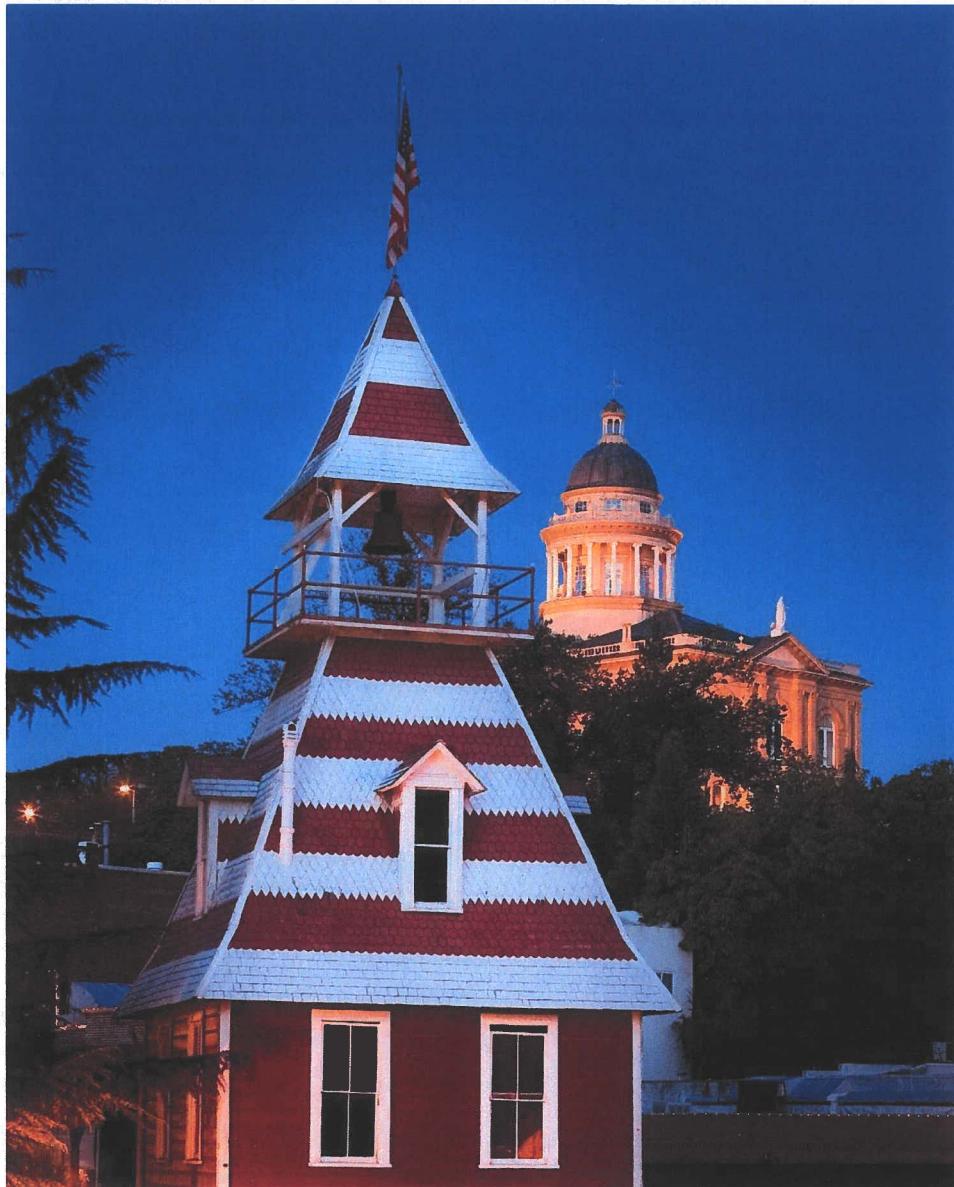


City of Auburn



2021-2022
Proposed Operating Budget

City Council

Matt Spokely – Mayor

Sandy Amara – Vice Mayor

Daniel Berlant – Council Member

Alice Dowdin Calvillo – Council Member

Rachel Radell-Harris – Council Member

City Staff

John Donlevy – City Manager

Andy Heath – Finance / Administrative Services Director

Donna Silva – City Treasurer (Elected)

Ryan Kinnan – Police Chief

David Spencer – Fire Chief

City of Auburn

1225 Lincoln Way, Auburn, CA 95603 • (530)823-4211 • Fax (530)823-4209
www.auburn.ca.gov

June 28, 2021

Honorable Mayor and Councilmembers
City of Auburn

RE: Fiscal Year 2021-22 Operating Budget

Mayor Spokely and Councilmembers:

We are pleased to present to you the operating budget for the City of Auburn for the 2021-22 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 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.

Fiscal Year 2021-22 Budget Priorities:

The proposed Fiscal Year 2021-22 Budget reflects a commitment to the advancement of City services, the maintenance of infrastructure and planning for our future. Key priorities in the overall spending plan include:

- **Fire Prevention and Protections** are our most critical need as the threat to catastrophic wildfire remains an immediate potential. The permanent staffing of Fire Station 3 and the advancement of emergency preparedness, evacuation and fuel reduction remains amongst the City's main priorities.
- Adoption of a **Five (5) Year Capital Improvement Program** for Transportation Programs (Streets/Roads), Sewer, Storm Drainage, Transit, Public Safety and General Facilities, Energy Solutions and Broadband.
- **Capital Management Programs** including updates to the City's pavement management system, storm and sewer system evaluations and the implementation of a capital "asset management system" which will inventory and maintain critical infrastructure assets.
- **Economic Development Programs** which includes an emphasis on collaboration with our partners at the Auburn Airport Industrial Park, master planning for the City's core areas, working with the Auburn Chamber and Business Associations and advancement of community development block grants.
- The **modernization of internal technology systems** within the City Organization including new and integrated financial management software, building permitting, remote business licensing, budgeting and increased transparency and performance management. The systems will integrate with a navigation to integrated project management and GIS software's to increase overall efficiency and effectiveness in our operations.
- **Employee Development Programs** to maximize the potential of our staffing and incrementally strengthen the organization and expand our internal capabilities.
- **Strategic Planning** to establish the short, medium- and long-term priorities for the City Council and our community to lay the groundwork for future fiscal years and spending plans.
- **Labor Agreement Review** with our employee associations to strengthen our compensation and benefit programs to aid in the recruitment and retention of qualified staff throughout the City organization.
- The City will conduct a review of the **schedule of service fees and charges** on a City-wide basis to insure that we are adequately recovering eligible costs.
- **Street Resurfacing and Overlay** is continued and funded. The Capital Improvement Programs provides for an annual maintenance investment of \$1 million in our transportation facilities.

