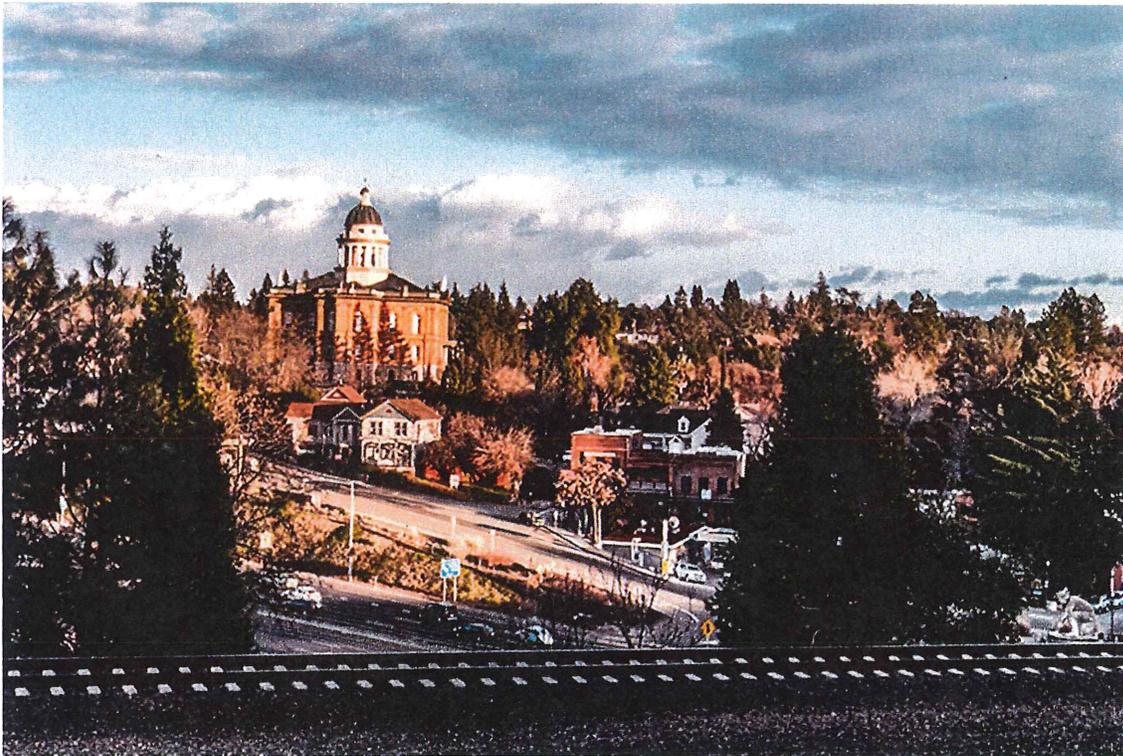


City of Auburn



2018 - 2019

Adopted Operating Budget

City Council

Bridget Powers – Mayor

Cheryl Maki – Vice Mayor

Daniel Berlant – Council Member

Bill Kirby – Council Member

Matt Spokely – Council Member

City Staff

Robert Richardson – City Manager

Andy Heath – Finance / Administrative Services Director

Donna Silva – City Treasurer (*elected*)

Bernie Schroeder – Public Works and Planning Director

John Ruffcorn – Police Chief

David Spencer – Fire Chief

Mora Rowe – Economic Development Director

City of Auburn
Adopted Operating Budget
Fiscal Year 2018-19

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

June 25, 2018

Honorable Mayor and Councilmembers
City of Auburn

RE: Fiscal Year 2018-19 Operating Budget

Mayor Powers and Councilmembers:

We are pleased to present to you the operating budget for the City of Auburn for the 2018-19 Fiscal Year. 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 – the City's main operating 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 operating budget, the City Manager and Finance Director worked closely with city department heads, met with the City's Administrative Committee and presented budget-related information at three separate council meetings / workshops prior to adopting the final budget. Each department's ongoing and one-time annual expenditures; and capital outlay and projects requests were reviewed and considered for inclusion with the operating budget consistent with goals and objectives identified by the City Council and the effective and efficient delivery of City services and programs. Recommended funding of priorities were determined based on revenue generation, cost efficiency, health and safety, critical staffing needs, cost recovery, project delivery and improved public service and efficiency.

The operating budget identifies citywide revenues sources of \$26.6 million and citywide expenditures of \$29.0 million. Taken as a whole, the operating budget anticipates spending approximately \$2.4 million more than will be collected in revenues, resulting in a reduction in fund balances, primarily for the City's Enterprise Funds and certain Special Revenue Funds. Accounting for the majority of the \$2.4 million use of fund balances are expansive capital improvement projects in City's Airport, Sewer, Transportation, Property Seizure, Special Fire and Facilities and Equipment Replacement funds.

The operating budget details expected General Fund revenues and expenditures totaling approximately \$12.0 million and \$11.9 million, respectively. General Fund revenues are expected to be 2.5% higher than those anticipated to be received in FY 2017-18, primarily as a result of conservative increases projected for property and sales tax collections offset by a reduction in grant revenues related to the expiration of the Fire SAFER grant. General Fund expenditures are expected to decrease 3.5% over those anticipated for FY 2017-18 primarily due to reductions in direct capital spending from the General Fund offset by programmed salary and related benefit increases. Two additional staff positions have been added to the operating budget – a Fire Chief consistent with the splitting of the Public Safety Department back into traditional Police and Fire Departments; and a Community Services Officer position in the Police Department.

Accounting for the balance of the operating budget are the City’s Enterprise, Special Revenue, and Trust and Agency funds as shown in the table below:

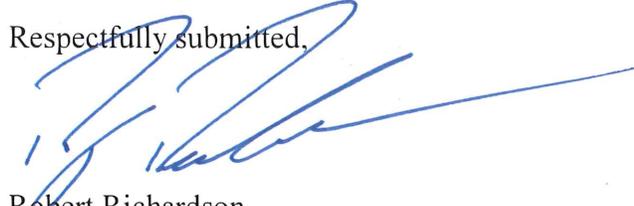
BUDGETS BY FUND

Fund(s)	FY 2017-18 Estimated		FY 2018-19 Proposed Budget			
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change
General Fund	\$ 11,670,180	\$ 12,317,545	\$ 11,960,126	2.5%	\$ 11,888,939	-3.5%
Airport Enterprise Fund	980,511	552,212	1,092,000	11.4%	1,610,800	191.7%
Sewer Enterprise Fund	18,013,900	9,099,938	7,657,488	-57.5%	8,982,162	-1.3%
Special Revenue Funds	3,602,136	3,428,717	5,553,036	54.2%	6,164,294	79.8%
Trust and Agency Funds	315,987	339,909	320,187	1.3%	348,000	2.4%
Subtotal - Operating Funds	\$ 34,582,714	\$ 25,738,321	\$ 26,582,837	-23.1%	\$ 28,994,195	12.6%
<i>CDBG/HOME Loan Funds (Spcl. Rev.)</i>	<i>\$ 333,969</i>	<i>\$ 310,900</i>	<i>\$ 27,600</i>	<i>N/A</i>	<i>\$ 8,500</i>	<i>N/A</i>
Total Operating & CDBG / Home Funds	\$ 34,916,683	\$ 26,049,221	\$ 26,610,437		\$ 29,002,695	

The operating budget has been prepared using conservative estimates and assumptions, given an environment of economic uncertainty moving forward. Although most discretionary revenue sources are projected to increase, staff is cognizant of the future challenges surrounding potential economic stagnation and, most importantly, coming significant increases in costs related to CalPERS pension obligations. Included as integral part of preparing this budget is the development and continued refinement of a long-term financial forecast for the City’s General Fund.

Given the foresight of the City Council and the ongoing commitment of departments to deliver the most cost effective services, the City of Auburn is fiscally prepared to move forward providing quality, sustainable and responsive services while investing in economic development and stabilizing impacts of future known cost driver increases.

Respectfully submitted,



Robert Richardson
City Manager



Andy Heath
Finance Director

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ABOUT THE CITY OF AUBURN

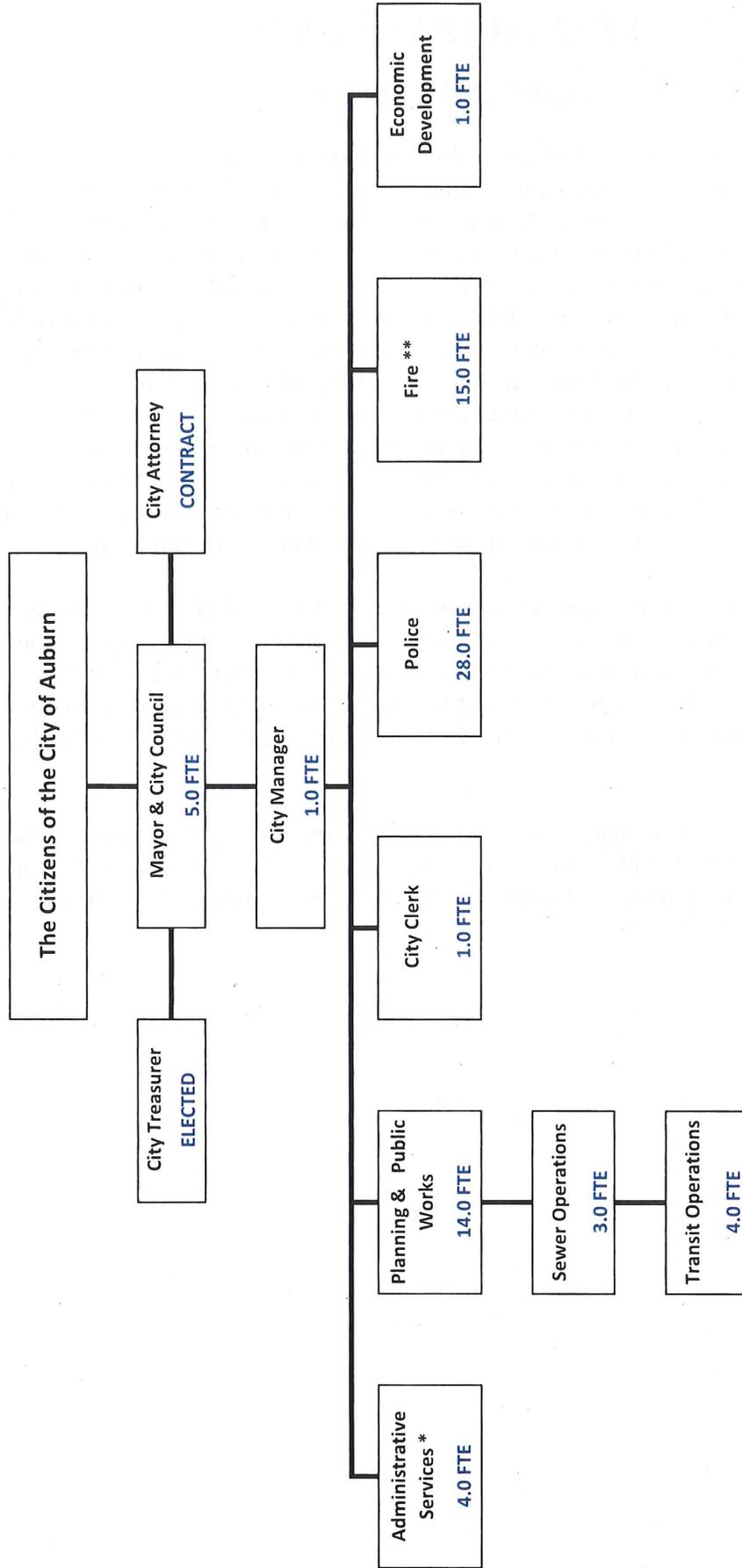
COMMUNITY PROFILE

The City of Auburn, California, is the capital of Placer County. Auburn is geographically located Northeast of Sacramento and Southwest of Lake Tahoe along the I-80 corridor. The city is nestled in the foothills of the Sierra Nevada Mountain Range at a comfortable 1,300 feet elevation. Auburn is situated on the edge of the Auburn State Recreation Area and overlooks the beautiful American River Canyon which offers an abundance of outdoor recreational activities. With 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. From its early origins in the 1850's as one of the first gold rush communities in California, Auburn is 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 14,611.

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 also 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.



Total Full Time Equivalent Positions Authorized - FY 2018-19: 76.0

* Contracted Positions / Functions - Administrative Services:
 - Finance Director
 - Information Technology Operations

** Contracted Functions - Fire:
 - Dispatching Services

CITY OF AUBURN

COMMITTEES, COMMISSIONS & BOARDS

TECHNOLOGY COMMISSION

Vacant	1/17
Vacant	1/18
Glenn Tonkin	1/19
Richard Owens	1/21
Roy Vernes	6/21
Roger Luebke	6/18

ARTS COMMISSION

Brian Fries (At-large)	10/1/19
Lee Buckingham (Past chair-Architect)	9/1/2019
vacant (at large)	2/1/2018
April Maynard (Chair/Member of Arts Org.)	10/2021
Terri Goodman (Prof Artist)	10/2021
Rich Krieger (Prof. Artist)	4/2021
Susan Dupre (at-large)	01/2019
Ryan Goodpastor (at-large)	3/2021
Katy Fries (at-large)	3/2019
vacant (at-large)	3/2019
Kristina Grumley (at-large)	4/2021
Bill Kirby	1/2019

ECONOMIC DEVELOPMENT COMMISSION

Albert Lombardo (At-large)	09/2019
Andy Ruff (Business)	10/2018
William Wharton(At-Large)	10/2019
April Maynard (DBA)	5/2021
vacant (Business)	5/2018
Cheryl Maki (Council Member)	1/2019
Matt Spokely (Council Member-alt)	1/2019
Margery Cook (Airport Business)	10/2019
Dan Shields (49 Business)	10/2019
Philip Stein (Chamber)	9/2019
Sam Hales (OTBA)	4/2020

TRAFFIC COMMITTEE

John Ruffcorn
 Bill Kirby
 Bernie Schroeder
 Fred Vitas
 Ken Anderson

Transient Homeless Task Force

Daniel Berlant	Kathy Baxter
Matt Spokely	Antoinette Fabela
John Ruffcorn	Robb Moore
Keith Estes	Vacant
Mary Williams O'Brien	
Brandi Matteoni	
Randi Swisley	

Historian

April Loomis-McDonald (Historian) 1/1/2019

GAAFSC

Bob Snyder; Kevin Hanley	9/1/2019
Daniel Berlant, Jeff Mikles	4/1/2020

ENDURANCE CAPITAL COMMITTEE

Cynci Calvin (c)	1/2021
Robert Miller (b)	1/2019
Philip Sayre (c)	4/2022
Larry Grilli (b)	1/2021
Gloria Takagishi (b)	1/2020
Lori Stewart (c)	2/2019
Bill Kirby	

PLANNING COMMISSION

Nick Willick (Kirby)	11/20
Steve Galyardt (Maki)	11/20
Fred Vitas (Powers)	11/18
Sandra Amara (Berlant)	11/18
Alice Dowdin-Calvillo (Spokely)	11/18

HISTORIC DESIGN AND REVIEW

Kathryn Yue	7/20
Vacant (DBA)	1/21
Jennifer Costa	2/21
Cindy Combs	5/20
All Planning Commissioners	

BUDGET COMMITTEE (former Admin Comm)

Mayor
 Vice Mayor
 City Manager
 Finance Dept

SHAAC

Bridget Powers
 Daniel Berlant
 Cynthia Haynes
 Lee Buckingham
 April McDonald-Loomis
 Chris Packard
 Brenda Roper
 Randall Fee



