manner.

Organization Structure and Duties

The Fire Department provides fire suppression, fire inspection, fire prevention education, and emergency medical, technical rescue, and hazardous materials response services for the citizens of Auburn and other areas of our region when requested.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

2014-15 Work Force – The 2014 – 2015 budget reflects the restoration of four out of ten firefighter positions lost in the previous budget year. There are also four positions being restored through a Federal Emergency Management Agency SAFER Grant. The total uniformed force of the Auburn Fire Department is 73 personnel for 2014-15.

Fire Department Line Personnel (Emergency Response Personnel) – The Fire Department Line Personnel are responsible for responding to fires and other emergencies, including medical, rescue, hazardous materials or conditions, and false alarms. In 2013 Fire Department personnel responded to 5,749 calls for service. Emergency medical service calls make up roughly 63 percent of all emergency calls. Line personnel cover four shifts, providing 24-hour service to the residents of the City of Auburn. The line personnel are divided into four companies, with companies located at the main Fire Station on Market Street and at our Clark Street Station to ensure a quick response to emergencies. The department operates three engine companies and one truck company. Responders control, contain, salvage, mitigate, and coordinate relief efforts through effective use of a wide variety of equipment, personal skills, and experience.

While all Fire Department Line Personnel aid in emergency response efforts, many individuals also provide additional services for the city: These include:

Fire Investigation – The Fire Investigation Team is responsible for determining the cause and origin of fires, in accordance with the New York State requirement that the Fire Department seek to determine the cause and origin of all fires that it responds to. The team also investigates cases of arson, and works with the NYS Office of Fire Prevention and Control and local law enforcement officials to successfully resolve these cases. Currently, the team includes six Level 2 Investigators and five Level 1 Investigators.

Fire Prevention Education – Many members of the Fire Department (including both line personnel and administrative staff) provide fire prevention education to the public, to help reduce the risk of fire. These programs reach out to business, industry, institutions, and schools, and target many age groups. Our “Fire and Safety Educator” organizes our prevention efforts and provides safety training for all city employees.

Juvenile Fire Setter Intervention Program – This is part of a national effort to identify potential juvenile fire-setters and provide a program to educate and correct this type of behavior. The program is actually a community coalition consisting of police, fire, public health, social services and the judicial system. Successful programs identify and educate at-risk youths and further reduce the fire threat to the community. The Department currently has four members trained to provide interventions.

Fire Inspection – A full time Fire Inspector works with the Codes Office to handle fire safety related inspections and issues. This member also coordinates fire inspections performed by the Fire Department Companies. The Department inspects restaurants, gas stations, businesses, and places of public assembly on an annual basis. The Fire Inspector works with building owners and contractors to ensure new construction and renovations meet the NYS Fire Code and are safe.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Vacant Building Registry – The Fire and Codes Departments will work jointly in 2014 to implement a new Vacant Building Registry program to track vacant structures, encourage owners to keep properties safe and attractive, and ultimately either remove or re-occupy these vacant buildings.

Pre-Fire Planning – Each year in-service companies visit and update our pre-fire plans on every commercial building in the City. This process is a recommended practice by NFPA (National Fire Protection Association) and a requirement of ISO (Insurance Services Office). This is just one of the many requirements the department must meet to maintain its ISO Class 2 rating. This rating is used by most insurance companies to rate local fire protection capabilities and set insurance rates for homeowners and businesses.

Fire Department Training Office – A full time Municipal Training Officer (MTO) coordinates and provides training and certification to Fire Department personnel. Fire Department personnel are required to receive 130 to 140 hours of training each year, including a state required 100 hours and a locally required 30 to 40 hours. Training subjects include, but are not limited to, basic firefighting, emergency medical services, building codes, hazardous materials, and technical rescue. All Department Officers (Assistant Chiefs, Captains, and Lieutenants) assist with the training programs and are certified as Municipal Fire Instructors (MFIs). Several of our officers teach programs for Cayuga County and are Adjunct Faculty at the NYS Fire Academy in Montour Falls, NY.

Training Facility – The Fire Department conducts much of its training at the Cayuga County Training Facility on Quarry Road.

Fire Department Mechanic – A line firefighter takes on the additional duties of mechanic. He coordinates all vehicle repairs, routine maintenance, and emergency service. Major repairs are contracted out on an as-needed basis.

Regional Hazardous Materials Response Team – Through cooperative agreements with Cayuga County and the State of New York, the fire department provides the staff and houses a large cache of specialized equipment to respond specifically to hazardous materials and weapons of mass destruction incidents. Membership on this team is voluntary. Currently thirty-five members participate on the team, attend training classes, and provide emergency responses when requested. In addition to our regular responses to accidental chemical releases; the team has been working with local law enforcement agencies dealing with illicit drug labs.

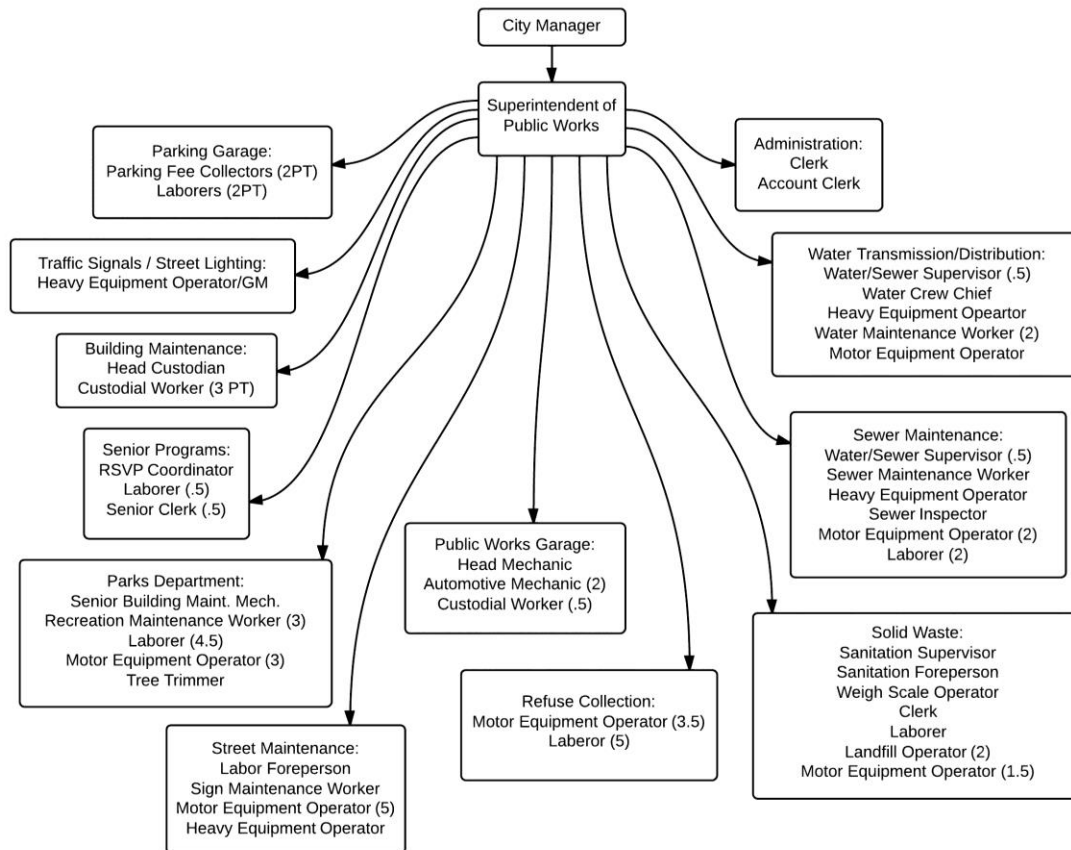
Technical Rescue - The Auburn Fire Department has provided technical rescue services for years. Due to the extreme hazards associated with some technical rescues the department began to obtain equipment and training in the 1990's to more safely and effectively provide technical rescue service. Recently, State and Federal grant programs have helped the department increase its capabilities and improve the safety of our responders and the community. The department has equipment and personnel trained to deal with situations involving confined spaces, trenches, machinery, incidents requiring rope access, water, swift water, ice, and structural collapse.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Fire Department Staff (Administrative) – The Fire Department Staff coordinates and oversees the wide variety of functions and services provided by the other department components.

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Fire Chief	1	1	87,601
Assistant Fire Chiefs	4	4	330,510
Captains	4	4	291,715
Lieutenants	12	12	825,252
Training Officer (Lieutenant)	1	1	70,003
Firefighters	41	46	2,746,270
Fire Inspector	1	1	65,280
Fire & Safety Educator	1	0	-
Secretary	1	1	53,985

**City of Auburn, New York
2014-15 Budget Year
Department of Public Works Structure**



Department of Public Works

Mission

It is the mission of the Department of Public Works to provide, plan, develop, operate and maintain a broad variety of traditional functions in a responsive, efficient and cost effective manner. These services include street maintenance and repair, park and facility maintenance, water supply and distribution, storm sewer drainage and maintenance, vehicle maintenance and repair, solid waste operations, building maintenance, street lighting, traffic signal maintenance and a variety of recreation programs and special events.

Organizational Structures and Duties

Public Works conducts a variety of functions that are typical in traditional government organizations. The work of the office is divided into multiple divisions:

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Administration- The Administration Division's primary responsibility is to coordinate activities between the other divisions and multiple operations of the Department of Public Works. The administration Division is managed by the Superintendent of Public Works. In addition to coordination operations, the office oversees personnel and budgetary issues and specifically provides oversight to the following operational units:

- Recreation: Recreation includes the operation of sporting events at Casey Park (outdoor pool and ice rink seasonally); support to the Auburn Doubledays; management of Falcon Baseball Park; and, coordination of concerts, celebrations, parades and various recreational activities for adults and youth.
- RSVP: The Retired Seniors Volunteer Program works with senior adults to provide an array of volunteer community activities in which they may participate.
- Senior Citizens: This operational unit provides management and oversight for recreational opportunities for seniors in Auburn.
- Fleet Maintenance: This operation runs the City Garage and ensures that the City Fleet is fully functional.

Street Maintenance- Provides for sweeping, plowing, and repair of the City's 315 streets consisting of over 103.8 miles.

Building Maintenance- This division of Public Works is responsible for maintain and repairing City Hall and assisting in the maintenance of other City-owned buildings.

Traffic Signals- Public Works is responsible for maintaining the operation of the traffic signals in the City.

Street Lighting- The Public Works Department is responsible for maintaining all City street lights.

Parks Maintenance- Services the City's 26 (approximately 105 acres) parks and playgrounds and installs new playground facilities and equipment as needed.

Water Distribution- This operation maintains and repairs the distribution of potable water to both our City and surrounding communities. The City oversees over 109 miles of water main and provides fresh water to approximately 55,000 customers.

Sewer Maintenance- Maintains and repairs the City's sewer system, which consists of 109 miles of sanitary sewers.

Solid Waste- Solid Waste involves the collection and disposal of curbside trash and debris, including recyclable materials, throughout the City. The City currently owns and operates its own landfill.

Municipal Parking- The Public Works Department is responsible for overseeing the City's Municipal Parking Garage, with responsibilities for operations and maintenance.

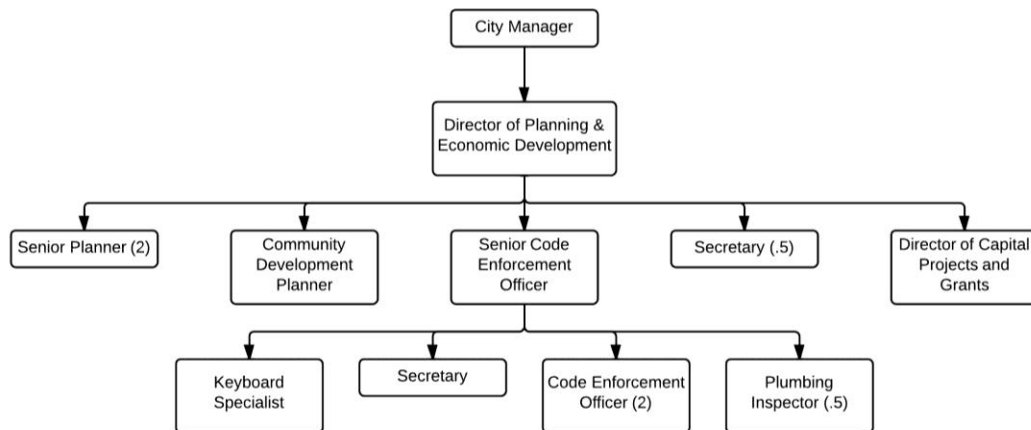
**City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures**

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Buildings			
Head Custodian	1	1	53,046
Custodial Worker	.5 x 2	.5 x 3	17.58-18.12 / hour
Public Works Garage			
Head Automotive Mechanic	1	1	60,256
Automotive Mechanic	2	2	106,848
Custodial Worker	0.5	0.5	18.12 / hour
Traffic Signals/Street Lighting			
Heavy Equipment Operator/Mechanic	1	1	40,502
Public Works Administration			
Superintendent of Public Works	1	1	78,435
Account Clerk	1	1	38,123
Clerk	1	1	42,399
Parks Department (Including Casey and Falcon Parks)			
Senior Building Maintenance Mechanic	1	1	59,094
Labor Foreperson	1	0	-
Recreation Maintenance Worker	3	3	149,477
Laborer	4	4	188,216
Laborer	0.5	0.5	17.58 / hour
Motor Equipment Operator	2	3	150,522
Tree Trimmer	1	1	56,168
Street Maintenance			
Labor Foreperson	1	1	58,749
Sign Maintenance Worker	1	1	57,418
Motor Equipment Operator	5	5	227,523
Heavy Equipment Operator	1	1	55,577
Municipal Parking Garage			
Parking Fee Collector	0.5 x 2	0.5 x 2	14.78-17.58 / hour
Laborer	0.5 x 2	0.5 x 2	13.20-18.12 / hour
Clerk	0.5	0	-
Senior Programs			
RSVP Coordinator	1	1	46,385
Laborer	0.5	0.5	18.12 / hour
Senior Clerk	0.5	0.5	24.14 / hour

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Solid Waste			
Sanitation Supervisor	1	1	62,665
Sanitation Foreperson	1	1	61,006
Weigh Scale Operator	1.5	1.5	52,296
Laborer	2	1	32,580
Landfill Operator	2	2	117,498
Motor Equipment Operator 2	1.5	1.5	71,367
Clerk	1	1	47,040
Refuse Collection			
Motor Equipment Operator 2	3.5	3.5	158,142
Laborer	5	5	220,458
Transmission and Distribution			
Water/Sewer Supervisor	0.5	0.5	35,218
Water Crew Chief	1	1	58,499
Heavy Equipment Operator	1	1	54,577
Water Maintenance Worker	2	2	101,980
Motor Equipment Operator	1	1	51,490
Sanitary Sewers			
Water/Sewer Supervisor	0.5	0.5	35,218
Sewer Maintenance Worker	1	1	50,990
Heavy Equipment Operator	1	1	54,577
Sewer Inspector	1	1	50,990
Motor Equipment Operator	2	2	106,067
Laborer	2	2	93,858

City of Auburn, New York 2014-2015 Budget Year Planning Department



The Office of Planning and Economic Development

Mission

It is the mission of this office to be responsive to community needs by utilizing community planning and development resources and skills to promote economic opportunity, self-sufficiency and neighborhood revitalization throughout the community.