Key Issues in FY 2021-22:

The City will be dealing with a number of key issues in the coming fiscal year including:

- Addressing numerous legislative mandates on law enforcement personnel and operations from the State Legislature.
- An overall compliance strategy to address an onerous waste discharge permit requirements from the Central Valley Regional Water Quality Control Board at the Closed City Landfill adjacent to the Auburn Airport.
- Continued reporting and monitoring for the recent MS-4 stormwater discharge requirements.
- Implementation of new solid waste requirements under Senate Bill 1383 which will require the diversion of organic wastes from commercial, industrial and residential accounts throughout the City.

Staffing:

The proposed budget includes the addition of key positions to help in the advancement of key City priorities. These include:

- ***Seven (7) permanent Fire personnel*** to staff and maintain preparedness at Station 3 (Maidu Station).
- ***Economic Development and Planning Manager*** to coordinate economic activities at the Auburn Airport Industrial Park, advance funding opportunities for the Auburn Airport Master Plan, coordinate the development of master planning for the City core from Downtown to Old Town, general economic development City-wide and management of Community Development Block Grants.
- ***Dispatcher I*** position to work in the management of public records review, retention and disposition.
- ***Administrative Assistant*** positions to support the City Manager, Fire Chief and Police Chief in general administrative tasks.
- ***Maintenance Worker*** to assist in general facilities maintenance and repair.

American Recovery Act:

The City is forecast to receive almost \$3.2 million in one-time funding from the American Recovery Act in the Fiscal Years 2021-22 and 2022-23. These funds will be used to fund one-time investments in critical infrastructure as allowed under the Act.

The City will consider and prioritize the use of these funds outside the annual budget process.

The operating budget identifies citywide revenues sources of \$25.0 million and citywide expenditures of \$33.0 million. Taken as a whole, the operating budget anticipates spending approximately \$8.0 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 \$8.0 million use of fund balances are expansive capital improvement projects in City's Sewer, Transportation, Gas Tax funds; along with several programmatic and one-time expenditure increases for the City's General Fund.

The operating budget details expected General Fund revenues and expenditures totaling approximately \$14.6 million. General Fund revenues are expected to be slightly higher than those anticipated to be received in FY 2020-21, primarily as a result of increases projected for property, sales tax and transient occupancy tax collections, offset by a reduction in one-time revenues associated with planning and public safety grants. General Fund expenditures are expected to increase 5.9% over those anticipated for FY 2020-21 primarily due the addition of new positions and related labor costs, several one-time projects leading to greater efficiency, and the inclusion of \$500,000 towards the City's Street Overlay Project (was suspended in FY 2020-21 due to COVID impacts).

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:

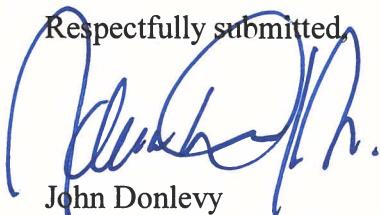
BUDGETS BY FUND

Fund(s)	FY 2020-21 Estimated			FY 2021-22 Proposed Budget			Percent Change
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change	
General Fund	\$ 14,184,082	\$ 13,797,355	\$ 14,085,014	-0.7%	\$ 14,609,141	5.9%	
Airport Enterprise Fund	912,461	570,523	976,250	7.0%	806,143	41.3%	
Sewer Enterprise Fund	6,841,949	5,979,670	6,675,000	-2.4%	13,407,410	124.2%	
Special Revenue Funds	3,530,995	3,864,703	2,995,823	-15.2%	3,828,440	-0.9%	
Trust and Agency Funds	267,313	326,856	272,528	2.0%	326,448	-0.1%	
Subtotal - Operating Funds	\$ 25,736,800	\$ 24,539,107	\$ 25,004,615	-2.8%	\$ 32,977,582	34.4%	
<i>CDBG / HOME Loan Funds (Spcl. Rev.)</i>	<i>\$ 27,549</i>	<i>\$ 367,826</i>	<i>\$ 31,924</i>	<i>N/A</i>	<i>\$ 35,631</i>	<i>N/A</i>	
Total Operating & CDBG / Home Funds	\$ 25,764,349	\$ 24,906,933	\$ 25,036,539		\$ 33,013,213		

The operating budget has been prepared using conservative estimates and assumptions, given an environment of economic unpredictability moving forward. Although most discretionary revenue sources are projected to increase, staff is cognizant of the future challenges surrounding the economic picture. Included as an 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,

A handwritten signature in blue ink, appearing to read "John Donlevy".

John Donlevy
City Manager

A handwritten signature in blue ink, appearing to read "Andy Heath".