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	1.00% 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	\$78.62 / per month / per EDU, as of 7/1/18
Sewer Connection Fee	Building Permit	\$8,615.00 per Residential unit
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	\$3,016.00 - \$5,108.00 per dwelling unit
Electrical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Mechanical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Plumbing Permit	Building Permit	1% of Project Cost - \$46.50 minimum
FEP Fee	Building Permit	\$2,750/residence, \$0.85 SF Commercial, \$0.57 @ Airport
State SB1473 Fee	Building Permit	\$1.00 per \$25,000 of valuation
State SMIP Fee	Building Permit	\$.50 min, \$.00013 over \$5000 Residential, \$.00028 over \$2381 Commercial
Vehicle Release Fee (APD)	Per Occurrence	\$51.00

RATES IN EFFECT AS OF July 1, 2018, unless otherwise noted

City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2018-19

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	Capital Plan / Outlay	Excess / (Deficit) of Revenues over Expenses
General Fund	\$ 5,235,028	\$ 11,960,126	11,888,939	5,306,215	655,160	71,187
Enterprise Funds						
Airport	\$ 1,308,537	\$ 1,092,000	1,610,800	789,737	1,242,000	(518,800)
Sewer Service	12,488,386	7,657,488	8,982,162	11,163,712	4,391,500	(1,324,674)
<i>Total Enterprise Funds</i>	<u>\$ 13,796,923</u>	<u>\$ 8,749,488</u>	<u>10,592,962</u>	<u>11,953,449</u>	<u>5,633,500</u>	<u>(1,843,474)</u>
Special Revenue Funds						
Gas Tax	\$ 5,711	\$ 551,075	541,000	15,786	251,000	10,075
Transportation	5,078	3,951,886	4,293,294	(336,330)	3,958,757	(341,408)
Transit	(16,482)	711,375	658,585	36,308	26,467	52,790
Property Seizure	59,967	50,000	73,415	36,552	73,415	(23,415)
Fire Department Equipment	195,677	-	60,000	135,677	60,000	(60,000)
HOME / First Time Homebuyers Grant	10,774	1,600	5,000	7,374	-	(3,400)
Community Development Block Grant	389,310	26,000	3,500	411,810	-	22,500
Solid Waste Management	113,181	156,200	252,000	17,381	-	(95,800)
State Law Enforcement Personnel	-	130,000	130,000	-	-	-
Facilities & Equipment	409,796	2,500	156,000	256,296	156,000	(153,500)
<i>Total Special Revenue Funds</i>	<u>\$ 1,173,012</u>	<u>\$ 5,580,636</u>	<u>6,172,794</u>	<u>580,854</u>	<u>4,525,639</u>	<u>(592,158)</u>
Redevelopment Property Tax Trust Funds						
Property Tax Trust	\$ 283,799	\$ 320,187	348,000	255,986	-	(27,813)
<i>Total RDA Property Tax Trust</i>	<u>\$ 283,799</u>	<u>\$ 320,187</u>	<u>348,000</u>	<u>255,986</u>	<u>-</u>	<u>(27,813)</u>
Total Citywide	<u>\$ 20,488,762</u>	<u>\$ 26,610,437</u>	<u>\$ 29,002,695</u>	<u>\$ 18,096,504</u>	<u>\$ 10,814,299</u>	<u>\$ (2,392,258)</u>

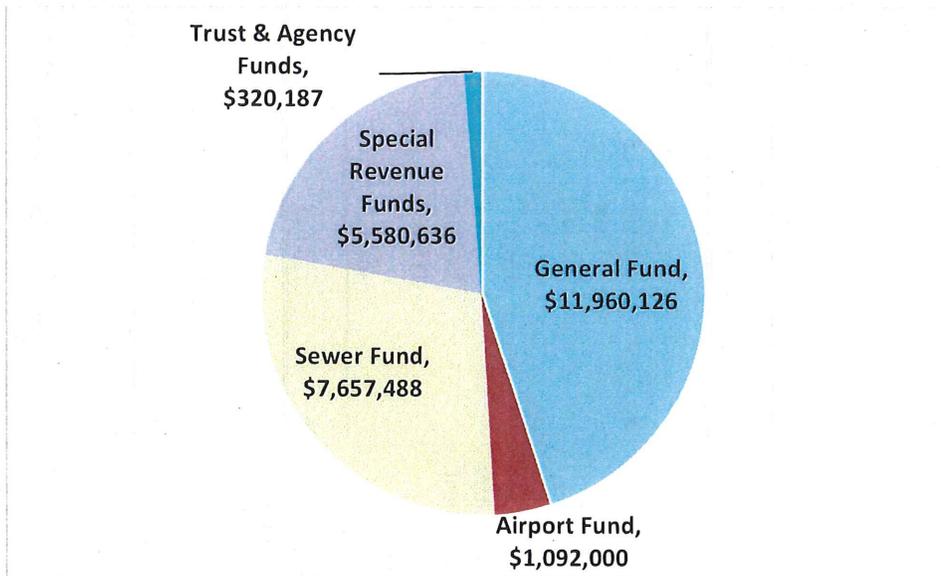
**CITY OF AUBURN
FISCAL YEAR 2018-19 Budget Overview**

Following is a summary of the Fiscal Year 2018-19 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any related changes. Combined operating budget estimated revenues for the 2018-19 fiscal year are \$26.6 million, compared to an adjusted \$34.9 million expected for FY 2017-18. Total planned spending for the 2018-19 fiscal year is \$29.0 million, compared to an adjusted \$26.0 million anticipated in FY 2017-18.

Citywide Revenues

Total estimated revenues for FY 2018-19 decrease by approximately \$8.3 million from the FY 2017-18 estimated actuals. This decrease in expected revenues can be largely attributed to decreased funding sources for proposed capital projects including debt and grant proceeds received for the Sewer System Oxidation Ditch Project offset by anticipated funding sources for to be received for the Nevada Street Sidewalk Project. In addition, nominal increases of 4% and 3% for property-related and sales taxes, respectively, are included with the FY 2018-19 estimates. Budgeted revenues by fund type are shown below:

**Fiscal Year 2018-19 Budgeted Revenues
Total Revenues = \$26,610,437**

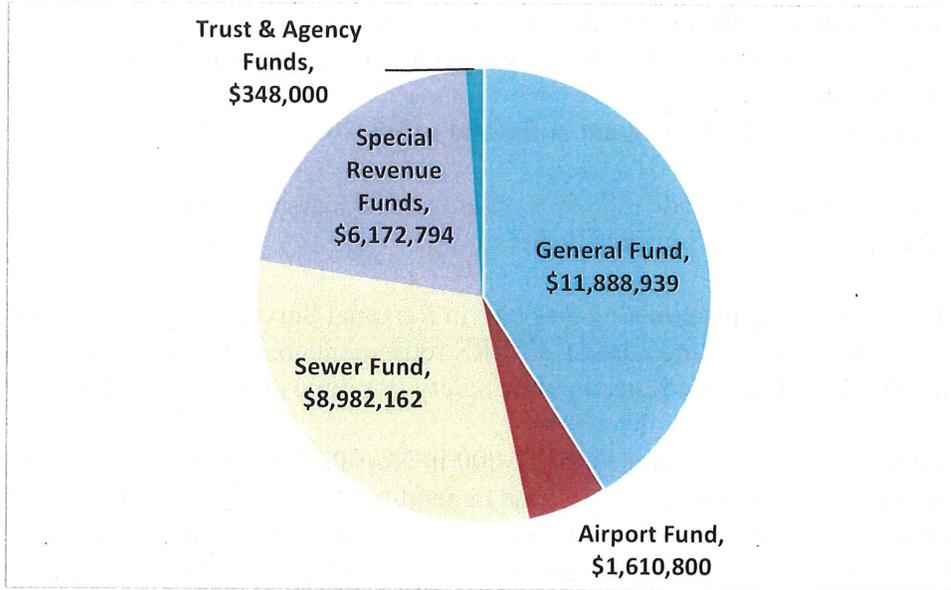


Citywide Expenditures

Anticipated expenditures for FY 2018-19 are \$29.0 million, an increase of approximately \$3.0 million from the \$26.0 million anticipated for FY 2017-18. The majority of the increase in expenditures can be attributed to the \$10.8 million budgeted for citywide capital projects – many of which are carried over from previous years and funded by non-discretionary funding sources. This, coupled with the programmed increases for payroll, employee benefits and materials and

supplies costs, account for the increase in anticipated expenditures. Budgeted expenditures by fund type are show below:

Fiscal Year 2018-19 Budgeted Expenditures
Total Expenditures = \$29,002,695



Taken as a whole, the above estimates indicate the City will be spending approximately \$2.4 million more that it will collect in revenue during the coming fiscal year, resulting in uses of fund balance earmarked primarily for capital projects in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds, and lays out respective financial plans for the 2018-19 fiscal year consistent with strategies and directives set forth by the City Council.

A brief overview of the City’s major funds is presented below:

General Fund

FY 2018-19 General Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$11,670,180	\$12,317,545
FY 2018-19 Operating Budget	\$11,960,126	\$11,888,939

The FY 2018-19 General Fund Budget reflects revenues of \$11,960,126 and expenditures of \$11,888,939, leading to an anticipated net surplus of \$71,187 for FY 2018-19.

FY 2018-19 budgeted revenues of \$11,960,126 reflects a 2.5% increase from FY 2017-18 estimated revenues of \$11,670,180 primarily due to:

- Anticipated 4% increase in property taxes consistent with current housing market activity;
- A 3% increase in sales tax after accounting for one-time adjustments; offset by
- A reduction in building permit revenues taking into account the higher-than-typical increase in development activity over the last two years;
- A reduction in law enforcement / fire protection grants (note: these grants are budgeted as they are received); and
- The expiration of the Fire SAFER grant at the end of FY 2017-18.

FY 2018-19 budgeted expenditures of \$11,888,939 reflects a 2.0% decrease from FY 2017-18 estimated expenditures of \$12,317,545 primarily due to:

- Anticipated increases of approximately \$44,000 in Personal Services costs related to bargained salary adjustments, increased CalPERS retirement costs, and increased health benefit contributions; offset by reduced public safety overtime and citywide leave balance payouts;
- Anticipated decreases of approximately \$127,000 in Non-Personal Services (Services and Supplies) costs related to removal of one-time expenditures from FY 2017-18, hiring of planning personnel to replace previously contracted services, lower anticipated legal costs, and lower public safety vehicle maintenance costs; offset by an increased budget for Economic Development, increased contracted animal services costs, bi-annual election costs and discretionary funding provided for community activities;
- Anticipated decreases of approximately \$363,000 in direct capital outlay primarily related to reduction of prior year one-time costs for the Police Department CAD upgrade and facility improvements and City Hall building repairs; and
- Anticipated increases of \$18,000 in pension obligation debt service costs (note: a portion of this debt is funded by the Sewer and Transit funds).

Noteworthy considerations / developments in the FY 2018-19 General Fund Budget include the following:

- Increased Economic Development Marketing and Promotions budget
- 1.0 FTE Community Services Officer added to the Police Department
- 1.0 FTE Fire Chief added to the Fire Department
- 3.0 FTE Fire SAFER personnel are funded for first six (6) months of FY 2018-19 as the City applies for a new SAFER grant
- General Fund contributes \$500,000 towards annual overlay project(s)

Taking into account the above recommended surplus of \$71,187, total General Fund reserves are anticipated to be approximately \$5.31 million at the end of FY 2018-19. Projected reserve levels as of June 30, 2019 are expected to include:

- **\$ 2,700,000 Reserve for Economic Uncertainty**
- **2,200,000 Unfunded Liability Reserve**
- **387,267 Pre-Paid Self Insurance Reserve**
- **18,948 Unassigned Reserves**

- **\$ 5,306,215 Total General Fund Reserves**

Airport Fund

FY 2018-19 Airport Fund Operating Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2017-18 Estimated	\$ 980,511	\$ 552,212
FY 2018-19 Operating Budget	\$1,092,000	\$1,610,800

FY 2018-19 Airport Fund revenues are currently projected to be slightly higher than prior year estimated amounts. Increased amounts anticipated to be received from the Federal Aviation Administration (FAA) for eligible capital projects are offset by reduced State Aid to Airports (four years of payments received in FY 2017-18) and developer reimbursements (one-time receipt in FY 2017-18). FY 2018-19 Airport Fund expenditures are recommended to be approximately \$1.06 million higher than those estimated for the prior year primarily due to the carryover of capital projects not completed / started in FY 2017-18 and new capital projects slated for FY 2018-19. Noted capital projects include the Runway LED Light Rehabilitation, Pavement Management and Pollution Abatement Facility (all FAA-reimbursable projects); and new projects for the Airport Industrial Park Crosswalk and Street Repair (\$50,000), Conditional Land Use Permit Update (\$80,000) and the Helicopter Parking Area (\$75,000).

It is anticipated that the Airport Fund will have approximately \$790,000 in Fund Balance at the end of FY 2018-19. The net operating margin for the Airport Fund during FY 2018-19 is expected to be \$400,050, which typically goes towards funding for the non-reimbursable portions of future capital maintenance and projects.

Sewer Fund

FY 2018-19 Sewer Fund Operating Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2017-18 Estimated	\$18,013,900	\$ 9,099,938
FY 2018-19 Operating Budget	\$ 7,657,488	\$ 8,982,162

FY 2018-19 Sewer Fund revenues are currently projected to be significantly lower than revenues received in the prior year, primarily due to the receipt of debt proceeds in FY 2017-18 related to the Oxidation Ditch Project. Anticipated revenue of \$7,657,488 incorporates an anticipated 4.15% increase in sewer rates for the upcoming year. FY 2018-19 Sewer Fund expenditures are recommended to be slightly lower than those estimated for the prior year primarily due lower anticipated capital expenditures as the Oxidation Ditch Project nears completion. It should be noted that expenditures for debt service increase by \$444,000 as the SRF loan debt service for the Oxidation Ditch project begins; and transfers out increase to account for the Sewer Fund's anticipated share of the Nevada Street Sidewalk Project costs. Noted capital projects in the Sewer Fund include completion of the Oxidation Ditch, and new projects for the Vista del Val Lift Station, the Electric Street Sewer Collection Project, Diamond Ridge Lift Station, Southridge Lift Station and the Pond 1B Lift Station.

It is anticipated that the Sewer Fund will have approximately \$10.11 million in Fund Balance at the end of FY 2018-19, \$1.06 million of which is reserved for specific purposes. The net operating margin for the Sewer Fund during FY 2018-19 is expected to be \$2.51 million, which typically goes towards funding for the non-reimbursable portions of future capital maintenance and projects.

Gas Tax Fund

FY 2018-19 Gas Tax Fund Operating Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2017-18 Estimated	\$400,454	\$374,020
FY 2018-19 Operating Budget	\$551,075	\$541,000

FY 2018-19 Gas Tax Fund revenues are currently projected to be \$151,000 higher than revenues anticipated to be received in the prior year, primarily due to increased SB-1 Road Maintenance and Rehabilitation funding from the State. FY 2018-19 Gas Tax Fund expenditures are recommended to be \$167,000 higher than those estimated in the prior year primarily due to an increased allocation of funding toward the Annual Overlay Program directly related to increased SB-1 revenues. The total Gas Tax Fund contribution towards the Annual Overlay Program is \$251,000 in FY 2017-18. It should be noted that the Gas Tax Fund also supports annual streetlight utility costs and a portion of street maintenance staff and related costs.

It is anticipated that the Gas Tax Fund will have approximately \$16,000 in Fund Balance at the end of FY 2018-19.

Transportation Fund

FY 2018-19 Transportation Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$1,651,282	\$1,559,100
FY 2018-19 Operating Budget	\$3,951,886	\$4,293,294

FY 2018-19 Transportation Fund revenues are currently projected to be \$2.3 million higher than revenues anticipated to be received in the prior year, primarily due to the carryover of sources anticipated to fund the Nevada Street Sidewalk Project. FY 2018-19 Transportation Fund expenditures are recommended to be \$2.73 million higher than those estimated for the prior year primarily due the carryover of the Nevada Street Sidewalk Project and an increased allocation towards the City's Roadway Overlay / Surface Sealing Project(s) (a total of \$751,000 is currently budgeted in FY 2018-19 from all sources).