Organization Structures and Duties

The Office of Planning and Economic Development is directly responsible for the coordination and administration of a broad scope of physical planning and development, community development and capital projects and grants functions which, in traditional government organizations, are typically organized into separate agencies or departmental units. By combining these responsibilities in to one central organization the office is able to minimize administrative and overhead costs while maximizing efficiencies in the delivery and coordination of service.

Physical Planning – These services encompass a wide range of activities designed to ensure adequate infrastructure, appropriate development and the policies to support these goals. Some primary responsibilities include: implementing Comprehensive Plan goals and projects, administering ongoing development and zoning ordinances, responding to resident inquiries on zoning and development procedures, providing special assistance for park, playground and public space development, overseeing downtown development and neighborhood improvements, and providing advice and counsel to a variety of community planning boards.

Community Development – Community Development encompasses all activities which have the goal of improving the quality of life for City residents, our community, and its neighborhoods. Specific duties

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

include: producing the Five Year Consolidated Planning Strategy and the related Annual Action Plans, managing the Housing Rehabilitation Program, coordinating the Neighborhood Facilities Improvement Program, overseeing Human Services funding and contract administration, and coordinating all CDBG funding.

Empire Zone Administration – A responsibility of the Office is the administration of Auburn’s New York State Empire Zone, which includes the preparation of reports for the State and other aspects of Empire Zone evaluation, monitoring and record-keeping.

Capital Improvement Planning – Capital Improvement Planning is a fundamental component of responsible fiscal planning for the long-range capital needs of the organization. CIP functions include: identifying and prioritizing large scale improvement projects vital to city services, providing a framework and reporting process for the City manager and City Council to support proactive fiscal planning for projects, seeking and securing alternative and grant funding resources for significant capital projects, and coordinating the implementation of improvements between departments and outside agencies.

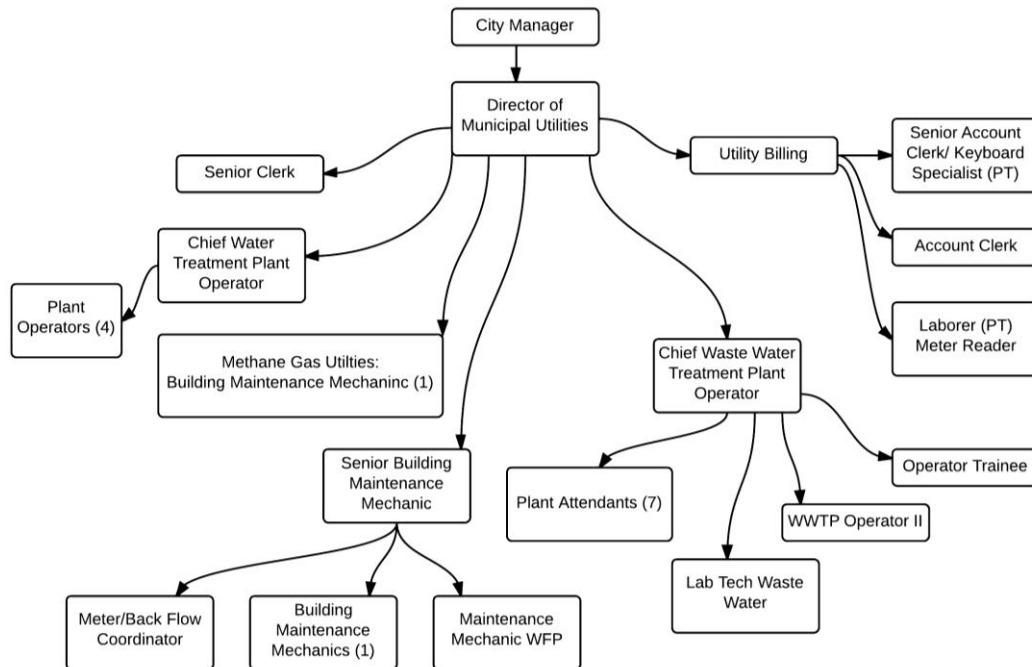
Code Enforcement - The Code Enforcement office is responsible for ensuring compliance with the New York State Uniform Fire Prevention and Building Code, as well as local building, housing, and zoning codes. By enforcing these codes, the Office works to reduce the risk of fire throughout the City. The Office coordinates and performs plan reviews, new construction inspections, and housing code inspections. It is also responsible for responding to housing code violations, issuing appearance tickets, and attending court dates. The Office also completes data on properties, reviews and comments on projects for the Zoning and Planning Boards, and handles complaints. The Office receives assistance from fire personnel in the inspection of gas stations and places of public assembly, such as restaurants and churches, and in the re-inspection of housing code violations. In addition, the Office employs a part-time Plumbing Inspector.

Administrative costs for OPED are not entirely borne by the City. Some of the State and Federal programs used to fund community and economic development projects provide funds to cover staff costs incurred in administration of the program. Historically, these sources provide *up to 50 percent or more* to cover staff costs incurred to maintain OPED, including staff time, supplies and fees for technical consultants.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Planning			
Director of Planning and Economic Devel.	1	1	89,889
Director of Capital Projects and Grants	1	1	76,810
Senior Planner	2	2	128,871
Community Development Planner	1	1	52,512
Secretary to the Director of Planning and E.	0.5	0.5	20.96 / hour
Code Enforcement			
Senior Code Enforcement Officer	1	1	64,850
Secretary	1	1	46,885
Code Enforcement Officer	2	2	109,806
Keyboard Specialist	0	1	42,141
Plumbing Inspector	0.5	0.5	28.05 / hour

City of Auburn, New York
 2014-2015 Budget Year
 Department of Municipal Utilities



Department of Municipal Utilities

The Department of Municipal Utilities conducts a variety of traditional government functions. These include water treatment and distribution, wastewater collection and treatment, utility billing, landfill gas collection and conveyance for electricity generation and hydro-electric power generation.

Water Department

The Auburn Water Department exists to serve our customers by providing a safe, reliable and aesthetically pleasing supply of fresh potable water, in an abundant amount, at adequate pressures to meet fire flow requirements, at the lowest possible cost.

Water Department Functions and Responsibilities:

- Meet and/or exceed Federal, State and local guidelines as they apply to water
- 24 hour emergency water main repair
- Service connections and renewals
- Operation and maintenance of all storage and pumping facilities
- 24 hour operation and maintenance of treatment facilities
- Quarterly billings for Auburn residents and monthly billings for towns and businesses

**City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures**

- Cross connection control
- Meter installation and maintenance
- Maintain a long-range comprehensive master plan for our service areas to insure future service

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Water Filtration			
Director of Municipal Utilities	0.5	0.5	39,053
Chief Water Treatment Plant Operator	1	1	68,450
Maintenance Mechanic	1	1	62,773
Water Treatment Operator	4	4	219,058
Senior Clerk	0.5	0.5	25,495
Utility Billing			
Meter/Backflow Coordinator	1	1	58,999
Account Clerk	1	1	42,752
Senior Account Clerk/Keyboard Specialist	0.5	0.5	28.05 / hour
Laborer (Meter Reader)	0.5	0.5	13.20 / hour

Sewer Department

The Auburn Sewer Department exists to provide safe, reliable, and responsible collection and treatment of wastewater and storm water for our current and future customers at the lowest possible cost, while protecting the environment and maintaining and/or improving water quality.

Sewer Department Functions and Responsibilities:

- Meet and/or exceed Federal, State and local guidelines as they apply to wastewater
- 24 hour emergency sanitary sewer and storm water line repairs
- Operation and maintenance of all pumping facilities
- 24 hour operation and maintenance of treatment facilities
- Accept hauled septage delivery for treatment
- Provide EPA industrial discharge permits to affected industries
- Maintain a long-range comprehensive master plan for our service areas to insure future service

Power Utility Fund

The Power Utility Fund exists to generate sustainable power that can be used to generate revenue for the City. It includes the hydro-electric facilities and the Landfill Gas to Electric Facility (LFGGE).

- Hydro-power- Responsible for maintenance and operation of the North Division Street hydro and the Mill Street hydro. The lake level is also controlled by this department to comply with Federal regulations and ensure the safety of the community.
- Landfill Gas to Electric Facility- Responsible for the operation and maintenance of the collection of the City landfill methane gas via vertical gas wells and horizontal collection lines and conveyance of the gas to the generation plant where it is converted to electricity. The generation plant consists of two generators capable of 1 Mwh each for a total plant capacity of 2 Mwh.

**City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures**

Title	2013-14 FTE	2014-15 FTE	7/1/14 Total Salary
Wastewater Treatment			
Director of Municipal Utilities	0.5	0.5	39,053
Chief Wastewater Treatment Plant Oper.	1	1	66,850
Senior Building Maintenance Mechanic	1	1	66,042
Building Maintenance Mechanic	2	.5 x 2	54,702
Sewage Treatment Plant Operator	1	1	61,101
Sewage Treatment Plant Trainee	1	1	39,798
Laboratory Technician	1	1	52,546
Sewage Plant Attendant	7	7	328,023
Senior Clerk	0.5	0.5	25,495
Methane Gas Utilities			
Building Maintenance Mechanic	0	.5 x 2	54,702

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

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.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

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.

City of Auburn, New York
2014-15 Adopted Budget
Department Descriptions and Structures

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 BUDGET

FOR FISCAL YEAR ENDING JUNE 30, 2015

CITY OF AUBURN
IN

COUNTY CAYUGA

BUDGET CERTIFICATION

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF AUBURN FOR THE FISCAL YEAR ENDING JUNE 30, 2015 AS IT WAS ADOPTED BY THE CITY ON JUNE 19, 2014.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE 2014-15 YEAR IS \$982,530,564 AND THAT THE ASSESSMENT ROLL IS DATED JUNE 1, 2014.

Signed _____



Title: Comptroller

Dated: August 15, 2014

**General Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1110 CITY COURT					
A1110	440	SERVICES	121,582	105,000	98,060
A1210 MAYOR & CITY COUNCIL					
A1210	130	TEMPORARY & PART TIME	70,631	64,000	71,596
A1210	411	OFFICE SUPPLIES	664	1,990	-
A1210	412	OPERATING SUPPLIES	578	400	1,400
A1210	440	SERVICES	3,995	5,000	5,000
A1210	445	MISCELLANEOUS BUSINESS EXPENSE	(2)	100	100
A1210	459	SPECIAL PROJECTS	974	3,500	750
A1210	460	TRAVEL, TRAINING, PROF DEV	2,139	1,500	3,000
A1210	801	RETIREMENT	-	-	10,379
A1210	811	SOC SEC/MEDICARE	-	-	5,477
A1210	821	WORKERS' COMP	-	-	4,296
A1210	841	HEALTH INSURANCE	-	-	38,525
A1210	842	DENTAL INSURANCE	-	-	5,414
A1210	845	VISION INSURANCE	-	-	1,446
			78,979	76,490	147,382
A1230 CITY MANAGER					
A1230	110	SALARY & WAGES	165,600	108,000	154,037
A1230	210	FURNITURE & FIXTURES	-	-	100
A1230	220	OFFICE EQUIPMENT	-	-	100
A1230	411	OFFICE SUPPLIES	828	700	-
A1230	412	OPERATING SUPPLIES	-	-	100
A1230	430	TELEPHONE & OTHER UTILITIES	-	-	2,260
A1230	440	SERVICES	1,504	1,700	2,430
A1230	445	MISCELLANEOUS BUSINESS EXPENSE	846	2,500	1,000
A1230	450	FEES	-	500	1,591
A1230	460	TRAVEL, TRAINING, PROF DEV	1,973	2,000	2,000
A1230	482	VEHICLE EXPENSE	-	-	3,600
A1230	801	RETIREMENT	-	-	27,912
A1230	811	SOC SEC/MEDICARE	-	-	11,784
A1230	821	WORKERS' COMP	-	-	9,242
A1230	841	HEALTH INSURANCE	-	-	25,622
A1230	842	DENTAL INSURANCE	-	-	2,166
A1230	845	VISION INSURANCE	-	-	578
			170,750	115,400	244,521
A1305 FINANCE DEPARTMENT					
(Previously: A1305 COMPTROLLER + A1315 ACCOUNTING + 1325 TREASURER + 1364 EXPENSES ON PROP ACQUIRED-TAX)					
A1305	110	SALARY & WAGES	473,834	500,000	479,582
A1305	120	SICK INCENTIVE	1,300	1,800	1,800
A1305	130	TEMPORARY & PART TIME	23,289	-	37,500
A1305	140	HOLIDAY PAY	180	200	200
A1305	150	OVERTIME	1,349	2,000	2,000
A1305	220	OFFICE EQUIPMENT	-	850	850