Andy Heath
Finance Director

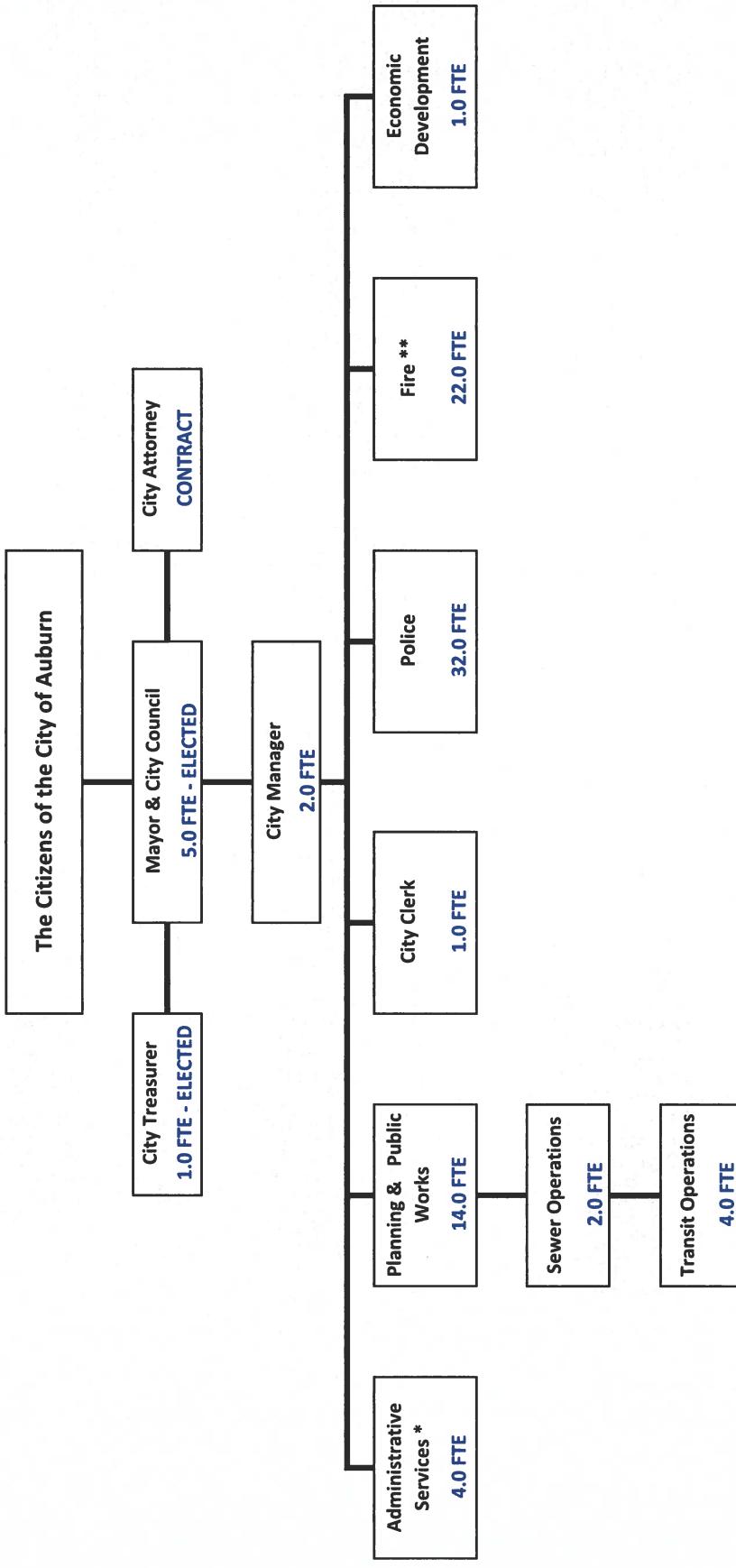
ABOUT THE CITY OF AUBURN

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 14,433. 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 2021-22: 88.0

Positions not Funded in Budget: 0.0

* Contracted Positions / Functions - Administrative Services:

- Information Technology Operations

** Contracted Functions - Fire:

- Dispatching Services

City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2021-22 Proposed Budget

	<u>BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE (INCLUDES RESERVES)</u>	<u>ENDING FUND BALANCE</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
					<u>(INCLUDES RESERVES)</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
General Fund	\$ 5,815,215	\$ 14,085,014	\$ 14,609,141	\$ 5,291,088	\$ (524,127)	\$ 933,181	
Enterprise Funds							
Airport	\$ 2,216,125	\$ 976,250	\$ 806,143	\$ 2,386,232	\$ 170,107	\$ 387,500	
Sewer Service	15,186,260	6,675,000	13,407,410	8,453,850	(6,732,410)	9,141,000	
<i>Total Enterprise Funds</i>	<i>\$ 17,402,385</i>	<i>\$ 7,651,250</i>	<i>\$ 14,213,553</i>	<i>\$ 10,840,082</i>	<i>\$ (6,562,303)</i>	<i>\$ 9,528,500</i>	
Special Revenue Funds							
Gas Tax	\$ 519,704	\$ 640,338	\$ 1,135,000	\$ 25,042	\$ (494,662)	\$ 850,000	
Transportation	5,315	782,952	787,000	1,267	(4,048)	700,000	
Transit	128,031	1,004,709	1,132,740	-	(128,031)	507,500	
Auburn School Park Preserve Fund	(164,622)	-	-	(164,622)	-	-	
CDBG Defederalized Funding	6,058	30,324	5,000	31,382	25,324	-	
Property Seizure	178,581	100,000	197,000	81,581	(97,000)	197,000	
Special Fire Fund	-	-	-	-	-	-	
HOME / First Time Homebuyers Grant	207	1,600	1,807	-	(207)	-	
Community Development Block Grant	49,451	30,324	33,824	-	(3,500)	-	
Recycle Grant Program Fund	(9,807)	5,000	-	(4,807)	5,000	-	
Solid Waste Management Fund	(248,996)	235,000	290,000	(303,996)	(55,000)	-	
State Law Enforcement Personnel	-	156,000	156,000	-	-	-	
Project / Impact Fee Fund	777,860	5,000	700	782,160	4,300	-	
Facilities & Equipment	182,106	36,500	125,000	93,606	(88,500)	125,000	
<i>Total Special Revenue Funds</i>	<i>\$ 1,423,888</i>	<i>\$ 3,027,747</i>	<i>\$ 3,804,071</i>	<i>\$ 587,564</i>	<i>\$ (836,324)</i>	<i>\$ 2,379,500</i>	
Redevelopment Property Tax Trust Funds							
Property Tax Trust	\$ 78,028	\$ 272,528	\$ 326,448	\$ 24,108	\$ (53,920)	\$ -	
<i>Total RDA Property Tax Trust</i>	<i>\$ 78,028</i>	<i>\$ 272,528</i>	<i>\$ 326,448</i>	<i>\$ 24,108</i>	<i>\$ (53,920)</i>	<i>\$ -</i>	
Total Citywide	\$ 24,719,516	\$ 25,036,539	\$ 33,013,213	\$ 16,742,842	\$ (7,976,674)	\$ 12,841,181	