It is anticipated that the Transportation Fund will have a \$336,000 deficit fund balance at the end of FY 2018-19 due to insufficient Local Transportation Funding (LTF) available to cover local costs of the Nevada St. Sidewalk Project. It is anticipated that receipt of prior year unreimbursed project costs and /or future LTF funding will offset this deficit to the extent it comes to fruition.

Transit Fund

FY 2018-19 Transit Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$840,938	\$800,450
FY 2018-19 Operating Budget	\$711,375	\$658,585

FY 2018-19 Transit Fund revenues are currently projected to be \$130,000 lower than revenues anticipated to be received in the prior year, primarily due to a decreased allocation of Local Transportation Funding (LTF) needed to balance the fund and removal of one-time grant sources received in FY 2017-18. FY 2018-19 Transit Fund expenditures are recommended to be \$142,000 lower than those estimated in the prior year primarily due to removal of one-time capital expenditures for purchase of a bus in FY 2017-18.

It is anticipated that the Transit Fund will have approximately \$36,000 in Fund Balance at the end of FY 2018-19, all of which will be set aside for purchase of replacement buses in the future.

Property Seizure Fund

FY 2018-19 Property Seizure Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$190,000	\$152,100
FY 2018-19 Operating Budget	\$ 50,000	\$ 73,415

FY 2018-19 Property Seizure Fund revenues are currently projected to be \$140,000 lower than revenues anticipated to be received in the prior year, primarily due to the uncertainty of receiving future amounts above a conservative base revenue forecast. FY 2018-19 Property Seizure Fund expenditures are recommended to be \$79,000 lower than those estimated in the prior year primarily due to use of fund balances available in FY 2017-18 towards police department building upgrades; and accounting only for police vehicle leases in FY 2018-19.

It is anticipated that the Property Seizure Fund will have approximately \$37,000 in Fund Balance at the end of FY 2018-19, all of which will be used for future expenditures allowable under the Asset Forfeiture Program.

Special Fire Fund

FY 2018-19 Special Fire Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$63,734	\$99,086
FY 2018-19 Operating Budget	\$ -	\$60,000

FY 2018-19 Special Fire Fund revenues are not projected for the coming fiscal year, primarily due to the uncertainty of participating in State-approved Strike Teams. FY 2018-19 Special Fire Fund expenditures are recommended to be \$39,000 lower than those estimated in the prior year primarily due to use of funds for the final debt service payment on the most recently purchased fire truck, offset by the purchase of command vehicle for the new Fire Chief.

It is anticipated that the Special Fire Fund will have approximately \$136,000 in Fund Balance at the end of FY 2018-19, all of which may be used for future Fire Department capital equipment and apparatus and capital maintenance.

Facilities and Equipment Replacement (FEP) Fund

FY 2018-19 FEP Fund Operating Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2017-18 Estimated	\$159,312	\$ 52,574
FY 2018-19 Operating Budget	\$ 2,500	\$156,000

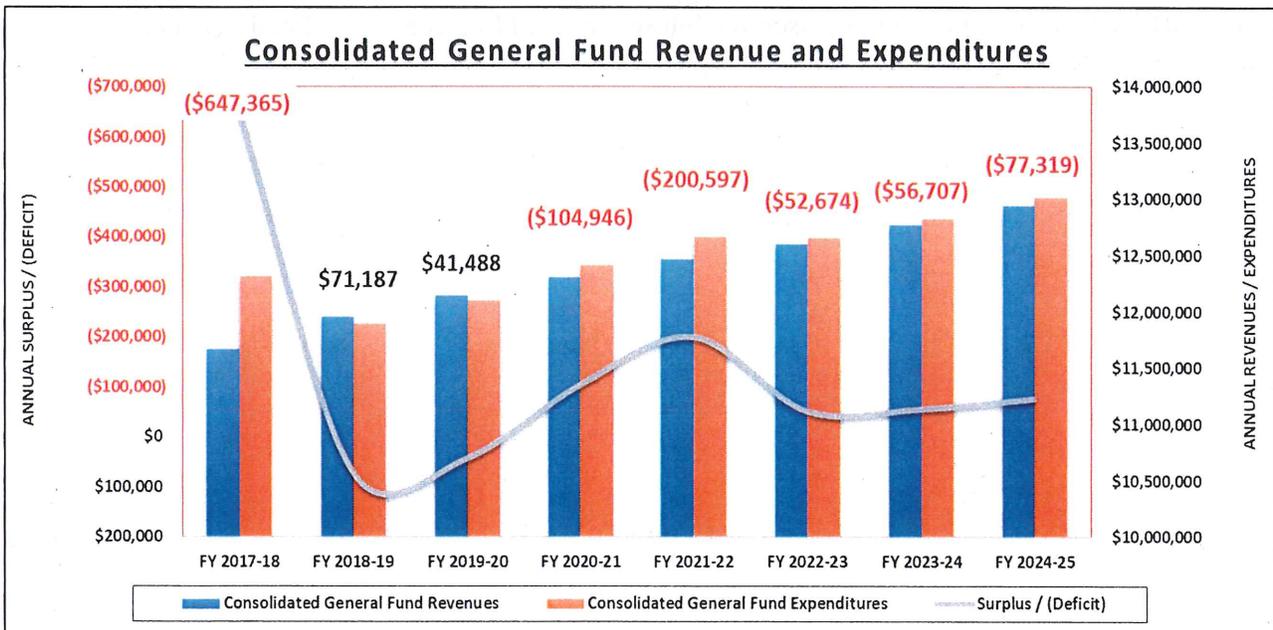
FY 2018-19 FEP Fund revenues are only projected for interest earnings (\$2,500) due to the uncertainty of receiving FEP fees (development impact fees) in the coming fiscal year. FY 2018-19 FEP Fund expenditures are recommended to be \$103,000 higher than those estimated in the prior year primarily due to the expenditure of available funding towards both phases of the City Hall Building (Window Replacement) Repairs.

It is anticipated that the FEP Fund will have approximately \$256,000 in Fund Balance at the end of FY 2018-19, all of which may be used for future City building repairs and maintenance and other capital outlay.

General Fund Financial Forecast

As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast has been developed for the City's General Fund – the fund where the vast majority of non-enterprise services are accounted for.

The Multi-year forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including negotiated salary increases, CalPERS retirement cost increases (for both the unfunded liability amortization and the anticipated increases due the lowering of the discount rate), annual appropriations for capital projects and recurring capital maintenance, and a conservative increase in all other operating expenditures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and franchise fees. The model is developed to demonstrate the ability to sustain the existing levels of service provided citywide.



As indicated in the model above, baseline revenues are anticipated to be slightly higher than baseline expenditures forecasted for the next two fiscal years. Beginning in FY 2020-21, baseline expenditures are anticipated to be slightly higher than baseline revenues as the impacts of known cost-drivers – particularly the CalPERS unfunded liability costs – outpace expected increases in revenues. It should be mentioned that economic forces and unforeseen volatility in personnel-related cost drivers could significantly impact forecasts for future years.

City of Auburn
Fiscal Year 2018-19 Operating Budget

Citywide Staffing – Full Time Positions

Citywide Staffing - Full Time Positions	
Department	FTE
City Council	5.00
City Manager	1.00
Economic Development	1.00
Planning	2.00
Building	2.00
City Clerk	1.00
Finance / Administrative Services	4.00
Police	28.00
Fire <i>(includes 3.00 SAFER for 6 months)</i>	15.00
Public Works	10.00
Sewer Operations	3.00
Transit Operations	4.00
Citywide Full Time Equivalent (FTE) :	76.00

City of Auburn
Fiscal Year 2018-19 Operating Budget

Citywide Fund Reserve Levels – Estimated as of June 30, 2019

Fund	<i>--Reserve Levels--</i>	
	Designated	Undesignated
General Fund	\$ 5,287,267	18,948
Airport Fund	\$ -	789,737
Sewer Fund	1,055,452	10,108,260
Gas Tas Fund	\$ -	15,786
Transportation Fund	-	(336,330)
Transit Fund	36,308	-
Property Seizure Fund	-	36,552
Fire Dept. Equipment Fund	-	135,677
HOME FTHB Fund	-	7,374
CDBG Fund	-	411,810
Solid Waste Mgmt Funds	-	17,381
State Law Enforcement Fund	-	-
FEP Fund	-	256,296
AUDA RPTTF Trust Fund	-	255,986

**City of Auburn
Fiscal Year 2018-19 Budget
Reconciliation of Capital Outlay / Projects**

GENERAL FUND

City Clerk's Office

Laser Fisch / Doc Archive project	\$ 2,500	
		\$ 2,500

Administrative Services Department

Business License Systems Use	\$ 6,500	
		\$ 6,500

Information Technology

Computer replacement	\$ 30,000	
Business License System	33,660	
		\$ 63,660

Police

Machinery & Equipment	\$ 20,000	
Computer Equipment	5,000	
Furniture	2,500	
		\$ 27,500

Fire

Machinery & Equipment	\$ 2,500	
Furniture	2,500	
		\$ 5,000

Building Maintenance

Building projects	\$ 15,000	
Machinery & Equipment	2,000	
Back Flow Preventer Device	3,000	
		\$ 20,000

Public Works Admin/Engineering

Roadway Overlay Project	\$ 500,000	
Machinery & Equipment	1,000	
		\$ 501,000

Construction Maintenance

Machinery & Equipment	\$ 25,000	
		\$ 25,000

Corp Yard - Mechanics

Machinery & Equipment	\$ 3,000	
		\$ 3,000

Stormwater

Sewer Map Updates	\$ 1,000	
		\$ 1,000

<i>Total General Fund Capital</i>		\$ 655,160
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**City of Auburn
Fiscal Year 2018-19 Budget
Reconciliation of Capital Outlay / Projects**

AIRPORT FUND

Machinery & Equipment	\$ 5,000	
Computer Equipment	2,500	
Demolition of Old Hangar Structures	2,500	
AWOS / AIP-4	25,000	
East End Hangar Project	300,000	
Building & Facility Improvements	5,000	
Runway Light Rehabilitation	88,000	
Pavement Management / Apron Rehab	378,300	
Pollution Abatement Facility	30,700	
Airport Master Plan	15,000	
Airport Parking Lot Improvements	60,000	
Airport Entrance Sign	40,000	
Bill Clark Hangar	75,000	
Fuel Island Repairs	10,000	
Industrial Park Projects	50,000	
CLUP Update	80,000	
Helicopter Parking Area	<u>75,000</u>	
<i>Total Airport Fund Capital</i>		\$ 1,242,000

**City of Auburn
Fiscal Year 2018-19 Budget
Reconciliation of Capital Outlay / Projects**

SEWER FUND

Machinery & Equipment	\$ 8,000	
Auburn Ravine Sampling	5,000	
Lift Station Repairs	90,000	
Emergency Sewer Repairs	650,000	
Sewer Map Updates	20,000	
WWTP - Repairs / Projects	25,000	
NPDES Permit Renewal	30,000	
SSMP Upgrades	10,000	
Oxidation Ditch	1,000,000	
I&I Reduction Program	30,000	
Vista Del Val Lift Station	550,000	
Back Flow Preventer Device	1,500	
Collection System Software	70,000	
WWTP Pond Improvements	2,000	
Electric Sewer Collection Project	500,000	
Diamond Ridge Lift Station	500,000	
Pond 1B Lift Station	400,000	
Southridge Lift Station	500,000	
<i>Total Sewer Fund Capital</i>		\$ 4,391,500

GAS TAX FUND

Roadway Overlay Project	\$ 251,000	
<i>Total Gas Tax Fund Capital</i>		\$ 251,000

TRANSIT FUND

Security Camera Upgrades	\$ 7,026	
Passenger Connect Card	19,441	
<i>Total Transit Fund Capital</i>		\$ 26,467

**City of Auburn
Fiscal Year 2018-19 Budget
Reconciliation of Capital Outlay / Projects**

TRANSPORTATION FUND

Sidewalk Repairs - Residential	\$ 25,000	
Nevada Street Sidewalk Project	3,300,000	
Emergency Repairs - Storm Drain	50,000	
City Pavement Marking Project	5,000	
Storm Drain Channel - Downtown	38,757	
ADA Transition Plan Phase II	530,000	
Wayfinding Project	<u>10,000</u>	
Total Transportation Fund Capital		\$ 3,958,757

PROPERTY SEIZURE FUND

Police Vehicle Leases	<u>\$ 73,415</u>	
Total Property Seizure Fund Capital		\$ 73,415

SPECIAL FIRE FUND

Command Vehicle	<u>\$ 60,000</u>	
Total Special Fire Fund Capital		\$ 60,000

FACILITIES & EQUIPMENT PLAN FUND

City Hall Window Repair / Carnegie	\$ 156,000	
Total FEP Fund Capital		\$ 156,000

TOTAL CITYWIDE CAPITAL		<u>\$ 10,814,299</u>
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**City of Auburn
Fiscal Year 2018-19 Budget**

Reconciliation of Transfers-In / Transfers-Out

<u>Fund</u>	<u>Scheduled Transfers-In</u>	<u>Scheduled Transfers-Out</u>
Fund 11 - Sewer Fund	\$ -	\$ 30,424 (1)
Fund 27 - Transit Fund	-	22,818 (1)
Fund 45 - General Fund	183,242	-
Fund 77 - State Law Enforcement Grant	-	130,000 (2)
Total General Fund Transfers:	\$ 183,242	183,242

(1) - Operating fund portion of pension obligation bond debt service

(2) - State law enforcement grant received

Reconciliation of Staff Cost Allocations from General Fund

<u>Department</u>	<u>Estimated Staff Allocation To Fund</u>	<u>Allocated Amount</u>
Administrative Services	02 - Airport	37,455.00
	11 - Sewer	59,980.00
	27 - Transit	18,727.00
	35 - RPTTF (RDA)	9,315.00
Building Inspections	11 - Sewer	32,804.00
City Clerk's Office	02 - Airport	10,244.00
	11 - Sewer	15,365.00
City Manager's Office	02 - Airport	36,639.00
	11 - Sewer	36,639.00
	35 - RPTTF (RDA)	7,327.00
Public Works - Admin/Engineering	02 - Airport	31,584.00
	11 - Sewer	31,584.00
	27 - Transit	31,584.00
Public Works - Construction & Maintenance	21 - Gas Tax	65,000.00
Total General Fund Budgetary Staff Cost Allocations:		424,247.00

Reconciliation of Staff Cost Allocations to Capital Projects / Maintenance

<u>Fund</u>	<u>Estimated Staff Allocation To Fund</u>	<u>Allocated Amount</u>
Public Works	Admin/Engineering	21,058.00
	Construction & Maintenance	15,000.00
	Yard & Shop	15,000.00
Total Staff Cost Allocations to Capital / Maintenance:		51,058.00

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City of Auburn

Performance Report



Fiscal Year 2018/19

This performance report is provided to the City Council for the City of Auburn, California during the annual budget process. Each operating department prepares annual performance data which reflect the goals and objectives as determined by the Governing Body.

City of Auburn, California

Executive Summary

The City of Auburn determined to utilize performance measurement to guide the City's local government budgeting process. In 2014, the City of Auburn directed staff to define a "performance-based budget" and recommend a new budget methodology to influence decision-making. Under this methodology, resource allocation decisions would be based on key priorities. These performance measures do not provide all-inclusive performance data, but rather enough data to guide decision-makers during the annual budget process. This tool can also provide residents, taxpayers, businesses, tourists and even City employees with transparent access to their government. Other tools are also utilized by staff, Council and the public to make decisions about local government spending including the Comprehensive Annual Financial Report (CAFR), the Annual Overlay Report, and Actuarial Valuation Reports provided by the California Public Employee Retirement System (CalPERS).

