



Report to the Auburn City Council

Action Item

Agenda Item No.

City Manager's Approval

To: Honorable Mayor and City Council Members
From: Robert Richardson, City Manager
Andy Heath, Administrative Services Director
Date: June 28, 2010
Subject: Operating, Debt Service and Capital Project Budgets for
Fiscal Year 2010-11

The Issue

Shall the City Council authorize the revenue estimates and expenditure appropriations recommended by the City Manager for the operations of all City Funds for fiscal year 2010-11?

Action Requested

Review and consider recommended appropriations for the City's General, Enterprise, Special Revenue, Capital Projects and Debt Service Funds for fiscal year 2010-11.

- 1) By RESOLUTION, adopt revenue estimates and expenditure appropriations for all City Funds for fiscal year 2010-11 as summarized in the fund schedules presented with the Fiscal Year 2010-11 Proposed Budget.
- 2) By RESOLUTION, establish a General Fund "cash reserve" in the amount of \$2,750,740 as summarized in the General Fund schedule presented with the Fiscal Year 2010-11 Proposed Budget.

Background

As provided by Section 31.026(H) of Title 3 of the Auburn Municipal Code, the City Manager has compiled budget recommendations for City programs and projects for fiscal year 2010-11. As a means to develop the proposed budget, both the City Manager and the Administrative Services Director worked with department heads and management staff to review funding requests consistent with goals and objectives outlined by the City Council and maintaining efficient and effective service delivery to the community. Funding priorities were determined based on Council directives and goals, revenue generation, cost efficiency, cost recovery, project delivery and improved public service and efficiency.

Analysis

The proposed budget outlines citywide revenue sources of \$16.98 million and Citywide expenditures of \$20.92 million. Taken as a whole, the proposed budget for fiscal year 2010-11 (FY 1011) includes \$6.42 million allocated to capital improvement and outlay activities – roughly 32% of all expenditures budgeted. Recommended capital expenditures include Phase II of the AUDA Streetscape Project, upgrades to the City's Wastewater Treatment Facility and Auburn Airport Runway Sealcoat and Repainting and Taxiway Lighting. The FY 1011 spending plan also recommends appropriation of approximately \$616,000 towards the City's Street Overlay Program.

It is important to recognize that the budget presented herein represents staff's recommendation of a spending plan consistent with estimated funding availability. To the extent the State adopts a budget that adversely impacts local government revenue sources, staff will recommend additional budget balancing alternatives. Also, budgetary impacts resulting from ongoing negotiations with the City's public safety bargaining groups will be considered and included in an addendum to the budget when negotiations have concluded.

A discussion on key City funds follows below:

General Fund

The proposed budget recommends General Fund revenues of approximately \$8.21 million and expenditures of approximately \$8.47 million. The proposed budget for the General Fund anticipates using \$263,000 in unobligated fund balance (reserves) during the fiscal year.

General Fund revenues for FY 1011 are expected to be approximately 2.0% higher than those estimated to be received in FY 0910. The majority of this increase can be attributed to a minor increase in sales tax collections due to higher fuel prices and a one-time true-up of the state's triple-flip sales tax payment. A variety of factors, including the contraction of the national and state economies, the ongoing housing crisis, and the "credit crunch" continue to impact growth in the City's collections of sales taxes, property taxes and development-related revenues. Collections of property taxes are anticipated to decrease slightly as a result of a slight decrease forecasted in the assessed valuation. Finally, development-related revenues are expected to remain at low levels as the local economy continues to deal with the impacts of the economic contraction.

Taken as a whole, the General Fund spending plan for fiscal year 2010-11 has been reduced by approximately 16.5% when compared to amounts expended in fiscal years 2006-07 to 2008-09. To achieve this end, the City has implemented the following strategies over the course of last two fiscal years:

- Salary / benefit reductions of 10% for elected officials, management and fire employees
- Workforce reductions implemented in March 2008 and June 2009
- Continued deferral of General Fund capital outlay
- Reductions in departmental services and supplies budgets
- Vacancy savings for unfilled positions / capital cost transfers / position reallocations

City staff has worked tirelessly to mitigate the impacts of the economic downturn on the City's General Fund and the need to use reserves. Staff continues to, however, monitor the progress of the State's budget development and the potential additional impacts that could be passed on to local governments once a State budget is adopted. State budget-balancing proposals previously considered have included alternatives that could have a significant impact on the City's revenue base, including:

- Elimination of the COPS grants to local governments (\$100,000)
- Suspension or elimination of Proposition 172 Public Safety Sales Tax (\$174,000)
- Elimination of booking fee subvention to counties (\$67,130)
- The "pushing down" of state-provided services to counties and ultimately, local governments
- Deferral of subvention payments to cities to increase State's cash flow

The proposed budget outlined herein does not include any reductions to revenues resulting from the ultimate adoption of the State budget. To the extent General Fund revenues are adversely impacted by the State budget, staff will address anticipated shortfalls with additional budget reduction recommendations.

Finally, the proposed budget outlines recommended General Fund designated reserve levels consistent with a reserve policy adopted by the City Council in October 2003. Designated reserves are recommended as follows:

- Reserve for Economic Uncertainties	\$2,250,000
- Reserve for Prepaid Self-Insurance Equity	454,785
- Unobligated Fund Balance (1)	<u>45,955</u>

Total General Fund Designated Reserves: \$2,750,740

(1) Payments for compensated absence accruals due to terminated employees are made from Unobligated Fund Balance (the outstanding liability is currently \$1.05 million).

Maintenance of adequate reserves demonstrates fiscal prudence to the extent the City is confronted with swings in business cycle uncertainty, natural disasters, and payments of long-term liabilities.

Airport Fund

It is anticipated that the Airport Fund will collect \$1.27 million in revenue during FY 10-11. Anticipated funding sources include receipt of \$660,000 in Airport Improvement Plan Entitlement Funds to be used for Airport capital projects. Expenditures of \$1.15 million include \$790,000 in capital improvements related to the Repainting and Sealcoating of the Airport Runway, Taxiway Lighting, and residual costs associated with the East Hangar Project. Airport appropriations also include \$50,000 allocated for the part-time Airport contracted manager. The Airport is expected to have a fund balance of approximately \$280,000 at the end of FY 10-11.

Sewer Fund

It is anticipated that the Sewer Fund will collect approximately \$4.57 million in Sewer Use Fees during FY 10-11. Consistent with direction from the City Council, Sewer Use Fees will not be increased during FY 10-11. Major capital expenditures anticipated during FY 10-11 include \$1.4 million towards the continuing WWTP upgrade project, \$200,000 towards the Falcons Point Lift Station, \$180,000 towards Belt Press Improvements and \$100,000 towards the Vintage Oaks Lift Station. Also budgeted is \$500,000 towards emergency sewer repairs.

