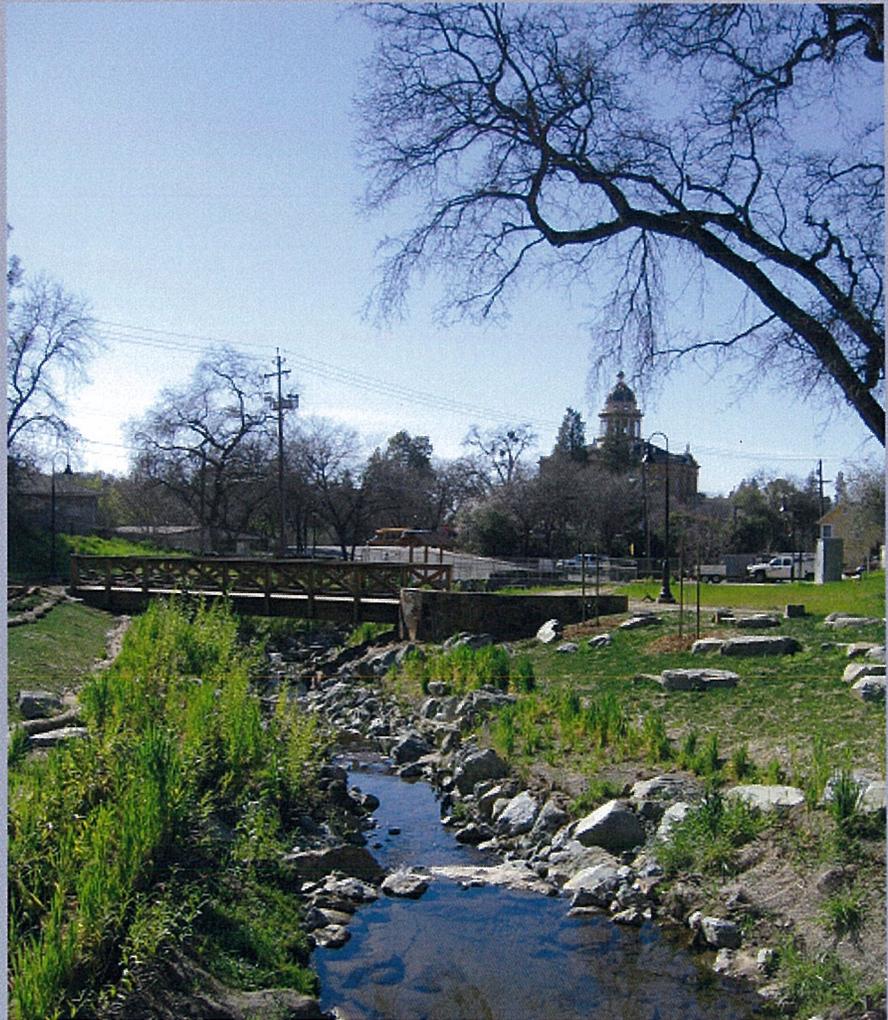


CITY OF AUBURN

CALIFORNIA



**2008-2009
PROPOSED
OPERATING
BUDGET**

**City of Auburn
Proposed Operating Budget
Fiscal Year 2008-09**

- Table of Contents -

Transmittal Letter.....	3
Community Profile.....	5
City Organization.....	6
City Committees, Boards and Commissions.....	7
Glossary of Budget Terms.....	9
Schedule of City Fees.....	12
Fiscal Year 2008-09 Budget Overview.....	13
Citywide Revenues.....	13
Citywide Expenditures.....	14
Economic and Development Forecast.....	15
Basic Assumptions in the Auburn Model.....	15
General Fund.	16
Revenues.....	16
Appropriations.....	22
Staffing Levels.....	23
Significant Developments – Staffing Levels.....	23
Significant Developments – General Fund / Citywide.....	24
Revenue and Expenditure Detail.....	25
Revenue Account Detail.....	26
Departmental Expenditure Account Detail.....	27
Reconciliation of Transfers-In / Transfers-Out / Cost Allocations.....	30
Reconciliation of Capital Projects.....	31
City Council.....	32
Police Department.....	33
Fire Department.....	35
Community Development Department.....	38
Public Works Department.....	42
Citywide Strategic Support.....	49

- Table of Contents -

Enterprise Funds.....	57
Airport.....	58
Sewer	60
Special Revenue Funds.....	62
Gas Tax Fund.....	65
Transportation Fund.....	66
Transit Fund.....	68
Auburn Urban Development Authority Low / Moderate Income Set Aside Fund... 70	
Auburn Urban Development Authority Fund.....	71
Fire Department Equipment Fund.....	72
Community Development Block Grant Funds.....	73
Solid Waste Management Funds.....	74
Office of Traffic Safety Grant Funds.....	75
State Law Enforcement Personnel Grant Fund.....	76
Facilities and Equipment Fund.....	77
Capital Projects Funds.....	78
Auburn School Relocation / Park Preserve Funds.....	79
Highway 49 Beautification Plan Fund.....	80
Debt Service Funds.....	81
Debt Service Fund – G.O. Bonds.....	82
Auburn Urban Development Authority Debt Service Fund.....	83
Gann Spending (Appropriation) Limit Analysis.....	84

City of Auburn

1225 Lincoln Way, Auburn, CA 95603 • (530)823-4211 • FAX (530)885-5508
www.auburn.ca.gov

November 10, 2008

Honorable Mayor and Councilmembers
City of Auburn

RE: Fiscal Year 2008-09 Proposed Operating Budget

Dear Mayor Nesbitt and Councilmembers:

We are pleased to present to you the proposed operating budget for the City of Auburn for the Fiscal Year 2008-09. The budget format addresses revenues and expenditures for all budgeted fund types Citywide, while providing an expanded, comprehensive budgetary analysis of the City's General Fund. This document was developed to be a "user friendly" document, allowing prospective users to seamlessly navigate the City's financial plan.

In developing the proposed budget, the City Manager and Administrative Services Director requested pertinent financial information from, and subsequently met with, citywide department heads and managers. Each department's ongoing and one-time annual expenditures, capital outlay requests, and staffing augmentation requests were reviewed and considered for inclusion with the proposed budget consistent with goals and objectives identified by the City Council and the effective and efficient delivery of City services. These requests were then prioritized and included in the proposed budget upon completion of critical analysis. Priorities were determined based on Council directives and goals, revenue generation, cost efficiency, health and safety, critical staffing needs, cost recovery, project delivery and improved public service and efficiency.

As the Council is aware, preparation and approval of this budget has been delayed as a result of an unprecedented delay in adoption of the State Budget. Although the Fiscal Year 2008-09 State budget was recently approved, less than 5 months into the budget year the State is already experiencing significant revenue shortfalls resulting from a contraction of the national and statewide economies. Staff anticipates the State may take further budgetary action adversely impacting Citywide revenues and/or cash flow.

The proposed budget identifies citywide revenue sources of \$24.6 million and citywide expenditures of \$24.8 million. It should be mentioned that \$9.3 million of the \$24.8 million in recommended expenditures (37.5%) are earmarked for capital projects/outlay. Recommended capital projects include upgrades to the City's Airport and Wastewater Treatment programs, Street Overlay Program, and significant development on the City's Streetscape effort using recently obtained bond proceeds.

Unlike the budget developed for Fiscal Year 2007-08, which required the use of reserves, the proposed budget for Fiscal Year 2008-09 forecasts a balanced budget for the City's main operating fund – the General Fund. To mitigate the use of reserves in future budgets, a Citywide reorganization was approved in March 2008, effectively eliminating more than \$600,000 in ongoing General Fund expenditures while preserving existing levels of services provided. This reduction in expenditures, coupled with rising personnel and labor costs and designated one-time revenues, enabled staff to present this balanced budget. As a means to demonstrate fiscal accountability for the majority of citywide services, expanded detail for General Fund revenues and expenditures is provided herein.

This budget document has been prepared to reflect a prioritization of the City Council's goals and community needs. Staff has worked diligently to develop a budget which addresses these goals and needs by providing the best use of the taxpayers' dollars and improved levels of service delivery where possible.

Respectfully submitted,



Robert Richardson
City Manager



Andy Heath
Director of Administrative Services

COMMUNITY PROFILE

Majestic views of the American River Canyon, vistas of the Sierra Nevada Mountains, wooded hills and ravines, and streams winding through small valleys characterize the site of the City of Auburn. From its origins in the 1850's, Auburn has emerged as a community of strong historic character, yet serves as a growing economic center. Today, the City comprises approximately 7.5 square miles with a population of 13,273.

The location of the City of Auburn is important in order to understand the relationship between growth and development in the foothill terrain and physical limitations. The City is located on the western slope of the Sierra Nevada Range at elevations between 1,000 and 1,400 feet above sea level. This provides the advantage of being above the valley fog and below the Sierra snow line. At the crossroads of Interstate 80 and Highway 49, Auburn is the county seat of Placer County and an important retail trade center.

Throughout the years, the City of Auburn and surrounding foothill environs have grown steadily, and continue to grow. The unincorporated areas to the north and east of Auburn have continued to urbanize resulting in an Auburn urban area population of approximately 30,000.

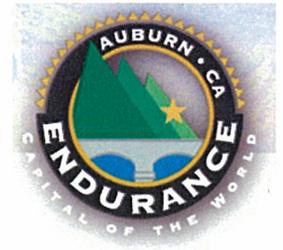
The City of Auburn and surrounding Auburn areas continue to attract large retailers and new businesses. The City continues to emerge as a destination point for those enjoying the variety of activities available in the area from whitewater rafting, horseback riding, and hiking to the historic ambiance of the Old Town and Downtown areas providing unique shopping and dining experiences. In combination with growth, the City continues to preserve its unique character and its sense of history.

In 2003, the Auburn City Council passed an official measure proclaiming Auburn as the Endurance Capital of the World. Auburn is home to some of the most challenging and historic endurance events on the planet, including the Auburn International Triathlon, the Tevis Cup Ride, and the Western States 100.



CITY OF AUBURN

City Organization by Function



Residents of Auburn

City Treasurer
George Williams

City Clerk
Joseph G.R. Labrie

Mayor and City Council

Keith Nesbitt, Mayor
Mike Holmes, Mayor Pro-Tem
Bridget Powers
Kevin Hanley
Bob Snyder

**Auburn Urban
Development
Authority**

City Attorney
Michael Colantuono

Boards and Commissions

Planning Commission
Economic Development Commission
Historic Design Review Commission
Arts Commission
Telecommunications Commission

City Manager

Bob Richardson

GENERAL GOVERNMENT

Administrative
Services Director
Andrew Heath

PUBLIC SAFETY

Police Chief
Valerie Harris

Fire Chief
Mark D'Ambrogi

CAPITAL MAINTENANCE

Public Works Director
Jack Warren

COMMUNITY SERVICES

Community
Development Director
Will Wong



**CITY OF AUBURN
COMMITTEES, COMMISSIONS & BOARDS**

CITY COUNCIL

Bridget Powers	term expires	11/10
J.M. (Mike) Holmes		11/10
Kevin Hanley		11/10
Keith Nesbitt		11/08
Bob Snyder		11/08

TELECOMMUNICATIONS COMMISSION

Teresa Schredl	01/09
George Preston	01/11
Barry Stigers	01/09
Glenn Tonkin	01/11
Richard Owens	01/09

ARTS COMMISSION

Marilyn Hamner-Crout (At-Large)	10/09
Vacant (At-Large)	10/09
Talmadge Lewis (Architect)	08/11
Sue Dings (Professional Arts)	08/11
Vacant (Local Arts)	08/11
Aloha Baumgarten (At-large)	10/09
Louise Burda Gilbert (At-large)	10/09
Everett Jensen (Prof.Arts)	08/11

ECONOMIC DEVELOPMENT COMMITTEE

Gary Capps (At-Large)	12/08
Harvey Roper (Business)	12/07
R. Monti Reynolds (At-Large)	12/08
Bud Richardson (At-Large)	12/08
Janice Forbes (Business)	12/07
Keith Nesbitt (Council Member)	12/08
Bridget Powers (Council Member)	12/08

ADMINISTRATIVE COMMITTEE

Kevin Hanley
Keith Nesbitt
Robert Richardson, City Manager
Andrew Heath, Administrative Services Director

ENDURANCE CAPITAL COMMITTEE

Barbara Jacinto (WSTF)	07/08
Potato Richardson (AEC)	07/08
Shannon Weil (WS100 Run)	07/08
Fred Waters (Chamber)	07/08
Harvey Roper (Business)	07/08
Lisa Kodl (Business)	07/08
Cynci Calvi (At-large)	07/08
Bob Montouri (At-large)	07/08
Bob Snyder (Council Member)	12/08

**AUBURN URBAN DEVELOPMENT
AGENCY (AUDA)**

J.M. (Mike) Holmes	term expires	11/10
Bob Snyder		11/08
Kevin Hanley		11/10
Keith Nesbitt		11/08
Bridget Powers		11/10

LIBRARY ADVISORY BOARD

Dr. Robert Schnetzler	07/09
Michael Otten	12/11

**ORGANIZATION/SIERRA ECONOMIC
DEVELOPMENT DISTRICT-SPO/SEDD**

Bob Snyder	11/08
------------	-------

TRAFFIC COMMITTEE

Valerie Harris, Police Chief
Bridget Powers, City Councilwoman
Robert Richardson, City Manager
Mark Smith, Planning Commissioner
Jack Warren, Public Works Director
Lisa Worthington, Alternate

FIRE SAFE COUNCIL

Ray Green	07/10
Beryl Smith	07/10
Kevin Hanley	11/08
Bob Snyder	11/08

YOUTH ADVISORY COMMISSION

Mike Holmes (Council Member)
Hannah Peterson Jessica O'Neil
Laurel Odom Kellen Walker
Nick Topete Gwendolyn Daly
Nathan Whiteside Randy B. Tooker
Jess Stern

HOUSING ADVISORY & APPEALS BOARD

Ken Geil	At the will of the Council
David Kauffman	At the will of the Council
Ronald Chiaratti	At the will of the Council
Vic Roumage	At the will of the Council
Vacant	

PLANNING COMMISSION

Alan Young	11/08
Nancy Nardini-Hanson	11/08
Lisa Worthington	11/10
Matt Spokely	11/10
Mark Smith	11/10

HISTORIC DESIGN REVIEW COMMISSION

Doreen Kidd (Old Town Historic District)	12/08
Sandra Elder (Historical Society)	12/08
Liz Briggs (Downtown Historic District)	12/08
Vacant (Architect)	
All Members of Planning Commission	

PEDESTRIAN MASTER PLAN COMMITTEE

Kevin Hanley	01/09
Keith Nesbitt	01/09
Vacant – Number of seats not designated	

**SCHOOL PARK PRESERVE AD HOC
COMMITTEE**

Bob Snyder
Keith Nesbitt
Robert Richardson
Executive Director of Boys & Girls Club
Skyview Foundation Representative

GLOSSARY OF BUDGET TERMS

Accrual to Cash Reconciliation – Adjustments made to actual and expected budgeted activity to account for the differences between accrual accounting and cash accounting – enables the calculation of true cash / fund balances for budgeted funds.

Appropriations - Amounts of money authorized to be spent during the fiscal year.

Assessed Value - The value of property used as basis for levying property taxes.

Assessments - Levies which pay for improvements directly benefiting affected properties.

Available Balance - Cash credited to a fund that is not reserved for another purpose.

Bonds - Proceeds from the sale of debt; the principal which must be repaid with interest.

Capitalized Fixed Assets – Adjustments made to actual and expected budgeted activity to account for cash outflows associated with purchases of assets which are capitalized in the City's Airport and Sewer Enterprise Funds (may be accounted for in the Accrual to Cash Reconciliation).

CPI - Consumer Price Index; measure of inflation in an area of consumer products.

Debt Service - Payments of principal and interest on indebtedness incurred to finance the construction of a capital project.

Department Revenue - Selected fees, charges, rent or other income derived by a department from its own activities.

Encumbrance - Reservation of funds for expenditure at a future date, usually under a purchase order.

Equivalent Dwelling Unit (EDU) – A unit of measure that standardizes all land use types (housing, retail, office, etc.) to the level of demand for water usage created by one single-family housing unit. An EDU is based on the average waste-water discharge generated by a single family dwelling having 2.2 people (used for the computation of sewer rates).

Expense - As the authorization to spend is exercised, an appropriation becomes an “expense” or “expenditure”, i.e., the amount expended.

Fiscal Year - The 12-month accounting period used by the City, from July 1, through the following June 30.

Fund - A separate set of accounts used to record receipt and use of money restricted for specific purposes. The City's Treasury is made up of multiple funds required by the City, state or federal government, or by proper accounting practice. Fund types include the following:

- The **General Fund** receives all unrestricted money which pays for the majority of departmental spending for traditional City services.
- **Special Revenue** funds are revenues earmarked for specific purposes.
- **Debt Service** funds are used to repay the principal and interest on indebtedness.
- **Capital Project** funds are used to account for construction of major public facilities.
- **Enterprise funds** are self-supporting activities financed by users and operated similar to private businesses.
- **Trust funds** are used to account for assets held by the City in a trustee capacity.
- **Agency funds** are used to account for assets held by the City as an agent or to facilitate proper financial reporting.

Fund Balances - The excess of the total assets of a fund over its total liabilities and reserves.

Governmental Funds - This includes the general, special revenue, debt service and capital project funds. They are accounted for on a financial flow basis, measuring available and spendable resources and changes in net current assets.

Indebtedness - Amount of principal due on outstanding bonds, interfund loans, and accrued employee benefits.

Interest - Income earned on the investment of available cash balances.

Interfund Transfers - The reallocation of money from one fund to another.

Intergovernmental - Revenues shared with the City by the State (such as the Gas Tax), Federal government (such as CDBG), or other agency.

Operations - Departmental costs for employees, contract services, repairs and maintenance, internal services, supplies and other expenses.

Other Income - Includes property sales and income from sources which are not assignable to regular activities or funds.

Projects - Long-term investments in public facilities and infrastructure; also known as capital improvements. Amounts spent may vary widely from year to year.

Proprietary Funds - These include the enterprise and internal service funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities.

Redevelopment Agency - Separate legal entity created to alleviate conditions of blight, build infrastructure and promote economic development. The Agency receives property tax revenue on assessed value growth within these areas called "tax increments" to repay Agency indebtedness.

Revenue - Money received from taxes, licenses, permits, interest, fees for service, bonds or from other governments by the City during the fiscal year.

Subventions - Intergovernmental revenues paid to the City by another government, such as the State.