CITYWIDE PERFORMANCE CRITERIA

WORKLOAD INDICATORS	FY 2015/16	FY 2016/17	FY 2017/18	Projected 2018/19
General Fund Balance as a % of Total Expenditures	49%	46%	43%	45%
Overall Tax Revenues as a Percentage of Total General Fund Revenues	82%	78%	77%	82%
Annual Appropriations Limit As a Percentage of Statutory Spending Limit (Gann Limit)	65.7%	59.0%	61.9%	63.0%
Total Number of Business Licenses Issued	1,962	2,037	1,948	2,025
Employee Turnover Rate Excluding Retirements	11%	8%	16%	8%

DEPARTMENT OF EMERGENCY SERVICES

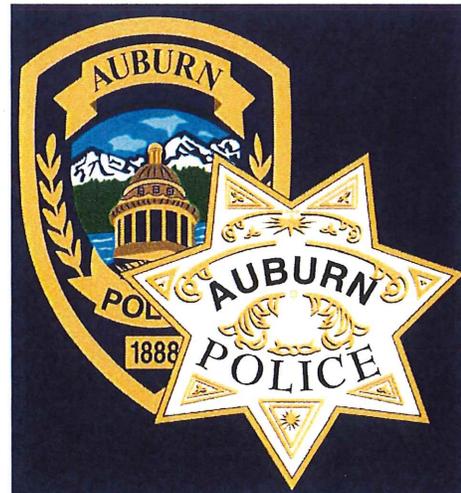
In 2015 the City consolidated the police and fire departments into a single department of emergency services. Administrative duties of the department were consolidated to retain additional firefighters and reduce the total number of management positions. For Fiscal Year 2018-19 however, it was determined that the City would be better served by transitioning back to the two-department model for public safety. This transition will kick off with the hiring of a new Fire Chief early in the new fiscal year.

City	Total General Fund Expenditures FY 2018-19	Public Safety Expenditures FY 2018-19	Public Safety / Total General Fund Expenditures	Jan. 1, 2018 Population	Public Safety Spending per Capita
Auburn	\$ 11,888,939	\$ 6,267,672	52.7%	14,611	\$ 428.97
Lincoln	\$ 19,716,237	\$ 10,665,995	54.1%	48,591	\$ 219.51
Rocklin	\$ 47,930,500	\$ 24,613,700	51.3%	66,830	\$ 368.30
Roseville	\$ 148,738,778	\$ 72,987,640	49.1%	137,213	\$ 531.93

POLICE

The police operations include Patrol, Investigations, Evidence and Animal Control, School Resource Officer, Dispatch, Records and a robust Volunteer program. There are 20 sworn law enforcement personnel.

The department works collaboratively with other agencies on a variety of projects including the Special Investigations Unit, a regional task force which reduces crime, narcotics and other illegal activities within Placer County. Also, the department maintains a presence within the local school districts to enhance public safety.



PERFORMANCE INDICATORS	FY 15/16	FY16/17	FY17/18	Projected 18/19
Part 1 Crime Rate (crime rate per 1,000 population)	22.28	27.14	23.78	<= 25.00
Training hours	2,484	1,522	1,421	>= 1,040
Percentage of Time 911 calls answered within 10 seconds	85.17%	88.20%	82.00%	>= 90.00%
WORKLOAD INDICATORS	FY 15/16	FY16/17	FY17/18	Projected 18/19
Total calls answered per year	23,967	25,015	37,976	38,000
Calls Dispatched for Service for Police	19,036	21,961	22,382	n/a
Calls Dispatched Per 1,000 Population	1,363	1,573	1,603	n/a
Dispatch Calls Received Per Hour	2.74	2.86	4.34	n/a
Calls for service per hour	2.17	2.5	2.56	n/a
Number of citizen complaints received	2	5	4	<= 5
Number of Reports Written	3,335	4,443	4,000	4,000

FIRE

Fire operations include training & education, Fire Prevention and fire operations. The City maintains three fire stations and fifteen (15) full-time firefighters and relief firefighter programs which provided additional support to the operation. The City of Auburn continues to collaborate with CalFire and neighboring agencies through mutual aid agreements and state firefighting assistance programs.



The Auburn Fire Department has long history and tradition, with over 150 years of dedication to the community. Most paramount to the department is its ability to protect life and property from fire, hazardous materials and other types of emergencies. The department also provides fire extinguishing services, medical assistance, extrication, rescue, hazardous situation mitigation, and general assistance to the public.

Wildfire prevention and fuel reduction programs play a significant part in protection of life, property, the economy, resource conservation and recreation.

PERFORMANCE INDICATORS	FY 15/16	FY16/17	FY17/18	Projected 18/19
Respond to Fire/Medical/Rescue Calls In Five Minutes Or Less	93.20%	90.80%	94.00%	94.00%
Defensible Space Inspections	12	25	30	30
Shaded Fuel Break Acres Treated	68	52	50	50
Number of Fire System Inspections	37	43	50	50
Training Hours Per Employee	338.54	353.25	375	375
WORKLOAD INDICATORS				
WORKLOAD INDICATORS	FY 15/16	FY 16/17	FY17/18	Projected 18/19
Total calls responded to per year	1,834	2,070	2,136	2,136
Total Number of Fire Calls	71	91	90	90
Inside Auburn City Limits	19	31	34	34
Outside Auburn City Limits	52	60	56	56
EMS Calls				
Total Number of EMS Calls	1,292	1,417	1,466	1,466
Inside Auburn City Limits	1,207	1,301	1,364	1,364
Outside Auburn City Limits	85	116	102	102
Structural Fires				
Total Number of Structural Fires	29	32	46	46
Inside Auburn City Limits	13	9	11	16
Outside Auburn City Limits	16	23	35	30
Community Fire Prevention Programs				
Total Number of Community Fire Prevention Programs	12	12	12	12
Total Number of Mutual Aid Calls	415	469	378	425
Total Number of False Alarms	73	71	107	90
Total Number of Community Contacts related to Fire Prevention Programs	396	404	432	507

DEPARTMENT OF PLANNING & PUBLIC WORKS

In 2014, the Community Development and Public Works departments were consolidated into a single department: the Department of Planning & Public Works. The largest operation of the City of Auburn, this department is responsible for a variety of programs and services including: Planning, Building Inspections, Code Enforcement, Affordable Housing & Special Projects, Streets, Storm Sewers, Wastewater, Airport, Transit and Transportation. The Department is also largely responsible for the design, management and maintenance of the City's capital assets including streets, sidewalks, sanitary sewers, airport, traffic signals, fleet, buildings, and transit operations.

AIRPORT

The Auburn Municipal Airport and Industrial Park serves Auburn and the surrounding area. The facility is owned by the City of Auburn and totals approximately 285 acres, with 80 acres within the industrial park complex. Existing uses include an airport, airport related businesses, and an assortment of light manufacturing businesses. The Airport Division is responsible for the overall management and maintenance of the airport including ground maintenance, equipment support, and all capital improvement projects which may include runway investment, technology replacement, fueling, and airport land leases. The division is responsible for all regulatory responsibilities including storm water, underground storage tank and fuel island permitting.



WORKLOAD INDICATORS	FY 15/16	FY 16/17	FY 17-18	Projected 18/19
Total Number of Hangars	102	104	107	109
Total Number of Aircraft	200	208	212	220
Total Number of Master Plan Activities	4	4	6	8
Airport Occupancy Rate	80%	90%	80%	95%

PUBLIC WORKS ADMINISTRATION

The Administration Program is responsible for department-wide management including budget oversight, general administration, capital improvement program coordination and performance, coordination and review of private land development, manage street pavement/maintenance program, management of solid waste contract and closed landfill, management and implementation of the NPDES Phase II Stormwater Permit, administration of traffic signal maintenance, conduct engineering speed surveys, traffic counts and support to all the division in the Public Works Department.

The City is responsible for maintaining the city's streets, storm drains, buildings, public landscaping areas and pocket parks throughout the City as well as maintaining the City's fleet of vehicles including police, fire and transit.

The City of Auburn has developed a storm water management program to maintain compliance with state and federal regulations. As part of the program, the City educates and involves the community in storm water pollution prevention, regulate storm water run-off from construction sites, investigate non-storm water discharges and reduce non-storm water run-off from municipal operations. The Solid Waste Division is currently handled by Recology Auburn Placer as the City of Auburn's franchised refuse collection hauler for residential and commercial customers.

WORK LOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Total Number of ADA Ramps Improved	8	11	0	10
Total Cost of ADA Ramps	\$64,000	\$54,000	\$0	\$60,000
Total Number of Lane Miles Paved	3	2.2	0	2
Total Cost of Lanes Miles Paved	\$634,000	\$518,000	\$0	\$751,000
Total Number of Lane Miles of Surface Treatment	0	5.9	0	2.5
Total Cost of Lanes Miles of Surface Treatment	0	\$160,000	\$0	\$40,000
Total Number of Lane Miles of Crackfill	8	0	0	8.5
Total Cost of Lanes Miles of Crackfill	\$39,000	\$0	\$0	\$50,000

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.

The Planning Department will continue to efficiently facilitate development requests and coordinate efforts between City departments, developers, and local agencies. The department will lead efforts for a potential general plan update and will assist as needed with special project, including the City new business assistance portal.

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Annexation	1	0	0	1
Design Review Permit	8	4	3	5
Development Agreement	1	1	0	1
General Plan Amendment	1	0	0	2
Historic Design Review	4	5	11	8
Lot Split	1	1	2	3
Ordinance Amendment	0	0	1	3
Pre-Development	7	7	9	8
Rezone	2	0	0	2
Subdivision	4	5	6	3
Tree Permit	4	5	5	5
Use Permit	5	2	4	6
Variance	5	4	6	5

ADMINISTRATIVE APPLICATIONS

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Admin Permit (inc. Short Term Rental)	7	7	8	8
Business License Review	147	203	200	205
Boundary Line Adjustment Review	1	3	5	4
CEQA Review for PW	0	0	2	6
Film Permits	3	6	1	3
Home Occupations	48	62	64	60
Plan checks	242	240	240	245
Sign Permits	30	19	38	35

AFFORDABLE HOUSING (HOME)

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
FTHB Program Interest Inquiries (Phone/Email)	0	8	2	0
FTHB Program Interest Forms submitted	0	9	1	0
FTHB Applications received	0	5	2	0
FTHB Applications approved for processing	0	4	2	0
FTHB Applications in process	0	2	2	0
FTHB Loans Issued	0	1	2	0

OWNER OCCUPIED REHAB PROGRAM

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
OOR Program Interest Inquiries (Phone/Email)	0	17	0	0
OOR Program Interest Forms submitted	0	15	0	0
OOR Applications received	0	6	0	0
OOR Applications approved for processing	0	2	2	0
OOR Applications in process	0	2	2	0
OOR Loans Issued	0	0	1	0

BUILDING/INSPECTION DIVISION

The Building/Inspection Division provides building permit processing, plan checking, building inspections, and building code compliance. The goal of the division is to provide minimum standards to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures, including certain equipment specifically regulated within this jurisdiction.

The Building/Inspection Division will explore innovative ways to expedite the permitting process in order to serve our community better. Outreach during the permit application process includes encouraging a pre-application review, meeting with applicants on site prior to application, establishing on-going communication with applicants, and providing support, guidance and education throughout the permit process.

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Commercial - Alteration, Addition, Repair	48	31	38	30
Dwellings - Alteration, Addition, Repair	198	185	226	200
Carports, Garages, Fences	24	12	4	10
Commercial	2	1	8	5
Demolition	2	18	2	5
Mechanical, Electrical & Plumbing	365	308	444	390
Multi-Family Dwelling	0	9	11	10
Plancheck	242	240	262	240
Signs	9	3	2	3
Single Family Dwelling	6	32	29	24
Business License Reviews	99	141	140	140
Total Applications	663	612	751	700
Total Inspections	1,299	1,212	1,250	1,250
Total Value	\$17,612,477	\$38,683,582	\$32,007,846	\$35,000,000
Total Permit Fees Excluding Sewer & Mitigations	\$228,895	\$456,936	\$397,130	\$380,000
Penalty	1	3	8	5

CODE ENFORCEMENT

The Code Enforcement Officer works with the Police Department, Fire Department, Building Department and Community Development Department to investigate reported violations of laws relating to nuisances and zoning, which typically includes illegal home occupations, illegal second units, dangerous structures, fence violations, illegal signs, graffiti, debris, as well as inoperable and illegal vehicles.

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Business Licensing	13	3	1	8
Debris, Vegetation, No Garbage Service	22	10	5	20
Animal Related	4	2	2	4
Misc Encroachments, Civil, Agency Assist	3	0	0	1
Noise	2	0	0	0
Signs	6	0	1	0
Sub-Standard, Vacant Structures, Pools	18	6	10	15
Transient - Posting Property	6	7	22	20
Unfounded Complaints	3	0	0	0
Abandoned Vehicles (Public or Public)	24	4	4	8
Zoning (Outdoor Displays, Fences)	3	0	1	3
Citations (Criminal, Administrative)	17	3	5	5
Total Citations Amounts	\$4,600	\$2,500	\$2,500	\$5,000
Abatement/Warrants	0	0	0	0
Abatement/Removal	1	2	1	2
Notice and Order	0	0	4	4
Tows	0	0	0	0

SEWER

The City owns and operates a wastewater treatment plant located west of the City in the Ophir area. The plant is permitted to discharge its treated effluent into Auburn Ravine Creek to a maximum flow of 1.65 million gallons per day. The effluent is treated to what is commonly referred to as tertiary treatment, which is the highest level of treatment required by the State of California.

The city also maintains over 85 miles of wastewater collection lines and over 1,500 manholes throughout the city. This network of pipes collects sewage from residences and businesses within the city and transports it to the treatment plant. The City also maintains 11 sewer lift stations

The treatment plant and collection system are operated by a private contractor, CH2M Hill-OMI.

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Sewer EDU Rate	\$69.81	\$72.56	\$75.49	\$78.62
Total Number of Sanitary Sewer Overflows	5	4	2	0
Total Gallons Treated (in Millions)	375	494	434	435
Total Number of Capital Projects	49	20	1	7
Total Cost of Capital Projects	\$1,049,506	\$4,324,459	\$11,207,000	\$4,500,000
Total Number of New Sewer Connections	8	41	39	40
Total Number of State Penalties	0	0	0	0

TRANSIT

The Auburn Transit Program operates within the City limits, Bowman area, North Auburn and Auburn Airport via Placer county Transportation. The Transit Program is a deviated, fixed-route which operates Monday-Friday from 6:00am to 6:30pm. A Saturday route is also available. The Transit Program maintains a fleet of buses and equipment, shelters and a Multi-Modal Station. Transit staff participates with the Placer County Transportation Planning Agency (PCPTA) and the Sacramento Area Council of Governments (SACOG) in planning, outreach, funding and coordination of regional services.