The Sewer Fund is expected to have the following reserves at the end of FY 10-11:

- Reserve for WWTP UV Disinfection	\$1,995,000
- Reserve for Regionalization Study	250,000
- Reserve for WWTP Upgrade Project	1,545,772
- Reserve for SWRCB Loan Coverage	282,234
- Reserve for Upgrade Bond Debt Service	557,752
- Unobligated Fund Balance	<u>3,034,918</u>

Total Reserves:	<u>\$7,665,676</u>
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Gas Tax Fund

It is anticipated that the Gas Tax Fund will collect scheduled Gas Tax payments and the Proposition 42 allocation totaling approximately \$358,000. Typically, funds available for appropriation in the Gas Tax Fund are used to maintain the City's street and traffic lights, with the residual funding being allocated to the City's Street Overlay Program.

Capital Project appropriations from the Gas Tax Fund include \$400,000 towards the City's Street Overlay Program. Recognizing that the State, as in the past, will likely postpone Gas Tax payments to cities, the FY 10-11 budget recommends maintaining a \$202,000 fund balance to assure funds are readily available for the City's streetlight expenditures.

Transportation / Transit Funds

The City uses financing from a number of sources, including State and Federal programs, to build and maintain the street transportation and storm drain network. The Transportation Fund receives revenue through the Transportation Development Act Tax (TDA) and various grant programs. The FY 10-11 budget recommends \$624,000 in capital improvement expenditures, including the Street Overlay Program (\$216,251), a new Street Sweeper, and the Palm Avenue Sidewalk Project.

The funding received through the TDA is typically first used to balance Transit Fund needs, with the remainder being allocated to the Transportation Fund. As a result of the State's continued elimination of the State Transit Assistance (STA) funding and an overall decline in TDA revenues, the majority of TDA revenue (84%) was needed to balance out Transit Fund needs. The Transit Fund includes the purchase of three buses to be funded with equipment grants.

Redevelopment / Low/Moderate Set Aside Funds

It is anticipated that the City will begin Phase II of the Auburn Urban Development Authority (AUDA) Streetscape Project during FY 10-11. Funding for the Streetscape Project is available from Tax Allocation Bond proceeds received in October 2008. Phase II of the Streetscape Project is anticipated to cost \$1 million.

Also appropriated from the Redevelopment Fund is a \$65,000 transfer to the State's SERAF Fund – the second of two funding shifts mandated by the State as part of its 2009-10 budget balancing solutions. It is anticipated that the Redevelopment Fund will have approximately \$1.24 million remaining in fund balance at the end of FY 10-11, \$615,000 of which is unspent bond proceeds.

It is further anticipated that the City's AUDA Low/Moderate Income Set Aside Fund will have a fund balance of \$611,000 at the end of FY 10-11, and accounts for a \$300,000 appropriation to a Low / Moderate Income housing project during the coming fiscal year.

Community Development Block Grant (CDBG) Fund

The City received a \$500,000 grant from the State Housing and Community Development Department in July 2008. Approximately \$331,000 of these funds remains to be drawn down as new business development loans are approved. These funds, in addition to existing CDBG fund balances of \$258,000 are available for CDBG Program purposes.

Solid Waste Management Funds

The Solid Waste Management Funds are used to account for recycling programs funded by State grants and program expenditures related to the City's closed landfill located at the Auburn Municipal Airport. Subsequent to City Council action taken in February 2009, 3.20% of the 4.71% franchise fee received by the Solid Waste Management Fund

was reallocated to the General Fund for a period of three years. FY 10-11 will be the second year in which this reallocation takes place.

Facilities and Equipment Plan (FEP) Fund

It is anticipated that funds available in the FEP fund during FY 10-11 will be used towards the purchase of a new staff/command vehicle for the Fire Department. Aside from this purchase, it is recommended that remaining FEP fund balance of \$46,000 remain available for necessary capital outlay/replacement as the need arises during the fiscal year.

Alternatives Available to Council; Implications of Alternatives

1. Accept the City Manager's Fiscal Year 2010-11 Proposed Budget recommendations, as submitted herein.
2. Modify specific appropriations pursuant to City Council discussion.

Fiscal Impact

The Fiscal Year 2010-11 Proposed Budget balances recommended expenditures with anticipated revenues and carryover/reserve monies available for all budgeted fund types.

Attachments

City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2010-11

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Capital Plan / Outlay</u>
General Fund	\$ 8,209,200	8,472,097	2,750,740	1,500
Enterprise Funds				
Airport	\$ 1,267,500	1,150,000	280,261	790,000
Sewer Service	4,730,000	6,160,284	7,665,676	2,956,000
<i>Total Enterprise Funds</i>	<u>\$ 5,997,500</u>	<u>7,310,284</u>	<u>7,945,937</u>	<u>3,746,000</u>
Special Revenue Funds				
Gas Tax	\$ 369,218	605,000	201,971	400,000
Transportation	388,586	717,547	-	624,427
Transit	717,737	699,994	-	319,994
AUDA Low / Mod	180,000	305,000	610,939	300,000
AUDA Redevelopment	665,000	1,761,234	1,223,680	1,000,000
Fire Department Equipment	5,000	21,000	72,711	16,000
Community Dvlpmt Block Grant	466,056	365,000	359,061	-
Solid Waste Management	85,000	187,500	1,015,830	-
Office of Traffic Safety	-	-	-	-
State Law Enforcement Personnel	100,000	100,000	-	-
Facilities & Equipment	15,900	13,250	46,075	13,000
<i>Total Special Revenue Funds</i>	<u>\$ 2,992,497</u>	<u>4,775,525</u>	<u>3,530,267</u>	<u>2,673,421</u>
Capital Projects Funds				
Auburn School Park Preserve	\$ 50,000	-	-	-
<i>Total Capital Projects Funds</i>	<u>\$ 50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service Funds				
AUDA Debt Service	\$ 339,000	339,000	339,000	-
<i>Total Debt Service Funds</i>	<u>\$ 339,000</u>	<u>339,000</u>	<u>339,000</u>	<u>-</u>
Total Citywide	<u>\$ 17,588,197</u>	<u>20,896,906</u>	<u>14,565,944</u>	<u>6,420,921</u>
Net Transfers	<u>\$ 604,000</u>	<u>604,000</u>		
Total Citywide Excluding Transfers	<u>\$ 16,984,197</u>	<u>20,292,906</u>		

City of Auburn
Fiscal Year 2010-11 Budget Update - 03/15/10
General Fund Revenue and Expenditure Detail