Taxes - Involuntary taxation on forms of wealth (such as property), transactions (such as taxable sales), or other forms of economic activity (such as operating a business, building a house, or staying in a motel).

Total Budget - The total of Revenues plus beginning Available Balance, which equals Expenses plus ending Available Balance.

Unfunded Liability - Amount of future obligations not covered by assets currently set aside for that purpose, such as accrued vacation leave payable at termination or actuarial-determined future insurance claims.

User Fees - Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or sewer service fees).

SCHEDULE OF CITY FEES

FEE OR TAX	LEVIED	RATE OR BASIS FOR LEVY
Property Tax	Annual	1% of assessed value (City share 15-24%)
Business License Tax	Annual	Varying percentages of gross receipts
Sales Tax	Transaction	1.25% of taxable sales (total rate is 7.25%)
Real Property Transfer Tax	Transaction	\$0.55 per \$500 sales price less encumbrances
Transient Occupancy Tax	Transaction	8% of lodging
Sewer Service Charge	Monthly	\$54.25/per month/per EDU
Sewer Connection Fee	Building Permit	\$6,618.87 per Residential unit
Sewer Connection Fee	Building Permit	Varying amounts for Commercial accounts
Inspection Fee - P.W.	Transaction	5% of Public Improvement Value
Transportation Permit	Transaction	\$16.00 Single trip / \$58.00 Annual
Encroachment Permit	Transaction	5% of Project Cost or \$37.00 minimum
Building Permit	Building Permit	1% of Project Cost
Plan Check Fee-Building	Building Permit	65% of building permit
Parks Fee	Building Permit	\$1073.28 per dwelling unit
Electrical Permit	Building Permit	1% of Project Cost - \$40.00 minimum
Mechanical Permit	Building Permit	1% of Project Cost - \$40.00 minimum
Plumbing Permit	Building Permit	1% of Project Cost - \$40.00 minimum
FEP Fee	Building Permit	\$2,750/residence, \$0.85 SF Commercial, \$0.57 @ Airport
State SMIP Fee	Building Permit	\$.50 min, \$.0001 over \$5,000 Residential, \$.00021 over \$2,381 Commercial
Vehicle Release Fee (APD)	Per Occurrence	\$51.00

RATES IN EFFECT AS OF July 1, 2008

**CITY OF AUBURN
FISCAL YEAR 2008-09 Budget Overview**

Following is a summary of the 2008-09 proposed Budget, including a comparison with prior years and a discussion of the changes. Combined estimated revenues, excluding interfund loans and transfers, for the 2008-09 fiscal year are \$24.63 million, compared to \$32.38 million for 2007-08. Total planned spending, excluding interfund loans and transfers, for the 2008-09 fiscal year is \$25.98 million, compared to \$28.84 million for 2007-08.

Revenues

Total estimated revenues, net of interfund loans and transfers, for FY 2008-09 decrease by approximately \$7.8 million from the FY 2007-08 Budget. This decrease in expected revenues from FY 2007-08 to FY 2008-09 can be largely attributed to the exclusion of \$11 million in debt proceeds related to the Wastewater Treatment Facility Upgrade budgeted in FY 2007-08 and the inclusion of \$4.6 million in debt proceeds related to the City's Redevelopment Project. General Fund revenues are projected to remain relatively flat compared to those originally budgeted in FY 2007-08. Conservative increases in property-related taxes are offset by expected decreases in development, permit, and interest revenues. Budgeted revenues by fund type are shown in Figure 1 below:

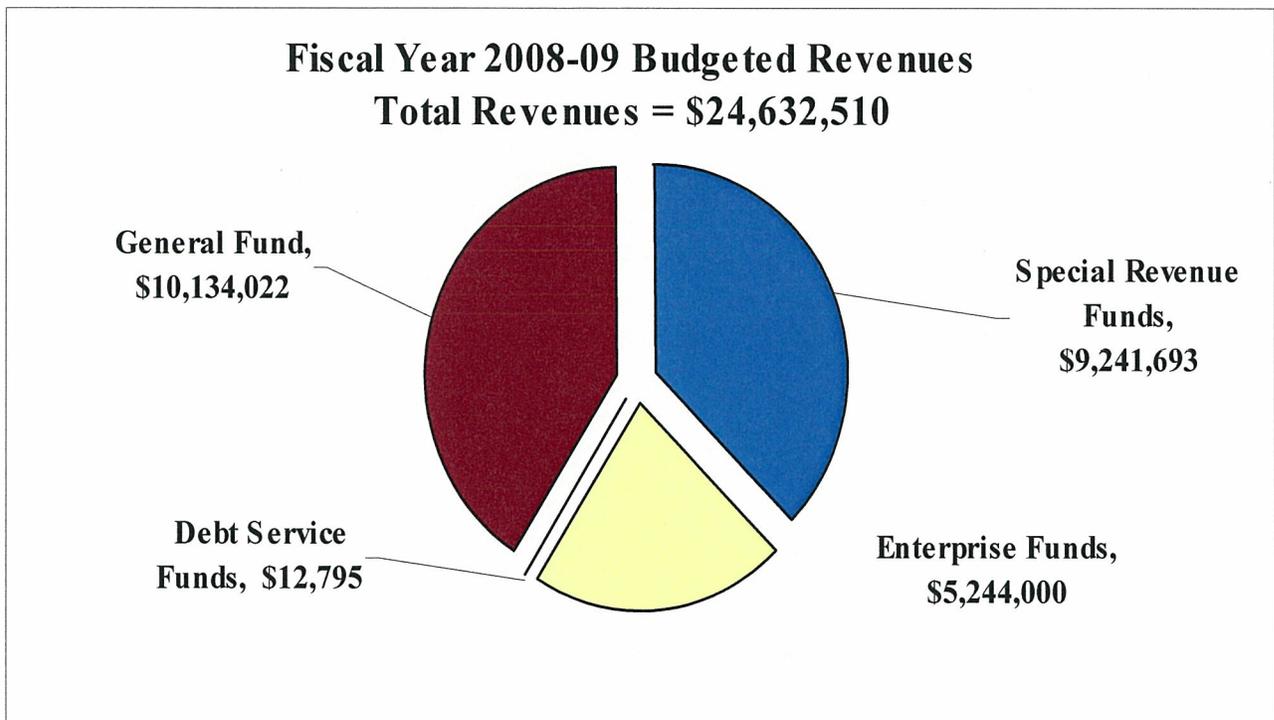


Figure 1

Expenditures

Anticipated expenditures, net of interfund loans and transfers, for FY 2008-09 are \$24.8 million, a decrease of approximately \$4.0 million from the \$28.8 million budgeted for FY 2007-08. The majority of the decrease in expenditures can be attributed to a net reduction in planned capital activity, primarily consisting of the exclusion of \$6 million previously budgeted for the Wastewater Treatment Facility Upgrade offset by the inclusion of a \$2.8 million Redevelopment Streetscape Project. Aside from the change in budgeted capital expenditures, programmed increases in citywide payroll, employee benefit and materials and supplies costs are offset by FY 2007-08 reductions in citywide staffing levels and related expenditures. Budgeted expenditures by fund type are shown in Figure 2 below:

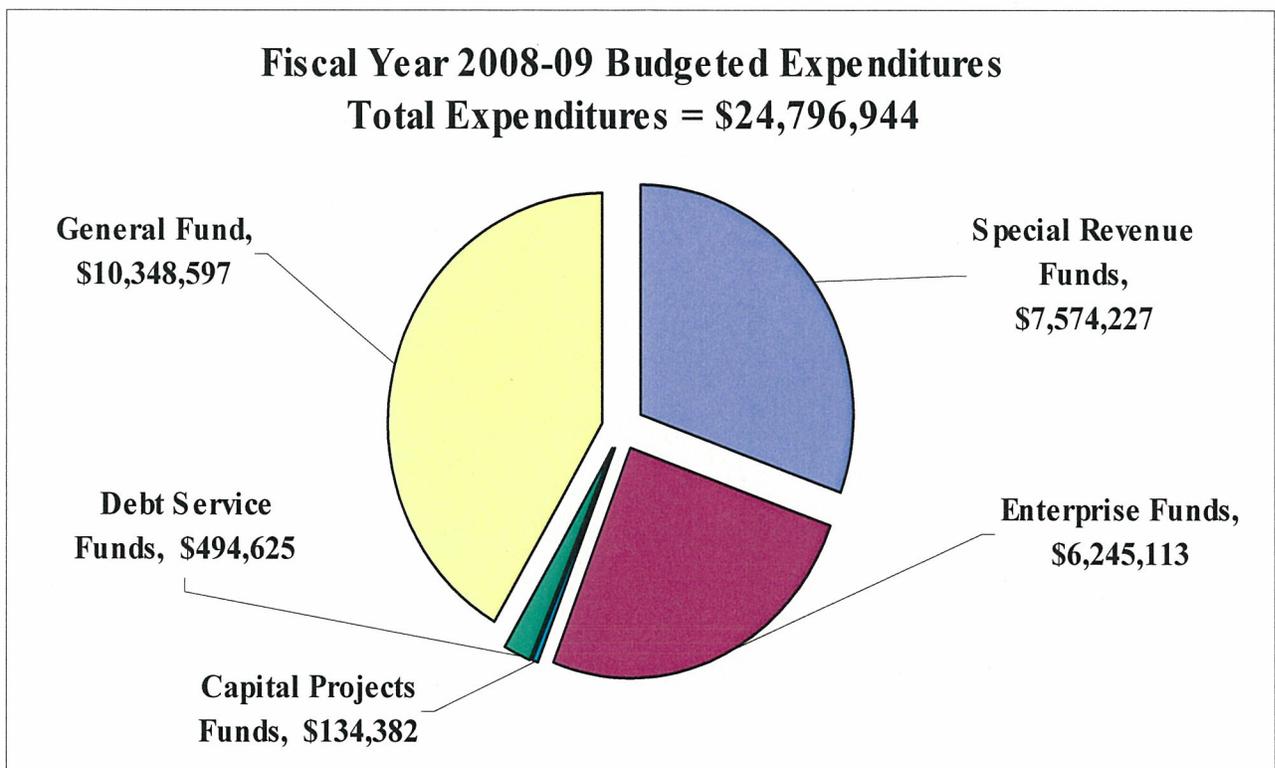


Figure 2

The above estimates indicate that budgeted revenues and expenditures Citywide are expected to be nearly the same, at \$24.6 million and \$24.8 million, respectively. Certain funds are expected to experience a net reduction in fund balances as a result of significant capital activity (Sewer, Transportation). Fund balance in the City's Redevelopment Fund, however, is expected to increase as unused bond proceeds are carried into future fiscal years.

This budget reviews Citywide operations as accounted for in their respective funds, and lays out respective financial plans for the 2008-09 fiscal year consistent with strategies and directives set forth by the City Council.

ECONOMIC AND DEVELOPMENT FORECAST

As part of the City's budget preparation process, certain assumptions have to be made about the prospects for the local economy and the wider economic climate of which Auburn is a part. Auburn is heavily affected by the national and state economies, in particular because it is located in a high-growth area where new and expanding companies prefer to locate their facilities. The health of the state economy is also an important factor because the City receives a large portion of its revenue either directly or as a pass-through from the state government, which in turn requires a stable economy to maintain its tax revenues.

Forecasting the state and local economies is a difficult undertaking. The City has a large number of different revenue sources to track, all of which are affected differently by underlying economic conditions. Forecasting is also complicated by sporadic rates of internal growth and reduction, which can occur at any time during any given fiscal year. For example, while certain revenues such as property taxes grow at a fairly predictable rate, revenues from building permits and development fees may vary dramatically from year to year, depending largely on the economy.

This budget was developed assuming virtually no changes to revenue collection levels experienced during FY 2007-08. The budget also assumes a sustaining of the general slowdown in growth in the housing and development sectors of the City's local economy as evidenced by a decrease in Real Property Transfer taxes and development-related revenues. As the fiscal year progresses, staff is prepared to proactively respond to additional external fiscal pressures in a prudent and expedited manner.

BASIC ASSUMPTIONS IN THE AUBURN MODEL

The following assumptions have been used to prepare the FY 2008-09 Budget:

- Inflationary pressure, which affects most expenditures related to the ability to carry out the delivery of city services, will continue to rise at a 2-3% pace.
- The cost of capital construction, in the short-run, is expected to decrease as the supply of production resources outstrips the demand for capital activity in a slow-growth economy. As such, the FY 2008-09 budget includes \$9.3 million in capital-related expenditures.
- The rate of earnings on City investments is expected to average 3.0% in FY 2008-09 as reinvestment of maturing securities are placed in lower-yielding investments resulting from falling interest rates and a general slowing of economic activity nationwide.
- Assessed property values, which directly impact the amount of property taxes collected, are expected to increase 2.0% from FY 2007-08 levels.
- Employee-related costs will continue to rise, necessitated by an effort to hire and retain a productive and competitive workforce and overall increases in employee benefit costs.

GENERAL FUND REVENUES

The General Fund receives all unrestricted money, which pays for departmental spending on the day-to-day operating costs of traditional City services such as police, fire, planning, building, public works and administration. Major funding sources include property taxes, sales taxes, vehicle license fees and development fees and permits. Most of the individual revenue sources are sensitive to changes in the economy, and most are not directly under the City's control. For example, revenue from property taxes and sales taxes are set by state law and cannot be adjusted at the local level. One result of this situation is that the City faces considerable uncertainty whenever the State budget is in deficit and the Legislature is under pressure to divert municipal funding to other agencies (i.e. schools) or the State itself.

General Fund revenues are expected to remain relatively unchanged from those forecasted for receipt in FY 2007-08. With the exception of development-related revenues and interest earnings, forecasted revenues in the majority of General Fund revenue categories are expected to remain flat when compared to FY 2007-08. Development-related revenues and interest earnings are expected to decrease slightly due to the continued slowdown in the overall economy brought on by the nationwide housing crisis and credit crunch. A one-time receipt of \$430,000 related to the State's relinquishment of a portion of Highway 49 is also forecasted in the FY 2008-09 General Fund budget. FY 2008-09 General Fund revenues are expected to be \$10.36 million, relatively unchanged from the \$10.33 million budgeted for FY 2007-08. The composition of General Fund revenue sources can be found in Figure 3 below:

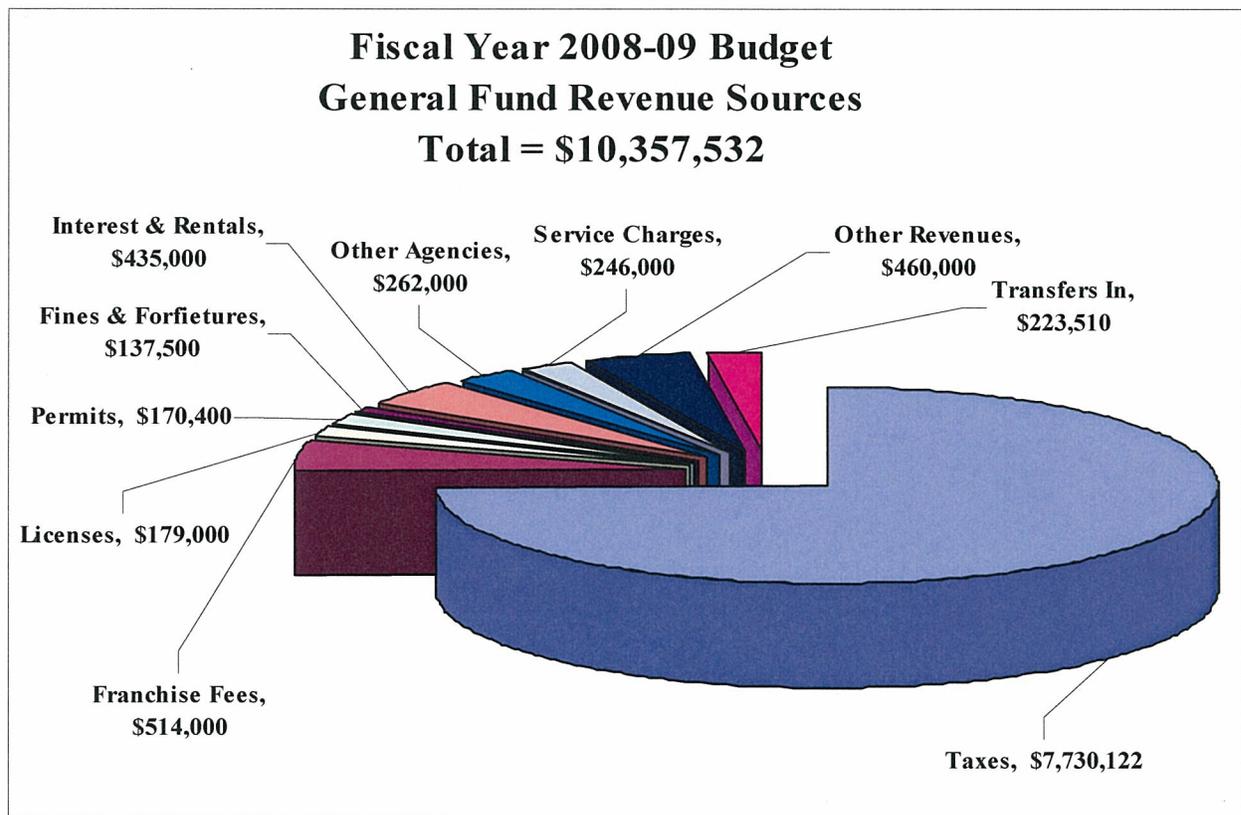


Figure 3

Within the taxes revenue category, sales tax (both the amount received from the directly from the State and the portion received via an Educational Relief Augmentation Fund (ERAF) shift via Property Taxes (due to the “Triple Flip” scenario) comprises the majority of General Fund revenues at \$3.93 million, or 37.9% of total revenues expected to be received. Property tax, the second highest revenue source at \$3.51 million, comprises 33.9% of total expected General Fund revenues. Together, the Sales Tax and Property Tax account for 72.8% of all General Fund revenue sources.

PROPERTY TAXES

Homes, businesses, and other taxable real and personal property are subject to a property tax rate of 1% of the assessed value. Generally, the assessed value is based on the 1975 value of property with subsequent increases limited to 2% or the change in the Consumer Price Index (CPI), whichever is less. However, when real property ownership transfers, or when new property is constructed, it is reappraised at its current full market value.

The General Fund receives approximately 18% of the total property taxes levied on properties located within its pre-1983 borders, and 15% within areas annexed thereafter. FY 2008-09 property taxes are expected to be \$3.51 million (including \$945,000 of property tax received in lieu of the Vehicle License Fee), or approximately 2.2% more than that expected to be collected in FY 2007-08. Attributable to this increase is the conservative growth of property values forecasted in the City of Auburn.