CITY OF AUBURN FISCAL YEAR 2021-22 PROPOSED BUDGET OVERVIEW

Following is a summary of the Fiscal Year 2021-22 Proposed Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. The Fiscal Year 2021-22 Proposed Budget follows a year of unprecedented budgetary unpredictability given the fiscal impacts posed by the COVID-19 Pandemic crisis. Although the crisis resulted in a downturn in certain revenue sources directly tied to the economy, the ultimate impacts were far less than anticipated. The Fiscal Year 2021-22 Proposed Budget anticipates a continuing full recovery from pandemic impacts by the end of the fiscal year.

As discussed below, the FY 2021-22 Proposed Budget reflects a commitment to the advancement of City services, the maintenance of infrastructure and planning for the future. Key priorities in the overall spending plan include:

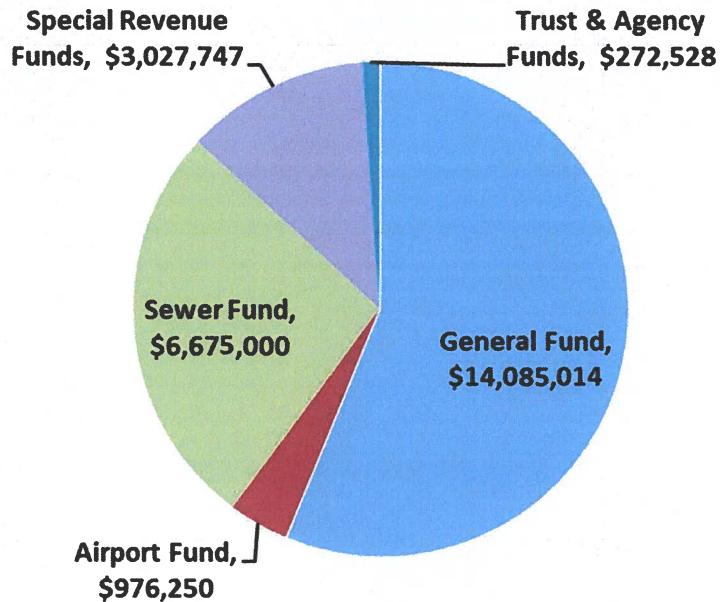
- Fire Prevention and Protections
- Adoption of the 5-Year Capital Improvement Program
- Capital Management Programs
- Economic Development Programs
- Modernization of Internal Technology Systems
- Employee Development Programs
- Strategic Planning
- Labor Agreement Review
- Schedule of Service Fees & Charges
- Street Resurfacing and Overlay

Combined proposed budget estimated revenues for the 2021-22 fiscal year are \$25.0 million, compared to an adjusted \$25.7 million expected for FY 2020-21. Total planned spending for the 2021-22 fiscal year is \$33.0 million, compared to an adjusted \$24.9 million anticipated in FY 2020-21.

Citywide Revenues

Total estimated revenues for FY 2021-22 decrease by approximately \$700,000 from the FY 2020-21 estimated actuals. This decrease in expected revenues can be attributed to reductions of one-time revenues (grants, connection and mitigation fees, and strike team proceeds); offset by increases in discretionary base revenues tied to the economy as the impacts of COVID-19 wane. Budgeted revenues by fund type are shown below:

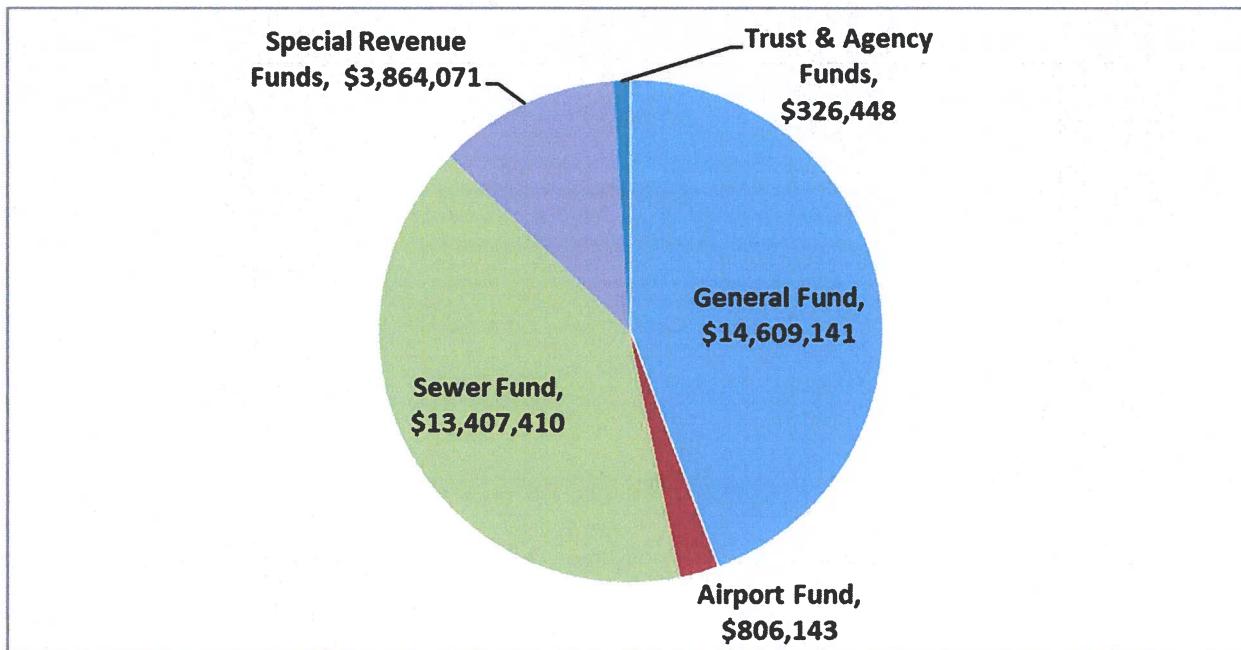
Fiscal Year 2021-22 Budgeted Revenues
Total Revenues = \$25,036,539