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1305	411	OFFICE SUPPLIES	6,042	4,850	-
A1305	412	OPERATING SUPPLIES	-	-	6,050
A1305	430	TELEPHONE & OTHER UTILITIES	-	-	540
A1305	440	SERVICES	20,501	36,000	3,700
A1305	450	FEES	45,447	35,000	4,060
A1305	451	CONSULTING FEES	-	-	38,750
A1305	460	TRAVEL, TRAINING, PROF DEV	2,172	4,500	4,350
A1305	801	RETIREMENT	-	-	87,625
A1305	811	SOC SEC/MEDICARE	-	-	39,863
A1305	821	WORKERS' COMP	-	-	31,265
A1305	841	HEALTH INSURANCE	-	-	93,593
A1305	842	DENTAL INSURANCE	-	-	8,714
A1305	845	VISION INSURANCE	-	-	1,479
			574,113	585,200	841,920
A1355 ASSESSMENT					
A1355	110	SALARY & WAGES	145,925	158,000	172,000
A1355	120	SICK INCENTIVE	150	1,175	600
A1355	130	TEMPORARY & PART TIME	1,044	-	-
A1355	150	OVERTIME	-	16,000	2,000
A1355	210	FURNITURE & FIXTURES	-	-	100
A1355	220	OFFICE EQUIPMENT	-	2,000	-
A1355	411	OFFICE SUPPLIES	53	600	-
A1355	440	SERVICES	2,686	11,000	3,750
A1355	450	FEES	3,103	3,500	4,500
A1355	460	TRAVEL, TRAINING, PROF DEV	2,387	2,100	1,200
A1355	481	FUEL	754	1,000	1,500
A1355	482	VEHICLE MAINT/REPAIRS	47	1,000	1,000
A1355	801	RETIREMENT	-	-	31,638
A1355	811	SOC SEC/MEDICARE	-	-	13,357
A1355	821	WORKERS' COMP	-	-	10,476
A1355	841	HEALTH INSURANCE	-	-	20,906
A1355	842	DENTAL INSURANCE	-	-	3,300
A1355	845	VISION INSURANCE	-	-	600
			156,149	196,375	266,926
A1410 CITY CLERK					
A1410	110	SALARY & WAGES	135,758	140,500	144,081
A1410	120	SICK INCENTIVE	-	150	400
A1410	130	TEMPORARY & PART TIME	5,904	5,500	5,500
A1410	210	FURNITURE & FIXTURES	-	250	-
A1410	220	OFFICE EQUIPMENT	-	500	-
A1410	409	SOFTWARE	-	-	29,950
A1410	411	OFFICE SUPPLIES	1,362	2,000	-
A1410	440	SERVICES	50,996	110,000	34,050
A1410	450	FEES	-	-	300
A1410	460	TRAVEL, TRAINING, PROF DEV	308	500	500
A1410	801	RETIREMENT	-	-	26,180
A1410	811	SOC SEC/MEDICARE	-	-	11,474
A1410	821	WORKERS' COMP	-	-	8,999

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1410	841	HEALTH INSURANCE	-	-	38,568
A1410	842	DENTAL INSURANCE	-	-	4,331
A1410	845	VISION INSURANCE	-	-	1,157
			194,328	259,400	305,489
A1420 CORPORATION COUNSEL					
A1420	110	SALARY & WAGES	130,770	110,000	44,909
A1420	130	TEMPORARY & PART TIME	11	100	64,354
A1420	210	FURNITURE & FIXTURES	-	500	500
A1420	220	OFFICE EQUIPMENT	563	500	500
A1420	411	OFFICE SUPPLIES	1,247	1,500	-
A1420	412	OPERATING SUPPLIES	-	-	5,150
A1420	440	SERVICES	171,574	110,000	114,514
A1420	450	FEES	7,430	2,500	3,000
A1420	460	TRAVEL, TRAINING, PROF DEV	1,183	1,800	1,000
A1420	801	RETIREMENT	-	-	8,138
A1420	811	SOC SEC/MEDICARE	-	-	8,359
A1420	821	WORKERS' COMP	-	-	6,556
A1420	841	HEALTH INSURANCE	-	-	7,005
A1420	842	DENTAL INSURANCE	-	-	1,083
A1420	845	VISION INSURANCE	-	-	150
			312,778	226,900	265,216
A1430 CIVIL SERVICE					
A1430	110	SALARY & WAGES	42,697	46,000	43,534
A1430	130	TEMPORARY & PART TIME	10,398	10,000	9,900
A1430	411	OFFICE SUPPLIES	531	500	-
A1430	412	OPERATING SUPPLIES	-	-	150
A1430	440	SERVICES	219	-	370
A1430	450	FEES	-	-	300
A1430	460	TRAVEL, TRAINING, PROF DEV	329	500	500
A1430	801	RETIREMENT	-	-	7,888
A1430	811	SOC SEC/MEDICARE	-	-	4,088
A1430	821	WORKERS' COMP	-	-	3,206
A1430	841	HEALTH INSURANCE	-	-	15,631
A1430	842	DENTAL INSURANCE	-	-	1,083
A1430	845	VISION INSURANCE	-	-	150
			54,174	57,000	86,800
A1440 ENGINEERING					
A1440	110	SALARY & WAGES	323,126	346,000	358,862
A1440	120	SICK INCENTIVE	650	800	700
A1440	130	TEMPORARY & PART TIME	45,072	52,000	51,590
A1440	140	HOLIDAY PAY	1,266	1,500	1,400
A1440	150	OVERTIME	6,244	9,000	9,500
A1440	210	FURNITURE & FIXTURES	-	950	600
A1440	220	OFFICE EQUIPMENT	12,116	6,000	-
A1440	230	VEHICLES	-	-	-
A1440	250	OTHER EQUIPMENT	12,993	8,000	8,000
A1440	409	SOFTWARE	-	-	5,500
A1440	411	OFFICE SUPPLIES	2,971	2,500	-

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1440	412	OPERATING SUPPLIES	2,934	4,000	6,500
A1440	430	TELEPHONES & OTHER UTILITIES	-	-	3,216
A1440	440	SERVICES	12,029	14,500	4,500
A1440	450	FEEES	-	500	400
A1670	451	CONSULTING FEES	-	-	10,000
A1440	460	TRAVEL, TRAINING, PROF DEV	540	1,500	1,500
A1440	481	FUEL	3,064	2,000	3,700
A1440	482	VEHICLE MAINT/REPAIRS	2,652	3,400	3,400
A1440	801	RETIREMENT	-	-	67,128
A1440	811	SOC SEC/MEDICARE	-	-	32,287
A1440	821	WORKERS' COMP	-	-	25,323
A1440	841	HEALTH INSURANCE	-	-	68,316
A1440	842	DENTAL INSURANCE	-	-	5,414
A1440	845	VISION INSURANCE	-	-	889
			425,658	452,650	668,724
A1450 BOARD OF ELECTIONS					
A1450	450	FEEES	15,592	20,000	23,000
A1460 RECORDS MANAGEMENT					
A1460	130	TEMPORARY & PART TIME	17,048	19,000	18,845
A1460	811	SOCIAL SECURITY & MEDICARE	-	-	1,442
			17,048	19,000	20,287
A1620 BUILDINGS					
A1620	110	SALARY & WAGES	94,981	55,000	53,046
A1620	120	SICK INCENTIVE	400	400	250
A1620	130	TEMPORARY & PART TIME	44,742	35,000	36,650
A1620	140	HOLIDAY PAY	-	900	900
A1620	150	OVERTIME	4,139	5,000	5,000
A1620	210	FURNITURE & FIXTURES	-	-	2,000
A1620	220	OFFICE EQUIPMENT	-	500	500
A1620	250	OTHER EQUIPMENT	-	500	1,000
A1620	412	OPERATING SUPPLIES	12,973	22,500	46,000
A1620	420	GAS	3,239	4,000	4,000
A1620	425	ELECTRIC	27,626	30,000	30,000
A1620	440	SERVICES	29,134	46,000	52,850
A1620	481	FUEL	2,733	3,000	3,000
A1620	482	VEHICLE MAINT/REPAIRS	-	1,000	1,500
A1620	801	RETIREMENT	-	-	10,726
A1620	811	SOC SEC/MEDICARE	-	-	7,332
A1620	821	WORKERS' COMP	-	-	5,751
A1620	841	HEALTH INSURANCE	-	-	1,000
A1620	842	DENTAL INSURANCE	-	-	1,083
A1620	845	VISION INSURANCE	-	-	150
			219,968	203,800	262,738
A1640 PUBLIC WORKS GARAGE					
A1640	110	SALARY & WAGES	174,659	210,000	168,595
A1640	120	SICK INCENTIVE	150	300	300
A1640	130	TEMPORARY & PART TIME	15,794	26,500	26,500

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1640	140	HOLIDAY PAY	-	500	500
A1640	150	OVERTIME	9,321	11,000	11,000
A1640	210	FURNITURE & FIXTURES	-	500	1,000
A1640	220	OFFICE EQUIPMENT	-	1,000	1,000
A1640	250	OTHER EQUIPMENT	5,820	6,000	5,500
A1640	411	OFFICE SUPPLIES	1,322	-	-
A1640	412	OPERATING SUPPLIES	27,450	30,000	27,150
A1640	420	GAS	18,107	17,500	20,000
A1640	425	ELECTRIC	11,899	14,000	14,000
A1640	440	SERVICES	7,882	40,000	29,350
A1640	450	FEES	89	1,000	-
A1640	460	TRAVEL, TRAINING, PROF DEV	140	500	500
A1640	481	FUEL	7,885	6,000	7,000
A1640	482	VEHICLE MAINT/REPAIRS	16,324	5,500	7,500
A1640	801	RETIREMENT	-	-	32,688
A1640	811	SOC SEC/MEDICARE	-	-	15,827
A1640	821	WORKERS' COMP	-	-	12,414
A1640	841	HEALTH INSURANCE	-	-	46,893
A1640	842	DENTAL INSURANCE	-	-	3,248
A1640	845	VISION INSURANCE	-	-	450
			296,841	370,300	431,415

A1670 CENTRAL SERVICES

(Previously A1670 CENTRAL SERVICES + A1680 TRAIN, TRAV+ A1435 HUMAN RESOURCES + A3030 SAFETY TRAINING)

A1670	110	SALARIES & LONGEVITY	54,577	57,500	57,376
A1670	130	TEMPORARY & PART TIME	-	-	27,840
A1670	150	OVERTIME	267	300	-
A1670	220	OFFICE EQUIPMENT	400	15,900	7,000
A1670	400	JANITORIAL SUPPLIES	4,316	6,500	4,500
A1670	411	OFFICE SUPPLIES	26,682	33,900	45,000
A1670	412	OPERATING SUPPLIES	10,104	7,750	-
A1670	416	CABLE FRANCHISE	35,551	35,000	36,000
A1670	430	TELEPHONE & OTHER UTILITIES	84,819	80,000	50,000
A1670	440	SERVICES	122,397	92,500	120,000
A1670	449	RADIO TOWER EXPENSES	550	4,000	1,000
A1670	451	CONSULTING FEES	47,059	45,000	45,000
A1670	460	TRAVEL, TRAINING, PROF DEV	1,136	250	-
A1670	481	FUEL	(11,168)	23,000	10,000
A1670	482	VEHICLE MAINT/REPAIRS	20,483	15,000	21,000
A1670	490	POSTAGE	32,950	40,000	30,000
A1670	491	EMPLOYEE WELLNESS PROGRAM	4,606	10,000	5,000
A1670	801	RETIREMENT	-	-	10,397
A1670	811	SOC SEC/MEDICARE	-	-	6,519
A1670	821	WORKERS' COMP	-	-	5,113
A1670	841	HEALTH INSURANCE	-	-	13,067
A1670	842	DENTAL INSURANCE	-	-	1,083
A1670	845	VISION INSURANCE	-	-	150
			434,728	466,600	496,044