	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Budget	2009-10 Estimated	2010-11 Proposed
REVENUES						
Taxes	\$ 8,005,870	7,545,026	6,734,773	6,497,500	6,127,559	6,355,000
Franchises	508,985	505,344	518,756	616,000	609,000	609,000
Licenses & Permits	491,859	335,078	288,561	286,100	271,500	273,700
Fines & Forfeitures	144,568	136,518	142,865	124,500	104,500	117,000
Interest Income	108,927	57,373	29,213	50,000	50,000	50,000
Property Rents & Leases	312,910	338,230	354,905	350,000	350,000	340,000
Other Government Agencies	353,025	246,149	224,903	248,000	282,873	239,000
Service Charges	234,051	239,204	126,157	136,000	115,000	90,500
Other Revenues	85,209	83,494	142,015	20,000	35,000	35,000
Other Financing Sources - Hwy 49 Relinquishment	-	-	150,000	-	-	-
Transfers-In	100,000	100,000	228,258	100,000	100,000	100,000
Total Revenues	\$ 10,345,404	9,586,416	8,940,406	8,428,100	8,045,432	8,209,200
EXPENDITURES						
City Council	\$ 56,288	63,801	69,609	71,112	62,903	64,965
Police	3,617,745	3,685,587	3,718,676	3,207,582	3,317,446	3,284,814
Fire	1,600,008	1,592,838	1,749,884	1,569,232	1,568,623	1,584,352
Community Development	610,937	673,207	559,720	455,955	411,734	432,408
Building Inspections	274,292	278,196	206,658	194,974	188,184	197,657
Information Technology	433,593	272,248	209,129	180,532	139,110	145,000
Public Works	1,784,265	1,913,244	1,467,367	1,263,409	1,209,419	1,238,795
City Manager	188,981	197,242	171,033	137,432	117,216	117,563
Support for Community Projects	54,113	47,460	42,273	114,391	58,402	84,523
City Clerk	107,051	105,645	117,365	106,628	97,815	108,240
Administrative Services	570,826	601,742	579,560	538,923	401,718	405,027
City Attorney	188,735	139,241	139,060	150,000	215,000	170,000
Insurance Program	313,811	332,227	278,206	228,000	285,812	252,500
Transfers-Out to Other Funds	30,444	-	-	-	-	-
PERS Obligation Bonds - Debt Service	334,090	333,571	347,925	350,000	370,355	386,253
Fiscal Year 2006-07 Street Overlay Project	50,000	-	-	-	-	-
Appropriation for Contingencies	-	-	-	150,000	-	-
Total Expenditures	\$ 10,215,179	10,236,249	9,656,465	8,718,170	8,443,737	8,472,097
Excess / (Deficit) of Revenues over Expenditures	\$ 130,225	(649,833)	(716,059)	(290,070)	(398,305)	(262,897)
Add-back Contingency	-	-	-	150,000	-	-
One-time Revenues	-	-	-	-	-	-
One-time Transfers (to)/ from Reserves	(581,370)	-	-	-	-	-
Annual Net Excess / (Deficit)	\$ (451,145)	(649,833)	(716,059)	(140,070)	(398,305)	(262,897)
Beginning Fund Balance	\$ 5,228,979	4,777,834	4,128,001	3,411,942	3,411,942	3,013,637
Ending Fund Balance	\$ 4,777,834	4,128,001	3,411,942	3,271,872	3,013,637	2,750,740
Less:						
Capital - Street Overlay Project	-	-	-	-	-	-
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	391,734	396,476	454,785	454,785	454,785	454,785
Amount Not Obligated at Year End	\$ 2,136,100	1,481,525	707,157	567,087	308,852	45,955
Unappropriated Liabilities:						
Compensated Absences Liability Obligation	\$ 1,102,459	1,115,967	1,048,155	1,048,155	1,050,000	1,050,000

City of Auburn
Fiscal Year 2010-11 Operating Budget
General Fund Revenue Account Detail

<u>Description</u>	<u>FY 0809 Actuals</u>	<u>FY 0910 Budget</u>	<u>FY 0910 Estimated</u>	<u>FY 1011 Recommended</u>	<u>% of Total</u>
Property Taxes	\$ 2,451,910	2,400,000	2,340,000	2,275,000	27.71%
Property Tax in Lieu of Vehicle License Fee	944,718	945,000	906,815	880,000	10.72%
Sales Taxes	2,059,504	2,050,000	1,975,000	2,150,000	26.19%
ERAF in Lieu of Sales Tax	1,040,123	850,000	701,744	836,000	10.18%
Transient Occupancy Taxes	212,709	225,000	180,000	190,000	2.31%
Real Property Transfer Tax	25,809	27,500	24,000	24,000	0.29%
TOTAL TAXES	\$ 6,734,773	6,497,500	6,127,559	6,355,000	77.41%
Franchise - Gas & Electric	\$ 136,754	140,000	140,000	140,000	1.71%
Franchise - Solid Waste	295,544	390,000	380,000	380,000	4.63%
Franchise - Cable TV	86,458	86,000	89,000	89,000	1.08%
TOTAL FRANCHISES	\$ 518,756	616,000	609,000	609,000	7.42%
Business Licenses	\$ 165,920	165,000	155,000	155,000	1.89%
Dog Licenses	3,173	4,000	1,800	2,000	0.02%
TOTAL LICENSES	\$ 169,093	169,000	156,800	157,000	1.91%
Other Permits	\$ 7,248	6,000	6,000	6,000	0.07%
Home Occupancy Permits	638	700	500	500	0.01%
Building Permits	111,743	110,000	108,000	110,000	1.34%
SMIP Fees	(161)	400	200	200	0.00%
TOTAL PERMITS	\$ 119,468	117,100	114,700	116,700	1.42%
Traffic Fines	\$ 87,306	75,000	75,000	75,000	0.91%
Civil Fines	15,571	18,000	9,000	18,000	0.22%
Other Fines	13,001	15,000	15,000	15,000	0.18%
Parking Tickets	22,347	10,000	1,500	5,000	0.06%
Parking Lot / Space Permits	4,640	6,500	4,000	4,000	0.05%
TOTAL FINES & FORFIETURES	\$ 142,865	124,500	104,500	117,000	1.43%
Building Rents and Leases	\$ 354,905	350,000	350,000	340,000	4.14%
Interest Earnings	29,213	50,000	50,000	50,000	0.61%
TOTAL INTEREST & RENTALS	\$ 384,118	400,000	400,000	390,000	4.75%
Motor Vehicle In-Lieu	\$ 41,328	35,000	34,715	52,000	0.63%
Public Safety - Proposition 172	167,055	185,000	170,000	174,000	2.12%
Law Enforcement & Fire Protection Grants	2,417	18,000	46,000	-	0.00%
Jail Booking Fee Reimbursement	-	-	-	-	0.00%
POST Training Reimbursement	14,103	10,000	10,000	10,000	0.12%
DHS Grant - Offset Livescan Costs	-	-	22,158	-	0.00%
Gas Tax (2107.5)	-	-	-	3,000	0.04%
TOTAL FROM OTHER AGENCIES	\$ 224,903	248,000	282,873	239,000	2.91%
Engineering Costs Recovered	\$ 32,746	40,000	35,000	10,000	0.12%
Planning & Engineering Services	111	-	-	-	0.00%
Plan Check Fees	58,059	60,000	47,500	47,500	0.58%
Planning & Zoning Fees	23,207	25,000	22,500	22,500	0.27%
Weed Abatement Fees	2,670	500	-	-	0.00%
E.I.R. Fees	3,491	3,000	3,000	3,000	0.04%
Fingerprint Processing Fees	5,873	7,500	7,000	7,500	0.09%
TOTAL SERVICE CHARGES	\$ 126,157	136,000	115,000	90,500	1.10%
TOTAL OTHER REVENUES	\$ 142,015	20,000	35,000	35,000	0.43%
TOTAL OTHER FINANCING SOURCES	\$ 150,000	-	-	-	0.00%
TOTAL TRANSFERS IN	\$ 228,258	100,000	100,000	100,000	1.22%
TOTAL GENERAL FUND	\$ 8,940,406	8,428,100	8,045,432	8,209,200	100.00%

