

AGENDA FOR THE REGULAR MEETING OF
THE MAYOR AND CITY COUNCIL OF THE
CITY OF AUBURN, NEMAHA COUNTY,
NEBRASKA, TO BE HELD AT 7:00 P.M.
NOVEMBER 28, 2011

1. **PLEDGE OF ALLEGIANCE**

2. **ANNOUNCE** – “I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door.”

3. **ROLL CALL**

4. **RECOGNITION OF VISITORS***

*The Mayor may fix the time allotted for each individual or topic. A five-minute limit will apply for each speaker, unless otherwise specified. Speakers are expected to address the Council when making presentations. Speakers who feel a need to give more information than can be presented in that time frame may submit written material for distribution to City Hall; such materials should be provided so they may be included in the Council meeting packets.

The Council may make and enforce reasonable rules and regulations regarding the conduct of persons attending its meetings and regarding their privilege to speak. The Council is not required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

5. **APPROVAL OF MINUTES OF PREVIOUS MEETING(S).**

6. **APPROVAL OF FINANCIAL REPORT.**

7. **CLAIMS.**

8. **APPROVAL** for Attendance at Meeting(s).

9. **7:00 P.M., or as soon as possible thereafter, PUBLIC HEARING** to obtain public comment prior to consideration of a declaration of an area of the City as blighted and substandard and in need of redevelopment pursuant to the Nebraska Community Development Law.

Action/Resolution.

10. **RESOLUTION** to approve use of Community Development Block Grant Commercial Rehab Funding as suggested by the Revitalization Review Committee.

11. **AUDIT REPORT** – Massman Nelson Reinig.

12. **2012 Health Insurance.**

13. **DISCUSSION** Sales Tax vote and impact on budget.

14. **MOTION** to approve Roth 457 and amended Plan Document.

15. **DRAWDOWN #2** General Administration (CDBG Grant #10-DTR-105) and related claims.
16. **DRAWDOWN #20** Administration related costs only (CDBG #09-HO-6047 “Citywide” Owner-Occupied Housing Rehabilitation) and related claims.
17. **DISCUSSION** Block 29 in Sheridan Addition.
18. **AGREEMENT RENEWAL** – Maintenance Agreement No. 51 between the Nebraska Department of Roads and the City of Auburn.
19. **APPROVE** 2012 Holidays.
20. **DATE** of December City Council Meeting – December 27th.
21. **APPOINTMENT(S)/REAPPOINTMENT(S)** – Official Depositories for city funds.
22. **REPORTS/RECOMMENDATIONS** - - From Dept. Heads.
 - Street Department –
 - Fire Department –
 - Police Department –
 - Library –
 - Treasurer –
23. **REPORTS/RECOMMENDATIONS** - - From Committees.
 - Street –
 - Keep Auburn Beautiful -
 - Economic Development –
 - Safety Committee -
 - Building Committee -
 - Legislative –
 - Other Committees & Reports –
24. **ADJOURNMENT.**

POSSIBLE MOTION FORMAT 11-28-11

1. **PLEDGE OF ALLEGIANCE**
2. **ANNOUNCE** – “I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door.”
3. **ROLL CALL**
4. **RECOGNITION OF VISITORS***
5. **APPROVAL OF MINUTES OF PREVIOUS MEETING(S).**

POSSIBLE MOTION: I move to dispense with the reading of the October 4, 2011, October 24, 2011 and October 25, 2011, meetings' minutes and to approve the same as written (or as amended)

6. **APPROVAL OF FINANCIAL REPORT.**

POSSIBLE MOTION: I move to approve the financial report

7. **CLAIMS.**

POSSIBLE MOTION: I move to approve the claims presented which have not been previously approved by motion or resolution and ratify the ordinary and necessary expenses allowed and in accordance with Resolution No. 7-11 that was approved February 28, 2011

8. **APPROVAL** for Attendance at Meeting(s).

POSSIBLE MOTION: I move to allow attendance at meeting(s)/training(s) as requested

9. **7:00 P.M., or as soon as possible thereafter, PUBLIC HEARING** to obtain public comment prior to consideration of a declaration of an area of the City as blighted and substandard and in need of redevelopment pursuant to the Nebraska Community Development Law.

POSSIBLE MOTION: I move that a portion of the City and certain areas adjacent to the city and within the extra territorial jurisdiction of the City be declared blighted and substandard by the passage and adoption of Resolution No. 33-11.

10. **RESOLUTION** to approve use of Community Development Block Grant Commercial Rehab Funding as suggested by the Revitalization Review Committee.

POSSIBLE MOTION: I move to approve the use of Auburn 10-DTR-105 Community Development Block Grant Commercial Rehab funding as suggested by the Revitalization Review Committee by the passage and adoption of Resolution No. 34-11

11. **AUDIT REPORT** – Massman Nelson Reinig.

12. **2012 Health Insurance.**

POSSIBLE MOTION: I move that the City allow employees on the city health insurance program a choice between the health savings plan-Option 23 and PPO Option 7.

13. **DISCUSSION** Sales Tax vote and impact on budget.

14. **MOTION** to approve Roth 457 and amended Plan Document.

POSSIBLE MOTION: I move to approve the Roth 457 and amended Plan Document for the City of Auburn and Board of Public Works Pension Plan and Trust

15. **DRAWDOWN #2** General Administration (CDBG Grant #10-DTR-105) and related claims.

POSSIBLE MOTION: I move to approve CDBG Grant #10-DTR-105 Drawdown #2 and the related claims

16. **DRAWDOWN #20** Administration related costs only (CDBG #09-HO-6047 “Citywide” Owner-Occupied Housing Rehabilitation) and related claims.

POSSIBLE MOTION: I move to approve CDBG #09-HO-6047 “Citywide” Owner-Occupied Housing Rehabilitation Drawdown #20 and the related claims

17. **DISCUSSION** Block 29 in Sheridan Addition.

18. **AGREEMENT RENEWAL** – Maintenance Agreement No. 51 between the Nebraska Department of Roads and the City of Auburn.

POSSIBLE MOTION: I move to approve the Agreement Renewal for Maintenance Agreement No. 51 between the Nebraska Department of Roads and the City of Auburn

19. **APPROVE** 2012 Holidays.

POSSIBLE MOTION: I move to approve the following holidays for 2012: New Year’s Day (January 2), Memorial Day (May 28), Independence Day (July 4), Labor Day (September 3), Veteran’s Day (November 12), Thanksgiving Day (November 22), Friday after Thanksgiving (November 23), Christmas Eve Afternoon (December 24), Christmas Day (December 25) and a Personal Day (*Choice with Dept Approval)

20. **DATE** of December City Council Meeting – December 27th.

21. **APPOINTMENT(S)/REAPPOINTMENT(S)** – Official Depositories for city funds.

POSSIBLE ACTION: Roll call on the reappointments of Auburn State Bank and First National Bank of Johnson

22. **REPORTS/RECOMMENDATIONS** - - From Dept. Heads.

- Street Department –
- Fire Department –
- Police Department –
- Library –
- Treasurer –

23. **REPORTS/RECOMMENDATIONS** - - From Committees.

- Street –
- Keep Auburn Beautiful -
- Economic Development –
- Safety Committee -
- Building Committee -
- Legislative –
- Other Committees & Reports –

24. **ADJOURNMENT.**

POSSIBLE MOTION: I move for adjournment to meet at the call of the Mayor

Auburn, Nebraska
October 4, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 4, 2011, at 7:00 o'clock P.M., in Special Meeting, open to the general public. Advance notice of said Special Meeting, the designated method of giving notice including the agenda for said meeting, or the availability thereof having been posted at the west front door of the City Hall, at the east door of the Nemaha County Courthouse and in the Auburn State Bank, and having been transmitted to all members of the City Council, all done on or before September 30, 2011. Mayor Scott Kudrna presided over the meeting. The City Clerk of the City of Auburn, Nemaha County, Nebraska, recorded the proceedings.

The meeting was called to order by Mayor Scott Kudrna. Upon roll call, the following members of the City Council were present: Bishop, Clark, Critser, and Holtzman. Absent: Billings and Erickson.

Mayor Kudrna announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

Council Member Holtzman moved to approve the agreement between the City of Auburn and the Nebraska Department of Roads for crossing and lighting on Highway US 136 between P and T Streets by the passage and adoption of Resolution No. 30-11. The foregoing motion was seconded by Council Member Bishop and upon roll call vote, the following Council Members voted "YEA": Bishop, Clark, Critser, and Holtzman. The following voted "NAY": No one. Motion: Carried. A true, correct and complete copy of said resolution is as follows:

RESOLUTION NO. 30-11
Of
THE CITY OF AUBURN, NEMAHA COUNTY, NEBRASKA

A RESOLUTION AUTHORIZING AND ACCEPTING AN AGREEMENT WITH THE STATE OF NEBRASKA, DEPARTMENT OF ROADS TO INSTALL SCHOOL SPEED LIMIT FLASHING SAFETY BEACONS ON HIGHWAY US-136 BETWEEN "P" STREET AND "S" STREET; AGREEING TO THE INSTALLATION, COST, MAINTENANCE AND OPERATION OF THE SAME; AND AUTHORIZING THE MAYOR TO SIGN ALL NECESSARY DOCUMENTS.

WHEREAS, Highway US-136 passes through the City of Auburn on the north side of the Auburn High/Middle School Campus;

WHEREAS, The City of Auburn desires to install a school speed limit flashing safety beacon on Highway US-136, between "P" St. and "T" St. in the interest of public safety;

WHEREAS, The State Department of Roads as determined that it is necessary to install school speed limit flashing beacons on Highway US-136 between "P" St. and "T" St. in the interest of public safety.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Auburn, Nemaha County, Nebraska, that the City hereby accepts the Agreement between the City of Auburn and State of Nebraska, Department of Roads to install school speed limit flashing safety beacons on Highway US-136 between "P" Street and "T" Street for the benefit of and in the interest of the public;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Auburn, Nemaha County, Nebraska, that the City accepts and agrees to the cost, installation, maintenance and operation of the flashing school speed limit safety beacons as state in the Agreement with the State of Nebraska, Department of Roads, a copy of which is attached hereto and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Auburn, Nemaha County, Nebraska, that the Mayor is hereby authorized to sign any agreement, stipulation, or other documents necessary to carry out the terms and provisions of this resolution.

There being no further business to come before the Mayor and Council, Council Member Holtzman moved for adjournment to meet at the call of the Mayor. Council Member Clark seconded the foregoing motion and upon roll call vote, the following Council Members voted "YEA": Bishop, Clark, Critser, and Holtzman. The following voted "NAY": No one. Motion: Carried.

Mayor Kudrna declared the meeting adjourned.

Scott Kudrna, Mayor

ATTEST:

Sherry Heskett, City Clerk

STATE OF NEBRASKA)
COUNTY OF NEMAHA) ss.
CITY OF AUBURN)

I, the undersigned, City Clerk for the City of Auburn, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on October 4, 2011; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

Sherry Heskett, City Clerk

City Council Proceedings
October 4, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 4, 2011, at 7:00 o'clock P.M., in Special Meeting, open to the general public.

The meeting was called to order by Mayor Scott Kudrna. Upon roll call, the following members of the City Council were present: Bishop, Clark, Critser, and Holtzman. Absent: Billings and Erickson.

Mayor Kudrna announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

Council approved the agreement between the City of Auburn and the Nebraska Department of Roads for crossing and lighting on Highway US 136 between P and T Streets by the passage and adoption of Resolution No. 30-11.

There being no further business to come before the Mayor and Council, the City Council adjourned.

Sherry Heskett
City Clerk

J. Scott Kudrna
Mayor

A complete copy of the minutes is available for inspection at City Hall.

AGENDA ITEM
NO 5

Auburn, Nebraska
October 24, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 24, 2011, at 7:00 o'clock P.M., in Regular Meeting, open to the general public. Advance notice of said Regular Meeting, the designated method of giving notice including the agenda for said meeting, or the availability thereof having been posted at the west front door of the City Hall, at the east door of the Nemaha County Courthouse and in the Auburn State Bank, and having been transmitted to all members of the City Council, all done on or before October 21, 2011. Council President Larry Holtzman presided over the meeting. The City Clerk of the City of Auburn, Nemaha County, Nebraska, recorded the proceedings.

Council President Larry Holtzman announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

The meeting was called to order by Council President Larry Holtzman. Upon roll call, the following members of the City Council were present: Billings, Critser, and Holtzman. Absent: Bishop, Clark and Erickson.

The Council President announced that a quorum was not present and adjourned the meeting to compel the presence of the other Council Members to reconvene at this same place on Tuesday, October 25, 2011 at 7:00 p.m.

Larry Holtzman, Council President

ATTEST:

Sherry Heskett, City Clerk

STATE OF NEBRASKA)
COUNTY OF NEMAHA) ss.
CITY OF AUBURN)

I, the undersigned, City Clerk for the City of Auburn, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on October 24, 2011; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

Sherry Heskett, City Clerk

City Council Proceedings
October 24, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 24, 2011, at 7:00 o'clock P.M., in Regular Meeting, open to the general public.

Council President Larry Holtzman announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

The meeting was called to order by Council President Larry Holtzman. Upon roll call, the following members of the City Council were present: Billings, Critser, and Holtzman. Absent: Bishop, Clark and Erickson.

The Council President announced that a quorum was not present and adjourned the meeting to compel the presence of the other Council Members to reconvene at this same place on Tuesday, October 25, 2011 at 7:00 p.m.

Sherry Heskett
City Clerk

Larry Holtzman
Council President

A complete copy of the minutes is available for inspection at City Hall.

AGENDA ITEM
NO

5

Auburn, Nebraska
October 25, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 25, 2011, at 7:00 o'clock P.M., in Regular Meeting, open to the general public. Advance notice of said Regular Meeting, the designated method of giving notice including the agenda for said meeting, or the availability thereof having been posted at the west front door of the City Hall, at the east door of the Nemaha County Courthouse and in the Auburn State Bank, and having been transmitted to all members of the City Council, all done on or before October 24, 2011. Mayor Scott Kudrna presided over the meeting. The City Clerk of the City of Auburn, Nemaha County, Nebraska, recorded the proceedings.

The meeting was called to order by Mayor Scott Kudrna. Upon roll call, the following members of the City Council were present: Billings, Bishop, Clark, Critser, Erickson and Holtzman. Absent: No one.

Mayor Kudrna announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

There being a large number of people in attendance regarding Agenda Item No. 20 (To consider an ordinance to repeal Auburn City Code of Ordinances Section No. 32.06 regarding the Board of Public Works), public comment was given. The Mayor, Council Members, City Attorney, BPW employees, BPW Board Members, city residents, and county residents spoke. After hearing all comments offered, Council Member Erickson moved to strike Agenda Item No. 20 from the agenda. The foregoing motion was seconded by Council Member Bishop and upon roll call vote, the following Council Members voted "YEA": Bishop, Clark, Critser, Erickson, and Holtzman. The following voted "NAY": Billings. Motion: Carried.

Council Member Billings moved to dispense with the reading of the September 26, 2011, meeting's minutes and to approve the same as written. The foregoing motion was seconded by Council Member Erickson and upon roll call vote, the following Council Members voted "YEA": Clark, Critser, Erickson, Holtzman, Billings, and Bishop. The following voted "NAY": No one. Motion: Carried.

Council Member Billings moved to approve the financial report; Seconded by Council Member Erickson and upon roll call vote, the following Council Members voted "YEA": Critser, Erickson, Holtzman, Billings, Bishop, and Clark. The following voted "NAY": No one. Motion: Carried.

Claims from Auburn Plumbing, Heating & AC Inc for invoices totaling \$895.88 were presented before the Council for approval. Council Member Erickson moved to approve the claims from Auburn Plumbing, Heating & AC Inc. The foregoing motion was seconded by Council Member Holtzman and upon roll call vote, the following Council Members voted "YEA": Erickson, Holtzman, Billings, Clark, and Critser. The following voted "NAY": No one. Council Member Bishop abstained from the vote. Motion: Carried.

The following claims were presented before the Council for ratification: American Family Life Assurance Co., Wh-95.47; ASA Football, Equip-201.00; Black Hills Energy, Ut-43.27; David Moyer, Reim-600.00; Meyer Earp, Equip-29837.00; Time Warner Cable, Ut-35.37; Verizon Wireless, Se-116.74; Windstream, Ut-111.65; Cain Law Office, Reim-CRA Project-900.00; Dennis Wheeler, Reim-CRA Projects-2162.09; Supersuds Carwash, Reim-CRA Project-15000.00; Action Technology Services Inc., Se-300.00; American Recycling & Sanitation, Se-183.50; Black Hills Energy, Ut-67.30; Blue Cross-Blue Shield, Ins-9945.82; Board of Public Works, Ut-5241.59; Five Nines Technology Group, Se-103.70; Linda Bantz, Se-302.95; Mark Harms, Ex-500.00; Nebraska Dept. of Revenue, Tax-666.39; Nebraska UC Fund, Reim-32.31; Nemaha County, Se-4693.47; Region V-SENDS, Se-325.00; The Standard, Ins-306.68; Time Warner Cable, Se-392.22; Wright Express, Su-2696.69. The following claims (not previously approved by motion or resolution) were presented: Abernathy Building & Remodeling, Se-50.00; ABK Plumbing & Heating, Se-Equip-242.00; Amazon, Bk-420.66; Annie Thomas, Reim-89.59; Auburn Elevator Co., Su-110.89; Auburn Memorial Library Petty Cash, Su-90.98; Auburn Newspapers, Se-599.01; Avenue of Flags, Su-270.00; Baker & Taylor, Bk-690.51; Beard's Salvage Inc., Su-385.50; Board of Public Works, Maint-Su-571.31; Bowman Equipment & Repair, Se-225.00; Bulldog Auto Parts, Su-516.99; Casey Agency Inc., Bond-125.00; Concrete Industries Inc., Su-965.00; Crowne Plaza, Ex-579.05; Demco, Su-68.39; Eakes Office Plus, Su-154.53; Eggers Brothers Inc., Su-4.54; Five Nines Technology Group, Se-75.00; Follett Software Co., Su-88.76; Glenn's Corner Market, Su-28.80; Glock Professional Inc., Ex-195.00; Holiday Inn, Ex-218.85; IIMC, Mem-135.00; Ingram, Bk-95.06; Kristopher Baker, Reim-20.28; League of NE Municipalities, Ex-632.00; Lynch's Hardware & Gifts, Su-313.34; Mr. Landscape Nursery & Garden, Trees-1859.70; OCLC Inc., Se-48.44; Global Guns & Hunting Inc., Equip-163.95; Orscheln, Su-87.59; Pamida Inc. 182, Su-34.25; Petersens Auto Repair, Su-Re-523.90; Postmaster, Su-88.00; Steve Rademacher, Se-155.00; Rose Equipment Inc., Su-1369.50; Sack Lumber Co., Su-216.79; Schendel Pest Control, Se-180.00; Schneider OK Tire Store Inc., Re-30.40; Scott

Kudrna, Reim-100.89; Sherry Heskett, Reim-77.70; Southeast Nebraska Development District, Se-2873.63; State Treasurer of Nebraska, Fe-226.98; Stutheit Implement Co., Su-20.04; The Auburn Sport Shop, Su-1079.93; Town & Country Vet Clinic, Se-170.00; Travelers, Ins-1947.00; Tri-State Office Products, Su-42.69; Upstart, Su-44.50; Xerox Corporation, Su-Maint-348.08.

Abbreviations for this legal: AV-Audio Visual; Bk-Book; Contrib-Contribution; Equip-Equipment; Ex-Expense; Fe-Fee; Ins-Insurance; Inspect-Inspection; Int-Interest; Inv-Economic Development Investment; Lic-Licenses; Maint-Maintenance; Mem-Membership; Pen-Pension; Per-Periodical; Re-Repairs; Ref-Reference Materials; Reg-Registration; Reim-Reimbursement; Se-Service; Su-Supplies, Material & Parts; Sub-Subscription; UA-Uniform Allowance; Ut-Utilities; Wh-Withholding.

Council Member Erickson moved to approve the claims which have not been previously approved by motion or resolution and to ratify the ordinary and necessary expenses allowed and in accordance with Resolution No. 7-11 that was approved February 28, 2011. The foregoing motion was seconded by Council Member Holtzman and upon roll call vote, the following Council Members voted "YEA": Holtzman, Billings, Bishop, Clark, Critser, and Erickson. The following voted "NAY": No one. Motion: Carried.

The library requested approval for 2 library staff members to attend a workshop on November 17 in Beatrice and the police chief requested approval to attend the annual Drug Recognition Expert update class in Lincoln on December 13, 2011. Council Member Holtzman moved to allow attendance at meeting(s)/training(s) as requested. The foregoing motion was seconded by Council Member Clark and upon roll call vote, the following Council Members voted "YEA": Billings, Bishop, Clark, Critser, Erickson, and Holtzman. The following voted "NAY": No one. Motion: Carried.

The Mayor appointed Andrew Behrends and Ryan Jones to the Auburn Volunteer Fire Department. Upon calling the roll, the following Council Members voted "YEA": Bishop, Clark, Critser, Erickson, Holtzman, and Billings. The following voted "NAY": No one. Appointment: Confirmed.

Mayor Kudrna gave a financial review of fiscal year 2010-2011 and the cash carry over for fiscal year 2011-2012.

Public hearing was held on the proposed 2012 Board of Public Works Proprietary Function Budget. General Manager Dave Hunter presented the proposed budget and discussion was held. Council Member Critser left the Council Chambers at 8:25 p.m. After hearing all comments, the public hearing was closed. Council Member Billings moved to approve the 2012 Board of Public Works Proprietary Function Budget as presented. The foregoing motion was seconded by Council Member Holtzman and upon roll call vote, the following Council Members voted "YEA": Clark, Erickson, Holtzman, and Billings. The following voted "NAY": Bishop. Motion: Carried.

Proposed Ordinance No. 35-11, Adopting the agreement between the County of Nemaha and the City of Auburn for Cooperative Use of Equipment Under the Interlocal Cooperation Act, was presented for consideration. The Mayor announced that the introduction of the proposed Ordinance was in order.

ORDINANCE NO. 35-11
Interlocal Agreement with County of Nemaha
Cooperative Use of Equipment

Council Member Erickson moved that the minutes of these proceedings be kept in a separate and distinct volume known as the "Ordinance Record of the City of Auburn, Nemaha County, Nebraska", and that said volume be made part of these proceedings the same as though it were spread at large herein, which motion was seconded by Council Member Holtzman. Upon roll call vote, the following voted "YEA": Erickson, Holtzman, Billings, Bishop, and Clark. The following voted "NAY": No one.

Council Member Holtzman moved that the Mayor be authorized and directed to execute all necessary and appropriate documents on behalf of the City of Auburn related to CDBG #10-DTR-105 Round 1 grant and loan amounts by the passage and adoption of Resolution No. 31-11. The foregoing motion was seconded by Council Member Erickson and upon roll call vote, the following Council Members voted "YEA": Billings, Bishop, Clark, Erickson, and Holtzman. The following voted "NAY": No one. Motion: Carried. A true, correct and complete copy of said resolution is as follows:

RESOLUTION NO. 31-11
Aub 10-DTR-105

TO APPROVE USE OF COMMUNITY DEVELOPMENT BLOCK GRANT COMMERCIAL REHAB FUNDING AS SUGGESTED BY THE REVITALIZATION REVIEW COMMITTEE

SUGGESTED ACTIONS OF REVITALIZATION REVIEW COMMITTEE ON OCTOBER 12, 2011:

- Property #2 (1415 19th St.): loan \$6,937.50, grant \$6,937.50, match of \$4,625.00
- Property #4 (1409 19th St.): grant \$8,514.75, match of \$2,838.25
- Property #5 (922 Central Ave): loan \$6,693.75, grant \$6,693.75, match of \$4,462.50
- Property #6 (1122 J St.): grant \$13,162.50, match of \$4,387.50

WHEREAS, the City of Auburn, Nebraska has received a previous Community Development Block Grant for commercial rehabilitation and,

WHEREAS, CDBG funds for commercial rehabilitation are to be used for making grants and loans to private businesses and property owners in accordance with the City's CDBG Downtown Revitalization Plan, program, and governing regulations, and,

WHEREAS, the City has previously adopted an amended Downtown Revitalization Plan meeting the requirements of the Community Development Block Grant program and,

WHEREAS, the City of Auburn CDBG Revitalization Review Committee, has recommended commercial rehabilitation applications presented by five area property owners as spelled out in the Memorandum of Understanding (MOU) to finance construction for the commercial rehab of the five round-one properties, and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Auburn, Nebraska hereby approves a total granted amount of \$45,621.00 and a loaned amount of \$23,943.75 to the five round-one applicants subject to the City's CDBG Downtown Revitalization Plan, program guidelines and regulatory provisions governing the Downtown Revitalization Plan and subject to the specific MOU's signed regarding each applicant.

NOW, THEREFORE, BE IT RESOLVED BY the City Council of the City of Auburn, that the Mayor is hereby authorized and directed to execute all necessary and appropriate documents on behalf of the City of Auburn to effect acceptance of the suggested grant and loan amounts, contingent upon approval of the property owners and City Attorney as to form.

Council Member Erickson moved to approve CDBG #10-DTR-105 "Admin Only" Drawdown #1 and the related claims. The foregoing motion was seconded by Council Member Holtzman and upon roll call vote, the following Council Members voted "YEA": Bishop, Clark, Erickson, Holtzman, and Billings. The following voted "NAY": No one. Motion: Carried.

Council Member Holtzman moved to approve CDBG #09-HO-6047 Citywide Owner-Occupied Housing Rehabilitation Drawdown #18 and the related claims. The foregoing motion was seconded by Council Member Erickson and upon roll call vote, the following Council Members voted "YEA": Clark, Erickson, Holtzman, Billings, and Bishop. The following voted "NAY": No one. Motion: Carried.

Council Member Erickson moved to approve CDBG #09-HO-6047 Citywide Owner-Occupied Housing Rehabilitation Drawdown #19 and the related claims. The foregoing motion was seconded by Council Member Holtzman and upon roll call vote, the following Council Members voted "YEA": Erickson, Holtzman, Billings, Bishop, and Clark. The following voted "NAY": No one. Motion: Carried.

Council Member Holtzman moved to approve a three month extension to the grant completion time frame for CDBG #09-HO-6047 (Citywide Housing Rehabilitation Program). The foregoing motion was seconded by Council Member Bishop and upon roll call vote, the following Council Members voted "YEA": Erickson, Holtzman, Billings, Bishop, and Clark. The following voted "NAY": No one. Motion: Carried.

Council Member Erickson moved that the City grant a six month extension for CDBG ED ReUse Loan #95-05-Re-03 Block 29 Project by the passage and adoption of Resolution No. 32-11. The foregoing motion was seconded by Council Member Billings and upon roll call vote, the following Council Members voted "YEA": Holtzman, Billings, Bishop, and Erickson. The following voted "NAY": Clark. Motion: Carried. A true, correct and complete copy of said resolution is as follows:

RESOLUTION NO. 32-11
City of Auburn CDBG ED ReUse Loan #95-05-Re-03 Block 29 Project

WHEREAS, the City of Auburn, Nebraska, is an eligible unit of a general local government that previously received a grant award via the Housing and Community Development Act of 1974, as Amended for Small Cities Community Development Block Grant Program, and,

WHEREAS, the Auburn Development Council has a CDBG ED ReUse Loan with the City of Auburn known as the Block 29 Project which had an initial 3 year performance time frame to which three one year extensions have been approved;

WHEREAS, the Auburn Development Council has requested that said time frame be extended for the loan on the Auburn Block #29 Project.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Auburn, Nebraska that said City of Auburn CDBG ED ReUse Loan #95-05-Re-03 Performance Time Frame be extended 6 months from 9-1-11 to 3-1-12 all in accordance with the Auburn CDBG ED ReUse Plan and subject to the regulatory provisions governing the CDBG Economic Development Program.

Three proposed ordinances and corresponding maps referenced as Proposed A, Proposed B, and Proposed C relating to the redistricting of the election wards of the City based on the most recent federal census report were presented for consideration. It was noted that each of the ordinances has been corrected to clarify Census Tract 9682, Block 2006 as "all or any portion of Census Tract 9682, Block 2006 within corporate limits". Proposed Ordinance No. 36-11 (proposed Ordinance C), relating to the redistricting of the election wards of the City based on the most recent federal census report was presented. The Mayor announced that the introduction of the proposed Ordinance was in order.

ORDINANCE NO. 36-11
Redistricting Election Wards

Council Member Erickson moved that the minutes of these proceedings be kept in a separate and distinct volume known as the "Ordinance Record of the City of Auburn, Nemaha County, Nebraska", and that said volume be made part of these proceedings the same as though it were spread at large herein, which motion was seconded by Council Member Holtzman. Upon roll call vote, the following voted "YEA": Billings, Bishop, Clark, Erickson, and Holtzman. The following voted "NAY": No one.

Reports were given by the following department heads: library, fire department, street department, police department and City Treasurer.

A written financial report was provided by the Auburn Community Redevelopment Authority. Troy Wynn spoke regarding the Park and Recreation Committee.

There being no further business to come before the Mayor and Council, Council Member Holtzman moved for adjournment to meet at the call of the Mayor. Council Member Erickson seconded the foregoing motion and upon roll call vote, the following Council Members voted "YEA": Erickson, Holtzman, Billings, Bishop, and Clark. The following voted "NAY": No one. Motion: Carried.

Mayor Kudrna declared the meeting adjourned.

Scott Kudrna, Mayor

ATTEST:

Sherry Heskett, City Clerk

STATE OF NEBRASKA)
COUNTY OF NEMAHA) ss.
CITY OF AUBURN)

I, the undersigned, City Clerk for the City of Auburn, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on October 25, 2011; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be

considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

Sherry Heskett, City Clerk

City Council Proceedings
October 25, 2011

The Mayor and Council of the City of Auburn, Nemaha County, Nebraska, were called to meet at the City Hall at 1101 "J" Street on October 25, 2011, at 7:00 o'clock P.M., in Regular Meeting, open to the general public.

The meeting was called to order by Mayor Scott Kudrna. Upon roll call, the following members of the City Council were present: Billings, Bishop, Clark, Critser, Erickson and Holtzman. Absent: No one.

Mayor Kudrna announced "I am required by law to inform the public that a copy of the Open Meetings Act is posted on the North wall of these Chambers by the entrance door".

There being a large number of people in attendance regarding Agenda Item No. 20 (To consider an ordinance to repeal Auburn City Code of Ordinances Section No. 32.06 regarding the Board of Public Works), public comment was given. The Mayor, Council Members, City Attorney, BPW employees, BPW Board Members, city residents, and county residents spoke. With five Council Members (Bishop, Clark, Critser, Erickson, and Holtzman) voting in favor and one Council Member (Billings) voting against the motion to strike Agenda Item No. 20, was approved.