SALES TAXES

The sales tax is the General Fund’s largest single revenue source, projected at \$3.93 million for FY 2008-09, comprising 37.9% of total revenues. The sales tax revenue received by the City is equal to 1% of all taxable sales within City limits, with an additional 0.25% of tax going to the State and Placer County’s Transportation Development Act (TDA) Fund.

FY 2008-09 sales taxes collected are expected to be 2.5% lower than those collected in the previous year, primarily due to a reduction in collection of the 25% triple-flip holdback payment forecasted in FY 2008-09. Taxable sales forecasted during FY 2008-09 remain unchanged from FY 2007-08 levels, reflecting an increase in taxes collected for fuel sales resulting from increasing gasoline prices offset by reductions in taxes collected for sales of automobiles and general consumer goods as the overall economy contracts.

OTHER GENERAL FUND TAXES

In addition to property and sales taxes, the City receives revenue from the real property transfer tax and the transient occupancy tax. Together, these taxes are expected to generate \$290,000, or 2.8% of 2008-09 General Fund revenues.

Real Property Transfer Tax

The transfer of real property is subject to a tax of \$1.10 per \$1,000 of market sales price. The City receives half of the tax and Placer County the other half. Collections of real property transfer tax are expected to decrease by \$10,000 to FY 2007-08 collection levels, reflecting the continued slowdown of the housing market, and particularly, re-sales of property in the City.

Transient Occupancy Tax

Occupants of motel/hotel rooms pay 8% of the total rent due as a transient occupancy tax for stays of 30 days or less. FY 2008-09 transient occupancy tax revenues are expected to be \$240,000.

FRANCHISES

Franchise payments are made by private utility companies for the right to do business in the City using public rights-of-way or a grant of franchise by the City. FY 2008-09 franchise payments are expected to be \$514,000, or 5.0% of total 2008-09 General Fund revenues.

Garbage

Auburn Placer Disposal pays 14% of gross income on residential and commercial garbage collections in the City of Auburn. Approximately 30% of the franchise fee is obligated for post-closure monitoring and remediation of the Auburn landfill site at the Municipal Airport. The remainder of the franchise fees are placed into the General Fund as a discretionary revenue source. FY 2008-09 garbage franchise revenues are expected to be \$300,000.

Cable Television

Wave Broadband pays a 5% fee of gross receipts for installation of cable lines. FY 2008-09 cable television franchise revenues are expected to be \$82,000.

Gas & Electricity

PG&E pays 1.0% and 0.5% of gross receipts on utility income for use of public rights-of-way for electricity lines and gas pipes, respectively. FY 2008-09 gas and electricity franchise revenues are expected to be \$132,000.

LICENSES

The City administers two licensing programs – Business License and Dog License. Business licenses fees are levied annually based on gross receipts using a progressive fee structure. The City is expected to receive \$175,000 in business license revenue during FY 2008-09. Dog

licenses are required of all City residents who own dogs. Dog license fees range from \$6 to \$12 annually, and are expected to generate \$4,000 during FY 2008-09.

Taken together, license fee programs are expected to generate \$179,000, or 1.7% of total FY 2008-09 General Fund revenues.

OTHER GOVERNMENT AGENCIES

Revenues from other government agencies include the Motor Vehicle License Fee (MVLF), SB90 state mandate reimbursements, certain grant revenues and a portion of sales tax specifically dedicated for public safety purposes. Taken as a whole, revenues from other government agencies comprise \$262,000 or 2.5% of total General Fund revenues expected in FY 2008-09.

Motor Vehicle License Fee

State residents pay an annual fee to the State for owning a motor vehicle. This fee is computed as a percentage of the depreciated value of the motor vehicle. FY 2008-09 revenues are expected to be \$72,000. It should be mentioned that the allocation of MVLF revenues was statutorily reduced by State budget action in FY 2004-05, resulting in a shift of lost MVLF funding to be paid semi-annually with Property Tax as “additional property tax in lieu of MVLF backfill offsets”.

SB90 State Mandate Reimbursements

State law provides for the reimbursement of costs incurred by local agencies for costs mandated by the state. Mandates qualifying for reimbursement include Open Meeting (Brown Act) notification requirements and certain police program requirements. The City does not expect to receive anything in SB90 State Mandate Reimbursements during FY 2008-09 as the State postpones these payments as part of its budget-balancing strategy.

Gas Tax

The City expects to receive \$3,000 in Gas Tax revenues which may be placed into the General Fund as discretionary revenues.

Sales Tax – Proposition 172 Public Safety Augmentation Fund

The City expects to receive \$190,000 in Proposition 172 Public Safety Sales Tax. These funds may be spent on eligible police and fire expenditures and comprise 1.8% of budgeted revenues in the General Fund.

SERVICE CHARGES / PERMITS

Service charges and permit fees are reviewed annually and set, along with the budget, by resolution. This class of revenues is highly sensitive to the level of residential and commercial construction taking place in the community. Continued reduction in building activity is expected during FY 2008-09, compared to the previous two fiscal years. Projections indicate the City will receive \$416,400 in service charges and permit fees during FY 2008-09, comprising 4.0% of the General Fund revenue sources.

Planning Fees

Planning fees help to defray expenditures incurred for processing a variety of applications including tentative subdivision maps, use permits, vacancies, and civic design permits, as well as assuring compliance with the City General Plan, Municipal Code, and applicable state laws. Planning fees are expected to generate \$30,000 during FY 2008-09.

Building Plan Checking

Private building plans for construction, in accordance with the Uniform Building Code, are reviewed subject to a plan checking fee computed at 65% of the cost of a building permit. Plan check fees are expected to generate \$65,000 during FY 2008-09.

Building Permits

Building permits authorize construction and are computed based on a declining rate of building value based on standard building costs. Separate permits are required consistent with the electrical, plumbing, heating and fire codes. Building Permits are expected to generate \$170,400 during FY 2008-09.

Engineering and Inspection Fees

Engineering and inspection fees help to defray City costs of ensuring that engineering construction complies with applicable codes and City standards. These fees include those imposed on developers for administration of any assessment district financing for public improvement construction. These fees also include the accounting for receipt of funds subsequently paid to outside engineering and inspection firms for certain projects as a result of limited resource availability. Planning and Public Works engineering and inspection fees are expected to generate (as a source of revenue) \$140,000 during FY 2008-09.

Other Service Charges

Other service charges include Weed Abatement Fees, Environmental Impact Report (EIR) Fees, Fingerprint Processing Fees, and Seismic Education Data Utility Fees, all of which are designed to recover costs associated with administration of these programs. These other service charges are expected to generate \$11,000 during FY 2008-09.

INTEREST INCOME AND RENTALS

The City employs a prudent cash management program to ensure that all available funds are invested to earn the maximum yield consistent with the maintenance of reasonable safeguards for safety and liquidity. Invested money is pooled, with each fund receiving interest income based on its share of average monthly cash balances. A return of approximately 3.0% is forecasted for FY 2008-09, with the General Fund share of revenues expected to be \$80,000, or 0.8% of total revenue sources.

The City also receives rental and lease income for use of several City-owned buildings/rooms. Building rents and leases are expected to generate \$355,000 in FY 2008-09, representing 3.4% of total General Fund sources.

FINES AND FORFEITURES

Fines and forfeitures, which includes revenues received for traffic, civil and other fines, in addition to parking tickets and related revenues, are estimated to be \$137,500 during FY 2008-09. This amount comprises 1.3% of all General Fund revenue sources.

OTHER REVENUES

Other revenues account for \$460,000, or 4.4% of total estimated General Fund revenue sources. Other revenues include collections for the sale of documents, sales of surplus property, and other "one-time" revenues, including the anticipated receipt of \$430,000 from the State of California Department of Transportation for the Highway 49 relinquishment process.

TRANSFERS

Budgeted transfers into the General Fund include the following:

- \$100,000 from the Supplemental Law Enforcement Fund to partially offset the costs for the Auburn Police Department's School Resource Officer Program;
- \$55,795 from the General Obligation Bond Fund residual funding as the bonds are retired (a residual equity transfer in); and
- \$67,715 from the close-out of the Highway 49 Beautification Fund. All prior funding sources into this fund have come from discretionary General Fund revenues. To the extent funding for Highway 49 Beautification is allocated, Redevelopment Funds may be considered as the funding source as an alternative to the General Fund.

Total transfers allocated for FY 2008-09 are \$223,510, or 2.2% of total budgeted revenues in the General Fund.

GENERAL FUND APPROPRIATIONS

General Fund appropriations are allocated to various departments and programs Citywide. Departmental appropriations are allocated for estimated costs in the following areas:

- Personal Services – Personnel-related costs for salary and employment benefits.
- Services and Supplies – Departmental / Divisional operational costs, including costs for materials, supplies, contractors, etc.
- Capital Outlay – General Fund outlay for office, remodel, vehicle and other large project expenditures.

Additionally, General Fund appropriations may be established for interfund transfers-out, a contingency reserve (if one is set), and debt service. The composition of General Fund expenditure appropriations and funding uses for FY 2008-09 can be found in Figure 4 below:

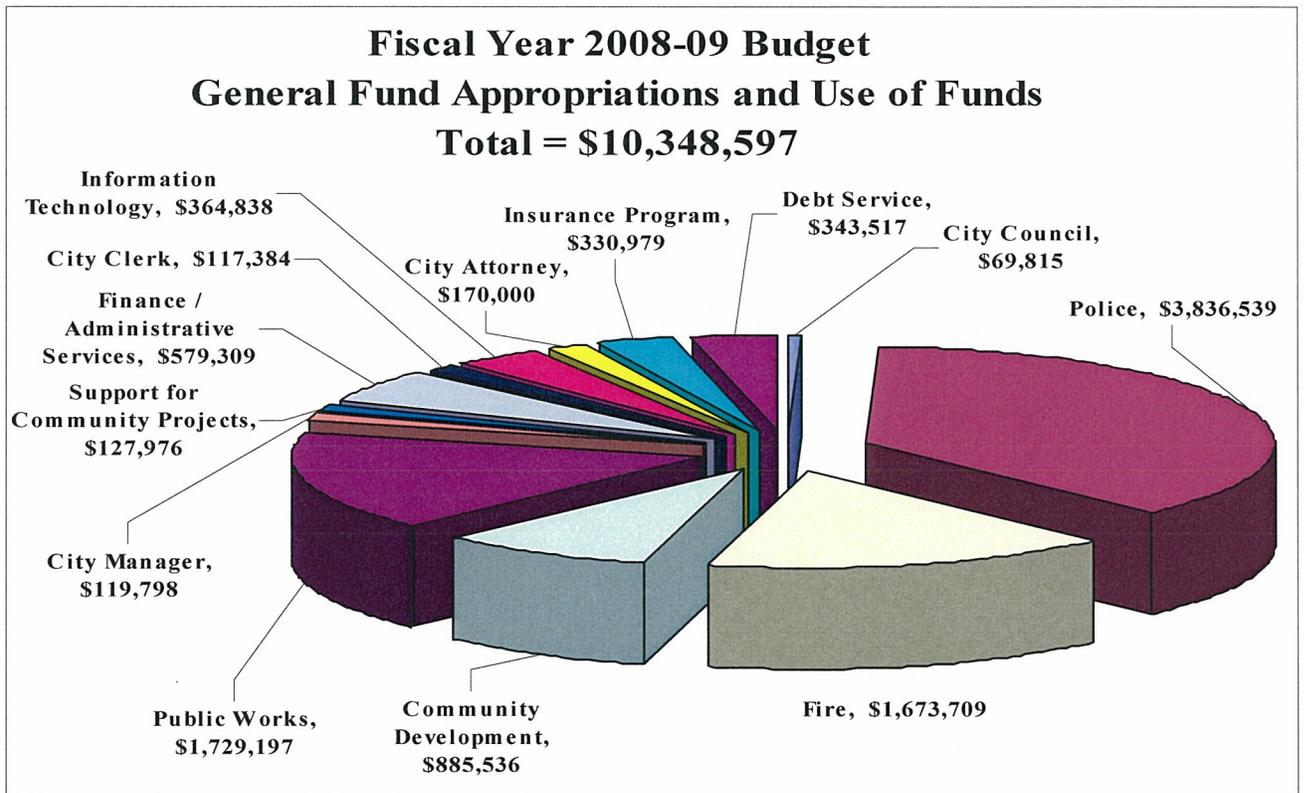


Figure 4

Appropriation / expenditure plans are provided for each department / program depicted in Figure 4 above in the pages that follow. In addition, a reconciliation of all interfund transfers affecting the General Fund and a table describing all General Fund capital projects are provided.

CITY OF AUBURN STAFFING

Figure 5 below shows staff allocations by department. The FY 2008-09 budget accounts for staffing of 92.5 Full Time Equivalent (FTE) positions Citywide. Citywide positions are funded as follows:

General Fund	86.0 FTE
Sewer Fund	2.0 FTE
Transit Fund	4.5 FTE

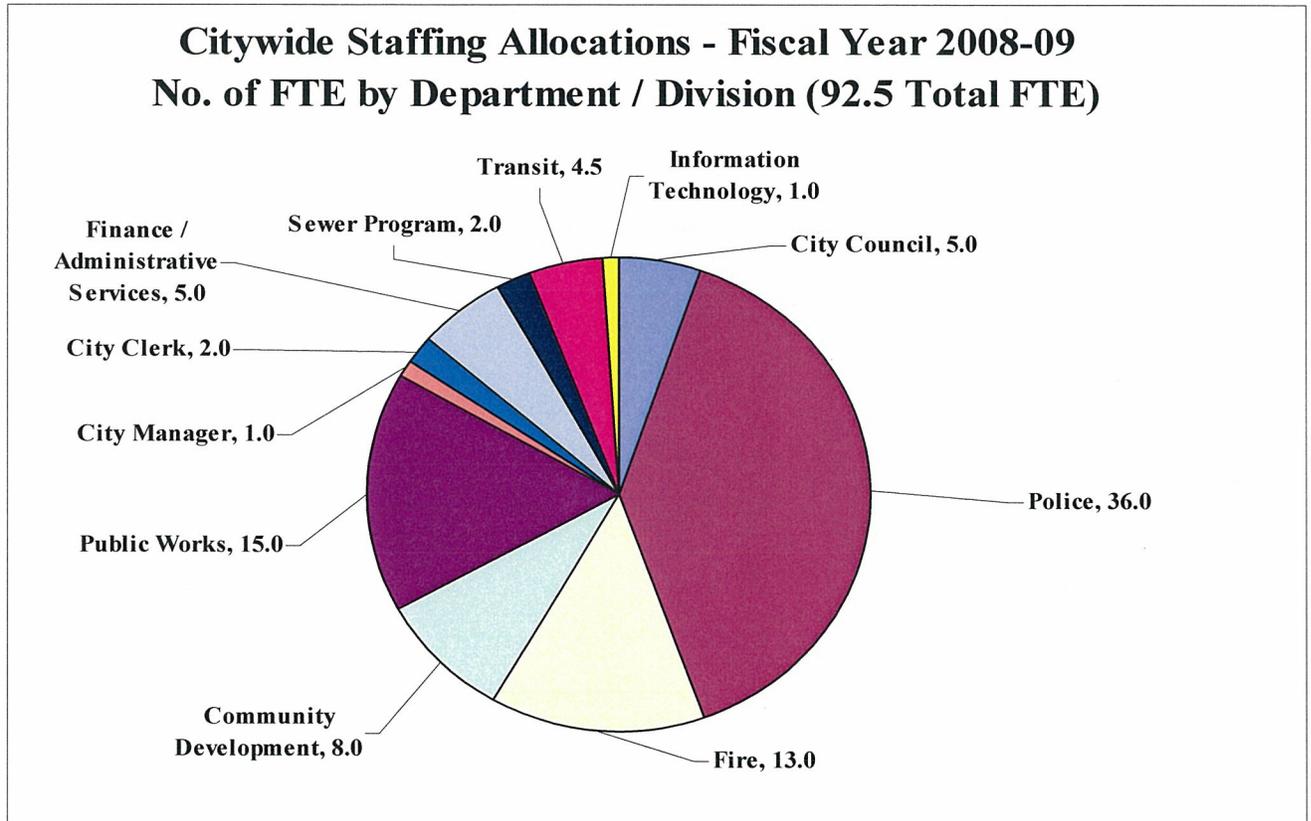


Figure 5

The FY 2008-09 budget reduces the citywide position allocation by 11.0 FTE as a result of a Citywide reorganization implemented in March 2008. The reorganization effort was implemented in response to the forecasted use of fund balance reserves to offset an array of fiscal issues impacting the General Fund. At the national level, the housing crisis and lack of liquidity due to tightening credit markets continue to plague the economy. At the State level, a swelling budget deficit poses the likelihood of additional local government revenue shifts to the State. At the local level, declining growth in property taxes, sales taxes, and development-related revenues are being outstripped by existing costs to provide City services.

Significant Developments – Capital Projects

The FY 2008-09 General Fund Proposed Budget includes funding of \$250,800 for various capital projects. A schedule of capital projects appropriated in the General Fund can be found on page 31 of this document.

Significant Developments – Debt Service

The City Council, pursuant to Resolution No. 06-27, adopted on March 13, 2006, authorized issuance of pension obligation bonds related to a refunding of the CalPERS unfunded accrued actuarial liability in both the Safety and Miscellaneous Employees Plans. Participation in the Pension Obligation Bond Program, sponsored by the California Statewide Community Development Authority (“California Communities”), is expected to generate an average savings of \$35,000 to the City’s General Fund over the next twenty-one years. The debt service for FY 2008-09 is expected to be \$343,517.

Significant Developments – Redevelopment Tax Allocation Bonds

It is anticipated that the Auburn Urban Development Authority will issue \$4.8 million in Tax Allocation Bonds. Proceeds of the bond issuance are expected to be used towards the City’s Streetscape Program and other eligible redevelopment efforts.

Significant Developments – Wastewater Treatment Facility Upgrade / Regionalization

The Sewer Enterprise Fund Capital Projects budget includes \$800,000 allocated towards design and engineering costs related to the upgrade of the Wastewater Treatment Facility. It is anticipated that the City will continue to consider the merits of participating in a regional wastewater facility and/or upgrading the existing wastewater facility to comply with permit requirements. At the end of FY 2008-09, it is anticipated that \$2.7 million in reserves will be available as an offset to upgrade and/or regionalization costs.