City of Auburn
Fiscal Year 2010-11 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL 2008-09	ESTIMATED 2009-10	PROPOSED 2010-11
<u>City Council</u>			
Personal Services	\$ 52,676	51,622	53,465
Services and Supplies	16,933	11,281	11,500
Capital Outlay	-	-	-
Total:	\$ 69,609	62,903	64,965
<u>Public Safety</u>			
Police			
Personal Services	\$ 3,494,856	3,022,214	3,021,714
Services and Supplies	219,425	248,733	263,100
Capital Outlay	4,395	46,499	-
Total:	\$ 3,718,676	3,317,446	3,284,814
Fire			
Personal Services	\$ 1,571,379	1,393,747	1,390,702
Services and Supplies	173,997	174,876	193,650
Capital Outlay	4,508	-	-
Total:	\$ 1,749,884	1,568,623	1,584,352
<u>Community Development</u>			
Community Development Administration			
Personal Services	\$ 391,547	334,380	338,590
Services and Supplies	34,062	7,100	21,150
Capital Outlay	-	-	-
Total:	\$ 425,609	341,480	359,740
Building Inspections			
Personal Services	\$ 200,760	184,434	191,657
Services and Supplies	5,898	3,750	6,000
Capital Outlay	-	-	-
Total:	\$ 206,658	188,184	197,657
Public Services Counter			
Personal Services	\$ 134,025	70,254	72,668
Services and Supplies	86	-	-
Capital Outlay	-	-	-
Total:	\$ 134,111	70,254	72,668

**City of Auburn
Fiscal Year 2010-11 Proposed Budget
General Fund**

Departmental Expenditure Account Detail

	ACTUAL 2008-09	ESTIMATED 2009-10	PROPOSED 2010-11
<u>Public Works</u>			
Public Works Administration & Engineering			
Personal Services	\$ 254,179	124,489	84,278
Services and Supplies	33,227	18,750	32,700
Capital Outlay	-	-	-
Total:	\$ 287,406	143,239	116,978
Building Maintenance			
Personal Services	\$ 332	-	-
Services and Supplies	265,319	231,695	260,300
Capital Outlay	4,651	1,000	500
Total:	\$ 270,302	232,695	260,800
Construction & Maintenance			
Personal Services	\$ 427,198	573,420	577,782
Services and Supplies	23,036	28,654	26,950
Capital Outlay	1,178	-	-
Total:	\$ 451,412	602,074	604,732
Yard & Shop			
Personal Services	\$ 156,712	152,347	162,085
Services and Supplies	70,696	57,914	72,700
Capital Outlay	7,205	-	-
Total:	\$ 234,613	210,261	234,785
Stormwater Management			
Personal Services	\$ -	-	-
Services and Supplies	21,899	20,400	20,500
Capital Outlay	1,735	750	1,000
Total:	\$ 23,634	21,150	21,500
<u>Strategic Support</u>			
City Manager			
Personal Services	\$ 101,610	75,663	77,713
Services and Supplies	69,423	41,553	39,850
Capital Outlay	-	-	-
Total:	\$ 171,033	117,216	117,563

City of Auburn
Fiscal Year 2010-11 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL 2008-09	ESTIMATED 2009-10	PROPOSED 2010-11
<i><u>Strategic Support, cont.</u></i>			
Support for Community Projects			
Personal Services	\$ -	-	-
Services and Supplies	42,273	58,402	84,523
Capital Outlay	-	-	-
Total:	\$ 42,273	58,402	84,523
Finance / Administrative Services			
Personal Services	\$ 421,904	296,411	296,527
Services and Supplies	157,656	105,307	108,500
Capital Outlay	-	-	-
Total:	\$ 579,560	401,718	405,027
City Clerk			
Personal Services	\$ 98,995	89,219	86,540
Services and Supplies	18,370	8,596	21,700
Capital Outlay	-	-	-
Total:	\$ 117,365	97,815	108,240
Information Technology			
Personal Services	\$ 78,083	1,110	-
Services and Supplies	119,618	138,000	145,000
Capital Outlay / Contingency	11,428	-	-
Total:	\$ 209,129	139,110	145,000
City Attorney			
Personal Services	\$ -	-	-
Services and Supplies	139,060	215,000	170,000
Capital Outlay	-	-	-
Total:	\$ 139,060	215,000	170,000
Insurance Program			
Personal Services	\$ -	-	-
Services and Supplies	278,206	285,812	252,500
Capital Outlay	-	-	-
Total:	\$ 278,206	285,812	252,500
Transfers Out	\$ -	-	-
Appropriation for Contingencies	\$ -	-	-
Debt Service - CalPERS Pension Bonds	\$ 347,925	370,355	386,253
Total Appropriations - General Fund	\$ 9,456,465	\$ 8,443,737	\$ 8,472,097

City of Auburn
Fiscal Year 2010-11 Budget
Airport Enterprise Fund (Fund 02)

