Action Item

Agenda Item No. 10

# *Report to the Auburn City Council*

City Manager's Approval

| | |
|---|---|
| **To:** | Honorable Mayor and City Council Members |
| **From:** | Robert Richardson, City Manager |
| | Andy Heath, Administrative Services Director |
| **Date:** | February 14, 2011 |
| **Subject:** | Financial Status Report – Fiscal Year 2010-11 |

## *The Issue*

Shall the City Council accept the Financial Status Report and approve the recommended Budget Adjustments for the 2010-11 Fiscal Year?

## *Action Requested*

1. By **RESOLUTION:**
   A) Decrease the estimate for earned revenue in the City's General Fund by $225,117 to $7,984,083;
   B) Decrease the appropriation for expenditures in the City's General Fund by $331,572 to $8,140,525; and
   C) Decrease the General Fund Cash Reserves by $59,118 to $2,691,622.
   D) Adopt the modified budgets in accordance with the attached schedules for the City's Airport, Sewer, Redevelopment, Gas Tax, Transportation, Transit, and FEP Funds.

## *Background*

It is the policy of the City Council to receive periodic financial status reports on results of City operations and to adjust estimated revenues and expenditure appropriations as necessary. Summary analyses of the City's General Fund, Enterprise Funds, and Major Special Revenue Funds are provided within the body of this report.

Budget modifications recommended in this report represent management's assessment of funding levels necessary to assure the goals and objectives set forth by the City Council and maintenance of efficient and effective service delivery to the community are achieved for the remainder of fiscal year 2010-11.

## *Analysis*

A budgetary status and recommendations for each of the City's major funds is provided below.

### *General Fund*

Comparison of current Budget-to-Actual performance:

| | Revenues | Expenditures |
|---|---|---|
| FY 2010-11 Budget | $8,209,200 | $8,472,097 |
| Estimated Amounts @ 06/30/11 | $7,984,083 | $8,140,525 |
| Recommended Adjustment | ($225,117) | ($331,572) |

As indicated above, it is anticipated that the City will need to adjust originally budgeted General Fund revenues downward by $225,117 and General Fund expenditures downward by $331,572. The following attachments, which will be discussed in a presentation to the City Council on this item, include detailed information regarding the recommended adjustments:

Attachment A: FY 2010-11 Budget Review Synopsis
Attachment B: General Fund Revenue and Expenditure Detail – FY0708 – FY1011
Attachment C: General Fund Revenue Subaccount Detail – FY 1011 Estimates

In summary, as referenced in Attachment A, a proposed net decrease of $225,117 to General Fund revenues reflects:

| Revenue Type | Amount | Reason/ Rationale |
|---|---|---|
| Sales Taxes | ($40,000) | - Decrease in sales taxes due to lingering effects of recessive economy |
| Triple Flip Sales Tax | ($3,573) | - Decrease in Triple Flip sales tax due to actual "true-up" of 25% sales tax hold back from FY0910 |
| Property Taxes | ($78,000) | - Decrease in property taxes due to lower supplemental rolls and Prop 8 reassessment activity |
| Property Tax in Lieu of MVLF | ($34,544) | - Decrease in MVLF portion of property taxes due to lowered overall citywide assessed valuation |
| Solid Waste Franchise Fees | ($10,000) | - Decrease in Solid Waste Franchise Fees due to lack of growth in fees originally forecasted |
| Parking Tickets | $16,000 | - Increase in parking ticket revenues due to application of staff resources to Parking Program |
| Building Rents and Leases | ($15,000) | - Lower anticipated collections of building rents and leases due to vacancies in Old City Hall |
| Interest Earnings | ($20,000) | - Decrease in interest earnings resulting from continued low rates and low cash balances and flow |

*General Fund revenues, cont.*

| Revenue Type | Amount | Reason/Rationale |
|---|---|---|
| Proposition 172 Sales Tax | ($30,000) | - Decrease in Prop 172 Sales Tax due to less-than-anticipated growth in Statewide sales tax |
| Other Revenue Sources | ($15,000) | - Decrease in Other Revenue Sources due to fewer-than-anticipated one-time revenues |
| All Other Revenues | $5,000 | - Comprises all other revenue adjustments |

As also referenced in Attachment A, a proposed net decrease of $331,572 to General Fund expenditure appropriations primarily reflects:

| Appropriation | Amount | Reason/Rationale |
|---|---|---|
| Fire Department – Personal Services | $35,000 | - Increase in overtime usage due to coverage requirements |
| Administrative Services Dept – Personal Services | $23,000 | - Slight increase in health benefit cost changes and leave payout costs |
| Community Development – Personal Services | ($58,000) | - Salary savings incurred from Baltimore Ravine Project cost reimbursements (Planning Division) |
| Community Development – Personal Services | $4,000 | - Increase in salary costs due to longevity step increase (Building Division) |
| Public Works – Personal Services | ($15,000) | - Salary offsets to other funds as a result of increased capital project activity (Administrative Division) |
| Public Works – Personal Services | $20,000 | - Increase in overtime and labor costs (Construction / Maintenance Division) |
| Public Works – Personal Services | ($10,000) | - Salary offsets to other funds (Yard and Shop – Mechanics) |
| City Council – Services and Supplies | ($3,450) | - Savings realized from travel / conference budget |
| City Manager's Office – Services and Supplies | ($15,000) | - Savings realized from lower-than-anticipated personnel services costs |
| Police Department – Services and Supplies | ($23,000) | - Cost savings achieved through proactive budget management |
| Fire Department – Services & Supplies | ($10,000) | - Cost savings achieved through proactive budget management |
| Administrative Services – Services & Supplies | ($27,000) | - Anticipated savings resulting from allocation of audit costs to other funds and IT consultant mgmt. |
| Community Development – Services and Supplies | ($5,000) | - Cost savings due to professional services cost management |
| Public Works – Services and Supplies | ($25,000) | - Offset of costs for HVAC replacements using FEP Fund rather than General Fund |
| Public Works – Services and Supplies | ($7,000) | - Fuel and overall maintenance costs expected to be lower than anticipated |
| Discretionary Support to Community | ($37,500) | - Estimated amounts of carryover funds available to Arts and Economic Development Commissions |
| City Attorney | ($75,000) | - Estimated General Fund savings anticipated through proactive budget management |
| Insurance Program | ($75,000) | - Lower-than-anticipated unemployment, workers compensation and property insurance costs |
| Debt Service – CalPERS Pension Bonds | ($27,622) | - Costs savings realized by allocating appropriate amounts of debt service to Sewer and Transit funds |

At the end of the current fiscal year, General Fund reserves (designated and undesignated) are anticipated to be approximately $2.69 million. To balance the Fiscal Year 2010-11 General Fund Budget, use of up to $156,442 in General Fund reserves is recommended. Projected reserve levels as of June 30, 2011 include:

- $2,250,000 Economic Uncertainties Reserve
- 484,785 Pre-paid Self Insurance Equity Reserve
- 250 Petty Cash Reserve
- (43,413) Unobligated Reserve

- $2,691,622 Total General Fund Reserves

***NOTE: To the extent the City is required to pay leave balance payouts to terminating and retiring employees, unobligated reserves will be used to fund the payouts.***

***Enterprise Funds***

Comparison of Budget-to-Actual performance for the City's two Enterprise Funds follows:

| **Airport Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $1,267,500 | $1,150,000 |
| Estimated Amounts @ 06/30/11 | $1,182,000 | $1,053,520 |
| Recommended Adjustment | ($85,500) | ($96,480) |

Airport Fund revenues are currently projected to fall approximately $85,500 short of those originally anticipated. A anticipated carryover balance of $80,000 in unexpended FAA Entitlement funds to the next fiscal year accounts for the majority of the overall adjustment.