Council approved the September 26, 2011, meeting's minutes as written.

The City Council approved the financial report.

Claims from Auburn Plumbing, Heating & AC Inc for invoices totaling \$895.88 were presented before the Council for approval. With Council Member Bishop abstaining from the vote, and all other Council Members voting in favor, the claims from Auburn Plumbing, Heating & AC Inc were approved.

The following claims were presented before the Council for ratification: American Family Life Assurance Co., Wh-95.47; ASA Football, Equip-201.00; Black Hills Energy, Ut-43.27; David Moyer, Reim-600.00; Meyer Earp, Equip-29837.00; Time Warner Cable, Ut-35.37; Verizon Wireless, Se-116.74; Windstream, Ut-111.65; Cain Law Office, Reim-CRA Project-900.00; Dennis Wheeler, Reim-CRA Projects-2162.09; Supersuds Carwash, Reim-CRA Project-15000.00; Action Technology Services Inc., Se-300.00; American Recycling & Sanitation, Se-183.50; Black Hills Energy, Ut-67.30; Blue Cross-Blue Shield, Ins-9945.82; Board of Public Works, Ut-5241.59; Five Nines Technology Group, Se-103.70; Linda Bantz, Se-302.95; Mark Harms, Ex-500.00; Nebraska Dept. of Revenue, Tax-666.39; Nebraska UC Fund, Reim-32.31; Nemaha County, Se-4693.47; Region V-SENDS, Se-325.00; The Standard, Ins-306.68; Time Warner Cable, Se-392.22; Wright Express, Su-2696.69. The following claims (not previously approved by motion or resolution) were presented: Abernathy Building & Remodeling, Se-50.00; ABK Plumbing & Heating, Se-Equip-242.00; Amazon, Bk-420.66; Annie Thomas, Reim-89.59; Auburn Elevator Co., Su-110.89; Auburn Memorial Library Petty Cash, Su-90.98; Auburn Newspapers, Se-599.01; Avenue of Flags, Su-270.00; Baker & Taylor, Bk-690.51; Beard's Salvage Inc., Su-385.50; Board of Public Works, Maint-Su-571.31; Bowman Equipment & Repair, Se-225.00; Bulldog Auto Parts, Su-516.99; Casey Agency Inc., Bond-125.00; Concrete Industries Inc., Su-965.00; Crowne Plaza, Ex-579.05; Demco, Su-68.39; Eakes Office Plus, Su-154.53; Eggers Brothers Inc., Su-4.54; Five Nines Technology Group, Se-75.00; Follett Software Co., Su-88.76; Glenn's Corner Market, Su-28.80; Glock Professional Inc., Ex-195.00; Holiday Inn, Ex-218.85; IIMC, Mem-135.00; Ingram, Bk-95.06; Kristopher Baker, Reim-20.28; League of NE Municipalities, Ex-632.00; Lynch's Hardware & Gifts, Su-313.34; Mr. Landscape Nursery & Garden, Trees-1859.70; OCLC Inc., Se-48.44; Global Guns & Hunting Inc., Equip-163.95; Orscheln, Su-87.59; Pamida Inc. 182, Su-34.25; Petersens Auto Repair, Su-Re-523.90; Postmaster, Su-88.00; Steve Rademacher, Se-155.00; Rose Equipment Inc., Su-1369.50; Sack Lumber Co., Su-216.79; Schendel Pest Control, Se-180.00; Schneider OK Tire Store Inc., Re-30.40; Scott Kudrna, Reim-100.89; Sherry Heskett, Reim-77.70; Southeast Nebraska Development District, Se-2873.63; State Treasurer of Nebraska, Fe-226.98; Stutheit Implement Co., Su-20.04; The Auburn Sport Shop, Su-1079.93; Town & Country Vet Clinic, Se-170.00; Travelers, Ins-1947.00; Tri-State Office Products, Su-42.69; Upstart, Su-44.50; Xerox Corporation, Su-Maint-348.08.

Abbreviations for this legal: AV-Audio Visual; Bk-Book; Contrib-Contribution; Equip-Equipment; Ex-Expense; Fe-Fee; Ins-Insurance; Inspect-Inspection; Int-Interest; Inv-Economic Development Investment; Lic-Licenses; Maint-Maintenance; Mem-Membership; Pen-Pension; Per-Periodical; Re-Repairs; Ref-Reference Materials; Reg-Registration; Reim-Reimbursement; Se-Service; Su-Supplies, Material & Parts; Sub-Subscription; UA-Uniform Allowance; Ut-Utilities; Wh-Withholding.

October 25, 2011

Page 2

Council approved the claims which have not been previously approved by motion or resolution and ratified the ordinary and necessary expenses allowed and in accordance with Resolution No. 7-11 that was approved February 28, 2011.

Approval was given for 2 library staff members to attend a workshop on November 17 in Beatrice and for Police Chief Baker to attend the annual Drug Recognition Expert update class in Lincoln on December 13, 2011.

The City Council confirmed the appointment of Andrew Behrends and Ryan Jones to the Auburn Volunteer Fire Department.

Mayor Kudrna gave a financial review of fiscal year 2010-2011 and the cash carry over for fiscal year 2011-2012.

Public hearing was held on the proposed 2012 Board of Public Works Proprietary Function Budget. General Manager Dave Hunter presented the proposed budget and discussion was held. Council Member Critser left the Council Chambers at 8:25 p.m. After hearing all comments, the public hearing was closed. With four Council Members (Clark, Erickson, Holtzman, and Billings) voting in favor and one Council Member (Bishop) voting against, the 2012 Board of Public Works Proprietary Function Budget was approved as presented.

The agreement between the County of Nemaha and the City of Auburn for Cooperative Use of Equipment Under the Interlocal Cooperation Act was approved by the passage and adoption of Ordinance No. 35-11.

The Mayor was authorized and directed to execute all necessary and appropriate documents on behalf of the City of Auburn related to CDBG #10-DTR-105 Round 1 grant and loan amounts by the passage and adoption of Resolution No. 31-11.

CDBG #10-DTR-105 "Admin Only" Drawdown #1 and the related claims were approved.

CDBG #09-HO-6047 Citywide Owner-Occupied Housing Rehabilitation Drawdown #18 and the related claims were approved.

CDBG #09-HO-6047 Citywide Owner-Occupied Housing Rehabilitation Drawdown #19 and the related claims were approved.

A three month extension to the grant completion time frame for CDBG #09-HO-6047 (Citywide Housing Rehabilitation Program) was approved.

With four Council Members (Holtzman, Billings, Bishop, and Erickson) voting in favor and one Council Member (Clark) voting against, the City granted a six month extension for CDBG ED ReUse Loan #95-05-Re-03 Block 29 Project by the passage and adoption of Resolution No. 30-11.

Three proposed ordinances and corresponding maps referenced as Proposed A, Proposed B, and Proposed C relating to the redistricting of the election wards of the City based on the most recent federal census report were presented for consideration. It was noted that each of the ordinances has been corrected to clarify Census Tract 9682, Block 2006 as "all or any portion of Census Tract 9682, Block 2006 within corporate limits". After review, Proposed Ordinance C and the corresponding Map C were approved.

Reports were given by the following department heads: library, fire department, street department, police department and City Treasurer.

A written financial report was provided by the Auburn Community Redevelopment Authority. Troy Wynn spoke regarding the Park and Recreation Committee.

There being no further business to come before the Mayor and Council, the City Council adjourned.

Sherry Heskett
City Clerk

J. Scott Kudrna
Mayor

A complete copy of the minutes is available for inspection at City Hall.

CITY OF AUBURN
 TREASURER'S REPORT
 CALENDAR 10/2011, FISCAL 1/2011

AGENDA ITEM
 NO 6

ACCOUNT TITLE	LAST REPORT			BALANCE
	ON HAND	RECEIVED	DISBURSED	
GENERAL CHECKING	430,849.63	105,298.95	80,319.62	455,828.96
STREET CHECKING	24,047.91	35,498.29	17,491.93	42,054.27
STREET BOND/WARRANT CHECKING	105,357.89	1,106.80		106,464.69
TOTAL CHECKING:	560,255.43	141,904.04	97,811.55	604,347.92
TOTAL NSF A/R	.00	.00	.00	.00
TOTAL FIRE DEPT SINKING	2,195.71	8,917.00	2,195.71	8,917.00
TOTAL KENO OPER CHECKING:	.00	.00	.00	.00
TOTAL KENO RESERVE MMA:	88,064.02	14.96	.00	88,078.98
TOTOL KENO CHECKING	31,735.11	2,159.53	617.00	33,277.64
TOTAL CDBG CHECKING	8,963.39	20,594.90	21,590.63	7,967.66
TOTAL CDBG ED MMA:	4,769.46	167.51	1,458.90	3,478.07
TOTAL CDBG HD SAVINGS:	3,124.35	467.27	.00	3,591.62
TOTAL CRA CHECKING	395,980.90	14,968.34	18,062.09	392,887.15
TOTAL CITY REC CHECKING	63,947.21	.00	.00	63,947.21
GENERAL CD #23810	75,000.00			75,000.00
GENERAL CD #	75,000.00			75,000.00
GENERAL CD #19676	50,000.00			50,000.00
GENERAL CD #22940	50,000.00			50,000.00
GENERAL CD #22942	50,000.00			50,000.00
GENERAL CD #22513	50,000.00			50,000.00
TOTAL C.D.'S:	350,000.00	.00	.00	350,000.00
TOTAL CASH ON HAND:	1,509,035.58	189,193.55	141,735.88	1,556,493.25

REPORT NOTATION: Please remember that the "Reference" field of this report is not large enough to print a description of each invoice being paid to the Vendor. Examples include but are not limited to: Board of Public Works. For a full description, please contact me.

Sherry Heskett

AGENDA ITEM
 NO 7

VENDOR NAME	REFERENCE	
	GENERAL FUND	
	ADMIN	
AMERICAN FAMILY LIFE ASSUR. CO AFLAC INS WH		68.95
	ADMIN	68.95
	GENERAL FUND	68.95
	STREET FUND	
	ADMIN	
AMERICAN FAMILY LIFE ASSUR. CO AFLAC INS WH		26.52
	ADMIN	26.52
	STREET FUND	26.52
	KENO FUND	
	KENO BETTERMENT	
NE DEPT. OF REVENUE	FORM 51C UL-SEP 2011	617.00
	KENO BETTERMENT	617.00
	KENO FUND	617.00
	CDBG GRANT FUND	
	ADMIN	
HINRICHSEN CONST. CO.	HO 6047 DD#17, P-014	18,562.00
QUALITY REMODELING	HO6047 DD #17, P-013	155.00
	ADMIN	18,717.00
	CDBG GRANT FUND	18,717.00
**** PAID TOTAL ****		19,429.47
***** REPORT TOTAL *****		19,429.47

AGENDA ITEM
 NO 7

VENDOR NAME	REFERENCE	

GENERAL FUND		
ADMIN		
AMERICAN RECYCLING SANITATION	OCT GARBAGE SERVICE	145.00
AUBURN STATE BANK	REFUND S TAX BONDS 3-17-04	137,170.00
BETTY ENGLAND	RETURN OF APPEAL BOND	200.00
BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	2,625.25
BOARD OF PUBLIC WORKS	ELEC CITY HALL	497.69
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	7,374.00
FIVE NINES TECHNOLOGY GROUP	COMPUTER BACKUP	63.70
REGION V-SENDS	CUSTODIAL SERVICES	135.00
THE STANDARD	LIFE INS	70.89
TIME WARNER CABLE	ACCT 8347 10 022 0053329	232.89
		=====
ADMIN		148,514.42
POLICE DEPARTMENT		
ACTION TECHNOLOGY SERVICES INC	COMPUTER SERVICES	300.00
BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	4,421.61
BOARD OF PUBLIC WORKS	ELEC DOG POUND	42.91
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	10,600.00
NEMAHA COUNTY	RENT/DISPATCHING	4,693.47
THE STANDARD	LIFE INS	101.13
WINDSTREAM NEBRASKA INC	ACCT 091 426 889	120.94
FLEET SERVICES	FUEL EXPENSE	1,140.59
		=====
POLICE DEPARTMENT		21,420.65
FIRE DEPARTMENT		
BLACK HILLS ENERGY	ACCT 1240 4130 01	52.46
BOARD OF PUBLIC WORKS	ELEC 1703 P STREET	283.81
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	7,200.00
THE STANDARD	LIFE INS	111.20
TIME WARNER CABLE	ACCT 8347100220053345	82.91
FLEET SERVICES	FUEL EXPENSE	220.03
		=====
FIRE DEPARTMENT		7,950.41
PARK DEPARTMENT		
BOARD OF PUBLIC WORKS	ELEC CRESTVIEW PARK	2,442.71
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	4,100.00
TIME WARNER CABLE	ACCT 8347 10 0220023504	35.43
FLEET SERVICES	FUEL EXPENSE	56.43
		=====
PARK DEPARTMENT		6,634.57
SR. CENTER DEPARTMENT		
BOARD OF PUBLIC WORKS	ELEC SR CENTER	611.53
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	1,400.00

VENDOR NAME	REFERENCE	VENDOR TOTAL
REGION V-SENDS	CUSTODIAL SERVICES	190.00
	SR. CENTER DEPARTMENT	2,201.53
	LIBRARY DEPARTMENT	
BLACK HILLS ENERGY	ACCT 9318 5754 66	37.20
BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	787.87
BOARD OF PUBLIC WORKS	ELEC 1810 COURTHOUSE AVE	470.76
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	2,800.00
FIVE NINES TECHNOLOGY GROUP	COMPUTER SERVICES	40.00
LINDA BANTZ	CUSTODIAL SERVICES	302.95
THE STANDARD	LIFE INS	20.95
	LIBRARY DEPARTMENT	4,459.73
	POOL DEPARTMENT	
BLACK HILLS ENERGY	ACCT 2565 5416 77	18.60
BOARD OF PUBLIC WORKS	ELEC 1020 H STREET	270.51
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	3,600.00
TIME WARNER CABLE	ACCT 8347 10 022 0053337	37.72
	POOL DEPARTMENT	3,926.83
	GENERAL FUND	195,108.14
	STREET FUND	
	ADMIN	
AUBURN STATE BANK	HIGH ALLOC PLEDGE BONDS	2,600.00
BLACK HILLS ENERGY	ACCT 6074 7283 43	24.56
BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	1,575.32
BOARD OF PUBLIC WORKS	ELEC PARKING LOT	468.99
CASEY AGENCY INC	PROP/CASUALTY INSURANCE	15,500.00
MARK HARMS	LAND USE	500.00
THE STANDARD	LIFE INS	47.26
TIME WARNER CABLE	ACCT 8347 10 022 0053352	35.43
VERIZON WIRELESS	ACCT 383064839-00001	134.50
FLEET SERVICES	FUEL EXPENSE	1,241.72
	ADMIN	22,127.78
	STREET FUND	22,127.78
	STREET BOND/WARRANT FUND	
	ADMIN	
AUBURN STATE BANK	PAVING SERIES 2010	3,668.75

VENDOR NAME	REFERENCE	VENDOR TOTAL
	ADMIN	3,668.75
	STREET BOND/WARRANT FUND	3,668.75
	CDBG GRANT FUND	
	ADMIN	
SOUTHEAST NE DEVELOPMENT DIST.	DTR PHASE 2 DD 1	13,303.86
	ADMIN	13,303.86
	CDBG GRANT FUND	13,303.86
	COMM REDEVELOP AUTHORITY	
	ADMIN	
AUBURN DISCOUNT LIQUOR	PHASE 4	15,000.00
CLINE WILLIAMS LAW FIRM	LEGAL SERVICES	1,000.40
DAN'S ANTIQUES	PHASE 4	184.19
MITCH BISHOP	PHASE 3 PARTIAL	3,780.00
	ADMIN	19,964.59
	COMM REDEVELOP AUTHORITY	19,964.59
**** PAID	TOTAL ****	254,173.12
***** REPORT TOTAL *****		254,173.12

AGENDA ITEM
 NO 7

VENDOR NAME	REFERENCE	

GENERAL FUND		
ADMIN		
AMERICAN LEGAL PUBLISHING	CODE PROGRAM - UPDATE SERVICE	250.00
AUBURN CHAMBER OF COMMERCE	CHAMBER INVESTMENT	2,000.00
AUBURN NEWSPAPERS	PUBLISHING	147.41
CASEY AGENCY INC	BOND TREASURER	279.20
CASH-WA DISTRIBUTING CO.	CLEANING SUPPLIES	69.87
CORNHUSKER PRESS	TOBACCO LICENSES & APP FORMS	14.80
DATA TECHNOLOGIES INC	LICENSE FEE AND SUPPORT	1,950.00
JEO CONSULTING GROUP INC.	ZONING MAP UPDATES	160.00
MICROFILM IMAGING SYSTEMS INC	LASERFICHE SERVICES/SUPPORT	3,324.00
NADAA	FINAL PAYMENT NADAA PLEDGE	10,000.00
NEMAHA COUNTY	APPLIANCE/RECYCLING	2,206.40
PAMIDA INC. 182	SUPPLIES	19.72
PETTY CASH	REIM	141.27
POSTMASTER	STAMPS	88.00
RAYMOND'S ELECTRIC	WIRING TO MOVE POP MACHINE	175.50
SACK LUMBER COMPANY	STAKES	47.31
TRI-STATE OFFICE PRODUCTS	SUPPLIES	122.92
VAN GUNDY ART & SIGN	SIGNAGE AT 1101 "J" STREET	2,830.50
WOODS & AITKEN LLP	AUDIT LETTER RESPONSE	187.94
XEROX CORPORATION	MAINT/SUPPLIES	358.50
		=====
	ADMIN	24,373.34
POLICE DEPARTMENT		
ALAMAR UNIFORMS.	SUPPLIES-UNIFORMS/EQUIP	124.56
AUBURN NEWSPAPERS	BUSINESS CARDS	42.00
JP COOKE COMPANY	PET TAGS	59.65
KRISTOPHER BAKER	REIM MEALS AND PARKING	188.97
NAVSRFWARCENDIV	NIGHT VISION GOGGLES	600.00
PAMIDA INC. 182	SUPPLIES	21.94
PETERSENS AUTO REPAIR	TIRES	987.94
PETTY CASH	POSTAGE	17.85
SLEUTH SOFTWARE	SLEUTH SOFTWARE	587.81
		=====
	POLICE DEPARTMENT	2,630.72
FIRE DEPARTMENT		
BULLDOG AUTO PARTS	PARTS	12.52
		=====
	FIRE DEPARTMENT	12.52
PARK DEPARTMENT		
BULLDOG AUTO PARTS	WINTERIZING AT REC COMPLEX	28.50
CASEY AGENCY INC	WORK COMP AUDIT PREMIUM	30.84
CHAD KRUGER	BRUSH REMOVAL AT REC COMPLEX	17.00
CONCRETE INDUSTRIES INC.	CONCRETE AT REC COMPLEX	261.00
EGGERS BROTHERS INC	PARTS S10 PICKUP	14.98

ACCOUNTS PAYABLE ACTIVITY
 CLAIMS REPORT

VENDOR NAME	REFERENCE	VENDOR TOTAL
ENTIRE RECYCLING INC	TINES FOR EQUIPMENT	45.00
RAYMOND'S ELECTRIC	BALLAST REPAIR	63.50
SCHNEIDER OK TIRE STORE INC.	TIRE SERVICE	26.85
TJ WYNN	BRUSH REMOVAL AT REC COMPLEX	34.00
		=====
	PARK DEPARTMENT	521.67
	SR. CENTER DEPARTMENT	
BOHL PLUMBING & HEATING INC.	SERVICE DISPOSAL EQUIPMENT	65.00
BULLDOG AUTO PARTS	SUPPLIES (HEX KEY)	.76
COWAN WATER CONDITIONING	WATER SOFTENER SALT	60.00
DARNELL GLASS CO.	DOOR REPAIR	151.50
		=====
	SR. CENTER DEPARTMENT	277.26
	LIBRARY DEPARTMENT	
AMAZON	BOOKS	1,623.31
AUBURN MEM. LIBRARY PETTY CASH	POSTAGE ILL	111.78
BAKER & TAYLOR	BOOKS	376.73
CASEY AGENCY INC	WORK COMP AUDIT PREMIUM	10.28
DEMCO	SUPPLIES	163.45
EAKES OFFICE PLUS	SUPPLIES	179.90
FIVE NINES TECHNOLOGY GROUP	COMPUTER SERVICE	359.99
HEATHER KOENEKE	REIM MEETING EXPENSE	30.00
MICROFILM IMAGING SYSTEMS INC	EQUIP MAINTENANCE	235.00
OCLC INC	ILL	44.45
OMAHA WORLD HERALD	SUBSCRIPTION	106.60
ORIENTAL TRADING CO. INC.	SUPPLIES	12.99
PAMIDA INC. 182	SUPPLIES	84.94
PEGGY OSHLO	REIM MILEAGE	57.72
		=====
	LIBRARY DEPARTMENT	3,397.14
	POOL DEPARTMENT	
BOARD OF PUBLIC WORKS	HEATER REPAIRS	80.85
CASEY AGENCY INC	WORK COMP AUDIT PREMIUM	123.36
		=====
	POOL DEPARTMENT	204.21
		=====
	GENERAL FUND	31,416.86
	STREET FUND	
	ADMIN	
BOWMAN EQUIPMENT & REPAIR	LABOR UNIT #5	50.00
BULLDOG AUTO PARTS	PARTS	172.19
CASEY AGENCY INC	WORK COMP AUDIT PREMIUM	709.32
CONCRETE INDUSTRIES INC.	CONCRETE AND HAUL	259.88
EGGERS BROTHERS INC	SHOP SUPPLIES	32.89

VENDOR NAME	REFERENCE	VENDOR TOTAL
FILTER CARE	FILTERS	67.90
MENARDS	SAND	39.90
ORSCHLN	MISC SUPPLIES	102.04
PETTY CASH	SUPPLIES	22.18
ROSE EQUIPMENT INC	PARTS	56.89
RUETER'S	PARTS	80.36
SCHNEIDER OK TIRE STORE INC.	TIRE REPAIR	45.00
		=====
	ADMIN	1,638.55
		=====
	STREET FUND	1,638.55
		=====
**** PAID TOTAL ****		33,055.41
		=====
***** REPORT TOTAL *****		33,055.41
		=====

NOTICE OF PUBLIC HEARING

Public notice is hereby given by the Mayor and City Council of the City of Auburn, Nebraska, that a public hearing will be held at 7:00 o'clock p.m., or as soon as possible thereafter, on November 28, 2011, at the Auburn City Hall, 1101 "J" Street, Auburn, Nebraska. The purpose of the hearing is to obtain public comment prior to consideration of a declaration of an area of the City as blighted and substandard and in need of redevelopment pursuant to the Nebraska Community Development Law.

The property which is the subject of this notice and of the public hearing is described as follows:

In the City of Auburn, Nemaha County, Nebraska, beginning at the southeast corner of parcel 640088139, proceed east along the north side of Highway 136 to the southwest corner of parcel 640035299; then south to the south side of right of way of Highway 136 opposite southwest corner of parcel 640035299; then east to the northeast corner of parcel 640079369; then south to the southeast corner of parcel 640091431; then west to the northwest corner of parcel 640074553; then south to the southwest corner of parcel 640074553; then west along the south side of parcel 640102913 to a point even with the extended west side of parcel 640074391; then south across 17th street to the northwest corner of parcel 640074391; then south to the southwest corner of parcel 640074391; then south along the extended west property line of parcel 640074391 to a point even with the extended south side of the original south line of Lot 4 of Terrace Heights 1st Addition; then east along the extended south side of the original south line of Lot 4 of Terrace Heights 1st Addition to the southwest corner of the original Lot 4 of Terrace Heights 1st Addition and the west side of parcel 640074332; then south to the southwest corner of parcel 640074502; then east to the southeast corner of parcel 640074502; then east on the extended line of the south property line of parcel 640074502 across "U" Street to a point even with the extended west side of parcel 640103189; then north to the southwest corner of parcel 640103189; then east to the southeast corner of parcel 640103189; then south to the northwest corner of parcel 640053300; then east to the northeast corner of parcel 640053300; then south to the southeast corner of parcel 640053319; then south on the extended east side of parcel 640053319 to the centerline of 22nd Street; then west along the centerline of 22nd Street to a point at the intersection of the centerline of 22nd Street and the extended west line of the parcel 640053319; then south on the east line of parcel 640026842 to the southeast corner of parcel 640026842; then west to the southwest corner of 640026842; then south to the northwest corner of parcel 640035280; then east to the northeast corner of parcel 640035280; then north to the northwest

corner of parcel 640026869; then east to the northeast corner of parcel 640026869; then south to the southeast corner of parcel 640026869; then south along the extended east line of parcel 640026869 to its intersection with the south right of way of County Road 728, then west on the south right of way line of County Road 728 to the intersection of the south right of way line of County Road 728 with the west right of way line of County Road 628, then north along the west right of way line of County Road 628 to the southeast corner of parcel 640088139, also known as the point of beginning.

The boundary description set forth above includes the following legally-described parcels:

1. South one hundred fifty six point seven feet (S156.70) of lots one (1) & two (2) of block two (2), North two hundred and twenty two point four feet (N222.4') of lots three (3) & four (4) of block three (3), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
2. North two hundred seventy two point six feet (N272.6') of the west one hundred sixty four point four feet (W164.4') of lots one (1) & two (2) of block one (1), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
3. North five hundred twenty seven point three (N527.3') of the west one hundred seventy eight feet (W178') of block 2, Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
4. Lots three (3), four (4), and five (5), south twenty point four (S20.4') of lot one (1), east thirty five point six feet (E35.6') and the south twenty point four (S20.4') of the west sixty four point four feet (W64.4') of lot two (2) of block 1
5. North five hundred and seven point three feet (N507.3') of the east two hundred thirty nine feet (E239') of block two (2), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
6. Lots six (6) through lot twenty three (23) of block one (1), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
7. Willard Kuhlmann Addition, to the City of Auburn, Nemaha County, Nebraska
8. Kevin Kuhlmann Addition to the City of Auburn, Nemaha County, Nebraska
9. Tri County Builders Addition to the City of Auburn, Nemaha County, Nebraska
10. Irregular Tract of land of Parcel 640073123, to the City of Auburn, Nemaha County, Nebraska

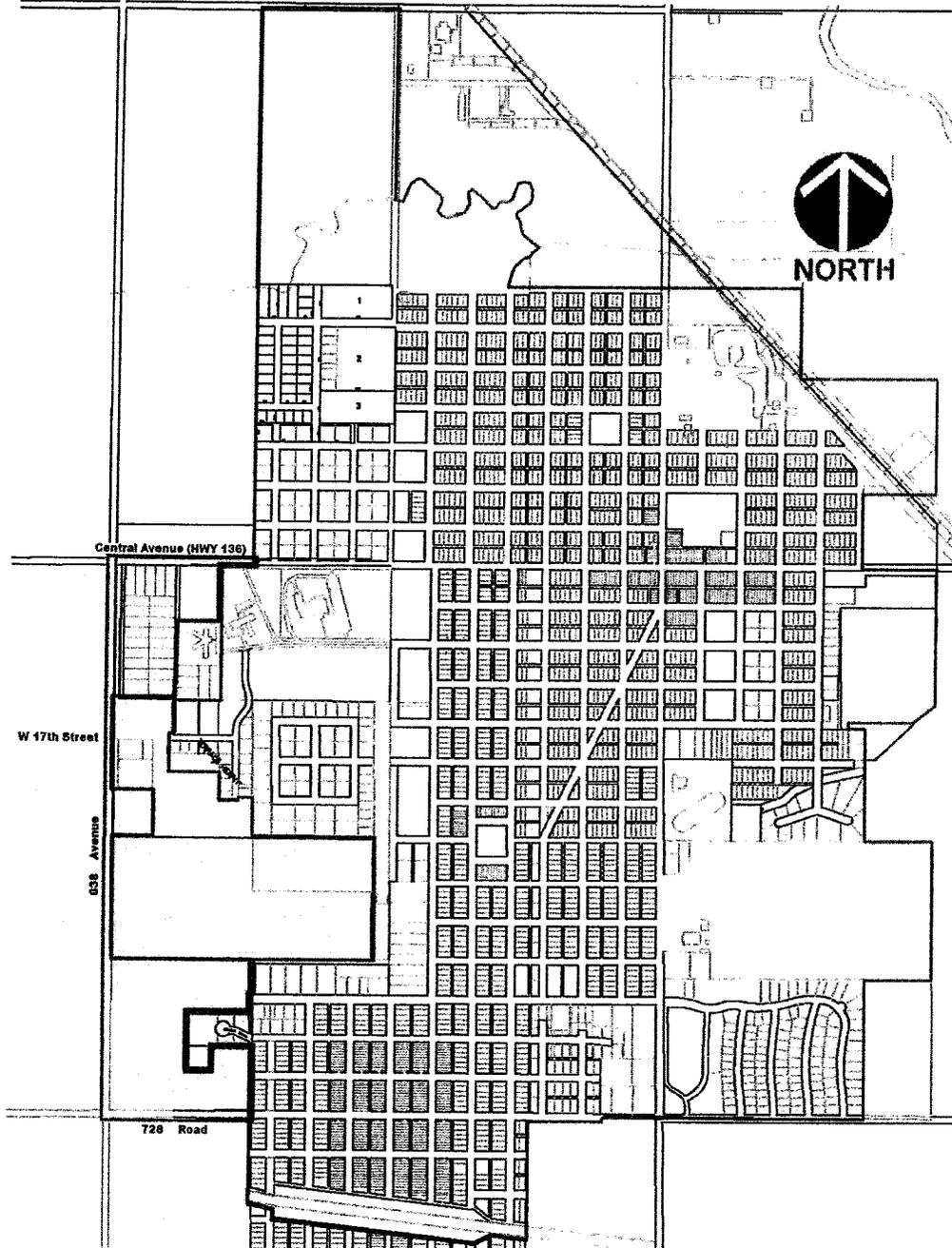
11. Irregular Tract of land of Parcel 640026834, to the City of Auburn, Nemaha County, Nebraska
12. Irregular Tract of land of Parcel 640035280, to the City of Auburn, Nemaha County, Nebraska
13. Irregular Tract of land of Parcel 640035280, to the City of Auburn, Nemaha County, Nebraska
14. Irregular Tract of land of Parcel 640026850, to the City of Auburn, Nemaha County, Nebraska
15. Irregular Tract of land of Parcel 640053416, to the City of Auburn, Nemaha County, Nebraska
16. Irregular Tract of land of Parcel 640026869, to the City of Auburn, Nemaha County, Nebraska
17. Irregular Tract of land of Parcel 640026842, to the City of Auburn, Nemaha County, Nebraska
18. Jaro First Addition, to the City of Auburn, Nemaha County, Nebraska
19. Davison Addition, to the City of Auburn, Nemaha County, Nebraska
20. Harmony Homes Addition, to the City of Auburn, Nemaha County, Nebraska
21. lots five (5), Six (6) and Seven (7), south three hundred thirty three point six feet (S333.6') of lots three (3) and four (4) of block three, sunset Acres to the City of Auburn, Nemaha County, Nebraska

All interested parties shall be afforded at such public hearing a reasonable opportunity to express their views regarding the blight and substandard declaration.