Revenues:	ACTUAL 2008-09	ORIGINAL BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	PROPOSED 2010-11
Property Taxes	\$ 36,181	35,000	32,000	30,000
Land Rental	457,432	485,000	460,000	460,000
Interest Earned	12,675	2,500	2,500	4,000
Airport Improvement Grant (FAA Grant)	-	-	-	660,000
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	-	-	-	-
Developer Reimbursements	-	230,000	213,203	-
FBO & Aviation Fuel Sales	10,601	13,000	13,000	15,000
FBO Tie Down Spaces	41,316	45,000	45,000	45,000
Hangar Rental	45,620	48,000	42,000	42,000
Office Rental	11,985	12,000	7,000	8,000
Miscellaneous	6,350	10,000	3,500	3,500
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 622,160</u>	<u>880,500</u>	<u>818,203</u>	<u>1,267,500</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 30,730	46,079	30,000	45,000
Airport Operations	183,761	178,350	150,000	200,000
Debt Service	114,042	115,000	115,000	115,000
Capital Projects	469,909	140,000	160,000	790,000
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 798,442</u>	<u>479,429</u>	<u>455,000</u>	<u>1,150,000</u>
Excess (deficit) of revenues over expenditures	\$ (176,282)	401,071	363,203	117,500
Beginning Fund Balance	(24,160)	(200,442)	(200,442)	162,761
Ending Fund Balance	<u>\$ (200,442)</u>	<u>200,629</u>	<u>162,761</u>	<u>280,261</u>
Personal Services Allocation				
	AUTHORIZED 2008-09	AUTHORIZED 2009-10	PROPOSED 2010-11	
Airport Manager	0.0	0.0	0.0	
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

City of Auburn
Fiscal Year 2010-11 Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	<u>ACTUAL</u> <u>2008-09</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2009-10</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>
<u>Capital Revenue Sources</u>				
FAA Grant Revenues				
AIP-08 (East Hangar & Road Project)	\$ -	-	-	660,000
Capital Reimbursements				
Waterline Developer Reimbursements	-	230,000	213,203	-
<i>Total:</i>	<u>\$ -</u>	<u>230,000</u>	<u>213,203</u>	<u>660,000</u>
<u>Capital Expenditures</u>				
63047 - Land Acquisition	\$ -	-	-	-
63048 - East End Hanger Project	66,517	50,000	66,000	25,000
63049 - East Access Road	-	-	40,000	-
63052 - Airport Master Plan	2,358	-	-	-
65020 - Airport Waterline Project	359,608	40,000	37,000	-
66001 - Groundwater Remediation	41,426	50,000	17,000	45,000
66002 - Airport Drainage Project	-	-	-	-
XXXXX - Sealcoat and Repaint Runway				370,000
XXXXX - Taxiway Lighting				350,000
<i>Total:</i>	<u>\$ 469,909</u>	<u>140,000</u>	<u>160,000</u>	<u>790,000</u>
Net Capital Inflow / (Outflow)	<u>\$ (469,909)</u>	<u>90,000</u>	<u>53,203</u>	<u>(130,000)</u>

City of Auburn
Fiscal Year 2010-11 Budget
Sewer Enterprise Fund (Fund 11)

<u>Revenues:</u>	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Sewer Service Charges	\$ 4,295,472	4,550,000	4,600,000	4,570,000
Sewer Connection Fees	38,602	50,000	10,000	10,000
Sewer Development Fees	-	-	(33,456)	-
Interest Income	131,699	140,000	140,000	150,000
Miscellaneous Income	64,800	-	-	-
Debt Proceeds	-	8,000,000	8,414,222	-
<i>Total:</i>	<u>\$ 4,530,573</u>	<u>12,740,000</u>	<u>13,130,766</u>	<u>4,730,000</u>
<u>Expenditures:</u>				
Administrative Expense - Staff Costs	\$ 200,823	250,000	225,000	250,000
Materials and Services	478,355	390,550	350,000	390,550
Contract Operations	1,560,657	1,647,149	1,550,000	1,610,000
Debt Service	282,234	282,234	853,234	853,734
Capital Projects	1,872,143	10,207,500	5,500,000	2,846,000
Capital Outlay	10,350	13,000	42,500	110,000
Mandatory Minimum Penalties	-	-	-	100,000
Bond Closing Costs	-	-	200,453	-
<i>Total:</i>	<u>\$ 4,404,562</u>	<u>12,790,433</u>	<u>8,721,187</u>	<u>6,160,284</u>
Excess (deficit) of revenues over expenditures	\$ 126,011	(50,433)	4,409,579	(1,430,284)
Beginning Fund Balance	4,560,370	4,686,381	4,686,381	9,095,960
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	1,995,000
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	830,000	-	3,045,772	1,545,772
General Reserve (8%) - SWRCB Loans	201,431	200,350	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	-	650,000	557,752	557,752
Ending Fund Balance	<u>\$ 1,409,950</u>	<u>1,540,598</u>	<u>2,965,202</u>	<u>3,034,918</u>
<u>Personal Services Allocation</u>	<u>AUTHORIZED 2008-09</u>	<u>AUTHORIZED 2009-10</u>	<u>PROPOSED 2010-11</u>	
Associate Civil Engineer	1.0	1.0	1.0	
Engineering Tech II	1.0	1.0	1.0	
Maintenance Worker II	0.0	1.0	1.0	
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	

City of Auburn
Fiscal Year 2010-11 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
63603 - Vactor Truck	\$ -	-	-	-
63856 - Auburn Ravine Sampling	6,729	7,000	7,000	10,000
63871 - Old WWTP Demolition	-	-	-	6,000
63894 - Village Lane/Fulweiler Sewer	-	-	-	-
63895 - Lift Station Repairs	46,326	100,000	10,000	20,000
63897 - Canyon Court / Foresthill Ave.	1,412	-	-	-
63898 - North McDaniel / Skyridge Sewer	8,357	-	-	-
63899 - Emergency Sewer Repair Projects	623,474	500,000	370,966	500,000
63901 - Sewer Map Updates	6,608	3,000	1,000	10,000
63902 - Prospector Hill Sewer Projects	9,094	-	-	-
63903 - WWTP - Repairs / Projects	129,215	200,000	85,000	100,000
63913 - Gunite Ditch - WWTP	3,077	2,500	2,500	15,000
63914 - NPDES Permit Renewal	917	5,000	3,500	100,000
65001 - Back Flow Preventer Device	-	10,000	5,000	10,000
65008 - Vintage Oaks Liftstation	482,820	700,000	665,000	100,000
63702 - WWTP Upgrade / UV Project	482,795	8,000,000	4,000,000	1,400,000
63703 - Falcons Point Lift Station	37,194	650,000	300,000	200,000
66000 - Jury Parking Lot	-	-	25,034	-
66003 - Vactor Truck Repower	34,125	30,000	25,000	-
XXXXXX - Belt Press Improvements	-	-	-	180,000
XXXXXX - Electric Street Sewer	-	-	-	50,000
XXXXXX - Monticello Lift Station	-	-	-	65,000
XXXXXX - Auburn Oaks Lift Station	-	-	-	80,000
<i>Total:</i>	<u>\$ 1,872,143</u>	<u>10,207,500</u>	<u>5,500,000</u>	<u>2,846,000</u>

City of Auburn
Fiscal Year 2010-11 Budget
Gas Tax Fund (Fund 21)