Airport Fund expenditures are currently projected to fall approximately $96,480 short of those originally anticipated. Savings from administrative and operational costs and deferral of capital expenditures to FY 2011-12 account for the majority of the overall adjustment.

It is anticipated that the Airport Fund will have $258,390 in Fund Balance at the end of FY 2010-11.

| **Sewer Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $4,730,000 | $6,160,284 |
| Estimated Amounts @ 06/30/11 | $4,732,203 | $6,813,784 |
| Recommended Adjustment | $2,203 | $653,500 |

Sewer Fund revenues are currently projected to be approximately $2,203 higher than originally anticipated. Increased collections of sewer connection fees offset by a decrease in interest earnings account for the slight overall increase projected during FY 2010-11.

Sewer Fund expenditures are currently projected to be approximately $653,500 higher than those originally anticipated. The majority of the increase in expenditures can be attributed to capital costs for the Wastewater Treatment Facility upgrade that were carried over from the previous fiscal year.

It is anticipated that the Sewer Fund will have $7.5 million in Fund Balance on June 30, 2011, broken down as follows:

| | |
|---|---|
| - Reserve for WWTP UV Disinfection | $ 1,995,000 |
| - Reserve for Regionalization Study | 250,000 |
| - Reserve for WWTP Upgrade Project | 1,500,000 |
| - Reserve for Debt Service | 839,986 |
| - Unobligated Reserve | 2,921,311 |

***Other Special Revenue Funds***

| **Redevelopment Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $665,000 | $1,761,234 |
| Estimated Amounts @ 06/30/11 | $540,000 | $846,234 |
| Recommended Adjustment | ($125,000) | ($915,000) |

Redevelopment Fund revenues are currently expected to be approximately $125,000 lower than originally anticipated due to an anticipated decrease in tax increment collected resulting from lowered property valuations.

Redevelopment Fund expenditures are currently projected to be approximately $915,000 lower than those originally anticipated, primarily due to a potential delay in the undertaking of Phase II of the Streetscape Project (using unspent bond proceeds).

It is anticipated that the Redevelopment Fund will have approximately $1.95 million in Fund Balance on June 30, 2011, of which $1.5 million remains from the Tax Increment Bond Proceeds.

| **Transportation Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $388,586 | $717,547 |
| Estimated Amounts @ 06/30/11 | $503,184 | $717,547 |
| Recommended Adjustment | $114,598 | $ - |

Transportation Fund revenues are expected to be approximately $114,598 more than originally anticipated, primarily as a result of an unanticipated increase in the amount of Local Transportation Funding (LTF) received from the State.

Transportation Fund expenditures are expected to remain at originally budgeted levels for the duration of the 2010-11 fiscal year.

It is anticipated that the Transportation Fund will have approximately $316,142 available for future transportation-related projects, some of which may be used during the current fiscal year.

| **Gas Tax Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $369,218 | $605,000 |
| Estimated Amounts @ 06/30/11 | $369,218 | $640,000 |
| Recommended Adjustment | $ - | $35,000 |

Gas Tax Fund revenues are projected to remain at originally budgeted levels for the current fiscal year. Gas tax expenditures are expected to increase by $35,000 consistent with the use of gas tax funds as a means to fund services related to the City's Street Sweeping Program.

It is anticipated that the Gas Tax Fund will have approximately $184,961 in Fund Balance on June 30, 2011. These funds are typically used to fund the City's streetlights and street overlay programs.

| **Transit Fund** | **Revenues** | **Expenditures** |
|---|---|---|
| FY 2010-11 Budget | $717,737 | $699,994 |
| Estimated Amounts @ 06/30/11 | $775,668 | $715,994 |
| Recommended Adjustment | $57,931 | $16,000 |

Transit Fund revenues are projected to increase by approximately $57,931 from those originally budgeted due to the unanticipated payment of State Transit Assistance (STA) funds by the State. Transit Fund expenditures are expected to increase by $16,000 as a result of slightly increased costs to operate and maintain the City's Transit Program.

It is anticipated that the Transit Fund will have approximately $44,429 in Fund Balance on June 30, 2011. These funds are typically carried over to the next fiscal year and used to offset future Transit Program costs.

| Facilities and Equipment Fund | Revenues | Expenditures |
|---|---|---|
| FY 2010-11 Budget | $15,900 | $13,250 |
| Estimated Amounts @ 06/30/11 | $30,900 | $36,839 |
| Recommended Adjustment | $15,000 | $23,589 |

Facilities and Equipment Replacement (FEP) Fund revenues are projected to increase by approximately $15,000 from those originally budgeted due to increased receipt of FEP Impact revenues during FY 2010-11. FEP Fund expenditures are anticipated to increase by $23,589 as a result using FEP funds for HVAC replacement costs and the anticipated purchase of an uninterrupted power source (UPS) for the Police Department.

It is anticipated that the FEP Fund will have approximately $39,560 remaining in Fund Balance on June 30, 2011.

***Alternatives Available to Council; Implications of Alternatives***

1. Accept the budget status report and recommendations noted herein.

2. Modify budget recommendations pursuant to City Council discussion.

***Fiscal Impact***

The Fiscal Year 2010-11 recommended budget modifications balance expenditures with anticipated revenues and carryover monies for noted funds.

| | |
|---|---|
| Attachment A – | FY 2010-11 Budget Review Synopsis |
| Attachment B – | General Fund Revenue and Expenditure Detail – FY0708 – FY1011 |
| Attachment C – | General Fund Revenue and Expenditure Subaccount Detail – FY 1011 Estimates |
| Fund Schedules - | Airport Fund, Sewer Fund, Redevelopment Fund, Transportation Fund, Gas Tax Fund, Transit Fund, FEP Fund |

**City of Auburn**
**Fiscal Year 2010-11 Budget Review**
**General Fund**
**February 2, 2011**

| | | |
|---|---|---|
| **FY 2010-11 General Fund Budgeted Revenues:** | | **$ 8,209,200** |
| ***Recommended Changes:*** | | |
| - Sales Tax | $ (40,000) | |
| *Lingering effects of recessive economy* | | |
| - Triple Flip Sales Tax | (3,573) | |
| *Correction of actual true-up amount* | | |
| - Property Tax | (78,000) | |
| *Supplemental rolls down / Reassessments* | | |
| - Property Tax In Lieu of VLF | (34,544) | |
| *Lowering of Assessed Valuation* | | |
| - Solid Waste Franchise Fees | (10,000) | |
| *No experienced growth from last year* | | |
| - Parking Tickets | 16,000 | |
| *Revival of parking program* | | |
| - Building Rents and Leases | (15,000) | |
| *Vacancies at Old City Hall* | | |
| - Interest Earnings | (20,000) | |
| *Continued low rates / Cash balances* | | |
| - Public Safety - Proposition 172 Sales Tax | (30,000) | |
| *Lack of growth in Sales Tax* | | |
| - Other Revenue Sources | (15,000) | |
| *Fewer one-time revenue sources* | | |
| - All Other Revenue Adjustments | 5,000 | |
| | | **(225,117)** |
| **Total General Fund Revenues - Estimated:** | | **$ 7,984,083** |

| | | |
|---|---|---|
| **FY 2010-11 Budgeted General Fund Expenditures:** | | **$ 8,472,097** |
| ***Recommended Changes:*** | | |
| **- Personal Services** | | |
| - Fire Department | $ 35,000 | |
| *Higher overtime costs - Coverage* | | |
| - Administrative Services / Info. Technology | 23,000 | |
| *Medical Insurance costs / Leave Payout* | | |
| - Community Development - Planning | (58,000) | |
| *Baltimore Ravine Offsets* | | |
| - Community Development - Building | 4,000 | |
| *Longevity Salary Increase* | | |
| - Public Works - Administration | (15,000) | |
| *Project overhead transfers* | | |
| - Public Works - Construction / Maintenance | 20,000 | |
| *Overtime costs / Salary Step Increases* | | |
| - Public Works - Yard & Shop | (10,000) | |
| *Mechanic cost offsets to other funds* | | |
| | | **(1,000)** |
| **- Non-Personal Services** | | |
| - City Council | (3,450) | |
| *Savings from travel / conference budget* | | |
| - City Manager's Office | (15,000) | |
| *Savings from lower personnel services* | | |
| - Police Department | (23,000) | |
| *General Savings across budget* | | |