Sherry Heskett, City Clerk

CONTEXT MAP

WEST AUBURN REDEVELOPMENT AREA
AUBURN, NEBRASKA



HANNA:KEELAN ASSOCIATES, P.C.
COMMUNITY PLANNING & RESEARCH

* Lincoln, Nebraska * 402.464.5383 *

ILLUSTRATION 1

Auburn, Nebraska
Blight & Substandard Determination Study
West Auburn Redevelopment Area

PLANNING COMMISSION OF THE CITY OF AUBURN

November 22, 2011 Regular Meeting

Members Present: Jeff Jones (Chair), Doug Jones, Micki Willis, Heath Christiansen and Dave Pippert

Also Present: Stephanie Fisher, Dave Hunter, Jr.

Chair Jones called the meeting to order at 7:02 p.m. and announced that the Open Meetings Act was posted.

It was moved by Willis and seconded by Christiansen to approve the minutes of the November 8, 2011 meeting. The motion passed unanimously.

The item on the agenda was to consider a recommendation to the City Council of the City of Auburn, Nebraska, with respect to the declaration of a portion of the City and certain areas adjacent to the City and within territorial jurisdiction of the City, as blighted and substandard. A motion had been made and passed at the November 8, 2011 meeting to table the request.

D. Jones asked Hunter if the project was feasible. Hunter said that the BPW must have funds for the project since the City doesn't need more debt. During a discussion of the history of the area being considered and the background of the proposed project, several issues were brought out:

1. 50% of the waterline route would be outside the city limits.
2. If the BPW has to pay for this, the utility rates would have to go up.
3. A benefit of the project would be that the hospital would be in a water loop.
4. Currently, there is only one water line from the reservoir. The project would add a second.
5. Passage of the resolution is needed by the CRA as a step to generate additional TIF funds for projects in the area.
6. A 10 inch water line is preferable to a pumping station for the area, as originally proposed.

A motion was made by Willis and seconded by J. Jones to recommend approval of the resolution to the City Council. The motion passed unanimously on a roll call vote.

The meeting was adjourned at 7:30 p.m.

Dave Pippert, Secretary

CITY OF AUBURN, NEBRASKA
RESOLUTION NO. 33-11
(Blight and Substandard Declaration)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN,
NEMAHA COUNTY, NEBRASKA, DECLARING A PORTION OF THE CITY OF
AUBURN, NEBRASKA, AND CERTAIN AREAS ADJACENT TO THE CITY AND
WITHIN THE EXTRA TERRITORIAL JURISDICTION OF THE CITY OF AUBURN TO
BE BLIGHTED AND SUBSTANDARD.**

WHEREAS, it is desirable and in the public interest of the City of Auburn, Nebraska, a municipal corporation (the "City"), to undertake and carry-out redevelopment projects in areas of the City that are determined to be substandard and blighted and in need of redevelopment; and

WHEREAS, Chapter 18, Article 21, Nebraska Revised Statutes (Reissue 2007), as amended, known as the Community Development Law, prescribes the requirements and procedures for the planning and implementation of redevelopment projects; and

WHEREAS, Neb. Rev. Stat. § 18-2109, as amended, requires that, prior to the preparation by the community redevelopment authority of a city of a redevelopment plan for a redevelopment project, the City Council as the governing body of the City, by resolution, shall find and determine that the area is a substandard and blighted area in need of redevelopment as defined in said Community Development Law; and

WHEREAS, on November 28, 2011 at 7:00 p.m., a meeting of the City Council of the City of Auburn, Nebraska, was held at the Auburn City Hall, 1101 "J" Street, Auburn, Nebraska, in order to conduct a hearing to determine whether a portion of the City should be declared to be substandard and blighted and in need of redevelopment, as defined in and pursuant to the Community Development Law; and

WHEREAS, a notice of public hearing was published in the Nemaha county Herald, a newspaper of general circulation published in Auburn, Nebraska, on November 10, 2011, and November 17, 2011, which was at least ten (10) days prior to the time of the public hearing, which Notice of Public Hearing described the time, date, place, and purpose of the hearing, and specifically identified the area to be considered as substandard and blighted and in need of redevelopment; and

WHEREAS, at such Meeting the Public Hearing was conducted, all interested parties were afforded a reasonable opportunity to express their views respecting the designation of such area as substandard and blighted and in need of redevelopment, and the City Council reviewed and discussed a Blight and Substandard Determination Study for the West Auburn Redevelopment Area conducted by Hanna:Keelan Associates, P.C. ("Blight and Substandard Study"); and

WHEREAS, prior to the Meeting and Public Hearing, the City Council submitted the question of whether the area in question is substandard and blighted and in need of redevelopment to the Planning Commission of the City of Auburn for its review and recommendation, and the City Council reviewed and discussed recommendations received from the Planning Commission; and

WHEREAS, the City Council desires to determine whether the specific area is substandard and blighted and in need of redevelopment in accordance with the Nebraska Community Development Law.

NOW THEREFORE, be it resolved by the City of Auburn, Nemaha County, Nebraska, that certain portion of the City of Auburn, legally described on the attached Exhibit "A", which is incorporated by this reference (the "Subject Area"), is hereby declared to be a substandard area in need of redevelopment pursuant to the Community Development Law, in that conditions that now exist in said area meet the criteria set forth in Neb. Rev. Stat. § 18-2103(10) as described and set forth in the Blight and Substandard Study received by the City; and

BE IT FURTHER RESOLVED, that the Subject Area is hereby declared to be a blighted area in need of redevelopment pursuant to the Community Development Law, in that conditions which now exist in said area which meet one or more of the factors set forth in Neb. Rev. Stat. § 18-2103(11)(a) and at least one of the factors set forth in (i) to (v) of Neb. Rev. Stat. § 18-2103(11)(b), as described and set forth in the Blight and Substandard Study received by the City; and

BE IT FURTHER RESOLVED, that such substandard and blighted condition is beyond the remedy and control solely by regulatory process and the exercise of police power and cannot be dealt with effectively by the ordinary operations of private enterprise without the aids provided by the Community Development Law, and the elimination of said substandard and blighted condition under the authority of the Community Development Law is hereby found to be a public purpose declared to be in the public interest; and

BE IT FURTHER RESOLVED, that it is hereby found and determined that such substandard and blighted area is in need of redevelopment and is an eligible site for a redevelopment project under the provisions of the Community Development Law.

DATED THIS 28th day of November, 2011.

CITY OF AUBURN, NEBRASKA

By: _____
Scott Kudrna, Mayor

ATTEST: _____
Sherry Heskett, City Clerk

EXHIBIT "A"

(Blighted and Substandard Area)

In the City of Auburn, Nemaha County, Nebraska, beginning at the southeast corner of parcel 640088139, proceed east along the north side of Highway 136 to the southwest corner of parcel 640035299; then south to the south side of right of way of Highway 136 opposite southwest corner of parcel 640035299; then east to the northeast corner of parcel 640079369; then south to the southeast corner of parcel 640091431; then west to the northwest corner of parcel 640074553; then south to the southwest corner of parcel 640074553; then west along the south side of parcel 640102913 to a point even with the extended west side of parcel 640074391; then south across 17th street to the northwest corner of parcel 640074391; then south to the southwest corner of parcel 640074391; then south along the extended west property line of parcel 640074391 to a point even with the extended south side of the original south line of Lot 4 of Terrace Heights 1st Addition; then east along the extended south side of the original south line of Lot 4 of Terrace Heights 1st Addition to the southwest corner of the original Lot 4 of Terrace Heights 1st Addition and the west side of parcel 640074332; then south to the southwest corner of parcel 640074502; then east to the southeast corner of parcel 640074502; then east on the extended line of the south property line of parcel 640074502 across "U" Street to a point even with the extended west side of parcel 640103189; then north to the southwest corner of parcel 640103189; then east to the southeast corner of parcel 640103189; then south to the northwest corner of parcel 640053300; then east to the northeast corner of parcel 640053300; then south to the southeast corner of parcel 640053319; then south on the extended east side of parcel 640053319 to the centerline of 22nd Street; then west along the centerline of 22nd Street to a point at the intersection of the centerline of 22nd Street and the extended west line of the parcel 640053319; then south on the east line of parcel 640026842 to the southeast corner of parcel 640026842; then west to the southwest corner of 640026842; then south to the northwest corner of parcel 640035280; then east to the northeast corner of parcel 640035280; then north to the northwest corner of parcel 640026869; then east to the northeast corner of parcel 640026869; then south to the southeast corner of parcel 640026869; then south along the extended east line of parcel 640026869 to its intersection with the south right of way of County Road 728, then west on the south right of way line of County Road 728 to the intersection of the south right of way line of County Road 728 with the west right of way line of County Road 628, then north along the west right of way line of County Road 628 to the southeast corner of parcel 640088139, also known as the point of beginning.

The boundary description set forth above includes the following legally-described parcels:

1. South one hundred fifty six point seven feet (S156.70) of lots one (1) & two (2) of block two (2), North two hundred and twenty two point four feet (N222.4') of lots three (3) & four (4) of block three (3), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
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3. North five hundred twenty seven point three (N527.3') of the west one hundred seventy eight feet (W178') of block 2, Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
4. Lots three (3), four (4), and five (5), south twenty point four (S20.4') of lot

- one (1), east thirty five point six feet (E35.6') and the south twenty point four (S20.4') of the west sixty four point four feet (W64.4') of lot two (2) of block 1
5. North five hundred and seven point three feet (N507.3') of the east two hundred thirty nine feet (E239') of block two (2), Sunset Acres Addition to the City of Auburn, Nemaha County, Nebraska
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 21. lots five (5), Six (6) and Seven (7), south three hundred thirty three point six feet (S333.6') of lots three (3) and four (4) of block three, sunset Acres to the City of Auburn, Nemaha County, Nebraska

RESOLUTION NO. _____

CommRehabGrant&Loans

Aub 10-DTR-105

TO APPROVE USE OF COMMUNITY DEVELOPMENT BLOCK GRANT COMMERCIAL REHAB FUNDING AS SUGGESTED BY THE REVITALIZATION REVIEW COMMITTEE

SUGGESTED ACTIONS OF REVITALIZATION REVIEW COMMITTEE ON OCTOBER 12, 2011:

Property #7 (1900, 1900 ½, 1902, 1902 ½ O Street): loan \$26,681.25, grant \$26,681.25, match of \$17,787.50

Property #8 (1122 J Street): loan \$53,717.50, grant \$36,837.50, match of \$30,185.00

Property #10 (907 Central Avenue): grant \$2,025.00, match of \$675.00

WHEREAS, the City of Auburn, Nebraska has received a previous Community Development Block Grant for commercial rehabilitation and,

WHEREAS, CDBG funds for commercial rehabilitation are to be used for making grants and loans to private businesses and property owners in accordance with the City's CDBG Downtown Revitalization Plan, program, and governing regulations, and,

WHEREAS, the City has previously adopted an amended Downtown Revitalization Plan meeting the requirements of the Community Development Block Grant program and,

WHEREAS, the City of Auburn CDBG Revitalization Review Committee, has recommended commercial rehabilitation applications presented by three area property owners as spelled out in the Memorandum of Understanding (MOU) to finance construction for the commercial rehab of the five round-one properties, and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Auburn, Nebraska hereby approves a total granted amount of \$65,543.75 and a loaned amount of \$80,398.75 to the three Round #2 applicants subject to the City's CDBG Downtown Revitalization Plan, program guidelines and regulatory provisions governing the Downtown Revitalization Plan and subject to the specific MOU's signed regarding each applicant.

NOW, THEREFORE, BE IT RESOLVED BY the City Council of the City of Auburn, that the Mayor is hereby authorized and directed to execute all necessary and appropriate documents on behalf of the City of Auburn to effect acceptance of the suggested grant and loan amounts, contingent upon approval of the property owners and City Attorney as to form.

Passed and adopted on this 28th day of November, 2011

CITY OF AUBURN, NEBRASKA

ATTEST:

Scott Kudrna, Mayor

Sherry Heskett, City Clerk

AGENDA ITEM
NO 11

CITY OF AUBURN
AUBURN, NEBRASKA

COMBINED FINANCIAL STATEMENTS

SEPTEMBER 30, 2011

11/14/11
PRELIMINARY DRAFT

CITY OF AUBURN, NEBRASKA
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MASSMAN NELSON REINIG PC

Certified Public Accountants

13310 I Street | Omaha, Nebraska 68137

402 330 7099 Fax 402 330 0809

Michael L Massman CPA
George E Nelson CPA
James A Reinig CPA

Keli D Palfini CPA
Jason T McGill CPA

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Auburn
Auburn, Nebraska

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Auburn, Nebraska as of and for the year ended September 30, 2011, which collectively comprise the City's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the City of Auburn, Nebraska's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has not included the enterprise funds of the Auburn Board of Public Works in the City of Auburn, Nebraska's financial statements. Accounting principles generally accepted in the United States of America require the Auburn Board of Public Works to be presented as a major enterprise fund and financial information about the Auburn Board of Public Works to be part of the business-type activities, thus increasing that activity's assets, liabilities, revenues, and expenses, and changing its net assets. The amount by which this departure would affect the business-type activities and the omitted major fund is not reasonably determinable.

As discussed in Note 1, the City of Auburn, Nebraska, prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The financial statements referred to above include only the government of the City of Auburn, Nebraska, which consists of all funds, organizations, institutions, agencies, departments and offices that comprise the city's legal entity. The financial statements do not include financial data for the enterprise fund of the Auburn Board of Public Works, which the modified cash basis of accounting requires to be reported with the financial data of the City's government. As a result, the government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the City of Auburn, Nebraska as of September 30, 2011 and the changes in its financial position for the year then ended in conformity with the modified cash basis of accounting.

In our opinion, except for the effects of not including financial information for the Auburn Board of Public Works as part of the business-type activities, as described above, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Nebraska, as of September 30, 2011, and the respective changes in financial position - modified cash basis, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 28, 2011 on our consideration of the City of Auburn, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 22 through 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Auburn, Nebraska's financial statements as a whole. The other supplementary information on pages 25 through 30 is presented for purposes of additional analysis and is not a required part of the financial statements. The other supplementary information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The City's management has elected to omit management's discussion and analysis from the basic financial statements. The management's discussion and analysis information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

Certified Public Accountants

Omaha, Nebraska
October 28, 2011

CITY OF AUBURN, NEBRASKA
COMBINED STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
SEPTEMBER 30, 2011

ASSETS

Current assets:		\$ 1,159,036
Cash in bank		350,000
Certificates of deposit		56,416
Cash in custody of County Treasurer		350,980
Special assessments receivable		716
Payflex receivable		<u> </u>
Total current assets		<u>1,917,148</u>
 Noncurrent assets:		
Capital assets:		407,023
Non-depreciable		5,564,228
Depreciable, net		<u>5,971,251</u>
Total noncurrent assets		<u>7,888,399</u>
Total assets		<u>7,888,399</u>

LIABILITIES

Current liabilities:		270,929
Current portion long-term debt		350,980
Deferred revenue - special assessments		<u>621,909</u>
Total current liabilities		<u>621,909</u>
 Noncurrent liabilities:		
Long-term debt, net		<u>1,786,652</u>
Total liabilities		<u>2,408,561</u>

NET ASSETS

Invested in capital assets, net of related debt		3,913,670
Fund Balance:		
Restricted for debt service		105,358
Unrestricted		<u>1,460,810</u>
Net assets		<u>\$ 5,479,838</u>

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Net (Expense) Revenue and
Changes in Net Assets

Functions/Programs	Program Revenues			Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ (722,216)	\$ -	\$ 18,693	\$ (703,523)
Public health and safety	(43,388)	-	-	(43,388)
Public works	(281,585)	-	-	(281,585)
Culture - recreation	(431,110)	190,748	-	(240,362)
Debt service	(73,281)	-	-	(73,281)
Keno expenditures	(9,677)	-	-	(9,677)
CDBG program	(310,812)	-	-	(310,812)
Depreciation	(295,837)	-	-	(295,837)
Total governmental activities	<u>(2,167,906)</u>	<u>190,748</u>	<u>18,693</u>	<u>(1,958,465)</u>

General revenue:	
Taxes	637,327
Intergovernmental	674,393
Special assessments	115,255
Interest income	4,660
Keno proceeds	5,231
Local option sales tax	414,755
Licenses and permits	17,011
CDBG program	278,152
Community Redevelopment Authority - net	(140,028)
Miscellaneous	32,566
Total general revenue and transfers	<u>2,039,322</u>
Change in net assets	80,857
Net assets - beginning of year	5,398,981
Net assets - end of year	<u>\$ 5,479,838</u>

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND EQUITY
PRIMARY GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
SEPTEMBER 30, 2011

ASSETS

	Governmental Fund Types		
	General	Debt Service	Total
Cash in bank	\$ 1,053,678	\$ 105,358	\$ 1,159,036
Certificates of deposit	350,000	-	350,000
Cash in custody of County Treasurer	56,416	-	56,416
Special assessments receivable	-	350,980	350,980
Payflex receivable	716	-	716
	<u>\$ 1,460,810</u>	<u>\$ 456,338</u>	<u>\$ 1,917,148</u>

LIABILITIES AND FUND EQUITY

Liabilities:

Deferred revenue - special assessments	\$ -	\$ 350,980	\$ 350,980
Total liabilities	-	350,980	350,980

Fund equity:

Investment in general fixed assets	-	-	-
Fund Balance:			
Reserved for debt service	-	105,358	105,358
Unreserved	1,460,810	-	1,460,810
Total fund equity	<u>1,460,810</u>	<u>105,358</u>	<u>1,566,168</u>
Total liabilities and fund equity	<u>\$ 1,460,810</u>	<u>\$ 456,338</u>	<u>\$ 1,917,148</u>

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
RECONCILIATION OF COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY -
GOVERNMENTAL FUNDS - MODIFIED CASH BASIS - TO STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

Total fund balance - all governmental funds \$ 1,566,168

Amounts reported for governmental activities in the statement of net assets
are different because:

Capital assets used in governmental activities are not financial resources
and therefore not reported in the fund financial statement:

Capital assets	8,992,316	
Accumulated depreciation	<u>(3,021,065)</u>	5,971,251

Long-term liabilities are not due and payable in this current period and
therefore, are not reported in the funds:

Capitalized lease payable	(42,581)	
Bonds payable	<u>(2,015,000)</u>	<u>(2,057,581)</u>

Net assets of governmental activities \$ 5,479,838

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - GENERAL AND DEBT SERVICE FUNDS - PRIMARY GOVERNMENT
MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Receipts:			
Taxes - personal property	\$ 594,649	\$ 42,678	\$ 637,327
Taxes - sales	-	414,755	414,755
Special assessments	-	115,255	115,255
Licenses and permits	17,011	-	17,011
Intergovernmental	693,086	-	693,086
Charges for services	190,748	-	190,748
Miscellaneous	37,226	-	37,226
Total receipts	<u>1,532,720</u>	<u>572,688</u>	<u>2,105,408</u>
Disbursements:			
Current:			
General government	722,216	-	722,216
Public works	281,585	-	281,585
Public health and safety	43,388	-	43,388
Cultural and recreational	431,110	-	431,110
Debt service:			
Principal retirement	545,000	160,144	705,144
Interest	11,761	55,895	67,656
Bond handling fee	375	150	525
Bond issuance fees	5,100	-	5,100
Total disbursements	<u>2,040,535</u>	<u>216,189</u>	<u>2,256,724</u>
Excess of receipts over (under) disbursements	<u>(507,815)</u>	<u>356,499</u>	<u>(151,316)</u>
Other financing sources:			
CDBG programs	278,152	-	278,152
Gross keno proceeds	5,231	-	5,231
Warrants issued	-	-	-
GOST refunding bond issue	425,000	-	425,000
Note payable proceeds	-	-	-
Transfer from other fund	419,720	-	419,720
Total other financing sources	<u>1,128,103</u>	<u>-</u>	<u>1,128,103</u>
Other financing uses:			
CDBG programs	310,812	-	310,812
Community Redevelopment Authority - net	140,028	-	140,028
Keno expenditures	9,677	-	9,677
Warrants paid	-	-	-
Warrant interest paid	-	-	-
Capitalized outlays - net	53,287	-	53,287
Transfer to other fund	-	419,720	419,720
Total other financing uses	<u>513,804</u>	<u>419,720</u>	<u>933,524</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	106,484	(63,221)	43,263
Fund balance, beginning of year	1,354,326	168,579	1,522,905
Fund balance, end of year	<u>\$ 1,460,810</u>	<u>\$ 105,358</u>	<u>\$ 1,566,168</u>

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
RECONCILIATION OF STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Net change in fund balances - total governmental funds \$ 43,263

Amounts reported for governmental activities in the statement of net activities
are different because:

Governmental funds report capital outlays as expenditures
while government activities report depreciation expense
to allocate those expenditures over the life of the assets:

Capital outlays - net	53,287	
Depreciation	(295,837)	(242,550)

Warrant and bond proceeds provide current financial resources to governmental
funds, but issuing debt increases long-term liabilities in the statement of net assets.
Repayment of warrants and bond principal is an expenditure in the governmental
funds but the repayment reduces long-term liabilities in the statement of net assets.
This is the amount by which repayment exceeded proceeds.

280,144

Change in net assets of governmental activities \$ 80,857

The accompanying notes are an integral part of the financial statements.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies

The City of Auburn is a political subdivision of the State of Nebraska located in Nemaha County. It was first incorporated in 1872 and operates under the Home Rule provisions of the Constitution of Nebraska. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, culture, recreation, public improvements and general administrative services.

This summary of significant accounting policies of the City of Auburn, Nebraska is presented to assist in understanding the City's financial statements. The combined financial statements and notes are representations of the City's management, which is responsible for their integrity and objectivity.

Reporting Entity

The financial statements include all funds of the City, except for the Board of Public Works. Other than for this exception, the criteria specified by the Governmental Accounting Standards Board have been applied in determining the scope of the reporting entity for financial reporting purposes. Specifically, those agencies, offices, organizations, commissions, and public authorities over which the City's elected officials exercise oversight responsibility are included in the financial statements. Manifestations of oversight responsibility are included in the financial statements. Manifestations of oversight responsibility over an entity include: 1) financial interdependency, 2) selection of governing authority, 3) designation of management, 4) ability to significantly influence operations, and 5) accountability for fiscal matters.

Related Organizations

The Auburn Board of Public Works is a related organization but is excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. An audit of the Auburn Board of Public Works will be completed for the year ending December 31, 2011 and will be filed under separate cover.

Government-Wide Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The general services that the City performs for its citizens are classified as governmental activities. The City's utilities including electric, water and sewer are classified as business-type activities.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns are presented on a consolidated basis by column. The governmental and fiduciary activities are reported on a cash basis, and the business-type activity is reported on a full accrual, economic resource basis. The City's net assets are reported in three parts – invested in capital assets, net of related debt; restricted for debt services; and unrestricted net assets. The City first utilizes restricted resources to finance qualifying activities.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies - Continued

Government-Wide Financial Statements - Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the City's governmental functions and business-type activities. The net costs of each governmental function are also supported by general government revenues (property taxes, sales and use taxes, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the governmental function or business-type activity. Operating grants include operation-specific and discretionary grants while the capital grants column reflects capital-specific grants.

Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its asset, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by classification within the financial statements.

The following fund types are used by the City:

Governmental Fund Types

The focus of the governmental funds' measurement (in the fund statements) is determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than net income. The following is a description of the governmental funds of the City:

General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

In the government-wide financial statements, the activities are accounted for using the economic resources measurement focus and the accrual basis of accounting. On an accrual basis, revenues are recognized when earned. Expenditures are recorded when liabilities are incurred, regardless of the timing of related cash flows.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies - Continued

Measurement Focus and Basis of Accounting - Continued

In the fund financial statements, both funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they become both measureable and available. Available means collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recognized in the period the liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt are reported as other financing sources in governmental funds.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the District's policy is to pay the expenditure from restricted fund balance and then from less restrictive classifications – committed, assigned and then unassigned fund balances.

Property tax revenues are recognized when susceptible to accrual. Revenues on special assessments and miscellaneous revenues are recognized as the amounts are collected. Investment earnings are recorded as earned since they are measureable and available.

Financial Statement Accounts

Cash and Certificates of Deposit

The City considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments in debt securities are carried at fair value and cash deposits at financial institutions are carried at cost, which reasonably estimate fair value. Income from investments held by the individual funds is recorded in the respected funds as it is earned.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment and infrastructure assets, are reported in the government-wide statements. Capital assets are defined as assets that have initial lives that extend beyond a single reporting period. Capital assets are stated at cost or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their fair values when donated.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies - Continued

Financial Statement Accounts - Continued

Capital Assets - Continued

The City maintains the following minimum capitalization thresholds for capital assets:

Building and improvements	\$	50,000
Land improvements	\$	20,000
Machinery, equipment and vehicles	\$	15,000
Infrastructure	\$	40,000

The City has elected to capitalize governmental fund type infrastructure, consisting primarily of street improvements, on a prospective basis. Consequently, the financial statements do not include infrastructure prior to October 1, 2003 with the exception of significant street projects.

Major expenditures for property and those which substantially increase useful lives, are capitalized. Maintenance, repairs and minor renewals, and capital assets purchased under the capitalization threshold, are expensed when incurred. When capital assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income. Net interest cost relating to construction is capitalized.

Depreciation has been provided using the straight-line method over estimated useful lives as follows:

Buildings	15 - 50 years
Improvements	7 - 30 years
Equipment	7 - 30 years
Vehicles	7 - 15 years
Street	30 - 40 years

Fund Financial Statements

In the fund financial statements, capital assets (arising from cash transactions) acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and certificates of deposit that are restricted as to their use. The primary restricted assets are related to revenue bonds payable and outstanding warrants payable.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies - Continued

Financial Statement Accounts - Continued

Long-Term Debt

All long-term debt arising from cash basis transactions to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

Net Assets/Fund Equity

The government-wide fund financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- Invested in capital assets, net of related debt – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and outstanding balance of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted net assets – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net assets – This category represents net assets of the District not restricted for any project or other purpose.

Fund equity – In the governmental fund financial statements, fund balances are classified as follows:

- Nonspendable – Amounts which cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantor or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.
- Committed – Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the District through ordinance or resolution approved prior to year end. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same action it employed to commit those amounts.
- Assigned – Amounts the District intends to use for specific purposes.
- Unassigned – All amounts not included in other classifications.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

1. Summary of Significant Accounting Policies - Continued

Property Tax Revenues

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1, and are payable in two installments on the following May 1 and September 1. All taxes are delinquent the September 1 following the year levied. The County bills and collects property taxes and remits them to the City monthly.

Budgets

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 10, the Mayor submits to the City Council, a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 20, the budget is legally enacted through the passage of an ordinance.

Total expenditures may not legally exceed total budget appropriations. Appropriations lapse at year-end and any revisions require Board approval.

Use of Estimates

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the City requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Concentration of Credit Risk

All taxes, which are collected through the Nemaha County Treasurer, are from property owners within the City. Consequently, the City's ability to collect the taxes may be affected by economic fluctuations near the City of Auburn, Nebraska. To date, such concentrations of credit risk have not had a material effect on the financial statements.

2. Cash and Certificates of Deposit

Deposit risks include:

- Custodial Credit Risk – for deposits, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk – for deposits, credit risk is the risk that a bank or other counterparty defaults on its own principal and/or interest payments owed to the District.
- Interest Rate Risk – for deposits, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

2. Cash and Certificates of Deposit - Continued

State statutes authorize the City to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidence of deposit at federally insured depository institutions approved by the City Council. The City currently invests in only certificates of deposit, which as defined by Governmental Accounting Standards Board Statement No. 3, the City has no investments as of September 30, 2011.

State law requires all funds in depositories to be fully insured or collateralized, and the City's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits. At September 30, 2011, the City's deposits were fully insured or collateralized.

As of September 30, 2011, the carrying amount of the City's pooled cash accounts was \$1,219,298. In addition, the City has investments in the form of certificates of deposit worth \$350,000 at September 30, 2011 at one bank. Of the total City deposits, \$375,000 was covered by federal depository insurance, \$1,060,000 was covered by various County and school district bond certificates and \$400,000 was covered by Freddie Mac Medium notes held in the pledging bank's trust department in the City's name in the form of joint safekeeping receipt.

3. Cash in Custody of County Treasurer

The City of Auburn, Nebraska has additional cash held for its account by the Nemaha County Treasurer. The changes in the funds held are as follows:

	Fund			
	TIF	General	Debt Service	Total
Balance, September 30, 2010	\$ -	\$ 41,530	\$ 2,893	\$ 44,423
Receipts:				
Tax collections				
(net of collection fee)	179,052	480,556	38,806	698,414
Interest on tax collection	-	3,010	239	3,249
Homestead exemption (net of collection fee)	-	24,933	2,005	26,938
Car line tax allocation	-	109	9	118
Motor vehicle	-	65,830	-	65,830
Pro-rate	-	1,705	137	1,842
Property tax relief	-	18,506	1,482	19,988
Total receipts	<u>179,052</u>	<u>594,649</u>	<u>42,678</u>	<u>816,379</u>
Disbursements Remitted to City	<u>179,052</u>	<u>583,673</u>	<u>41,661</u>	<u>804,386</u>
Balance, September 30, 2011	<u>\$ -</u>	<u>\$ 52,506</u>	<u>\$ 3,910</u>	<u>\$ 56,416</u>

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

4. Special Assessments Receivable

Revenue from special assessments has been deferred and is being amortized to revenue as payments are collected in the governmental activities financial statements.

Special assessments were against certain properties within the district in connection with the construction of street improvements. Special assessments bear interest at 7.00% - 8.00% per annum until delinquent and at the rate specified by law thereafter until paid. The City received \$90,831 of principal and \$26,179 of interest less net county treasurer fees of \$1,755 on special assessments during the year. They issued \$0 in new assessments and as of September 30, 2011, the balance remaining to collect was \$350,980.