A1910 UNALLOCATED INSURANCE

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A1910	441	LIABILITY INSURANCE	356,793	325,000	360,000
A1911 UNALLOCATED SALARIES					
A1911	100	UNALLOCATED SALARIES	368,896	100,000	-
A1920 MUNICIPAL ASSOCIATION DUES					
A1920	452	MUNICIPAL ASSOCIATION DUES	9,967	11,000	10,000
A1930 JUDGMENTS & SETTLEMENTS					
A1930	453	JUDGMENTS & SETTLEMENTS	46,253	-	40,000
A1950 TAXES ON CITY OWNED PROPERTY					
A1950	454	TAXES ON CITY OWNED PROPERTY	247	35,000	1,000
A1990 CONTINGENCY					
A1990	455	CONTINGENY	-	100,000	40,000
A3120 POLICE					
(Now includes A3120 + 3150 Jail + 5651 Municipal Parking Employees)					
A3120	110	SALARY & WAGES	4,488,107	4,400,000	4,760,958
A3120	120	SICK INCENTIVE	37,500	35,000	45,000
A3120	130	TEMPORARY & PART TIME	142,709	75,000	142,500
A3120	140	HOLIDAY PAY	141,933	145,000	160,000
A3120	150	OVERTIME	-	230,000	230,000
A3120	150	ROT OVERTIME	319,305	85,000	85,000
A3120	155	OVERTIME-CONTRACTUAL	-	85,000	85,000
A3120	170	UNIFORM ALLOWANCE	101,329	25,000	26,600
A3120	210	FURNITURE & FIXTURES	-	500	1,250
A3120	220	OFFICE EQUIPMENT	15,914	5,000	2,150
A3120	230	VEHICLES	132,789	-	121,360
A3120	250	OTHER EQUIPMENT	32,326	15,000	39,050
A3120	411	OFFICE SUPPLIES	6,989	10,000	-
A3120	412	OPERATING SUPPLIES	30,454	60,500	63,150
A3120	420	GAS	3,439	10,000	10,000
A3120	425	ELECTRIC	21,328	25,000	25,000
A3120	430	TELEPHONE & OTHER UTILITIES	31,323	38,000	37,785
A3120	440	SERVICES	108,392	96,700	87,025
A3120	450	FEES	660	2,000	2,200
A3120	451	CONSULTING FEES	-	-	18,475
A3120	457	POLICE-SPECIAL OPERATIONS FUND	20,000	20,000	20,000
A3120	460	TRAVEL, TRAINING, PROF DEV	16,869	18,000	19,000
A3120	481	FUEL	111,171	110,000	120,000
A3120	482	VEHICLE MAINT/REPAIRS	7,650	55,000	55,700
A3120	801	RETIREMENT	-	-	47,512
A3120	802	RETIREMENT	-	-	1,162,965
A3120	811	SOC SEC/MEDICARE	-	-	423,432
A3120	821	WORKERS' COMP	-	-	14,448
A3120	823	WORKERS' COMP	-	-	17,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A3120	841	HEALTH INSURANCE	-	-	645,118
A3120	842	DENTAL INSURANCE	-	-	39,274
A3120	843	VISION INSURANCE	-	-	10,159
A3120	845	VISION INSURANCE	-	-	750
			5,770,186	5,545,700	8,517,861
A3310 SIGNAL MAINTENANCE & STREET LIGHTING					
(PREVIOUSLY A3310 SIGNAL MAINTENANCE & A5182 STREET LIGHTING)					
A3310	110	SALARY & WAGES	-	40,000	41,000
A3310	150	OVERTIME	-	1,000	1,000
A3310	250	OTHER EQUIPMENT	-	70,000	65,000
A3310	412	OPERATING SUPPLIES	-	5,000	5,000
A3310	425	ELECTRIC	459,930	445,000	445,000
A3310	440	SERVICES	29,430	6,500	9,500
A3310	460	TRAVEL, TRAINING, PROF DEV	-	-	500
A3310	481	FUEL	588	500	2,000
A3310	482	VEHICLE MAINT/REPAIRS	671	1,000	2,000
A3310	801	RETIREMENT	-	-	7,610
A3310	811	SOC SEC/MEDICARE	-	-	3,213
A3310	821	WORKERS' COMP	-	-	2,520
A3310	841	HEALTH INSURANCE	-	-	6,793
A3310	842	DENTAL INSURANCE	-	-	1,083
A3310	845	VISION INSURANCE	-	-	150
			490,619	569,000	592,369
A3410 FIRE					
A3410	110	SALARY & WAGES	4,590,553	4,344,000	4,417,000
A3410	115	RETIREE PAY OUT	-	-	150,000
A3410	120	EMT CERTIFICATION	22,500	47,800	42,000
A3410	140	HOLIDAY PAY	202,273	205,000	204,000
A3410	150	OVERTIME	301,558	-	-
A3410	155	OVERTIME-EMERGENCY	14,989	-	-
A3410	160	OVERTIME - CONTRACTUAL	-	220,000	100,000
A3410	162	OVERTIME EMERGENCY	-	30,000	30,000
A3410	164	OVERTIME TRAINING	-	10,000	20,000
A3410	170	UNIFORM ALLOWANCE	113,994	115,000	110,000
A3410	210	FURNITURE & FIXTURES	-	-	1,500
A3410	220	OFFICE EQUIPMENT	170	5,600	3,250
A3410	250	OTHER EQUIPMENT	26,202	50,000	51,790
A3410	400	JANITORIAL SUPPLIES	-	-	3,000
A3410	409	SOFTWARE / LICENSES	-	-	6,700
A3410	411	OFFICE SUPPLIES	1,259	1,500	2,000
A3410	412	OPERATING SUPPLIES	49,021	40,000	50,850
A3410	413	FIRE PREVENTION PROGRAMS	-	-	4,500
A3410	420	GAS	10,759	10,000	12,000
A3410	425	ELECTRIC	24,826	40,000	30,000
A3410	430	TELEPHONE & OTHER UTILITIES	7,717	9,100	9,280
A3410	440	SERVICES	17,163	37,300	65,250
A3410	450	FEES	23,166	24,825	1,500
A3410	451	CONSULTING FEES	-	-	10,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A3410	460	TRAVEL, TRAINING,PROF DEV	8,809	30,600	35,450
A3410	481	FUEL	39,307	42,000	45,000
A3410	482	VEHICLE MAINT/REPAIRS	76,750	90,000	90,000
A3410	800	DISABILITY	29,729	-	30,000
A3410	801	RETIREMENT	-	-	9,778
A3410	803	RETIREMENT	-	-	1,191,742
A3410	811	SOC SEC/MEDICARE	-	-	379,670
A3410	824	WORKERS' COMP	-	-	90,000
A3410	841	HEALTH INSURANCE	-	-	690,000
A3410	842	DENTAL INSURANCE	-	-	10,203
A3410	844	VISION INSURANCE	-	-	10,350
A3410	845	VISION INSURANCE	-	-	150
			5,560,744	5,352,725	7,906,962

A3510 ANIMAL CONTROL

A3510	440	SERVICES	32,553	41,000	40,000
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A3620 CODE ENFORCEMENT

(Now includes A3611 Plumbing Board, A3612 Electrical Board, A3620 Code Enforcement, A3650 Demolition of Unsafe

A3620	110	SALARY & WAGES	241,915	222,000	271,714
A3620	120	SICK INCENTIVE	400	750	750
A3620	130	TEMPORARY & PART TIME	58,466	30,400	33,782
A3620	140	HOLIDAY PAY	-	300	400
A3620	150	OVERTIME	12,540	14,000	18,000
A3620	210	FURNITURE & FIXTURES	-	500	500
A3620	220	OFFICE EQUIPMENT	-	10,150	250
A8020	409	SOFTWARE	69	-	8,100
A3620	411	OFFICE SUPPLIES	751	400	-
A3620	412	OPERATING SUPPLIES	-	1,260	850
A3620	430	TELEPHONE & OTHER UTILITIES	-	-	825
A3620	440	SERVICES	36,699	45,900	64,658
A3620	450	FEES	-	-	535
A3620	451	CONSULTING FEES	-	-	40,000
A3620	456	DEMOLITION OF UNSAFE BLDGS	3,290	50,000	50,000
A3620	460	TRAVEL, TRAINING,PROF DEV	2,986	4,000	3,000
A3620	481	FUEL	4,315	4,500	4,500
A3620	482	VEHICLE MAINT/REPAIRS	1,216	4,000	1,500
A3620	801	RETIREMENT	-	-	52,705
A3620	811	SOC SEC/MEDICARE	-	-	24,835
A3620	821	WORKERS' COMP	-	-	19,479
A3620	841	HEALTH INSURANCE	-	-	63,888
A3620	842	DENTAL INSURANCE	-	-	5,414
A3620	845	VISION INSURANCE	-	-	825
			362,647	388,160	666,510

A5010 PUBLIC WORKS ADMINISTRATION

(CLERKS WERE PREVIOUSLY CHARGED A7020 PARKS & RECREATION ADMIN)

A5010	110	SALARY & WAGES	117,286	133,300	162,246
A5010	120	SICK INCENTIVE	-	460	400
A5010	130	TEMPORARY & PART TIME	551	3,000	2,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A7020	140	HOLIDAY PAY	68		
A7020	150	OVERTIME	-	1,000	-
A5010	412	OPERATING SUPPLIES	-	100	500
A5010	430	TELEPHONE & OTHER UTILITIES	-	-	1,000
A5010	440	SERVICES	611	1,000	-
A5010	460	TRAVEL, TRAINING, PROF DEV	-	-	500
A5010	801	RETIREMENT	-	-	29,471
A5010	811	SOC SEC/MEDICARE	-	-	12,595
A5010	821	WORKERS' COMP	-	-	9,879
A5010	841	HEALTH INSURANCE	-	-	29,640
A5010	842	DENTAL INSURANCE	-	-	3,248
A5010	845	VISION INSURANCE	-	-	589
			118,516	138,860	252,069
A5110 STREET MAINTENANCE					
A5110	110	SALARY & WAGES	368,263	400,000	402,297
A5110	120	SICK INCENTIVE	500	1,000	1,000
A5110	130	TEMPORARY & PART TIME	41,946	32,000	38,630
A5110	140	HOLIDAY PAY	1,415	2,000	2,000
A5110	150	OVERTIME	6,442	11,500	12,500
A5110	250	OTHER EQUIPMENT	-	5,000	60,000
A5110	412	OPERATING SUPPLIES	69,279	77,500	83,500
A5110	440	SERVICES	4,677	10,000	2,500
A5110	460	TRAVEL, TRAINING, PROF DEV	-	500	500
A5110	481	FUEL	82,679	65,000	78,000
A5110	482	VEHICLE MAINT/REPAIRS	42,629	80,000	65,000
A5110	801	RETIREMENT	-	-	75,705
A5110	811	SOC SEC/MEDICARE	-	-	34,917
A5110	821	WORKERS' COMP	-	-	27,386
A5110	841	HEALTH INSURANCE	-	-	103,602
A5110	842	DENTAL INSURANCE	-	-	8,662
A5110	845	VISION INSURANCE	-	-	1,200
			617,830	684,500	997,398
A5142 SNOW REMOVAL					
A5142	150	OVERTIME	24,783	50,000	30,000
A5142	250	OTHER EQUIPMENT	28,259	50,000	16,000
A5142	412	OPERATING SUPPLIES	138,561	200,000	190,000
A5142	440	SERVICES	627	-	2,000
A5142	481	FUEL	-	18,000	25,000
A5142	482	VEHICLE MAINT/REPAIRS	-	5,000	4,500
A5142	801	RETIREMENT	-	-	5,436
A5142	811	SOC SEC/MEDICARE	-	-	2,295
A5142	821	WORKERS' COMP	-	-	1,800
			192,230	323,000	277,031
A5651 MUNICIPAL PARKING					
A5651	110	SALARY & WAGES	33,122	-	-
A5651	120	SICK INCENTIVE	-	400	-
A5651	130	TEMPORARY & PART TIME	111,612	130,000	65,907
A5651	140	HOLIDAY PAY	-	300	-

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A5651	150	OVERTIME	283	300	-
A5651	250	OTHER EQUIPMENT	22,808	30,000	35,000
A5651	411	OFFICE SUPPLIES	-	500	-
A5651	412	OPERATING SUPPLIES	27,418	39,000	40,000
A5651	425	ELECTRIC	15,245	35,000	25,000
A5651	430	TELEPHONE & OTHER UTILITIES	1,294	3,000	3,000
A5651	440	SERVICES	8,346	7,500	9,800
A5651	450	FEES	384	500	-
A5651	460	TRAVEL, TRAINING, PROF DEV	-	500	500
A5651	481	FUEL	1,876	1,800	1,200
A5651	482	VEHICLE MAINT/REPAIRS	271	1,500	1,750
A5651	811	SOCIAL SECURITY & MEDICARE	-	-	5,042
A5651	821	WORKERS' COMP	-	-	3,954
			222,659	250,300	191,153
A6410 CITY BEAUTIFICATION					
A6410	414	AUBURN BEAUTIFICATION COMM	15,000	10,000	10,000
A6410	458	DOWNTOWN BEAUTIFICATION	40,000	40,000	40,000
			55,000	50,000	50,000
A7030 ARTS & CULTURAL ORGANIZATIONS					
A7030	417	HUMAN RIGHT COMMISSION-GRANT	14,250	9,250	9,250
A7030	443	HISTORIC SITES/TOURISM	40,000	20,000	20,000
			54,250	29,250	29,250
A7110 PARKS DEPARTMENT					
(Previously: A7142 PLAYGROUND OPERATIONS + A7110 PARKS MAINTENANCE + A7620 ADULT RECREATION)					
A7110	110	SALARY & WAGES	413,017	450,000	438,909
A7110	120	SICK INCENTIVE	200	500	200
A7110	130	TEMPORARY & PART TIME	23,443	41,000	33,200
A7110	140	HOLIDAY PAY	1,326	1,750	2,000
A7110	150	OVERTIME	7,169	8,000	9,000
A7110	250	OTHER EQUIPMENT	3,583	21,500	23,000
A7110	412	OPERATING SUPPLIES	60,178	67,800	64,600
A7110	420	GAS	3,969	5,500	5,500
A7110	425	ELECTRIC	12,382	15,000	15,000
A7110	430	TELEPHONE & OTHER UTILITIES	461	500	500
A7110	440	SERVICES	20,129	47,000	56,000
A7110	450	FEES	7,287	10,000	1,500
A7110	460	TRAVEL, TRAINING, PROF DEV	-	500	1,500
A7110	481	FUEL	16,072	9,000	12,000
A7110	482	VEHICLE MAINT/REPAIRS	21,220	16,000	18,000
A7110	801	RETIREMENT	-	-	81,560
A7110	811	SOC SEC/MEDICARE	-	-	36,973
A7110	821	WORKERS' COMP	-	-	28,999
A7110	841	HEALTH INSURANCE	-	-	98,478
A7110	842	DENTAL INSURANCE	-	-	9,203
A7110	845	VISION INSURANCE	-	-	1,275
			590,436	694,050	937,397
A7143 CASEY PARK					

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A7143	110	SALARY & WAGES	145,930	128,000	130,572
A7143	120	SICK INCENTIVE	200	200	200
A7143	130	TEMPORARY & PART TIME	29,239	34,000	35,350
A7143	140	HOLIDAY PAY	1,321	1,750	2,100
A7143	150	OVERTIME	9,517	12,500	12,500
A7143	250	OTHER EQUIPMENT	-	3,500	28,500
A7143	412	OPERATING SUPPLIES	28,161	52,000	55,000
A7143	420	GAS	13,321	15,000	15,000
A7143	425	ELECTRIC	47,329	55,000	55,000
A7143	430	TELEPHONE & OTHER UTILITIES	14,018	15,000	15,000
A7143	440	SERVICES	95,000	109,000	86,650
A7143	450	FEES	-	-	200
A7143	460	TRAVEL, TRAINING, PROF DEV	-	-	2,500
A7143	481	FUEL	1,527	3,000	3,000
A7143	482	VEHICLE MAINT/REPAIRS	993	5,000	1,000
A7143	801	RETIREMENT	-	-	26,341
A7143	811	SOC SEC/MEDICARE	-	-	13,825
A7143	821	WORKERS' COMP	-	-	10,843
A7143	841	HEALTH INSURANCE	-	-	31,617
A7143	842	DENTAL INSURANCE	-	-	2,707
A7143	845	VISION INSURANCE	-	-	375
			386,554	433,950	528,281
A7210 FALCON PARK					
A7210	110	SALARY & WAGES	29,140	23,000	23,690
A7210	120	SICK INCENTIVE	-	250	-
A7210	150	OVERTIME	-	2,000	4,000
A7210	250	OTHER EQUIPMENT	-	3,000	4,500
A7210	412	OPERATING SUPPLIES	3,811	6,000	7,500
A7210	420	GAS	2,377	5,000	5,000
A7210	425	ELECTRIC	23,828	27,000	30,000
A7210	430	TELEPHONE & OTHER UTILITIES	18,918	15,000	15,000
A7210	440	SERVICES	24,959	22,000	23,250
A7210	801	RETIREMENT	-	-	5,017
A7210	811	SOC SEC/MEDICARE	-	-	2,118
A7210	821	WORKERS' COMP	-	-	1,661
A7210	841	HEALTH INSURANCE	-	-	2,919
A7210	842	DENTAL INSURANCE	-	-	541
A7210	845	VISION INSURANCE	-	-	75
			103,032	103,250	125,273
A7270 SPECIAL EVENTS (PREVIOUSLY A7270 BAND CONCERTS + A7550 CELEBRATIONS)					
A7270	150	OVERTIME	503	1,000	1,000
A7270	412	OPERATING SUPPLIES	13,813	20,500	23,500
A7270	425	ELECTRIC	689	2,000	-
A7270	440	SERVICES	21,033	30,500	26,500
A7270	450	FEES	7,600	10,000	15,300
A7270	459	FOUNDERS DAY CELEBRATION	2,693	-	-
A7270	801	RETIREMENT	-	-	181