ATTACHMENT A

| | | | |
|---|---|---|---|
| ***Recommded Changes - Cont.:*** | | | |
| **- Non-Personal Services, cont.** | | | |
| - Fire Department | $ | (10,000) | |
| *General Savings across budget* | | | |
| - Administrative Services / Info Technology | | (27,000) | |
| *Audit cost allocation / IT consultant savings* | | | |
| - Community Development - Planning | | (5,000) | |
| *Professional Services use savings* | | | |
| - Public Works - Building Maintenance | | (25,000) | |
| *Use of FEP Funding for AC Systems* | | | |
| - Public Works - Yard and Shop | | (7,000) | |
| *Fuel costs savings / Maintenance savings* | | | |
| - Discretionary Support to Community | | (37,500) | |
| *Arts Commission / EDC Carryovers* | | | |
| - City Attorney | | (75,000) | |
| *Managed service levels* | | | |
| - Insurance Program | | (75,000) | |
| *Lower Unemployment / Work Comp / Prop.* | | | |
| - Debt Service - CalPERS Bonds | | (27,622) | |
| *Spreading of Debt Service to applicable funds* | | | |
| | | | **(330,572)** |
| **Total General Fund Expenditures - Estimated:** | | | **$ 8,140,525** |

| | | |
|---|---|---|
| **Estimated FY 2010-11 General Fund Revenues:** | **$** | **7,984,083** |
| **Estimated FY 2010-11 General Fund Expenditures:** | **$** | **8,140,525** |
| **Excess of General Fund Revenues over Expenditures:** | **$** | **(156,442)** |

**City of Auburn**
**Fiscal Year 2010-11 Budget Review**
**General Fund**
**February 2, 2011**

**General Fund Reserves**

Audited Reserves - June 30, 2010

| | | |
|---|---|---|
| Reserved Fund Balance: | | |
| Reserve for Insurance Deposits (1) | $ | 484,194 |
| Imprest Cash (2) | | 250 |
| Unreserved / Designated Fund Balance: | | |
| Economic Contingency Reserve (3) | | 2,250,000 |
| Unreserved / Undesignated Fund Balance: | | |
| General Fund Fund Balance (4) | | 113,029 |
| **Total General Fund Fund Balance:** | **$** | **2,847,473** |

**General Fund Reserves @ June 30, 2011 (Assumes Referenced Estimates)**

| | | |
|---|---|---|
| Reserved Fund Balance: | | |
| Reserve for Insurance Deposits (1) | $ | 484,785 |
| Imprest Cash (2) | | 250 |
| Unreserved / Designated Fund Balance: | | |
| Economic Contingency Reserve (3) | | 2,250,000 |
| Unreserved / Undesignated Fund Balance: | | |
| General Fund Fund Balance (4) | | 113,029 |
| Use of Reserves: | | |
| Estimated Budget Deficit | | (156,442) |
| Leave Balance Payoffs (Payroll Liability) | | - |
| **Total General Fund Fund Balance:** | **$** | **2,691,622** |

(1) Represents banking layer equity held by the Northern California Cities Self Insurance Fund (NCCSIF) for the City's General Liability and Worker's Compensation Insurance Programs.
(2) Represents cash available to transact business at City Hall and Police Department (cash in registers).
(3) Represents funds reserved for economic uncertainties.
(4) Represents unreserved, undesignated fund balance available - Does not include $94,932 in Sales Tax collected for quarter ending June 30, 2010, but received in September (Deferred Revenue).

**City of Auburn**
**Fiscal Year 2010-11 Budget Review**
**General Fund**
**February 2, 2011**

## Transportation and Gas Tax Funds

The Transportation and Gas Tax Funds fund the majority of transportation-related capital projects.

| Use of Funds | Transportation | Gas Tax |
|---|---|---|
| Street Overlay Projects | XX | XX |
| Street Sweeping Program | | XX |
| Storm Drain Maintenance / Repair | XX | |
| Sidewalk Maintenance / Repair | XX | |
| Street System Maintenance / Repair | XX | |
| Traffic Sign / Signal Maintenance / Repair | XX | |
| Local Match for Grant Projects | XX | |
| Streetlight Program | | XX |

| Estimated Status - @ 06/30/2011 | Transportation | Gas Tax |
|---|---|---|
| Cash / Fund Balance - Projected | $ 316,142 | 433,251 |
| *Future Anticipated Use of Funds* | | |
| Street Overlays / Other Capital Projects | (236,642) | (163,251) |
| Sign / Signal Maintenance / Repair | (79,500) | - |
| Street Sweeping Program | - | (75,000) |
| Streetlight Program | - | (195,000) |

Concerns:

- Funding for these programs may be considerably compromised as the State Budget process unfolds
  LTF / STA funding has been compromised in the past
- State cash issue has forced delay of gas tax and other payments

**City of Auburn**
**Fiscal Year 2010-11 Budget Review**
**General Fund**
**February 2, 2011**

**Airport / Sewer / Redevelopment / Transit / FEP Funds**

| Fund | Projected FB @ 6/30/2011 | Notes |
|---|---|---|
| Airport Fund | $ 258,390 | Assumes approximately $80,000 remining in FAA Entitlement Funds for future projects<br>Annual income from operations = $273,000<br>Assumes use of $145,000 in operating income for capital purposes |
| Sewer Fund | $ 2,921,311 | Represents undesignated fund balance (not reserved for any purpose)<br>Annual income from operations = $1,660,000<br>Assumes use of $1,581,000 in operating income for capital purposes<br>Sewer Fund designated reserves include $4,584,986 |
| Redevelopment Fund | $ 423,901 | Represents undesignated fund balance (not reserved for any purpose)<br>Redevelopment Fund designated reserves include $1,517,152 for Streetscape Phase II<br>Ending Fund Balance assumes redevelopment takeaway - $65,000<br>At existing levels, $70,000 available annually for AUDA administration |
| Transit Fund | $ 44,429 | Represents amount available for Transit Fund operations use in FY1112<br>Funding of STA @ $58,000 and LTF @ $305,000 requuired for Transit Program sustainment<br>Farebox Ratio low consistent with TDA requirements - Needs to be reviewed |
| Facility and Equipment Replacement Fund | $ 39,560 | Represents amount available for eligible capital outlay<br>Typically fund Public Safety and Public Works equipment using these funds |