5. Capital Assets

All capital assets are carried at their original cost. A summary is presented below:

	Balance September 30, 2010	<u>Additions</u>	<u>Deletions</u>	Balance September 30, 2011
Land	\$ 407,023	\$ -	\$ -	407,023
Building and improvements	4,067,825	-	-	4,067,825
Equipment	737,056	25,612	17,295	745,373
Vehicles	774,918	29,837	-	804,755
Street	2,967,341	-	-	2,967,341
	8,954,163	55,449	17,295	8,992,317
Less accumulated depreciation	2,740,362	295,837	15,133	3,021,066
Capital assets, net of accumulated depreciation	<u>\$ 6,213,801</u>	<u>\$ (240,388)</u>	<u>\$ 2,162</u>	<u>\$ 5,971,251</u>

The City recorded depreciation expense of \$295,837 for the year ended September 30, 2011.

6. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on December 31, and are payable in two installments on May 1 and September 1. The County bills and collects property taxes and remits to the City monthly. Property taxes are recognized as revenues when they are received by the County Treasurer.

The tax levy for the 2010-2011 fiscal year was \$573,377 or \$.4754 per \$100 of assessed valuation. The total assessed valuation was \$120,615,144 for the 2010-2011 fiscal year.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

7. Retirement Commitments

The City provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after one anniversary year of service and after reaching age 21. Employees must also work 1,000 hours per year to be eligible to participate. Enrollment in the plan is voluntary. Participation in the plan requires that the employee contribute 4% of the employee's monthly salary. The City is required to contribute 6% of participating employee salaries. The City's contributions for each employee (and interest allocated to the employee's account) are partially vested after each year of service and fully vested after 5 years of service. The City's contribution and related interest forfeited by employees is used to reduce the City's current period contribution requirement.

The total payroll and eligible payroll for the City for the year ended September 30, 2011 was \$633,576 and \$434,059, respectively. The City's share of the contribution was \$26,044 and employees contributed \$21,570 for the year ended September 30, 2011.

8. Outstanding Warrants Payable

There were no warrants issued during the fiscal year ended September 30, 2011.

9. Bonds Payable

The Series 2004 sales tax revenue refunding bonds were redeemed in November, 2010 by issuing a 2010 refunding bond series. The 2010 refunding bonds are secured by the proceeds received by the City of Auburn from the imposition of a sales and use tax of one percent upon the transactions within the City of Auburn. The bonds bear interest at .8% - 1.20% per annum and are repayable in installments of \$135,000 - \$150,000 per year through November 1, 2014.

The 2000 general obligation various purpose bonds for \$165,000 were issued to refinance the warrants payable at September 30, 2000. The final bond payment of \$20,000 was paid on October 12, 2010.

The 2004 general obligation various purpose bonds for \$645,000 were issued to refinance the warrants payable at September 30, 2003. The bonds were refinanced on September 1, 2009.

The 2009 refunding purpose bond reissue was for \$480,000. The bonds bear interest at 1.70% - 3.75% per annum and are repayable in installments of \$40,000 - \$55,000 per year through August 1, 2019.

The 2009 general obligation various purpose bonds for \$875,000 were issued to refinance the warrants payable at June 1, 2009. The bonds bear interest at 1.95% - 4.50% per annum and are repayable in installments of \$50,000 - \$75,000 per year through June 15, 2024.

The 2010 general obligation paving bonds for \$255,000 were issued to refinance certain warrants payable at April 26, 2010. The bonds bear interest at 1.40% - 3.95% per annum and are repayable in installments of \$15,000 - \$25,000 per year through May 15, 2022.

The 2010 highway allocation fund pledge bonds for \$190,000 were issued to refinance certain warrants payable at April 26, 2010. The bonds bear interest at 1.40% - 3.75% per annum and are repayable in installments of \$10,000 - \$25,000 per year through May 15, 2020.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

9. Bonds Payable - Continued

The details of bonds payable are as follows:

	<u>Balance</u> <u>September 30,</u> <u>2010</u>	<u>Issue</u>	<u>Payments</u>	<u>Balance</u> <u>September 30,</u> <u>2011</u>
2004 Refunding				
Bonds	\$ 545,000	\$ -	\$ 545,000	\$ -
2000 G.O.V.P.				
Bonds	20,000	-	20,000	-
2009 Reissue				
Bonds	435,000	-	45,000	390,000
2009 G.O.V.P.				
Bonds	830,000	-	50,000	780,000
2010 G.O.P.				
Bonds	255,000	-	15,000	240,000
2010 H.A.F.P.				
Bonds	190,000	-	10,000	180,000
2010 Refunding				
Bonds	<u>-</u>	<u>425,000</u>	<u>-</u>	<u>425,000</u>
	<u>\$ 2,275,000</u>	<u>\$ 425,000</u>	<u>\$ 685,000</u>	<u>\$ 2,015,000</u>

Total debt service of bonds payable to maturity is as follows:

<u>Maturities</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	.80 - 1.95	250,000	\$ 55,373	\$ 305,373
2013	1.00 - 2.25	270,000	52,127	322,127
2014	1.20 - 2.65	285,000	47,846	332,846
2015	2.45 - 2.90	140,000	43,632	183,632
2016	2.80 - 3.15	145,000	39,803	184,803
2017 - 2021	3.20 - 4.10	680,000	123,795	803,795
2022 - 2024	3.95 - 4.50	245,000	20,687	265,687
Total		<u>\$ 2,015,000</u>	<u>\$ 383,263</u>	<u>\$ 2,398,263</u>

For the year ending September 30, 2011, the interest paid was \$67,656, the agent fee was \$425 and the new bond issue fees were \$5,100.

10. Capitalized Lease Payable

In April, 2010, the City of Auburn entered into a capital lease with Trinity, a division of Bank of the West, to fund the purchase of a 2010 Hyundai wheel loader for \$62,725. The capitalized lease is due in three equal payments of \$22,590 through May 15, 2013. The internal interest rate is approximately 3.90% per annum.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

10. Capitalized Lease Payable - Continued

The total debt service of the note payable to maturity is as follows:

<u>Maturities</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 20,929	\$ 1,661	\$ 22,590
2013	<u>21,652</u>	<u>938</u>	<u>22,590</u>
	<u>\$ 42,581</u>	<u>\$ 2,599</u>	<u>\$ 45,180</u>

11. Lease Commitments

In August, 2007, the City entered into an annual lease agreement with Nemaha County for the rent of the police headquarters and for dispatching services, teletype fees, photo copies, supplies and other services. The City was liable to Nemaha County for minimum monthly lease payments of \$4,172 during the year ended September 30, 2011 and paid the county \$54,155. A new three-year lease was signed in August, 2009. The annual minimum rent is as follows:

2012	<u>\$ 56,322</u>
------	------------------

12. Keno Operation

The City has contracted with Nick and Lisa Schmitz to operate the keno activity in Auburn, Nebraska. The operator maintains a separate self-balancing set of accounts for the keno activity in a trust-type manner. On a quarterly basis, the net proceeds are transferred to the City and deposited in the City of Auburn keno account. This account has been combined with other general fund activities in the foregoing financial statements. A summary of the keno account activity for the twelve months ended September 30, 2011 is as follows.

Balance - beginning of period	<u>\$ 124,245</u>
Receipts:	
Interest	303
Proceeds from operator	<u>4,928</u>
Total receipts	<u>5,231</u>
Disbursements:	
Audit fee	2,250
Community betterment - Fire Hall	5,000
Nebraska sales tax	<u>2,427</u>
Total disbursements	<u>9,677</u>
Balance - end of period	<u>\$ 119,799</u>

13. Risk Management

The City is exposed to various risks of loss, including those related to torts; theft of, damage to, and destruction of assets; errors and omissions, and natural disasters. Significant losses are covered by commercial insurance. There have been no significant reductions in insurance coverage or settlement amounts exceeding insurance coverage for the current year or in the past three fiscal years.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

14. Contingencies:

Compensated Absences

The City allows its employees to accumulate vacation hours for future use or for payment upon termination, retirement or death. This accumulation is not recognized as an expenditure by the City until used or paid. The City's approximate liability for unrecognized employee vacation pay was \$27,080 at September 30, 2011.

Sick pay can only be used if the employee is sick and is not payable upon termination, retirement or death. This accumulation is not recognized as an expenditure by the City until used or paid. The City's approximate liability for unrecognized employee sick pay was \$36,373 at September 30, 2011.

Other

The City has received a demand letter from a citizen seeking relief from drainage problems caused by street and sewer construction on Whitlow Avenue. The City is presently engaged in negotiations to resolve the matter; however, no estimate as to the possible outcome and cost of this action can be made at this time. In management's opinion, the outcome of any such litigation will not materially affect the City's financial condition.

In 2009/10 the City completed and levied a special assessment on two street improvement projects. One property owner protested the special assessments process and sought for the City to pay for the entire paving project. The outcome of the litigation was a reduction of the special assessment from \$20,773 to \$6,500. As of the date of this report, the property owner has not signed the agreement. This has no material effect on the City's financial position or results of operations.

Community Development Block Grant

The City participates in a number of federally assisted programs, principal of which is the Community Development Block Grant. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for, or including the twelve months ended September 30, 2011, have not yet been conducted. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

15. Loan Agreement with Nebraska Department of Economic Development

On August 23, 1993, the City signed a promissory note with the Nebraska Department of Economic Development for a \$400,000 Community Development Block Grant. The City then loaned these funds to a business located in Auburn. The City's liability for repayment of this note is limited to the principal amounts the City receives as repayment from the local business, if the repayments are not reinvested in a like grant project. During the current year, \$7,131 of principal was paid back and \$30,000 was reloaned out to another business and \$5,142 was expended for fees and other expenses. At September 30, 2011, the City had \$4,769 in its C.D.B.G. reuse account. In 2005, the City loaned \$49,583 of the reuse funds to the Auburn Development Committee, Inc. The note, which was due in 2011, has been extended to 2012 at the October 25, 2011 council meeting.

CITY OF AUBURN, NEBRASKA
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
SEPTEMBER 30, 2011

16. Community Redevelopment Authority

The City has entered into several Tax Incremental Financing projects through its Community Redevelopment Authority. The City has one redevelopment plan for a blighted area known as Auburn #1. Within this area the City is collecting incremental taxes that can be used on façade restorations, street improvements, alley resurfacing, parking areas and other exterior infrastructure improvements. During the year, the City collected tax receipts of \$120,979 and interest of \$431. Total expenditures were \$268,933, consisting of \$262,774 for project cost, \$6,110 for legal fees and \$49 for publishing costs. The balance in the project is \$185,176 at September 30, 2011. The City has a second redevelopment plan to acquire necessary easements and construct and install a sanitary sewer main through the Northwest corridor area, together with related and ancillary improvements. The City has collected no tax receipts and earned interest of \$280. Total expenditures for project cost were \$13,300. The balance in the project is \$112,245 at September 30, 2011. The City amended its redevelopment plan to include the West corridor area for implementation of redevelopment plans. The City has borrowed \$25,000 and earned interest of \$5 during the current year. Total expenditures of \$11,503 for legal and professional fees were paid out. The balance in the project is \$13,502 at September 30, 2011.

The other type is a Tax Allocation Borrower/ Lender Plan used to finance commercial ventures whereby the City borrows funds from a bank and then reloans these funds to the entity. The loan repayments are set on a 15-year term with a fixed interest rate. The County Treasurer collects the TIF taxes, remits the same to the City, and the City in turn makes the loan payment directly to the bank for the entity. The City currently has five TIF Redevelopment Projects in process with four entities. Each TIF Redevelopment Project is approved by the City Council on a separate resolution. To date the City has borrowed \$454,706 and reloaned \$390,816 of these funds. During the year \$58,073 was collected through TIF taxes and earned \$176 in interest. Total expenditures of \$50,342 were paid on loans to the bank. The balance in these projects is \$85,058 at September 30, 2011.

17. Commitments

The City, in the normal course of business, has one potential claim. The outcome of such litigation is not expected to have a material effect on the City's financial position or results of operations.

18. Subsequent Events

The City evaluated subsequent events after the balance sheet date of September 30, 2011 through October 28, 2011, which was the date the financial statements were issued. The City has concluded there are no subsequent events, which have occurred from September 30, 2011 through October 28, 2011, which require additional disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF AUBURN, NEBRASKA
 COMBINED STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 - BUDGET AND ACTUAL -
 GENERAL AND DEBT SERVICE FUNDS - PRIMARY GOVERNMENT
 BUDGETARY BASIS
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Original/ Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Favorable/ (Unfavorable)</u>
Receipts:			
Taxes - personal property	\$ 648,474	\$ 637,327	\$ (11,147)
Taxes - sales	390,000	414,755	24,755
Special assessments collected	90,000	115,255	25,255
Licenses and permits	18,000	17,011	(989)
Intergovernmental	675,394	693,086	17,692
Charges for services	123,600	190,748	67,148
Miscellaneous	106,900	37,226	(69,674)
Total receipts	<u>2,052,368</u>	<u>2,105,408</u>	<u>53,040</u>
Disbursements:			
Current:			
General government	1,646,516	722,216	924,300
Public works	331,525	281,585	49,940
Public health and safety	38,760	43,388	(4,628)
Cultural and recreational	429,960	431,110	(1,150)
Debt service:			
Principal retirement	882,600	705,144	177,456
Interest	83,214	67,656	15,558
Bond handling and issuance fee	222,550	5,625	216,925
Total disbursements	<u>3,635,125</u>	<u>2,256,724</u>	<u>1,378,401</u>
Excess of receipts over (under) disbursements	<u>(1,582,757)</u>	<u>(151,316)</u>	<u>1,431,441</u>
Other financing sources:			
CDBG programs	920,070	278,152	(641,918)
Gross keno proceeds	30,600	5,231	(25,369)
Warrants issued	-	-	-
GOST refunding bond issue	1,382,000	425,000	(957,000)
Note payable proceeds	-	-	-
Total other financing sources (uses)	<u>2,332,670</u>	<u>708,383</u>	<u>(1,624,287)</u>
Other financing uses:			
CDBG programs	920,000	310,812	609,188
Community Redevelopment Authority - net	-	140,028	(140,028)
Fire grants	62,913	-	62,913
Keno expenditures	150,500	9,677	140,823
Warrants paid	-	-	-
Warrant interest paid	-	-	-
Capitalized outlays	-	53,287	(53,287)
Total other financing uses	<u>1,133,413</u>	<u>513,804</u>	<u>619,609</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>\$ (383,500)</u>	<u>\$ 43,263</u>	<u>\$ 426,763</u>

CITY OF AUBURN, NEBRASKA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

1. BUDGETARY ACCOUNTING

The City prepares its budgets on the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the City and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

OTHER SUPPLEMENTARY INFORMATION

CITY OF AUBURN, NEBRASKA
SUMMARY OF REVENUES RECEIVED - MODIFIED CASH BASIS
GENERAL AND DEBT SERVICE FUNDS
SEPTEMBER 30, 2011
(SUPPLEMENTARY DATA)

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Debt Service</u>	
Taxes:			
General property and other taxes	\$ 564,892	\$ 40,288	\$ 605,180
Interest on tax collections	3,010	239	3,249
Sales tax	-	414,755	414,755
Homestead exemption allocation	24,933	2,005	26,938
Car line tax	109	9	118
Motor vehicle pro-rate tax allocation	1,705	137	1,842
Property tax relief	-	-	-
Total taxes	<u>594,649</u>	<u>457,433</u>	<u>1,052,082</u>
Special assessments collected	-	115,255	115,255
Licenses and permits	<u>17,011</u>	-	<u>17,011</u>
Intergovernmental:			
Auburn Board of Public Works	130,224	-	130,224
Highway incentive payments	4,000	-	4,000
State revenue sharing:			
Highway allocation	278,957	-	278,957
Motor vehicle fee	26,577	-	26,577
Equalization	192,550	-	192,550
State aid	28,301	-	28,301
Nemaha Cty MFO	10,644	-	10,644
Federal and state grants	18,693	-	18,693
State license and fines	3,140	-	3,140
Total intergovernmental	<u>693,086</u>	<u>-</u>	<u>693,086</u>
Charges for services:			
Recreation Committee	68,705	-	68,705
Pool receipts	41,517	-	41,517
Mini-Inn concessions	600	-	600
Lessons	7,040	-	7,040
Franchise fees	72,886	-	72,886
Total charges for services	<u>190,748</u>	<u>-</u>	<u>190,748</u>
Miscellaneous:			
Investment income	4,660	-	4,660
Other	32,566	-	32,566
Total miscellaneous	<u>37,226</u>	<u>-</u>	<u>37,226</u>
Total	<u>\$ 1,532,720</u>	<u>\$ 572,688</u>	<u>\$ 2,105,408</u>

CITY OF AUBURN, NEBRASKA
SUMMARY OF EXPENDITURES PAID - MODIFIED CASH BASIS -
GENERAL FUND
SEPTEMBER 30, 2011
(SUPPLEMENTARY DATA)

	<u>General Government</u>	<u>Cultural and Recreational</u>	<u>Public Health and Safety</u>	<u>Public Works</u>	<u>Total</u>
Salaries/Personal services	\$ 349,887	\$ 154,218	\$ 5,723	\$ 123,748	\$ 633,576
Employee benefits	129,284	31,313	3,694	53,450	217,741
Utilities	12,491	50,118	8,296	9,091	79,996
Repairs and maintenance	22,897	56,941	13,149	18,202	111,189
Meeting expense	3,571	202	860	-	4,633
Insurance	10,284	11,556	7,524	7,725	37,089
Recreation expenses	-	59,154	-	-	59,154
Audit and consultation	64,467	-	-	-	64,467
Memberships and schools	7,570	215	1,364	-	9,149
Office supplies and services	7,799	-	-	-	7,799
Licenses and taxes	3,210	-	-	-	3,210
Custodial services	-	12,810	364	4,117	17,291
Miscellaneous	510	3,904	57	135	4,606
Gas, oil and tires	-	-	-	21,943	21,943
Supplies	18,764	31,249	1,307	22,814	74,134
Books	-	17,036	-	-	17,036
Radio dispatchers	54,155	-	-	-	54,155
Grant expenditures	30,772	-	-	-	30,772
Economic development	2,000	-	-	-	2,000
Trees and care	2,661	-	-	-	2,661
Land rent	-	-	-	6,000	6,000
Sales tax remitted	-	2,394	-	-	2,394
Fire chief expenses	-	-	1,050	-	1,050
Capital outlay - noncapitalized	1,894	-	-	14,360	16,254
Totals	<u>\$ 722,216</u>	<u>\$ 431,110</u>	<u>\$ 43,388</u>	<u>\$ 281,585</u>	<u>\$ 1,478,299</u>

CITY OF AUBURN, NEBRASKA
SUMMARY OF EXPENDITURES PAID - MODIFIED CASH BASIS -
GENERAL GOVERNMENT FUND
SEPTEMBER 30, 2011
(SUPPLEMENTARY DATA)

	<u>General Fund</u>	<u>Police</u>	<u>Total</u>
Salaries/Personal services	\$ 122,320	\$ 227,567	\$ 349,887
Employee benefits	39,681	89,603	129,284
Utilities	9,482	3,009	12,491
Repairs and maintenance	12,934	9,963	22,897
Meeting expense	2,201	1,370	3,571
Insurance	8,212	2,072	10,284
Audit and consultation	59,558	4,909	64,467
Memberships and schools	7,414	156	7,570
Office supplies and services	7,799	-	7,799
Licenses and taxes	3,210	-	3,210
Miscellaneous	186	324	510
Tree program expense	2,661	-	2,661
Supplies	-	18,764	18,764
Radio dispatchers	-	54,155	54,155
Grant expenditures	28,726	2,046	30,772
Economic development	2,000	-	2,000
Capital outlay - noncapitalized	-	1,894	1,894
	<u>\$ 306,384</u>	<u>\$ 415,832</u>	<u>\$ 722,216</u>
Totals	<u>\$ 306,384</u>	<u>\$ 415,832</u>	<u>\$ 722,216</u>

CITY OF AUBURN, NEBRASKA
SUMMARY OF EXPENDITURES PAID - MODIFIED CASH BASIS -
CULTURAL AND RECREATIONAL - PART OF GENERAL FUND
SEPTEMBER 30, 2011
(SUPPLEMENTARY DATA)

	Amusement and <u>Recreation</u>	<u>Parks</u>	<u>Recreation Committee</u>
Salaries/Personal services	\$ -	\$ 39,772	\$ -
Employee benefits	-	6,873	-
Utilities	-	19,540	-
Repairs and maintenance	-	28,126	-
Meeting expenses	-	-	-
Insurance	-	3,153	-
Recreation expenses	-	-	59,154
Custodial services	-	-	-
Memberships and schools	-	-	-
Miscellaneous	-	3,105	-
Supplies	430	10,507	-
Books	-	-	-
Sales tax remitted	-	-	-
	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 430</u>	<u>\$ 111,076</u>	<u>\$ 59,154</u>

Swimming Pool	Library	Senior Citizen	Football Program	Total
\$ 47,109	\$ 67,337	\$ -	\$ -	\$ 154,218
6,358	18,082	-	-	31,313
11,964	9,241	9,373	-	50,118
14,767	5,266	8,782	-	56,941
-	202	-	-	202
2,119	2,596	3,688	-	11,556
-	-	-	-	59,154
1,022	9,181	2,607	-	12,810
-	215	-	-	215
211	497	91	-	3,904
8,582	4,730	7,000	-	31,249
-	17,036	-	-	17,036
2,394	-	-	-	2,394
<u>\$ 94,526</u>	<u>\$ 134,383</u>	<u>\$ 31,541</u>	<u>\$ -</u>	<u>\$ 431,110</u>

CITY OF AUBURN, NEBRASKA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(SUPPLEMENTARY DATA)

<u>Program</u>	<u>Federal CFDA #</u>	<u>Program</u>	
		<u>Receipts</u>	<u>Expenditures</u>
Department of Housing and Economic Development: Community Development Block Grants:			
	#91-ED-006: Reuse	\$ 7,119	\$ -
	#91-HD-006: Reuse	8,857	-
	#10-DTR-005	28,509	-
	#095-ND-3800	51,350	-
	#09-HO-6047	182,317	-
		<u>278,152</u>	<u>-</u>
Administration		-	7,219
Project expenses		-	250,649
Reuse miscellaneous expense		-	52,944
		<u>\$ 278,152</u>	<u>\$ 310,812</u>

CITY OF AUBURN, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in these Schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. Reporting Entity

The City of Auburn, for purposes of the Schedule of Expenditures of Federal Awards, includes all funds for which the City is financially accountable.

3. Pass Through Awards

The City receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

4. Contingencies

The City receives funds under various federal grant programs, and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all material aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impacts.

MASSMAN NELSON REINIG PC

Certified Public Accountants

13310 I Street | Omaha, Nebraska 68137

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Michael L Massman CPA
George E Nelson CPA
James A Reinig CPA

Keli D Palfini CPA
Jason T McGill CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and City Council
City of Auburn
Auburn, Nebraska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Nebraska as of and for the year ended September 30, 2011, which collectively comprise the City of Auburn, Nebraska's basic financial statements and have issued our report thereon dated October 28, 2011. Our report contains an adverse and qualified opinion because of the omission of an enterprise fund and an explanatory paragraph regarding use of a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Auburn, Nebraska's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Auburn, Nebraska's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Auburn, Nebraska's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any

deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. However, we identified certain deficiencies in internal control over financial reporting described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting, items 2011-1 and 2011-2. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Auburn, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2011-1 and 2011-2.

We noted certain matters that we reported to management of the City of Auburn, Nebraska in a separate letter dated October 28, 2011.

The City of Auburn, Nebraska's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the City of Auburn, Nebraska's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Mayor and the City Council and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Certified Public Accountants

Omaha, Nebraska
October 28, 2011

CITY OF AUBURN, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2011

As noted in our independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, we identified two findings that we consider to be significant deficiencies.

Significant Deficiencies

2011-1

The City Clerk has access to or responsibility for certain duties that compromise the segregation of duties. The City Clerk has access to cash, prepares bank deposits, reconciles bank accounts and can prepare and post journal entries.

Council Response

The City acknowledges the compromises to its segregation of duties based on current staffing levels. The City has assigned the City Treasurer to oversee the City Clerk. He reviews and approves all payment vouchers prior to each City Council meeting and reviews all journal entries. Other than the latter, the City does not believe the benefits of eliminating this significant deficiency outweigh the cost of adding more accounting personnel to the City's current staff.

2011-2

The City Clerk lacks the expertise to detect and correct a potential misstatement in the presentation of its financial statements or notes in accordance with accounting principles generally accepted in the United States of America and *Government Accounting Standards*.

Council Response

The City acknowledges its lack of financial reporting expertise to prepare its financial statements or notes in accordance with accounting principles generally accepted in the United States of America and *Government Accounting Standards*. However, the City does not believe the benefits of eliminating this material weakness outweigh the cost of adding more accounting personnel to the City's current staff. Therefore, the City will continue to outsource this function.

MASSMAN NELSON REINIG PC

Certified Public Accountants

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George E Nelson CPA
James A Reinig CPA

Keli D Palfini CPA
Jason T McGill CPA

October 28, 2011

Honorable Mayor and City Council
City of Auburn
Auburn, Nebraska

Dear Chairman:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Nebraska as of and for the year ended September 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in the City of Auburn, Nebraska's internal control and presented in the accompanying schedule of findings and responses to this letter to be significant deficiencies.

This communication is intended solely for the information and use of management, the Mayor and City Council and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Massman Nelson Reinig PC
Certified Public Accountants
By: George E. Nelson

**AGENDA ITEM
NO 12**

Date Prepared:
11/22/11

City of Auburn
Proposed Option Health Benefits Comparison
Effective January 1, 2012

BENEFITS	Proposed Blue Pride (Medical 7)		Proposed Blue Pride (Medical 23)	
	In-Network	Out-of-Network	In-Network	Out-of-Network
Single Deductible	\$1,500	\$3,000	\$3,500	\$7,000
Family Deductible	\$3,000	\$6,000	\$7,000	\$14,000
Primary Co-pay	\$40 Copay	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Specialist Co-pay	\$60 Copay	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Hospital Co-pay	Deductible & Coinsurance	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Co-Insurance	30%	50%	0%	20%
Out-of-Pocket	Including Deductible	Including Deductible	Including Deductible	Including Deductible
Single	\$4,500	\$12,000	\$3,500	\$11,000
Family	\$9,000	\$24,000	\$7,000	\$22,000
Maximum Benefit	Unlimited	Unlimited	Unlimited	Unlimited
Mental/Nervous				
Outpatient	\$60 copay per visit	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Miscellaneous Charges	Deductible & 40% Coinsurance	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Inpatient	Deductible & 30% Coinsurance	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Substance Abuse				
Outpatient	\$60 Copay per visit	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Miscellaneous Charges	Deductible & 40% Coinsurance	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Inpatient	Deductible & 30% Coinsurance	Deductible & 50% Coinsurance	Deductible	Deductible & Coinsurance
Prescription Drug				
Generic	\$10 copay	Network copays & 25% penalty	Deductible Only	Deductible Only
Formulary Brand	25% (\$30 min, \$45max)		Deductible Only	Deductible Only
Nonformulary Brand	50% (\$50 min, \$75 max)		Deductible Only	Deductible Only
Specialty	\$80 copay	\$300	Deductible Only	Deductible Only
Emergency Care	\$150 Copay		In-network Deductible	
Urgent Care Center	\$60 Copay	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Routine Care Services				
Routine Care	Paid at 100%	Deductible & Coinsurance	Paid at 100%	Deductible & Coinsurance
Routine Care Cal Yr Max	No Maximum	No Maximum	No Maximum	No Maximum
Maternity - Physician	\$40/\$60 copay	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Maternity - Hospital	Deductible & Coinsurance	Deductible & Coinsurance	Deductible	Deductible & Coinsurance
Rate Guarantee	12 months	12 months	12 months	12 months
Cost Summary	Proposed Rates Effective 1/1/12			
Employee	\$544.09	\$463.30	Proposed Rates Effective 1/1/2012	
Employee/Spouse	\$1,142.60	\$972.93		
Employee/Child	\$952.16	\$810.77		
Family	\$1,523.46	\$1,297.24		
Monthly Premium	\$11,752.42	\$19,713.40		
Annual Premium	\$141,029.04	\$236,560.80		
% Change From Current	1.53%	2.91%		
% Change Overall	2.4%			

This is a partial summary of the major benefits and an estimate of premium based upon information currently available. Actual policy provisions and final premiums may vary.

GOVERNMENTAL 457(b) PLAN
ADOPTION AGREEMENT

SECTION 1
EMPLOYER INFORMATION

1-1 EMPLOYER INFORMATION:

Name: City of Auburn NE and Board of Public Works

Address: PO Box 288

City, State, Zip Code: Auburn, NE 68305

Telephone: (402) 274-4981

1-2 EMPLOYER IDENTIFICATION NUMBER (EIN): [REDACTED]

1-3 TYPE OF EMPLOYER (optional):

(a) State

(b) Political Subdivision of a State: (Describe) _____

(c) Agency or Instrumentality of a State: (Describe) _____

(d) Other governmental entity: (Describe) Local Government

1-4 EMPLOYER'S TAX YEAR END: The Employer's tax year ends 12/31

1-5 RELATED EMPLOYERS: (optional) List any Related Employers. A Related Employer must complete a Participating Employer Adoption Page for Employees of that Related Employer to participate in this Plan.

SECTION 2
PLAN INFORMATION

2-1 PLAN NAME: City of Auburn NE and Board of Public Works 457 Deferred Compensation Plan

2-2 TYPE OF CONTRIBUTIONS: (Check all that apply.)

(a) Salary Deferral Contributions

(b) Employer Matching Contributions

(c) Employer Contributions

2-3 PLAN YEAR:

(a) Calendar year

(b) The 12-consecutive month period ending on _____ each year.

(c) Other: _____

**SECTION 3
ELIGIBLE EMPLOYEES**

3-1 **ELIGIBLE EMPLOYEES:** In addition to the Employees identified in Section 2.02 of the Plan, the following Employees are excluded from participation under the Plan with respect to the contribution source(s) identified in this AA §3-1. (See Sections 2.02(d) and (e) of the Plan for rules regarding the effect on Plan participation if an Employee changes between an eligible and ineligible class of employment.)

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No exclusions. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Collectively Bargained Employees. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Nonresident aliens who receive no compensation from the Employer which constitutes U.S. source income. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) Employees who normally work less than <u>19</u> hours a week. (See Section 2.02(b)(5) of the Plan.) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) Employees eligible for a 401(k), a 403(b) plan or another 457(b) plan sponsored by the Employer (see Section 2.02(b)(6) of the Plan) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (f) Other: _____ |

3-2 **INDEPENDENT CONTRACTORS:** Independent Contractors of the Employer are excluded from participation in the Plan, unless the Employer specifically elects otherwise below. If the Employer so elects, the term Employee as used in the Plan shall include the eligible Independent Contractors. Select the types of contributions for which Independent Contractors are eligible.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Independent Contractors may participate in the Plan. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Describe any special rules applicable to Independent Contractors: _____ |

**SECTION 4
MINIMUM AGE AND SERVICE REQUIREMENTS**

4-1 **ELIGIBILITY REQUIREMENTS - MINIMUM AGE AND SERVICE:** An Eligible Employee (as defined in AA §3-1) who satisfies the minimum age and service conditions under this AA §4-1 will be eligible to participate under the Plan as of his/her Entry Date (as defined in AA §4-2 below).