Citywide Expenditures

Anticipated expenditures for FY 2021-22 are \$33.0 million, an increase of approximately \$8.4 million from the \$24.5 million anticipated for FY 2020-21. The majority of the increase in expenditures can be attributed to the \$12.8 million budgeted for both carryover and new citywide capital projects including \$1.7 million towards citywide overlay and street reconstruction; \$300,000 for information technology efficiency enhancements; \$6.3 million toward the Wastewater Sludge Dewatering Project, and \$410,000 towards the purchase of a new bus for the Transit Program. Additionally, it should be mentioned that the expenditure budget includes approximately \$320,000 set aside for anticipated labor adjustments. Expenditure budgets for certain funds will be more specifically discussed within this document. Budgeted expenditures by fund type are show below:

Fiscal Year 2021-22 Budgeted Expenditures
Total Expenditures = \$33,013,213



Taken as a whole, the FY 2021-22 Proposed Budget estimates indicate the City will be spending approximately \$8.0 million more than it will collect in revenue during the coming fiscal year, resulting in uses of fund balance earmarked primarily for capital projects in certain funds.

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

General Fund

FY 2021-22 General Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$14,184,082	\$13,797,355
FY 2021-22 Proposed Budget	\$14,085,014	\$14,609,141

The FY 2021-22 General Fund Proposed Budget reflects revenues of \$14,085,014 and expenditures of \$14,609,041, leading to an anticipated net use of reserves of \$524,127 for FY 2021-22.

FY 2021-22 budgeted revenues of \$14,085,014 reflects a slight decrease from FY 2020-21 estimated revenues of \$14,184,082 primarily due to:

- Anticipated 4.0% increase in property taxes consistent with current housing market activity;

- Anticipated 4.4% and 14.2% increases in sales taxes and transient occupancy taxes, respectively, as the effects of the COVID-19 Pandemic wane;
- Increases in traffic and civil fines as the courts open back up; offset by
- Decreases for onetime revenue sources recognized in the prior year – fire and public safety grants (treated as one-time items and budgeted as they are received) and planning grants (SB-2 / LEAP); and
- A reduction in development-related revenues back to conservatively-budgeted base levels (note: development activity in FY 2020-21 was extremely robust).

FY 2021-22 budgeted expenditures of \$14,609,141 reflects a 5.9% increase from FY 2020-21 estimated expenditures of \$13,797,355 primarily due to:

- Anticipated increase of approximately \$782,000 in Personal Services costs (net of cost allocations to other funds) related to anticipated labor and health insurance contract impacts; the addition of 5.0 Full Time Equivalent (FTE) new positions and the inclusion of 7.0 FTE Temporary Firefighters permanent positions; offset by anticipated savings related to the recent issuance of a CalPERS Pension Obligation Bond;
- Anticipated decrease of approximately \$247,000 in Service and Supplies costs related to the exclusion of prior costs for grant funded projects and activities; and
- Anticipated increases of approximately \$451,000 in direct capital outlay related to inclusion of the \$500,000 annual allocation towards the Street Overlay Project (was postponed due to COVID-19 impact on revenues in FY 2020-21).

As previously mentioned, in addition to permanently funding the 7.0 FTE Temporary Firefighter positions, 5.0 new FTE are recommended with the FY 2021-22 Proposed Budget:

- 2.0 FTE Administrative Assistants (City Manager's Office / Public Safety Departments)
- 1.0 FTE Economic Development and Planning Manager
- 1.0 FTE Dispatcher (Police Department)
- 1.0 FTE Maintenance Worker I (Public Works)

The General Fund funds all or part of 82.0 FTE positions out of 88.0 FTE citywide. Funding for the entire fiscal year has been included in the proposed budget for all 88.0 FTE.

Additionally, \$135,350 is recommended to be appropriated towards Support for Community Projects as follows:

- City Historian - \$500
- Library Services Contribution - \$12,000
- Auburn Community Television Contribution - \$12,000
- Undesignated Sponsorships (Leadership Auburn, Fireworks, etc.) - \$7,500
- Arts Commission - \$36,350
- Economic Development Commission - \$45,000
- Endurance Capital Committee - \$9,500
- Sustainability Advisory Committee - \$10,000
- SHAAC - \$2,500

As the current fiscal year closes out, any budgeted and unused committee funding available at the end of FY 2020-21 will be recommended to be carried over into FY 2021-22 with the Mid-year Budget Review.