ATTACHMENT B

# City of Auburn
## Fiscal Year 2010-11 Mid Year Budget Update
## General Fund Revenue and Expenditure Detail

| REVENUES | | 2007-08 Actuals | 2008-09 Actuals | 2009-10 Actuals | 2010-11 Budget | 2010-11 Estimated |
|---|---|---|---|---|---|---|
| Taxes | $ | 7,545,026 | 6,734,773 | 5,891,017 | 6,355,000 | 6,211,883 |
| Franchises | | 505,344 | 518,756 | 578,849 | 609,000 | 603,000 |
| Licenses & Permits | | 335,078 | 288,561 | 310,766 | 273,700 | 268,700 |
| Fines & Forfietures | | 136,518 | 142,865 | 105,605 | 117,000 | 133,000 |
| Interest Income | | 57,373 | 29,213 | 36,266 | 50,000 | 30,000 |
| Property Rents & Leases | | 338,230 | 354,905 | 327,243 | 340,000 | 325,000 |
| Other Government Agencies | | 246,149 | 224,903 | 333,092 | 239,000 | 209,000 |
| Service Charges | | 239,204 | 126,157 | 116,624 | 90,500 | 83,500 |
| Other Revenues | | 83,494 | 142,015 | 39,108 | 35,000 | 20,000 |
| Other Financing Sources - CalPERS Bonds | | - | - | - | - | - |
| Other Financing Sources - Hwy 49 Relinquishment | | - | 150,000 | - | - | - |
| Transfers-In | | 100,000 | 228,258 | 100,000 | 100,000 | 100,000 |
| **Total Revenues** | $ | 9,586,416 | 8,940,406 | 7,838,570 | 8,209,200 | 7,984,083 |
| **EXPENDITURES** | | | | | | |
| City Council | $ | 63,801 | 69,609 | 60,051 | 64,965 | 61,515 |
| Police | | 3,685,587 | 3,718,676 | 3,367,177 | 3,284,814 | 3,261,814 |
| Fire | | 1,592,838 | 1,749,884 | 1,569,311 | 1,584,352 | 1,609,352 |
| Community Development | | 673,207 | 559,720 | 411,335 | 432,408 | 369,408 |
| Building Inspections | | 278,196 | 206,658 | 186,173 | 197,657 | 201,657 |
| Information Technology | | 272,248 | 209,129 | 135,916 | 145,000 | 124,500 |
| Public Works | | 1,913,244 | 1,467,367 | 1,212,941 | 1,238,795 | 1,201,795 |
| City Manager | | 197,242 | 171,033 | 128,411 | 117,563 | 102,563 |
| Support for Community Projects | | 47,460 | 42,273 | 55,519 | 84,523 | 47,023 |
| City Clerk | | 105,645 | 117,365 | 106,304 | 108,240 | 108,240 |
| Administrative Services | | 601,742 | 579,560 | 393,841 | 405,027 | 421,527 |
| City Attorney | | 139,241 | 139,060 | 198,928 | 170,000 | 95,000 |
| Insurance Program | | 332,227 | 278,206 | 234,030 | 252,500 | 177,500 |
| Transfers-Out to Other Funds | | - | - | - | - | - |
| PERS Obligation Bonds - Debt Service | | 333,571 | 347,925 | 344,282 | 386,253 | 358,631 |
| Fiscal Year 2006-07 Street Overlay Project | | - | - | - | - | - |
| Other Financing Uses - CalPERS Bonds | | - | - | - | - | - |
| Appropriation for Contingencies | | - | - | - | - | - |
| **Total Expenditures** | $ | 10,236,249 | 9,656,465 | 8,404,219 | 8,472,097 | 8,140,525 |
| Excess / (Deficit) of Revenues over Expenditures | $ | (649,833) | (716,059) | (565,649) | (262,897) | (156,442) |
| Add-back Contingency | | - | - | - | - | - |
| One-time Revenues | | - | - | - | - | - |
| One-time Transfers (to)/ from Reserves | | - | - | - | - | - |
| Annual Net Excess / (Deficit) | $ | (649,833) | (716,059) | (565,649) | (262,897) | (156,442) |
| Beginning Fund Balance | $ | 4,777,834 | 4,128,001 | 3,411,942 | 2,846,293 | 2,846,293 |
| Ending Fund Balance | $ | 4,128,001 | 3,411,942 | 2,846,293 | 2,583,396 | 2,689,851 |
| *Less:* | | | | | | |
| Capital - Street Overlay Project | | - | - | - | - | - |
| Economic Uncertainties | | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Prepaid Self-Insurance Equity | | 396,476 | 454,785 | 484,194 | 454,785 | 484,194 |
| Amount Not Obligated at Year End | $ | 1,481,525 | 707,157 | 112,099 | (121,389) | (44,343) |
| *Unappropriated Liabilities:* | | | | | | |
| Compensated Absences Liability Obligation | $ | 1,115,967 | 1,048,155 | 1,048,155 | 1,050,000 | 1,000,000 |

# City of Auburn
## Fiscal Year 2010-11 Mid-Year Budget Update
## General Fund Revenue Account Detail

| Description | FY 0910 Actuals | FY 1011 Budget | FY 1011 to 01/25/11 | FY 1011 Estimated | Recommended Adjustment |
|---|---|---|---|---|---|
| Property Taxes | $ 2,265,113 | 2,275,000 | 1,213,763 | 2,197,000 | (78,000) |
| Property Tax in Lieu of Vehicle License Fee | 906,815 | 880,000 | 422,728 | 845,456 | (34,544) |
| Sales Taxes | 1,808,902 | 2,150,000 | 1,007,240 | 2,110,000 | (40,000) |
| ERAF in Lieu of Sales Tax | 701,744 | 836,000 | 402,412 | 832,427 | (3,573) |
| Transient Occupancy Taxes | 180,575 | 190,000 | 96,955 | 190,000 | - |
| Real Property Transfer Tax | 27,868 | 24,000 | 21,625 | 37,000 | 13,000 |
| **TOTAL TAXES** | **$ 5,891,017** | **6,355,000** | **3,164,723** | **6,211,883** | **(143,117)** |
| Franchise - Gas & Electric | $ 118,399 | 140,000 | - | 140,000 | - |
| Franchise - Solid Waste | 370,640 | 380,000 | 184,648 | 370,000 | (10,000) |
| Franchise - Cable TV | 89,810 | 89,000 | 23,257 | 93,000 | 4,000 |
| **TOTAL FRANCHISES** | **$ 578,849** | **609,000** | **207,905** | **603,000** | **(6,000)** |
| Business Licenses | $ 154,200 | 155,000 | 142,137 | 150,000 | (5,000) |
| Dog Licenses | 2,339 | 2,000 | 1,179 | 2,000 | - |
| **TOTAL LICENSES** | **$ 156,539** | **157,000** | **143,316** | **152,000** | **(5,000)** |
| Other Permits | $ 7,311 | 6,000 | 4,045 | 6,000 | - |
| Home Occupancy Permits | 583 | 500 | 341 | 500 | - |
| Building Permits | 146,263 | 110,000 | 75,257 | 110,000 | - |
| SMIP Fees | 70 | 200 | 88 | 200 | - |
| **TOTAL PERMITS** | **$ 154,227** | **116,700** | **79,731** | **116,700** | **-** |
| Traffic Fines | $ 79,981 | 75,000 | 32,309 | 75,000 | - |
| Civil Fines | 5,038 | 18,000 | 1,853 | 18,000 | - |
| Other Fines | 15,005 | 15,000 | 14,278 | 15,000 | - |
| Parking Tickets | 1,591 | 5,000 | 13,224 | 21,000 | 16,000 |
| Parking Lot / Space Permits | 3,990 | 4,000 | 1,505 | 4,000 | - |
| **TOTAL FINES & FORFIETURES** | **$ 105,605** | **117,000** | **63,169** | **133,000** | **16,000** |
| Building Rents and Leases | $ 327,243 | 340,000 | 169,342 | 325,000 | (15,000) |
| Interest Earnings | 36,266 | 50,000 | 13,618 | 30,000 | (20,000) |
| **TOTAL INTEREST & RENTALS** | **$ 363,509** | **390,000** | **182,960** | **355,000** | **(35,000)** |
| Motor Vehicle In-Lieu | $ 39,504 | 52,000 | 16,636 | 52,000 | - |
| Public Safety - Proposition 172 | 145,499 | 174,000 | 71,972 | 144,000 | (30,000) |
| Law Enforcement & Fire Protection Grants | 113,218 | - | 75,731 | - | - |
| Jail Booking Fee Reiombursement | - | - | - | - | - |
| POST Training Reimbursement | 12,813 | 10,000 | 4,806 | 10,000 | - |
| DHS Grant - Offset Livescan Costs | 22,058 | - | - | - | - |
| Gas Tax (2107.5) | - | 3,000 | - | 3,000 | - |
| **TOTAL FROM OTHER AGENCIES** | **$ 333,092** | **239,000** | **169,145** | **209,000** | **(30,000)** |