(a) **Service Requirement.** An Eligible Employee must complete the following minimum service requirements to participate in the Plan.

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (1) There is no minimum service requirement for participation in the Plan. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (2) One Year of Service (as defined in Section 2.03(a) of the Plan and AA §4-3). |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (3) The completion of _____ consecutive full calendar months of employment during which the Employee is credited with at least _____ Hours of Service or the completion of a Year of Service. [If no minimum Hours of Service are required, insert one (1) in the second blank line.] |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (4) The completion of _____ Hours of Service during an Eligibility Computation Period. [If this (4) is chosen, an Employee satisfies the service requirement immediately upon completion of the designated Hours of Service.] |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (5) Two (2) Years of Service. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (6) Describe eligibility conditions: _____ |

(b) **Minimum Age Requirement.** An Eligible Employee (as defined in AA §3-1) must have attained the following age with respect to the contribution source(s) identified in this AA §4-1(b).

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (1) There is no minimum age for Plan eligibility. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (2) Age 21. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (3) Age 18. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (4) Other: _____. |

4-2 **ENTRY DATE:** An Eligible Employee who satisfies the minimum age and service requirements in AA §4-1 shall be eligible to participate in the Plan as of his/her Entry Date. For this purpose, the Entry Date is the following date with respect to the contribution source(s) identified under this AA §4-2. [Note: If any of (b) – (f) is completed for a contribution source, also complete one of (g) – (j) for the same contribution source.]

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Immediate. The date the minimum age and service requirements are satisfied (or date of hire, if no minimum age and service requirements apply). |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Semi-annual. The first day of the 1st and 7th month of the Plan Year. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Quarterly. The first day of the 1st, 4th, 7th and 10th month of the Plan Year. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) Monthly. The first day of each calendar month. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) Payroll period. The first day of the payroll period. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (f) The first day of the Plan Year. |

An Eligible Employee's Entry Date (as defined above) is determined based on when the Employee satisfies the minimum age and service requirements in AA §4-1. For this purpose, an Employee's Entry Date is the Entry Date:

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (g) next following satisfaction of the minimum age and service requirements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (h) coinciding with or next following satisfaction of the minimum age and service requirements. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (i) nearest the satisfaction of the minimum age and service requirements. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (j) preceding the satisfaction of the minimum age and service requirements. |

4-3 **DEFAULT ELIGIBILITY RULES.** In applying the minimum age and service requirements under AA §4-1 above, the following default rules apply with respect to all contribution sources under the Plan:

- **Year of Service.** An Employee earns a Year of Service for eligibility purposes upon completing 1,000 Hours of Service during an Eligibility Computation Period. Hours of Service are calculated based on actual hours worked during the Eligibility Computation Period. (See Section 1.60 of the Plan for the definition of Hours of Service.)
- **Eligibility Computation Period.** If one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Plan Years (see Section 2.03(a)(2)(i) of the Plan). If more than one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Anniversary Years (see Section 2.03(a)(2)(ii) of the Plan).

To override the default eligibility rules, complete the applicable sections of this AA §4-3. If this AA §4-3 is not completed for a particular contribution source, the default eligibility rules apply.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Year of Service. Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of _____ Hours of Service during an Eligibility Computation Period. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Eligibility Computation Period (ECP). The Plan will use Anniversary Years, unless more than one Year of Service is required under AA §4-1(a), in which case the Plan will shift to Plan Years. |

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Elapsed Time method. [Check the same contribution source as checked in AA §4-1(a)(6) above.] Eligibility service will be determined under the Elapsed Time method. An Eligible Employee (as defined in AA §3-1) must complete a _____ period of service to participate in the Plan. (See Section 2.03(a)(5) of the Plan.) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) Equivalency Method. For purposes of determining an Employee's Hours of Service for eligibility, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the Plan). The Equivalency Method will apply to: <ul style="list-style-type: none"> <input type="checkbox"/> (1) All Employees. <input type="checkbox"/> (2) Employees who are not paid on an hourly basis. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked. If this (d) is checked, Hours of Service for eligibility will be determined under the following Equivalency Method. <ul style="list-style-type: none"> <input type="checkbox"/> (3) Monthly. 190 Hours of Service for each month worked. <input type="checkbox"/> (4) Daily. 10 Hours of Service for each day worked. <input type="checkbox"/> (5) Weekly. 45 Hours of Service for each week worked. <input type="checkbox"/> (6) Semi-monthly. 95 Hours of Service for each semi-monthly period worked. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) Special eligibility provisions. The following special eligibility provisions apply: _____ |

4-4 **EFFECTIVE DATE OF MINIMUM AGE AND SERVICE REQUIREMENTS.** The minimum age and/or service requirements under AA §4-1 apply to all Employees under the Plan. An Employee will participate with respect to all contribution sources under the Plan as of his/her Entry Date, taking into account all service with the Employer, including service earned prior to the Effective Date.

To allow Employees hired on a specified date to enter the Plan without regard to the minimum age and/or service conditions, complete this AA §4-4.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Automatic Eligibility. An Eligible Employee who is employed by the Employer on the following date will become eligible to enter the Plan without regard to minimum age and/or service conditions: <ul style="list-style-type: none"> <input type="checkbox"/> (1) the Effective Date of this Plan (as designated in subsection (a) or (b) of the Employer Signature Page, as applicable) <input type="checkbox"/> (2) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page) <input type="checkbox"/> (3) _____ [insert date] |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Describe other effective date provisions: _____ |

4-5 **SERVICE WITH PREDECESSOR EMPLOYER.** Service with the following Predecessor Employers will be counted for purposes of determining eligibility, vesting and allocation conditions under this Plan, unless designated otherwise under (b) below.

- (a) Identify Predecessor Employer(s):
- _____
 - _____
 - _____
 - _____
- (b) The following special rules apply with respect to service with a Predecessor Employer: _____

**SECTION 5
COMPENSATION DEFINITIONS**

5-1 **TOTAL COMPENSATION.** Total Compensation is based on the definition set forth under this AA §5-1. See Section 1.51 of the Plan for a specific definition of the various types of Total Compensation.

- (a) W-2 Wages
- (b) Code §415 Compensation.
- (c) Wages under Code §3401(a).

[For purposes of determining Total Compensation, each definition includes pre-tax contributions to a Code §125 cafeteria plan, Code §401(k), Code §403(b) or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4).]

5-2 **POST-SEVERANCE COMPENSATION.**

(a) **Exclusion of post-severance compensation from Total Compensation.** Total Compensation (as defined in Section 1.51 of the Plan) includes post-severance compensation, to the extent provided in Section 1.51(b) of the Plan. For this purpose, severance pay is always excluded from the definition of Plan Compensation. Other post-severance compensation paid within 2½ months after severance from employment with the Employer or the end of the Limitation Year that includes such date of severance from employment is included in Plan Compensation, unless excluded under this subsection (a). See Section 1.51(b) of the Plan.

The following amounts paid after a Participant's severance from employment are excluded from Plan Compensation.

- (1) **Unused leave payments.** Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued.
- (2) **Deferred compensation.** Payments received by an Employee pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Employee at the same time if the Employee had continued in employment and only to the extent that the payment is includible in the Employee's gross income.

(b) **Continuation payments for military service and disabled Participants.** Unless designated otherwise under this subsection (b), Total Compensation does not include continuation payments for military service and disabled Participants. To count Total Compensation paid after severance of employment on account of military service and/or disability, check the appropriate selections under this subsection (b).

- (1) **Payments for military service.** Total Compensation includes amounts paid to an individual who does not currently perform services for the Employer by reason of qualified military service to the extent these payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service. See Section 1.51(c)(1) of the Plan.
- (2) **Payments to disabled Participants.** Total Compensation shall include post-severance compensation paid to a Participant who is permanently and totally disabled, as provided in Section 1.51(c)(2) of the Plan.

5-3 **PLAN COMPENSATION.** Total Compensation (as defined in AA §5-1 above) with the following exclusions described below.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) No exclusions.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Elective Deferrals (as defined in Section 1.41 of the Plan), pre-tax contributions to a cafeteria plan, a Code §403(b) plan or a Code §401(k) Plan, and qualified transportation fringes under Code §132(f)(4) are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) All fringe benefits, expense reimbursements, deferred compensation, and welfare benefits are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Compensation above \$ _____ is excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Amounts received as a bonus are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Overtime payments are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Amounts received after severance from employment are excluded. (See Section 1.51(b) of Plan.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Describe adjustments to Plan Compensation: _____

5-4 PERIOD FOR DETERMINING COMPENSATION.

- (a) **Compensation Period.** Plan Compensation will be determined on the basis of the following period(s) for the contribution sources identified in this AA §5-4. [If (2), (3) or (4) is checked for any contribution source, any reference to the Plan Year as it refers to Plan Compensation for that contribution source will be deemed to be a reference to the period designated below.]

Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	(1) The Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	(2) The calendar year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	(3) The Employer's fiscal tax year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	(4) The 12-month period ending on _____ which ends during the Plan Year.

- (b) **Compensation while a Participant.** In determining Plan Compensation, only compensation earned while an individual is a Participant under the Plan with respect to a particular contribution source will be taken into account.

To count compensation for the entire Plan Year for a particular contribution source, including compensation earned while an individual is not a Participant with respect to such contribution source, check below.

Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	All compensation earned during the Plan Year will be taken into account, including compensation earned while an individual is not a Participant.

SECTION 6
EMPLOYER CONTRIBUTIONS

- 6-1 **EMPLOYER CONTRIBUTIONS.** Is the Employer authorized to make Employer Contributions under the Plan?

- Yes
 No [If No, skip to Section 6A.]

- 6-2 **EMPLOYER CONTRIBUTION FORMULAS.** For the period designated in AA §6-5 below, the Employer will make the following Employer Contributions on behalf of Participants who satisfy the allocation conditions designated in AA §6-6 below. Any Employer Contribution authorized under this AA §6-2 will be allocated in accordance with the allocation formula selected under AA §6-3 or AA §6-4, as applicable.

- (a) **Discretionary contribution.** The Employer will determine in its sole discretion how much, if any, it will make as an Employer Contribution.

- (b) **Fixed contribution.**

(1) _____ % of each Participant's Plan Compensation.

(2) \$ _____ for each Participant.

- (c) **Service-based contribution.** The Employer will make:

(1) **Discretionary.** A discretionary contribution determined as a uniform percentage of Plan Compensation or a uniform dollar amount for each period of service designated below.

(2) **Fixed percentage.** _____ % of Plan Compensation paid for each period of service designated below.

(3) **Fixed dollar.** \$ _____ for each period of service designated below.

The service-based contribution selected under this (c) will be based on the following periods of service:

(4) Each Hour of Service

(5) Each week of employment

(6) Describe period: _____

[Note: Any period described in subsection (6) cannot exceed a 12-month period.]

6-3 ALLOCATION FORMULA.

- (a) **Pro rata allocation.** The Employer Contribution under AA §6-2 will be allocated as a uniform percentage of Plan Compensation or as a uniform dollar amount. If a fixed Employer Contribution is selected in AA §6-2(b), the Employer Contribution will be allocated in accordance with the selections made in AA §6-2(b). If both a discretionary and fixed Employer Contribution is selected in AA §6-2, this subsection (a) may be selected for both contribution formulas.
- (b) **Permitted Disparity Method.** The allocation for each Eligible Participant is determined under the Permitted Disparity formula.
 - Excess Compensation under the Permitted Disparity Method** is the amount of Included Compensation that exceeds: *[If this selection is not checked, Excess Compensation under the Permitted Disparity Method is the amount of Included Compensation that exceeds the Taxable Wage Base.]*
 - (1) _____ % (may not exceed 100%) of the Taxable Wage Base.
 - (i) The amount determined under (a) is not rounded.
 - (ii) The amount determined under (a) is rounded (but not above the Taxable Wage Base) to the next higher:
 - (A) \$1. (B) \$100. (C) \$1,000.
 - (2) _____ (may not exceed the Taxable Wage Base).
- (c) **Service-based allocation formula.** The service-based Employer Contribution selected in AA §6-2(c) will be allocated in accordance with the selections made in AA §6-2(c).
- (d) **Describe other allocation method:** _____

6-4 SPECIAL RULES. No special rules apply with respect to Employer Contributions under the Plan, except to the extent designated under this AA §6-4.

- (a) **Period for determining Employer Contributions.** In determining the amount of the Employer Contributions to be allocated under this AA §6, the Employer Contribution will be based on Plan Compensation earned during the Plan Year.

Alternatively, the Employer may elect to base the Employer Contributions on Plan Compensation earned during the following period:

 - (1) Plan Year quarter. (2) calendar month.
 - (3) payroll period. (4) Other: _____

[Note: Although Employer Contributions are determined on the basis of Plan Compensation earned during the period designated under this subsection (a), this does not require the Employer to actually make contributions or allocate contributions on the basis of such period.]
- (b) **Special rules.** The following special provisions apply with respect to Employer Contributions: _____

6-5 ALLOCATION CONDITIONS. A Participant who has otherwise satisfied all conditions to receive an Employer Contribution, must satisfy any allocation conditions designated under this AA §6-5 to receive an allocation of Employer Contributions under the Plan.

- (a) **No allocation conditions** apply with respect to Employer Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
 - (1) _____ Hours of Service during the Plan Year.
 - (2) _____ consecutive days of employment with the Employer during the Plan Year.
- (e) **Exceptions.** The above allocation condition(s) will not apply if the Employee:
 - (1) dies during the Plan Year.
 - (2) terminates employment as a result of a Disability.
 - (3) terminates employment after attainment of Normal Retirement Age in the current Plan Year or any prior Plan Year.
 - (4) terminates employment after attainment of Early Retirement Age in the current Plan Year or any prior Plan Year.

SECTION 6A
SALARY DEFERRALS

- 6A-1 **SALARY DEFERRALS.** Are Employees permitted to make Salary Deferrals under the Plan?
- (a) Yes. This is a Salary Deferral only Plan. The Employer will make no other contributions to the Plan.
 - (b) Yes. This Plan permits Salary Deferrals and other Employer Contributions.
 - (c) No. [If "No" is checked, skip to Section 6B.]
- 6A-2 **MAXIMUM LIMIT ON SALARY DEFERRALS.** A Participant may defer an amount up to the Elective Deferral Dollar Limit. See Sections 5.02 and 5.03 of the Plan.
- 6A-3 **MINIMUM DEFERRAL RATE.** There is no minimum deferral rate applicable to Salary Deferrals under the Plan.
- 6A-4 **AGE 50 CATCH-UP CONTRIBUTIONS.** The following provisions apply with respect to Age 50 Catch-Up Contributions (as defined in Section 3.03(d) of the Plan).
- (a) Age 50 Catch-Up Contributions are permitted under the Plan.
 - (1) Age 50 Catch-Up Contributions are eligible for any Matching Contributions under the Plan.
 - (2) Age 50 Catch-Up Contributions are not eligible for any Matching Contributions under the Plan (other than Safe Harbor Matching Contributions).
 - (b) Age 50 Catch-Up Contributions are not permitted under the Plan.
- 6A-5 **SPECIAL 457 CATCH-UP CONTRIBUTIONS.** The following provisions apply with respect to Special 457 Catch-Up Contributions (as defined in Section 3.03(e) of the Plan).
- (a) Special 457 Catch-Up Contributions are permitted under the Plan.
 - (1) Special 457 Catch-Up Contributions are eligible for any Matching Contributions under the Plan.
 - (2) Special 457 Catch-Up Contributions are not eligible for any Matching Contributions under the Plan (other than Safe Harbor Matching Contributions).
 - (b) Special 457 Catch-Up Contributions are not permitted under the Plan.
- 6A-6 **CHANGE OR REVOCATION OF DEFERRAL ELECTION:** In addition to the Participant's Entry Date under the Plan, a Participant may change, revoke or resume a Deferral Election (on a prospective basis) as of the dates designated under the Salary Deferral Agreement or other written procedures adopted by the Plan Administrator.
- 6A-7 **AUTOMATIC DEFERRAL ELECTION.** No automatic deferral election applies under Section 3.03(c) of the Plan.
- To provide for an automatic deferral election, complete this AA §6A-8.
- (a) **Automatic deferral election.** Upon becoming eligible to make Salary Deferrals under the Plan (pursuant to AA §3 and AA §4), an Eligible Participant will be deemed to have entered into a Salary Deferral Election with a _____% of Total Compensation deferral election for each payroll period, unless the Participant makes a contrary Salary Reduction Agreement. Unless designated otherwise by the Participant, any Salary Deferrals made pursuant to an automatic deferral election will be treated as Pre-Tax Salary Deferrals.
 - (b) **Automatic increase.** If elected under this subsection (b), the automatic deferral amount set forth in subsection (a) will increase each Plan Year by the following percentage:
 - (1) _____% of Total Compensationbut not in excess of
 - (2) _____% of Total Compensation

- (c) Application of automatic deferral provisions. This automatic deferral election will apply to:
- (1) all Participants who have not entered into a Salary Reduction Agreement (including an election not to defer under the Plan).
 - (2) all Participants who have not entered into a Salary Reduction Agreement as of _____ that is at least equal to the automatic deferral amount under subsection (a).
 - (3) only Employees who become Participants on or after _____ and who do not enter into a contrary Salary Reduction Agreement (including an election not to defer under the Plan).

6A-8 SPECIAL DEFERRAL EFFECTIVE DATES. Unless designated otherwise under this AA §6A-9, a Participant is eligible to make Salary Deferrals under the Plan as of the Effective Date of the Plan (as designated in subsection (a) or (b) of the Employer Signature Page, as applicable). However, in no case may a Participant begin making Salary Deferrals prior to the later of the date the Employee becomes a Participant, the date the Participant executes a Salary Reduction Agreement or the date the Plan is adopted or effective. (See Section 3.03(a) of the Plan.)

- (a) Salary Deferrals. A Participant is eligible to make Salary Deferrals under the Plan as of:
- (1) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page).
 - (2) _____ (insert date).
- (b) Automatic deferral provisions. The automatic deferral provisions under AA §6A-8 are effective as of _____ [If this (c) is not checked and the Plan applies an automatic deferral election under AA §6A-8, such automatic deferral provisions are effective as of the Effective Date applicable to Salary Deferrals under this AA §6A-9.]

6A-10 SPECIAL RULES APPLICABLE TO SALARY DEFERRAL. The following special rules apply to Salary Deferrals: _____

**SECTION 6B
MATCHING CONTRIBUTIONS**

6B-1 MATCHING CONTRIBUTIONS. Is the Employer authorized to make Matching Contributions under the Plan?

- Yes.
- No. [Check this box if there are no Matching Contributions. If "No" is checked, skip to Section 7.]

6B-2 MATCHING CONTRIBUTION FORMULAS: For the period designated in AA §6B-5 below, the Employer will make the following Matching Contribution on behalf of Participants who satisfy the allocation conditions under AA §6B-7 below.

- (a) Discretionary match. The Employer will determine in its sole discretion how much, if any, it will make as a Matching Contribution. Such amount can be determined either as a uniform percentage of deferrals or as a flat dollar amount for each Participant.
- (b) Fixed match. The Employer will make a Matching Contribution for each Participant equal to:
- (1) _____% of Salary Deferrals made for each period designated in AA §6B-5 below.
 - (2) \$ _____ for each period designated in AA §6B-5 below.

- (c) **Tiered match.** The Employer will make a Matching Contribution to all Participants based on the following tiers of Salary Deferrals.

Salary Deferrals (% of Plan Compensation or dollar amount)	Match %
<input type="checkbox"/> (1) Salary Deferrals up to first _____ % or \$ _____	_____ %
<input type="checkbox"/> (2) Salary Deferrals up to _____ % or \$ _____	_____ %
<input type="checkbox"/> (3) Salary Deferrals up to _____ % or \$ _____	_____ %
<input type="checkbox"/> (4) Salary Deferrals up to _____ % or \$ _____	_____ %

[Note: All tiers must be based on percentages or dollar amounts (but not both)]

- (d) **Discretionary tiered match.** The Employer will make a discretionary Matching Contribution to all Participants based on the following tiers of Salary Deferrals. The Employer may determine the amount of Matching Contribution to be made with respect to each tier of Salary Deferrals.

Salary Deferrals (% of Plan Compensation or dollar amount)
<input type="checkbox"/> (1) Salary Deferrals up to first _____ % or \$ _____
<input type="checkbox"/> (2) Salary Deferrals up to _____ % or \$ _____
<input type="checkbox"/> (3) Salary Deferrals up to _____ % or \$ _____
<input type="checkbox"/> (4) Salary Deferrals up to _____ % or \$ _____

[Note: All tiers must be based on percentages or dollar amounts (but not both).]

- (e) **Year of Service match.** The Employer will make a Matching Contribution as a uniform percentage of Salary Deferrals to all Participants based on Years of Service with the Employer.

Years of Service	Matching Percentage
<input type="checkbox"/> (1) Up to _____ Years of Service	_____ %
<input type="checkbox"/> (2) Up to _____ Years of Service	_____ %
<input type="checkbox"/> (3) Up to _____ Years of Service	_____ %
<input type="checkbox"/> (4) Years of Service above _____	_____ %

For this purpose, a Year of Service is each Plan Year during which an Employee completes at least 1,000 Hours of Service. Alternatively, a Year of Service is: _____

6B-3 LIMITS ON MATCHING CONTRIBUTIONS. In applying the Matching Contribution formula(s) selected under AA §6B-2 above, the following limits apply.

- (a) **No limits apply.** All Salary Deferrals are eligible for Matching Contributions.
- (b) **Limit on Salary Deferrals.** The Matching Contribution formula(s) selected in AA §6B-2 above apply only to Salary Deferrals that do not exceed:
- (1) _____ % of Plan Compensation.
 - (2) \$ _____.
 - (3) A discretionary amount determined by the Employer.
- (c) **Limit on Matching Contributions.** The total Matching Contribution provided under the formula(s) selected in AA §6B-2 above will not exceed:
- (1) _____ % of Plan Compensation.
 - (2) \$ _____.

6B-4 **PERIOD FOR DETERMINING MATCHING CONTRIBUTIONS.** The Matching Contribution formula(s) selected in AA §6B-2 above (including any limitations on such amounts under AA §6B-3) are based on Salary Deferrals for the Plan Year. To apply a different period for determining the Matching Contributions and limits under AA §6B-2 and AA §6B-3, check one of (a) - (d) below.

- (a) payroll period. (b) Plan Year quarter.
 (c) calendar month. (d) Other: _____

[Note: Although Matching Contributions (and any limits on those Matching Contributions) will be determined on the basis of the period designated under this AA §6B-5, this does not require the Employer to actually make contributions or allocate contributions on the basis of such period. See Section 3.04(c) of the Plan for a discussion of the "true up" requirements applicable to Matching Contributions.]

6B-5 **ALLOCATION CONDITIONS.** A Participant who has otherwise satisfied all conditions to receive a Matching Contribution, must satisfy any allocation conditions designated under this AA §6B-7 to receive an allocation of Matching Contributions under the Plan.

- (a) No allocation conditions apply with respect to Matching Contributions under the Plan.
 (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
 (c) **Minimum service condition.** An Employee must be credited with at least:
 (1) _____ Hours of Service during the Plan Year.
 (2) _____ consecutive days of employment with the Employer during the Plan Year.
 (d) **Exceptions.** The above allocation condition(s) will not apply:
 (1) if the Employee dies during the Plan Year.
 (2) if the Employee terminates employment as a result of a Disability.
 (3) if the Employee terminates employment after attainment of Normal Retirement Age in the current Plan Year or any prior Plan Year.
 (4) if the Employee terminates employment after attainment of Early Retirement Age in the current Plan Year or any prior Plan Year.

6B-6 **SPECIAL RULES APPLICABLE TO MATCHING CONTRIBUTIONS.** The following special rules apply to Matching Contributions: _____

**SECTION 7
NORMAL RETIREMENT AGE**

7-1 **NORMAL RETIREMENT AGE:** Normal Retirement Age under the Plan is:

- (a) Age 65 (not to exceed 65).
 (b) The later of (1) age _____ (not to exceed 65) or (2) the _____ (not to exceed 5th) anniversary of the date the Employee commenced participation in the Plan.
 (c) Participant designation. No earlier than age _____ and no later than age _____ (may not be later than the maximum age permitted under subsection (b)).

SECTION 8
VESTING AND FORFEITURES

8-1 **CONTRIBUTIONS SUBJECT TO VESTING.** Does the Plan provide for Employer Contributions under AA §6 or Matching Contributions under AA §6B that are subject to vesting?

- Yes
 No [If "No" is checked, skip to Section 9. See Section 7.11(a) of the Plan for default forfeiture rules.]

8-2 **VESTING SCHEDULE.** The vesting schedule under the Plan is as follows for both Employer Contributions and Matching Contributions, to the extent authorized under AA §6 and AA §6B. See Section 7.02(a) of the Plan for a description of the various vesting schedules under this AA §8-2.

- | | |
|--|---|
| <input type="checkbox"/> (a) Employer Contributions (see AA §6) | <input type="checkbox"/> (b) Matching Contributions (see AA §6B) |
| <input type="checkbox"/> (1) Full and immediate vesting. | <input type="checkbox"/> (1) Full and immediate vesting. |
| <input type="checkbox"/> (2) Three-year cliff vesting schedule | <input type="checkbox"/> (2) Three-year cliff vesting schedule |
| <input type="checkbox"/> (3) Six-year graded vesting | <input type="checkbox"/> (3) Six-year graded vesting |
| <input type="checkbox"/> (4) Modified vesting schedule | <input type="checkbox"/> (4) Modified vesting schedule |
| _____ % after 1 Year of Service | _____ % after 1 Year of Service |
| _____ % after 2 Years of Service | _____ % after 2 Years of Service |
| _____ % after 3 Years of Service | _____ % after 3 Years of Service |
| _____ % after 4 Years of Service | _____ % after 4 Years of Service |
| _____ % after 5 Years of Service | _____ % after 5 Years of Service |
| _____ % after 6 Years of Service | _____ % after 6 Years of Service |

8-3 **VESTING SERVICE.** In applying the vesting schedules under this AA §8, the following service with the Employer is excluded.

- (a) None, all service with the Employer counts for vesting purposes.
 (b) Service before the original Effective Date of this Plan is excluded. (See Section 7.06 of the Plan for rules regarding Predecessor Service.)
 (c) Service completed before the Employee's _____ birthday is excluded.

8-4 **VESTING UPON DEATH, DISABILITY OR EARLY RETIREMENT AGE.** An Employee's vesting percentage increases to 100% if, while employed with the Employer, the Employee:

- (a) dies
 (b) terminates employment due to becoming Disabled

8-5 **DEFAULT VESTING RULES.** In applying the vesting requirements under this AA §8, the following default rules apply.

- **Year of Service.** An Employee earns a Year of Service for vesting purposes upon completing 1,000 Hours of Service during a Vesting Computation Period. Hours of Service are calculated based on actual hours worked during the Vesting Computation Period.
- **Vesting Computation Period.** The Vesting Computation Period is the Plan Year.

To override the default vesting rules, complete the applicable sections of this AA §8-5. If this AA §8-5 is not completed, the default vesting rules apply.

- | ER | Match | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Year of Service. Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of _____ [must be less than 1,000] Hours of Service during a Vesting Computation Period. |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Vesting Computation Period (VCP). Instead of the Plan Year, the Vesting Computation Period is: <ul style="list-style-type: none"> <input type="checkbox"/> (1) The 12-month period beginning with the anniversary of the Employee's date of hire. <input type="checkbox"/> (2) Describe: _____ <p>[Note: Any Vesting Computation Period described in (2) must be a 12-consecutive month period and must apply uniformly to all Participants.]</p> |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) Elapsed Time Method. Vesting service will be determined under the Elapsed Time Method. (See Section 7.03(b) of the Plan.) |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) Equivalency Method. For purposes of determining an Employee's Hours of Service for vesting, the Plan will use the Equivalency Method (as defined in Section 7.03(a)(2) of the Plan). The Equivalency Method will apply to: <ul style="list-style-type: none"> <input type="checkbox"/> (1) All Employees. <input type="checkbox"/> (2) Employees who are not paid on an hourly basis. For Employees paid on an hourly basis, vesting will be determined based on actual hours worked. <p>If this (d) is checked, Hours of Service for vesting will be determined under the following Equivalency Method.</p> <ul style="list-style-type: none"> <input type="checkbox"/> (3) Monthly. 190 Hours of Service for each month worked. <input type="checkbox"/> (4) Daily. 10 Hours of Service for each day worked. <input type="checkbox"/> (5) Weekly. 45 Hours of Service for each week worked. <input type="checkbox"/> (6) Semi-monthly. 95 Hours of Service for each semi-monthly period. |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) Special vesting provisions. No special vesting provisions apply unless designated under this subsection (e): _____ |

8-6 **ALLOCATION OF FORFEITURES.** Any forfeitures occurring during a Plan Year will be:

- | ER | Match | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Reallocated as additional Employer Contributions or as additional Matching Contributions. |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Used to reduce Employer and/or Matching Contributions. |

For purposes of this AA §8-8, forfeitures will be applied:

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (c) for the Plan Year in which the forfeiture occurs. |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) for the Plan Year following the Plan Year in which the forfeitures occur. |

Prior to applying forfeitures under this AA §8-8:

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (e) Forfeitures will be used to pay Plan expenses. |
| <input type="checkbox"/> | <input type="checkbox"/> | (f) Forfeitures will not be used to pay Plan expenses. |

8-7 SPECIAL RULES REGARDING CASH-OUT DISTRIBUTIONS.

- (a) **Additional allocations.** If a terminated Participant receives a complete distribution of his/her vested Account Balance while still entitled to an additional allocation, the Cash-Out Distribution forfeiture provisions do not apply until the Participant receives a distribution of the additional amounts to be allocated. (See Section 7.10(a)(1) of the Plan.)

To modify the default Cash-Out Distribution forfeiture rules, complete this AA §8-7(a).

- The Cash-Out Distribution forfeiture provisions will apply if a terminated Participant takes a complete distribution, regardless of any additional allocations during the Plan Year.

- (b) **Timing of forfeitures.** A Participant who receives a Cash-Out Distribution (as defined in Section 7.10(a) of the Plan) is treated as having an immediate forfeiture of his/her nonvested Account Balance.

To modify the forfeiture timing rules to delay the occurrence of a forfeiture upon a Cash-Out Distribution, complete this AA §8-7(b).