Significant Developments – Street Overlay Program

The FY 2008-09 budget allocates approximately \$750,000 towards the City’s Street Overlay Program. Approximately \$325,000 of the overlay funding is available from unused appropriations in FY 2007-08 and \$425,000 is available as new funding. All overlay funding resides in the City’s Transportation and Gas Tax Funds.

City of Auburn
Fiscal Year 2008-09 Recommended Budget
General Fund Revenue and Expenditure Detail

	2005-06 Actuals	2006-07 Actuals	2007-08 Modified Budget	2007-08 Estimated	2008-09 Recommended Budget
REVENUES					
Taxes	\$ 7,165,866	8,005,870	7,805,000	7,754,838	7,730,122
Franchises	484,432	508,985	527,500	505,343	514,000
Licenses & Permits	507,080	491,859	410,400	335,479	349,400
Fines & Forfeitures	121,808	144,568	132,000	136,517	137,500
Interest Income	91,980	108,927	125,000	57,373	80,000
Property Rents & Leases	296,295	312,910	340,000	338,230	355,000
Other Government Agencies	280,158	353,025	280,500	246,149	262,000
Service Charges	356,040	234,051	253,500	239,200	246,000
Other Revenues	35,395	85,209	85,000	83,494	30,000
Other Financing Sources - CalPERS Bonds	4,965,000	-	-	-	-
Other Financing Sources - Hwy 49 Relinquishment	-	-	-	-	430,000
Transfers-In	376,771	100,000	368,259	100,000	223,510
Total Revenues	\$ 14,680,825	10,345,404	10,327,159	9,796,623	10,357,532
EXPENDITURES					
City Council	\$ 58,828	56,288	66,541	63,801	69,815
Police	3,476,376	3,617,745	3,721,719	3,680,158	3,836,539
Fire	1,442,119	1,600,008	1,584,842	1,592,835	1,673,709
Community Development	673,859	610,937	754,653	670,927	671,919
Building Inspections	280,218	274,292	294,050	278,195	213,617
Information Technology	307,937	433,593	338,728	272,247	364,838
Public Works	1,804,751	1,784,265	1,977,136	1,918,277	1,729,197
City Manager	289,286	188,981	299,649	197,242	119,798
Support for Community Projects	72,710	54,113	148,350	47,638	127,976
City Clerk	92,401	107,051	104,538	105,645	117,384
Administrative Services	482,674	570,826	631,222	601,217	579,309
City Attorney	158,316	188,735	170,000	139,242	170,000
Insurance Program	200,921	313,811	309,229	332,227	330,979
Transfers-Out to Other Funds	19,680	30,444	-	-	-
PERS Obligation Bonds - Debt Service	-	334,090	333,571	333,571	343,517
Fiscal Year 2006-07 Street Overlay Project	-	50,000	-	-	-
Other Financing Uses - CalPERS Bonds	4,965,000	-	-	-	-
Appropriation for Contingencies	-	-	-	-	-
Total Expenditures	\$ 14,325,076	10,215,179	10,734,228	10,233,222	10,348,597
Excess / (Deficit) of Revenues over Expenditures	\$ 355,749	130,225	(407,069)	(436,599)	8,935
Add-back Contingency	-	-	-	-	-
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	-	(581,370)	-	-	-
Annual Net Excess / (Deficit)	\$ 355,749	(451,145)	(407,069)	(436,599)	8,935
Beginning Fund Balance	\$ 4,873,230	5,228,979	4,777,834	4,777,834	4,341,235
Cash Available Before Obligations	\$ 5,228,979	4,777,834	4,370,765	4,341,235	4,350,170
Less:					
Capital - Street Overlay Project	212,000	-	-	-	-
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	761,104	391,734	391,734	396,476	396,476
Payroll Liability Obligation	1,084,632	1,102,459	1,102,459	1,115,967	1,115,967
Amount Not Obligated at Year End	\$ 921,243	1,033,641	626,572	578,792	587,727

City of Auburn
Fiscal Year 2008-09 Operating Budget
General Fund Revenue Account Detail

<u>Description</u>	<u>2005-06</u> <u>Actuals</u>	<u>2006-07</u> <u>Actuals</u>	<u>2007-08</u> <u>Estimated</u>	<u>2008-09</u> <u>Recommended</u>	<u>% of</u> <u>Total</u>
Property Taxes	\$ 2,092,057	2,435,632	2,510,223	2,565,000	24.76%
Property Tax in Lieu of Vehicle License Fee	822,694	871,116	925,899	945,000	9.12%
Sales Taxes	2,922,367	3,005,225	2,889,326	2,890,000	27.90%
ERAF in Lieu of Sales Tax	980,145	1,376,879	1,141,045	1,040,122	10.04%
Transient Occupancy Taxes	220,388	224,755	238,608	240,000	2.32%
Real Property Transfer Tax	128,215	92,263	49,737	50,000	0.48%
TOTAL TAXES	\$ 7,165,866	8,005,870	7,754,838	7,730,122	74.63%
Franchise - Gas & Electric	\$ 116,833	132,278	128,976	132,000	1.27%
Franchise - Solid Waste	288,013	295,719	295,876	300,000	2.90%
Franchise - Cable TV	79,586	80,988	80,491	82,000	0.79%
TOTAL FRANCHISES	\$ 484,432	508,985	505,343	514,000	4.96%
Business Licenses	\$ 158,555	164,157	172,737	175,000	1.69%
Dog Licenses	7,165	5,580	3,974	4,000	0.04%
TOTAL LICENSES	\$ 165,720	169,737	176,711	179,000	1.73%
Other Permits	\$ 9,705	10,459	9,598	9,000	0.09%
Home Occupancy Permits	814	737	803	1,000	0.01%
Building Permits	330,762	310,357	147,967	160,000	1.54%
SMIP Fees	79	569	400	400	0.00%
TOTAL PERMITS	\$ 341,360	322,122	158,768	170,400	1.65%
Traffic Fines	\$ 65,408	65,706	79,028	75,000	0.72%
Civil Fines	25,108	25,399	16,423	20,000	0.19%
Other Fines	9,088	26,599	18,991	19,000	0.18%
Parking Tickets	16,229	18,794	14,655	15,000	0.14%
Parking Lot / Space Permits	5,975	8,070	7,420	8,500	0.08%
TOTAL FINES & FORFIETURES	\$ 121,808	144,568	136,517	137,500	1.33%
Building Rents and Leases	\$ 296,295	312,910	338,230	355,000	3.43%
Interest Earnings	91,980	108,927	57,373	80,000	0.77%
TOTAL INTEREST & RENTALS	\$ 388,275	421,837	395,603	435,000	4.20%
Motor Vehicle In-Lieu	\$ 83,881	80,150	58,153	72,000	0.70%
Public Safety - Proposition 172	181,920	189,598	187,996	190,000	1.83%
Law Enforcement & Fire Protection Grants	14,357	-	-	-	0.00%
Jail Booking Fee Reimbursement	-	58,949	-	-	0.00%
SB90 Reimbursements	-	24,328	-	-	0.00%
COPFAST & Cops-in-Schools Grants	-	-	-	-	0.00%
Gas Tax (2107.5)	-	-	-	-	0.00%
TOTAL FROM OTHER AGENCIES	\$ 280,158	353,025	246,149	262,000	2.53%
Engineering Costs Recovered	\$ 142,109	59,277	99,185	100,000	0.97%
Planning & Engineering Services	62,406	45,417	40,371	40,000	0.39%
Plan Check Fees	104,246	97,740	60,227	65,000	0.63%
Planning & Zoning Fees	38,171	22,373	30,251	30,000	0.29%
Weed Abatement Fees	180	650	255	500	0.00%
E.I.R. Fees	5,428	2,490	3,731	3,000	0.03%
Fingerprint Processing Fees	3,500	6,104	5,180	7,500	0.07%
TOTAL SERVICE CHARGES	\$ 356,040	234,051	239,200	246,000	2.38%
TOTAL OTHER REVENUES	\$ 35,395	85,209	83,494	30,000	0.29%
TOTAL OTHER FINANCING SOURCES	\$ 4,965,000	-	-	430,000	4.15%
TOTAL TRANSFERS IN	\$ 376,771	100,000	100,000	223,510	2.16%
TOTAL GENERAL FUND	\$ 14,680,825	10,345,404	9,796,623	10,357,532	100.00%

City of Auburn
Fiscal Year 2008-09 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	<u>ACTUAL</u> <u>2006-07</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<u>City Council</u>			
Personal Services	\$ 42,651	50,110	55,015
Services and Supplies	13,637	13,691	14,800
Capital Outlay	-	-	-
Total:	\$ 56,288	63,801	69,815
<u>Public Safety</u>			
Police			
Personal Services	\$ 3,278,009	3,409,978	3,507,739
Services and Supplies	329,522	270,180	308,800
Capital Outlay	10,214	-	20,000
Total:	\$ 3,617,745	3,680,158	3,836,539
Fire			
Personal Services	\$ 1,387,127	1,393,500	1,387,579
Services and Supplies	196,034	199,335	269,130
Capital Outlay	16,847	-	17,000
Total:	\$ 1,600,008	1,592,835	1,673,709
<u>Community Development</u>			
Community Development Administration			
Personal Services	\$ 332,687	333,897	393,794
Services and Supplies	99,712	155,370	144,325
Capital Outlay	-	-	-
Total:	\$ 432,399	489,267	538,119
Building Inspections			
Personal Services	\$ 265,189	269,608	202,692
Services and Supplies	9,103	8,587	10,925
Capital Outlay	-	-	-
Total:	\$ 274,292	278,195	213,617
Public Services Counter			
Personal Services	\$ 177,260	181,366	131,800
Services and Supplies	1,278	294	2,000
Capital Outlay	-	-	-
Total:	\$ 178,538	181,660	133,800

City of Auburn
Fiscal Year 2008-09 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	<u>ACTUAL</u> <u>2006-07</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<u>Public Works</u>			
Public Works Administration & Engineering			
Personal Services	\$ 244,176	248,681	323,570
Services and Supplies	42,618	76,254	73,400
Capital Outlay	991	-	-
Total:	\$ 287,785	324,935	396,970
Building Maintenance			
Personal Services	\$ 127,189	126,083	-
Services and Supplies	161,358	235,515	271,450
Capital Outlay	58,336	17,592	31,000
Total:	\$ 346,883	379,190	302,450
Construction & Maintenance			
Personal Services	\$ 795,173	877,604	585,476
Services and Supplies	52,619	41,657	109,200
Capital Outlay	-	-	-
Total:	\$ 847,792	919,261	694,676
Yard & Shop			
Personal Services	\$ 146,490	156,149	163,951
Services and Supplies	110,212	107,438	116,350
Capital Outlay	7,868	-	20,800
Total:	\$ 264,570	263,587	301,101
Stormwater Management			
Personal Services	\$ -	-	-
Services and Supplies	37,048	30,398	33,500
Capital Outlay	187	906	500
Total:	\$ 37,235	31,304	34,000
<u>Strategic Support</u>			
City Manager			
Personal Services	\$ 132,205	103,318	84,498
Services and Supplies	56,776	93,924	35,300
Capital Outlay	-	-	-
Total:	\$ 188,981	197,242	119,798

City of Auburn
 Fiscal Year 2008-09 Proposed Budget
 General Fund

Departmental Expenditure Account Detail

	<u>ACTUAL</u> <u>2006-07</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<i>Strategic Support, cont.</i>			
Support for Community Projects			
Personal Services	\$ -	-	-
Services and Supplies	54,113	47,638	127,976
Capital Outlay	-	-	-
Total:	\$ 54,113	47,638	127,976
Finance / Administrative Services			
Personal Services	\$ 401,598	435,701	418,809
Services and Supplies	167,994	165,516	160,500
Capital Outlay	1,234	-	-
Total:	\$ 570,826	601,217	579,309
City Clerk			
Personal Services	\$ 89,651	95,312	93,934
Services and Supplies	17,400	10,333	23,450
Capital Outlay	-	-	-
Total:	\$ 107,051	105,645	117,384
Information Technology			
Personal Services	\$ 153,262	104,765	77,638
Services and Supplies	107,704	121,783	140,200
Capital Outlay / Contingency	172,627	45,699	147,000
Total:	\$ 433,593	272,247	364,838
City Attorney			
Personal Services	\$ -	-	-
Services and Supplies	188,735	139,242	170,000
Capital Outlay	-	-	-
Total:	\$ 188,735	139,242	170,000
Insurance Program			
Personal Services	\$ -	-	-
Services and Supplies	313,811	332,227	330,979
Capital Outlay	-	-	-
Total:	\$ 313,811	332,227	330,979
Transfers Out	\$ 30,444	-	-
Appropriation for Contingencies	\$ -	-	-
Debt Service - CalPERS Pension Bonds	\$ 334,090	333,571	343,517
Fiscal Year 2006-07 Street Overlay Project	\$ 50,000	-	-
Total Appropriations - General Fund	\$ 10,215,179	\$ 10,233,222	\$ 10,348,597

City of Auburn
 Fiscal Year 2008-09 Operating Budget
 General Fund

Reconciliation of Transfers-In / Transfers-Out

<u>Fund</u>	<u>Scheduled Transfers-In</u>	<u>Scheduled Transfers-Out</u>
Fund 30 - General Obligation Bond Fund	\$ 55,795 (1)	
Fund 61 - Hwy 49 Beautification Fund	67,715 (2)	
Fund 77 - State Law Enforcement Grant	100,000 (3)	
Total General Fund Transfers:	\$ 223,510	-

- (1) - Residual Equity Transfer due to fund closeout.
 (2) - Residual Equity Transfer due to fund closeout.
 (3) - State grant received

Reconciliation of Personnel Cost Allocations from General Fund

<u>Department</u>	<u>Fund</u>	<u>Allocated Amount</u>
City Manager's Office	02 - Airport	\$ 18,778
	11 - Sewer	9,389
	35 - Redevelopment	75,109
Community Development	35 - Redevelopment	44,854
	66 - CDBG	3,738
Administrative Services	02 - Airport	4,201
	11 - Sewer	8,401
	27 - Transit	4,201
	35 - Redevelopment	16,802
	66 - CDBG	4,201
Information Technology	11 - Sewer	25,879
Police Department	75 - OTS Grant	12,000
Public Works	02 - Airport	25,000
	Capital Projects	125,000
Total General Fund Cost Allocations:		\$ 377,553

City of Auburn
Fiscal Year 2008-09 Operating Budget
General Fund

Reconciliation of Capital Projects / Outlay Detail

Information Technology

Info. Technology Redundant Back-Up	\$	25,000		
Citywide Phone System		70,000	\$	95,000

Police Department

APD Report-writing Room Remodel		10,000		
APD Front Gate Safety Loops		10,000		20,000

Fire Department

Fire Department Painting / Carpeting		17,000		17,000
--------------------------------------	--	--------	--	--------

Public Works / Building Maintenance

Back Flow Preventer Device		10,000		
Roofing Repairs - Old City Hall		6,000		
Painting Projects - City Buildings		15,000		
Corporation Yard Shop Hoist		14,000		
Corporation Yard Shop Floor Epoxy		6,800		
Standby Generator		60,000		
Snow Plow Conversion		7,000		118,800

Total General Fund Capital Projects / Outlay:			\$	<u>250,800</u>
--	--	--	-----------	-----------------------

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: City Council

The five-member City Council serves as the policy making and legislative body for the City of Auburn. The Council governs the City in a manner that promotes sound fiscal responsibility and that is responsive to the current and future needs of City residents. To accomplish these objectives, the Council enacts Ordinances and Resolutions, establishes policy for administrative staff and approves and oversees the annual budget.

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
<u>Appropriations Summary</u>				
Personal Services	\$ 42,651	53,624	50,110	55,015
Services and Supplies	13,637	12,917	13,691	14,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 56,288</u>	<u>66,541</u>	<u>63,801</u>	<u>69,815</u>
<u>Funding Sources</u>				
General Fund				
Discretionary Revenues	\$ 56,288	66,541	63,801	69,815
<i>Total:</i>	<u>\$ 56,288</u>	<u>66,541</u>	<u>63,801</u>	<u>69,815</u>
<u>Personal Services Allocation</u>				
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09	
Councilmembers (Elected)	5.0	5.0	5.0	
<i>Total:</i>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	

POLICE DEPARTMENT

The Auburn Police Department is a full service department. The department is divided into two divisions: Operations and Services. Operations consist of Patrol, Investigations, Evidence, School Resource Officer Program, Traffic, and Code Enforcement. Services consist of Dispatch/Communications, Records, Parking Enforcement, Animal Control, and CRU our volunteer program.

The department's School Resource Officers play an important role in the delivery of service to the community. Both SRO positions were created from Federal COPS Fast Grants funding that allowed fulltime officers to serve the needs at our local high, middle and elementary schools. These grants initially focused on educational programs relating to traffic safety, seat belt compliance, substance abuse awareness, and DUI prevention. COPS funding for these positions has since expired, however their high level of success and support from school administration and the community justifies the continued funding of these positions by the City's General Fund.

The department was also a recipient of an Office of Traffic Safety (OTS) grant program that was awarded on October 1, 2004 and expired September 30, 2006. The grant amount of \$242,458.00 funded a program designed to reduce vehicle collisions caused by teenage drivers aged 15-19 through increased enforcement and educational programs. The department hired a second traffic officer to conduct direct enforcement in the area of DUI/Driver's License (DL) check points, saturated patrol operations, and Seat Belt Enforcement programs. The educational component included programs offered at local area high schools entitled "High School Seat Belt Challenge" and the "Real DUI Trial" programs. These programs were designed to increase awareness of the dangers of drinking and driving, as well as the consequences of not wearing a seat belt during vehicle operation. The City continues to fund this position as required by OTS even though grant funding has ceased.

Another OTS Grant of \$559,806.00 was awarded to the department on October 1, 2005 and is funded for three years. The County has, over the past decade, had three previous "Beware of the 7" holiday campaigns to combat impaired drivers. The new county-wide program, "Avoid the 7", continues to be administered by the Auburn Police Department with the stated goal of bringing all county law enforcement agencies together to conduct cooperative enforcement activities in designated areas. This program includes increased DUI Checkpoints, Saturation Patrols and Public Relation events. The grant funds an additional traffic officer to work DUIs and assist in the programs administration, pays for overtime, and equipment - a mobile command vehicle, solar signboard, radio and computer equipment, and promotional and educational items.

The above programs have greatly assisted this department with outreach and enforcement efforts in the City as well as with our regional public safety partners. Currently our officers participate in monthly Gang Task Force meetings and other regional investigative efforts to investigate and ultimately arrest criminal offenders. The department remains committed to regional cooperative efforts to fight crime and maintain the quality of life we currently enjoy.