	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Revenues:				
CA Gax Tax Section 2105	\$ 91,095	72,286	70,769	70,452
CA Gax Tax Section 2106	76,273	60,456	59,249	58,984
CA Gax Tax Section 2107	121,750	96,331	94,277	93,855
CA Gax Tax Section 2107.5	3,000	3,000	3,000	3,000
Proposition 42 Funds	112,626	125,457	119,510	132,177
Interest Income	5,239	5,000	6,500	10,750
<i>Total:</i>	<u>\$ 409,983</u>	<u>362,530</u>	<u>353,305</u>	<u>369,218</u>
Expenditures:				
Public Works Staff Allocations	\$ 5,563	10,000	5,000	10,000
Service and Supplies	173,142	180,000	185,000	195,000
Capital Projects	5,000	-	-	400,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 183,705</u>	<u>190,000</u>	<u>190,000</u>	<u>605,000</u>
Excess (deficit) of revenues over expenditures	\$ 226,278	172,530	163,305	(235,782)
Beginning Fund Balance	48,170	274,448	274,448	437,753
Ending Fund Balance	<u>\$ 274,448</u>	<u>446,978</u>	<u>437,753</u>	<u>201,971</u>

Capital Expenditure Detail

	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Capital Expenditures				
63011 - Paving Projects	\$ 5,000	-	-	-
63074 - FY0708 Annual Street Overlay	-	-	-	-
66004 - FY0809 Annual Street Overlay	-	-	-	-
XXXXXX - FY 1011 Annual Street Overlay	-	-	-	400,000
<i>Total:</i>	<u>\$ 5,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>

City of Auburn
Fiscal Year 2010-11 Budget
Transportation Fund (Fund 26)

	<u>ACTUAL</u> <u>2008-09</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2009-10</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>
Revenues:				
Transportation Tax, TDA	\$ 255,927	37,259	34,228	66,348
Air Pollution Grant	-	-	-	12,200
State Grant (Safe Routes to School)	419,400	-	-	65,000
Federal Funding, RSTP	27,124	106,251	106,251	-
Interest Income	7,591	-	16,000	-
Other Revenues / State Grant Sources	347,072	443,000	199,817	245,038
ARRA Funds - RSTP Exchange	-	393,538	393,538	-
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 1,057,114</u>	<u>980,048</u>	<u>749,834</u>	<u>388,586</u>
Expenditures:				
Administrative Expense	\$ -	-	-	-
Materials and Services	34,748	79,500	57,000	79,500
Debt Service	13,620	13,620	13,620	13,620
Capital Projects	1,005,267	1,352,623	652,238	624,427
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 1,053,635</u>	<u>1,445,743</u>	<u>722,858</u>	<u>717,547</u>
Excess (deficit) of revenues over expenditures	\$ 3,479	(465,695)	26,976	(328,961)
Beginning Fund Balance	478,681	482,160	478,681	505,657
Less:				
Deferred Revenue - Transportation Projects	82,160	16,465	364,406	176,696
Deferred Revenue - Proposition 1B Funding	400,000	-	141,251	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2010-11 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
63011 - Paving Projects - Public Works Dept.	\$ 1,081	100,000	35,000	75,000
63255 - Hale Street @ Orange Street Drain	-	-	8,334	-
63299 - Emergency Repairs - Storm Drains	3,755	10,000	4,000	10,000
63501 - Sidewalk Repairs - Residential	488	25,000	1,500	15,000
63502 - Roadway Annual Surface Resealing	-	-	-	-
63503 - Roadway Overlay Projects	-	-	204	-
63505 - East Lincoln Way Sidewalk Project	557,072	-	-	-
63507 - Nevada Street Traffic Signal	-	-	-	-
63510 - City Pavement Marking Project	603	25,000	18,849	20,000
63511 - Safe Routes to School	-	-	-	-
63513 - Nevada @ Fulweiler Traffic Signal	-	-	-	-
63515 - Multimodal Rail Station	-	-	550	-
63516 - Borland Intersection Improvements	14,284	426,000	240,000	-
63517 - Maidu Sidewalk Project	399,622	-	-	-
63518 - Highway 49 Operational Improvements	-	-	-	-
63602 - FY0607 Street Overlay	-	-	-	-
65011 - FY0506 Street Overlay	-	-	-	-
65012 - Storm Drain Channel - Downtown	624	-	-	5,000
65013 - Roadway Annual Crack Seal	-	-	-	-
65014 - Dairy Road Plan Line / Design	-	-	-	-
65019 - Agard/High/Oakwood Signal	-	-	-	-
63704 - FY0708 Street Overlay	4,723	171,263	-	-
66004 - FY0809 Street Overlay Project	20,829	200,000	12,801	-
66005 - Palm Avenue Sidewalk Project	2,186	65,000	1,000	65,000
66017 - FY0910 Street Overlay Project	-	330,000	330,000	-
XXXXXX - FY1011 Street Overlay Project	-	-	-	141,251
XXXXXX - Bike Racks / Outreach	-	-	-	11,800
XXXXXX - Street Sweeper	-	-	-	281,376
<i>Total:</i>	<u>\$ 1,005,267</u>	<u>1,352,263</u>	<u>652,238</u>	<u>624,427</u>

City of Auburn
Fiscal Year 2010-11 Budget
Transit Fund (Fund 27)

Revenues:	ACTUAL 2008-09	ORIGINAL BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	PROPOSED 2010-11
Transportation Tax LTF (Article 4)	\$ 279,054	484,141	395,155	350,702
Transportation Tax STA	14,355	-	7,735	-
Interest Income	(3,358)	-	(2,000)	-
Fare Box Revenues	40,306	38,000	31,500	33,000
Other Revenues (FTA)	-	-	-	282,088
Equipment Grants	147,225	300,170	-	-
Proposition 1B - PTMISEA	51,786	22,835	-	22,835
Miscellaneous Revenues	-	-	-	29,112
<i>Total:</i>	<u>\$ 529,368</u>	<u>845,146</u>	<u>432,390</u>	<u>717,737</u>
Expenditures:				
Administrative Expense	\$ 323,345	310,982	297,500	285,000
Materials and Services	87,561	103,941	70,000	80,000
Debt Service	-	-	15,000	15,000
Capital Projects	186,095	319,923	-	316,494
Capital Outlay	-	-	-	3,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 597,001</u>	<u>734,846</u>	<u>382,500</u>	<u>699,994</u>
Excess (deficit) of revenues over expenditures	\$ (67,633)	110,300	49,890	17,743
Beginning Fund Balance	-	(67,633)	(67,633)	(17,743)
Less:				
Deferred Revenue - Transportation Use	-	42,667	-	-
Ending Fund Balance	<u>\$ (67,633)</u>	<u>-</u>	<u>(17,743)</u>	<u>-</u>
Personal Services Allocation				
	AUTHORIZED 2007-08	AUTHORIZED 2008-09	PROPOSED 2009-10	
Bus Driver	2.5	2.5	2.5	
Transit Supervisor	1.0	1.0	1.0	
Analyst / Transit Manager	1.0	1.0	1.0	
<i>Total:</i>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	