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A7270	811	SOC SEC/MEDICARE	-	-	77
A7270	821	WORKERS' COMP	-	-	60
			46,330	64,000	66,618

A7610 SENIOR PROGRAMS

(Previously: A7610 SENIOR CITIZENS-SCHWARTZ TOWER + A7611 RSVP (BOYLE CENTER))

A7610	110	SALARY & WAGES	42,128	44,000	46,385
A7610	120	SICK INCENTIVE	-	200	200
A7610	130	TEMPORARY & PART TIME	41,020	44,200	35,000
A7610	220	OFFICE EQUIPMENT	139	-	-
A7610	411	OFFICE SUPPLIES	695	1,250	-
A7610	412	OPERATING SUPPLIES	1,571	3,000	4,250
A7610	420	GAS	7,415	8,000	8,000
A7610	430	TELEPHONE & OTHER UTILITIES	334	300	1,250
A7610	440	SERVICES	13,102	23,000	17,300
A7610	441	LIABILITY INSURANCE	2,538	2,500	-
A7610	450	FEES	12,398	12,000	5,000
A7610	460	TRAVEL, TRAINING, PROF DEV	165	2,000	3,100
A7610	481	FUEL	415	1,500	1,000
A7610	482	VEHICLE MAINT/REPAIRS	-	500	1,000
A7610	801	RETIREMENT	-	-	8,441
A7610	811	SOC SEC/MEDICARE	-	-	6,241
A7610	821	WORKERS' COMP	-	-	4,895
A7610	841	HEALTH INSURANCE	-	-	7,005
A7610	842	DENTAL INSURANCE	-	-	1,083
A7610	845	VISION INSURANCE	-	-	150
			121,920	142,450	150,300

*Revenues of \$40,470, net cost of \$109,830

A8010 ZONING BOARD

A8010	130	TEMPORARY & PART TIME	2,551	3,000	3,000
A8010	150	SECRETARIAL SERVICES	-	1,000	-
A8010	811	SOC SEC/MEDICARE	-	-	230
A8010	821	WORKERS' COMP	-	-	180
			2,551	4,000	3,410

A8020 PLANNING

A8020	110	SALARY & WAGES	334,912	316,500	335,440
A8020	120	SICK INCENTIVE	300	600	600
A8020	130	TEMPORARY & PART TIME	45,267	26,000	36,000
A8020	150	OVERTIME	2,063	1,500	1,500
A8020	210	FURNITURE & FIXTURES	-	100	500
A8020	220	OFFICE EQUIPMENT	-	1,500	-
A8020	409	SOFTWARE	-	-	4,500
A8020	411	OFFICE SUPPLIES	514	800	-
A8020	412	OPERATING SUPPLIES	-	-	300
A8020	440	SERVICES	5,806	10,000	4,800
A8020	450	FEES	-	-	245
A8020	451	CONSULTING FEES	-	-	5,000
A8020	459	SPECIAL PROJECTS	-	21,000	40,000
A8020	460	TRAVEL, TRAINING, PROF DEV	1,584	2,000	2,600

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A8020	481	FUEL	281	-	-
A8020	801	RETIREMENT	-	-	61,162
A8020	811	SOC SEC/MEDICARE	-	-	28,576
A8020	821	WORKERS' COMP	-	-	22,412
A8020	841	HEALTH INSURANCE	-	-	44,310
A8020	842	DENTAL INSURANCE	-	-	451
A8020	845	VISION INSURANCE	-	-	1,103
			390,728	380,000	589,500
A8161 REFUSE COLLECTION			517,410	531,000	712,000
A8170 STREET CLEANING					
A8170	412	OPERATING SUPPLIES	-	4,000	5,300
A8170	440	SERVICES	7,295	17,300	-
A8170	450	FEES	-	1,200	-
A8170	481	FUEL	-	1,500	2,500
A8170	482	VEHICLE REPAIRS/MAINT	-	-	1,250
			7,295	24,000	9,050
A8245 MUNICIPAL POWER AGENCY					
A8245	130	TEMPORARY & PART TIME	1,891	2,200	1,900
A8245	811	SOCIAL SECURITY & MEDICARE	-	-	145
A8245	821	WORKERS' COMP	-	-	114
			1,891	2,200	2,045
A8560 URBAN FORESTRY (SHADE TREES)					
A8560	110	SALARY & WAGES	53,489	57,000	56,168
A8560	120	SICK INCENTIVE	-	-	200
A8560	140	HOLIDAY PAY	275	1,000	1,000
A8560	150	OVERTIME	1,633	4,000	4,000
A8560	250	OTHER EQUIPMENT	-	500	500
A8560	412	OPERATING SUPPLIES	3,193	5,000	6,500
A8560	440	SERVICES	5,344	25,000	29,000
A8560	460	TRAVEL, TRAINING, PROF DEV	30	500	1,000
A8560	481	FUEL	2,719	4,500	3,500
A8560	482	VEHICLE MAINT/REPAIRS	5	5,000	4,000
A8560	801	RETIREMENT	-	-	11,120
A8560	811	SOC SEC/MEDICARE	-	-	4,695
A8560	821	WORKERS' COMP	-	-	3,682
A8560	841	HEALTH INSURANCE	-	-	15,631
A8560	842	DENTAL INSURANCE	-	-	1,083
A8560	845	VISION INSURANCE	-	-	150
			66,688	102,500	142,228
A8810 CEMETERY MAINTENANCE					
A8810	140	HOLIDAY PAY	-	250	350
A8810	150	OVERTIME	-	2,000	2,000
A8810	250	OTHER EQUIPMENT	-	1,000	1,000
A8810	412	OPERATING SUPPLIES	1,687	1,000	2,000
A8810	420	GAS	1,649	2,500	2,500
A8810	425	ELECTRIC	477	750	750
A8810	440	SERVICES	60	750	1,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A8810	450	FEES	57	-	-
A8810	481	FUEL	946	750	1,000
A8810	482	VEHICLE MAINT/REPAIRS	442	750	1,500
A8810	811	SOCIAL SECURITY & MEDICARE	-	-	180
A8810	821	WORKERS' COMP	-	-	141
			5,317	9,750	12,421
A9010 RETIREMENT - GENERAL					
A9010	801	RETIREMENT-GENERAL	731,732	880,000	-
A9015 RETIREMENT - POLICE & FIRE					
A9015	802	RETIREMENT POLICE	1,390,090	1,500,000	-
A9015	803	RETIREMENT FIRE	1,400,464	1,500,000	-
			2,790,554	3,000,000	-
A9030 SOCIAL SECURITY & MEDICARE					
A9030	811	SOCIAL SECURITY & MEDICARE	1,129,271	1,150,000	-
A9040 WORKER'S COMPENSATION					
A9040	821	WORKERS' COMP-PREMIUM	246,113	-	-
A9040	823	WORKERS' CPMPENSATION-POLICE	11,110	-	-
A9040	824	WORKERS' COMPENSATION-FIRE	9,335	330,000	-
			266,559	330,000	-
A9050 UNEMPLOYMENT INSURANCE					
A9050	831	UNEMPLOYMENT INSURANCE	51,569	50,000	90,000
A9060 HEALTH & DENTAL INSURANCE					
A9060	841	HEALTH INSURANCE	4,407,694	5,200,000	2,615,000
A9060	842	DENTAL INSURANCE	178,380	200,000	-
A9060	843	VISION COVERAGE-POLICE	5,027	-	-
A9060	844	VISION COVERAGE-FIRE	2,815	-	-
A9060	845	VISION COVERAGE-CSEA	24,617	44,500	-
			4,618,533	5,444,500	2,615,000
A9085 SUPP BENEFITS-DISABLED FIRE					
A9085	800	SUPPLEMENTAL BEN-DISABL FIRE	-	36,000	-
A9512 TRANS TO OTHER FUND-WATER					
A9512	908	TRANSFER TO OTHER FNDS-WATER	5,000	5,000	-
A9710 DEBT SERVICE					
A9710	690	PRINCIPAL	1,529,856	1,717,500	1,525,000
A9710	790	INTEREST	305,324	285,000	297,000
			1,835,180	2,002,500	1,822,000
A9730 BOND ANTICIPATION NOTES					
A9730	690	PRINCIPAL	-	600,000	781,000
A9730	790	INTEREST	195,718	140,000	224,000
			195,718	740,000	1,005,000
A9785 INSTALLMENT PURCHASES					
A9785	690	PRINCIPAL	178,805	47,000	51,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A9785	790	INTEREST	28,536	19,000	19,100
			207,341	66,000	70,100
A9812 TRANSFERS TO OTHER FUNDS					
A9812	901	TRANS OTHER/FNDS/SOL WSTE/DISP	453,672	525,000	135,000
A9812	904	TRANSFER OTHER FUNDS-CAPITAL	799	-	-
A9812	918	TRANSFER TO POWER UTILITY FUND	2,500,000	800,000	145,700
			2,954,471	1,325,000	280,700
AXXXX DEBT STABILIZATION RESERVE					
			-	-	1,005,182
TOTAL GENERAL FUND EXPENDITURES					
			34,358,156	34,617,760	34,296,633
A99 REVENUE					
A99	1001	REAL PROPERTY TAXES	(8,470,462)	(8,475,933)	8,677,313
A99	1002	REAL PROPERTY TAXES-CIP	(2,567,937)	(2,742,500)	2,897,100
A99	1003	PROJECTED COLLECT UNPAID TAXES	(20,374)	(150,000)	100,000
A99	1081	OTHER PYMTS IN LIEU OF TAXES	(651,818)	(535,000)	527,000
A99	1090	INTEREST & PENALTIES	(191,809)	(100,000)	200,000
A99	1091	ACCRUED INTEREST & PENALTIES	(57,592)	(38,000)	50,000
A99	1110	SALES & USE TAX	(7,954,409)	(8,100,000)	8,350,000
A99	1130	UTILITIES GROSS RECEIPT TAXES	(242,361)	(400,000)	220,000
A99	1170	FRANCHISE-SUBWAY & CABLE	(431,315)	(350,000)	415,000
			(20,588,077)	(20,891,433)	21,436,413
A99	1230	TREASURER'S FEES	(103,095)	(90,000)	90,000
A99	1235	CHARGES FOR TAX ADVERTISING	(11,700)	(9,000)	9,000
A99	1255	CITY CLERK'S FEES	(57,052)	(65,000)	50,000
A99	1260	CIVIL SERVICE FEES	(785)	(3,500)	2,500
A99	1420	SUBORDINATION FEES	(150)	-	-
A99	1440	ENGINEERING FEES	(5,755)	(1,500)	2,000
A99	1520	POLICE FEES	(6,951)	(8,000)	15,000
A99	1530	REIMBURSEMENTS - OVERTIME	(6,572)	-	4,000
A99	1587	FIRE-MUTUAL AID REIMBURSEMENTS	(300)	(1,600)	1,000
A99	1588	FIRE DEPT/3RD PARTY BILLING	(35,599)	(25,000)	25,000
A99	1589	FIRE DEPT-LOCAL TRAIN & MANUAL	(19,627)	(15,000)	10,000
A99	1710	CODES-GRASS/SNOW/TRASH	(39,104)	(60,000)	52,000
A99	17201	PARKING OFF STREET PRK METERS	(88,498)	(100,000)	100,000
A99	17202	PARKING GARAGE FEES	(20,572)	(23,000)	22,000
A99	17203	PARKING PERMITS	(81,009)	(85,000)	80,000
A99	1740	ON-STREET PARKING METERS	(166,192)	(250,000)	170,000
A99	1741	TAXI CAB INSPECTIONS	(273)	(500)	500
A99	2001	PARK & RECREATION CHARGES	(6,380)	(4,000)	6,000
A99	2002	ADULT RECREATION	(23,847)	(21,000)	21,000
A99	2025	SWIMMING POOL CHARGES	(4,294)	(5,000)	5,000
A99	20651	SKATING RINK-PUBLIC SKATING	(6,924)	(12,000)	8,000
A99	20652	SKATING RINK RENTAL-HOCKEY	(34,331)	(45,000)	60,000
A99	2190	SALE OF CEMETERY LOTS	(7,500)	(5,000)	5,000
A99	21921	CHARGES FOR CEMETERY SERVICES	(23,760)	(11,000)	15,000