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Police

The Police Department uses Community Oriented Policing Concepts whereby citizen input is sought and problem solving is blended with enforcement actions and crime solving. The department provides 24/7 law enforcement services. Included with these services are administrative support services such as training, 911 dispatch, animal control and parking enforcement. Beat patrol officers are generalists and are expected to handle a variety of police functions. Additionally, there are officers specifically assigned to traffic enforcement, K-9 patrol, and crime prevention. The Investigation Division is staffed by detectives who follow-up on felonies such as murder, rape, robbery, child abuse, burglary, and narcotics. One detective is also assigned as the liaison officer with Placer High School and additionally operates the D.A.R.E. program.

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Appropriations Summary				
Personal Services	\$ 3,278,009	3,433,001	3,409,978	3,507,739
Services and Supplies	329,522	288,718	270,180	308,800
Capital Outlay	10,214	-	-	20,000
<i>Total:</i>	<u>\$ 3,617,745</u>	<u>3,721,719</u>	<u>3,680,158</u>	<u>3,836,539</u>

Funding Sources				
General Fund				
Discretionary Revenues	\$ 3,517,745	3,621,719	3,580,158	3,680,744
Grant Funding	-	-	-	-
Transfers-in from Other Funds	100,000	100,000	100,000	155,795
<i>Total:</i>	<u>\$ 3,617,745</u>	<u>3,721,719</u>	<u>3,680,158</u>	<u>3,836,539</u>

Personal Services Allocation			
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09
Chief	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0
Sergeant	5.0	5.0	5.0
Detective	2.0	2.0	1.0
Officer	15.0	15.0	16.0
Police Trainee	1.0	1.0	1.0
Dispatcher	6.6	6.6	7.0
Parking Enforcement Officer	1.0	1.0	1.0
Community Services Officer	1.0	1.0	1.0
Police Records Clerk	1.0	1.0	0.0
Administrative Assistant	0.9	0.9	1.0
<i>Total:</i>	<u>36.5</u>	<u>36.5</u>	<u>36.0</u>

FIRE DEPARTMENT

The Auburn Fire Department strives to continue to provide a high level of service to the community and citizens of Auburn. In this 157th year of service, the Fire Department continues to address challenges and seek opportunities to meet the needs of the community. The transition from a primary "volunteer" fire department, to a combination department utilizing full-time staffing continues in an effort to achieve an efficient and cost effective service for our community.

Although emergency response is the focus of the fire department, other calls for service are on the rise. In addition to fire, medical aids, vehicle accidents, hazardous materials incidents and rescues, the fire department responds many calls for public assistance that include; lock-outs of home and vehicles, assistance with water and or other utility malfunctions, animal situations, lost or missing persons, and assistance in general safety practices. Annual call volume for the fire department continues at a steady increase of approximately 3%. Average annual number of calls for service is approximately 1700. The most significant impact the fire department encounters for emergency incidents are multiple incidents occurring at the same time. Augmented staffing utilizing volunteer and call-back personnel along with auto-response from neighboring agencies, are needed at times to meet the demand for service.

The Auburn Fire Department utilizes the assistance of neighboring agencies for such responses as fires and major incidents. This automatic response plan captures the closest response of available resources to an incident. Auburn Fire was one of the first agencies in Placer County to fully embrace this concept which has now spread throughout the fire service community. Contractual agreements with CAL FIRE are in place to assist in enhancing the protection against wildfire of which is the major threat to our community.

In addition to emergency response the fire department is actively engaged in a number of functions that serve the citizens of the community. It is estimated that approximately 75% of fire department staff time is spent on special programs that promote the safety and well-being of the community. These include: emergency preparation, City emergency programs and training of employees, pre-fire-safe planning for new development in the community, vegetation management programs in the interface areas, fire-safe education in our schools, participation in community events, "Buckle-Up-Baby" car seat program, fire safety training for community organizations and businesses, multi-agency exercises with other public safety agencies, and assisting other City departments as needed.

Staffing for the fire department consists of (1) Engine Company with three personnel 24 hours a day, seven days a week. In addition, one Chief Officer is available for response on a 24 hour basis. The staffed engine company is augmented by a volunteer firefighting force as needed. The volunteer firefighter program continues to increase in numbers with individuals who are dedicated to serving their community and obtaining

FIRE DEPARTMENT, cont.

experience that may enhance abilities to potentially achieve full-time careers in the fire service. Although a volunteer firefighting program is an efficient way to deliver emergency service to the community, there are significant commitments and costs associated with such a program in order to be successful. These include; intensive training, personal protective equipment for each individual, mentoring and evaluation. The fire department has worked closely with the Firefighter Association to develop programs that enhance the skills and knowledge of volunteer personnel such as the ability to achieve “relief” status where a volunteer firefighter can assume the role of firefighter on the full-time engine company on limited basis. The department continues to support the Regional Occupational Program (ROP) conducted out of the Maidu fire station of which is comprised of high school students interested in a fire service career. The department has received two recognitions this year for the support of the program: “Outstanding Business Award” from the Placer County Office of Education (PCOE) and “Best Civic Partner” from Linking Education and Economic Development (LEED) of the Greater Sacramento Area.

The fire department continues in an “Operational Budget” program. Meaning, all aspects of fire department operations have been identified, evaluated, and planned for as a continual operation of the fire department. Each area of operation is broken down as to how it relates to the services provided and the costs associated in an effort to keep sufficient service levels. This allows continual equipment replacement and at the same time truly identifies the actual operating expenses for the fire department. Most all other operations of the department have been evaluated and implementation by such a program is in place, including fire apparatus.

The fire department continues to transition, grow, and develop, in an effort to provide the most efficient service to the community as possible. As demands for service increase and challenges face the organization, the fire department has developed a “can-do” approach to providing services. The statement developed by the organization is what keeps the organization focused on the mission:

The Auburn Fire Department, with dedication and tradition for over 150 years, continues to strive professionally and efficiently to respond to emergencies and calls of need, to provide public education, promote prevention, and protect the lives and property of all those we serve with pride and honor.

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Fire

The Fire Department provides the supervision and coordination necessary to maintain efficient and effective fire protection. The department provides necessary personnel and equipment for assistance in emergency situations to limit the loss of life and property through modern fire fighting and rescue techniques. The department provides services to prevent fires through inspection of commercial, industrial and residential buildings and enforcement of applicable codes, training programs for all Fire Department personnel in the areas of fire suppression, rescues and a wide variety of techniques and applications. The department provides for maintenance of fire stations, vehicles, equipment, facilities, fire protection systems and fire fighting water supply facilities.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Appropriations Summary				
Personal Services	\$ 1,387,127	1,340,974	1,393,500	1,387,579
Services and Supplies	196,034	243,868	199,335	269,130
Capital Outlay	16,847	-	-	17,000
<i>Total:</i>	<u>\$ 1,600,008</u>	<u>1,584,842</u>	<u>1,592,835</u>	<u>1,673,709</u>

Funding Sources				
General Fund				
Discretionary Funding	\$ 1,600,008	1,584,842	1,592,835	1,673,709
<i>Total:</i>	<u>\$ 1,600,008</u>	<u>1,584,842</u>	<u>1,592,835</u>	<u>1,673,709</u>

Personal Services Allocation			
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Chief	1.0	1.0	1.0
Battalion Chief	2.0	2.0	2.0
Captain	3.0	3.0	3.0
Firefighter / Engineer	7.0	7.0	7.0
Relief Firefighter	0.0	0.0	0.0
<i>Total:</i>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is responsible for the overall activities of Planning, Building and Public Service Counter & Support. The Department also assists the Executive Director with the Auburn Urban Development Agency programs, facilitates affordable housing and is responsible for the City's Community Development Block Grant revolving loan fund program. The Department participates in a number of regional programs and committees engaged in regional land use, transportation and resource issues.

Planning

The Planning Division provides technical assistance and professional guidance to the City Council, Planning Commission, Historic Design Review Commission and the public regarding policies and plans that guide the physical development of the City. The Division is responsible for updating and maintaining the City's General Plan, Specific Plans, Zoning Ordinance and development related ordinances. It is also responsible for processing various zoning, subdivision, annexation, design, sign and tree permit applications through required City review and public hearings. A variety of code enforcement issues (abandoned vehicles, property maintenance, signs, business licenses) are coordinated by the Division.

Building

The Building Division checks building plans for code compliance and performs field inspections to ensure conformity with City and State codes and regulations. The Division is also involved in building related code enforcement.

Public Service Counter & Support

The Public Service Counter & Support Division provides a centralized location within City Hall for the public to conduct business with the public works, planning and building functions of the City. The Division also provides clerical and administrative assistance for the Public Works and Community Development Departments.

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Community Development

The Community Development Department oversees environmental review and implementation of the City's planning policies as identified in the General Plan and other documents. The Community Development Department administers the City's zoning, subdivision and environmental ordinances, resource protection, design review or processing of ministerial and discretionary permits, and CDBG programs. The department currently manages the Public Services Counter and Support. The department staffs the Planning Commission, Historic Design and Review Committee, Historic Preservation Task Force, and Annexation Committee. Finally, the department assists the City Manager with administration of the City's Economic Development Program.

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Appropriations Summary				
Personal Services	\$ 332,687	420,282	333,897	393,794
Services and Supplies	99,712	145,583	155,370	144,325
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 432,399</u>	<u>565,865</u>	<u>489,267</u>	<u>538,119</u>

Funding Sources				
General Fund				
Discretionary Revenues	\$ 236,724	338,841	384,257	429,719
Building and Other Permit Fees	47,830	9,400	10,801	10,400
Planning and Zoning Fees	147,845	170,000	94,209	98,000
Transfers-in from Other Funds	-	47,624	-	-
<i>Total:</i>	<u>\$ 432,399</u>	<u>565,865</u>	<u>489,267</u>	<u>538,119</u>

Personal Services Allocation			
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09
Code Enforcement Officer	1.0	1.0	1.0
Associate Planner	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0
Community Development Director	1.0	1.0	1.0
<i>Total:</i>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Building Inspections

The Building Department reviews all building plans and processes building permits. The Building Department provides field review of all construction work to ensure that it conforms to building codes and approved plans. Inspections are made of structural elements, plumbing, mechanical and electrical systems, energy conservation features, handicapped accessibility, and special requirements and conditions imposed by the Planning Commission or City Council.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Appropriations Summary				
Personal Services	\$ 265,189	284,571	269,608	202,692
Services and Supplies	9,103	9,479	8,587	10,925
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 274,292</u>	<u>294,050</u>	<u>278,195</u>	<u>213,617</u>
Funding Sources				
General Fund				
Building and Other Permit Fees	\$ 274,292	225,000	147,967	160,000
Discretionary Funding	-	69,050	130,228	53,617
<i>Total:</i>	<u>\$ 274,292</u>	<u>294,050</u>	<u>278,195</u>	<u>213,617</u>
Personal Services Allocation				
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>	
Building Official	1.0	1.0	1.0	
Building Inspector	1.0	1.0	1.0	
Sr. Building Inspector	1.0	1.0	0.0	
<i>Total:</i>	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Public Services Counter

The Public Services Counter and Support Department provides clerical assistance for the Building, Public Works and Community Development Departments; and assists the public in all matters pertaining to the aforementioned departments.

	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED 2007-08</u>	<u>PROPOSED 2008-09</u>
Appropriations Summary				
Personal Services	\$ 177,260	186,863	181,366	131,800
Services and Supplies	1,278	1,925	294	2,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 178,538</u>	<u>188,788</u>	<u>181,660</u>	<u>133,800</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 178,538	188,788	181,660	133,800
Transfers-in from other funds	-	-	-	-
<i>Total:</i>	<u>\$ 178,538</u>	<u>188,788</u>	<u>181,660</u>	<u>133,800</u>
Personal Services Allocation				
	<u>AUTHORIZED 2006-07</u>	<u>AUTHORIZED 2007-08</u>	<u>PROPOSED 2008-09</u>	
Administrative Assistant	2.0	2.0	2.0	
Office Assistant	1.0	1.0	0.0	
<i>Total:</i>	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	

PUBLIC WORKS DEPARTMENT

Sewer

The City's wastewater facilities are comprised of sewer gravity mains and manholes, pump stations, forcemains, and the treatment facilities. The City has been implementing the 1996 Wastewater Collection System Rehabilitation Project Report recommendation by replacing its old sewer collection system. The failing pipes allow raw sewage to flow out of the pipes and into the ground during the summer, and then allow rain and ground water to flow into the pipes during the rainy season.

Recently, the Regional Water Control Board has adopted further regulations on wastewater conveyance systems that will require additional attention and reporting requirements on the City. This year the sewer enterprise budget includes approximately \$2.9 million in collection system related improvements to meet these new requirements. By March 2011, the City will be required to meet new discharge requirements for the Wastewater Treatment Plant; the City Council is considering two options: connecting to a regional plant or upgrading the City's Wastewater Treatment Plant. This year the sewer enterprise budget includes \$800,000 towards this effort.

Storm Water Drainage

The City, under the NPDES (Non-Pollutant Discharge Elimination System) Permit controls water pollution by regulating point sources that discharge pollutants into waters in the Auburn area. Point sources are discrete conveyances such as pipes or man-made ditches. Since its introduction in 1972, the NPDES permit program has been responsible for significant improvements to our Nation's water quality.

Staff works with local school children to promote storm water pollution awareness by facilitating the Annual Spring Creek Walk day, which incorporates recycling and educational presentations about preservation of the surrounding environment.

The Downtown Storm Drain Channel is the primary project slated in this year's budget. Funding for this project is budgeted from Transportation Funds.

Streets

Project highlights include the Annual Street Overlay Project, and signal lights and improvements at Borland Avenue/East Lincoln Way/Hwy 49 intersection which is primarily funded through a Federal Hazard Elimination and Safety Program administered through the State of California. In addition, two sidewalk projects are under construction : the East Lincoln Way Sidewalk Project and the Maidu Drive Sidewalk Project. These sidewalk projects will be completed this year. Most other projects budgeted this year are ongoing and continuous.

PUBLIC WORKS DEPARTMENT, cont.

Streets, continued

Streets to be paved within the scope of the FY 2008-2009 Street Overlay project are still pending but will amount to approximately \$750,000. Funding will be provided from Local Transportation Funds, Gas Tax Funds and Proposition 1B funding received from the State in FY 2007-08.

General Community Improvements

The Auburn School Park Preserve is now open to the public and a few minor projects will be completed this year. The project restored and preserved the open area behind City Hall to a native oak woodland with the restoration of the Cooper Amphitheater. The project enhances flood protection for the Old Town Area, which has been prone to flooding in the past. Public Works will continue to maintain the School Park Preserve for all the public to enjoy.

Transit

The Public Works Department operates Auburn Transit, a deviated fixed route transit service, serving the Auburn Community. Current routes operate Monday through Saturday, covering the City limits of Auburn and also outlying areas in the County bordering the City limits and the I-80 corridor.

Buses connect with Placer County Transit, Dial-A-Ride Services, Gold Country Stage and Amtrak Trains/Buses at the Multi-Modal Transit transfer station located at the corner of Blocker Drive and Nevada Street. This is the transportation hub for the Auburn area where buses converge hourly and free transfers can be made to other services transporting passengers to Roseville, Colfax, Grass Valley, Lincoln and Sacramento.

The City received a Congestion Mitigation and Air Quality grant and intends on receiving a new Compressed Natural Gas Transit bus this year.

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Public Works (Administration and Engineering)

The Administration and Engineering Division of the Public Works Department provides the administrative services and management guidance necessary for the six operating divisions in the department. Responsibilities include providing for the overall departmental direction and planning such as establishing policies and procedures and providing fiscal and budgetary support and analysis. The Engineering portion of the division technical and design support to other departments as well as design and construction management services to Public Works department projects.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Appropriations Summary				
Personal Services	\$ 244,176	334,923	248,681	323,570
Services and Supplies	42,618	43,158	76,254	73,400
Capital Outlay	991	-	-	-
<i>Total:</i>	<u>\$ 287,785</u>	<u>378,081</u>	<u>324,935</u>	<u>396,970</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 228,508	277,581	225,750	296,970
Engineering Costs Recovered	59,277	100,500	99,185	100,000
Transfers-in from other funds	-	-	-	-
<i>Total:</i>	<u>\$ 287,785</u>	<u>378,081</u>	<u>324,935</u>	<u>396,970</u>
Personal Services Allocation				
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>	
Public Works Director	1.0	1.0	1.0	
Engineering Division Manager	1.0	1.0	1.0	
Engineering Technician	1.0	1.0	1.0	
Construction Inspector	1.0	1.0	1.0	
<i>Total:</i>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Building Maintenance

The Building and Grounds Division is responsible for the maintenance of all City-owned buildings and adjacent grounds areas. Included are the City Hall, Public Safety Building, Fire Stations and the Corporation Yard. The division provides periodic contractual maintenance support to all City-owned facilities.

Appropriations Summary	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Personal Services	\$ 127,189	200,221	126,083	-
Services and Supplies	161,358	217,459	235,515	271,450
Capital Outlay	58,336	20,000	17,592	31,000
<i>Total:</i>	\$ 346,883	437,680	379,190	302,450

Funding Sources				
General Fund				
Discretionary Revenues	\$ 346,883	437,680	379,190	302,450
Transfers-in from other funds	-	-	-	-
<i>Total:</i>	\$ 346,883	437,680	379,190	302,450

Personal Services Allocation	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09
Custodian	1.0	1.0	0.0
Facilities Maintenance Worker	1.0	1.0	0.0
Lead Custodian	1.0	1.0	0.0
<i>Total:</i>	3.0	3.0	0.0

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Public Works (Construction and Maintenance)

The Construction and Maintenance Division of the Public Works Department provides support for all activities associated with storm and sewer line repair, street work, striping, and general maintenance of the City's infrastructure.

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Appropriations Summary				
Personal Services	\$ 795,173	814,922	877,604	585,476
Services and Supplies	52,619	48,239	41,657	49,200
Capital Outlay	-	-	-	60,000
<i>Total:</i>	<u>\$ 847,792</u>	<u>863,161</u>	<u>919,261</u>	<u>694,676</u>

Funding Sources				
General Fund				
Discretionary Revenues	\$ 847,792	863,161	919,261	694,676
<i>Total:</i>	<u>\$ 847,792</u>	<u>863,161</u>	<u>919,261</u>	<u>694,676</u>

Personal Services Allocation			
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09
Maintenance Worker II	7.0	6.0	6.0
Equipment Operator	2.0	2.0	2.0
Superintendent	1.0	1.0	0.0
Maintenance Supervisor	0.0	1.0	1.0
Office Assistant	1.0	1.0	0.0
<i>Total:</i>	<u>11.0</u>	<u>11.0</u>	<u>9.0</u>

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Public Works (Yard and Shop)

The Shop Division is responsible for the maintenance and operation of all City vehicles, including fire engines, police cars, backhoes, dump trucks, buses and miscellaneous equipment.