- A forfeiture will occur upon the completion of ____ [cannot exceed 5] consecutive Breaks in Service (as defined in Section 7.07(a) of the Plan) following the Cash-Out Distribution.

SECTION 9
DISTRIBUTION PROVISIONS - TERMINATION OF EMPLOYMENT

9-1 AVAILABLE FORMS OF DISTRIBUTION.

Lump sum distribution Unless selected otherwise under subsection (e) below, a Participant may take a distribution of his/her entire vested Account Balance in a single lump sum.

Additional distribution options. To provide for additional distribution options, check the applicable distribution forms under this AA §9-1. If a lump sum distribution will not be provided under the Plan, check (e) below and indicate that no lump sum distribution is available under the Plan.

- (a) **Partial lump sum.** A Participant may take a distribution of less than the entire vested Account Balance upon termination of employment.
- Minimum distribution amount.** A Participant may not take a partial lump sum distribution of less than \$ _____.
- (b) **Installment distributions.** A Participant may take a distribution over a specified period not to exceed the life or life expectancy of the Participant (and a designated beneficiary).
- (c) **Installment distribution for required minimum distributions.** A Participant may take an installment distribution solely to the extent necessary to satisfy the required minimum distribution rules under Section 8 of the Plan.
- (d) **Annuity distributions.** A Participant may elect to have the Plan Administrator use the Participant's vested Account Balance to purchase an annuity as described in Section 8.02 of the Plan.
- (e) **Describe:** _____

[Note: Any distribution option described in (e) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.]

9-2 DISTRIBUTION OF SMALLER AMOUNTS

- (a) The Employer has discretion to make distribution of smaller amounts as described in Section 8.06 of the Plan.
- (b) The Participant has discretion to receive a distribution of smaller amounts as described in Section 8.06 of the Plan.

9-3 TIMING OF DISTRIBUTIONS UPON TERMINATION OF EMPLOYMENT.

- (a) **Distribution of vested Account Balances exceeding \$5,000.** A Participant who terminates employment with a vested Account Balance exceeding \$5,000 may receive a distribution of his/her vested Account Balance in any form permitted under AA §9-1 within a reasonable period following:

- (1) the date the Participant terminates employment.
 (2) the last day of the Plan Year during which the Participant terminates employment.
 (3) the first Valuation Date following the Participant's termination of employment.
 (4) the completion of _____ Breaks in Service.
 (5) Describe: _____

[Note: Any distribution event described in (5) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.]

- (b) **Distribution of vested Account Balances not exceeding \$5,000.** A Participant who terminates employment with a vested Account Balance that does not exceed \$5,000 may receive a lump sum distribution of his/her vested Account Balance within a reasonable period following:

- (1) the date the Participant terminates employment.
 (2) the last day of the Plan Year during which the Participant terminates employment.
 (3) the first Valuation Date following the Participant's termination of employment.
 (4) Describe: _____

[Note: Any distribution event described in (4) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.]

9-4 SPECIAL RULES.

- (a) **Availability of Involuntary Cash-Out Distributions.** A Participant who terminates employment with a vested Account Balance of \$5,000 or less will receive an Involuntary Cash-Out Distribution, subject to the Automatic Rollover provisions under Section 8.06 of the Plan.

Alternatively, an Involuntary Cash-Out Distribution will be made to the following terminated Participants.

- (1) **No Involuntary Cash-Out Distribution.** The Plan does not provide for Involuntary Cash-Out Distributions. A terminated Participant must consent to any distribution from the Plan.
 (2) **Lower Involuntary Cash-Out Distribution threshold.** A terminated Participant will receive an Involuntary Cash-Out Distribution only if the Participant's vested Account Balance is less than or equal to:
 (i) \$1,000
 (ii) \$ _____ (must be less than \$5,000)

- (b) **Application of Automatic Rollover rules.** The Automatic Rollover rules described in Section 8.06 of the Plan do not apply to any Involuntary Cash-Out Distribution below \$1,000 (to the extent available under the Plan).

To override this default provision, check this subsection (b).

- Check this (b) to apply the Automatic Rollover provisions under Section 8.06 of the Plan to all Involuntary Cash-Out Distributions (including those below \$1,000).

- (c) **Treatment of Rollover Contributions.** Unless elected otherwise under this (c), Rollover Contributions will be excluded in determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold for purposes of applying the distribution rules under this AA §9 and Section 8.04(a) of the Plan. To include Rollover Contributions for purposes of applying the Plan's distribution rules, check below.

- In determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold, Rollover Contributions will be included.

SECTION 10
UNFORESEEN EMERGENCY DISTRIBUTIONS AND REQUIRED MINIMUM DISTRIBUTIONS

10-1 **AVAILABILITY OF IN-SERVICE DISTRIBUTIONS.** A Participant may withdraw all or any portion of his/her vested Account Balance, to the extent designated, upon the occurrence of the event(s) selected under this AA §10-1.

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No in-service distributions are permitted, except upon attainment of age 70 ½. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) The occurrence of an Unforeseen Emergency. |

10-2 **SPECIAL DISTRIBUTION RULES.** No special distribution rules apply, unless specifically provided under this AA §10-2.

- (a) In-service distributions will only be permitted if the Participant is 100% vested in the amounts being withdrawn.
- (b) A Participant may take no more than _____ in-service distribution(s) in a Plan Year.
- (c) A Participant may not take an in-service distribution of less than \$_____ (may not exceed \$1,000).
- (d) If a distribution is permitted upon the occurrence of an Unforeseen Emergency in AA §10-1 above, a Participant may take such a distribution after termination of employment.
- (e) Describe: _____

10-3 **REQUIRED BEGINNING DATE - NON-5% OWNERS.** In applying the required minimum distribution rules under Section 9 of the Plan, the Required Beginning Date for non-5% owners is:

- (a) the later of attainment of age 70½ or termination of employment.
- (b) the date the Employee attains age 70½, even if the Employee is still employed with the Employer.

SECTION 11
MISCELLANEOUS PROVISIONS

11-1 **VALUATION DATES.** The Plan is valued annually, as of the last day of the Plan Year. In addition, the Plan will be valued on the following dates:

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Daily. The Plan is valued at the end of each business day during which the New York Stock Exchange is open. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Monthly. The Plan is valued at the end of each month of the Plan Year. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Quarterly. The Plan is valued at the end of each Plan Year quarter. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) Describe: _____ |

[Note: The Employer may elect operationally to perform interim valuations.]

11.2 **SPECIAL RULES APPLICABLE TO THIS PLAN.** The following rules apply to this Plan: _____

APPENDIX A
SPECIAL EFFECTIVE DATES

- A-1 **Eligible Employees.** The definition of Eligible Employee under AA §3 is effective as follows: _____
- A-2 **Minimum age and service conditions.** The minimum age and service conditions Entry Date provisions specified in AA §4 are effective as follows: _____
- A-3 **Compensation definitions.** The compensation definitions under AA §5 are effective as follows: _____
- A-4 **Employer Contributions.** The Employer Contribution provisions under AA §6 are effective as follows: _____
- A-5 **Salary Deferrals.** The provisions regarding Salary Deferrals under AA §6A are effective as follows: _____
- A-6 **Matching Contributions.** The Matching Contribution provisions under AA §6B are effective as follows: _____
- A-7 **Retirement age.** The retirement age provisions under AA §7 are effective as follows: _____
- A-8 **Vesting and forfeiture rules.** The rules regarding vesting and forfeitures under AA §8 are effective as follows: _____
- A-11 **Distribution provisions.** The distribution provisions under AA §9 are effective as follows: _____
- A-12 **Unforeseen Emergency and Required Minimum Distributions.** The provisions regarding Unforeseen Emergency distributions and Required Minimum Distributions under AA §10 are effective as follows: _____
- A-13 **Miscellaneous provisions.** The provisions under AA §11 are effective as follows: _____
- A-14 **Special effective date provisions for merged plans.** If any retirement plans have been merged into this Plan, the provisions of Section 14.03 of the Plan apply, except as follows: _____
- A-15 **Other special effective dates:** _____

**APPENDIX B
LOAN POLICY**

- B-1 Are PARTICIPANT LOANS permitted? (See Section 13 of the Plan.)
 (a) Yes.
 (b) No.
- B-2 LOAN PROCEDURES.
 (a) Loans will be provided under the default loan procedures set forth in Section 13 of the Plan, unless modified under this Appendix B.
 (b) Loans will be provided under a separate written loan policy. [If this (b) is checked, do not complete the remainder of this Appendix B.]
- B-3 LOAN LIMITS. The default loan policy under Section 13.03 of the Plan allows Participants to take a loan provided all outstanding loans do not exceed 50% of the Participant's vested Account Balance. To override the default loan policy to allow loans up to \$10,000, even if greater than 50% of the Participant's vested Account Balance, check this AA §B-3.
 A Participant may take a loan equal to the greater of \$10,000 or 50% of the Participant's vested Account Balance. [If this AA §B-3 is checked, the Participant may be required to provide adequate security as required under Section 13.06 of the Plan.]
- B-4 NUMBER OF LOANS. The default loan policy under Section 13.04 of the Plan restricts Participants to one loan outstanding at any time. To override the default loan policy and permit Participants to have more than one loan outstanding at any time, complete (a) or (b) below.
 (a) A Participant may have 2 loans outstanding at any time.
 (b) There are no restrictions on the number of loans a Participant may have outstanding at any time.
- B-5 INTEREST RATE. The default loan policy under Section 13.05 of the Plan provides for an interest rate commensurate with the interest rates charged by local commercial banks for similar loans. To override the default loan policy and provide a specific interest rate to be charged on Participant loans, complete this AA §B-5.
 (a) The prime interest rate
 (1) plus 1 percentage point(s).
 (b) Describe: _____
- B-6 MINIMUM LOAN AMOUNT. The default loan policy under Section 13.04 of the Plan provides that a Participant may not receive a loan of less than \$1,000. To modify the minimum loan amount, complete (a) or (b) below.
 (a) There is no minimum loan amount.
 (b) The minimum loan amount is \$500.
- B-7 PURPOSE OF LOAN. The default loan policy under Section 13.02 of the Plan provides that a Participant may receive a Participant loan for any purpose. To modify the default loan policy to restrict the availability of Participant loans, complete (a) or (b) below.
 (a) A Participant may only receive a Participant loan upon the demonstration of a hardship event, as described in Section 8.10(d)(1)(i) of the Plan.
 (b) A Participant may only receive a Participant loan under the following circumstances: _____
- B-8 SOURCE OF LOAN. The default loan policy under Section 13.09 of the Plan provides that Participant loans will be made first from Employer Contribution and Employer Matching Contributions Accounts and then from the Salary Deferral Account(s). To modify the default loan policy to modify the contribution sources from which a Participant loan is made, complete (a) or (b) below.
 (a) Participant loans will be made on a prorata basis from all contribution sources.
 (b) Participant loans will only be available from the following contribution sources: _____

APPENDIX C
ADMINISTRATIVE ELECTIONS

Use this Appendix C to identify certain elections dealing with the administration of the Plan. These elections may be changed without reexecuting this Agreement by substituting an updated Appendix C with new elections.

C-1 ROLLOVER CONTRIBUTIONS. Does the Plan accept Rollover Contributions? (See Section 3.05 of the Plan.)

- (a) No
 (b) Yes

C-2 QDRO PROCEDURES. Do the default QDRO procedures under Section 11.06 of the Plan apply?

- (a) No
 (b) Yes

EMPLOYER SIGNATURE PAGE

PURPOSE OF EXECUTION. This Signature Page is being executed to effect:

- (a) The adoption of a new plan, effective _____.
- (b) The restatement of an existing plan, effective October 14, 2011.
 - (1) Name of Plan(s) being restated: City of Auburn NE and Board of Public Works 457 Deferred Compensation Plan.
 - (2) The original effective date of the plan(s) being restated: January 1, 2003.
- (c) An amendment of the Plan. If this Plan is being amended, the updated pages of the Adoption Agreement may be substituted for the original pages in the Adoption Agreement. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
 - (1) Identify the section(s) of the Adoption Agreement being amended: _____
 - (2) Effective Date(s) of such changes: _____
- (d) To identify a Successor Employer. Check this selection if a successor to the signatory Employer is continuing this Plan as a Successor Employer. Complete this Employer Signature Page and substitute a new page 1 under this Adoption Agreement to identify the Successor Employer. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
 - (1) Effective Date of the amendment is: _____

[Note: It is recommended that the Employer consult with legal counsel before executing this Agreement.]

City Auburn NE and Board of Public Works
(Name of Employer)

David Hunter _____
(Name of authorized representative) (Title)

(Signature) (Date)

TRUSTEE DECLARATION

Effective date of Declaration: October 14, 2011

Trustee Signature. By signing this Declaration, the Trustee agrees to the duties, responsibilities and liabilities imposed on the Trustee by the BPD and this Agreement.

David Hunter
(Print name)

(Signature of authorized representative) (Date)

(Print name)

(Signature of authorized representative) (Date)

(Print name)

(Signature of authorized representative) (Date)

GOVERNMENTAL 457(B) PLAN

INTERIM AMENDMENT

HEROES EARNINGS ASSISTANCE AND RELIEF TAX (HEART) ACT OF 2008, WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008 (WRERA) AND OTHER GUIDANCE

ARTICLE I
PURPOSE OF AMENDMENT

- 1.01 **Compliance with Plan Qualification Requirements.** This Interim Amendment and the elective provisions below are intended to qualify as a good-faith amendment of the above-referenced Plan to document the Plan's compliance with the requirements under the Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008 and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA).
- 1.02 **Application of Amendment.** This amendment supersedes any contrary provisions under the Plan.

ARTICLE II
REQUIREMENTS UNDER HEROES EARNINGS ASSISTANCE AND RELIEF TAX (HEART) ACT OF 2008

- 2.01 **Death Benefits under Qualified Military Service.** In the case of a Participant who dies while performing qualified military service (as defined in Code §414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as though the Participant resumed and then terminated employment on account of death. In addition, a Participant who dies while performing qualified military service will also be credited with service for vesting purposes under the Plan as though the Participant resumed and then terminated employment on account of death. This provision is effective with respect to deaths occurring on or after January 1, 2007.
- 2.02 **Benefit Accruals.** If elected under Section 4.01(a)(1) of the Elective Provisions section below, for benefit accrual purposes, the Plan will treat an individual who dies or becomes disabled (as defined under the terms of the Plan) while performing qualified military service (as defined in Code §414(u)) with respect to the Employer, as if the individual has resumed employment in accordance with the individual's reemployment rights under chapter 43 of title 38, United States Code, on the day preceding death or disability (as the case may be) and terminated employment on the actual date of death or disability. This provision is effective with respect to deaths and disabilities occurring on or after January 1, 2007, unless a later date is elected under Section 5.01(a)(2).
- (a) This Section 2.02 shall apply only if all individuals performing qualified military service with respect to the Employer maintaining the plan who die or became disabled as a result of performing qualified military service prior to reemployment by the employer are credited with service and benefits on reasonably equivalent terms.
- (b) The amount of employee contributions and the amount of elective deferrals of an individual treated as reemployed under this Section 2.02 shall be determined on the basis of the individual's average actual employee contributions or elective deferrals for the lesser of:
- (1) the 12-month period of service with the Employer immediately prior to qualified military service, or
- (2) if service with the Employer is less than such 12-month period, the actual length of continuous service with the Employer.
- 2.03 **Differential Pay.** Effective for years beginning on or after January 1, 2009, in the case of an individual who receives Differential Pay from the Employer:
- (a) such individual will be treated as an Employee of the Employer, making the payment, and
- (b) the Differential Pay shall be treated as wages and will be included in calculating an Employee's Total Compensation under the Plan.

If all Employees performing service in the Uniformed Services are entitled to receive Differential Pay on reasonably equivalent terms and are eligible to make contributions based on the payments on reasonably equivalent terms, the Plan shall not be treated as failing to meet the requirements of any provision described in Code §414(u)(1)(C) by reason of any contribution or benefit based on Differential Pay. The Employer may elect to exclude Differential Pay from the definition of Plan Compensation under Section 4.01(b) of the Elective Provisions section below.

For purposes of this Section 2.03, Differential Pay means any payment which is made by an Employer to an individual while the individual is performing service in the Uniformed Services while on active duty for a period of more than 30 days, and represents all or a portion of the wages the individual would have received from the Employer if the individual were performing services for the Employer. In applying the provisions of this Section 2.03, Uniformed Services are services as described in Code §3401(h)(2)(A).

Notwithstanding the provisions of this Section 2.03, an individual shall be treated as having been severed from employment during any period the individual is performing service in the Uniformed Services for purposes of receiving a Plan distribution. If an individual elects to receive a distribution by reason of this paragraph, the individual may not make employee contributions under the Plan during the 6-month period beginning on the date of the distribution.

ARTICLE III REQUIREMENTS UNDER WORKER, RETIREE AND EMPLOYER RECOVERY ACT OF 2008 (WRERA)

3.01 Waiver of Required Minimum Distributions. For calendar year 2009, the Required Minimum Distribution rules under the Plan will not apply. In applying the Required Minimum Distribution provisions of the Plan for the 2009 Distribution Calendar Year,

- (a) the Required Beginning Date with respect to any individual shall be determined without regard to this subsection (a) for purposes of applying this paragraph for Distribution Calendar Years after 2009, and
- (b) required distributions to a beneficiary upon the death of the Participant shall be determined without regard to calendar year 2009.

A Participant or beneficiary who would have been required to receive a Required Minimum Distribution for the 2009 Distribution Calendar Year but for the enactment of Code §401(a)(9)(H) ("2009 RMD"), may elect whether or not to receive the 2009 RMD (or any portion of such distribution). A distribution of the 2009 RMD or a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the participant, the joint lives (or joint life expectancy) of the participant and the participant's designated beneficiary, or for a period of at least 10 years, will be treated as an Eligible Rollover Distribution. However, if all or any portion of a distribution during 2009 is treated as an Eligible Rollover Distribution but would not be so treated if the Required Minimum Distribution requirements under the Plan had applied during 2009, such distribution shall not be treated as an Eligible Rollover Distribution for purposes of Code §§401(a)(31), 402(f) or 3405(c). (See Notice 2009-82 for transitional rules that apply for purposes of applying the rollover rules to the distribution of 2009 RMDs.)

3.02 Non-Spousal Rollovers after December 31, 2009. Effective for Plan Years beginning after December 31, 2009, the Plan must permit a non-spouse beneficiary (as defined in Code §401(a)(9)(E)) to make a direct rollover of an eligible rollover distribution to an individual retirement account under Code §408(a) or an individual retirement annuity under Code §408(b) that is established on behalf of the designated beneficiary and that will be treated as an inherited IRA pursuant to the provisions of Code §402(c)(11). A non-spouse rollover made after December 31, 2009 will be subject to the direct rollover requirements under Code §401(a)(31), the rollover notice requirements under Code §402(f) or the mandatory withholding requirements under Code §3405(c).

ARTICLE IV
ELECTIVE PROVISIONS

This Section contains the elective provisions for implementing the interim amendments set forth in this amendment. The interim amendments and any elections under these elective provisions supersede any contrary provisions under the Plan or Adoption Agreement.

4.01 HEART Act Provisions

- (a) **Benefit Accruals.** The benefit accrual provisions under Section 2.02 of this amendment do not apply. To apply the benefit accrual provisions under Section 2.02, check the box below.
- (1) **Eligibility for Plan benefits.** Check this box if the Plan will provide the benefits described in Section 2.02 of this amendment. If this box is checked, an individual who dies or becomes disabled in qualified military service will be treated as reemployed for purposes of determining entitlement to benefits under the Plan.
- (2) **Delayed effective date.** Unless elected otherwise under this subsection (2), the benefit accrual provisions apply for deaths or disabilities occurring on or after January 1, 2007.
- The benefit accrual provisions selected in subsection (1) apply for deaths or disabilities occurring on or after _____ (may not be earlier than January 1, 2007).
- (b) **Treatment of Differential Pay.** Section 2.03 of this amendment provides that if an individual performing service in the Uniformed Services receives Differential Pay from the Employer, such Differential Pay is treated as Total Compensation under the Plan. In addition, unless designated otherwise below, Differential Pay will be treated as Plan Compensation for purposes of applying the contribution provisions under the Plan. To exclude Differential Pay from Plan Compensation, check the box below.
- Definition of Plan Compensation.** Check this box if Differential Pay will be excluded from the definition of Plan Compensation. If this box is checked, no contribution under the Plan will be made with respect to Differential Pay.

- 4.02 Required Minimum Distribution.** For purposes of applying the Required Minimum Distribution rules for the 2009 Distribution Calendar Year, as described in Section 3.01 of this amendment, a Participant (including an Alternate Payee or beneficiary of a deceased Participant) who is eligible to receive a Required Minimum Distribution for the 2009 Distribution Calendar Year may elect whether or not to receive the 2009 Required Minimum Distribution (or any portion of such distribution). Unless elected otherwise under this Section 4.02, 2009 Required Minimum Distributions will not be made to Participants who are otherwise required to receive a Required Minimum Distribution for the 2009 Distribution Calendar Year, unless the Participant elects to receive such distribution.
- Automatic distribution.** If a Participant does not specifically elect to leave the 2009 Required Minimum Distribution in the Plan, such distribution will be made for the 2009 Distribution Calendar Year pursuant to Section 3.01 of this amendment.

**ARTICLE V
APPLICATION OF AMENDMENT**

The undersigned Employer adopts this Interim Amendment on behalf of the Plan. This amendment supersedes any contrary provisions under the Plan. This Interim Amendment applies to the signatory Employer and any other adopting employers of the Plan.

City Auburn NE and Board of Public Works

(Name of Employer)

David Hunter

(Name of Authorized Representative)

(Title)

(Signature)

(Date)

GOVERNMENTAL 457(b) PLAN ROTH DEFERRAL AMENDMENT

CITY OF AUBURN, NE AND BOARD OF PUBLIC WORKS 457 DEFERRED COMP. PLAN
("Plan")

ARTICLE I PURPOSE OF AMENDMENT

- 1.01 **Purpose of Amendment.** The Employer is amending the Plan to add Roth Deferral provisions as allowed, as of January 1, 2011, under Internal Revenue Code §402A(e)(1) as amended by the Small Business Jobs Act of 2010. This amendment supersedes any contrary provisions under the Plan.
- 1.02 **Effective Date.** The provisions are effective as of January 1, 2011 (no earlier than January 1, 2011).

ARTICLE II ROTH DEFERRALS

- 2.01 **Definition of Roth Deferrals.** Roth Deferrals are Salary Deferrals that are includible in the Participant's gross income at the time deferred and have been irrevocably designated as Roth Deferrals in the Participant's Salary Deferral Election. A Participant's Roth Deferrals will be maintained in a separate Roth Deferral Account containing only the Participant's Roth Deferrals and gains and losses attributable to those Roth Deferrals.
- 2.02 **Designation as Roth Deferrals.** A Participant may designate all or a portion of his/her Salary Deferrals as Roth Deferrals. For this purpose, a Roth Deferral is a Salary Deferral that satisfies the following conditions:
- (a) **Irrevocable election.** The Participant makes an irrevocable election (at the time the Participant enters into his/her Salary Deferral Election) designating all or a portion of his/her Salary Deferrals as Roth Deferrals. The irrevocable election applies with respect to Salary Deferrals that are made pursuant to such election. A Participant may modify or change a Salary Deferral Election to increase or decrease the amount of Salary Deferrals designated as Roth Deferrals, provided such change or modification applies only with respect to Salary Deferrals made after such change or modification.
 - (b) **Subject to immediate taxation.** To the extent a Participant designates all or a portion of his/her Salary Deferrals as Roth Deferrals, such amounts will be includible in the Participant's income at the time the Participant would have received the contribution amounts in cash if the Employee had not made the Salary Deferral election; and
 - (c) **Separate account.** Any amounts designated as Roth Deferrals will be maintained by the Plan in a separate Roth Deferral Account. The Plan will credit and debit all contributions and withdrawals of Roth Deferrals to such separate Account. The Plan will separately allocate gains, losses, and other credits and charges to the Roth Deferral Account on a reasonable basis that is consistent with such allocations for other Accounts under the Plan. However, in no event may the Plan allocate forfeitures under the Plan to the Roth Deferral Account. The Plan will separately track Participants' accumulated Roth Deferrals and the earnings on such amounts.
- 2.03 **Satisfaction of Salary Deferral Requirements.** Roth Deferrals are subject to the same requirements as apply to Salary Deferrals. Thus Roth Deferrals are subject to the following requirements:
- (a) Roth Deferrals are always 100% vested.
 - (b) Roth Deferrals are subject to the Maximum Contribution Limit, as described in Section 5.01. For this purpose, all Salary Deferrals (both Salary Deferrals and Roth Deferrals) are aggregated in applying the Maximum Contribution Limit.

- (c) Roth Deferrals are subject to the same distribution restrictions as apply to Salary Deferrals under Section 8. See Section 2.05 below for special distribution provisions applicable to Roth Deferrals.
- (d) Roth Deferrals are subject to the required minimum distribution requirements under Code §401(a)(9).

2.04 Rollover of Roth Deferrals.

- (a) **Rollovers from this Plan.** For purposes of the rollover rules under the Plan, a Direct Rollover of a distribution from a Participant's Roth Deferral Account will only be made to another Roth Deferral Account under a qualified plan described in Code §401(a), an annuity contract or custodial account described in Code §403(b), another governmental 457(b) Plan or to a Roth IRA described in §408A, and only to the extent the rollover is permitted under the rules of Code §402(c).
- (b) **Rollovers to this Plan.** Subject to the Rollover provisions of this Plan, a Participant may make a Rollover Contribution to his/her Roth Deferral Account only if the rollover is a Direct Rollover from another Roth Deferral Account and only to the extent the rollover is permitted under the rules of Code §402(c). A rollover of Roth Deferrals may not be made to this Plan from a Roth IRA.
- (c) **Minimum rollover amount.** The Plan will not provide for a Direct Rollover (including an Automatic Rollover) for distributions from a Participant's Roth Deferral Account if it is reasonably expected (at the time of the distribution) that the total amount the Participant will receive as a distribution during the calendar year will total less than \$200. In addition, any distribution from a Participant's Roth Deferral Account is not taken into account in determining whether distributions from a Participant's other Accounts are reasonably expected to total less than \$200 during a year.
- (d) **Separate treatment of Roth Deferrals.** The Rollover provisions of the Plan that allow a Participant to elect a Direct Rollover of only a portion of an Eligible Rollover Distribution but only if the amount rolled over is at least \$500 is applied by treating any amount distributed from the Participant's Roth Deferral Account as a separate distribution from any amount distributed from the Participant's other Accounts in the Plan, even if the amounts are distributed at the same time.

2.05 Special Rules Relating to Roth Deferrals. If a Participant has both a Pre-Tax Salary Deferral Account and a Roth Deferral Account, distributions, withdrawals and loans from such Accounts will be made in accordance with this section 2.05.

- (a) **Distributions, withdrawals and loans.** Unless designated otherwise under (c) below (Special Distribution, Withdrawal and Loan Provisions) or separate administrative procedures, if a Participant has both a Salary Deferral Account and a Roth Deferral Account, the Participant may designate the extent to which a distribution, withdrawal or loan of Salary Deferrals will come from the Salary Deferral Account or the Roth Deferral Account. Alternatively, the Employer may designate under (c) below (or under separate administrative procedures) that any distribution, withdrawal or loan of Salary Deferrals will be made under any other order.
- (b) **Distribution of Excess Deferrals.** Unless designated otherwise under (c) below or separate administrative procedures, if a Participant has both a Pre-Tax Salary Deferral Account and a Roth Deferral Account, and the Plan is required to make a corrective distribution of Excess Deferrals to such Participant, the Participant may designate whether the Plan will make such corrective distribution of Excess Deferrals from the Pre-Tax Salary Deferral Account or the Roth Deferral Account. Alternatively, the Employer may elect under (c) below or under separate administrative procedures that corrective distributions of Salary Deferrals to correct Excess Deferrals will be made pro rata from the Pre-Tax Salary Deferral Account and Roth Deferral Account or first from the Pre-Tax Salary Deferral Account or first from the Roth Deferral Account. (Unless designated otherwise under separate administrative procedures, if a Participant is permitted to designate the extent to which a corrective distribution is made from the Salary Deferral Account or the Roth Deferral Account, and the Participant fails to designate the appropriate Account by the date the corrective distribution is made from the Plan, such corrective distribution will be made first from Pre-Tax Salary Deferral Account and then from the Roth Deferral Account.)

- (c) Special Distribution, Withdrawal and Loan Provisions for Roth Deferrals. The following special distribution, withdrawal and loan provisions apply to Roth Deferrals under the Plan:

- 2.06 Other Special Provisions Relating to Roth Deferrals. The following provisions relate to Roth Deferrals under the Plan:

APPLICATION OF AMENDMENT

The undersigned Employer adopts this amendment on behalf of the Plan. This amendment supersedes any contrary provisions under the Plan.

City of Auburn, NE and Board of Public Works
(Name of Employer)

(Name of Authorized Representative)

(Title)

(Signature)

(Date)

2631 "O" STREET
LINCOLN, NEBRASKA 68510-1398
TELEPHONE: (402) 475-2560
FAX: (402) 475-2794

SOUTHEAST NEBRASKA DEVELOPMENT DISTRICT

P.O. BOX 308
HUMBOLDT, NE 68376
TELEPHONE: (402) 862-2201
EMAIL: dereksendd@windstream.net

November 16, 2011

Sherry Heskett
City of Auburn
Box 352
Auburn, NE 68305

RE: **Drawdown #2 General Administration (ENCLOSED)**

Dear Sherry,

Enclosed is Drawdown #2 General Administration for the above referenced Downtown Revitalization Phase II Commercial Rehabilitation.

After you have reviewed this material, Sherry Heskett and Scott Kudrna, Mayor can sign the DDs as noted and mail the original DDs to DED in the envelope provided. Please place this document into File # IV Financial Management in your City files for this project. These claims are to go to the City Council for the City Council claims process for action on November 28, 2011.

After submittal of Drawdown for #10-DTR-105, in 10 to 30 days, when the automatic transfer is received from DED and deposited in a non-interest bearing/City CDBG account and following City Council action on such bills, please write the following check(s):

	TOTAL	CDBG	OTHER
Drawdown #2.) The Following CDBG Activity Code 0181 bills have not yet been paid:			
SEND D Billing #4 (10/01 - 10/31/2011)	\$6,124.34	\$6,124.00	\$0.00
	\$6,124.34	\$6,124.00	\$0.00

According to the above figures, the City of Auburn should make the following payments:

\$6,124.34 (from Activity Code 0181, Bill #3) = **\$6,124.34 TOTAL TO SEND D**

As there is currently -\$0.13 of 10-DTR-105 Admin Only funds in the City Bank account, we can process Drawdown #2 for \$6,124.00. When said check is disbursed, you will have -\$0.47 of Admin Only 10-DTR-105 funds remaining on hand in this project account.