Taking into account the above recommended use of \$524,127 in reserves to balance the budget, total General Fund reserves are anticipated to be approximately \$5.29 million at the end of FY 2021-22. Projected reserve levels as of June 30, 2022 are expected to include:

\$ 2,700,000	Reserve for Economic Uncertainty
1,000,000	Unfunded Liability Reserve (<i>lowered to account for POB issuance</i>)
260,538	Pre-Paid Self Insurance Reserve
5,756	Police Department Donation Reserve
1,324,794	Unassigned Reserves
 <u>\$ 5,291,088</u> Total General Fund Reserves	

Airport Fund

FY 2021-22 Airport Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 912,461	\$ 570,523
FY 2021-22 Proposed Budget	\$ 976,250	\$ 806,143

FY 2021-22 Airport Fund revenues are currently projected to be approximately \$64,000 higher than prior year estimated amounts. Increased amounts anticipated to be received from the Federal Aviation Administration (FAA) and cooperative funding from the PCTPA for eligible capital projects account for the majority of the increase. Additionally, the Airport is scheduled to receive approximately \$23,000 in additional COVID-19 Recovery Act funding during the fiscal year.

FY 2021-22 Airport Fund expenditures are recommended to be approximately \$236,000 higher than those estimated for the prior year. Increased costs include 50% of the costs budgeted for the new recommended addition of a Economic and Planning Manager (the other 50% is budgeted in the General Fund); and an increased allocation towards capital projects due to prior year carryovers and a new project related to Industrial Stormwater Permit Compliance. Major capital project carryovers include the CLUP Update (\$30,000); Helicopter Parking Area (\$200,000) and On-Call Aviation Engineering Services (\$45,000).

It is anticipated that the Airport Fund will have approximately \$2.39 million in Fund Balance at the end of FY 2021-22. The net operating margin for the Airport Fund during FY 2021-22 is expected to be \$357,107, which typically goes towards funding for the non-reimbursable portions of future capital maintenance and projects.

Sewer Fund

FY 2021-22 Sewer Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$6,841,949	\$ 5,979,670
FY 2021-22 Proposed Budget	\$6,675,000	\$13,407,410

FY 2021-22 Sewer Fund revenues are currently projected to be approximately \$167,000 lower than revenues received in the prior year, primarily due to decreased interest earnings related to a drop in investment rates and a partial exclusion of one-time connection fee revenues (budgeted as received). Anticipated revenue of \$6,675,000 includes funding provided by rate payers (no rate increase is assumed for FY 2021-22), a minimal amount of connection fees and interest earnings.

FY 2021-22 Sewer Fund expenditures are recommended to be approximately \$7.43 million higher than those estimated for the prior year primarily due to new and carryover capital expenditures. Noted capital projects in the Sewer Fund include the Vista del Val Lift Station, Diamond Ridge Lift Station, Borland Sewer Realignment, Infrastructure Management and Configuration, Wastewater Treatment Plant Sludge Dewatering, and the Fawn Creek Lift Station. Additionally, a combined \$750,000 is budgeted for Emergency Sewer Repairs and Annual Collection System Rehabilitation. Finally, the Sewer Fund no longer serves as the home-fund for the Civil Engineer position, which was recently vacated. Functions associated with this position are expected to be completed by the contracted engineering services which are already included with FY 2021-22 Proposed Budget.

It is anticipated that the Sewer Fund will have approximately \$7.17 million in Fund Balance at the end of FY 2021-22, \$1.29 million of which is reserved for specific purposes. The net operating margin for the Sewer Fund during FY 2021-22 is expected to be \$2.38 million, which typically goes towards funding for the non-reimbursable portions of future capital maintenance and projects.

Gas Tax Fund

FY 2021-22 Gas Tax Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$572,089	\$ 558,635
FY 2021-22 Proposed Budget	\$640,338	\$1,135,000

FY 2021-22 Gas Tax Fund revenues are currently projected to be \$68,000 higher than revenues anticipated to be received in the prior year. Gas tax revenues noted above include the SB-1 Road Maintenance and Rehabilitation funding from the State, which is typically used towards the Gas Tax contribution to the City's Overlay Project(s). Additionally, gas taxes overall are projected to

continue recovering from the impacts of the COVID-19 Crisis, during which a decrease in demand for fuel products resulted in lower excise tax collections.

FY 2021-22 Gas Tax Fund expenditures are recommended to be \$576,000 higher than those estimated in the prior year primarily due to the carryover of funding allotted in FY 2020-21 towards the City's Overlay Program. The total Gas Tax Fund contribution towards the Annual Overlay Program is \$850,000 in FY 2021-22. 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 \$25,000 in Fund Balance at the end of FY 2021-22.

Transportation Fund

FY 2021-22 Transportation Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 687,756	\$ 1,141,822
FY 2021-22 Proposed Budget	\$ 782,952	\$ 787,000

FY 2021-22 Transportation Fund revenues are currently projected to be \$95,000 higher than revenues anticipated to be received in the prior year, primarily due to the elimination of specific revenue sources related to the closeout of the Nevada Street Sidewalk capital project, offset by increases the Local Transportation Funding (LTF) allocation and Regional Surface Transportation Program (RSTP) funding.

Transportation Fund expenditures are recommended to be \$355,000 lower than those estimated for the prior year primarily due to the closeout of the Nevada Street Sidewalk Project and a lower allocation towards the Street Overlay Project (the majority of the allocation comes from Gas Tax and the General Fund). New projects including Vegetation / Tree Removal; Pavement Management Project (pavement condition update); and Storm Drain Rehabilitation are slated for FY 2021-22.

It should be mentioned that total funding sources allocated for overlay / street rehabilitation from all funds citywide during FY 2021-22 include \$355,000 from the Transportation Fund, \$500,000 from the General Fund and \$850,000 from the Gas Tax Fund, for a citywide total of \$1,705,000.

It is anticipated that the Transportation Fund will have approximately \$1,300 in fund balance at the end of FY 2021-22. These funds may be used for any TDA-related transportation purpose.

Transit Fund

FY 2021-22 Transit Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 757,447	\$ 669,284
FY 2021-22 Proposed Budget	\$ 1,004,709	\$ 1,132,740

FY 2021-22 Transit Fund revenues are currently projected to be \$247,000 higher than revenues anticipated to be received in the prior year, primarily due to an increased share of Local Transportation Funding and grant-related revenue for the purchase of a new Transit bus. The Transit Fund is also scheduled to receive an additional allocation of COVID Relief Funding in the amount of \$60,137 during FY 2021-22.