	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED 2007-08</u>	<u>PROPOSED 2008-09</u>
<u>Appropriations Summary</u>				
Personal Services	\$ 146,490	156,627	156,149	163,951
Services and Supplies	110,212	104,036	107,438	116,350
Capital Outlay	7,868	-	-	20,800
<i>Total:</i>	<u>\$ 264,570</u>	<u>260,663</u>	<u>263,587</u>	<u>301,101</u>

<u>Funding Sources</u>				
General Fund				
Discretionary Revenues	\$ 264,570	260,663	263,587	301,101
<i>Total:</i>	<u>\$ 264,570</u>	<u>260,663</u>	<u>263,587</u>	<u>301,101</u>

<u>Personal Services Allocation</u>			
	<u>AUTHORIZED 2006-07</u>	<u>AUTHORIZED 2007-08</u>	<u>PROPOSED 2008-09</u>
Mechanic	1.0	1.0	1.0
Lead Mechanic	1.0	1.0	1.0
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Public Works (Stormwater Management)

The City is regulated under the National Pollutant and Discharge Elimination System (NPDES) program, which is designed to comply with the requirements of the Clean Water Act to protect streams, rivers and beaches from polluted storm water runoff. The regulation requires communities to reduce the discharge of pollutants to the "maximum extent practicable". This program requires the preparation of a "control measures plan", the monitoring of storm water pollutants, and reporting to the Regional Water Quality Control Board.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<u>Appropriations Summary</u>				
Personal Services	\$ -	-	-	-
Services and Supplies	37,048	37,551	30,398	33,500
Capital Outlay	187	-	906	500
<i>Total:</i>	<u>\$ 37,235</u>	<u>37,551</u>	<u>31,304</u>	<u>34,000</u>
<u>Funding Sources</u>				
General Fund				
Discretionary Revenues	\$ 37,235	37,551	31,304	34,000
<i>Total:</i>	<u>\$ 37,235</u>	<u>37,551</u>	<u>31,304</u>	<u>34,000</u>
<u>Personal Services Allocation</u>				
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>	
	0.0	0.0	0.0	
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

CITYWIDE STRATEGIC SUPPORT

The following departments and offices provide support to all Citywide departments, assisting with the development, management, and safeguarding of the City's fiscal, physical, technological, and human resources to enable and enhance the delivery of City services and projects.

City Managers Office

Responsible for the analysis, development and recommendation of Public Policy. Leads and advances the organization while managing the delivery of Citywide services.

Support for Community Projects

Budgetary unit used to account for discretionary appropriations of General Fund resources to support community projects, events and activities.

City Clerk

Supports the facilitation of the City's legislative process.

Administrative Services

Responsible for the safeguarding of the City's fiscal, technical and human resources.

Information Technology

Budgetary unit used to account for Citywide technology network and telecommunications programs.

City Attorney

Prepares legal documents and advises the City Council and staff on legal matters while defending the City in litigation.

Insurance Programs

Affords protection to the City for areas including worker's compensation, general liability, commercial property, vehicles and unemployment.

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: City Manager

The City Manager administers and executes City Council Policy, develops and recommends alternatives for providing City services and addressing community needs, provides direction and control to the City's departments and major offices, and provides information on City Government to the City's residents. The City Manager is responsible to the City Council for the development of an annual budget and for the execution of the financial program approved by the Council. The City Manager also serves as the Executive Director of the City's Redevelopment Agency (AUDA).

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Appropriations Summary				
Personal Services	\$ 132,205	214,939	103,318	84,498
Services and Supplies	56,776	84,710	93,924	35,300
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 188,981</u>	<u>299,649</u>	<u>197,242</u>	<u>119,798</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 188,981	208,907	197,242	119,798
Transfers-in from Other Funds	-	90,742	-	-
<i>Total:</i>	<u>\$ 188,981</u>	<u>299,649</u>	<u>197,242</u>	<u>119,798</u>
Personal Services Allocation				
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09	
City Manager	1.0	1.0	1.0	
Administrative Assistant	0.5	0.5	0.0	
<i>Total:</i>	<u>1.5</u>	<u>1.5</u>	<u>1.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Support for Community Projects

This budget unit is used to account for discretionary appropriations of General Fund resources to support community projects, events and activities. The primary components of this budget unit revolve around activities that promote economic development within the City. Included for Fiscal Year 2008-09 are appropriations for library and community television services, arts and economic development commissions, and the Endurance Capital Committee.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<u>Appropriations Summary</u>				
Personal Services	\$ -	-	-	-
Services and Supplies	54,113	148,350	47,638	127,976
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 54,113</u>	<u>148,350</u>	<u>47,638</u>	<u>127,976</u>
<u>Funding Sources</u>				
General Fund				
Discretionary Revenues	\$ 54,113	148,350	47,638	127,976
<i>Total:</i>	<u>\$ 54,113</u>	<u>148,350</u>	<u>47,638</u>	<u>127,976</u>
<u>Personal Services Allocation</u>				
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>	
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: City Clerk

The City Clerk prepares and distributes City Council and Redevelopment Agency agendas and minutes, maintains City Council and Redevelopment Agency records and documents, provides public information and research services, processes appointments and maintains records of Council appointed boards and commissions, maintains statements of economic interest and documents designated for employees and officials, maintains and updates the municipal code, accepts legal documents on behalf of the City, administers and files oaths of office, prepares, posts and publishes legal notices, maintains custody of City Council records and official seal, and records and maintains minutes of the City Council.

	<u>ACTUAL</u> 2006-07	<u>REVISED</u> <u>BUDGET</u> 2007-08	<u>ESTIMATED</u> 2007-08	<u>PROPOSED</u> 2008-09
Appropriations Summary				
Personal Services	\$ 89,651	95,246	95,312	93,934
Services and Supplies	17,400	9,292	10,333	23,450
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 107,051</u>	<u>104,538</u>	<u>105,645</u>	<u>117,384</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 107,051	104,538	105,645	117,384
<i>Total:</i>	<u>\$ 107,051</u>	<u>104,538</u>	<u>105,645</u>	<u>117,384</u>
Personal Services Allocation				
	<u>AUTHORIZED</u> 2006-07	<u>AUTHORIZED</u> 2007-08	<u>PROPOSED</u> 2008-09	
Assitant City Clerk	1.0	1.0	1.0	
City Clerk (Elected)	1.0	1.0	1.0	
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Administrative Services / Finance

The Administrative Services Department performs the following activities: coordination of purchasing, customer billing, accounts payable, accounts receivable, general ledger accounting, financial reporting, payroll, budget and cost accounting, revenue and licensing, mail services, and maintenance of property inventory.

The department also has the responsibility for general administration of the City's personnel policies, rules, and practices in the areas of classifications, employee benefit programs, worker's compensation claims, employee contract agreements, and preparation of documents related to payroll changes.

The department also administers the City's Information Technology Program, assuming responsibility for the City's Information Technology Master Plan; including the procurement and implementation of technology equipment and overall management of the City's network and telecommunications programs.

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	PROPOSED 2008-09
Appropriations Summary				
Personal Services	\$ 401,598	496,615	435,701	418,809
Services and Supplies	167,994	134,607	165,516	160,500
Capital Outlay	1,234	-	-	-
<i>Total:</i>	<u>\$ 570,826</u>	<u>631,222</u>	<u>601,217</u>	<u>579,309</u>

Funding Sources				
General Fund				
Discretionary Revenues	\$ 570,826	556,267	601,217	511,594
Transfers-in from other funds	-	74,955	-	67,715
<i>Total:</i>	<u>\$ 570,826</u>	<u>631,222</u>	<u>601,217</u>	<u>579,309</u>

Personal Services Allocation			
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09
Administrative Services Director	1.0	1.0	1.0
Treasurer (Elected)	1.0	1.0	1.0
Administrative Manager	1.0	1.0	1.0
Sr. Accounting Technician	2.0	2.0	1.0
Accounting Technician	1.0	1.0	1.0
<i>Total:</i>	<u>6.0</u>	<u>6.0</u>	<u>5.0</u>

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: Information Technology

The Information Technology Division of the Administrative Services Department is responsible for the everyday operation of the City's networks and telecommunications programs. Division staff work to implement the City's Information Technology (IT) Master Plan, including the procurement and implementation of technology equipment, management of the City's IT Help Desk, and maintenance of the City's networks and information databases.

	<u>ACTUAL</u> 2006-07	<u>REVISED</u> <u>BUDGET</u> 2007-08	<u>ESTIMATED</u> 2007-08	<u>PROPOSED</u> 2008-09
Appropriations Summary				
Personal Services	\$ 153,262	156,463	104,765	77,638
Services and Supplies	107,704	182,265	167,482	192,200
Capital Outlay	172,627	-	-	95,000
<i>Total:</i>	<u>\$ 433,593</u>	<u>338,728</u>	<u>272,247</u>	<u>364,838</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 433,593	283,790	272,247	364,838
Transfers-in from other funds	-	54,938	-	-
<i>Total:</i>	<u>\$ 433,593</u>	<u>338,728</u>	<u>272,247</u>	<u>364,838</u>
Personal Services Allocation				
	<u>AUTHORIZED</u> 2006-07	<u>AUTHORIZED</u> 2007-08	<u>PROPOSED</u> 2008-09	
Information Technology Manager	1.0	1.0	0.0	
Information Systems Analyst	1.0	1.0	1.0	
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	

City of Auburn
Fiscal Year 2008-09 Operating Budget

Department: City Attorney

The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside counsel activities in special areas.

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
<u>Appropriations Summary</u>				
Personal Services	\$ -	-	4,202	-
Services and Supplies	188,735	170,000	135,040	170,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 188,735</u>	<u>170,000</u>	<u>139,242</u>	<u>170,000</u>
<u>Funding Sources</u>				
General Fund				
Discretionary Revenues	\$ 188,735	170,000	139,242	170,000
<i>Total:</i>	<u>\$ 188,735</u>	<u>170,000</u>	<u>139,242</u>	<u>170,000</u>
<u>Personal Services Allocation</u>				
	<u>AUTHORIZED</u> <u>2006-07</u>	<u>AUTHORIZED</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>	
	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 2008-09 Operating Budget

Department: Insurance Programs

Insurance programs afford protection to the City for areas including worker's compensation, general liability, commercial property, vehicles and unemployment. Contingencies for litigation services are also budgeted in the Insurance Program.

	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED 2007-08</u>	<u>PROPOSED 2008-09</u>
Appropriations Summary				
Personal Services	\$ -	-	-	-
Services and Supplies	313,811	309,229	336,969	330,979
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 313,811</u>	<u>309,229</u>	<u>336,969</u>	<u>330,979</u>
Funding Sources				
General Fund				
Discretionary Revenues	\$ 313,811	309,229	336,969	330,979
Transfers-in from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 313,811</u>	<u>309,229</u>	<u>336,969</u>	<u>330,979</u>
Personal Services Allocation				
	<u>AUTHORIZED 2006-07</u>	<u>AUTHORIZED 2007-08</u>	<u>PROPOSED 2008-09</u>	
	0.0	0.0	0.0	
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	

ENTERPRISE FUNDS

Airport Enterprise Fund

The Auburn Municipal Airport is a general aviation airport serving recreational, commuter, limited air cargo, and public safety needs.

The primary focus for the Airport in FY 2008-09 centers around development of the first phase of East Hanger Project Area. Hangar construction commitment deposits have been received for all hangars in the first phase, and construction is anticipated to begin during FY 2008-09.

Airport revenue from operations is expected to remain at the same level as FY 2007-08. Revenue from airport leases is projected to increase slightly due to commercial office and hanger lease revenue increases. Airport administration costs for FY 2008-09 are expected to be approximately \$55,000 less than FY 2007-08 due to reductions in staff allocated to the Airport and incorporation of the administration of the Airport into the Citywide Strategic Support services.

Sewer Enterprise Fund

The Sewer Utility is a self-supporting enterprise which is paid by sewer service charges and connections fees charged to new users. The City currently operates, under contract, one wastewater treatment plant, 85 miles of sewer line, and eleven lift stations, serving approximately 4,300 homes and businesses.

The operation and maintenance of the City's sewer treatment facility and sewer collection system is paid for by monthly services charges to all residential and commercial users. Sewer fees are based on an Equivalent Dwelling Unit (EDU).

The Sewer Enterprise Fund is set to embark on a variety of capital projects outlined in the existing Capital Improvement Plan. The FY 2008-09 budget calls for more than \$2.9 million in capital expenditures, including \$800,000 towards the design costs for a required upgrade of the Wastewater Treatment Facility.

City of Auburn
Fiscal Year 2008-09 Budget
Airport Enterprise Fund (Fund 02)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Property Taxes	\$ 32,634	45,000	33,802	35,000
Land Rental	365,942	348,000	437,643	445,000
Interest Earned	(17,432)	-	(1,000)	2,500
Airport Improvement Grant (FAA Grant)	1,063,925	59,105	34,824	-
Airport Improvement Grant (State Match)	39,500	-	-	-
State of California Aid to Airports Program	10,000	10,000	10,000	10,000
Parking Fees / Stickers	-	-	-	-
FBO & Aviation Fuel Sales	14,887	15,000	12,664	13,000
FBO Tie Down Spaces	40,452	41,000	46,552	46,000
Hangar Rental	52,440	56,000	52,970	53,000
Office Rental	1,016	6,000	6,311	9,500
Miscellaneous	-	-	16,775	-
Interfund Loan Proceeds	-	-	-	150,000
<i>Total:</i>	<u>\$ 1,603,364</u>	<u>580,105</u>	<u>650,541</u>	<u>764,000</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 131,132	116,768	103,192	47,979
Airport Operations	184,075	197,500	166,662	166,600
Debt Service	118,765	112,000	112,086	113,000
Capital Projects	1,151,995	155,000	173,839	360,000
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Transfers-Out	-	13,645	17,616	-
<i>Total:</i>	<u>\$ 1,585,967</u>	<u>594,913</u>	<u>573,395</u>	<u>687,579</u>
Excess (deficit) of revenues over expenditures	\$ 17,397	(14,808)	77,146	76,421
Less: Accrual to Cash Reconciliation	(13,123)	-	(58,515)	-
Beginning cash balance - July 1	(103,840)	(99,566)	(42,752)	(24,121)
Ending Cash Balance - June 30	<u>\$ (99,566)</u>	<u>(114,374)</u>	<u>(24,121)</u>	<u>52,300</u>
Personal Services Allocation				
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09	
Airport Manager	1.0	1.0	0.0	
<i>Total:</i>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	

City of Auburn
Fiscal Year 2008-09 Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Capital Revenue Sources				
FAA Grant Revenues				
AIP-06 (Master Plan)	\$ 14,415	-	-	-
AIP-07 (East Hanger Project)	776,834	-	-	-
AIP-08 (Land Acquisition Costs)	-	-	-	-
AIP-09 (East Hanger & Road Project)	265,176	59,105	34,824	-
State Grant Revenues				
AIP-05	-	-	-	-
AIP-06	7,500	-	-	-
AIP-07	39,500	-	-	-
AIP-09	-	-	-	-
<i>Total:</i>	<u>\$ 1,103,425</u>	<u>59,105</u>	<u>34,824</u>	<u>-</u>
Capital Expenditures				
63047 - Land Acquisition	\$ 2,179	-	-	-
63048 - East End Hanger Project	1,105,086	155,000	161,358	-
63049 - East Access Road	-	-	-	-
63052 - Airport Master Plan	44,730	-	4,473	-
65020 - Airport Waterline Project	-	-	8,008	300,000
66001 - Groundwater Remediation	-	-	-	60,000
66002 - Airport Drainage Project	-	-	-	-
<i>Total:</i>	<u>\$ 1,151,995</u>	<u>155,000</u>	<u>173,839</u>	<u>360,000</u>
Net Capital Inflow / (Outflow)	<u>\$ (48,570)</u>	<u>(95,895)</u>	<u>(139,015)</u>	<u>(360,000)</u>

City of Auburn
Fiscal Year 2008-09 Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Sewer Service Charges	\$ 2,649,694	4,315,000	3,923,365	4,370,000
Sewer Connection Fees	189,495	185,000	315,014	100,000
Sewer Development Fees	22,245	-	(46,198)	-
Interest Income	258,999	275,000	180,032	160,000
Other Revenues	-	-	-	-
Debt Proceeds	-	11,000,000	-	-
<i>Total:</i>	<u>\$ 3,120,433</u>	<u>15,775,000</u>	<u>4,372,213</u>	<u>4,630,000</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 216,008	255,687	259,633	220,000
Materials and Services	262,516	487,571	325,993	410,800
Contract Operations	1,494,733	1,607,135	1,620,602	1,700,000
Debt Service	282,234	967,234	282,234	282,234
Capital Projects	1,905,760	8,765,000	1,216,350	2,929,500
Capital Outlay	13,435	15,000	15,926	15,000
Interfund Loans Made	-	-	-	150,000
<i>Total:</i>	<u>\$ 4,174,686</u>	<u>12,097,627</u>	<u>3,720,738</u>	<u>5,707,534</u>
Excess (deficit) of revenues over expenditures	\$ (1,054,253)	3,677,373	651,475	(1,077,534)
Less: Accrual to Cash Reconciliation	(113,183)	94,263	94,263	-
Beginning cash balance - July 1	<u>4,786,811</u>	<u>3,619,375</u>	<u>3,619,375</u>	<u>4,365,113</u>
Cash balance - June 30	<u>\$ 3,619,375</u>	<u>7,391,011</u>	<u>4,365,113</u>	<u>3,287,579</u>
Less:				
Reserve for WWTP UV Disinfection	\$ 1,995,000	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	-	4,000,000	650,000	500,000
General Reserve (8%) - SWRCB Loans	-	198,927	200,350	200,350
General Reserve (10%) Upgrade Project Bonds	-	248,659	-	-
Unrestricted cash balance - June 30	<u>\$ 1,374,375</u>	<u>1,698,425</u>	<u>1,269,763</u>	<u>342,229</u>
Personal Services Allocation				
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09	
Associate Civil Engineer	1.0	1.0	1.0	
Engineering Tech II	1.0	1.0	1.0	
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	