Feel free to give me a call at (402) 862-2201 if you have any questions.

Sincerely,



Derek Bargmann
Community Development Specialist

Auburn , NEBRASKA

10-DTR-105 Commercial Rehab General Admin Ledger

CDBG requires a seprate accounting of general admin funds. Planning Grants can draw down final 10% prior to closeout.

DD #2	SENDD General ADMIN							
DDDate 11/16/2011	Acct #1327							
CONTRACT AMOUNT	\$17,000.00							
CHANGE ORDER:	\$0.00							
CO #1					Remaining			
CO #2					Balance of			
CO #3								
ADJUSTED CONTRACT	\$17,000.00				CDBG General Admin Funds			
					In Auburn 10-DTR-105 Bank Acct			
	Date	DDAmt			Disbursement			
DRAWDOWN					Total			DRAWDOWN
#1	10/12/2011	\$6,495	\$6,495.13		\$6,495.13	-\$0.13	\$6,495.00	#1
#2	11/16/2011	\$6,124	\$6,124.34		\$6,124.34	-\$0.47	\$6,124.00	#2
#3					\$0.00	-\$0.47	\$0.00	#3
#4					\$0.00	-\$0.47	\$0.00	#4
#5					\$0.00	-\$0.47	\$0.00	#5
#6					\$0.00	-\$0.47	\$0.00	#6
#7					\$0.00	-\$0.47	\$0.00	#7
#8					\$0.00	-\$0.47	\$0.00	#8
#9					\$0.00	-\$0.47	\$0.00	#9
#10					\$0.00	-\$0.47	\$0.00	#10
#11					\$0.00	-\$0.47	\$0.00	#11
#12					\$0.00	-\$0.47	\$0.00	#12
#13					\$0.00	-\$0.47	\$0.00	#13
#14					\$0.00	-\$0.47	\$0.00	#14
#15					\$0.00	-\$0.47	\$0.00	#15
#16					\$0.00	-\$0.47	\$0.00	#16
#17					\$0.00	-\$0.47	\$0.00	#17
#18					\$0.00	-\$0.47	\$0.00	#18
#19					\$0.00	-\$0.47	\$0.00	#19
#20					\$0.00	-\$0.47	\$0.00	#20
#21					\$0.00	-\$0.47	\$0.00	#21
#22					\$0.00	-\$0.47	\$0.00	#22
#23					\$0.00	-\$0.47	\$0.00	#23
#24					\$0.00	-\$0.47	\$0.00	#24
#25					\$0.00	-\$0.47	\$0.00	#25
Total DD to Date...	\$12,619			Code#0181	CDBGDDDisbTtl		XXXXXXXXXX	
TOTAL CDBG EXPENDITURES	\$12,619.47				\$12,619.47		TOTAL CDBG EXPENDITURES	
TOTAL Adjusted Contracts	\$17,000.00				\$17,000.00		TOTAL Adjusted Contracts	
REMAINING BALANCE	\$4,380.53				\$4,380.53		REMAINING BAL.	
See other Ledger for project funds.								
				General Admin				
				SENDD				
TOTAL CDBG EXPENDITURES	\$12,619.47			CDBG Code 0181				
OBLIGATIONS	\$4,380.53			\$17,000.00				
REMAINING BUDGET	\$4,380.53							
Local Match	\$0.00							
DRAWDOWN	\$12,619.00			Total CDBG Disbursed				
LOCAL FUNDS DISBURSED	\$0.00			0181GenAdmin	Ledger for General Admin Only			
				\$12,619.47				
Total CDBG FundsDrawnDown	\$12,619.00			CDBG Balance Yet Remaining				
Less CDBG Disbursements	\$12,619.47			0181				
CHECK FIGURE=BAL ONHAND	-\$0.47			\$4,380.53				
A	B	C	D	E	F	G	H	I
File Name Auburn10DTR105CommRehabGenAdmin.10.12.11								



**REQUEST FOR CDBG FUNDS /
Activity 0181 General Administration Only**
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
NEBRASKA DEPARTMENT OF ECONOMIC DEVELOPMENT

See Reverse Side for Instructions

**CDBG
REQUEST
form
ACTY 0181**

DED Date Stamp

Name of Local Government Grantee City of Auburn		Mailing Address Box 352		State NE	ZIP 68305
CDBG Grant Number 10-DTR-105	Federal Identification Number 47-6006083	DUNS Number 080199193	Number sequence order includes Both general admin 0181 requests And project activity requests 2	DED Program Representative Kevin Andersen	

Part I - STATUS OF FUNDS ACTIVITY 0181 GENERAL ADMINISTRATION

1. Grant Funds Received to Date for activity 0181 general administration	\$	6,495	IMPORTANT Round all figures down to nearest dollar NO CENTS Complete Part II for approved activity 0181 general administration only.	PART III GRANTEE General Administration Award CDBG activity 0181 Amount Awarded \$ <u>17,000</u> 90% General Admin Award max total draw \$ <u>15,300</u> prior to closeout
2. Add: Program Income Received to Date				
3. Subtotal		\$ 6,495		
4. Less: Federal Administration Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3) activity 0181				
5. Total: Federal Administration Funds On Hand (Must Agree To Part II, Line 6) activity 0181				

Part II - CASH REQUIREMENTS ACTIVITY 0181 GENERAL ADMINISTRATION

Activity Code 0181 GENERAL ADMINISTRATION ONLY		project activities not applicable	0181 General Administration	
1. Total Cash Administration Requirements To Date			\$	12,619
2. Less: Local Funds Applied (Includes RLF)			\$	
3. Less: Federal Funds Disbursed Total Must Agree To Part I, Line 4			\$	6,495
4. Total Current Cash Requirements			\$	6,124
5. Less: Unpaid Previous Request for activity 0181 general administration			\$	
6. Less: Federal Funds On Hand for activity 0181 general administration (Must Agree To Part I, Line 5)			\$	
7. Net Amount of Federal Funds Requested \$500 MINIMUM GENERAL ADMINISTRATION ACTIVITY 0181 REQUEST, UNLESS IT IS THE FINAL DRAW			\$ 6,124	

I certify that this request for federal funds has been prepared in accordance with the terms and conditions of the Grant Agreement, the Administrative Requirements and Treasury Circular No. 1075 which govern expenditures of federal funds for this grant. I also certify that all data reported above is correct and that the amount of the request for federal funds is not in excess of current needs.

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official Scott Kudrna, Mayor, City of Auburn	Date
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official Sherry Heskett, City Clerk	Date
Person Preparing Request for CDBG Funds Form Name: Derek Bargmann	Organization: SEND	Telephone Number: 402.862.2201
DEPARTMENT OF ECONOMIC DEVELOPMENT USE		Email: dereksend@windstream.net
AMOUNT APPROVED: \$		INITIALS: _____ DATE: _____

Sendd SOUTHEAST NEBRASKA DEVELOPMENT DISTRICT

2631 "O" STREET
LINCOLN, NEBRASKA 68510-1398
TELEPHONE: (402) 475-2560
FAX: (402) 475-2794
email bvolz@sendd.org

November 21, 2011
Sherry Heskett, City Clerk
City Hall
1101 J Street
Auburn NE 68305

**RE: Auburn, NE.
CDBG #9-HO-6047
"Citywide" Owner-Occupied Housing Rehabilitation
Drawdown # 20-Administration related costs only**

Sherry:

As we have discussed previously, there are now two separate drawdown forms for use with the CDBG Program; one for Administrative costs only and one for Project related costs only for all CDBG Projects.

In accordance with that policy, enclosed is **DRAWDOWN # 20- Administrative costs only** for the following billings concerning the **2009 CDBG Citywide Housing Rehabilitation Program**:

	TOTAL	CDBG	OTHER
DRAWDOWN # 20-Admin. costs only			
A. Project Administration (0181)			
1. SENDD Admin., billing # 17.....	\$ 1,417.87	1,417.87	0
(for 10/01/11-10/31/11)			

Total needed - Draw # 20, CDBG funds..... \$ 1,418.00

- Please review the Drawdown form, have it signed and dated by the Clerk and the Mayor and keep a copy of each for the City-CDBG financial file,
- Please send the original signed drawdown form back to me. I will forward to DED. Enclosed is a preaddressed envelope for your convenience.

- **For Items A1.:** Please process the **SENDD Administration billing #17, in the total amount of \$ 1,417.87** for approval by the City and payment.
Note: Upon final processing through NDED, the CDBG funds will be electronically deposited into the special CDBG Housing Rehabilitation account.

After this billing is paid to SENDD there should be a \$.71 balance in the account.

If you have any questions, just give me a call at our Lincoln Office.

Sincerely,



Ben J. Volz
CDBG Project Administrator

cc: file

enc.



REQUEST FOR CDBG FUNDS / Activity 0181 General Administration Only

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM NEBRASKA DEPARTMENT OF ECONOMIC DEVELOPMENT
See Reverse Side for Instructions / Revised October 2009

CDBG REQUEST form ACTY 0181

DED Date Stamp

Name of Local Government Grantee City of Auburn	Mailing Address 1101 J Street	City Auburn	State NE	ZIP 68305
CDBG Grant Number 09-HO-6047	Federal Identification Number 47-6006317	DUNS Number 080199193	Number sequence order includes Both general admin 0181 requests And project activity requests 20	
DED Program Representative Lydia Wiles				

Part I - STATUS OF FUNDS ACTIVITY 0181 GENERAL ADMINISTRATION

1. Grant Funds Received to Date for activity 0181 general administration	\$	5,679	IMPORTANT Round all figures to nearest dollar NO CENTS Complete Part II for approved activity 0181 general administration only.	PART III GRANTEE General Administration Award CDBG activity 0181 Amount Awarded \$ 15,000 90% General Admin Award max total draw prior to closeout \$ 13,500
2. Add: Program Income Received to Date	\$	not applicable		
3. Subtotal	\$	5,679		
4. Less: Federal Administration Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3) activity 0181	\$			
5. Total: Federal Administration Funds On Hand (Must Agree To Part II, Line 6) activity 0181	\$			

Part II - CASH REQUIREMENTS ACTIVITY 0181 GENERAL ADMINISTRATION

Activity Code 0181 GENERAL ADMINISTRATION ONLY		0181 General Administration
1. Total Cash Administration Requirements To Date	\$	7,097
2. Less: Local Funds Applied (Includes RLF)	\$	0
3. Less: Federal Funds Disbursed Total Must Agree To Part I, Line 4	\$	5,679
4. Total Current Cash Requirements	\$	\$ 1,418
5. Less: Unpaid Previous Request for activity 0181 general administration	\$	0
6. Less: Federal Funds On Hand for activity 0181 general administration (Must Agree To Part I, Line 5)	\$	0
7. Net Amount of Federal Funds Requested \$500 MINIMUM GENERAL ADMINISTRATION ACTIVITY 0181 REQUEST, UNLESS IT IS THE FINAL DRAW	\$	\$ 1,418

project activities not applicable

I certify that this request for federal funds has been prepared in accordance with the terms and conditions of the Grant Agreement, the Administrative Requirements and Treasury Circular No. 1075 which govern expenditures of federal funds for this grant. I also certify that all data reported above is correct and that the amount of the request for federal funds is not in excess of current needs.

Signature of Authorized Official (Mayor/Board Chairman)	Typed Name of Authorized Official Scott Kudrna, Mayor	Date
Signature of Authorized Official (Clerk/Treasurer)	Typed Name of Authorized Official Sherry Heskett, City Clerk	Date
Person Preparing Request for CDBG Funds Form Name: Ben J. Volz, Project Administrator	Organization: SENDD	Telephone Number: (402) 475-2560
DEPARTMENT OF ECONOMIC DEVELOPMENT USE		Email: bvolz@sendd.org
AMOUNT APPROVED: \$		INITIALS: _____ DATE: _____

Maintenance Agreement Between
The Nebraska Department of Roads
And The Municipality of Auburn
Municipal Extensions in Auburn

AGENDA ITEM
NO 18

AGREEMENT

THIS AGREEMENT, made and entered into by and between Auburn hereinafter referred to as the "City"; and the State of Nebraska, Department of Roads, acting by and through its Director-State Engineer, hereinafter referred to as the "State" and this agreement is to have an effective date of January 1, 2012.

WITNESSETH:

WHEREAS, Nebraska Revised Statutes, relating to highways, set out the responsibilities of the State, counties and incorporated municipalities in the establishment of uniform standards of design, construction, operation and maintenance of said highways, and

WHEREAS, the State and the City wish to enter into an agreement relative to the maintenance of said highways, and

WHEREAS, Neb. Rev. Stat. § 39-1339, § 39-1344, § 39-1372, § 39-2105, § 60-6,120 and § 60-6,121, set out in detail the maintenance responsibilities of the State and the City; said responsibilities shall be incorporated herein by this reference. Therefore, the parties hereto understand that the maintenance responsibilities of the City and State under the above referenced laws are as set forth by Exhibit "A" attached hereto.

NOW THEREFORE, in consideration of these facts the parties hereto agree as follows:

SECTION 1a: The State agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those portions of municipal extensions of all rural highways within municipalities of the Metropolitan, Primary and First Class, the design of which exceeds the design of the rural highways leading into the municipality. The State shall maintain the entire traveled portion, not including parking lanes thereon, of the municipal extension and the City shall reimburse the State as set out in Section 8a of this agreement for maintaining that portion of said municipal extension that has been designated by statute as the City's responsibility.

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SECTION 1b: The State agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those portions of municipal extensions of all rural highways within municipalities of the Second Class and Villages, the design of which exceeds the design of the rural highways leading into the municipality. The State shall maintain the entire traveled portion, including parking lanes thereon, of the municipal extension and the City shall reimburse the State as set out in Section 8a of this agreement for maintaining that portion of said municipal extension that has been designated by statute as the City's responsibility.

SECTION 1c. The City agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those municipal extensions of all rural highways, and the State shall reimburse the City as set out in Section 8b of this agreement for the maintenance of that portion of said municipal extension that has been designated by statute as the State's responsibility. No allowance will be made for turning lanes or for lanes used on a part-time basis as parking lanes, or other auxiliary lanes within municipalities of the Metropolitan, Primary and First Class. No allowance will be made for turning lanes or other auxiliary lanes except parking lanes within municipalities of the Second Class and Villages.

SECTION 1d. Special provisions in which the State shall perform partial maintenance and the City shall perform partial maintenance on the same municipal extension(s) shall be set out by addendum, in detail in Exhibit "B", referred to in Section 5 of this agreement. Said addendum to include specific responsibilities of the State and the City and dollar amounts allowed for performance of said work by the State and by the City.

SECTION 2. Maintenance that may be required by "Acts of God" is not covered by this agreement but shall be performed under special agreement in each specific case.

SECTION 3. Repair or reconstruction projects beyond the scope of normal surface maintenance, which are let to contract through the State's contract letting procedure, are considered to be beyond the scope of this Agreement. Normal surface maintenance shall include, but is not limited to the following maintenance activities: Crack Seal, Joint Seal, Fog Seal, Seal Coats, Spot patching, Pothole repair, Sweeping, Surface Milling, Concrete patching, miscellaneous full-depth concrete replacement, or Preventive maintenance. In order to facilitate

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repair or reconstruction of projects which are beyond the scope of normal surface maintenance, the City shall submit, on an annual basis, a long-range plan (5 years) for such projects to the State. In the event the State and/or the City should desire to do such work, the parties hereto may enter into a separate agreement for the appropriate cost sharing.

SECTION 4. It is further understood that normal surface maintenance and maintenance of appurtenances by the City shall include the identifying, locating, and marking with flags of all buried municipally owned and state owned utility facilities that occupy Nebraska Department of Roads right-of-way. The above mentioned utility facilities are those that service highways referenced in this agreement and properties adjacent to the above referenced highways and will be identified, located, and marked with flags upon the request of the State or the One Call Notification Center. Identification of buried utility facilities shall follow the provisions of the One Call Notification System Act, §76-2301 through § 76-2330. (NE Rev. Stat.)

SECTION 5. Only those municipal extensions of rural highways shown on the attached list marked as Exhibit "C" and hereby made a part of this agreement shall be covered by this agreement; however, additions and deletions may be made to Exhibit "C" by mutual written agreement of the parties hereto.

SECTION 6. The above mentioned highways shall be inspected periodically, at least quarterly, by the Department's District Engineer or the District Operations and Maintenance Manager, or their authorized representatives, and by the City's Director of Public Works or his authorized representative to review the adequacy of the maintenance work which has been performed.

SECTION 7. Materials used by the City in the performance work hereunder shall be selected by mutual agreement of the parties hereto.

SECTION 8a. If Section 1a or 1b of this agreement is incorporated herein, the City will pay to the State the sum of \$ per Exhibit "B" per lane mile. The above cost figures shall include all labor, equipment, tools, materials and supplies used or furnished by the State in the performance of the work on the above mentioned highways. Fractional miles or fractional months, if any, will be used in computing the amount payable in this agreement.

Maintenance Agreement Between
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Municipal Extensions in Auburn

SECTION 8b. If Section 1c of this agreement is incorporated herein, the State will pay the City the sum of \$ per Exhibit "B" per lane mile. The above cost figure price per lane mile shall include all labor, equipment, tools, materials and supplies used or furnished by the City in the performance of such work. Fractional miles or fractional months, if any, will be used in computing the amount payable in this agreement.

SECTION 8c. If Section 1d of this agreement is incorporated herein, the costs of partial maintenance by the State and by the City computed by fractional mile or fractional month and as set out in detail in the addendum, Exhibit "B", shall be offset to determine the amount, if any, to which one party or the other may be entitled after said offset.

SECTION 8d. Payment under this agreement will be made on an annual basis after December 31, as soon as possible after submission by the State to the City or the City to the State, as the case may be, of a Certificate approved by the District Engineer of the State, providing all work has been done during the period for which payment is made in full conformity with the agreement.

SECTION 9. Upon the failure of the City to perform any of the work named herein under the terms of this agreement, the Director or District Engineer of the State may, with concurrence of the City's Director of Public Works, do and perform such work or cause it to be done and performed and may retain from any monies then due to the City or thereafter becoming due, any such amount as is required for the completion of such work, provided, however, that this paragraph shall not be construed to relinquish any rights of action which may accrue in behalf of either party as against the other for any breach of agreement.

SECTION 10. It is further understood that all persons working on such highways are employees of the State, City or of contracted third parties. All contracts and agreements made by the City with third parties for the performance of any work to be done under this agreement shall be subject to the terms of this agreement and shall comply with all State laws and requirements relating to construction and maintenance contracts.

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SECTION 11. The City agrees to keep existing and new right-of-way free of encroachments, except those authorized by permit from the City and approved by the State and Federal Highway Administration (FHWA).

SECTION 12. The City agrees to abide by the provisions of the Nebraska Fair Employment Practices Act, as provided by Neb. Rev. Stat. § 48-1101 through § 48-1126.

SECTION 13. The parties do further agree, anything to the contrary herein notwithstanding, that the Director-State Engineer of the State of Nebraska, either in his individual or official capacity, shall not be responsible or liable in any manner to the City or to any other person or persons whatsoever for any claim, demand, action or causes of action of any kind or character arising out of or by reason of the execution of this agreement or the negligent performance and completion of the work and improvements provided for herein by the City or its agents or arising out of any contract let by the City for the performance of any of the work provided herein.

SECTION 14. The City indemnifies, saves and holds harmless the State and all of its departments, agents, and employees of and from any and all claims, demands, actions or causes of action of whatsoever nature or character arising out of or by reasons of the execution or performance of the work provided for herein by the City or its agents and further agrees to defend at its own sole cost and expense any action or proceeding commenced for the purposes of asserting any claim of whatsoever character arising hereunder as a result of work performed by the City or its agents.

SECTION 15. This agreement shall not be construed as a relinquishment by the State of any powers or control it may have over the herein before described highways.

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SECTION 16. This agreement shall terminate December 31, 2012 , except that it may be renewed for one year at a time and each January 1 thereafter for up to four additional years by written concurrence of both parties hereto. After five years a new agreement must be executed. The lane mile payment provided in Section 8 hereof may be renegotiated to the satisfaction of both parties at any renewal date.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed by their proper officials thereunto duly authorized as of the dates below indicated.

EXECUTED by the City this ____ day of _____, 2011

ATTEST: **CITY OF Auburn**

City Clerk

Mayor

EXECUTED by the State this ____ day of _____, 2011

**STATE OF NEBRASKA
DEPARTMENT OF ROADS**

District Engineer

MAINTENANCE OPERATION AND RESPONSIBILITY
Municipal extensions and connecting links
(Streets Designated Part of the State Highway System excluding Freeways)

Maintenance Responsibility
 Neb. Rev. Stat. § 39-2105

<u>Maintenance Operation</u> Neb. Rev. Stat. § 39-1339	<u>Metropolitan</u> <u>Cities</u> (Omaha)	<u>Primary</u> <u>Cities</u> (Lincoln)	1st Class Cities	2nd Class Cities & Villages
	Department	Dept.	Dept.	Dept.
Surface maintenance of the traveled way equivalent to the design of the rural highway leading into municipality.	City	City	City	City
Surface maintenance of the roadway exceeding the design of the rural highway leading into the municipality including shoulders and auxiliary lanes.	City	City	City	Dept.
Surface maintenance on parking lanes.	City	City	City	Dept.
Maintenance of roadway appurtenances (including, but not limited to, sidewalks, storm sewers, guardrails, handrails, steps, curb or grate inlets, driveways, fire plugs, or retaining walls)	City	City	City	City or Village
Mowing of the right-of-way, right-of-way maintenance and snow removal.	City	City	City	City or Village
Bridges from abutment to abutment, except appurtenances.	Department	Dept.	Dept.	Dept.

Maintenance Responsibility
 Neb. Rev. Stat. § 60-6, 120 & § 60-6, 121

<u>Maintenance Operation</u> Neb. Rev. Stat. § 39-1339	Metropolitan Cities (Omaha)	Primary Cities (Lincoln)	1st Class Cities > 40,000	1st Class Cities < 40,000	2nd Class Cities
Pavement markings limited to lane lines, centerline, No passing lines, and edgelines on all connecting links except state maintained freeways	City	City	City	Dept.	Dept.
Miscellaneous pavement marking, including angle and parallel parking lanes, pedestrian crosswalks, school crossings, etc.	City	City	City	City	City
Maintenance and associated power costs of traffic signals and roadway lighting as referred to in original project agreement.					
Procurement, installation and maintenance of guide and route marker signs	City	City	City	Dept.	Dept.
Procurement, installation and maintenance of regulatory and warning signs.	City	City	City	Dept.	Dept.

EXHIBIT "B"
City of Auburn

Pursuant to Sections 1a, 1b, 1c, 8a, 8b, 8c and 8d of the Agreement and to Exhibit "C" made a part of this Agreement through reference, the City agrees to pay to the State for performing the snow removal on those lanes listed on the attached Exhibit "C".

From Exhibit "A" it is determined that snow removal within the City Limits is the responsibility of the City. The City agrees to pay the State the sum of \$375.00 per lane mile for snow removal on those sections of highway within City Limits as listed on the attached copy of Exhibit "C".

From Exhibit "C" it is determined that the City responsibility for snow removal within the City Limits is 7.63 lane miles.

7.63 lane miles X \$375.00 = \$2861.25 due the State for snow removal and payable as per Section 8d.

STATE OF NEBRASKA
 DEPARTMENT OF ROADS

RESPONSIBILITY FOR SURFACE MAINTENANCE
 OF MUNICIPAL EXTENSIONS

NEBRASKA REVISED STATUTE 39-1339
 AND NEBRASKA REVISED STATUE 39-2105

Description	Hwy No.	Beginning R.P.	End R.P.	Length (MI)	Driving Lanes Total	Lane Miles Total	State	City
South City Limits to 26 th Street	75	26.74	26.95	0.21	3	0.63	0.42	0.21
26 th Street to Jct US 136	75	26.95	27.74	0.79	3	2.37	1.58	0.79
Jct US 136 to 8 th Street	75	27.74	28.02	0.28	3	0.84	0.56	0.28
8 th Street to North City Limits	75	28.02	28.24	0.22	4	0.88	0.44	0.44
West City Limits to P Street	136	229.21	229.54	0.33	3	0.99	0.66	0.33
P Street to H Street	136	229.54	229.78	0.24	2	0.48	0.48	0
H Street to Jct 75	136	229.78	229.97	0.19	3	0.57	0.38	0.19
Jct 75 to East City Limits	136	229.97	230.26	0.29	3	0.87	0.58	0.29
Total Lane Miles				2.55		7.63	5.1	2.53

City of Auburn
2012 Holidays

New Year's Day	January 2, 2012
Memorial Day	May 28, 2012
Independence Day	July 4, 2012
Labor Day	September 3, 2012
Veteran's Day	November 12, 2012
Thanksgiving Day	November 22, 2012
Friday after Thanksgiving	November 23, 2012
Christmas Eve Afternoon	December 24, 2012
Christmas Day	December 25, 2012
Personal Day	*Choice with Dept. Approval

AGENDA ITEM #22

Budget Report Submitted by City Treasurer
Receipts by Department

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-00-3100	GEN FEDERAL REVENUES	36,000.00	5,418.14	5,418.14	15.05	30,581.86
01-00-3200	GEN STATE EQUALIZATION	178,811.72	.00	.00	.00	178,811.72
01-00-3202	GEN STATE MOTOR VH FEE	.00	.00	.00	.00	.00
01-00-3203	GEN MTR VEHICLE PRORATE	1,500.00	164.84	164.84	10.99	1,335.16
01-00-3204	GEN STATE AID	.00	.00	.00	.00	.00
01-00-3205	GEN STATE MIRF	.00	.00	.00	.00	.00
01-00-3208	GEN OTHER STATE	25,000.00	.00	.00	.00	25,000.00
01-00-3301	GEN LICENSES & PERMITS	18,000.00	315.00	315.00	1.75	17,685.00
01-00-3306	GEN REIM/REFUNDS	7,000.00	102.56	102.56	1.47	6,897.44
01-00-3310	GEN FRANCHISE FEES	80,000.00	757.47	757.47	.95	79,242.53
01-00-3311	GEN IN LIEU OF TAXES	.00	.00	.00	.00	.00
01-00-3312	GEN BPW REVENUE PAYMENT	125,000.00	8,642.12	8,642.12	6.91	116,357.88
01-00-3314	GEN ST LIC AND CITY FINES	3,500.00	.00	.00	.00	3,500.00
01-00-3325	GEN TICKET SALES	42,000.00	.00	.00	.00	42,000.00
01-00-3326	GEN CONCESSIONS	600.00	.00	.00	.00	600.00
01-00-3327	GEN LESSONS	7,000.00	.00	.00	.00	7,000.00
01-00-3331	GEN FINANCING	.00	.00	.00	.00	.00
01-00-3332	GEN SALE OF MUNI PROPERTY	500.00	86.75	86.75	17.35	413.25
01-00-3335	GEN CITY SALES TAX	340,000.00	29,748.12	29,748.12	8.75	310,251.88
01-00-3340	GEN INTEREST	2,500.00	82.98	82.98	3.32	2,417.02
01-00-3342	GEN PROGRAM & USE FEES	6,000.00	915.00	915.00	15.25	5,085.00
01-00-3346	GEN FOOTBALL PROGRAM REV	.00	.00	.00	.00	.00
01-00-3347	GEN GRANTS/DONATIONS	.00	.00	.00	.00	.00
01-00-3350	GEN MFO	11,000.00	.00	.00	.00	11,000.00
01-00-3351	GEN PROPERTY TAXES	506,582.00	46,272.94	46,272.94	9.13	460,309.06
01-00-3352	GEN MTR VEHICLE TAXES	67,000.00	6,068.23	6,068.23	9.06	60,931.77
01-00-3359	GEN CO TREAS OTHER	100.00	.00	.00	.00	100.00
01-00-3360	GEN MISC REVENUES	7,000.00	618.90	618.90	8.84	6,381.10
01-00-3361	FIRE PROPERTY TAXES	42,740.00	3,896.94	3,896.94	9.12	38,843.06
01-00-3362	FIRE MTR VEHICLE TAXES	.00	.00	.00	.00	.00
01-00-3363	FIRE MTR VEHICLE PRORATE	150.00	13.25	13.25	8.83	136.75
01-00-3368	FIRE OTHER STATE	2,000.00	.00	.00	.00	2,000.00
01-00-3369	FIRE CO TREAS OTHER	8.00	.00	.00	.00	8.00
01-00-3999	GEN TRANSPERS IN	.00	2,195.71	2,195.71	.00	2,195.71
	DIFFERENCE	1,509,991.72	105,298.95	105,298.95	6.97	1,404,692.77
	PROOF	1,509,991.72	105,298.95	105,298.95	6.97	1,404,692.77

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
03-00-3100	STREET FEDERAL REVENUES	.00	.00	.00	.00	.00
03-00-3200	STREET STATE EQUALIZATION	.00	.00	.00	.00	.00
03-00-3201	STREET HIGHWAY ALLOCATION	273,250.00	23,566.71	23,566.71	8.62	249,683.29
03-00-3202	STREET STATE MOTOR VEHICLE FEE	26,500.00	6,976.87	6,976.87	26.33	19,523.13
03-00-3203	STREET MTR VEHICLE PRORAT	.00	.00	.00	.00	.00
03-00-3208	STREET OTHER STATE REV	.00	.00	.00	.00	.00
03-00-3306	STREET REIM/REFUNDS	.00	26.46	26.46	.00	26.46-
03-00-3311	STREET IN LIEU OF TAXES	.00	.00	.00	.00	.00
03-00-3321	STREET PAV/WATER/SEWER	.00	.00	.00	.00	.00
03-00-3331	STREET BOND ISSUE	.00	.00	.00	.00	.00
03-00-3332	STREET SALE OF MUNI PROP	.00	.00	.00	.00	.00
03-00-3335	STREET CITY SALES TAX	50,000.00	4,928.25	4,928.25	9.86	45,071.75
03-00-3340	STREET INTEREST	.00	.00	.00	.00	.00
03-00-3351	STREET PROPERTY TAXES	.00	.00	.00	.00	.00
03-00-3352	STREET MTR VEHICLE TAXES	.00	.00	.00	.00	.00
03-00-3359	STREET CO TREAS OTHER	.00	.00	.00	.00	.00
03-00-3360	STREET MISC REVENUES	.00	.00	.00	.00	.00
03-00-3999	STREET TRANSFERS IN	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	349,750.00	35,498.29	35,498.29	10.15	314,251.71
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	349,750.00	35,498.29	35,498.29	10.15	314,251.71
		=====	=====	=====	=====	=====