## City of Auburn
## Fiscal Year 2010-11 Mid-Year Budget Update
## General Fund Revenue Account Detail

| Description | FY 0910 Actuals | FY 1011 Budget | FY 1011 to 01/25/11 | FY 1011 Estimated | Recommended Adjustment |
|---|---|---|---|---|---|
| Engineering Costs Recovered | $ 27,904 | 10,000 | 14,617 | 15,000 | 5,000 |
| Planning & Engineering Services | 7,634 | - | 10 | - | |
| Plan Check Fees | 56,657 | 47,500 | 28,975 | 47,500 | |
| Planning & Zoning Fees | 14,160 | 22,500 | 3,968 | 12,500 | (10,000) |
| Weed Abatement Fees | (1,341) | - | (14,045) | - | |
| E.I.R. Fees | 4,863 | 3,000 | 152 | 1,000 | (2,000) |
| Fingerprint Processing Fees | 6,747 | 7,500 | 3,291 | 7,500 | |
| **TOTAL SERVICE CHARGES** | **$ 116,624** | **90,500** | **36,968** | **83,500** | **(7,000)** |
| **TOTAL OTHER REVENUES** | **$ 39,108** | **35,000** | **12,025** | **20,000** | **(15,000)** |
| **TOTAL OTHER FINANCING SOURCES** | **$ -** | **-** | **-** | **-** | |
| **TOTAL TRANSFERS IN** | **$ 100,000** | **100,000** | **31,385** | **100,000** | |
| **TOTAL GENERAL FUND** | **$ 7,838,570** | **8,209,200** | **4,091,327** | **7,984,083** | **(225,117)** |

**City of Auburn**
**Budget Information - Personal Services**
**General Fund Budget - Mid Year FY 2010-11**

| Department | DEPT # | FY 0910 Actuals | Pers Svcs Budget FY 1011 | Pers Svcs Estimated FY 1011 | *Recommended Adjustment* | Budget Assumptions |
|---|---|---|---|---|---|---|
| City Council | 110 | $ 52,040 | 53,465 | 53,465 | - | |
| City Manager's Office | 120 | 83,109 | 77,713 | 77,713 | - | |
| City Clerk's Office | 140 | 96,988 | 86,540 | 86,540 | - | |
| Police Department | 210 | 3,055,090 | 3,021,714 | 3,021,714 | - | |
| Fire Department | 220 | 1,408,900 | 1,390,702 | 1,425,702 | *35,000* | Overtime |
| Administrative Services Department | | | | | | |
| Finance and Personnel | 150 | 301,638 | 296,527 | 319,527 | *23,000* | Med. Insur / Leave Payout |
| Information Technology | 170 | 413 | - | - | - | |
| Community Development Department | | | | | | |
| Planning | 130 | 327,157 | 338,590 | 280,590 | *(58,000)* | Baltimore Ravine Offsets |
| Building | 230 | 183,014 | 191,657 | 195,657 | *4,000* | Longevity |
| Public Services Counter | 300 | 71,663 | 72,668 | 72,668 | - | |
| Public Works Department | | | | | | |
| Administration | 310 | 116,498 | 84,278 | 69,278 | *(15,000)* | Capital Project Offsets |
| Building Maintenance | 231 | - | - | - | - | |
| Construction and Maintenance | 320 | 584,698 | 577,782 | 597,782 | *20,000* | Overtime / Step Increases |
| Yard and Shop | 330 | 147,447 | 162,085 | 152,085 | *(10,000)* | Mechanic Offsets |
| | ***Total Budget:*** | ***$ 6,428,655*** | ***6,353,721*** | ***6,352,721*** | *(1,000)* | |

Leave Balance Payoffs Included Above $ 70,000

**City of Auburn**
**Budget Information - Non-Personal Services / Capital Outlay**
**General Fund Budget - Mid Year FY 2010-11**