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual	2014 Budget	Estimated 2014-15
			Expenditures (Revenues)	Expenditures (Revenues)	
A99	2220	CIVIL SERVICE CHARGES SCHOOL	(34,348)	(35,000)	33,000
A99	2221	SCHOOL RESOURCE OFFCR-AUB DIST	(224,064)	(210,000)	225,000
A99	2225	FUEL CHARGES	(4,522)	(3,500)	4,000
A99	2401	INTEREST EARNINGS	(142,014)	(10,000)	100,000
A99	2402	INTEREST EARN-ALLOCATED/CAPITL	(13,086)	(12,000)	10,000
A99	24101	RENTAL OF REAL PROPERTY	(50,294)	(75,000)	70,000
A99	25011	AMUSEMENT PLACES	(5,360)	(5,500)	5,000
A99	25012	TAXICAB OWNERS	(450)	(500)	600
A99	25013	ELECTRICAL LICENSES	(12,995)	(12,000)	13,000
A99	25014	PLUMBING LICENSES	(8,130)	(7,000)	7,500
A99	25016	MISCELLANEOUS BUSINESS	(2,905)	(2,500)	2,500
A99	25017	TAXI DRIVERS	(821)	(1,500)	1,500
A99	25018	PEDDLERS & SOLICITORS	(1,300)	(1,000)	1,500
A99	2540	BINGO LICENSES	(3,236)	(2,500)	3,000
A99	2544	DOG LICENSES	(8,486)	(11,000)	8,000
A99	25451	GAMES OF CHANCE	(956)	(1,000)	1,000
A99	25452	BELLJAR GAME	(160)	(150)	150
A99	2550	FIRE PREVENTION CODE	(3,950)	(3,500)	4,000
A99	2551	GAS & OIL TANK INSTALLATION	-	-	-
A99	2553	CERTIFICATE OF OCCUPANCY PERMI	(25,440)	(21,000)	30,000
A99	2555	BUILDING & ALTERATIONS	(39,512)	(25,000)	60,000
A99	2556	DEMOLITIONS	(1,943)	(1,000)	2,000
A99	2557	SIGN INSTALLATION	(1,150)	(2,000)	2,000
A99	2558	ZONING PERMITS	(3,944)	(4,000)	5,000
A99	2559	VACANT BUILDING REGISTRY	-	(200,000)	40,000
A99	2560	DRIVEWAY PERMITS	-	-	-
A99	2565	PLUMBING PERMITS	(9,744)	(7,000)	10,000
A99	2591	FOUNDERS DAY BOOTH FEE	-	(1,000)	-
A99	26101	FINES & FORFEITED BAIL	(7,868)	(7,500)	7,000
A99	26102	PARKING VIOLATIONS	(121,110)	(190,000)	165,000
A99	26103	COURT TRAFFIC FINES	(117,193)	(100,000)	140,000
A99	26104	COUNTY TICKET REVENUE	(175)	-	-
A99	26105	SURCHARGE-HANDICAPPED PARKING	(720)	(500)	2,000
A99	26106	COLLEGE TICKET REVENUE	(460)	(500)	500
A99	2611	DOG FINES	(5,641)	(4,000)	4,000
A99	xx	HOTEL BED TAX	-	-	-
			(1,602,244)	(1,797,250)	1,710,250
A99	2650	SALE OF SCRAP & EXCESS MATL	(19,634)	(15,000)	7,000
A99	2655	MINOR SALES	-	-	-
A99	2660	SALE OF REAL PROPERTY	(104,915)	(100,000)	125,000
A99	2665	SALE OF EQUIPMENT	(33,953)	(50,000)	25,000
A99	2680	INSURANCE RECOVERIES	(48,578)	-	10,000
A99	2690	OTHER COMPENSATION FOR LOSS	(26,101)	(4,000)	10,000
A99	2700	MEDICARE D SUBSIDY	(23,746)	(70,000)	30,000
A99	2701	REFUND OF PRIOR YEAR APPROP	(41,976)	(5,000)	5,000
A99	2705	GIFTS & DONATIONS	(447)	-	-
A99	2706	GRANTS	(150)	-	-

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
A99	2770	OTHER UNCLASSIFIED REVENUE	(21,011)	(5,000)	5,000
			(320,512)	(249,000)	217,000
A99	2773	TRANSFROM TRUST-HEALTH INS PRE	(1,087,310)	(950,000)	1,350,000
A99	2813	TRANSFER FROM AIDA	-	(22,500)	-
A99	2814	TRANSFER FROM CD-CDBG ADMIN	(69,258)	(130,000)	70,000
A99	2815	RETURN INVESTMENT-SOLID WASTE	(375,000)	(350,000)	187,000
A99	28151	ADMINISTR CHG-SOLID WASTE FUND	(195,000)	(150,000)	211,000
A99	2816	RETURN INVESTMENT-WATER FUND	(345,000)	(350,000)	320,000
A99	2817	ADMINISTRATIVE CHRGE-WATR FUND	(150,000)	(150,000)	193,000
A99	2818	RETURN INVESTMENT-SEWER FUND	(565,000)	(430,000)	550,000
A99	28181	ADMINISTRATIVE CHARGE-SEWER FD	(235,000)	(315,000)	353,000
A99	xxx	RETURN INVESTMENT-REFUSE FUND	-	-	-
A99	xxx	ADMINISTRATIVE CHARGE-REFUSE FD	-	-	-
A99	2819	RETURN INVESTMENT-HYDRO FUND	-	(135,000)	-
A99	2820	ADMINISTRATIVE CHRGE-HYDRO FND	-	(100,000)	-
A99	2891	TRANSFER FROM CAPITAL FUND	(5,779)	-	1,301,000
A99	xxx	ENERGY PERFORMANCE CONTRACT SAVINGS	-	-	253,000
			(3,027,348)	(3,082,500)	4,788,000
A99	2771	STOP DWI GRANT-COUNTY	(25,906)	-	-
A99	3001	STATE AID-GENERAL	(4,982,093)	(4,980,000)	4,982,000
A99	3002	STATE AID-SUPPLEMENTAL	-	(2,300,000)	-
A99	3004	STATE AID-CHIPS	(533,697)	(609,000)	600,000
A99	3006	MORTGAGE TAX	(205,620)	(200,000)	200,000
A99	3394	STATE AID-CRIMINAL JUSTICE GRT	(43,699)	-	-
A99	3395	STATE AID-TRAFFIC SAFETY	(17,980)	(10,000)	-
A99	3589	STATE AID-ARTERIAL MAINTENANCE	(163,664)	(155,000)	160,000
A99	3772	STATE AID-PROGRAMS FOR AGING	(7,948)	(7,000)	7,500
A99	3821	STATE AID-YOUTH RECREATION	(4,543)	(6,000)	4,500
A99	3822	ST AID-LEGISLATIVE MEMBER ITEM	(30,606)	-	100,000
A99	xxx	STATE AID-RSVP	-	-	5,970
A99	xxx	BROWNFIELD OPPORTUNITY AREA	-	-	17,000
A99	3907	STATE AID-NYSERDA	(865)	-	-
A99	3910	FEMA-NYS	(14,365)	-	-
A99	4770	FEDERAL AID-21ST CENTURY GRANT	(26,131)	(15,000)	-
A99	4772	FEDERAL AID-RSVP	(23,079)	-	27,000
A99	4777	FEDERAL AID-BULLET PROOF VESTS	(16,020)	-	1,000
A99	4783	FED AID-FEMA-FIRE DEPT EQUIP	(19,982)	-	25,000
A99	4785	FED AID-US MARSHALS SERVICE	-	(25,000)	15,000
			(6,116,198)	(8,307,000)	6,144,970
A99	2130	REFUSE COLLECTION	(15,600)	(13,000)	-
A99	5002	TAX STABILIZATION RESERVE	-	(277,577)	-
TOTAL GENERAL FUND REVENUES			(31,669,978)	(34,617,760)	34,296,633
Expenditures over (under) revenues			2,688,178	-	(0)

Solid-Waste Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
AL1910 UNALLOCATED INSURANCE					
AL1910	441	LIABILITY INSURANCE	36,440	38,000	39,000
AL1911 UNALLOCATED SALARIES					
AL1911	100	UNALLOCATED SALARIES	86,146	20,000	-
AL1930 JUDGMENTS & SETTLEMENTS					
AL1930	453	JUDGMENTS & SETTLEMENTS	-	5,000	-
AL1988 BAD DEBT EXPENSE					
AL1988	502	BAD DEBT EXPENSE	106,969	30,000	30,000
AL1990 CONTINGENCY					
AL1990	455	CONTINGENY	-	20,000	-
AL1994 DEPRECIATION EXPENSE					
AL1994	501	DEPRECIATION EXPENSE	937,539	900,000	945,000
AL8160 SOLID WASTE ADMINISTRATION					
AL8160	110	SALARY & WAGES	131,709	140,000	140,605
AL8160	120	SICK INCENTIVE	150	200	275
AL8160	140	HOLIDAY PAY	3,283	3,200	3,500
AL8160	150	OVERTIME	4,783	3,000	3,500
AL8160	220	OFFICE EQUIPMENT	-	-	1,000
AL8160	409	SOFTWARE/LICENSES/SUPPORT	-	-	1,000
AL8160	411	OFFICE SUPPLIES	215	3,000	1,500
AL8160	412	OPERATING SUPPLIES	4,424	5,000	6,000
AL8160	430	TELEPHONE & OTHER UTILITIES	-	-	1,000
AL8160	440	SERVICES	29,076	30,000	28,100
AL8160	451	CONSULTING FEES	-	-	11,000
AL8160	460	TRAVEL, TRAINING, PROF DEV	-	500	1,000
AL8160	490	POSTAGE	2,607	5,000	5,500
AL8160	801	RETIREMENT	-	-	26,796
AL8160	811	SOC SEC/MEDICARE	-	-	11,313
AL8160	821	WORKERS' COMP	-	-	8,873
AL8160	841	HEALTH INSURANCE	-	-	29,637
AL8160	842	DENTAL INSURANCE	-	-	2,707
AL8160	845	VISION INSURANCE	-	-	375
			176,247	189,900	283,680

**Solid-Waste Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
AL8162 REFUSE DISPOSAL					
AL8162	110	SALARY & WAGES	223,006	239,000	204,350
AL8162	120	SICK INCENTIVE	300	350	400
AL8162	130	TEMPORARY & PART TIME	18,736	19,000	-
AL8162	140	HOLIDAY PAY	4,938	7,500	5,000
AL8162	150	OVERTIME	12,500	10,000	7,500
AL8162	230	VEHICLES	-	-	20,000
AL8162	250	OTHER EQUIPMENT	500	-	9,000
AL8162	412	OPERATING SUPPLIES	93,489	115,000	97,000
AL8162	420	GAS	4,007	5,000	5,000
AL8162	425	ELECTRIC	4,250	7,000	7,000
AL8162	430	TELEPHONE	3,325	4,000	4,000
AL8162	440	SERVICES	62,294	115,000	156,000
AL8162	440	LANDFILL CELL #3	18,063	-	-
AL8162	450	FEES	355	1,000	1,000
AL8162	451	CONSULTING FEES	-	-	55,000
AL8162	460	TRAVEL, TRAINING, PROF DEV	2	1,000	1,000
AL8162	481	FUEL	71,886	75,000	75,000
AL8162	482	VEHICLE MAINT/REPAIRS	79,802	75,000	75,000
AL8162	801	RETIREMENT	-	-	39,366
AL8162	811	SOC SEC/MEDICARE	-	-	16,620
AL8162	821	WORKERS' COMP	-	-	13,035
AL8162	841	HEALTH INSURANCE	-	-	38,558
AL8162	842	DENTAL INSURANCE	-	-	4,331
AL8162	845	VISION INSURANCE	-	-	600
			597,453	673,850	834,760
AL8164 RECYCLING					
AL8164	110	SALARY & WAGES	73,991	104,000	103,916
AL8164	120	SICK INCENTIVE	-	400	400
AL8164	140	HOLIDAY PAY	296	3,500	1,500
AL8164	150	OVERTIME	1,054	3,500	2,500
AL8164	250	OTHER EQUIPMENT	-	1,500	3,500
AL8164	412	OPERATING SUPPLIES	24,596	1,500	1,500
AL8164	440	SERVICES	25,765	20,000	3,500
AL8164	801	RETIREMENT	-	-	19,554
AL8164	811	SOC SEC/MEDICARE	-	-	8,286
AL8164	821	WORKERS' COMP	-	-	6,499
AL8164	841	HEALTH INSURANCE	-	-	28,698
AL8164	842	DENTAL INSURANCE	-	-	2,166
AL8164	845	VISION INSURANCE	-	-	300
			125,702	134,400	182,319

**Solid-Waste Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
AL8166 METHANE GAS UTILITIES					
AL8166	110	SALARY & LONGEVITY	54,722	54,600	54,713
AL8166	120	SICK INCENTIVE	-	200	-
AL8166	150	OVERTIME	763	-	2,500
AL8166	250	OTHER EQUIPMENT	-	2,500	1,500
AL8166	412	OPERATING SUPPLIES	-	2,500	2,500
AL8166	420	GAS	-	-	1,000
AL8166	425	ELECTRIC	14,925	25,000	20,000
AL8166	440	SERVICES	-	40,000	26,650
AL8166	801	RETIREMENT	-	-	9,914
AL8166	811	SOC SEC/MEDICARE	-	-	4,376
AL8166	821	WORKERS' COMP	-	-	3,433
AL8166	841	HEALTH INSURANCE	-	-	20,334
AL8166	842	DENTAL INSURANCE	-	-	1,083
AL8166	845	VISION INSURANCE	-	-	150
			70,410	124,800	148,153
AL8167 LANDFILL CLOSURE (ACCRUAL)					
AL8167	551	LANDFILL CLOSURE(ACCRUAL)	(62,700)	300,000	300,000
AL8168 LANDFILL POST-CLOSURE(ACCRUAL)					
AL8168	552	LANDFILL POST-CLOSURE(ACCRUAL)	(160,000)	200,000	200,000
AL9010 RETIREMENT - GENERAL					
AL9010	801	RETIREMENT-GENERAL	71,813	150,000	-
AL9030 SOCIAL SECURITY & MEDICARE					
AL9030	811	SOCIAL SECURITY & MEDICARE	40,329	45,300	-
AL9040 WORKER'S COMPENSATION					
AL9040	821	WORKERS' COMP-PREMIUM	70,113	72,500	-
AL9050 UNEMPLOYMENT INSURANCE					
AL9050	831	UNEMPLOYMENT INSURANCE	-	5,000	-
AL9060 HEALTH & DENTAL INSURANCE					
AL9060	841	HEALTH INSURANCE	96,102	133,000	12,000
AL9060	842	DENTAL INSURANCE	10,474	-	-
AL9060	845	VISION COVERAGE-CSEA	2,184	3,100	-
			108,759	136,100	12,000