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
04-00-3321	PAVING WATER SEWER	60,000.00	1,106.80	1,106.80	1.84	58,893.20
04-00-3331	BOND ISSUE	.00	.00	.00	.00	.00
04-00-3360	MISC REVENUES	.00	.00	.00	.00	.00
04-00-3999	TRANSFERS IN	.00	.00	.00	.00	.00
	DIFFERENCE	60,000.00	1,106.80	1,106.80	1.84	58,893.20
	PROOF	60,000.00	1,106.80	1,106.80	1.84	58,893.20

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
10-00-3306	KENO REIM/REFUNDS	.00	.00	.00	.00	.00
10-00-3340	KENO INTEREST	250.00	19.22	19.22	7.69	230.78
10-00-3348	KENO PROCEEDS	14,750.00	2,155.27	2,155.27	14.61	12,594.73
10-00-3360	KENO MISC REVENUES	.00	.00	.00	.00	.00
10-00-3999	KENO TRANSFERS IN	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	15,000.00	2,174.49	2,174.49	14.50	12,825.51
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	15,000.00	2,174.49	2,174.49	14.50	12,825.51
		=====	=====	=====	=====	=====

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
20-00-3100	FIRE SINKING FEDERAL RECEIPTS	.00	.00	.00	.00	.00
20-00-3208	FIRE SINKING STATE GRANTS	.00	.00	.00	.00	.00
20-00-3340	FIRE SINKING INTEREST	.00	.00	.00	.00	.00
20-00-3999	FDS SINK TRANS IN	.00	8,917.00	8,917.00	.00	8,917.00-
	DIFFERENCE	.00	8,917.00	8,917.00	.00	8,917.00-
	PROOF	.00	8,917.00	8,917.00	.00	8,917.00-

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
30-00-3100	CDBG FEDERAL REVENUES	375,000.00	19,136.00	19,136.00	5.10	355,864.00
30-00-3200	CDBG STATE REVENUES	.00	.00	.00	.00	.00
30-00-3330	CDBG REUSE PAYMENTS	8,000.00	633.94	633.94	7.92	7,366.06
30-00-3340	CDBG INTEREST	300.00	.84	.84	.28	299.16
30-00-3360	CDBG MISC REVENUES	.00	.00	.00	.00	.00
30-00-3999	CDBG TRANSFERS IN	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	383,300.00	19,770.78	19,770.78	5.16	363,529.22
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	383,300.00	19,770.78	19,770.78	5.16	363,529.22
		=====	=====	=====	=====	=====

AGENDA ITEM #22

**Budget Report Submitted by City Treasurer
Expenditures by Department**

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-00-4101	GEN SALARIES	112,356.68	8,952.29	8,952.29	7.97	103,404.39
01-00-4102	GEN HEALTH INSURANCE	24,977.16	2,081.43	2,081.43	8.33	22,895.73
01-00-4103	GEN LIFE INSURANCE	1,200.00	70.89	70.89	5.91	1,129.11
01-00-4104	GEN PENSION PLAN	6,000.00	368.27	368.27	6.14	5,631.73
01-00-4105	GEN WORKMEN COMP	.00	.00	.00	.00	.00
01-00-4106	GEN UNEMPLOYMENT	.00	.00	.00	.00	.00
01-00-4108	GEN FLEX SPENDING PLAN	950.00	.00	.00	.00	950.00
01-00-4111	GEN FICA MATCH	8,600.00	638.33	638.33	7.42	7,961.67
01-00-4201	GEN LEGAL EXPENSES	15,000.00	.00	.00	.00	15,000.00
01-00-4202	GEN UTILITIES	10,000.00	793.91	793.91	7.94	9,206.09
01-00-4203	GEN INSURANCE	9,000.00	125.00	125.00	1.39	8,875.00
01-00-4204	GEN MEMBERSHIPS/SUBSCRIP	7,000.00	135.00	135.00	1.93	6,865.00
01-00-4205	GEN MEETING EXPENSES	4,000.00	900.18	900.18	22.50	3,099.82
01-00-4206	GEN SERVICES	37,000.00	1,205.42	1,205.42	3.26	35,794.58
01-00-4208	GEN BLDG & GROUNDS MAINT	5,000.00	.00	.00	.00	5,000.00
01-00-4209	GEN EQUIP & EQUIP MAINT	5,000.00	348.08	348.08	6.96	4,651.92
01-00-4217	GEN ECONOMIC DEVELOP	2,000.00	.00	.00	.00	2,000.00
01-00-4218	GEN STATUTES & REFERENCE	275.00	.00	.00	.00	275.00
01-00-4223	GEN TREE PROGRAM	4,275.00	1,694.75	1,694.75	39.64	2,580.25
01-00-4230	GEN SALES TAX	.00	.00	.00	.00	.00
01-00-4240	GEN REIM/REFUNDS	200.00	.00	.00	.00	200.00
01-00-4245	GEN ST LIC AND CITY FINES	3,500.00	.00	.00	.00	3,500.00
01-00-4250	GEN SUPPLIES/MATERIALS	8,000.00	426.96	426.96	5.34	7,573.04
01-00-4289	GEN SAFETY PROGRAM	.00	.00	.00	.00	.00
01-00-4299	GEN MISC EXPENSES	1,000.00	226.98	226.98	22.70	773.02
01-00-4400	GEN CAPITAL OUTLAYS	.00	.00	.00	.00	.00
01-00-4500	GENERAL DEBT RETIRE PRINC	135,000.00	.00	.00	.00	135,000.00
01-00-4600	GEN DEBT RETIRE-INTEREST	3,740.00	.00	.00	.00	3,740.00
01-00-4700	GEN BOND FEES	1,000.00	.00	.00	.00	1,000.00
01-00-4800	GEN GRANT & SPECIAL PROJECTS	46,000.00	.00	.00	.00	46,000.00
01-00-4999	GENERAL TRANSFERS OUT	.00	8,917.00	8,917.00	.00	8,917.00
	DIFFERENCE	451,073.84	26,884.49	26,884.49	5.96	424,189.35
	PROOF	451,073.84	26,884.49	26,884.49	5.96	424,189.35

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-02-4101	POLICE SALARIES	191,488.08	17,875.67	17,875.67	9.34	173,612.41
01-02-4102	POLICE HEALTH INSURANCE	52,500.00	4,129.92	4,129.92	7.87	48,370.08
01-02-4103	POLICE LIFE INSURANCE	1,200.00	124.29	124.29	10.36	1,075.71
01-02-4104	POLICE PENSION PLAN	11,500.00	404.48	404.48	3.52	11,095.52
01-02-4105	POLICE WORKMEN COMP	.00	.00	.00	.00	.00
01-02-4106	POLICE UNEMPLOYMENT	.00	32.31	32.31	.00	32.31-
01-02-4107	POLICE UNIFORM ALLOWANCE	3,600.00	1,079.93	1,079.93	30.00	2,520.07
01-02-4108	POLICE FLEX SPENDING PLAN	.00	.00	.00	.00	.00
01-02-4111	POLICE FICA MATCH	15,000.00	1,296.54	1,296.54	8.64	13,703.46
01-02-4201	POLICE LEGAL EXPENSES	.00	.00	.00	.00	.00
01-02-4202	POLICE UTILITIES	3,500.00	41.89	41.89	1.20	3,458.11
01-02-4203	POLICE INSURANCE	12,000.00	.00	.00	.00	12,000.00
01-02-4204	POLICE MEMBERSHIPS & SUBS	250.00	.00	.00	.00	250.00
01-02-4205	POLICE MEETING EXPENSES	2,000.00	1,013.18	1,013.18	50.66	986.82
01-02-4206	POLICE SERVICES	59,200.00	5,163.47	5,163.47	8.72	54,036.53
01-02-4208	POLICE BLDG & GROUNDS MAI	.00	.00	.00	.00	.00
01-02-4209	POLICE EQUIP & EQUIP MAINT	10,000.00	687.85	687.85	6.88	9,312.15
01-02-4218	POLICE STATUTES & REFEREN	200.00	.00	.00	.00	200.00
01-02-4240	POLICE REIM/REFUNDS	.00	.00	.00	.00	.00
01-02-4250	POLICE SUPPLIES/MATERIALS	20,000.00	1,258.44	1,258.44	6.29	18,741.56
01-02-4299	POLICE MISC. EXPENSES	300.00	.00	.00	.00	300.00
01-02-4400	POLICE CAPITAL OUTLAYS	30,000.00	.00	.00	.00	30,000.00
01-02-4500	POLICE DEBT RETIRE PRIN	.00	.00	.00	.00	.00
01-02-4800	POLICE GRANTS	.00	.00	.00	.00	.00
01-02-4999	POLICE TRANSFERS OUT	.00	.00	.00	.00	.00
	DIFFERENCE	412,738.08	33,107.97	33,107.97	8.02	379,630.11
	PROOF	412,738.08	33,107.97	33,107.97	8.02	379,630.11

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-05-4101	FIRE DEPT SALARIES	5,722.68	476.89	476.89	8.33	5,245.79
01-05-4103	FIRE DEPT LIFE INS	1,525.00	90.55	90.55	5.94	1,434.45
01-05-4105	FIRE DEPT WORKMEN COMP	.00	.00	.00	.00	.00
01-05-4106	FIRE DEPT UNEMPLOYMENT	.00	.00	.00	.00	.00
01-05-4110	FIRE DEPT OTHER PERSONAL	.00	.00	.00	.00	.00
01-05-4111	FIRE DEPT FICA MATCH	437.79	36.48	36.48	8.33	401.31
01-05-4202	FIRE DEPT UTILITIES	9,000.00	378.10	378.10	4.20	8,621.90
01-05-4203	FIRE DEPT INSURANCE	10,000.00	.00	.00	.00	10,000.00
01-05-4204	FIRE DEPT MEMBERSHIPS/SUB	1,575.00	.00	.00	.00	1,575.00
01-05-4205	FIRE DEPT MEETING EXPENSES	1,000.00	.00	.00	.00	1,000.00
01-05-4206	FIRE DEPT SERVICES	400.00	.00	.00	.00	400.00
01-05-4208	FIRE DEPT BLDG & GROUNDS	3,000.00	262.75	262.75	8.76	2,737.25
01-05-4209	FIRE DEPT EQUIP & MAINT	3,500.00	.00	.00	.00	3,500.00
01-05-4222	FIRE DEPT CHIEF EXPENSES	1,050.00	.00	.00	.00	1,050.00
01-05-4240	FIRE DEPT REIM/REFUNDS	.00	.00	.00	.00	.00
01-05-4250	FIRE DEPT SUPPLIES	2,700.00	437.87	437.87	16.22	2,262.13
01-05-4299	FIRE DEPT MISC EXPENSES	.00	.00	.00	.00	.00
01-05-4400	FIRE DEPT CAPITAL OUTLAYS	20,000.00	.00	.00	.00	20,000.00
01-05-4500	FIRE DEPT DEBT SERV PRINCIP	.00	.00	.00	.00	.00
01-05-4800	FIRE DEPT GRANTS	20,000.00	.00	.00	.00	20,000.00
01-05-4999	FIRE DEPT TRANSFERS OUT	.00	.00	.00	.00	.00
	DIFFERENCE	79,910.47	1,682.64	1,682.64	2.11	78,227.83
	PROOF	79,910.47	1,682.64	1,682.64	2.11	78,227.83

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-07-4101	PARKS SALARIES	19,640.00	273.38	273.38	1.39	19,366.62
01-07-4102	PARKS HEALTH INSURANCE	.00	.00	.00	.00	.00
01-07-4103	PARKS LIFE INSURANCE	.00	.00	.00	.00	.00
01-07-4104	PARKS PENSION PLAN	.00	.00	.00	.00	.00
01-07-4105	PARKS WORKMEN COMP	.00	.00	.00	.00	.00
01-07-4106	PARK UNEMPLOYMENT	.00	.00	.00	.00	.00
01-07-4108	PARK FLEX SPENDING PLAN	.00	.00	.00	.00	.00
01-07-4111	PARKS FICA MATCH	1,502.46	20.92	20.92	1.39	1,481.54
01-07-4202	PARKS UTILITIES	18,000.00	2,482.97	2,482.97	13.79	15,517.03
01-07-4203	PARKS INSURANCE	3,000.00	.00	.00	.00	3,000.00
01-07-4204	PARK MEMBERSHIPS & SUB.	.00	.00	.00	.00	.00
01-07-4205	PARKS MEETING EXPENSES	.00	.00	.00	.00	.00
01-07-4206	PARKS SERVICES	.00	.00	.00	.00	.00
01-07-4208	PARKS BLDG & GROUNDS MAIN	10,000.00	1,878.73	1,878.73	18.79	8,121.27
01-07-4209	PARKS EQUIP & MAINT	5,000.00	23.08	23.08	.46	4,976.92
01-07-4223	PARK TREE PROGRAM	.00	.00	.00	.00	.00
01-07-4230	PARKS SALES TAX/LODGING	400.00	.00	.00	.00	400.00
01-07-4240	PARKS REIM/REFUNDS	.00	.00	.00	.00	.00
01-07-4250	PARKS SUPPLIES & EQUIP	12,000.00	531.88	531.88	4.43	11,468.12
01-07-4290	PARKS EQUIP/LAND RENTAL	.00	.00	.00	.00	.00
01-07-4299	PARKS MISC EXPENSES	500.00	.00	.00	.00	500.00
01-07-4400	PARKS CAPITAL OUTLAYS	.00	.00	.00	.00	.00
01-07-4500	PARK DEBT SERVICING PRINC.	.00	.00	.00	.00	.00
01-07-4800	PARKS GRANTS	.00	.00	.00	.00	.00
01-07-4999	PARKS TRANSFERS OUT	.00	.00	.00	.00	.00
	DIFFERENCE	70,042.46	5,210.96	5,210.96	7.44	64,831.50
	PROOF	70,042.46	5,210.96	5,210.96	7.44	64,831.50

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-09-4105	SR CENTER WORKMEN COMP	.00	.00	.00	.00	.00
01-09-4202	SR CENTER UTILITIES	8,750.00	698.10	698.10	7.98	8,051.90
01-09-4203	SR CENTER INSURANCE	3,800.00	1,947.00	1,947.00	51.24	1,853.00
01-09-4206	SR CENTER SERVICES	2,500.00	280.00	280.00	11.20	2,220.00
01-09-4208	SR CENTER BLDG & GROUNDS	5,500.00	50.76	50.76	.92	5,449.24
01-09-4209	SR CENTER EQUIP & MAINT	2,000.00	.00	.00	.00	2,000.00
01-09-4250	SR CENTER SUPPLIES/MATER	300.00	.00	.00	.00	300.00
01-09-4299	SR CENTER MISC EXPENSES	.00	.00	.00	.00	.00
01-09-4400	SR CENTER CAPITAL OUTLAYS	.00	.00	.00	.00	.00
01-09-4999	SR CENTER TRANSFERS	9,000.00	.00	.00	.00	9,000.00
	DIFFERENCE	31,850.00	2,975.86	2,975.86	9.34	28,874.14
	PROOF	31,850.00	2,975.86	2,975.86	9.34	28,874.14

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-51-4101	LIBRARY SALARIES	61,819.92	5,258.64	5,258.64	8.51	56,561.28
01-51-4102	LIBRARY HEALTH INSURANCE	9,736.28	669.69	669.69	6.88	9,066.59
01-51-4103	LIBRARY LIFE INSURANCE	480.00	20.95	20.95	4.36	459.05
01-51-4104	LIBRARY PENSION PLAN	3,046.95	250.16	250.16	8.21	2,796.79
01-51-4105	LIBRARY WORKMEN COMP	.00	.00	.00	.00	.00
01-51-4106	LIBRARY UNEMPLOYMENT	.00	.00	.00	.00	.00
01-51-4108	LIBRARY FLEX SPENDING	.00	.00	.00	.00	.00
01-51-4111	LIBRARY FICA MATCH	4,729.23	390.94	390.94	8.27	4,338.29
01-51-4201	LIBRARY LEGAL	.00	.00	.00	.00	.00
01-51-4202	LIBRARY UTILITIES	8,700.00	545.46	545.46	6.27	8,154.54
01-51-4203	LIBRARY INSURANCE	3,250.00	.00	.00	.00	3,250.00
01-51-4204	LIBRARY MEMBERSHIPS/SUB	500.00	.00	.00	.00	500.00
01-51-4205	LIBRARY MEETING EXPENSES	400.00	.00	.00	.00	400.00
01-51-4206	LIBRARY SERVICES	6,000.00	547.58	547.58	9.13	5,452.42
01-51-4208	LIBRARY BLDG & GROUNDS	1,500.00	205.00	205.00	13.67	1,295.00
01-51-4209	LIBRARY EQUIP & MAINT	4,120.00	.00	.00	.00	4,120.00
01-51-4228	LIBRARY BOOKS/AVS	14,000.00	1,206.23	1,206.23	8.62	12,793.77
01-51-4230	LIBRARY SALES TAX	50.00	.00	.00	.00	50.00
01-51-4240	LIBRARY REIM/REFUNDS	.00	.00	.00	.00	.00
01-51-4250	LIBRARY SUPPLIES/MATERIALS	6,000.00	447.16	447.16	7.45	5,552.84
01-51-4299	LIBRARY MISC EXPENSES	500.00	.00	.00	.00	500.00
01-51-4400	LIBRARY CAPITAL OUTLAYS	.00	.00	.00	.00	.00
01-51-4800	LIBRARY GRANTS	.00	.00	.00	.00	.00
01-51-4999	LIBRARY TRANS OUT (LOAN)	6,000.00	.00	.00	.00	6,000.00
	DIFFERENCE	130,832.38	9,541.81	9,541.81	7.29	121,290.57
	PROOF	130,832.38	9,541.81	9,541.81	7.29	121,290.57

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
01-52-4101	SWIM POOL SALARIES	50,762.00	.00	.00	.00	50,762.00
01-52-4105	SWIM POOL WORKMEN COMP	.00	.00	.00	.00	.00
01-52-4107	SWIM POOL UNIFORMS	1,000.00	.00	.00	.00	1,000.00
01-52-4111	SWIM POOL FICA MATCH	3,883.30	.00	.00	.00	3,883.30
01-52-4202	SWIM POOL UTILITIES	15,000.00	284.87	284.87	1.90	14,715.13
01-52-4203	SWIM POOL INSURANCE	4,000.00	.00	.00	.00	4,000.00
01-52-4206	SWIM POOL SERVICES	1,000.00	.00	.00	.00	1,000.00
01-52-4208	SWIM POOL BLDG & GROUNDS	2,500.00	.00	.00	.00	2,500.00
01-52-4209	SWIM POOL EQUIP & MAINT	13,000.00	.00	.00	.00	13,000.00
01-52-4230	SWIM POOL SALES TAX	2,250.00	666.39	666.39	29.62	1,583.61
01-52-4240	SWIM POOL REIM/REFUNDS	.00	.00	.00	.00	.00
01-52-4250	SWIM POOL SUPPLIES/MATER	8,500.00	28.80	28.80	.34	8,471.20
01-52-4299	SWIM POOL MISC EXPENSES	250.00	.00	.00	.00	250.00
01-52-4400	SWIM POOL CAPITAL OUTLAYS	.00	.00	.00	.00	.00
01-52-4999	SWIM POOL TRANSFERS OUT	.00	.00	.00	.00	.00
	DIFFERENCE	102,145.30	980.06	980.06	.96	101,165.24
	PROOF	102,145.30	980.06	980.06	.96	101,165.24

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ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
03-00-4101	STREET SALARIES	115,698.12	9,659.17	9,659.17	8.35	106,038.95
03-00-4102	STREET HEALTH INSURANCE	17,358.56	1,369.04	1,369.04	7.89	15,989.52
03-00-4103	STREET LIFE INSURANCE	600.00	.00	.00	.00	600.00
03-00-4104	STREET PENSION PLAN	7,000.00	579.55	579.55	8.28	6,420.45
03-00-4105	STREET WORKMEN COMP	9,500.00	.00	.00	.00	9,500.00
03-00-4106	STREET UNEMPLOYMENT	.00	.00	.00	.00	.00
03-00-4108	STREET FLEX SPENDING PLAN	.00	.00	.00	.00	.00
03-00-4110	STREET OTHER PERSONAL EX	400.00	.00	.00	.00	400.00
03-00-4111	STREET FICA MATCH	8,850.91	702.15	702.15	7.93	8,148.76
03-00-4201	STREET LEGAL EXPENSES	.00	.00	.00	.00	.00
03-00-4202	STREET UTILITIES	8,500.00	475.81	475.81	5.60	8,024.19
03-00-4203	STREET INSURANCE	8,500.00	.00	.00	.00	8,500.00
03-00-4204	STREET MEMBERSHIPS/SUBS	.00	.00	.00	.00	.00
03-00-4205	STREET MEETING EXPENSES	.00	.00	.00	.00	.00
03-00-4206	STREET SERVICES	4,300.00	.00	.00	.00	4,300.00
03-00-4208	STREET BLDG & GR MAINT	500.00	.00	.00	.00	500.00
03-00-4219	STREET ROAD MAINT BY OTHER	.00	.00	.00	.00	.00
03-00-4220	STREET SNOW REMOVAL OTH	3,000.00	.00	.00	.00	3,000.00
03-00-4230	STREET SALES TAX	.00	.00	.00	.00	.00
03-00-4231	STREET ROAD EQUIP PARTS	10,000.00	531.79	531.79	5.32	9,468.21
03-00-4232	STREET ROAD EQUIP LABOR	3,000.00	225.00	225.00	7.50	2,775.00
03-00-4233	STREET FREIGHT & EXPRESS	75.00	.00	.00	.00	75.00
03-00-4234	STREET OTHER EQUIP REPAIRS	.00	.00	.00	.00	.00
03-00-4240	STREET REIM/REFUNDS	200.00	.00	.00	.00	200.00
03-00-4250	STREET SUPPLIES	.00	.00	.00	.00	.00
03-00-4251	STREET POSTAGE	.00	.00	.00	.00	.00
03-00-4252	STREET OFFICE SUPPLIES	.00	.00	.00	.00	.00
03-00-4254	STREET CLEANING SUPPLIES	.00	.00	.00	.00	.00
03-00-4256	STREET CHEMICAL SUPPLIES	2,500.00	.00	.00	.00	2,500.00
03-00-4257	STREET MEDICAL SUPPLIES	.00	.00	.00	.00	.00
03-00-4258	STREET SHOP SUPPLIES	1,200.00	.00	.00	.00	1,200.00
03-00-4259	STREET SHOP TOOLS	800.00	.00	.00	.00	800.00
03-00-4260	STREET SMALL TOOLS	.00	.00	.00	.00	.00
03-00-4265	STREET PLUMBING SUPPLIES	.00	.00	.00	.00	.00
03-00-4271	STREET GASOLINE	22,000.00	949.74	949.74	4.32	21,050.26
03-00-4272	STREET OIL/GREASE/ETC	750.00	.00	.00	.00	750.00
03-00-4273	STREET TIRES & TIRE REPAIR	3,000.00	17.90	17.90	.60	2,982.10
03-00-4274	STREET ASPHALTIC MATERIALS	10,000.00	1,369.50	1,369.50	13.70	8,630.50
03-00-4275	STREET GRAVEL & BORROW	6,000.00	.00	.00	.00	6,000.00
03-00-4276	STREET SNOW/SAFETY FENCE	.00	.00	.00	.00	.00
03-00-4277	STREET CONCRETE	10,000.00	965.00	965.00	9.65	9,035.00
03-00-4278	STREET CULVERTS	500.00	.00	.00	.00	500.00
03-00-4279	STREET STEEL PRODUCTS	150.00	317.00	317.00	211.33	167.00
03-00-4280	STREET LUMBER	100.00	.00	.00	.00	100.00
03-00-4283	STREET SIGNS	500.00	.00	.00	.00	500.00
03-00-4284	STREET SIGN POSTS	200.00	.00	.00	.00	200.00
03-00-4285	STREET GUIDE POSTS & DELIN	.00	.00	.00	.00	.00
03-00-4286	STREET SIGNALS	.00	.00	.00	.00	.00
03-00-4287	STREET PAVEMENT MARKING	1,200.00	.00	.00	.00	1,200.00
03-00-4288	STREET FLARES/FLAGS/BARRI	50.00	.00	.00	.00	50.00
03-00-4289	STREET SAFETY PROGRAM	350.00	1.95	1.95	.56	348.05

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03-00-4290	STREET EQUIP/LAND RENTAL	6,000.00	500.00	500.00	8.33	5,500.00
03-00-4299	STREET MISC SUPPLIES & MAT	700.00	3.00	3.00	.43	697.00
03-00-4300	STREET CAPITAL IMPROVE.	.00	.00	.00	.00	.00
03-00-4400	STREET CAPITAL OUTLAYS	.00	.00	.00	.00	.00
03-00-4500	STREET DEBT SERV PRINC	30,897.77	.00	.00	.00	30,897.77
03-00-4600	STREET DEBT SERV INTEREST	6,892.43	.00	.00	.00	6,892.43
03-00-4700	STREET BOND/WARRANTS	.00	.00	.00	.00	.00
03-00-4999	STREET TRANSFERS OUT	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	301,272.79	17,666.60	17,666.60	5.86	283,606.19
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	301,272.79	17,666.60	17,666.60	5.86	283,606.19
		=====	=====	=====	=====	=====

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
04-00-4206	STREET IMPROVEMENT SERVICES	200.00	.00	.00	.00	200.00
04-00-4299	STREET IMPROVEMENT MISC	.00	.00	.00	.00	.00
04-00-4300	STREET IMPROVEMENT CAP IMPROVE	.00	.00	.00	.00	.00
04-00-4400	STREET IMPROVEMENT CAP OUTLAYS	.00	.00	.00	.00	.00
04-00-4500	ST IMPROVE DEBT SERV PRINCIPAL	105,000.00	.00	.00	.00	105,000.00
04-00-4600	ST IMPROVE DEBT SERV INTEREST	46,432.50	.00	.00	.00	46,432.50
04-00-4700	ST IMPROVE DEBT OTHER	.00	.00	.00	.00	.00
04-00-4999	STREET IMPROVEMENTS TRANS OUT	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	151,632.50	.00	.00	.00	151,632.50
		=====	=====	=====	=====	=====
	PROOF	151,632.50	.00	.00	.00	151,632.50
		=====	=====	=====	=====	=====

FUND: Street Improvements (Paving, Water, Sewer)

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
10-20-4221	KENO PLAYER RESERVE PRIZE	90,000.00	.00	.00	.00	90,000.00
10-20-4299	KENO PLAYER RESERVE MISC	.00	.00	.00	.00	.00
10-20-4999	KENO PLAYER RESERVE TRAN	.00	.00	.00	.00	.00
	DIFFERENCE	90,000.00	.00	.00	.00	90,000.00
	PROOF	90,000.00	.00	.00	.00	90,000.00

FUND: Keno Player Reserve

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
30-00-4246	CDBG ADMIN	17,000.00	.00	.00	.00	17,000.00
30-00-4299	CDBG MISC EXPENSES	.00	.00	.00	.00	.00
30-00-4800	CDBG PROJECT EXPENSES	358,000.00	20,131.73	20,131.73	5.62	337,868.27
30-00-4999	CDBG TRANSFERS OUT	.00	.00	.00	.00	.00
	DIFFERENCE	375,000.00	20,131.73	20,131.73	5.37	354,868.27
	PROOF	375,000.00	20,131.73	20,131.73	5.37	354,868.27

FUND: Community Development Block Grants (Housing, Downtown Revitalization, etc)

CITY OF AUBURN
BUDGET REPORT
CALENDAR 10/2011, FISCAL 1/2011

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
30-15-4246	CDBG REUSE HD SENDD	.00	.00	.00	.00	.00
30-15-4299	CDBG REUSE HD MISC EXP	100.00	.00	.00	.00	100.00
30-15-4800	CDBG REUSE HD HOUSING PRO	14,900.00	.00	.00	.00	14,900.00
30-15-4999	CDBG REUSE TRANSFERS OUT	.00	.00	.00	.00	.00
		=====	=====	=====	=====	=====
	DIFFERENCE	15,000.00	.00	.00	.00	15,000.00
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	15,000.00	.00	.00	.00	15,000.00
		=====	=====	=====	=====	=====



AUBURN POLICE DEPARTMENT

1805 N Street
Auburn, Nebraska 68305
Phone (402)274-4977 Fax (402)274-5066

Kris R. Baker
Chief of Police

Monthly Activity Report October 2011

- 3111 Miles driven (5278 miles in October of 2010)
- 41 Citations issued (18)
- 79 Warnings issued (53)
- 12 Arrests made (8)
- 210 Calls for service
- 4 Hours spent on animal control (3)
- 11 Traffic accidents investigated (9)

Other notable activity:

Actively participated in "Red Ribbon Week" by 1) assisting with traffic control for the Red Ribbon Fun Run, 2) set up and operated a fast pitch baseball throwing contest (using a police radar to measure the speed of the pitch) activity station at the Auburn High School, and 3) giving presentations to 1st thru 5th grade students at Calvert Elementary School.

"It shall be the mission of the Auburn Police Department to partner with the community to proactively address issues of crime, public safety and quality of life."



City of Auburn

1101 J Street
Auburn, Nebraska 68305

November 28, 2011

402-274-3420
402-274-4154 fax
www.auburn.ne.gov

Street Department Activity Report (month of November 2011)

MAYOR

Scott Kudrna

COUNCIL MEMBERS

Katy Billings

Mitch Bishop

Shawn Clark

Frank Critser

Chris Erickson

Larry Holtzman

- Appliance and Furniture Recycle Lot – 4 times
- Brush Lot – 4 times
- Recycle trailer to American Recycling & Sanitation – 2 times
- Worked on equipment at city shop
- Garbage run at parks/lake/business area (bi-monthly)
- Cleaned storm drains around town
- Tarred streets in Crestview area
- Winterized restrooms at the Rec Complex – Parks – Lake
- Swept streets around town
- Worked on dip at 14th & O Streets

Harry Bridgmon
Street Commissioner



Auburn Memorial Library

1810 Courthouse Ave
Auburn, NE 68305

City Council Report November 2011

- The six-week Preschool storytime ended with a total attendance of 121.
- Santa is coming Saturday, December 17th at 10:30a.m. Children will get to hear the story "The Night before Christmas" and then tell Santa their Christmas wishes.
- This year we are collecting food and personal care items for SENCA to help with Christmas and on-going needs.

Statistical Report:

<u>Date:</u>	<u>Circulation:</u>	<u>Patrons:</u>	<u>Money to City:</u>	<u>Computer Use:</u>
October 2011	4,477	2,733	\$688.65	526
October 2010	4,806	2,646	\$867.70	570
Sept. 2011	4,318	2,348	\$696.03	516
Sept. 2010	4,932	2,371	\$864.81	538
August 2011	4,898	2,885	\$766.05	517
August 2010	5,306	2,982	\$679.50	582