| Department | DEPT # | FY 0910 Actuals | NP Svcs / Cap Budget FY 1011 | NP Svcs / Cap Estimated FY 1011 | Recommended Adjustment | Budget Assumptions |
|---|---|---|---|---|---|---|
| City Council | 110 | $ 8,011 | 11,500 | 8,050 | (3,450) | LCC / Cap-to-Cap |
| City Manager's Office | 120 | 45,302 | 39,850 | 24,850 | (15,000) | Personnel Services |
| City Clerk's Office | 140 | 9,316 | 21,700 | 21,700 | - | |
| Police Department | 210 | 312,090 | 263,100 | 240,100 | (23,000) | Materials / Clothing / Cont Svcs |
| Fire Department | 220 | 160,411 | 193,650 | 183,650 | (10,000) | Clothing / Fuel |
| Administrative Services Department | | | | | | |
| Finance and Personnel | 150 | 92,202 | 108,500 | 102,000 | (6,500) | Audit Contract Spread |
| Information Technology | 170 | 135,504 | 145,000 | 124,500 | (20,500) | IT Prof. Services |
| Community Development Department | | | | | | |
| Planning | 130 | 12,515 | 21,150 | 16,150 | (5,000) | Prof. Services |
| Building | 230 | 3,159 | 6,000 | 6,000 | - | |
| Public Services Counter | 300 | - | - | - | - | |
| Public Works Department | | | | | | |
| Administration | 310 | 15,098 | 32,700 | 32,700 | - | |
| Building Maintenance | 231 | 236,184 | 260,800 | 235,800 | (25,000) | AC in FEP / Prof Services |
| Construction and Maintenance | 320 | 33,399 | 26,950 | 26,950 | - | |
| Yard and Shop | 330 | 57,698 | 72,700 | 65,700 | (7,000) | Fuel / Mtc of Vehicles |
| Stormwater Management | 340 | 21,916 | 21,500 | 21,500 | - | |
| Discretionary Support to Community | 111 | 55,519 | 84,523 | 47,023 | (37,500) | Carryovers to Next Year |
| City Attorney | 160 | 198,928 | 170,000 | 95,000 | (75,000) | Managed Service Levels |
| Insurance Program | 190 | 234,030 | 252,500 | 177,500 | (75,000) | Unemp / Work Comp / Property |
| Debt Service - CalPERS Bonds | 000 | 344,282 | 386,253 | 358,631 | (27,622) | Transit / Sewer Debt Spread |
| | *Total Budget:* | *$ 1,975,564* | *2,118,376* | *1,787,804* | *(330,572)* | |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Property Taxes | $ 36,181 | 30,272 | 30,000 | 25,000 |
| Land Rental | 457,432 | 450,272 | 460,000 | 460,000 |
| Interest Earned | 12,675 | 930 | 4,000 | 4,000 |
| Airport Improvement Grant ( FAA Grant) | - | - | 660,000 | 580,000 |
| Airport Improvement Grant (State Match) | - | - | - | - |
| State of California Aid to Airports Program | - | - | - | - |
| Developer Reimbursements | - | 213,203 | - | - |
| FBO & Aviation Fuel Sales | 10,601 | 79,845 | 15,000 | 15,000 |
| FBO Tie Down Spaces | 41,316 | 44,939 | 45,000 | 45,000 |
| Hangar Rental | 45,620 | 38,280 | 42,000 | 42,000 |
| Office Rental | 11,985 | 8,225 | 8,000 | 7,500 |
| Miscellaneous | 6,350 | 2,986 | 3,500 | 3,500 |
| Interfund Loan Proceeds | - | - | - | - |
| *Total:* | $ 622,160 | 868,952 | 1,267,500 | 1,182,000 |
| **Expenditures:** | | | | |
| Administrative Expense - Staff Costs | $ 30,730 | 31,451 | 45,000 | 38,450 |
| Airport Operations | 183,761 | 245,449 | 200,000 | 175,070 |
| Debt Service | 114,042 | 115,755 | 115,000 | 115,000 |
| Capital Projects | 469,909 | 145,945 | 790,000 | 725,000 |
| Capital Equipment | - | - | - | - |
| Property Tax Fees | - | - | - | - |
| Interfund Loan Payback | - | - | - | - |
| Transfers-Out | - | - | - | - |
| *Total:* | $ 798,442 | 538,600 | 1,150,000 | 1,053,520 |
| Excess (deficit) of revenues over expenditures | $ (176,282) | 330,352 | 117,500 | 128,480 |
| Beginning Fund Balance | (24,160) | (200,442) | 129,910 | 129,910 |
| Ending Fund Balance | $ (200,442) | 129,910 | 247,410 | 258,390 |

**Personal Services Allocation**

| | AUTHORIZED 2008-09 | AUTHORIZED 2009-10 | AUTHORIZED 2010-11 |
|---|---|---|---|
| Airport Manager | 0.0 | 0.0 | 0.0 |
| *Total:* | 0.0 | 0.0 | 0.0 |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Capital Revenue Sources** | | | | |
| FAA Grant Revenues | | | | |
| AIP-08 (East Hangar & Road Project) | $ - | - | 660,000 | 580,000 |
| Capital Reimbursements | | | | |
| Waterline Developer Reimbursements | - | 213,203 | - | - |
| *Total:* | $ - | 213,203 | 660,000 | 580,000 |
| **Capital Expenditures** | | | | |
| 63047 - Land Acquisition | $ - | - | - | - |
| 63048 - East End Hanger Project | 66,517 | 69,262 | 25,000 | 15,000 |
| 63049 - East Access Road | - | - | - | - |
| 63052 - Airport Master Plan | 2,358 | - | - | - |
| 65020 - Airport Waterline Project | 359,608 | 36,337 | - | - |
| 66001 - Groundwater Remediation | 41,426 | 14,277 | 45,000 | 25,000 |
| 66002 - Airport Drainage Project | - | - | - | - |
| XXXXX - Fuel Island Repairs | - | - | - | 35,000 |
| XXXXX - Sealcoat and Repaint Runway | - | 26,069 | 370,000 | 325,000 |
| XXXXX - Taxiway Lighting | - | - | 350,000 | 325,000 |
| *Total:* | $ 469,909 | 145,945 | 790,000 | 725,000 |
| Net Capital Inflow / (Outflow) | $ (469,909) | 67,258 | (130,000) | (145,000) |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Sewer Service Charges | $ 4,295,472 | 4,610,457 | 4,570,000 | 4,570,000 |
| Sewer Connection Fees | 38,602 | 29,081 | 10,000 | 42,203 |
| Sewer Development Fees | - | (33,456) | - | - |
| Interest Income | 131,699 | 162,832 | 150,000 | 120,000 |
| Miscellaneous Income | 64,800 | - | - | - |
| Debt Proceeds | - | 8,213,768 | - | - |
| *Total:* | $ 4,530,573 | 12,982,682 | 4,730,000 | 4,732,203 |
| **Expenditures:** | | | | |
| Administrative Expense - Staff Costs | $ 200,823 | 223,808 | 250,000 | 253,322 |
| Materials and Services | 478,355 | 311,353 | 390,550 | 363,728 |
| Contract Operations | 1,560,657 | 1,677,244 | 1,610,000 | 1,450,000 |
| Debt Service | 282,234 | 927,440 | 853,734 | 853,734 |
| Capital Projects | 1,872,143 | 4,899,885 | 2,846,000 | 3,681,000 |
| Capital Outlay | 10,350 | 41,455 | 110,000 | 110,000 |
| Mandatory Minimum Penalties | - | - | 100,000 | 102,000 |
| Bond Closing Costs | - | - | - | - |
| *Total:* | $ 4,404,562 | 8,081,185 | 6,160,284 | 6,813,784 |
| Excess (deficit) of revenues over expenditures | $ 126,011 | 4,901,497 | (1,430,284) | (2,081,581) |
| Beginning Fund Balance | 4,560,370 | 4,686,381 | 9,587,878 | 9,587,878 |
| Less: | | | | |
| Reserve for WWTP UV Disinfection | 1,995,000 | 1,995,000 | 1,995,000 | 1,995,000 |
| Reserve for Regionalization Study | 250,000 | 250,000 | 250,000 | 250,000 |
| Reserve for WWTP Upgrade Project | 830,000 | 3,813,942 | 1,545,772 | 1,500,000 |
| General Reserve (8%) - SWRCB Loans | 201,431 | 282,234 | 282,234 | 282,234 |
| Debt Service Reserve - Upgrade Project Bonds | - | 557,752 | 557,752 | 557,752 |
| Ending Fund Balance | $ 1,409,950 | 2,688,950 | 3,526,836 | 2,921,311 |

**Personal Services Allocation**

| | AUTHORIZED 2008-09 | AUTHORIZED 2009-10 | AUTHORIZED 2010-11 |
|---|---|---|---|
| Associate Civil Engineer | 1.0 | 1.0 | 1.0 |
| Engineering Tech II | 1.0 | 1.0 | 1.0 |
| Maintenance Worker II | 0.0 | 1.0 | 1.0 |
| *Total:* | 2.0 | 2.0 | 3.0 |