WORKLOAD INDICATORS	FY15/16	FY16/17	FY17/18	Projected 18/19
Total Number of Riders	51,730	40,198	45,249	43,957
Fare Rate	\$1	\$1	\$1.00	\$1.25
Total Number of Service Hours	4,722	3,778	4,440	4,440
Total Number of Service Miles	64,513	51,584	61,000	61,000

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City of Auburn
Fiscal Year 2018-19 Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2016-17	ADJUSTED BUDGET 2017-18	ESTIMATED 2017-18	BUDGET 2018-19
REVENUES				
Taxes	9,033,276	8,974,769	9,008,769	9,757,560
Franchises	563,186	565,695	592,963	594,505
Licenses & Permits	528,468	442,565	513,865	442,465
Fines & Forfeitures	77,732	81,100	111,100	96,100
Interest Income	11,144	25,000	25,000	25,000
Property Rents & Leases	315,389	308,800	308,800	308,800
Other Government Agencies	783,686	688,983	688,983	345,494
Service Charges	533,334	196,700	210,700	196,960
Other Revenues	73,630	11,500	27,000	10,000
Transfers-In	182,324	183,000	183,000	183,242
Total Revenues	<u>12,102,169</u>	<u>11,478,112</u>	<u>11,670,180</u>	<u>11,960,126</u>
EXPENDITURES				
City Council	87,180	81,520	81,520	83,083
Police	4,404,577	4,522,304	4,512,304	4,084,260
Fire	2,422,222	2,485,362	2,459,100	2,183,412
Community Development	298,730	265,034	274,549	232,483
Economic Development	11,004	140,621	150,621	196,602
Building Inspections	123,021	201,037	182,800	198,806
Information Technology	260,042	210,500	231,000	214,110
Public Works	1,790,183	2,140,599	2,154,249	1,727,998
City Manager	280,870	225,951	215,951	215,418
Support for Community Projects	59,698	143,005	65,000	126,405
City Clerk	117,738	102,331	99,831	109,503
Administrative Services - Finance and Personnel	499,344	553,300	557,600	481,311
City Attorney	345,686	320,000	320,000	216,000
Insurance Program	310,989	523,100	523,624	494,100
Transfers-Out to Other Funds	566,209	-	-	-
Debt Service - CalPERS Bonds / Fire Truck Lease	568,565	489,396	489,396	507,064
Non-Departmental - CalPERS UAAL Payments	-	-	-	818,384
Total Expenditures	<u>12,146,058</u>	<u>12,404,060</u>	<u>12,317,545</u>	<u>11,888,939</u>
Excess / (Deficit) of Revenues over Expenditures	(43,889)	(925,948)	(647,365)	71,187
Beginning Fund Balance	5,926,282	5,882,393	5,882,393	5,235,028
Ending Fund Balance	<u>5,882,393</u>	<u>4,956,445</u>	<u>5,235,028</u>	<u>5,306,215</u>
Less - Fund Balance Assigned for:				
Economic Uncertainties	2,700,000	2,700,000	2,700,000	2,700,000
Unfunded Liability	200,000	2,200,000	2,200,000	2,200,000
Prepaid costs	387,267	387,267	387,267	387,267
Unassigned Fund Balance	<u>2,595,126</u>	<u>(330,822)</u>	<u>(52,239)</u>	<u>18,948</u>

City of Auburn
FY 2018-19 Budget
General Fund Revenue Detail

<u>Description</u>	<u>ACTUAL FY 2016-17</u>	<u>ADJUSTED BUDGET FY 2017-18</u>	<u>ESTIMATED FY 2017-18</u>	<u>BUDGET FY 2018-19</u>
Property Taxes	\$ 2,665,714	\$ 2,700,000	\$ 2,700,000	\$ 2,808,000
Property Tax in Lieu of Vehicle License Fee	1,002,727	1,044,769	1,044,769	1,086,560
RPTTF RDA Residual Payments	-	75,000	91,000	91,000
Sales Taxes	4,988,444	4,800,000	4,800,000	5,407,000
Transient Occupancy Taxes	298,716	285,000	300,000	295,000
Real Property Transfer Tax	77,675	70,000	73,000	70,000
TOTAL TAXES	9,033,276	8,974,769	9,008,769	9,757,560
Franchise - Gas & Electric	134,420	135,000	147,268	147,000
Franchise - Solid Waste	309,498	310,000	325,000	325,000
Franchise - Cable TV	119,268	120,695	120,695	122,505
TOTAL FRANCHISES	563,186	565,695	592,963	594,505
Business Licenses	193,724	195,000	195,000	198,900
Dog Licenses	1,870	1,515	1,515	1,515
TOTAL LICENSES	195,594	196,515	196,515	200,415
Other Permits	4,221	3,000	3,300	3,000
Home Occupancy Permits	783	750	750	750
Building Permits	325,618	239,000	310,000	235,000
SMIP Fees	613	1,300	1,300	1,300
SB1473 Fees	217	500	500	500
SB1186 Fees	1,422	1,500	1,500	1,500
TOTAL PERMITS	332,874	246,050	317,350	242,050
Traffic Fines	29,777	30,000	40,000	35,000
Civil Fines	26,731	35,000	53,000	45,000
Other Fines	41	100	100	100
Parking Tickets	175	-	-	-
Parking Lot / Space Permits	2,260	2,000	2,000	2,000
Administrative Citations	9,715	6,500	8,500	6,500
Alarm Activations	9,033	7,500	7,500	7,500
TOTAL FINES & FORFIETURES	77,732	81,100	111,100	96,100
Building Rents and Leases	315,389	308,800	308,800	308,800
Interest Earnings	11,144	25,000	25,000	25,000
TOTAL INTEREST & RENTALS	326,533	333,800	333,800	333,800

City of Auburn
FY 2018-19 Budget
General Fund Revenue Detail

<u>Description</u>	<u>ACTUAL FY 2016-17</u>	<u>ADJUSTED BUDGET FY 2017-18</u>	<u>ESTIMATED FY 2017-18</u>	<u>BUDGET FY 2018-19</u>
Public Safety - Proposition 172	218,523	205,000	205,000	208,075
Gas Tax (2107.5)	-	-	-	-
Motor Vehicle In-Lieu	6,303	7,419	7,419	7,419
Law Enforcement & Fire Protection Grants	102,605	119,500	119,500	-
Equipment Grants	46,316	-	-	-
AB109 SIU Funding	139,930	130,000	130,000	130,000
SAFER AFD Staffing Grant	268,272	215,364	215,364	-
APCD Grant	-	10,000	10,000	-
POST Training Reimbursement	1,737	1,700	1,700	-
TOTAL FROM OTHER AGENCIES	783,686	688,983	688,983	345,494
Engineering Costs Recovered	187,066	45,000	58,000	45,000
Plan Check Fees	183,517	120,000	120,000	120,000
Planning & Zoning Fees	128,562	10,000	10,000	10,000
Improvement Plan Review	1,171	1,200	1,200	1,200
Weed Abatement Fees	-	-	-	-
E.I.R. Fees	1,238	500	500	500
Fingerprint Processing Fees	8,093	7,000	8,000	7,000
Planning & Engineering Services	23,687	13,000	13,000	13,260
TOTAL SERVICE CHARGES	533,334	196,700	210,700	196,960
TOTAL OTHER REVENUES	73,630	11,500	27,000	10,000
TOTAL TRANSFERS IN	182,324	183,000	183,000	183,242
TOTAL GENERAL FUND	\$ 12,102,169	\$ 11,478,112	\$ 11,670,180	\$ 11,960,126

City of Auburn
 FY 2018-19 Budget
 General Fund - Personal Services

<u>Department</u>	<u>DEPT #</u>	<u>ACTUAL FY 2016-17</u>	<u>ADJUSTED BUDGET FY 2017-18</u>	<u>ESTIMATED FY 2017-18</u>	<u>BUDGET FY 2018-19</u>
City Council	110	\$ 64,280	\$ 70,170	\$ 70,170	\$ 71,626
City Manager's Office	120	220,030	148,901	148,901	163,652
Economic Development	125	9,679	105,921	105,921	134,108
City Clerk's Office	140	81,158	83,481	83,481	76,826
Police Department	210	3,904,116	3,978,554	4,018,554	3,737,645
Fire Department	220	2,104,855	2,223,662	2,175,000	1,955,688
Administrative Services Department					
Finance and Personnel	150	304,636	288,800	288,800	185,031
Information Technology	170	-	-	-	-
Community Development Department					
Planning	130	218,432	209,549	209,549	175,948
Building Inspection	230	99,428	163,237	145,000	185,890
Public Works Department					
Administration	310	195,721	244,133	244,133	155,998
Construction and Maintenance	320	518,642	528,822	528,822	419,807
Yard and Shop	330	166,210	184,944	184,944	166,252
Non-Departmental - CalPERS UAAL	000	-	-	-	818,384
Total Budget:		<u>\$ 7,887,187</u>	<u>\$ 8,230,174</u>	<u>\$ 8,203,275</u>	<u>\$ 8,246,855</u>

City of Auburn
 FY 2018-19 Budget
 General Fund - Non-Personal Services / Capital / Debt Service

Department	DEPT #	ACTUAL FY 2016-17	ADJUSTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
City Council	110				
Non-Personal Services		\$ 22,900	\$ 11,350	\$ 11,350	\$ 11,457
City Manager's Office	120				
Non-Personal Services		60,840	77,050	67,050	51,766
Economic Development	125				
Non-Personal Services		1,325	34,700	44,700	62,494
City Clerk's Office	140				
Non-Personal Services		31,052	16,350	16,350	30,177
Capital		5,528	2,500	-	2,500
Police Department	210				
Non-Personal Services		338,900	278,750	278,750	319,115
Capital		161,561	265,000	215,000	27,500
Fire Department	220				
Non-Personal Services		272,799	248,700	280,000	222,724
Capital		44,568	13,000	4,100	5,000
Administrative Services Department					
Finance and Personnel	150				
Non-Personal Services		181,131	258,000	258,000	289,780
Capital		13,577	6,500	10,800	6,500
Information Technology	170				
Non-Personal Services		150,015	147,500	165,000	150,450
Capital		110,027	63,000	66,000	63,660
Community Development Department					
Planning	130				
Non-Personal Services		80,298	55,485	65,000	56,535
Building Inspection	230				
Non-Personal Services		23,593	37,800	37,800	12,916
Public Works Department					
Administration	310				
Non-Personal Services		32,991	29,550	29,550	29,856
Capital		-	501,000	500,000	501,000
Building Maintenance	231				
Non-Personal Services		308,624	249,100	265,000	247,882
Capital		344,195	209,300	209,300	20,000

City of Auburn
Departmental Expenditure Budget - Non-Personal Expenditures
Department 000 - Non-Departmental Revenues - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Debt Service - CalPERS Bonds	473,924	489,396	507,064
<i>Total Material & Services:</i>	<u>473,924</u>	<u>489,396</u>	<u>507,064</u>
 <u>Capital Projects</u>			
 <i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Total Materials, Services & Capital:</i>	<u>473,924</u>	<u>489,396</u>	<u>507,064</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 110 - City Council - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	100	100	102
Printing	250	250	255
Travel & Transportation	1,000	1,500	1,530
Dues & Subscriptions	4,000	3,000	3,000
Materials & Supplies	1,000	500	510
Professional Services	11,000	2,000	2,040
Employee Relations	3,000	3,000	3,000
Training & Education	1,000	1,000	1,020
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>21,350</u></u>	<u><u>11,350</u></u>	<u><u>11,457</u></u>
 <u>Capital Projects</u>			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 <i>Total Materials, Services & Capital:</i>	<u><u>21,350</u></u>	<u><u>11,350</u></u>	<u><u>11,457</u></u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 111 - Support for Community Projects - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
City Historian Expenses	2,500	2,500	200
Library Services Contribution	12,000	12,000	12,000
CATV Consulting Services	12,000	12,000	12,000
Undesignated Sponsorships	3,505	3,500	3,505
Arts Commision Activities	45,000	20,000	30,700
Economic Development Commision	20,000	8,000	20,000
Endurance Capital Committee	8,500	6,000	8,500
SHAAC	2,500	1,000	2,500
Community Projects	37,000	-	37,000
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>143,005</u></u>	<u><u>65,000</u></u>	<u><u>126,405</u></u>
<u>Capital Projects</u>			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Total Materials, Services & Capital:</i>	<u><u>143,005</u></u>	<u><u>65,000</u></u>	<u><u>126,405</u></u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 120 - City Manager - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	100	100	102
Printing	100	100	102
Travel & Transportation	500	500	510
Dues & Subscriptions	8,000	8,000	8,160
Materials & Supplies	1,000	1,000	1,020
Professional Services	30,000	20,000	18,000
Marketing & Promotion	16,000	16,000	2,500
Employee Relations	250	250	250
Personnel Expenses	20,000	20,000	20,000
Training & Education	1,000	1,000	1,020
Communications	100	100	102
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>77,050</u></u>	<u><u>67,050</u></u>	<u><u>51,766</u></u>
 <u>Capital Projects</u>			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 <i>Total Materials, Services & Capital:</i>	<u><u>77,050</u></u>	<u><u>67,050</u></u>	<u><u>51,766</u></u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 125 - Economic Development - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	100	100	102
Printing	5,000	5,000	5,100
Travel & Transportation	1,000	1,000	1,020
Dues & Subscriptions	2,500	2,500	2,550
Materials & Supplies	5,000	5,000	5,100
Marketing & Promotion	10,000	20,000	45,000
Personnel Expenses	10,000	10,000	2,500
Training & Education	1,000	1,000	1,020
Communications	100	100	102
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>34,700</u>	<u>44,700</u>	<u>62,494</u>
<u>Capital Projects</u>			
	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & Capital:</i>	<u>34,700</u>	<u>44,700</u>	<u>62,494</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 130 - Community Development - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	1,000	1,000	1,020
Printing	500	500	510
Travel & Transportation	4,800	2,000	2,040
Legal Advertising	5,500	5,500	5,610
Dues & Subscriptions	2,135	2,135	2,178
Planning Commision Stipends	3,000	3,000	3,000
Materials & Supplies	1,800	1,800	1,836
Professional Services	50,000	40,515	31,620
Personnel Expenses	50	50	51
Tuition Reimbursement	500	-	-
Training & Education	1,200	500	510
Contractual Services	15,000	8,000	8,160
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>85,485</u></u>	<u><u>65,000</u></u>	<u><u>56,535</u></u>
 <u>Capital Projects</u>			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Total Materials, Services & Capital:</i>	<u><u>85,485</u></u>	<u><u>65,000</u></u>	<u><u>56,535</u></u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 140 - City Clerk - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	500	500	510
Printing	-	-	
Legal Advertising	2,000	2,000	2,040
Dues & Subscriptions	600	600	612
Materials & Supplies	1,500	1,500	1,530
Professional Services	2,000	2,000	2,040
Training & Education	2,500	2,500	2,550
Maintenance of Equipment	250	250	255
Contractual Services	7,000	7,000	7,140
Elections Costs - Placer Co.	2,000	-	13,500
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>18,350</u></u>	<u><u>16,350</u></u>	<u><u>30,177</u></u>
<u>Capital Projects</u>			
Capital Projects	2,500	-	2,500
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>2,500</u></u>	<u><u>-</u></u>	<u><u>2,500</u></u>
<i>Total Materials, Services & Capital:</i>	<u><u>20,850</u></u>	<u><u>16,350</u></u>	<u><u>32,677</u></u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 150 - Finance & Personnel - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	1,500	2,500	2,550
Printing	1,000	1,000	1,020
Travel & Transportation	2,500	2,000	2,040
Dues & Subscriptions	2,000	2,000	2,040
Materials & Supplies	5,000	5,000	5,100
Professional Services	35,000	25,000	25,000
Personnel Expenses	6,000	20,000	15,000
Training & Education	2,500	2,500	2,500
Tuition Reimbursement	2,000	-	-
Maintenance of Equipment	1,500	1,500	1,530
Contractual Services	40,000	135,000	170,000
GF Property tax admin. fees	55,000	43,500	45,000
Collection Expense	3,000	3,000	3,000
Bank Fees	15,000	15,000	15,000
Elections Costs - Placer Co.	250	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>172,250</u>	<u>258,000</u>	<u>289,780</u>
Capital Projects			
<hr/> Business License System	12,000	10,800	6,500
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u>12,000</u>	<u>10,800</u>	<u>6,500</u>
<i>Total Materials, Services & Capital:</i>	<u>184,250</u>	<u>268,800</u>	<u>296,280</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 160 - City Attorney - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Contractual Services	230,000	320,000	216,000
Dues & Subscriptions	-	-	-
<i>Total Material & Services:</i>	230,000	320,000	216,000
Capital Projects			
	-	-	-
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & Capital:</i>	230,000	320,000	216,000