Solid-Waste Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
AL9510 TRANSFERS TO OTHER FUNDS					
AL9510	905	TRNS OTH FND-GEN FND ADMN CHRG	195,000	150,000	211,000
AL9510	906	TRNS/OTH-GEN/FND RETURN/INVEST	375,000	350,000	187,000
			570,000	500,000	398,000
AL9710 DEBT SERVICE					
AL9710	690	PRINCIPAL	-	-	781,400
AL9710	790	INTEREST	203,157	183,500	98,401
AL9710	895	SERIAL BONDS-DEBT ADMINISTRATI	4,549	3,300	4,000
			207,706	186,800	883,801
AL9812 TRANSFERS TO OTHER FUNDS					
AL9812	913	TRANS TO OTHER FUNDS/LEACHATE	110,000	110,000	110,000
Total Solid-Waste Expenditures			3,092,925	3,841,650	4,366,713
AL99 REVENUE					
AL99	2148	LATE CHARGES & PENALTIES	(99,601)	(50,000)	75,000
AL99	2376	LANDFILL SERVICE-CITY	(536,129)	(525,000)	529,400
AL99	2377	LANDFILL SERVICE-OTHER	(2,027,060)	(2,100,000)	1,900,000
AL99	2378	COLLECT CHARGES-SPECIAL ITEMS	(12,980)	(12,000)	12,000
AL99	2379	SALE OF METHANE-PWR UTIL FUND	(94,863)	(100,000)	120,000
AL99	2401	INTEREST EARNINGS	(4,220)	(3,000)	6,000
AL99	2590	DUMPING PERMIT	(50,370)	(52,000)	39,000
AL99	2650	SALE OF SCRAP & EXCESS MATL	(3,715)	(4,000)	1,700
AL99	2652	SALE OF PLAST,GLASS,METAL	(5,026)	(2,500)	13,000
AL99	2656	SALE OF NEWSPAPERS	(1,452)	(1,500)	-
AL99	2658	SALE OF CARDBOARD	(2,289)	(2,000)	2,200
AL99	2770	OTHER UNCLASSIFIED REVENUE	(922)	-	-
AL99	5000	UNAPPROPRIATED SURPLUS	-	(989,650)	1,668,413
Total Solid-Waste Revenues			(2,838,627)	(3,841,650)	4,366,713

Refuse Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
CL8161 REFUSE COLLECTION					
CL8161	110	SALARIES & LONGEVITY	312,166	325,000	370,175
CL8161	120	SICK INCENTIVE	617	1,000	1,000
CL8161	130	TEMPORARY & PART TIME	20,434	15,000	20,000
CL8161	140	HOLIDAY PAY	1,783	5,500	3,500
CL8161	150	OVERTIME	4,260	5,500	5,500
CL8161	412	OPERATING SUPPLIES	14,913	18,000	18,000
CL8161	420	GAS	3,497	6,000	4,500
CL8161	425	ELECTRIC	4,760	5,000	5,000
CL8161	481	FUEL	108,554	100,000	100,000
CL8161	482	VEHICLE MAINT/REPAIRS	46,426	50,000	50,000
CL8161	801	RETIREMENT	-	-	68,888
CL8161	811	SOC SEC/MEDICARE	-	-	30,613
CL8161	821	WORKERS' COMP	-	-	24,011
CL8161	841	HEALTH INSURANCE	-	-	95,055
CL8161	842	DENTAL INSURANCE	-	-	9,745
CL8161	845	VISION INSURANCE	-	-	1,350
CL9812	901	TRANS OTHER/FNDS/SOL WSTE/DISP	260,400	260,400	260,400
Total Refuse Fund Expenditures			<u>777,810</u>	<u>791,400</u>	<u>1,067,736</u>
REVENUES					
CL99	2811	TRANSFER FROM GENERAL	-	-	711,736
CL99	2130	REFUSE COLLECTION FEE	(15,600)	(13,000)	356,000
			<u>(15,600)</u>	<u>(13,000)</u>	<u>1,067,736</u>

Power Utility Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
E1910 UNALLOCATED INSURANCE					
E1910	441	LIABILITY INSURANCE	15,234	19,000	15,500
E1990 CONTINGENCY					
E1990	455	CONTINGENY	-	163,766	-
E1994 DEPRECIATION EXPENSE					
E1994	501	DEPRECIATION EXPENSE	89,473	90,000	580,000
E1995 AMORTIZATION EXPENSE					
E1995	504	AMORTIZATION EXPENSE	170,525	180,000	171,000
E8240 HYDRO-ELECTRIC SERVICES					
E8240	230	VEHICLES	-	10,000	14,000
E8240	412	OPERATING SUPPLIES	-	1,000	1,000
E8240	425	ELECTRIC	5,868	7,000	7,000
E8240	440	SERVICES	39,886	35,000	47,500
			45,754	53,000	69,500
E8241 ELECTRIC GENERATION FACILITY					
E8241	412	OPERATING SUPPLIES	55,792	90,000	70,000
E8241	420	GAS	280,913	-	-
E8241	421	METHANE GAS	94,863	100,000	100,000
E8241	425	ELECTRIC	1,094,204	500,000	55,000
E8241	430	TELEPHONE AND OTHER UTILITIES	-	-	4,000
E8241	440	SERVICES	7,463	10,000	264,000
E8241	450	FEES	-	-	219,000
			1,533,235	700,000	712,000
E9510 TRANSFERS TO OTHER FUNDS					
E9510	905	TRNS OTH FND-GEN FND ADMN CHRG	-	100,000	-
E9510	906	TRNS/OTH-GEN/FND RETURN/INVEST	-	135,000	-
			-	235,000	-
E9710 DEBT SERVICE					
E9710	690	PRINCIPAL	-	-	105,000
E9710	790	INTEREST	25,894	20,000	26,500
			25,894	20,000	131,500
E9730 BOND ANTICIPATION NOTES					
E9730	690	PRINCIPAL	-	-	85,000
E9730	790	INTEREST	-	10,000	51,000
			-	10,000	136,000
Total Power Utility Fund Expenditures			1,880,115	1,470,766	1,815,500

Power Utility Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
E99 REVENUE					
E	579	BANS REDEEMED FROM APPROP	(6,870)	-	-
E99	2143	SALE OF HYDRO POWER	(80,540)	(42,750)	-
E99	2149	SALE OF ELECTRICITY	(273,634)	(270,000)	990,000
E99	2401	INTEREST EARNINGS	(23,104)	-	-
E99	24101	RENTAL OF REAL PROPERTY	(8,016)	(8,016)	-
E99	2770	OTHER UNCLASSIFIED REVENUE	(1,000)	-	-
E99	2811	TRANS FROM OTHER FUND-GENERAL	(2,500,000)	(800,000)	145,700
E99	2825	SALE OF ELECTRICITY-WWTP	(407,368)	(350,000)	-
E99	XX	USE OF RESERVES	-	-	679,800
Total Power Utility Fund Revenues			(3,300,532)	(1,470,766)	1,815,500

**Water Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
F1910 UNALLOCATED INSURANCE					
F1910	441	LIABILITY INSURANCE	34,965	38,000	35,000
F1911 UNALLOCATED SALARIES					
F1911	100	UNALLOCATED SALARIES	24,028	10,000	25,000
F1930 JUDGMENTS & SETTLEMENTS					
F1930	453	JUDGMENTS & SETTLEMENTS	-	5,000	-
F1950 TAXES ON CITY OWNED PROPERTY					
F1950	454	TAXES ON CITY OWNED PROPERTY	4,379	5,000	5,000
F1990 CONTINGENCY					
F1990	455	CONTINGENY	-	173,306	-
F8310 UTILITY BILLING					
F8310	110	SALARY & WAGES	39,745	100,594	102,900
F8310	120	SICK INCENTIVE	200	200	400
F8310	130	TEMPORARY & PART TIME	20,389	43,000	23,000
F8310	210	FURNITURE AND FIXTURES	-	-	200
F8310	409	SOFTWARE	-	-	4,050
F8310	411	OFFICE SUPPLIES	3,024	5,000	-
F8310	412	OPERATING SUPPLIES	-	-	2,700
F8310	440	SERVICES	4,258	5,000	325
F8310	460	TRAVEL, TRAINING, PROF DEV	106	-	100
F8310	490	POSTAGE	13,892	17,000	17,000
F8310	801	RETIREMENT	-	-	18,718
F8310	811	SOC SEC/MEDICARE	-	-	9,662
F8310	821	WORKERS' COMP	-	-	7,578
F8310	841	HEALTH INSURANCE	-	-	28,698
F8310	842	DENTAL INSURANCE	-	-	2,166
F8310	845	VISION INSURANCE	-	-	450
			81,613	170,794	217,946
F8320 SOURCE OF SUPPLY(PUMPING STAT)					
F8320	250	OTHER EQUIPMENT	-	20,000	20,000
F8320	412	OPERATING SUPPLIES	-	10,000	7,500
F8320	420	GAS	128	750	500
F8320	425	ELECTRIC	136,988	180,000	150,000
F8320	430	TELEPHONE & OTHER UTILITIES	867	900	900
F8320	440	SERVICES	11,655	45,000	35,800

Water Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
F8320	451	CONSULTING FEES	-	-	5,000
F8320	481	FUEL	-	1,000	1,000
			149,638	257,650	220,700
F8330 WATER FILTRATION					
F8330	110	SALARY & WAGES	398,619	475,000	416,743
F8330	120	SICK INCENTIVE	900	900	1,400
F8330	130	TEMPORARY & PART TIME	35,608	40,000	40,000
F8330	140	HOLIDAY PAY	15,614	14,000	14,000
F8330	150	OVERTIME	32,457	37,000	40,000
F8330	210	FURNITURE AND FIXTURES	-	-	1,000
F8330	220	OFFICE EQUIPMENT	-	500	750
F8330	230	VEHICLES	-	-	14,000
F8330	250	OTHER EQUIPMENT	27,966	25,000	21,500
F8330	411	OFFICE SUPPLIES	153	300	-
F8330	412	OPERATING SUPPLIES	152,034	205,000	169,200
F8330	420	GAS	12,427	17,500	17,500
F8330	425	ELECTRIC	45,536	90,000	50,000
F8330	430	TELEPHONE & OTHER UTILITIES	852	2,000	2,000
F8330	440	SERVICES	67,316	95,000	82,850
F8330	450	FEES	85,773	64,000	64,000
F8330	460	TRAVEL, TRAINING, PROF DEV	1,322	3,000	3,000
F8330	481	FUEL	4,024	5,000	5,000
F8330	482	VEHICLE MAINT/REPAIRS	183	3,000	1,000
F8330	801	RETIREMENT	-	-	85,552
F8330	811	SOC SEC/MEDICARE	-	-	39,179
F8330	821	WORKERS' COMP	-	-	30,729
F8330	841	HEALTH INSURANCE	-	-	76,661
F8330	842	DENTAL INSURANCE	-	-	7,579
F8330	845	VISION INSURANCE	-	-	1,259
			880,784	1,077,200	1,184,902
F8340 TRANSMISSION & DISTRIBUTION					
F8340	110	SALARY & WAGES	341,229	305,000	303,000
F8340	120	SICK INCENTIVE	400	400	450
F8340	130	TEMPORARY & PART TIME	12,790	-	500
F8340	140	HOLIDAY PAY	487	500	2,500
F8340	150	OVERTIME	23,349	25,000	27,500
F8340	250	OTHER EQUIPMENT	64,671	75,000	115,000
F8340	251	RESIDENTIAL METERS (F9520.911)	55,104	55,000	15,000
F8340	411	OFFICE SUPPLIES	-	200	-
F8340	412	OPERATING SUPPLIES	109,587	110,000	100,000
F8340	430	TELEPHONE & OTHER UTILITIES	2,100	2,500	2,500

**Water Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
F8340	440	SERVICES	7,369	20,000	20,000
F8340	450	FEES	-	1,300	1,300
F8340	460	TRAVEL, TRAINING, PROF DEV	376	1,000	2,000
F8340	481	FUEL	30,129	20,000	20,000
F8340	482	VEHICLE MAINT/REPAIRS	10,252	20,000	20,000
F8340	801	RETIREMENT	-	-	60,421
F8340	811	SOC SEC/MEDICARE	-	-	25,547
F8340	821	WORKERS' COMP	-	-	20,037
F8340	841	HEALTH INSURANCE	-	-	76,997
F8340	842	DENTAL INSURANCE	-	-	895
F8340	845	VISION INSURANCE	-	-	5,955
			657,844	635,900	819,602
F9010 RETIREMENT - GENERAL					
F9010	801	RETIREMENT-GENERAL	123,845	243,000	-
F9030 SOCIAL SECURITY & MEDICARE					
F9030	811	SOCIAL SECURITY & MEDICARE	69,866	74,200	-
F9040 WORKER'S COMPENSATION					
F9040	821	WORKERS' COMP-PREMIUM	38,123	39,000	-
F9050 UNEMPLOYMENT INSURANCE					
F9050	831	UNEMPLOYMENT INSURANCE	-	5,000	-
F9060 HEALTH & DENTAL INSURANCE					
F9060	841	HEALTH INSURANCE	164,230	167,000	109,000
F9060	842	DENTAL INSURANCE	14,672	14,800	-
F9060	845	VISION COVERAGE-CSEA	2,584	4,150	-
			181,486	185,950	109,000
F9510 TRANSFERS TO OTHER FUNDS					
F9510	905	TRNS OTH FND-GEN FND ADMN CHRG	150,000	150,000	193,000
F9510	906	TRNS/OTH-GEN/FND RETURN/INVEST	345,000	350,000	320,000
F9812	904	TRANSFER OTHER FUNDS-CAPITAL	1,100	-	-
			496,100	500,000	513,000
F9812 TRANSFERS TO OTHER FUNDS					
F9812	919	TRANSFER TO AL FOR TRASH	-	-	25,000
F9520 CAPITAL RESERVES					
F9520	911	METER REPLACEMENT RESERVE	-	22,000	-
F9520	917	CAPITAL RESERVE	-	164,000	495,200
			-	186,000	495,200