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

| Capital Expenditures | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| 63603 - Vactor Truck | $ - | - | - | - |
| 63856 - Auburn Ravine Sampling | 6,729 | 8,443 | 10,000 | 10,000 |
| 63871 - Old WWTP Demolition | - | - | 6,000 | 6,000 |
| 63894 - Village Lane/Fulweiler Sewer | - | 234 | - | - |
| 63895 - Lift Station Repairs | 46,326 | 11,232 | 20,000 | 5,000 |
| 63897 - Canyon Court / Foresthill Ave. | 1,412 | - | - | - |
| 63898 - North McDaniel / Skyridge Sewer | 8,357 | - | - | - |
| 63899 - Emergency Sewer Repair Projects | 623,474 | 446,417 | 500,000 | 500,000 |
| 63901 - Sewer Map Updates | 6,608 | 820 | 10,000 | 10,000 |
| 63902 - Prospector Hill Sewer Projects | 9,094 | - | - | - |
| 63903 - WWTP - Repairs / Projects | 129,215 | 47,234 | 100,000 | 10,000 |
| 63913 - Gunite Ditch - WWTP | 3,077 | - | 15,000 | 15,000 |
| 63914 - NPDES Permit Renewal | 917 | 2,934 | 100,000 | 100,000 |
| 65001 - Back Flow Preventer Device | - | - | 10,000 | 10,000 |
| 65008 - Vintage Oaks Liftstation | 482,820 | 448,181 | 100,000 | 40,000 |
| 63702 - WWTP Upgrade / UV Project | 482,795 | 3,840,563 | 1,400,000 | 2,100,000 |
| 63703 - Falcons Point Lift Station | 37,194 | 25,174 | 200,000 | 500,000 |
| 66000 - Jury Parking Lot | - | 25,034 | - | - |
| 66003 - Vactor Truck Repower | 34,125 | 22,232 | - | - |
| 63896 - WWTP Solar Project | - | 21,387 | - | - |
| XXXXX - Belt Press Improvements | - | - | 180,000 | 180,000 |
| XXXXX - Electric Street Sewer | - | - | 50,000 | 50,000 |
| XXXXX - Monticello Lift Station | - | - | 65,000 | 65,000 |
| XXXXX - Auburn Oaks Lift Station | - | - | 80,000 | 80,000 |
| *Total:* | $ 1,872,143 | 4,899,885 | 2,846,000 | 3,681,000 |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Property Taxes | $ 683,607 | 644,189 | 620,000 | 540,000 |
| Interest Income | 120,627 | 109,857 | 45,000 | 45,000 |
| Other Revenues | - | - | - | - |
| Proceeds of Bonds | 4,702,323 | - | - | - |
| *Total:* | $ 5,506,557 | 754,046 | 665,000 | 585,000 |
| **Expenditures:** | | | | |
| Administrative Expense | $ 170,012 | 155,925 | 150,000 | 140,000 |
| Professional / Contractual Services | 98,812 | 39,992 | 25,000 | 25,000 |
| Special Projects | 11,188 | - | - | - |
| Debt Service | 2,234 | 2,234 | 2,234 | 2,234 |
| Capital Projects | 480,975 | 2,596,185 | 1,000,000 | 100,000 |
| AB1290 Pass-Throughs | 7,643 | 14,142 | 15,000 | 15,000 |
| Redevelopment Funding Shift - State | - | 276,557 | 65,000 | 65,000 |
| Transfers-Out for Low / Mod Set Aside | 178,075 | 187,142 | 165,000 | 160,000 |
| Transfers-out for Debt Service | 678,000 | 325,903 | 339,000 | 339,000 |
| Bond Closing Costs | 105,823 | - | - | - |
| *Total:* | $ 1,732,762 | 3,598,080 | 1,761,234 | 846,234 |
| Excess (deficit) of revenues over expenditures | $ 3,773,795 | (2,844,034) | (1,096,234) | (261,234) |
| Beginning Fund Balance | 1,278,495 | 5,052,290 | 2,208,256 | 2,208,256 |
| Less: | | | | |
| Restricted Cash - Bond Proceeds | 3,840,525 | 1,617,152 | 615,525 | 1,517,152 |
| Restricted Cash - Pass Through Deferred | 8,203 | 5,969 | 5,969 | 5,969 |
| Ending Fund Balance | $ 1,203,562 | 585,135 | 490,528 | 423,901 |

## Capital Expenditure Detail

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Capital Expenditures** | | | | |
| 65021 - Lincoln Way Streetscape | $ 416,975 | 2,364,863 | 1,000,000 | 100,000 |
| 68000 - Nevada Street Improvements | 1,576 | - | - | - |
| 66000 - Jury Parking Lot | 62,424 | 231,322 | - | - |
| *Total:* | $ 480,975 | 2,596,185 | 1,000,000 | 100,000 |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Transportation Tax, TDA | $ 255,927 | 34,228 | 66,348 | 174,946 |
| Air Pollution Grant | - | - | 12,200 | 12,200 |
| State Grant (Safe Routes to School) | 419,400 | - | 65,000 | 65,000 |
| Federal Funding, RSTP | 27,124 | 106,251 | - | - |
| Interest Income | 7,591 | 16,656 | - | 6,000 |
| Other Revenues / State Grant Sources | 347,072 | 202,049 | 245,038 | 245,038 |
| ARRA Funds - RSTP Exchange | - | 393,538 | - | - |
| SB1266 Proposition 1B Allocation | - | - | | |
| Transfers-In | - | - | - | - |
| *Total:* | $ 1,057,114 | 752,722 | 388,586 | 503,184 |
| **Expenditures:** | | | | |
| Administrative Expense | $ - | - | - | - |
| Materials and Services | 34,748 | 45,813 | 79,500 | 79,500 |
| Debt Service | 13,620 | 13,620 | 13,620 | 13,620 |
| Capital Projects | 1,005,267 | 644,944 | 624,427 | 624,427 |
| Capital Outlay | - | - | - | - |
| Transfers-Out | - | - | - | - |
| *Total:* | $ 1,053,635 | 704,377 | 717,547 | 717,547 |
| Excess (deficit) of revenues over expenditures | $ 3,479 | 48,345 | (328,961) | (214,363) |
| Beginning Fund Balance | 478,681 | 482,160 | 530,505 | 530,505 |
| Less: | | | | |
| Deferred Revenue - Transportation Projects | 82,160 | 116,388 | 201,544 | 316,142 |
| Deferred Revenue - Proposition 1B Funding | 400,000 | 186,027 | - | - |
| Ending Fund Balance | $ - | 228,090 | - | - |