FY 2021-22 Transit Fund expenditures are recommended to be \$463,000 higher than those estimated for the prior year primarily due to the purchase of a new bus and other capital funding earmarked towards the implementation of an On-Demand Transit System. As part of the transition to a Public Works Manager model, the Transit System will be replacing the current Transit Manager / Analyst position with an Administrative Analyst position to provide better efficiency with overall transit and public works management.

It is anticipated that the Transit Fund will have no Fund Balance at the end of FY 2021-22, as the Transit Fund typically uses all of its available resources during any given fiscal year.

Auburn School Park Preserve Fund

FY 2021-22 Auburn School Park Preserve Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 15,232	\$ -
FY 2021-22 Proposed Budget	\$ -	\$ -

The Auburn School Park Preserve Fund collects AB-1600 Mitigation Fees to be used towards the costs associated with the opening of the Auburn School Park Preserve. This fund currently has a negative fund balance of (\$164,622) which is being amortized as fees are collected from new development within the fee boundary area. New revenues are added to the budget as they are collected. There are no expenditures scheduled for this fund during FY 2021-22.

CDBG Defederalized Funding Fund

FY 2021-22 CDBG Defederalized Funding Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 25,949	\$ 30,000
FY 2021-22 Proposed Budget	\$ 30,324	\$ 5,000

The CDBG Defederalized Funding Fund was created in FY 2019-20 to account for CDBG loan repayments to the extent total receipts are less than \$35,000 each year. These receipts may be “defederalized” and used towards other discretionary purposes. Anticipated funding for FY 2021-22 is \$30,324, the amount expected to be received from loans currently outstanding.

FY 2021-22 Defederalized Funding Fund expenditures are recommended to be \$5,000 and used specifically towards CDBG business loan development activity given the inability to use CDBG funding (that is not defederalized) towards these activities.

It is anticipated that the Defederalized Funding Fund will have approximately \$31,000 in Fund Balance at the end of FY 2021-22, all of which will be used for any discretionary purpose citywide.

Property Seizure Fund

FY 2021-22 Property Seizure Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 188,572	\$ 95,000
FY 2021-22 Proposed Budget	\$ 100,000	\$ 197,000

FY 2021-22 Property Seizure Fund revenues are currently projected to be \$89,000 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 2020-21 Property Seizure Fund expenditures are recommended to increase by \$102,000 as funding towards lease payments for Auburn Police Department vehicles continues and additional funding is provided to for a department-wide purging project and flooring replacement.

It is anticipated that the Property Seizure Fund will have approximately \$82,000 in Fund Balance at the end of FY 2021-22, all of which will be used for future expenditures allowable under the Asset Forfeiture Program.

Special Fire Fund

FY 2021-22 Special Fire Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 700,500	\$ 700,500
FY 2021-22 Proposed Budget	\$ -	\$ -

FY 2021-22 Special Fire Fund revenues and expenditures are not projected as this fund is scheduled to be closed out. In prior years, this fund was used to account for appropriations related to the funding of 7.0 FTE Limited-Term Fire Department staff and related costs. Strike Team, Pre-Positioning and Grant revenue sources offset the majority of costs associated with these firefighters, with the General Fund subsidizing any shortfalls each year. Staff is recommending the 7.0 FTE Firefighter positions be moved to the General Fund for FY 2021-22.

This temporary program was put in place to help mitigate the exposure of extreme fire conditions and potential devastating impacts on the City of Auburn. Over the course of the last year and a half, these positions have been part of multiple strike teams and grant activities which have enabled the recovery of approximately 56% of the cost to provide this expanded level of service. With the transition of the seven firefighters to the General Fund, staff is recommending a further expansion of service by maintaining full operations when responding to strike teams (shifts are not currently backfilled when strike teams respond). Ultimately, this will result in the City only being able to budget the administrative and equipment & maintenance components of the Strike Team reimbursements – which will be added as a revenue source to the General Fund – and not include the overtime reimbursement portion to be used to backfill staff on assignment. Fiscal impacts associated with this expansion of service have been added to FY 2021-22 Proposed General Fund Budget.

It is anticipated that the Special Fire Fund will have nothing in Fund Balance at the end of FY 2021-22 as this fund is scheduled to be closed out.

Closed Landfill Fund

FY 2021-22 Closed Landfill Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 235,000	\$ 389,801
FY 2021-22 Proposed Budget	\$ 235,000	\$ 290,000

The Closed Landfill Fund accounts for closed landfill operating and maintenance costs funded with a portion of a franchise fee collected by the City. FY 2021-22 Closed Landfill Fund revenues are projected to be the same as those collected in FY 2020-21.

Anticipated expenditures of \$290,000 only include costs associated with the ongoing maintenance of the closed landfill and do not include any new “compliance” costs related to updated State Water Resource Control Board (SWRCB) requirements. SWRCB requirements

continue to be analyzed and it is expected that staff will come back to the City Council during the 2021-22 fiscal year with a comprehensive funding plan. Additionally, current levels of franchise fees collected are not sufficient to offset regularly recurring ongoing expenditures. As a result, a portion of the current ongoing costs and new compliance costs are likely to require funding from further rate increases and/or the City's General Fund.

It is anticipated that the Solid Waste Management Fund will have a negative fund balance of (\$303,996) at the end of FY 2021-22.

Project (Impact Fee) Fund

FY 2021-22 Project (Impact Fee) Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 94,840	\$ 21,502
FY 2021-22 Proposed Budget	\$ 5,000	\$ 700

The Project (Impact Fee) Fund accounts for all impact fees related to development and received by the City for specific purposes. At the present time, there are twenty impact fees with aggregate balances of approximately \$778,000 estimated at the beginning of FY 2021-22. These funds are typically not budgeted until an appropriate use for a certain impact fee is identified. Anticipated revenues for the coming fiscal year represent interest earnings only. A full list of impact fee balances is included within the budget schedules developed for FY 2021-22.