Water Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
F9710 DEBT SERVICE					
F9710	690	PRINCIPAL	228,994	280,000	620,000
F9710	790	INTEREST	67,835	110,000	199,500
F9710	895	SERIAL BONDS-DEBT ADMINISTRATI	1,765	3,000	3,000
			298,594	393,000	822,500
F9730 BOND ANTICIPATION NOTES					
F9730	690	PRINCIPAL	-	30,000	53,650
F9730	790	INTEREST	1,390	10,000	51,500
			1,390	40,000	105,150
Total Water Fund Expenditures			3,042,657	4,039,000	4,578,000
F99 REVENUE					
F99	2140	METERED WATER SALES-PUBLIC	(2,457,856.26)	(2,576,000)	3,120,000
F99	2141	METERED WATER SALES OTHER COMM	(970,576.78)	(1,140,000)	1,100,000
F99	2142	UNMETERED WATER SALES-PUBLIC	(4,485.85)	(6,000)	5,000
F99	2144	WATER CONNECTION CHARGES	(91,622.58)	(75,000)	70,000
F99	2147	RESIDENTIAL METER REPLACE PRGM	(66,975.56)	(66,000)	74,000
F99	2148	LATE CHARGES & PENALTIES	(83,814.30)	(55,000)	75,000
F99	2151	DPW SERVICE FEES	(35,870.06)	-	12,000
F99	2401	INTEREST EARNINGS	(12,544.59)	(1,000)	2,000
F99	2650	SALE OF SCRAP & EXCESS MATL	(2,816.34)	-	-
F99	2680	INSURANCE RECOVERIES	(5,522.89)	-	-
F99	2801	REIMBURSE LABOR MAINT/HYDRO	(10,000.00)	(10,000)	10,000
F99	2818	TRANSFER FROM SEWER FUND	(60,000.00)	(110,000)	110,000
F99	2690	OTHER COMPENSATION FOR LOSS	(885.13)	-	-
F99	2701	REFUND OF PRIOR YEAR APPROP	(11,200.00)	-	-
F99	2811	TRANS FROM OTHER FUND-GENERAL	(5,000.00)	-	-
Total Water Fund Revenues			(3,819,170)	(4,039,000)	4,578,000

**Sewer Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
G1910 UNALLOCATED INSURANCE					
G1910	441	LIABILITY INSURANCE	72,767	80,000	75,000
G1911 UNALLOCATED SALARIES					
G1911	100	UNALLOCATED SALARIES	25,964	15,000	15,000
G1930 JUDGMENTS & SETTLEMENTS					
G1930	453	JUDGMENTS & SETTLEMENTS	-	25,000	25,000
G1950 TAXES ON CITY OWNED PROPERTY					
G1950	454	TAXES ON CITY OWNED PROPERTY	918	1,500	1,500
G1990 CONTINGENCY					
G1990	455	CONTINGENCY	-	46,700	50,000
G8120 SANITARY SEWERS					
G8120	110	SALARY & WAGES	358,804	392,000	392,825
G8120	120	SICK INCENTIVE	550	400	500
G8120	130	TEMPORARY & PART TIME	1,930	3,500	2,000
G8120	140	HOLIDAY PAY	287	-	300
G8120	150	OVERTIME	5,705	10,000	15,000
G8120	250	OTHER EQUIPMENT	37,610	40,000	102,000
G8120	411	OFFICE SUPPLIES	-	2,500	-
G8120	412	OPERATING SUPPLIES	82,435	85,000	90,000
G8120	430	TELEPHONE & OTHER UTILITIES	-	-	2,000
G8120	440	SERVICES	1,629	26,000	28,000
G8120	460	TRAVEL, TRAINING, PROF DEV	-	500	500
G8120	481	FUEL	19,708	18,000	20,000
G8120	482	VEHICLE MAINT/REPAIRS	12,793	49,000	35,000
G8120	801	RETIREMENT	-	-	74,043
G8120	811	SOC SEC/MEDICARE	-	-	31,413
G8120	821	WORKERS' COMP	-	-	24,637
G8120	841	HEALTH INSURANCE	-	-	89,840
G8120	842	DENTAL INSURANCE	-	-	8,121
G8120	845	VISION INSURANCE	-	-	1,195
			521,452	626,900	917,373
G8130 SEWAGE TREATMENT					
G8130	110	SALARY & WAGES	691,675	740,000	738,208
G8130	120	SICK INCENTIVE	908	500	900
G8130	140	HOLIDAY PAY	10,580	15,000	-
G8130	150	OVERTIME	13,721	18,000	15,000
G8130	220	OFFICE EQUIPMENT	39	-	1,500
G8130	203	VEHICLES	-	-	30,000

Sewer Fund 2014-2015 Adopted Budget
City of Auburn, New York

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
G8130	250	OTHER EQUIPMENT	79,819	125,000	158,000
G8130	411	OFFICE SUPPLIES	99	300	-
G8130	412	OPERATING SUPPLIES	148,314	240,000	171,500
G8130	420	NATURAL GAS	76,641	100,000	100,000
G8130	425	ELECTRIC	428,503	370,000	370,000
G8130	430	TELEPHONE & OTHER UTILITIES	73,311	90,000	80,000
G8130	440	SERVICES	433,960	400,000	313,200
G8130	450	FEES	16,298	20,000	17,000
G8130	451	CONSULTING FEES	-	-	45,000
G8130	460	TRAVEL, TRAINING, PROF DEV	3,500	6,000	6,000
G8130	481	FUEL	4,986	8,000	6,000
G8130	482	VEHICLE MAINT/REPAIRS	6,121	6,000	12,000
G8130	801	RETIREMENT	-	-	136,644
G8130	811	SOC SEC/MEDICARE	-	-	57,689
G8130	821	WORKERS' COMP	-	-	45,246
G8130	841	HEALTH INSURANCE	-	-	145,755
G8130	842	DENTAL INSURANCE	-	-	15,158
G8130	845	VISION INSURANCE	-	-	2,170
			1,988,476	2,138,800	2,466,971
G9010 RETIREMENT - GENERAL					
G9010	801	RETIREMENT-GENERAL	220,678	327,000	-
G9030 SOCIAL SECURITY & MEDICARE					
G9030	811	SOCIAL SECURITY & MEDICARE	82,106	100,000	-
G9040 WORKER'S COMPENSATION					
G9040	821	WORKERS' COMP-PREMIUM	63,831	65,000	-
G9060 HEALTH & DENTAL INSURANCE					
G9060	841	HEALTH INSURANCE	268,539	248,000	88,000
G9060	842	DENTAL INSURANCE	21,044	23,500	-
G9060	845	VISION COVERAGE-CSEA	3,067	6,600	-
			292,649	278,100	88,000
G9510 TRANSFERS TO OTHER FUNDS					
G9510	905	TRNS OTH FND-GEN FND ADMN CHR	235,000	315,000	353,000
G9510	906	TRNS/OTH-GEN/FND RETURN/INVEST	565,000	430,000	550,000
G9510	907	TRNS OTH FNDS-ASHE/SLUDGE DISP	-	15,000	15,000
			800,000	760,000	918,000
G9512 TRANSFERS TO OTHER FUNDS					
G9512	904	TRANSFER TO CAPITAL	-	-	100,000
G9512	908	TRANSFER TO OTHER FNDS-WATER	60,000	110,000	110,000
			60,000	110,000	210,000
G9520 CAPITAL RESERVES					
G9520	917	CAPITAL RESERVE	-	-	224,156

**Sewer Fund 2014-2015 Adopted Budget
City of Auburn, New York**

ORG	OBJ	ACCOUNT DESCRIPTION	2013 Actual Expenditures (Revenues)	2014 Budget Expenditures (Revenues)	Estimated 2014-15
G9812 TRANSFERS TO OTHER FUNDS					
G9812	919	TRANSFER TO AL FOR TRASH	-	-	109,000
G9710 DEBT SERVICE					
G9710	690	PRINCIPAL	1,991,873	1,900,000	2,220,000
G9710	790	INTEREST	577,365	800,000	451,000
G9710	895	SERIAL BONDS-DEBT ADMINISTRATI	43,121	24,000	40,000
			2,612,359	2,724,000	2,711,000
G9730 BOND ANTICIPATION NOTES					
G9730	690	PRINCIPAL	-	15,000	34,000
G9730	790	INTEREST	4,588	40,000	6,000
			4,588	55,000	40,000
Total Sewer Fund Expenditures			6,745,789	7,353,000	7,851,000
G99 REVENUE					
ORG	OBJ	ACCOUNT DESCRIPTION			
G99	2120	SEWER RENTS-PUBLIC	(5,390,309)	(5,505,000)	5,700,000
G99	21201	SEWER RENTS-OTHER GOV'T	(3,111)	-	-
G99	2121	SEWER RENTS-OUTSIDE CITY	(1,167,237)	(1,300,000)	1,400,000
G99	2125	SEWER MAINTENANCE SERVICES	(163,980)	(1,000)	-
G99	2128	PENS ON DELINQUENT SEWER BILLS	(14,925)	(135,000)	170,000
G99	2151	DPW SERVICE FEES	(346,228)	-	15,000
G99	2375	SEPTAGE/WELL WATER PROCESSING	(3,374)	(300,000)	450,000
G99	2401	INTEREST EARNINGS	(3,901)	(1,000)	3,000
G99	2402	INTEREST EARN-ALLOCATED/CAPITA	-	(1,000)	3,000
G99	2650	SALE OF SCRAP & EXCESS MATL	-	-	-
G99	2665	SALE OF EQUIPMENT	-	-	-
G99	2680	INSURANCE RECOVERIES	(2,629)	-	-
G99	2690	OTHER COMPENSATION FOR LOSS	(1,486)	-	-
G99	2883	LANDFILL LEACHATE TREATMENT	(110,000)	(110,000)	110,000
Total Sewer Fund Revenues			(7,207,179)	(7,353,000)	7,851,000

Special Grant Fund 2014-2015 Proposed Budget
City of Auburn, New York

ORG	OBJ	PROJ	ACCOUNT DESCRIPTION	2014-15 Budget
Community Programs				
CD8669	2180	2014	Mortgage Assistance	18,000
CD8669	3010	2014	Home Access	20,000
CD8669	4039	2014	Smoke Detector Program	5,000
CD8671	2200	2014	Home Repair Program Delivery	65,000
CD8672	2230	2014	Playground Improvements	181,176
				<u>289,176</u>
Sidewalks and Curbing				
CD8672	2210	2014	Sidewalks and Curbs	100,000
Debt Repayment				
CD8674	2250	2014	Section 108 HUD Loan Repayment	180,000
CD8682	2280	2014	Aurora of Central New York	10,000
CD8682	2290	2014	Boyle Center	12,000
CD8682	2300	2014	Transportation Project of Cayuga County - Scat Van	10,000
CD8683	1510	2014	Chapel House Homeless Shelter	13,000
CD8683	2510	2014	CSCAA Homeless Services	5,000
CD8683	2511	2014	Rescue Mission of CNY	18,000
CD8683	3510	2014	Calvary Food Pantry	10,000
CD8683	3610	2014	Freedom Recreational Services	7,500
CD8683	6510	2014	Legal Aid Service for Victims of Domestic Violence	10,000
CD8684	2320	2014	Cayuga Counseling Services	14,000
CD8684	5510	2014	Child Care Solutions	7,000
				<u>116,500</u>
Planning and Administration				
CD8686	2330	2014	Planning and Administration	160,000
 Total Special Grant Fund Expenditures				 <u>845,676</u>
 Revenue				
CD99	49011		HUD CDBG Entitlement Grant	<u>845,676</u>

FINANCIAL RESOLUTION # 110 OF 2014

ADOPTING A CONSOLIDATED FEE SCHEDULE

By Councilor Cuddy

June 19, 2014

WHEREAS, the Auburn City Council annually adopts a Consolidated Fee Schedule and the Schedule for the fiscal year 2012– 2013 was adopted in June of 2012; and

WHEREAS, the City Manager and Department Heads have reviewed the Consolidated Fee Schedule and have determined that certain modifications need to be made; and

WHEREAS, it is necessary that the Auburn Mayor and City Council adopt a Consolidated Fee Schedule for the fiscal year 2014–2015 and a Schedule has been presented for adoption.

NOW THEREFORE BE IT RESOLVED that the Auburn Mayor and City Council do hereby adopt the Consolidated Fee Schedule for the fiscal year 2014-2015.

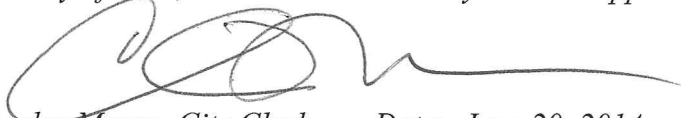
Seconded by Councilor McCormick

AYES NOES

Councilor McCormick	x	
Councilor Camardo		x
Councilor Cuddy	x	
Councilor Ruzicka		x
Mayor Quill	x	

CARRIED AND ADOPTED x

I do hereby certify that the foregoing is a correct copy of the vote for Financial Resolution #110 of 2014 of the City Council of the City of Auburn, N.Y., at a regular meeting thereof, held in the Council Chambers, Memorial City Hall, in said city, on the 19th day of June, 2014 and that the City Council approved such by the vote listed above.


Charles Mason, City Clerk Date: June 20, 2014

**FINANCIAL RESOLUTION # 111 OF 2014
ADOPTION OF THE 2014-2015 BUDGET**

By: McCormick

WHEREAS the City Manager has presented to the City Council a recommended budget for 2014-2015 encompassing the various funds of the City; and

WHEREAS a public hearing was duly held on June 5, 2014 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 2014-2015 General fund budget in the amount of \$34,296,633.00 with the amount of \$12,183,593.00 to be raised by property taxes based upon the 2014-2015 taxable assessed valuation of ~~\$982,540,264.00~~ \$982,530,564.00 which will produce a tax rate of \$12.40 per \$1,000.00 of assessed valuation, is hereby adopted.
2. The 2014-2015 Solid Waste fund budget in the amount of ~~\$4,273,052.00~~ \$4,366,713.00 is hereby adopted; and
3. The 2014-2015 Refuse Collection fund budget in the amount of \$1,067,736.00 is hereby adopted; and
4. The 2014-2015 Power Utility fund budget in the amount of \$1,815,500.00 is hereby adopted; and
5. The 2014-2015 Water fund budget in the amount of \$4,578,000.00 is hereby adopted; and
6. The 2014-2015 Sewer fund budget in the amount of \$7,851,000.00 is hereby adopted.

Seconded by: Cuddy

	Ayes	Noes
Councilor McCormick	x	
Councilor Camardo		x
Councilor Cuddy	x	
Councilor Ruzicka		x
Mayor Quill	x	

Carried & Adopted x

I do hereby certify that the foregoing is a correct copy of the vote for Financial Resolution #111 of 2014 of the City Council of the City of Auburn, N.Y., at a regular meeting thereof, held in the Council Chambers, Memorial City Hall, in said city, on the 19th day of June, 2014 and that the City Council approved such by the vote listed above.


Charles Mason, City Clerk Date: June 20, 2014

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.