City of Auburn
Fiscal Year 2008-09 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED ACTUAL 2007-08</u>	<u>PROPOSED 2008-09</u>
50303 - Machinery & Equipment	\$ 10,411	15,000	12,212	15,000
50800 - Computer Equipment	3,025	-	3,715	-
63603 - Vactor Truck	294,186	-	-	-
63604 - Hydro Jet Unit	37,735	-	-	-
63853 - Steam Flow Guage	-	-	-	-
63856 - Auburn Ravine Sampling	11,775	10,000	6,815	7,500
63894 - Village Lane/Fulweiler Sewer	-	-	222	-
63895 - Lift Station Repairs	128,087	500,000	20,458	100,000
63897 - Canyon Court / Foresthill Ave.	299,017	25,000	25,139	10,000
63898 - North McDaniel / Skyridge Sewer	3,868	10,000	107,263	30,000
63899 - Emergency Sewer Repair Projects	531,008	350,000	701,060	500,000
63901 - Sewer Map Updates	9,246	15,000	2,861	3,000
63902 - Prospector Hill Sewer Projects	1,403	-	333	6,000
63903 - WWTP - Repairs / Projects	53,085	100,000	192,218	250,000
63906 - Robie Point Sewer Repair	174	-	-	-
63910 - WWTP SCADA System	9,758	-	-	-
63911 - Ultraviolet Disinfection	-	-	-	-
63913 - Gunite Ditch - WWTP	16,179	-	3,570	5,000
63914 - NPDES Permit Renewal	1,939	-	5,888	10,000
65001 - Back Flow Preventer Device	-	5,000	2,911	10,000
65004 - WWTP Line Ponds 1A & 4	485,947	-	-	-
65005 - WWTP Additional Storage	-	-	-	-
65006 - Develop Source Control Program	-	50,000	-	-
65008 - Upper Vintage Oaks Liftstation	15,639	500,000	20,160	934,000
65009 - Lower Vintage Oaks Liftstation	6,713	-	-	-
65010 - Thermal Impact Study	-	-	-	-
65012 - Storm Drain Channel	-	-	-	-
63702 - WWTP Upgrade / UV Project	-	7,000,000	127,451	800,000
63703 - Falcons Point Lift Station	-	200,000	-	200,000
66003 - Vactor Truck Repower	-	-	-	64,000
<i>Total:</i>	<u>\$ 1,919,195</u>	<u>8,780,000</u>	<u>1,232,276</u>	<u>2,944,500</u>

SPECIAL REVENUE FUNDS

Gas Tax Fund

The Gas Tax fund accounts for gas tax revenue allocations from the State. Funds received are restricted to expenditures for street maintenance, traffic safety, and construction. The FY 2008-09 budget funds a \$325,000 Street Overlay capital project, which includes \$100,000 carried over from FY 2007-08 and \$225,000 in new funds for FY 2008-09. The Gas Tax Fund also funds electricity payments for the City's street lighting.

Transportation Fund

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 the majority of its revenue sources through the Transportation Development Act Tax (TDA) and various grant programs. The FY 2008-09 budget recommends \$2.3 million in capital improvement expenditures, including \$426,630 allocated for the FY 2008-09 Street Overlay Project (includes carryover funding of \$226,630 and new funding of \$200,000). Additionally, grants anticipated to be awarded to the City are expected to fund improvements to the East Lincoln Way and Maidu Sidewalk programs and the Borland Intersection.

Transit Fund

The City has provided public transit since 1978, with fixed route services commencing in 1989. The goal of the Auburn Transit System is to provide citizens with a convenient, attractive and economical alternative to automobiles and increase the mobility of young, elderly, economically disadvantaged and handicapped persons. Transit programs are funded primarily through TDA funds.

Auburn Urban Development Authority Low / Moderate Set Aside Fund

A major source of funding for housing programs is the set-aside of property tax increments for the redevelopment project area. The "low/mod" funds must be used for the benefit of low or moderate income housing within the City, and State law specifies that the redevelopment areas must set aside 20% of tax increments unless there are special circumstances. Auburn's redevelopment agency presently sets aside 20% of the tax increments received annually.

SPECIAL REVENUE FUNDS, cont.

Auburn Urban Development Authority Fund

The Auburn Urban Development Authority (AUDA) provides essential funding for capital projects, housing projects, studies, planning and development efforts which are focused on the economic development of blighted areas within the City. The FY 2008-09 budget anticipates the selling of Tax Allocation Bonds, generating more than \$4.6 million to be used for capital projects including the City's Streetscape Program.

Fire Department Equipment Fund

The Fire Department Equipment Fund accounts for reimbursements received from fire protection agencies for equipment use; and appropriates these funds towards the purchase of new equipment.

Community Development Block Grant Funds

The Community Development Block Grant Funds account for monies received from the State and loaned by the City to encourage small business growth. Funds, when repaid, are provided to new businesses. To further the existing Revolving Loan Program, the City received an additional grant of \$500,000 from the State Department of Housing and Community Development during FY 2007-08.

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.

Office of Traffic Safety Grant Fund

The Office of Traffic Safety (OTS) Grant Fund is used to account for OTS grant funds received and the corresponding eligible expenditures as authorized by the grants. The FY 2008-09 budget includes continuation of the OTS grant for the "Avoid the Seven DUI Task Force", which is scheduled to conclude at the end of October 2008.

SPECIAL REVENUE FUNDS, cont.

State Law Enforcement Personnel Grant Fund

The State Law Enforcement Personnel Grant Fund accounts for grant revenues received from the State which must be wholly spent for Law Enforcement personnel. These funds reimburse the General Fund for approximately 1.25 FTE Police Officers.

Facilities and Equipment Plan Fund

The Facilities and Equipment Plan Fund accounts for revenues received through mitigation fees assessed on construction of new residential units and renovation of commercial and industrial spaces. Revenues received are used to fund recurring capital outlay as it relates to the purchase of equipment for citywide departments. The FY 2008-09 budget allocates \$96,858 towards debt service for a Fire Truck purchased in November 2005.

City of Auburn
Fiscal Year 2008-09 Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
CA Gas Tax Section 2105	\$ 78,774	80,000	77,500	80,000
CA Gas Tax Section 2106	66,863	67,000	64,600	67,000
CA Gas Tax Section 2107	108,302	104,000	103,700	104,000
CA Gas Tax Section 2107.5	3,000	3,000	3,000	3,000
Proposition 42 Funds	93,094	-	-	120,539
Interest Income	18,083	1,500	2,709	1,800
<i>Total:</i>	<u>\$ 368,116</u>	<u>255,500</u>	<u>251,509</u>	<u>376,339</u>
Expenditures:				
Public Works Staff Allocations	\$ 4,734	7,000	5,385	7,000
Service and Supplies	172,076	170,000	170,972	175,000
Capital Projects	725,000	100,000	-	325,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 901,810</u>	<u>277,000</u>	<u>176,357</u>	<u>507,000</u>
Excess (deficit) of revenues over expenditures	\$ (533,694)	(21,500)	75,152	(130,661)
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	(14,514)	45,026	45,026	-
Beginning cash balance - July 1	559,654	11,446	11,446	131,624
Cash balance - June 30	<u>\$ 11,446</u>	<u>34,972</u>	<u>131,624</u>	<u>963</u>
Less:				
General Reserve (not set)	\$ -	-	-	-
Unrestricted cash balance - June 30	<u>\$ 11,446</u>	<u>34,972</u>	<u>131,624</u>	<u>963</u>

Capital Expenditure Detail

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Capital Expenditures				
63602 - FY0607 Annual Street Overlay	\$ 325,000	-	-	-
65011 - FY0506 Annual Street Overlay	400,000	-	-	-
63074 - FY0708 Annual Street Overlay	-	100,000	-	100,000
66004 - FY0809 Annual Street Overlay	-	-	-	225,000
<i>Total:</i>	<u>\$ 725,000</u>	<u>100,000</u>	<u>-</u>	<u>325,000</u>

City of Auburn
Fiscal Year 2008-09 Budget
Transportation Fund (Fund 26)

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Revenues:				
Transportation Tax, TDA	\$ 762,634	380,000	309,284	294,452
SB1266 (Proposition 1B) Allocation	-	412,231	-	-
State Grant (Safe Routes to School)	171,270	419,400	-	419,400
Federal Funding, RSTP	254,676	356,658	329,534	102,000
Interest Income	(25,208)	-	(4,486)	-
Other Revenues	27,000	1,082,976	27,516	1,120,625
Development Impact Fees	-	-	-	-
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 1,190,372</u>	<u>2,651,265</u>	<u>661,848</u>	<u>1,936,477</u>
Expenditures:				
Administrative Expense	\$ -	-	-	-
Materials and Services	42,719	45,000	68,640	76,000
Debt Service	13,620	13,620	13,620	13,620
Capital Projects	1,141,566	2,546,360	572,055	2,316,079
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 1,197,905</u>	<u>2,604,980</u>	<u>654,315</u>	<u>2,405,699</u>
Excess (deficit) of revenues over expenditures	\$ (7,533)	46,285	7,533	(469,222)
Less: Accrual to Cash Reconciliation	(148,975)	-	478,681	-
Beginning cash balance - July 1	<u>148,975</u>	<u>(7,533)</u>	<u>(7,533)</u>	<u>478,681</u>
Cash balance - June 30	<u>\$ (7,533)</u>	<u>38,752</u>	<u>478,681</u>	<u>9,459</u>
Less:				
Restricted Cash - Deferred Revenue	<u>\$ -</u>	<u>38,752</u>	<u>478,681</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ (7,533)</u>	<u>-</u>	<u>-</u>	<u>9,459</u>

**City of Auburn
Fiscal Year 2008-09 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail**

Capital Expenditures	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
63011 - Paving Projects - Public Works Dept.	\$ 71,228	100,000	1,223	100,000
63255 - Hale Street @ Orange Street Drain	72,534	-	436	-
63299 - Emergency Repairs - Storm Drains	4,695	10,000	20,394	10,000
63501 - Sidewalk Repairs - Residential	44,767	50,000	7,564	50,000
63502 - Roadway Annual Surface Resealing	-	-	-	-
63503 - Roadway Overlay Projects	8,669	-	-	-
63505 - East Lincoln Way Sidewalk Project	23,626	400,000	33,418	485,000
63507 - Nevada Street Traffic Signal	-	-	-	-
63510 - City Pavement Marking Project	-	30,000	14,955	30,000
63511 - Safe Routes to School	-	-	-	-
63513 - Nevada @ Fulweiler Traffic Signal	-	-	-	-
63515 - Multimodal Rail Station	-	-	4,552	54,449
63516 - Borland Intersection Improvements	26,379	673,946	31,140	660,000
63517 - Maidu Sidewalk Project	26,472	560,083	24,270	365,000
63518 - Highway 49 Operational Improvements	-	-	-	-
63602 - FY0607 Street Overlay	221,930	277,331	277,331	-
65011 - FY0506 Street Overlay	381,358	-	-	-
65012 - Storm Drain Channel - Downtown	14,658	50,000	-	50,000
65013 - Roadway Annual Crack Seal	-	-	-	-
65014 - Dairy Road Plan Line / Design	-	20,000	-	20,000
65019 - Agard/High/Oakwood Signal	245,250	-	437	-
63704 - FY0708 Street Overlay	-	375,000	148,370	226,630
50303 - Machinery & Equipment	-	-	7,965	-
66004 - FY0809 Street Overlay Project	-	-	-	200,000
66005 - Palm Avenue Sidewalk Project	-	-	-	65,000
<i>Total:</i>	<u>\$ 1,141,566</u>	<u>2,546,360</u>	<u>572,055</u>	<u>2,316,079</u>

City of Auburn
Fiscal Year 2008-09 Budget
Transit Fund (Fund 27)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Transportation Tax LTF (Article 4)	\$ 252,674	251,448	368,194	300,000
Transportation Tax STA	95,476	100,221	46,417	109,042
Interest Income	6,555	8,000	(1,683)	-
Fare Box Revenues	34,461	30,000	38,156	30,000
Other Revenues (FTA)	-	60,000	60,000	-
Equipment Grants	5,880	370,295	298,070	164,255
Transfers-In from Other Funds	-	-	-	-
Miscellaneous Revenues	1,800	-	750	-
<i>Total:</i>	<u>\$ 396,846</u>	<u>819,964</u>	<u>809,904</u>	<u>603,297</u>
Expenditures:				
Administrative Expense	\$ 321,176	318,544	359,823	311,905
Materials and Services	66,051	84,475	88,541	96,400
Debt Service	-	-	-	-
Capital Projects	44,973	312,950	302,437	207,500
Capital Outlay	5,804	172,225	1,803	5,000
Transfers-Out	37,547	31,821	-	-
<i>Total:</i>	<u>\$ 475,551</u>	<u>920,015</u>	<u>752,604</u>	<u>620,805</u>
Excess (deficit) of revenues over expenditures	\$ (78,705)	(100,051)	57,300	(17,508)
Less: Accrual to Cash Reconciliation	(22,645)	-	(116,746)	-
Beginning cash balance - July 1	178,753	77,403	77,403	17,957
Cash balance - June 30	\$ 77,403	(22,648)	17,957	449
Less:				
Restricted Cash - Deferred Revenue	\$ 77,403	-	17,957	-
Unrestricted cash balance - June 30	<u>\$ -</u>	<u>(22,648)</u>	<u>-</u>	<u>449</u>
Personal Services Allocation				
	AUTHORIZED 2006-07	AUTHORIZED 2007-08	PROPOSED 2008-09	
Bus Driver	3.0	3.0	3.0	
Transit Supervisor	1.0	1.0	1.0	
Analyst / Transit Manager	1.0	1.0	1.0	
<i>Total:</i>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	

**City of Auburn
Fiscal Year 2008-09 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail**

<u>Capital Expenditures</u>	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED ACTUAL 2007-08</u>	<u>PROPOSED 2008-09</u>
50301 - Capital Projects - Buildings	\$ -	-	-	-
50302 - Vehicles	-	167,225	-	190,000
50303 - Machinery & Equipment	6,209	5,000	1,803	5,000
63515 - Multimodal Rail Station	520	-	-	-
63605 - Slow Fill CNG Station	21,289	303,950	302,437	-
65015 - Corporation Yard Remodel	21,674	-	-	-
65016 - Bench Shelter Installation	37	4,000	-	4,000
65017 - Transit Kiosk / Vending Structure	1,048	5,000	-	3,500
66006 - Elder's Station Surveillance	-	-	-	10,000
<i>Total:</i>	<u>\$ 50,777</u>	<u>485,175</u>	<u>304,240</u>	<u>212,500</u>

City of Auburn
Fiscal Year 2008-09 Budget
Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Interest Income	\$ 6,683	8,000	11,380	13,000
Other Revenues	-	-	-	-
Transfers-In from Other Funds	120,007	112,000	129,000	135,000
<i>Total:</i>	<u>\$ 126,690</u>	<u>120,000</u>	<u>140,380</u>	<u>148,000</u>
Expenditures:				
Administrative Expense	\$ -	-	2,336	-
Contactual Services	1,403	25,000	1,479	5,000
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
<i>Total:</i>	<u>\$ 1,403</u>	<u>25,000</u>	<u>3,815</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 125,287	95,000	136,565	143,000
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	-	-	-	-
Beginning cash balance - July 1	107,176	232,463	232,463	369,028
Cash balance - June 30	<u>\$ 232,463</u>	<u>327,463</u>	<u>369,028</u>	<u>512,028</u>
Less:				
General Reserve (not set)	\$ -	-	-	-
Unrestricted cash balance - June 30	<u>\$ 232,463</u>	<u>327,463</u>	<u>369,028</u>	<u>512,028</u>

City of Auburn
Fiscal Year 2008-09 Budget
Auburn Urban Development Authority (Redevelopment) Fund (Fund 35)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Property Taxes	\$ 600,035	560,000	645,000	670,000
Interest Income	70,781	65,000	61,441	60,000
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	4,625,000
<i>Total:</i>	<u>\$ 670,816</u>	<u>625,000</u>	<u>706,441</u>	<u>5,355,000</u>
Expenditures:				
Administrative Expense	\$ 131,794	-	135,522	136,766
Professional / Contractual Services	305,603	415,000	197,564	200,000
Special Projects	-	10,000	4,755	5,000
Debt Service	25,306	25,306	25,306	2,234
Capital Projects	-	-	157,810	2,800,000
Redevelopment Funding Shift - State	-	-	-	57,000
Transfers-Out for Low / Mod Set Aside	120,007	112,000	129,000	135,000
Transfers-out for Debt Service	-	-	-	678,000
Transfers-Out	-	120,707	-	-
<i>Total:</i>	<u>\$ 582,710</u>	<u>683,013</u>	<u>649,957</u>	<u>4,014,000</u>
Excess (deficit) of revenues over expenditures	\$ 88,106	(58,013)	56,484	1,341,000
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	(2,111)	37,113	37,113	-
Beginning cash balance - July 1	1,068,436	1,154,431	1,154,431	1,248,028
Cash balance - June 30	<u>\$ 1,154,431</u>	<u>1,133,531</u>	<u>1,248,028</u>	<u>2,589,028</u>
Less:				
Restricted Cash - Bond Proceeds	\$ -	-	-	1,450,000
Restricted Cash - Pass Through Deferred	33,509	33,509	33,509	8,203
Unrestricted cash balance - June 30	<u>\$ 1,120,922</u>	<u>1,100,022</u>	<u>1,214,519</u>	<u>1,130,825</u>

Capital Expenditure Detail

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Capital Expenditures				
65021 - Lincoln Way Streetscape	\$ -	-	157,810	2,800,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>157,810</u>	<u>2,800,000</u>

City of Auburn
Fiscal Year 2008-09 Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
CDF Reimbursements for Equipment Use	\$ 21,282	2,500	23,526	5,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 21,282</u>	<u>2,500</u>	<u>23,526</u>	<u>5,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	57,511	-	7,432	2,500
Capital Outlay - Fire Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 57,511</u>	<u>-</u>	<u>7,432</u>	<u>2,500</u>
Excess (deficit) of revenues over expenditures	\$ (36,229)	2,500	16,094	2,500
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	-	-	-	-
Beginning cash balance - July 1	<u>77,578</u>	<u>41,349</u>	<u>41,349</u>	<u>57,443</u>
Cash balance - June 30	<u>\$ 41,349</u>	<u>43,849</u>	<u>57,443</u>	<u>59,943</u>
Less:				
Reserve (not set)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 41,349</u>	<u>43,849</u>	<u>57,443</u>	<u>59,943</u>