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 170 - Information Technology - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Dues & Subscriptions	6,000	6,000	6,120
Materials & Supplies	1,000	1,000	1,020
Training & Education	500	500	510
Rents & Leases	18,000	20,000	20,400
Contractual Services	40,000	70,500	51,000
Communications	65,000	70,000	71,400
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>130,500</u>	<u>168,000</u>	<u>150,450</u>
<u>Capital Projects</u>			
Computer Equipment	60,000	30,000	30,000
Phone System Lease / Support	35,000	33,000	33,660
Business License System / IT Eqpt	2,200	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u>97,200</u>	<u>63,000</u>	<u>63,660</u>
<i>Total Materials, Services & Capital:</i>	<u>227,700</u>	<u>231,000</u>	<u>214,110</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 190 - Insurance Programs - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Workers Compensation Insurance	273,841	340,000	280,000
General Liability Insurance	307,084	130,524	161,000
Dishonesty/Crime Policy	-	2,500	2,500
Litigation Contingency	-	20,000	20,000
Pollution Liability Insurance	6,000	-	-
Unemployment Insurance	3,000	3,000	3,000
Vehicle / Property Insurance	6,000	27,600	27,600
<i>Total Material & Services:</i>	595,925	523,624	494,100
Capital Projects			
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & Capital:</i>	595,925	523,624	494,100

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 210 - Police - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	1,000	1,000	1,020
Printing	2,000	2,000	2,040
Travel & Transportation	1,000	1,000	1,020
Dues & Subscriptions	3,000	3,000	3,060
Materials & Supplies	14,500	14,500	14,790
Clothing Allowance	10,000	10,000	10,000
Fuel for Vehicles	35,000	35,000	36,050
Minor Equipment	3,000	3,000	3,000
Personnel Expenses	250	250	255
Investigation Expense	15,000	15,000	15,000
Training & Education	25,000	25,000	25,500
Tuition Reimbursement	1,200	-	-
Rents & Leases	15,000	15,000	15,300
Maintenance of Police Vehicles	26,000	26,000	26,520
Maintenance of Equipment	18,000	18,000	18,360
Contractual Services	85,000	85,000	121,700
Placer County Jail Booking Fee	-	25,000	25,500
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	254,950	278,750	319,115
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects			
Police Station Improvements	37,000	37,000	-
Machinery & Equipment	133,000	58,500	20,000
Computer	27,000	27,000	5,000
Furniture	17,500	17,500	2,500
CAD Upgrade	50,500	75,000	-
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	265,000	215,000	27,500
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total Materials, Services & Capital:</i>	519,950	493,750	346,615
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City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 220 - Fire - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	250	250	255
Printing	250	250	255
Dues & Subscriptions	5,000	5,000	5,100
Materials & Supplies	8,000	8,000	8,160
Clothing Allowance	13,000	13,000	13,000
Fuel for Vehicles	23,000	23,000	23,690
Professional Services	3,000	3,000	3,060
Minor Equipment	5,000	5,000	5,000
Safety Equipment	5,000	5,000	5,000
Employee Relations	6,000	6,000	6,000
Training & Education	12,500	12,500	12,750
Rents & Leases	5,000	5,000	5,100
Maintance of Vehicles	3,500	3,500	3,570
Maintainance of Buildings	11,000	11,000	11,220
Contractual Services	50,000	118,000	120,360
Fuel Reduction Project	30,000	61,300	-
Communications	200	200	204
Total Material & Services:	180,700	280,000	222,724
Capital Projects			
Furniture	13,000	4,100	2,500
Machinery & Equipment	-	-	2,500
Total Capital Projects:	13,000	4,100	5,000
Total Materials, Services & Capital:	193,700	284,100	227,724

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 230 - Building Inspection - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	100	100	102
Printing	200	200	204
Travel & Transportation	250	250	255
Dues & Subscriptions	250	250	255
Materials & Supplies	500	500	510
Clothing Allowance	2,000	2,000	2,000
Fuel for Vehicles	1,000	1,000	1,030
Professional Services	80,000	30,000	5,000
Minor Equipment	500	500	500
Training & Education	2,000	2,000	2,040
Tuition Reimbursement	1,200	-	-
Maintenance of Vehicles	-	1,000	1,020
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	88,000	37,800	12,916
	<hr/>	<hr/>	<hr/>
Capital Projects			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Materials, Services & Capital:</i>	88,000	37,800	12,916

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 231 - Building Maintenance - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	100	100	102
Materials & Supplies	1,000	1,000	1,020
Rents & Leases	1,000	1,000	1,000
Maintenance of Equipment	2,000	2,000	2,060
Maintenance of Buildings	10,000	10,000	5,000
Contractual Services	50,000	50,000	50,000
Utilities	175,000	200,900	188,700
Total Material & Services:	239,100	265,000	247,882
Capital Projects			
Capital Projects - Buildings	7,500	7,500	15,000
Machinery & Equipment	2,000	2,000	2,000
Back Flow Preventer Device	750	3,000	3,000
Carnegie Library Improvements	20,000	20,000	-
Fire Station Improvement	6,800	6,800	-
Storm Damage City Hall	125,000	125,000	-
Storm Damage Carnegie Library	45,000	45,000	-
Total Capital Projects:	207,050	209,300	20,000
Total Materials, Services & Capital:	446,150	474,300	267,882

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 310 - Public Works Admin Engineering - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Postage	50	50	51
Printing	500	500	510
Travel & Transportation	-	-	-
Dues & Subscriptions	1,000	1,000	1,020
Materials & Supplies	1,000	1,000	1,020
Clothing Allowance	500	500	500
Fuel for Vehicles	2,500	2,500	2,575
Professional Services	10,000	10,000	10,000
Profess Services-Land Develop	5,000	5,000	5,000
Training & Education	250	250	255
Maintenance of Equipment	750	750	765
Contractual Services	8,000	8,000	8,160
Recycling Promotions Program	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	29,550	29,550	29,856
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects			
Vehicles	-	-	-
Machinery & Equipment	1,000	-	1,000
Roadway Annual Overlay	500,000	500,000	500,000
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	501,000	500,000	501,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total Materials, Services & Capital:</i>	530,550	529,550	530,856
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City of Auburn

Departmental Expenditure Budget Discussion - Mat/Svc & Capital

Department 320 - Public Works Construction & Maintenance - FY 2018-19

<u>Materials & Services</u>	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Printing	100	100	102
Materials & Supplies	10,000	10,000	10,200
Clothing Allowance	10,000	10,000	10,000
Professional Services	1,000	1,000	1,000
Minor Equipment	2,000	2,000	2,000
Personnel Expenses	250	250	255
Training & Education	500	500	510
Tuition Reimbursement	1,200	-	-
Maintenance of Equipment	1,000	1,000	1,020
Maintenance of Buildings	-	-	-
Contractual Services	4,000	4,000	4,080
C/S Tree Maintenance	6,500	6,500	6,500
C/S Flood Maintenance	2,500	2,500	2,500
C/S Landscape Maintenance	2,500	16,650	2,500
Communications	100	2,000	2,040
Utilities	2,000	-	-
Traffic Sign Maintenance	6,500	6,500	6,500
Debt Service Payments	-	-	-
	<hr/>	<hr/>	<hr/>
Total Material & Services:	50,150	63,000	49,207
	<hr/>	<hr/>	<hr/>
Capital Projects			
Vehicles	-	-	-
Machinery & Equipment	55,000	10,000	25,000
Emergency Storm Drain Repairs	-	-	-
	<hr/>	<hr/>	<hr/>
Total Capital Projects:	55,000	10,000	25,000
	<hr/>	<hr/>	<hr/>
Total Materials, Services & Capital:	105,150	73,000	74,207
	<hr/>	<hr/>	<hr/>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 330 - Public Works Corporation Yard - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Materials & Supplies	3,500	3,500	3,570
Fuel for Vehicles	44,800	35,000	36,050
Professional Services	5,000	5,000	5,000
Minor Equipment	2,500	2,500	2,500
Training and Education	600	600	612
Maintance of Vehicles	20,000	20,000	20,400
Maintenance of Equipment	5,000	5,000	5,100
<i>Total Material & Services:</i>	81,400	71,600	73,232
Capital Projects			
Machinery & Equipment	2,100	2,700	3,000
<i>Total Capital Projects:</i>	2,100	2,700	3,000
<i>Total Materials, Services & Capital:</i>	83,500	74,300	76,232

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 340 - Public Works Stormwater Mgmt - FY 2018-19

Materials & Services	ADOPTED BUDGET FY 2017-18	ESTIMATED FY 2017-18	BUDGET FY 2018-19
Materials & Supplies	500	500	510
Professional Services	5,000	5,000	5,000
SWRCB Fees	12,000	11,000	11,220
Flood Control Districts Chgs	17,000	16,700	17,034
Special Projects	-	12,000	2,000
<i>Total Material & Services:</i>	34,500	45,200	35,764
Capital Projects			
Sewer Map Updates	6,000	-	1,000
<i>Total Capital Projects:</i>	6,000	-	1,000
<i>Total Materials, Services & Capital:</i>	40,500	45,200	36,764

City of Auburn
Fiscal Year 2018-19 Budget
Airport Enterprise Fund (Fund 02)

	<u>ACTUAL</u> 2016-17	<u>ADJUSTED</u> <u>BUDGET</u> 2017-18	<u>ESTIMATED</u> 2017-18	<u>BUDGET</u> 2018-19
Revenues:				
Property Taxes	\$ 45,626	49,184	49,665	50,000
Land Rental	518,004	600,000	600,000	600,000
Interest Earned	3,325	3,000	10,000	10,000
Airport Improvement Grant (FAA Grant)	366,642	396,000	92,500	300,000
Airport Improvement Grant (State Match)	-	-	-	-
State of CA Aid to Airports Program	-	40,000	40,000	10,000
Developer Reimbursements	-	64,656	64,656	-
FBO & Aviation Fuel Sales	14,768	15,000	16,000	15,000
FBO Tie Down Spaces Rentals	45,701	47,000	44,000	47,000
Hangar Rentals	48,675	51,000	46,000	50,000
Office Rentals	9,925	10,615	10,615	10,000
Miscellaneous	884	7,075	7,075	-
<i>Total:</i>	<u>\$ 1,053,550</u>	<u>1,283,530</u>	<u>980,511</u>	<u>1,092,000</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 166,415	176,900	176,900	182,000
Airport Operations	183,197	178,700	184,300	186,800
Debt Service	103,049	67,462	67,462	-
Capital Projects	306,542	661,300	123,550	1,242,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 759,203</u>	<u>1,084,362</u>	<u>552,212</u>	<u>1,610,800</u>
Excess (deficit) of revenues over expenditures	\$ 294,347	199,168	428,299	(518,800)
Beginning Fund Balance (Working Capital)	\$ 585,891	880,238	880,238	1,308,537
Ending Fund Balance (Working Capital)	<u>\$ 880,238</u>	<u>1,079,406</u>	<u>1,308,537</u>	<u>789,737</u>

City of Auburn
Fiscal Year 2018-19 Budget
Airport Enterprise Fund (Fund 02)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
50303 - Machinery & Equipment	3,225	5,000	1,000	5,000
50800 - Computer Equipment	-	2,500	-	2,500
63021 - Demolition of Old Hangar Structures	49,685	-	1,000	2,500
63042 - AWOS / AIP-04	-	25,000	500	25,000
63048 - East End Hangar Project	1,441	10,000	5,000	300,000
63052 - Airport Master Plan	309	-	-	-
63090 - Building & Facility Improvements	-	5,000	-	5,000
63093 - Runway LED Light Rehab	32,380	154,000	25,000	88,000
63094 - Pavement Mgmt / Apron Rehab	32,955	192,000	25,000	378,300
63095 - Pollution Abatement Facility	15,325	60,000	15,000	30,700
63153 - Airport Master Plan Update	153,820	30,000	37,500	15,000
63154 - Airport Parking Lot Improvements	-	60,000	4,000	60,000
63156 - Taxiway LED Light Conversion	2,881	1,500	1,500	-
63306 - Airport Security Camera	108	-	-	-
63308 - Airport Entrance Sign	-	40,000	-	40,000
63309 - Motorize Existing East End Hangar	12,181	1,050	1,050	-
63755 - Airport AIP Project - 2012	-	-	-	-
63756 - Airport AIP - 2012/13 - 2016/17	1,053	194	1,500	-
63757 - Airport Bill Clark Hangar	924	75,000	1,000	75,000
63760 - Fuel Island Repairs	255	56	4,500	10,000
XXXX - Industrial Park Projects	-	-	-	50,000
XXXX - CLUP Update	-	-	-	80,000
XXXX - Helicopter Parking Area	-	-	-	75,000
<i>Total:</i>	<u>306,542</u>	<u>661,300</u>	<u>123,550</u>	<u>1,242,000</u>

City of Auburn
Fiscal Year 2018-19 Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2016-17	ADJUSTED BUDGET 2017-18	ESTIMATED FY 2017-18	BUDGET 2018-19
Revenues:				
Sewer Service Charges	\$ 6,047,046	6,325,000	6,325,000	6,587,488
Sewer Connection Fees	480,909	250,000	366,000	35,000
Interest Income	20,821	15,000	35,000	35,000
Miscellaneous Income	55,967	-	2,000	-
Debt Proceeds	-	13,285,900	11,285,900	1,000,000
<i>Total:</i>	<u>\$ 6,604,743</u>	<u>19,875,900</u>	<u>18,013,900</u>	<u>7,657,488</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 435,981	378,916	435,696	545,397
Materials and Services	482,499	511,466	518,650	565,500
Contract Operations	1,691,016	1,800,000	1,800,000	1,850,000
Debt Service	665,454	703,074	705,392	1,149,341
Capital Projects	6,168,587	8,680,900	5,599,700	4,383,500
Capital Outlay	1,609	64,000	10,500	8,000
Transfer Out	30,000	380,000	30,000	480,424
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 9,475,146</u>	<u>12,518,356</u>	<u>9,099,938</u>	<u>8,982,162</u>
Excess (deficit) of revenues over expenditures	\$ (2,870,403)	7,357,544	8,913,962	(1,324,674)
Beginning Fund Balance (Working Capital)	\$ 6,444,827	3,574,424	3,574,424	12,488,386
Less:				
General Reserve (8%) - SWRCB Loans	\$ 282,234	282,234	282,234	173,543
Connection Fee Reserve	480,909	730,909	846,909	881,909
Ending Fund Balance (Working Capital)	<u>\$ 2,811,281</u>	<u>9,918,825</u>	<u>11,359,243</u>	<u>10,108,260</u>
Personal Services Allocation				
	AUTHORIZED 2016-17	AUTHORIZED 2017-18	AUTHORIZED 2018-19	
City Engineer	1.0	1.0	1.0	
Engineering Tech II	1.0	1.0	1.0	
Maintenance Worker II	1.0	1.0	1.0	
<i>Total:</i>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	