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

| Capital Expenditures | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| 63011 - Paving Projects - Public Works Dept. | $ 1,081 | 43,300 | 75,000 | 75,000 |
| 63255 - Hale Street @ Orange Street Drain | - | 8,334 | - | - |
| 63299 - Emergency Repairs - Storm Drains | 3,755 | 12,386 | 10,000 | 10,000 |
| 63501 - Sidewalk Repairs - Residential | 488 | 910 | 15,000 | 15,000 |
| 63502 - Roadway Annual Surface Resealing | - | - | - | - |
| 63503 - Roadway Overlay Projects | - | 204 | - | - |
| 63505 - East Lincoln Way Sidewalk Project | 557,072 | - | - | - |
| 63507 - Nevada Street Traffic Signal | - | - | - | - |
| 63510 - City Pavement Marking Project | 603 | 13,517 | 20,000 | 20,000 |
| 63511 - Safe Routes to School | - | - | - | - |
| 63513 - Nevada @ Fulweiler Traffic Signal | - | - | - | - |
| 63515 - Multimodal Rail Station | - | 580 | - | - |
| 63516 - Borland Intersection Improvements | 14,284 | 231,392 | - | - |
| 63517 - Maidu Sidewalk Project | 399,622 | - | - | - |
| 63518 - Highway 49 Operational Improvements | - | - | - | - |
| 63602 - FY0607 Street Overlay | - | - | - | - |
| 65011 - FY0506 Street Overlay | | - | - | - |
| 65012 - Storm Drain Channel - Downtown | 624 | - | 5,000 | 5,000 |
| 65013 - Roadway Annual Crack Seal | - | - | - | - |
| 65014 - Dairy Road Plan Line / Design | - | - | - | - |
| 65019 - Agard/High/Oakwood Signal | - | - | - | - |
| 63704 - FY0708 Street Overlay | 4,723 | - | - | - |
| 66004 - FY0809 Street Overlay Project | 20,829 | 12,801 | - | - |
| 66005 - Palm Avenue Sidewalk Project | 2,186 | 1,297 | 65,000 | 65,000 |
| 66017 - FY0910 Street Overlay Project | - | 320,223 | - | - |
| XXXXX - FY1011 Street Overlay Project | - | - | 141,251 | 141,251 |
| XXXXX - Bike Racks / Outreach | - | - | 11,800 | 11,800 |
| XXXXX - Street Sweeper | - | - | 281,376 | 281,376 |
| *Total:* | $ 1,005,267 | 644,944 | 624,427 | 624,427 |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| CA Gax Tax Section 2105 | $ 91,095 | 72,330 | 70,452 | 70,452 |
| CA Gax Tax Section 2106 | 76,273 | 59,775 | 58,984 | 58,984 |
| CA Gax Tax Section 2107 | 121,750 | 96,257 | 93,855 | 93,855 |
| CA Gax Tax Section 2107.5 | 3,000 | 3,000 | 3,000 | 3,000 |
| Proposition 42 Funds | 112,626 | 121,833 | 132,177 | 132,177 |
| Interest Income | 5,239 | 7,769 | 10,750 | 10,750 |
| *Total:* | $ 409,983 | 360,964 | 369,218 | 369,218 |
| **Expenditures:** | | | | |
| Public Works Staff Allocations | $ 5,563 | 2,288 | 10,000 | 45,000 |
| Service and Supplies | 173,142 | 167,879 | 195,000 | 195,000 |
| Capital Projects | 5,000 | 9,502 | 400,000 | 400,000 |
| Transfers Out | - | - | - | - |
| *Total:* | $ 183,705 | 179,669 | 605,000 | 640,000 |
| Excess (deficit) of revenues over expenditures | $ 226,278 | 181,295 | (235,782) | (270,782) |
| Beginning Fund Balance | 48,170 | 274,448 | 455,743 | 455,743 |
| Ending Fund Balance | $ 274,448 | 455,743 | 219,961 | 184,961 |

## Capital Expenditure Detail

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2009-10 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Capital Expenditures** | | | | |
| 50000 - Machinery and Equipment | $ - | 9,502 | - | - |
| 63011 - Paving Projects | 5,000 | | | |
| 63074 - FY0708 Annual Street Overlay | - | - | - | - |
| 66004 - FY0809 Annual Street Overlay | - | - | - | - |
| XXXXX - FY 1011 Annual Street Overlay | - | - | 400,000 | 400,000 |
| *Total:* | $ 5,000 | 9,502 | 400,000 | 400,000 |

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Transportation Tax LTF (Article 4) | $ 279,054 | 395,155 | 350,702 | 350,702 |
| Transportation Tax STA | 14,355 | 7,736 | - | 57,931 |
| Interest Income | (3,358) | (2,938) | - | - |
| Fare Box Revenues | 40,306 | 30,172 | 33,000 | 33,000 |
| Other Revenues (FTA) | - | - | 282,088 | 282,088 |
| Equipment Grants | 147,225 | - | - | - |
| Proposition 1B - PTMISEA | 51,786 | - | 22,835 | 22,835 |
| Miscellaneous Revenues | - | - | 29,112 | 29,112 |
| *Total:* | $ 529,368 | 430,125 | 717,737 | 775,668 |
| **Expenditures:** | | | | |
| Administrative Expense | $ 323,345 | 301,356 | 285,000 | 315,000 |
| Materials and Services | 87,561 | 61,308 | 80,000 | 65,000 |
| Debt Service | - | 15,073 | 15,000 | 16,000 |
| Capital Projects | 186,095 | - | 316,494 | 316,494 |
| Capital Outlay | - | - | 3,500 | 3,500 |
| Transfers-Out | - | - | - | - |
| *Total:* | $ 597,001 | 377,737 | 699,994 | 715,994 |
| Excess (deficit) of revenues over expenditures | $ (67,633) | 52,388 | 17,743 | 59,674 |
| Beginning Fund Balance | - | (67,633) | (15,245) | (15,245) |
| Less: | | | | |
| Deferred Revenue - Transportation Use | - | - | - | 44,429 |
| Ending Fund Balance | $ (67,633) | (15,245) | 2,498 | - |

**Personal Services Allocation**

| | AUTHORIZED 2008-09 | AUTHORIZED 2009-10 | AUTHORIZED 2010-11 |
|---|---|---|---|
| Bus Driver | 2.5 | 2.5 | 2.5 |
| Transit Supervisor | 1.0 | 1.0 | 1.0 |
| Analyst / Transit Manager | 1.0 | 1.0 | 1.0 |
| *Total:* | 4.5 | 4.5 | 4.5 |

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

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

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

| | ACTUAL 2008-09 | ACTUAL 2009-10 | BUDGET 2010-11 | ESTIMATED 2010-11 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Development Impact Fees | $ 11,000 | 55,226 | 15,000 | 30,000 |
| Interest Income | 2,692 | 1,219 | 900 | 900 |
| Other Revenues | - | - | - | - |
| Other Financing Sources | - | - | - | - |
| *Total:* | $ 13,692 | 56,445 | 15,900 | 30,900 |
| **Expenditures:** | | | | |
| Administrative Expense | $ 622 | 70 | 250 | 250 |
| Contractual Expenses | - | - | - | - |
| Debt Service | 96,858 | 96,858 | - | - |
| Capital Outlay - Building Department | - | - | - | 6,612 |
| Capital Outlay - Police Department | - | - | - | 16,977 |
| Capital Outlay - Fire Department | - | 13,644 | 13,000 | 13,000 |
| Capital Outlay - Public Works Department | - | - | - | - |
| Transfers-Out | - | - | - | - |
| *Total:* | $ 97,480 | 110,572 | 13,250 | 36,839 |
| Excess (deficit) of revenues over expenditures | $ (83,788) | (54,127) | 2,650 | (5,939) |
| Beginning Fund Balance | 180,764 | 96,976 | 42,849 | 45,499 |
| Ending Fund Balance | $ 96,976 | 42,849 | 45,499 | 39,560 |

RESOLUTION NO. 11-

RESOLUTION AUTHORIZING CHANGES TO FISCAL YEAR 2010-11 BUDGETED FUNDS

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THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the City Council of the City of Auburn does hereby authorize a:

A) Decrease in the estimate for earned revenue in the City's General Fund by $225,117 to $7,984,083;

B) A decrease in the appropriation for expenditures in the City's General Fund by $331,572 to $8,140,525; and

C) A decrease in the General Fund Cash Reserves by $59,118 to $2,691,622.

D) Adoption of the modified budgets in accordance with the attached schedules for the City's Airport, Sewer, Redevelopment, Gas Tax, Transportation, Transit and FEP Funds.

DATED: February 14, 2011

William W Kirby, MD, Mayor

ATTEST:

Joseph G. R. Labrie, City Clerk

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 14th day of February 2011 by the following vote on roll call:

Ayes:
Noes:
Absent:

_____
Joseph G. R. Labrie, City Clerk