City of Auburn
Fiscal Year 2008-09 Budget
Community Development Block Grant Funds (Fund 66)

	<u>ACTUAL</u> 2006-07	<u>REVISED</u> <u>BUDGET</u> 2007-08	<u>ESTIMATED</u> <u>ACTUAL</u> 2007-08	<u>PROPOSED</u> 2008-09
Revenues:				
Interest Income	\$ 23,157	4,000	4,969	2,000
Re-use Monies - Small Business Loans	34,830	60,000	72,055	75,000
Program Income Grant Funding	-	500,000	56,677	500,000
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 57,987</u>	<u>564,000</u>	<u>133,701</u>	<u>577,000</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 21,606	50,000	64,237	50,000
Re-use Loans RLF - Small Business	354,671	270,000	126,958	500,000
Transfers-Out	2,188	-	-	-
<i>Total:</i>	<u>\$ 378,465</u>	<u>320,000</u>	<u>191,195</u>	<u>550,000</u>
Excess (deficit) of revenues over expenditures	\$ (320,478)	244,000	(57,494)	27,000
Less: Accrual to Cash Reconciliation	(20,000)	-	-	-
Beginning cash balance - July 1	471,044	130,566	130,566	73,072
Cash balance - June 30	<u>\$ 130,566</u>	<u>374,566</u>	<u>73,072</u>	<u>100,072</u>
Less:				
Reserve (not set)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 130,566</u>	<u>374,566</u>	<u>73,072</u>	<u>100,072</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 2008-09 Budget
Solid Waste Management Funds (Funds 68 / 69)

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ 5,000	5,000	5,000	5,000
Franchise Fees (Fund 69)	139,185	145,000	139,358	140,000
Interest	67,566	75,000	52,468	40,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 211,751</u>	<u>225,000</u>	<u>196,826</u>	<u>185,000</u>
Expenditures:				
Insurance Expense	\$ 32,173	40,000	44,812	45,000
Contractual Expenses	216,089	240,000	148,540	150,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	1,506	1,500	2,388	2,500
<i>Total:</i>	<u>\$ 249,768</u>	<u>281,500</u>	<u>195,740</u>	<u>197,500</u>
Excess (deficit) of revenues over expenditures	\$ (38,017)	(56,500)	1,086	(12,500)
Less: Accrual to Cash Reconciliation	(2,239)	35,404	1,012	-
Beginning cash balance - July 1	1,213,907	1,173,651	1,173,651	1,175,749
Cash balance - June 30	<u>\$ 1,173,651</u>	<u>1,152,555</u>	<u>1,175,749</u>	<u>1,163,249</u>
Less:				
Reserve for Landfill Closure (Restricted)	\$ 1,015,669	1,015,669	818,842	818,842
Unrestricted cash balance - June 30	<u>\$ 157,982</u>	<u>136,886</u>	<u>356,907</u>	<u>344,407</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 2008-09 Budget
Office of Traffic Safety Grant Fund (Fund 75)

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Revenues:				
State Grant Revenues	\$ 220,499	93,795	89,722	55,580
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 220,499</u>	<u>93,795</u>	<u>89,722</u>	<u>55,580</u>
Expenditures:				
Personnel Expenses	\$ 111,988	46,795	47,404	23,397
Support Expenses	55,388	47,000	50,468	32,183
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 167,376</u>	<u>93,795</u>	<u>97,872</u>	<u>55,580</u>
Excess (deficit) of revenues over expenditures	53,123	-	(8,150)	-
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	292,266	(34,388)	(34,388)	-
Beginning cash balance - July 1	<u>(302,851)</u>	<u>42,538</u>	<u>42,538</u>	<u>-</u>
Cash balance - June 30	<u>\$ 42,538</u>	<u>8,150</u>	<u>-</u>	<u>-</u>
Less:				
Reserve (not set)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 42,538</u>	<u>8,150</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2008-09 Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
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	\$ -	-	-	-
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	-	-	-	-
Beginning cash balance - July 1	-	-	-	-
Cash balance - June 30	\$ -	-	-	-
Less:				
Reserve (not set)	\$ -	-	-	-
Unrestricted cash balance - June 30	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2008-09 Budget
Facilities and Equipment Plan Fund (Fund 91)

	<u>ACTUAL</u> <u>2006-07</u>	<u>REVISED</u> <u>BUDGET</u> <u>2007-08</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2007-08</u>	<u>PROPOSED</u> <u>2008-09</u>
Revenues:				
Development Impact Fees	\$ 161,312	100,000	60,722	30,000
Interest Income	22,474	8,000	9,398	5,000
Other Revenues	15,000	25,000	25,000	-
General Fund Contribution	16,500	16,500	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 215,286</u>	<u>149,500</u>	<u>95,120</u>	<u>35,000</u>
Expenditures:				
Administrative Expense	\$ -	-	347	-
Contractual Expenses	-	-	-	-
Debt Service	96,858	96,858	96,858	96,858
Capital Outlay - Building Department	21,425	-	-	-
Capital Outlay - Police Department	270,819	35,000	8,229	-
Capital Outlay - Fire Department	69,010	-	-	-
Capital Outlay - Public Works Department	128,163	25,000	24,725	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 586,275</u>	<u>156,858</u>	<u>130,159</u>	<u>96,858</u>
Excess (deficit) of revenues over expenditures	\$ (370,989)	(7,358)	(35,039)	(61,858)
Less: Accrual to Cash Reconciliation	(1,180)	-	-	-
Beginning cash balance - July 1	<u>587,923</u>	<u>215,754</u>	<u>215,754</u>	<u>180,715</u>
Cash balance - June 30	<u>\$ 215,754</u>	<u>208,396</u>	<u>180,715</u>	<u>118,857</u>
Less:				
Reserve (not set)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 215,754</u>	<u>208,396</u>	<u>180,715</u>	<u>118,857</u>

CAPITAL PROJECT FUNDS

Auburn School Park Relocation / Park Preserve Funds

The Auburn School Park Relocation and Park Preserve (ASPP) Funds account for the capital costs of relocating the Auburn School and subsequent development of a park where the school once resided. In FY 2005-06, a \$1.5 million "loan" was provided to the ASPP Fund from the City's General Fund for payment to the Army Corp of Engineers for related project costs (the Army Corp of Engineers will manage the construction of the Park). Of this amount, approximately \$1.1 remains to be paid back to the General Fund. The City expects to receive the \$1.1 million in the form of community support and grants for the park project this fiscal year. Park construction commenced in FY 2006-07 and will be completed in FY 2008-09.

Highway 49 Beautification Plan Fund

The Highway 49 Beautification Plan Fund was established to account for project costs specifically related to the beautification of Highway 49 near the Lincoln Way intersection. The Highway 49 Beautification Plan Fund was originally funded with discretionary General Fund contributions between 1999 and 2002. To date, there have been no project-related expenditures from the Fund.

The area along Highway 49 eligible for Fund support falls within the boundaries of the City's Redevelopment zone. To the extent projects along this corridor are approved by the City Council, the City could elect to use Redevelopment monies to fund the projects. Since the Highway 49 Beautification Plan funding originally came from the General Fund, it is recommended that this Fund be closed out during the 2008-09 Fiscal Year and balances be transferred back to the General Fund.

City of Auburn
Fiscal Year 2008-09 Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Grant Revenues	\$ 1,113,653	-	502,262	-
Interest	1,290	-	3,565	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 1,114,943</u>	<u>-</u>	<u>505,827</u>	<u>-</u>
Expenditures:				
Administrative Expense	\$ -	-	153	-
Capital Projects	1,051,112	-	477,101	66,667
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 1,051,112</u>	<u>-</u>	<u>477,254</u>	<u>66,667</u>
Excess (deficit) of revenues over expenditures	\$ 63,831	-	28,573	(66,667)
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	(50,000)	50,000	50,000	-
Beginning cash balance - July 1	(25,737)	(11,906)	(11,906)	66,667
Cash balance - June 30	\$ (11,906)	38,094	66,667	-
Less:				
General Reserve (not set)	\$ -	-	-	-
Unrestricted cash balance - June 30	<u>\$ (11,906)</u>	<u>38,094</u>	<u>66,667</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Capital Expenditures				
62029 - AUSD Park Preserve Project	\$ 1,051,112	-	477,101	66,667
<i>Total:</i>	<u>\$ 1,051,112</u>	<u>-</u>	<u>477,101</u>	<u>66,667</u>

Note: The General Fund has advanced, in the form of Prepaid Expenditures, \$1,123,958 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. As community grant proceeds are received, the Park Preserve Fund will be made whole, after which the General Fund Prepaid Expenditures will be reduced.

City of Auburn
Fiscal Year 2008-09 Budget
Highway 49 Beautification Plan Fund (Fund 61)

	<u>ACTUAL 2006-07</u>	<u>REVISED BUDGET 2007-08</u>	<u>ESTIMATED ACTUAL 2007-08</u>	<u>PROPOSED 2008-09</u>
Revenues:				
Interest Income	\$ 3,797	3,250	3,180	-
Federal Grant Funds	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 3,797</u>	<u>3,250</u>	<u>3,180</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ -	-	119	-
Capital Outlay	-	-	-	-
Residual Equity Transfers Out	-	-	-	67,715
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>119</u>	<u>67,715</u>
Excess (deficit) of revenues over expenditures	\$ 3,797	3,250	3,061	(67,715)
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	-	-	-	-
Beginning cash balance - July 1	<u>60,857</u>	<u>64,654</u>	<u>64,654</u>	<u>67,715</u>
Cash balance - June 30	<u>\$ 64,654</u>	<u>67,904</u>	<u>67,715</u>	<u>-</u>
Less:				
Reserve (not set)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 64,654</u>	<u>67,904</u>	<u>67,715</u>	<u>-</u>

NOTE: This fund will be closed out during Fiscal Year 2008-09.

DEBT SERVICE FUNDS

Government Obligation (GO) Bond Debt Service Fund

The GO Bond Debt Service Fund accounts for the receipt of revenues collected with property taxes which support the repayment of bonds issued for the Civic Center. This fund will be closed out during FY 2008-09 once the repayment of debt is completed in August 2008, with the balance of funds scheduled for transfer to the General Fund.

Auburn Urban Development Authority Debt Service Fund

The Auburn Urban Development Authority Debt Service Fund accounts for debt payments related to AUDA bonded indebtedness. This fund is expected to become active during Fiscal Year 2008-09 with the anticipated issuance of Redevelopment Tax Allocation Bonds.

City of Auburn
Fiscal Year 2008-09 Budget
Debt Service Fund - G.O. Bonds (Fund 30)

	<u>ACTUAL</u> 2006-07	<u>REVISED</u> <u>BUDGET</u> 2007-08	<u>ESTIMATED</u> <u>ACTUAL</u> 2007-08	<u>PROPOSED</u> 2008-09
Revenues:				
Property Taxes Collected	\$ 178,911	30,000	75,555	795
Interest Income	10,239	4,000	7,596	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 189,150</u>	<u>34,000</u>	<u>83,151</u>	<u>795</u>
Expenditures:				
Administrative Expenses	\$ 1,248	1,100	1,535	-
Services and Supplies	-	-	-	-
Debt Service - Civic Center (G.O. Bonds)	156,560	156,500	156,500	155,625
Residual Equity Transfers Out	-	-	-	55,795
<i>Total:</i>	<u>\$ 157,808</u>	<u>157,600</u>	<u>158,035</u>	<u>211,420</u>
Excess (deficit) of revenues over expenditures	\$ 31,342	(123,600)	(74,884)	(210,625)
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	4,171	10,637	10,637	-
Beginning cash balance - July 1	<u>239,359</u>	<u>274,872</u>	<u>274,872</u>	<u>210,625</u>
Cash balance - June 30	<u>\$ 274,872</u>	<u>161,909</u>	<u>210,625</u>	<u>-</u>
Less:				
Reserve for Debt Service	<u>\$ 156,500</u>	<u>156,500</u>	<u>155,625</u>	<u>-</u>
Unrestricted cash balance - June 30	<u>\$ 118,372</u>	<u>5,409</u>	<u>55,000</u>	<u>-</u>

*Note: The General Obligation Bond Debt Service Fund will be closed out effective July 1, 2009 (FY 0910).
Bonds will be fully paid off in FY 0809.*

City of Auburn
Fiscal Year 2008-09 Budget
Auburn Urban Development Authority Debt Service Fund (Fund 33)

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Revenues:				
Interest Income	\$ -	-	-	12,000
Other Income	-	-	-	-
Transfers In - AUDA Bonds Issued	-	-	-	678,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>690,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Debt Service	-	-	-	339,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>339,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	351,000
Less: Capitalization of Fixed Assets	-	-	-	-
Less: Accrual to Cash Reconciliation	-	-	-	-
Beginning cash balance - July 1	-	-	-	-
Cash balance - June 30	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>351,000</u>
Less:				
Reserve for Debt Service	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>351,000</u>
Unrestricted cash balance - June 30	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Auburn
 Appropriations Limit Analysis
 Base Year & Growth Computations**

Fiscal Year	Certification Date	Population Counts		Prior Year	Population Percentage Change	Per Capita Income Factor	Annual Growth Factor	Cumulative Growth Factor	Computed "Gann" Limit
2008-09	1/1/2008	333,401	(I)	324,495	1.0274	1.0429	1.0715	8.8421	11,573,692
2007-08	1/1/2007	324,495	(I)	316,508	1.0252	1.0442	1.0706	8.2519	10,801,159
2006-07	1/1/2006	316,508	(I)	305,675	1.0354	1.0396	1.0764	7.7081	10,089,354
2005-06	1/1/2005	305,675	(I)	292,095	1.0465	1.0526	1.1015	7.1607	9,372,864
2004-05	1/1/2004	292,095	(I)	275,612	1.0598	1.0328	1.0946	6.5006	8,508,895
2003-04	1/1/2003	275,612	(I)	264,940	1.0403	1.0231	1.0643	5.9390	7,773,756
2002-03	1/1/2002	264,940	(I)	257,512	1.0288	0.9873	1.0158	5.5801	6,647,248
2001-02	1/1/2001	257,512	(I)	234,371	1.0987	1.0782	1.1847	5.4935	7,190,566
2000-01	1/1/2000	234,371	(I)	227,537	1.0300	1.0491	1.0806	4.6372	6,069,740
1999-00	1/1/1999	11,595		11,598	0.9997	1.0453	1.0450	4.2913	5,616,961
1998-99	1/1/1998	11,598		11,422	1.0154	1.0415	1.0575	4.1064	5,374,930
1997-98	1/1/1997	11,422		11,431	0.9992	1.0467	1.0459	3.8829	5,082,444
1996-97	1/1/1996	11,431		11,755	0.9724	1.0467	1.0179	3.7126	4,859,509
1995-96	1/1/1995	11,755		11,593	1.0140	1.0472	1.0618	3.6475	4,774,288
1994-95	1/1/1994	11,593		11,291	1.0267	1.0071	1.0340	3.4351	4,496,268
1993-94	1/1/1993	11,291		11,156	1.0121	1.0272	1.0396	3.3220	4,348,267
1992-93	1/1/1992	11,156		10,865	1.0268	0.9936	1.0202	3.1954	4,182,513
1991-92	1/1/1991	10,865		9,812	1.1073	1.0414	1.1532	3.1321	4,099,651
1990-91	1/1/1990	9,812		9,411	1.0426	1.0421	1.0865	2.7161	3,555,143
1989-90	1/1/1989	9,411		8,775	1.0725	1.0519	1.1281	2.4998	3,272,095
1988-89	1/1/1988	8,775		8,519	1.0301	1.0466	1.0781	2.2159	2,900,433
1987-88	1/1/1987	8,519		8,157	1.0444	1.0347	1.0806	2.0555	2,690,442
1986-87	1/1/1986	8,157		8,125	1.0039	1.023	1.0270	1.9021	2,489,723
1985-86	1/1/1985	8,125		8,092	1.0041	1.0374	1.0416	1.8520	2,424,199
1984-85	1/1/1984	8,092		7,958	1.0168	1.0474	1.0650	1.7780	2,327,312
1983-84	1/1/1983	7,958		7,803	1.0199	1.0235	1.0438	1.6695	2,185,194
1982-83	1/1/1982	7,803		7,648	1.0203	1.0679	1.0895	1.5993	2,093,437
1981-82	1/1/1981	7,648		7,441	1.0278	1.0912	1.1216	1.4679	1,921,390
1980-81	1/1/1980	7,441		7,061	1.0538	1.1211	1.1814	1.3088	1,713,147
1979-80	1/1/1979	7,061		7,022	1.0056	1.1017	1.1078	1.1078	1,450,057
1978-79	1/1/1978	7,022		-	-	-	-	-	-

(I) Elected to use population in Placer County to compute change in population as it relates to the calculation of the Gann "Appropriations Limit".

City of Auburn
Appropriations Limit Analysis
Base Year & Growth Computations

Proceeds of Taxes:	Base Year (1978-79)	2007-08 Estimated	2008-09 Forecast
Secured Property Taxes	\$ 231,991	\$ 2,485,000	\$ 2,559,550
Unsecured Property Taxes	13,732	-	-
Prior Year Property Taxes	13,543	-	-
Interest & Penalties on Property Taxes	3,888	-	-
Property Taxes in Lieu of Motor Vehicle Taxes	-	905,000	932,150
Sales & Use Taxes	756,971	3,732,000	3,750,000
ERAF in Lieu of Sales & Use Taxes	-	1,170,000	1,245,000
Transportation Taxes (Gas Tax) (2)	70,430	-	-
Transient Lodging Taxes	4,037	235,000	215,000
Real Property Transfer Taxes	13,459	60,000	60,000
Motor Vehicle In-Lieu Taxes	103,301	82,500	83,000
Homeowners' Property Tax Relief	28,315	-	-
Business Inventory Relief Taxes	5,437	-	-
Trailer In-Lieu Taxes	2,522	-	-
Cigarette Taxes	37,509	-	-
Interest (Allocated Share)	23,795	125,000	125,000
Total Proceeds of Taxes	\$ 1,308,930	\$ 8,794,500	\$ 8,969,700
Computed "Appropriations Limit"		\$ 10,801,159	\$ 11,573,692
Amounts (under) "Appropriations Limits"		\$ (2,006,659)	\$ (2,603,992)
Percent of "Appropriations Limit" Realized		81.4%	77.5%

(2) Transportation Taxes (Gasoline Taxes) are restricted to transportation-related expenditures only (State of California restriction) and are therefore not included as a component of the City's "Appropriations Limit".