City of Auburn
Fiscal Year 2018-19 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL</u> <u>2016-17</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>2017-18</u>	<u>ESTIMATED</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>
63054 - Groundwater Monitoring Wells	301	500	200	-
63856 - Auburn Ravine Sampling	12,159	3,000	3,000	5,000
63890 - BIOASSY Testing WWTP	-	-	-	-
63895 - Lift Station Repairs	10,415	35,000	20,000	90,000
63899 - Emergency Sewer Repair Projects	441,901	625,000	500,000	650,000
63901 - Sewer Map Updates	-	5,000	15,000	20,000
63903 - WWTP - Repairs / Projects	5,267	20,000	30,000	25,000
63913 - Gunite Ditch - WWTP	-	5,000	5,000	-
63914 - NPDES Permit Renewal	51,005	50,000	20,000	30,000
64004 - SSMP Upgrades	-	10,000	-	10,000
64006 - Oxidation Ditch	5,083,412	6,999,900	5,000,000	1,000,000
64007 - Aeration Improvements	973	-	-	-
64009 - Source Control Program	1,046	2,500	1,000	-
64010 - I&I Reduction Program	-	2,500	-	30,000
64012 - Vista Del Val Lift Station	100	275,000	-	550,000
64014 - Nevada Street Sewer Project	-	-	-	-
65000 - Regional Sewer Project	560,237	-	-	-
65001 - Back Flow Preventer Device	290	500	500	1,500
65603 - Collection System Software	-	70,000	-	70,000
65605 - Tractor / Mower	-	-	-	-
65606 - WWTP Pond Improvements	1,481	2,000	-	2,000
67011 - Electric Sewer Collection Project	-	200,000	-	500,000
67023 - Diamond Ridge Lift Station	-	75,000	5,000	500,000
67024 - Pond 1B Lift Station	-	300,000	-	400,000
XXXX - Southridge Lift Station	-	-	-	500,000
<i>Total:</i>	<u>6,168,587</u>	<u>8,680,900</u>	<u>5,599,700</u>	<u>4,383,500</u>

**City of Auburn
Fiscal Year 2018-19 Budget
Gas Tax Fund (Fund 21)**

	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
Revenues:				
CA Gas Tax Section 2105	79,058	81,660	82,313	82,480
CA Gas Tax Section 2106	56,280	56,848	57,272	57,381
CA Gas Tax Section 2107	98,562	100,689	102,175	102,389
CA Gas Tax Section 2107.5	3,000	3,000	3,000	3,000
CA Gas Tax Section 2103	37,554	56,129	57,360	53,946
SB-1 RMMA Revenues	-	96,417	98,334	251,879
Miscellaneous	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>274,454</u>	<u>394,743</u>	<u>400,454</u>	<u>551,075</u>
Expenditures:				
Public Works Staff Allocations	70,670	62,500	62,500	65,000
Service and Supplies	30,834	20,500	20,500	25,000
Utilities - Street Lighting	174,709	194,020	194,020	200,000
Capital Projects	-	97,000	97,000	251,000
Transfers Out - For Debt Service	-	-	-	-
<i>Total:</i>	<u>276,213</u>	<u>374,020</u>	<u>374,020</u>	<u>541,000</u>
Excess (deficit) of revenues over expenditures	(1,759)	20,723	26,434	10,075
Beginning Fund Balance	(18,964)	(20,723)	(20,723)	5,711
Ending Fund Balance	<u>(20,723)</u>	<u>-</u>	<u>5,711</u>	<u>15,786</u>

Capital Expenditure Detail

	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
Capital Expenditures				
50000 - Machinery and Equipment	-	-	-	-
63159 - Annual Overlay Project	-	97,000	97,000	251,000
<i>Total:</i>	<u>-</u>	<u>97,000</u>	<u>97,000</u>	<u>251,000</u>

City of Auburn
Fiscal Year 2018-19 Budget
Transportation Fund (Fund 26)

	ACTUAL 2016-17	ADJUSTED BUDGET 2017-18	ESTIMATED 2017-18	BUDGET 2018-19
Revenues:				
Transportation Tax, TDA	444,312	170,000	197,039	310,000
CMAQ Grant - Nevada Street	-	1,100,098	-	1,560,807
Active Transportation Program (ATP) - Nevada Street	-	799,000	463,967	335,033
PTSMIEA - Nevada Street	-	116,000	-	116,000
RSTP Funding	-	154,193	154,193	-
Interest Income	246	-	50	-
Other Revenues / State Grant Sources	-	-	-	-
PCWA - Cooperative Agmt - Nevada Street	-	495,626	-	495,626
Transfers-In - General Fund	550,000	600,000	500,000	500,000
Transfers In - Gas Tax Fund	-	50,000	50,000	251,000
Transfers-In - Development Impact Fee Fund	253,971	286,033	286,033	-
Transfers-In - Sewer Fund	-	250,000	-	350,000
Transfers In - Transit Fund	-	25,000	-	33,420
<i>Total:</i>	<u>1,248,529</u>	<u>4,045,950</u>	<u>1,651,282</u>	<u>3,951,886</u>
Expenditures:				
Administrative Expense	5,462	12,000	12,000	12,000
Materials and Services	54,162	50,000	55,000	60,000
Debt Service	-	-	-	-
Capital Projects	939,990	3,976,497	1,492,100	4,221,294
Capital Outlay	645	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>1,000,259</u>	<u>4,038,497</u>	<u>1,559,100</u>	<u>4,293,294</u>
Excess (deficit) of revenues over expenditures	248,270	7,453	92,182	(341,408)
Beginning Fund Balance	(335,374)	(87,104)	(87,104)	5,078
Ending Fund Balance	<u>(87,104)</u>	<u>(79,651)</u>	<u>5,078</u>	<u>(336,330)</u>

City of Auburn
Fiscal Year 2018-19 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
50303 - Machinery & Equipment	645	-	-	-
63011 - Paving Projects - Public Works Dept.	46,584	-	-	50,000
63016 - Sidewalk Repairs - Commercial	110,395	5,000	2,000	25,000
63159 - Annual Overlay Project	1,126	400	-	-
63160 - Nevada St Sidewalk Project	34,222	3,300,000	900,000	3,315,294
63299 - Emergency Repairs - Storm Drain	6,139	20,000	5,000	25,000
63501 - Sidewalk Repairs - Residential	16,139	5,000	2,500	-
63502 - Roadway Annual Surface Sealing	163,484	-	-	101,000
63503 - Roadway Annual Overlay	558,164	530,000	530,000	600,000
63510 - City Pavement Marking Project	-	40,000	40,000	10,000
65012 - Storm Drain Channel - Downtown	-	10,000	2,500	25,000
66005 - Palm Avenue Sidewalk Project	100	-	-	-
63300 - ADA Transition Plan Phase II	-	66,000	10,000	55,000
67021 - Wayfinding Project	3,637	97	100	15,000
<i>Total:</i>	<u>940,635</u>	<u>3,976,497</u>	<u>1,492,100</u>	<u>4,221,294</u>

**City of Auburn
Fiscal Year 2018-19 Budget
Transit Fund (Fund 27)**

	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
Revenues:				
Transportation Tax LTF (Article 4)	421,690	466,812	615,381	515,002
Transportation Tax STA	34,466	42,337	68,992	78,212
Interest Income	119	-	-	-
Fare Box Revenues	24,317	22,000	22,000	22,000
Other Revenues (FTA)	68,989	78,928	78,928	80,731
Regional Transportation Program	93,762	-	-	-
Proposition 1B - TSSDRA	8,748	-	7,026	-
Proposition 1B - PTMISEA	-	28,800	28,555	-
State of Good Repair - SB1	-	-	-	15,430
Miscellaneous Revenues	5,320	56	56	-
Transfers-In (local support)	16,000	20,000	20,000	-
<i>Total:</i>	<u>673,411</u>	<u>658,933</u>	<u>840,938</u>	<u>711,375</u>
Expenditures:				
Administrative Expense	477,576	465,000	465,000	474,300
Materials and Services	107,332	97,000	132,000	135,000
Debt Service	23,000	23,000	23,000	22,818
Capital Outlay	3,708	171,500	171,500	-
Capital Projects	23,336	8,950	8,950	26,467
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>634,952</u>	<u>765,450</u>	<u>800,450</u>	<u>658,585</u>
Excess (deficit) of revenues over expenditures	38,459	(106,517)	40,488	52,790
Beginning Fund Balance	(95,429)	(56,970)	(56,970)	(16,482)
Less:				
Bus Replacement Reserve	-	-	-	36,308
Ending Fund Balance	<u>(56,970)</u>	<u>(163,487)</u>	<u>(16,482)</u>	<u>-</u>
Personal Services Allocation				
	<u>AUTHORIZED 2016-17</u>	<u>AUTHORIZED 2017-18</u>	<u>AUTHORIZED 2018-19</u>	
Bus Driver	2.0	2.0	2.0	
Transit Supervisor	1.0	1.0	1.0	
Projects & Transit Manager	1.0	1.0	1.0	
Part-Time Bus Drivers	4.0	4.0	4.0	
<i>Total:</i>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	

City of Auburn
Fiscal Year 2018-19 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ACTUAL 2016-17	ADJUSTED BUDGET 2017-18	ESTIMATED 2017-18	BUDGET 2018-19
Capital Outlay				
50302 - Vehicles	3,239	165,500	165,500	-
50303 - Machinery & Equipment	434	1,000	1,000	-
50800 - Computer Equipment	35	5,000	5,000	-
<i>Total:</i>	<u>3,708</u>	<u>171,500</u>	<u>171,500</u>	<u>-</u>
Capital Projects				
69999 - IT Efficiency Solution	639	2,000	2,000	-
63161 - Bus Stop Facility Improvements	12,607	1,200	1,200	-
63162 - Transit On-Board Cameras	6,010	5,500	5,500	-
63163 - Bus Shelter on Locksley Lane	-	250	250	-
66022 - Security Lighting	4,080	-	-	-
XXXX - Security Camera Upgrades	-	-	-	7,026
XXXX - Passenger Connect Card	-	-	-	19,441
<i>Total:</i>	<u>23,336</u>	<u>8,950</u>	<u>8,950</u>	<u>26,467</u>

City of Auburn
Fiscal Year 2018-19 Budget
Property Seizure Fund (Fund 47)

	<u>ACTUAL</u> <u>2016-17</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>2017-18</u>	<u>ESTIMATED</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>
Revenues:				
Asset Forfeiture Revenue	47,714	175,000	190,000	50,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>47,714</u>	<u>175,000</u>	<u>190,000</u>	<u>50,000</u>
Expenditures:				
Administrative Expenses	-	-	-	-
Services and Supplies	-	1,000	-	-
Capital Outlay - Police Equipment	-	70,000	107,100	-
Capital Outlay - Police Vehicle Leases	77,772	45,000	45,000	73,415
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>77,772</u>	<u>116,000</u>	<u>152,100</u>	<u>73,415</u>
Excess (deficit) of revenues over expenditures	(30,058)	59,000	37,900	(23,415)
Beginning Fund Balance	52,125	22,067	22,067	59,967
Ending Fund Balance	<u>22,067</u>	<u>81,067</u>	<u>59,967</u>	<u>36,552</u>

City of Auburn
Fiscal Year 2018-19 Budget
Fire Department Equipment Fund (Fund 63)

	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
Revenues:				
CDF Reimbursements for Equipment Use	43,279	35,000	60,487	-
Other Revenues	-	-	3,247	-
<i>Total:</i>	<u>43,279</u>	<u>35,000</u>	<u>63,734</u>	<u>-</u>
Expenditures:				
Administrative Expenses	-	-	-	-
Services and Supplies	-	-	5,000	-
Capital Outlay - Fire Equipment	-	85,000	94,086	60,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>85,000</u>	<u>99,086</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	43,279	(50,000)	(35,352)	(60,000)
Beginning Fund Balance	187,750	231,029	231,029	195,677
Ending Fund Balance	<u>231,029</u>	<u>181,029</u>	<u>195,677</u>	<u>135,677</u>

City of Auburn
Fiscal Year 2018-19 Budget
HOME FTHB (First Time Home Buyer) (Fund 65)

	<u>ACTUAL</u> <u>2016-17</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>2017-18</u>	<u>ESTIMATED</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>
Revenues:				
Interest Income	\$ 130	500	50	50
Program Income Grant Funding	61,786	305,857	305,857	-
Program Income - Repayments	1,124	1,550	1,550	1,550
<i>Total:</i>	<u>\$ 63,040</u>	<u>307,907</u>	<u>307,457</u>	<u>1,600</u>
Expenditures:				
Administrative Expenses - HOME Program	\$ 10,001	12,000	12,000	5,000
Loans - HOME Program	-	295,250	295,400	-
<i>Total:</i>	<u>\$ 10,001</u>	<u>307,250</u>	<u>307,400</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 53,039	657	57	(3,400)
Beginning Fund Balance	\$ (42,322)	10,717	10,717	10,774
Ending Fund Balance	<u>\$ 10,717</u>	<u>11,374</u>	<u>10,774</u>	<u>7,374</u>

City of Auburn
Fiscal Year 2018-19 Budget
Community Development Block Grant Funds (Fund 66)

	<u>ACTUAL 2016-17</u>	<u>ADJUSTED BUDGET 2017-18</u>	<u>ESTIMATED 2017-18</u>	<u>BUDGET 2018-19</u>
Revenues:				
Interest Income	\$ 1,715	1,000	1,000	1,000
Re-use Monies - Small Business Loans	100,512	25,512	25,512	25,000
Program Income Grant Funding	-	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 102,227</u>	<u>26,512</u>	<u>26,512</u>	<u>26,000</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 4,836	-	-	-
Program Expenses - RFL Small Business	17,787	3,500	3,500	3,500
Re-Use Loans - Small Business	-	-	-	-
<i>Total:</i>	<u>\$ 22,623</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Excess (deficit) of revenues over expenditures	\$ 79,604	23,012	23,012	22,500
Beginning Fund Balance	\$ 286,694	366,298	366,298	389,310
Ending Fund Balance	<u>\$ 366,298</u>	<u>389,310</u>	<u>389,310</u>	<u>411,810</u>

City of Auburn
Fiscal Year 2018-19 Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2016-17	ADOPTED BUDGET 2016-17	ESTIMATED FY 2017-18	BUDGET 2018-19
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ -	5,000	5,000	5,000
Franchise Fees (Fund 69)	145,775	146,880	150,000	150,000
Interest	2,369	2,000	2,000	1,200
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 148,144</u>	<u>153,880</u>	<u>157,000</u>	<u>156,200</u>
Expenditures:				
Administrative Expenses	\$ -	2,200	-	-
Insurance Expenses	51,821	25,000	51,791	52,000
Contractual Expenses	275,005	250,000	200,000	200,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<u>\$ 326,826</u>	<u>277,200</u>	<u>251,791</u>	<u>252,000</u>
Excess (deficit) of revenues over expenditures	\$ (178,682)	(123,320)	(94,791)	(95,800)
Beginning Fund Balance	\$ 509,974	331,292	207,972	113,181
Ending Fund Balance	<u>\$ 331,292</u>	<u>207,972</u>	<u>113,181</u>	<u>17,381</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 2018-19 Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	<u>ACTUAL</u> <u>2016-17</u>	<u>ADJUSTED</u> <u>BUDGET</u> <u>2017-18</u>	<u>ESTIMATED</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>2018-19</u>
Revenues:				
State Grant Revenues	129,324	130,000	139,416	130,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>129,324</u>	<u>130,000</u>	<u>139,416</u>	<u>130,000</u>
Expenditures:				
Personnel Expenses	-	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	129,324	130,000	139,416	130,000
<i>Total:</i>	<u>129,324</u>	<u>130,000</u>	<u>139,416</u>	<u>130,000</u>
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2018-19 Budget
Facilities and Equipment Plan Fund (Fund 91)

	<u>ACTUAL</u> 2016-17	<u>ADJUSTED</u> <u>BUDGET</u> 2017-18	<u>ESTIMATED</u> 2017-18	<u>BUDGET</u> 2018-19
Revenues:				
Development Impact Fees	\$ 172,113	100,000	145,000	-
Interest Income	1,057	600	2,500	2,500
Other Revenues	582	11,812	11,812	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 173,752</u>	<u>112,412</u>	<u>159,312</u>	<u>2,500</u>
Expenditures:				
Administrative Expense	\$ 564	-	-	-
Contractual Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Building Department	-	-	-	-
Capital Outlay - Police Department	-	30,000	50,797	-
Capital Outlay - Fire Department	-	94,086	-	-
Capital Outlay - Public Works Department	9,604	45,000	1,957	156,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 10,168</u>	<u>169,086</u>	<u>52,754</u>	<u>156,000</u>
Excess (deficit) of revenues over expenditures	\$ 163,584	(56,674)	106,558	(153,500)
Beginning Fund Balance	\$ 139,654	303,238	303,238	409,796
Ending Fund Balance	<u>\$ 303,238</u>	<u>246,564</u>	<u>409,796</u>	<u>256,296</u>

City of Auburn
Fiscal Year 2018-19 Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ACTUAL 2016-17	ADJSUTED BUDGET 2017-18	ESTIMATED 2017-18	BUDGET 2018-19
Revenues:				
Property Taxes	448,371	401,084	314,737	319,387
Interest Income	210	400	1,250	800
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>448,581</u>	<u>401,484</u>	<u>315,987</u>	<u>320,187</u>
Expenditures:				
Administrative Expense	36,739	40,868	40,868	45,000
Professional / Contractual Services	3,984	3,700	3,960	5,000
Special Projects	-	-	-	-
Debt Service	212,105	334,688	295,081	298,000
Capital Projects	-	-	-	-
AB 1290 Pass-Throughs	-	-	-	-
Redevelopment Distribution	-	-	-	-
Transfers-Out for Low / Mod Set Aside	-	-	-	-
Transfers-out for Debt Service	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>252,828</u>	<u>379,256</u>	<u>339,909</u>	<u>348,000</u>
Excess (deficit) of revenues over expenditures	195,753	22,228	(23,922)	(27,813)
Beginning Fund Balance	111,968	307,721	307,721	283,799
Ending Fund Balance	<u>307,721</u>	<u>329,949</u>	<u>283,799</u>	<u>255,986</u>

GLOSSARY OF BUDGET TERMINOLOGY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation: An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame. An appropriation is usually limited in amount and as to time when it may be expended. Operational appropriations usually expire at fiscal year-end.