City of Auburn
Fiscal Year 2010-11 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
50301 - Capital Projects - Buildings	\$ -	-	-	-
50302 - Vehicles	185,925	319,923	-	286,423
63515 - Multimodal Rail Station	-	-	-	-
63605 - Slow Fill CNG Station	170	-	-	-
65015 - Corporation Yard Remodel	-	-	-	-
65016 - Bench Shelter Installation	-	-	-	-
65017 - Transit Kiosk / Vending Structure	-	-	-	-
66006 - Elder's Station Surveillance	-	-	-	10,000
XXXXXX - Auburn Ravine Bus Shelter	-	-	-	9,041
XXXXXX - Corp Yard Surveillance Project	-	-	-	11,030
<i>Total:</i>	<u>\$ 186,095</u>	<u>319,923</u>	<u>-</u>	<u>316,494</u>

City of Auburn
Fiscal Year 2010-11 Budget
Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)

	<u>ACTUAL 2008-09</u>	<u>REVISED BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Revenues:				
Interest Income	\$ 11,647	15,000	15,000	15,000
Other Revenues	-	-	-	-
Transfers-In from Other Funds	<u>178,075</u>	<u>128,000</u>	<u>170,000</u>	<u>165,000</u>
<i>Total:</i>	<u>\$ 189,722</u>	<u>143,000</u>	<u>185,000</u>	<u>180,000</u>
Expenditures:				
Administrative Expense	\$ 662	-	700	-
Contactual Services	5,884	5,000	8,181	5,000
Debt Service	-	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
<i>Total:</i>	<u>\$ 6,546</u>	<u>5,000</u>	<u>8,881</u>	<u>305,000</u>
Excess (deficit) of revenues over expenditures	\$ 183,176	138,000	176,119	(125,000)
Beginning Fund Balance	<u>376,644</u>	<u>559,820</u>	<u>559,820</u>	<u>735,939</u>
Ending Fund Balance	<u>\$ 559,820</u>	<u>697,820</u>	<u>735,939</u>	<u>610,939</u>

City of Auburn
Fiscal Year 2010-11 Budget
Auburn Urban Development Authority (Redevelopment) Fund (Fund 35)

	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Revenues:				
Property Taxes	\$ 683,607	640,000	640,000	620,000
Interest Income	120,627	60,000	75,000	45,000
Other Revenues	-	-	-	-
Proceeds of Bonds	4,702,323	-	-	-
<i>Total:</i>	<u>\$ 5,506,557</u>	<u>700,000</u>	<u>715,000</u>	<u>665,000</u>
Expenditures:				
Administrative Expense	\$ 170,012	175,000	185,000	150,000
Professional / Contractual Services	98,812	150,000	15,000	25,000
Special Projects	11,188	5,000	-	-
Debt Service	2,234	2,234	2,234	2,234
Capital Projects	480,975	2,350,000	2,445,000	1,000,000
AB1290 Pass-Throughs	7,643	-	14,142	15,000
Redevelopment Funding Shift - State	-	-	277,000	65,000
Transfers-Out for Low / Mod Set Aside	178,075	128,000	170,000	165,000
Transfers-out for Debt Service	678,000	339,000	325,184	339,000
Bond Closing Costs	105,823	-	-	-
<i>Total:</i>	<u>\$ 1,732,762</u>	<u>3,149,234</u>	<u>3,433,560</u>	<u>1,761,234</u>
Excess (deficit) of revenues over expenditures	\$ 3,773,795	(2,449,234)	(2,718,560)	(1,096,234)
Beginning Fund Balance	1,278,495	5,052,290	5,052,290	2,333,730
Less:				
Restricted Cash - Bond Proceeds	3,840,525	1,590,525	1,615,525	615,525
Restricted Cash - Pass Through Deferred	8,203	5,969	5,969	5,969
Ending Fund Balance	<u>\$ 1,203,562</u>	<u>1,006,562</u>	<u>712,236</u>	<u>616,002</u>

Capital Expenditure Detail

	<u>ACTUAL 2008-09</u>	<u>ORIGINAL BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Capital Expenditures				
65021 - Lincoln Way Streetscape	\$ 416,975	2,250,000	2,225,000	1,000,000
68000 - Nevada Street Improvements	1,576	-	-	-
66000 - Jury Parking Lot	62,424	100,000	220,000	-
<i>Total:</i>	<u>\$ 480,975</u>	<u>2,350,000</u>	<u>2,445,000</u>	<u>1,000,000</u>

City of Auburn
Fiscal Year 2010-11 Budget
Fire Department Equipment Fund (Fund 63)

	<u>ACTUAL</u> <u>2008-09</u>	<u>REVISED</u> <u>BUDGET</u> <u>2009-10</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>
Revenues:				
CDF Reimbursements for Equipment Use	\$ 52,397	5,000	17,035	5,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 52,397</u>	<u>5,000</u>	<u>17,035</u>	<u>5,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	12,989	27,000	25,175	5,000
Capital Outlay - Fire Equipment	-	-	-	16,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 12,989</u>	<u>27,000</u>	<u>25,175</u>	<u>21,000</u>
Excess (deficit) of revenues over expenditures	\$ 39,408	(22,000)	(8,140)	(16,000)
Beginning Fund Balance	57,443	96,851	96,851	88,711
Ending Fund Balance	<u>\$ 96,851</u>	<u>74,851</u>	<u>88,711</u>	<u>72,711</u>

City of Auburn
Fiscal Year 2010-11 Budget
Community Development Block Grant Funds (Fund 66)

	<u>ACTUAL</u> 2008-09	<u>REVISED</u> <u>BUDGET</u> 2009-10	<u>ESTIMATED</u> <u>ACTUAL</u> 2009-10	<u>PROPOSED</u> 2010-11
Revenues:				
Interest Income	\$ 2,916	3,000	3,000	5,000
Re-use Monies - Small Business Loans	80,540	80,000	130,000	130,000
Program Income Grant Funding	-	500,000	168,944	331,056
CDBG Grant Income - Boys & Girls Club	443,323	-	-	-
<i>Total:</i>	<u>\$ 526,779</u>	<u>583,000</u>	<u>301,944</u>	<u>466,056</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 45,495	50,000	62,369	65,000
Re-use Loans RLF - Small Business	-	-	105,000	300,000
CDBG Grant Expenditures - Boys & Girls Club	371,449	-	-	-
<i>Total:</i>	<u>\$ 416,944</u>	<u>50,000</u>	<u>167,369</u>	<u>365,000</u>
Excess (deficit) of revenues over expenditures	\$ 109,835	533,000	134,575	101,056
Beginning Fund Balance	13,595	123,430	123,430	258,005
Less:				
Deferred Revenue - Revolving Fund Available	-	500,000	-	-
Ending Fund Balance	<u>\$ 123,430</u>	<u>156,430</u>	<u>258,005</u>	<u>359,061</u>

Note: The City of Auburn CDBG Revolving Loan Fund was awarded a \$500,000 grant effective in July 2008.

City of Auburn
Fiscal Year 2010-11 Budget
Solid Waste Management Funds (Funds 68 / 69)

	<u>ACTUAL</u> 2008-09	<u>REVISED</u> <u>BUDGET</u> 2009-10	<u>ESTIMATED</u> <u>ACTUAL</u> 2009-10	<u>PROPOSED</u> 2010-11
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ 5,000	5,000	5,000	5,000
Franchise Fees (Fund 69)	139,201	50,000	50,000	50,000
Interest	33,512	34,000	30,000	30,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 177,713</u>	<u>89,000</u>	<u>85,000</u>	<u>85,000</u>
Expenditures:				
Insurance Expense	\$ 33,209	35,000	34,699	35,000
Contractual Expenses	114,695	150,000	170,000	150,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	1,268	2,500	650	2,500
<i>Total:</i>	<u>\$ 149,172</u>	<u>187,500</u>	<u>205,349</u>	<u>187,500</u>
Excess (deficit) of revenues over expenditures	\$ 28,541	(98,500)	(120,349)	(102,500)
Beginning Fund Balance	1,210,138	1,238,679	1,238,679	1,118,330
Ending Fund Balance	<u>\$ 1,238,679</u>	<u>1,140,179</u>	<u>1,118,330</u>	<u>1,015,830</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 1,224,318</u>	<u>1,128,179</u>	<u>1,106,330</u>	<u>1,003,830</u>
Unrestricted Fund Balance	<u>\$ 14,361</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2010-11 Budget
Office of Traffic Safety Grant Fund (Fund 75)

	<u>ACTUAL</u> 2008-09	<u>REVISED</u> <u>BUDGET</u> 2009-10	<u>ESTIMATED</u> <u>ACTUAL</u> 2009-10	<u>PROPOSED</u> 2010-11
Revenues:				
State Grant Revenues	\$ 71,732	15,000	30,351	-
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 71,732</u>	<u>15,000</u>	<u>30,351</u>	<u>-</u>
Expenditures:				
Personnel Expenses	\$ 25,071	4,000	3,837	-
Support Expenses	46,212	11,000	26,943	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 71,283</u>	<u>15,000</u>	<u>30,780</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	449	-	(429)	-
Beginning Fund Balance	(20)	429	429	-
Ending Fund Balance	<u>\$ 429</u>	<u>429</u>	<u>-</u>	<u>-</u>

Fund to be Closed out effective Fiscal Year 2010-11

City of Auburn
Fiscal Year 2010-11 Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	<u>ACTUAL</u> 2008-09	<u>REVISED</u> <u>BUDGET</u> 2009-10	<u>ESTIMATED</u> <u>ACTUAL</u> 2009-10	<u>PROPOSED</u> 2010-11
Revenues:				
State Grant Revenues	\$ 100,000	100,000	100,000	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	100,000	100,000	100,000	100,000
<i>Total:</i>	<u>\$ 100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2010-11 Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	PROPOSED 2010-11
Revenues:				
Development Impact Fees	\$ 11,000	23,000	55,226	15,000
Interest Income	2,692	2,750	1,900	900
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 13,692</u>	<u>25,750</u>	<u>57,126</u>	<u>15,900</u>
Expenditures:				
Administrative Expense	\$ 622	-	175	250
Contractual Expenses	-	-	-	-
Debt Service	96,858	96,858	96,858	-
Capital Outlay - Building Department	-	-	13,644	-
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	-	-	-	13,000
Capital Outlay - Public Works Department	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 97,480</u>	<u>96,858</u>	<u>110,677</u>	<u>13,250</u>
Excess (deficit) of revenues over expenditures	\$ (83,788)	(71,108)	(53,551)	2,650
Beginning Fund Balance	180,764	96,976	96,976	43,425
Ending Fund Balance	<u>\$ 96,976</u>	<u>25,868</u>	<u>43,425</u>	<u>46,075</u>

City of Auburn
Fiscal Year 2010-11 Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)

	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	PROPOSED 2010-11
Revenues:				
Grant Revenues	\$ 2,654,005	31,911	26,687	50,000
Interest	(255)	-	(462)	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 2,653,750</u>	<u>31,911</u>	<u>26,225</u>	<u>50,000</u>
Expenditures:				
Administrative Expense	\$ 390	-	360	-
Capital Projects	3,222,036	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 3,222,426</u>	<u>-</u>	<u>360</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (568,676)	31,911	25,865	50,000
Beginning Fund Balance	66,666	(502,010)	(502,010)	(476,145)
Ending Fund Balance	<u>(502,010)</u>	<u>(470,099)</u>	<u>(476,145)</u>	<u>(426,145)</u>

Capital Expenditure Detail

	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	PROPOSED 2010-11
Capital Expenditures				
62029 - AUSD Park Preserve Project	\$ 3,222,036	-	-	-
<i>Total:</i>	<u>\$ 3,222,036</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: The General Fund has advanced, in the form of a cash transfer, \$476,145 to cover initial costs of Park Preserve Project (paid to the Army Corp of Engineers) - which are ultimately anticipated to be reimbursed through community grant proceeds pending a reconciliation of all costs incurred.

City of Auburn
Fiscal Year 2010-11 Budget
Auburn Urban Development Authority Debt Service Fund (Fund 33)

	<u>ACTUAL 2008-09</u>	<u>REVISED BUDGET 2009-10</u>	<u>ESTIMATED ACTUAL 2009-10</u>	<u>PROPOSED 2010-11</u>
Revenues:				
Interest Income	\$ 11,234	9,000	-	-
Other Income	-	-	-	-
Transfers In - AUDA Bonds Issued	678,000	339,000	325,184	339,000
<i>Total:</i>	<u>\$ 689,234</u>	<u>348,000</u>	<u>325,184</u>	<u>339,000</u>
Expenditures:				
Administrative Expenses	\$ 46	-	-	-
Services and Supplies	-	-	-	-
Debt Service	337,686	339,000	337,686	339,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 337,732</u>	<u>339,000</u>	<u>337,686</u>	<u>339,000</u>
Excess (deficit) of revenues over expenditures	\$ 351,502	9,000	(12,502)	-
Beginning Fund Balance	-	351,502	351,502	339,000
Ending Fund Balance	<u>\$ 351,502</u>	<u>360,502</u>	<u>339,000</u>	<u>339,000</u>