Assessed Valuation: A dollar value placed on real estate or other property as a basis for levying property taxes.

Assessment District: Defines area of land that is benefited by the acquisition, construction, or maintenance of a public improvement. An assessment is levied and collected in the regular property tax bill to fund the improvements.

Assets: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Audit: A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end funds, salaries, reserves, and cash on hand.

Base Budget: Cost of continuing the existing levels of service in the current budget year (typically excludes one-time revenues and expenditures).

Beginning/Ending (Unappropriated) Fund Balance: Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/ expenses. This is not necessarily cash on hand.

Bond: A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period (July 1 through June 30). The budget is proposed until it has been approved by the City Council.

Budget Amendment: The City Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption by a majority vote. The City Manager has the authority to approve administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Hearing: A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

Building Permits: The City requires that building permits be obtained to ensure that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing, and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred. These fees are collected into the General

Business License Tax: The Business License Tax is imposed for the privilege of conducting business within the City. These fees are collected into the General Fund.

Capital Improvement: A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

Capital Improvement Program (CIP): A financial plan of proposed capital improvement projects with single- and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay: A budget appropriation category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of five years. Non-CIP capital outlay is budgeted in the City's operating budget.

Capital Projects: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

CDBG: Community Development Block Grant – a program designed by the U.S. Department of Housing and Urban Development to revitalize low-and-moderate-income areas within a city.

Contingency: A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls and/or unknown expenditures.

Consumer Price Index (CPI): Consumer price index is a statistical measure of a weighted average of prices of a specified set of goods and services purchased by wage earners in urban areas.

Debt Service: Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation.

Debt Service Requirements: The amount of money required to pay principal and interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit: An excess of expenditures or expenses over revenues (resources).

Department: An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Division: A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services or a product.

Encumbrances: Funds not yet expended, but which are legally obligated or "set aside" in anticipation of expenditure. These funds cease to be an encumbrance when paid, and become a disbursement.

Enterprise Funds: A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The City's airport and sewer funds are enterprise funds.

Equivalent Dwelling Unit (EDU): A unit of measure that standardizes all land use types (residential, 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 wastewater discharge generated by a single-family dwelling unit have 2.2 people. The EDU is used for the computation of sewer rates.

Expenditure: The actual spending of Governmental Funds set aside by appropriation.

Expense: The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set aside by an appropriation.

Fiscal Year: A 12-month period of time to which a budget applies. In Auburn, it is July 1 through June 30.

Fixed Assets: Assets of a long-term character such as land, building, machinery, furniture and other equipment with a value greater than \$5,000 and a useful life longer than 5 years.

Franchise Fee: A Franchise Fee is imposed on various utilities and organizations which permits them to use and operate those facilities within the City. These fees are collected into the General Fund.

FTE (Full-Time Equivalent): The amount of time a regular full or part time position has been budgeted for in terms of the amount of time an employee works in a year.

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance: Also known as financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses.

Gas Tax: Administered by the State Board of Equalization, this is a per-gallon tax on fuel used to propel a motor vehicle or aircraft. Use of the revenue is for research, planning, construction, improvement, maintenance, and operation of public streets and highways or public mass transit.

General Fund: The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the Police Department and City Council.

Governmental Fund Types: General, Special Revenue, Debt Service and Capital Projects fund types are used to account for most governmental functions. The governmental fund measurement focus is on the "financial flow" basis, which accounts for sources and uses of available spendable resources.

Grant: Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Infrastructure: Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, and parks.

Interest: Interest income is earned as the City invests its idle funds in various investment media. The goal of the City's investment is to protect each investment while achieving the highest rate of return.

Interfund Transfers: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

Internal Service Fund: An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. Internal Service Funds are self-supporting and only the expense by this fund is counted in budget totals.

Materials, Supplies, and Services: Expenditures/expenses for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Memoranda of Understanding (MOU): A labor agreement between the City of Auburn and an employee association. The MOU is a legal contract between the two parties which clarify wages, working conditions and terms of employment.

Modified Accrual Basis: A method of accounting whereas revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. The City's operating budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

Motor Vehicle in-Lieu: A State vehicle fee imposed on motorists for the privilege of operating a motor vehicle on the public highways. It is imposed "in-lieu" of a local property tax.

Objectives: The expected results or achievements of a budget activity.

Operating Budget: Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

Other Income: A revenue item which includes property sales and income from sources which are not assignable to regular activities or funds.

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Performance-Based Budget: A budgeting methodology whereas performance data is used throughout the budget preparation process to guide decision-makers. The commitment of decision makers is to consider performance data when making resource allocation decisions.

Performance Measures: A performance measure is a public oriented measure which, whether stated in terms of effectiveness or efficiency, quantitatively describes how well a service is being performed. The foundation of performance measures is understanding the relationship between program inputs, outputs, efficiency, effectiveness, and ultimately program outcomes.

Property Tax: Property tax is imposed on real property (land and permanently attached improvements, such as building) and tangible personal property located within the City.

Proposition 4 Limit (Gann Initiative): In November 1979, the voters of the State of California approved Proposition 4, commonly known as the (Paul) Gann Initiative. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government. Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 "base Year" revenues. In June 1990 California voters passed Proposition 111, which provides or new adjustment formulas to make the Gann appropriations limit more reflective of increased service demand due to commercial growth.

Proprietary Fund Types: Enterprise and Internal Service fund types are used to account for on-going activities which are financed and operated in a manner similar to those found in the private sector. The intent is that costs (expenses, including depreciation) be financed or recovered through user charges. The measurement focus is "capital maintenance" as in private industry, with the emphasis on net income determination.

Redevelopment Property Tax Trust Fund (RPTTF): With the dissolution of statewide redevelopment agencies in 2012, the Redevelopment Property Tax Trust Fund was created for each former redevelopment to pay down remaining expenditures obligations of former redevelopment agencies. All tax increment previously allocated to redevelopment agencies is deposited into the RPTTF and used to pay annual obligations. Funds remaining subsequent to the distribution of funds for legal obligations are distributed to affected taxing entities (including the City) as property tax.

Reimbursement: Payment of amount remitted on behalf of another party, department, or fund.

Reserved Fund Balance: Accounts used to record a portion of the fund balance as legally segregated for a specific use and not available for appropriation.

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Revenues: Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Risk Management: The process for conserving the earning power and assets of the City by minimizing the financial effect of accidental losses.

Salaries and Benefits: A budget category which generally accounts for full time and temporary employees; overtime expenses; and all employee benefits, such as medical, retirement, worker's compensation, and dental.

Sales and Use Tax: Sales and use tax is imposed on retailers for the privilege of selling, at retail, within the City limits. This tax is based on the sales price of any taxable transaction of tangible personal property. This revenue is placed in the General Fund for unrestricted uses.

Successor Agency: The entity responsible (in this case, the City of Auburn) for the dissolution of fiscal affairs previously administered by a local agency's redevelopment authority.

Special Revenue Funds: This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

Transient Occupancy Tax: The Transient Occupancy Tax is a tax imposed on "transients" who occupy a room or room in a hotel or motel in the City. This tax is 8%.

1 RESOLUTION NO. 18-48

2 RESOLUTION APPROVING 2018-19 FISCAL YEAR BUDGET

3 -----
4 THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

5 That the City Council of the City of Auburn does hereby authorize and
6 adopt the 2018-19 Fiscal Year budgets for the City's General, Enterprise,
7 Capital Projects, Debt Service, and Special Revenue Funds and does hereby
8 authorize the funding and expenditures set forth therein. The revenue
9 estimates and expenditure appropriations authorized for said funds are
10 summarized in the Fiscal Year 2018-19 Proposed Budget. Copies of these
11 budget documents are available for review at the Office of the City Clerk and in
12 the Administrative Services Department.

13 DATED: June 25, 2018

14 
15 Bridget Powers, Mayor

16 ATTEST:

17 
18 Amy Lind, City Clerk

19 I, Amy Lind, City Clerk of the City of Auburn, hereby certify that the
20 foregoing resolution was duly passed at a regular meeting of the City Council
21 of the City of Auburn held on the 25th day of June, 2018 by the following vote
22 on roll call:

23 Ayes: Spokely, Berlant, Kirby, Maki, Powers

24 Noes:

25 Absent:

26 
27 Amy Lind, City Clerk
28

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RESOLUTION NO. 18-49
RESOLUTION ESTABLISHING A GENERAL FUND CASH RESERVE IN THE
AMOUNT OF \$5,306,215 AS SUMMARIZED IN THE FISCAL YEAR 2018-19
PROPOSED BUDGET

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

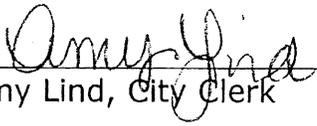
That the City Council of the City of Auburn does hereby establish a:

- A) General Fund cash reserve in the amount of \$5,306,215 as summarized in the Fiscal Year 2018-19 Proposed Budget;
- B) Committed fund balance reserves in the amount of the following:
 - 1. Economic Uncertainty - \$2,700,000
 - 2. Pension Impact Offset- \$2,200,000
 - 3. Pre-Paid Insurance Costs - \$387,267

DATED: June 25, 2018

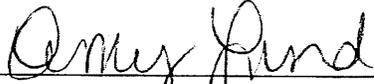

Bridget Powers, Mayor

ATTEST:


Amy Lind, City Clerk

I, Amy Lind, 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 25th day of June, 2018 by the following vote on roll call:

Ayes: Spokely, Berlant, Kirby, Maki, Powers
Noes:
Absent:


Amy Lind, City Clerk

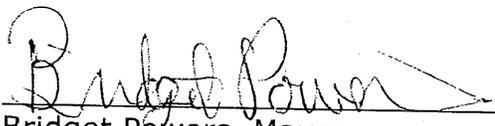
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RESOLUTION NO. 18-45
RESOLUTION ADOPTING THE FISCAL YEAR 2018-19 "APPROPRIATIONS
LIMIT" FOR THE CITY OF AUBURN

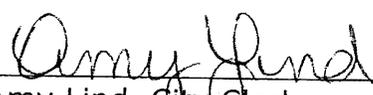
THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the City Council of the City of Auburn does hereby adopt the Fiscal
Year 2018-19 "Appropriations Limit" for the City of Auburn in the amount of
\$17,251,340.

DATED: June 25, 2018

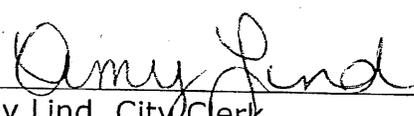

Bridget Powers, Mayor

ATTEST:


Amy Lind, City Clerk

I, Amy Lind, 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 25th day of June 2018 by the following vote
on roll call:

Ayes: Spokely, Kirby, Maki, Powers
Noes:
Absent: Berlant


Amy Lind, City Clerk

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Fiscal Year	Certification Date	Population Counts	Prior Year	Population Percentage Change	Per Capita Income Factor	Annual Growth Factor	Cumulative Growth Factor	Computed "Gann" Limit
2018-19	1/1/2018	389,532	(1) 382,837	1.0175	1.0367	1.0548	13.1797	17,251,340
2017-18	1/1/2017	382,837	(1) 376,203	(2) 1.0176	1.0369	1.0552	12.4946	16,354,621
2016-17	1/1/2016	376,203	(1, 2) 369,454	1.0183	1.0537	1.0729	11.8412	15,499,296
2015-16	1/1/2015	369,454	(1) 366,678	1.0076	1.0382	1.0461	11.0361	14,445,518
2014-15	1/1/2014	366,678	(1) 357,463	1.0172	0.9977	1.0149	10.5502	13,809,456
2013-14	1/1/2013	357,463	(1) 355,328	1.0060	1.0512	1.0575	10.3957	13,607,246
2012-13	1/1/2012	355,328	(1) 352,380	1.0084	1.0377	1.0464	9.8303	12,867,175
2011-12	1/1/2011	352,380	(1) 347,102	1.0152	1.0251	1.0407	9.3946	12,296,832
2010-11	1/1/2010	347,102	(1) 339,577	1.0222	0.9746	0.9962	9.0273	11,816,065
2009-10	1/1/2009	339,577	(1) 333,401	1.0185	1.0062	1.0248	9.0617	11,861,172
2008-09	1/1/2008	333,401	(1) 324,495	1.0274	1.0429	1.0715	8.8421	11,573,692
2007-08	1/1/2007	324,495	(1) 316,508	1.0252	1.0442	1.0706	8.2519	10,801,159
2006-07	1/1/2006	316,508	(1) 305,675	1.0354	1.0396	1.0764	7.7081	10,089,354
2005-06	1/1/2005	305,675	(1) 292,095	1.0465	1.0526	1.1015	7.1607	9,372,864
2004-05	1/1/2004	292,095	(1) 275,612	1.0598	1.0328	1.0946	6.5006	8,508,895
2003-04	1/1/2003	275,612	(1) 264,940	1.0403	1.0231	1.0643	5.9390	7,773,756
2002-03	1/1/2002	264,940	(1) 257,512	1.0288	0.9873	1.0158	5.5801	6,647,248
2001-02	1/1/2001	257,512	(1) 234,371	1.0987	1.0782	1.1847	5.4935	7,190,566
2000-01	1/1/2000	234,371	(1) 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						

(1) Elected to use population in Placer County to compute change in population as it relates to the calculation of the Gann "Appropriations Limit".
 (2) Population figure for 1-1-2016 revised based on 2017 Price Factor and Populations Information report



CITY OF AUBURN

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