Facilities and Equipment Replacement (FEP) Fund

FY 2021-22 FEP Fund Operating Budget:

	Revenues	Expenditures
FY 2020-21 Estimated	\$ 92,500	\$ 102,049
FY 2021-22 Proposed Budget	\$ 36,500	\$ 125,000

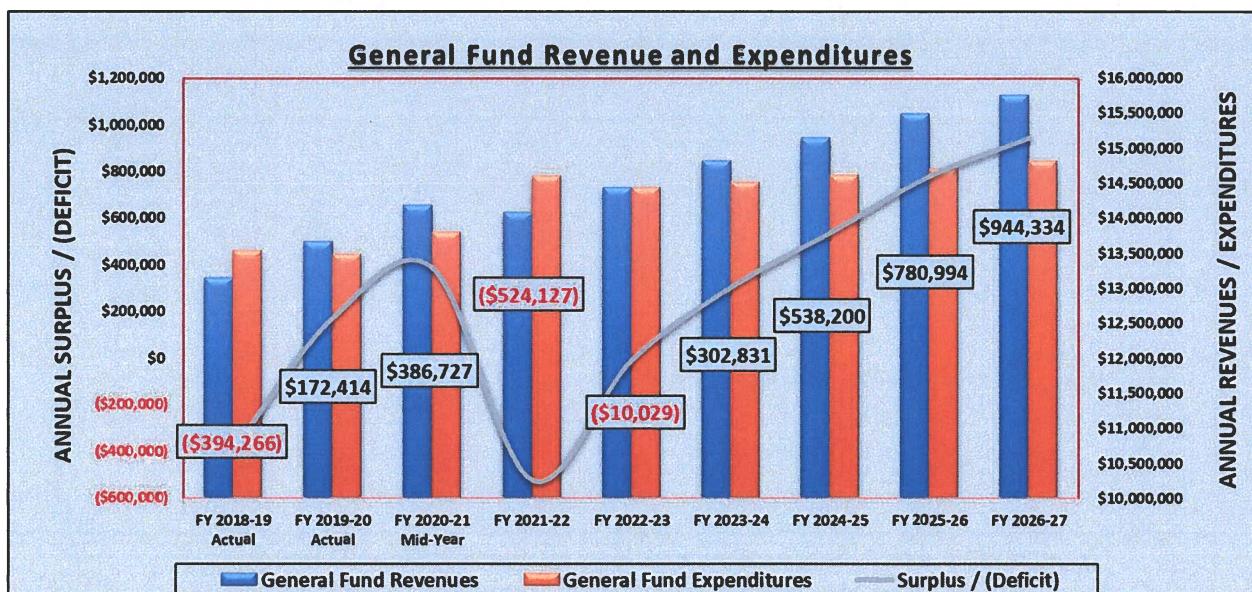
FY 2021-22 FEP Fund revenues are projected to be \$56,000 lower than those anticipated to be collected in FY 2020-21. Anticipated revenues are based on fees collected related to new residential and commercial development during the coming fiscal year. FY 2021-22 FEP Fund expenditures are recommended at \$125,000 and include \$25,000 to replace the key / fob door locking system at City Hall; and \$100,000 set aside for the potential purchase of a new fire truck (first lease payment).

It is anticipated that the FEP Fund will have approximately \$94,000 in Fund Balance at the end of FY 2021-22, 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, salary set-asides, retirement costs (for both the unfunded liability amortization and the newly issued pension obligation bonds), 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 expenditures are anticipated to be higher than baseline revenues forecasted for the next two fiscal years primarily due to the addition of 7.0 FTE Temporary Firefighters on a permanent basis, the addition of several new positions enabling increased service delivery and efficiency, and several one-time expenditures leading into FY 2021-22. Beginning in FY 2023-24, baseline revenues are anticipated to be higher than baseline expenditures as the impacts from the issuance a pension obligation bond are realized along with an expected full recovery from the economic impacts posed by COVID-19 Crisis.

As always, staff will continue to monitor economic forces and unforeseen volatility in personnel-related cost drivers which could significantly impact forecasts for future years.

City of Auburn
Fiscal Year 2021-22 Proposed Budget

Citywide Staffing – Full Time Positions

Citywide Staffing - Full Time Positions (Funded)	
Department	FTE
City Council	5.00
City Manager	2.00
Economic Development	1.00
Planning	1.00
Building	2.00
City Clerk	1.00
Finance / Administrative Services	5.00
Police	32.00
Fire	22.00
Public Works	11.00
Sewer Operations	2.00
Transit Operations	4.00
<hr/>	
Citywide Funded FTE:	88.00

City of Auburn
Fiscal Year 2021-22 Proposed Budget

Citywide Fund Reserve Levels – Estimated as of June 30, 2022

Fund	--Reserve Levels--	
	Designated	Undesignated
General Fund	\$ 3,966,294	1,324,794
Airport Fund	\$ -	2,386,232
Sewer Fund	1,285,369	7,168,481
Gas Tas Fund	\$ -	25,042
Transportation Fund	-	1,267
Transit Fund	-	-
Auburn School Park Preserve	-	(164,622)
CDBG Defederalized Fund	-	31,382
Property Seizure Fund	-	81,581
Special Fire Fund	-	-
HOME FTHB Fund	-	-
CDBG Fund	-	45,951
Recycle Grant Program Fund	-	(4,807)
Closed Landfill Fund	-	(303,996)
State Law Enforcement Fund	-	-
Project Impact Fee Fund	-	782,160
FEP Fund	-	93,606
AUDA RPTTF Trust Fund	-	24,108

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Reconciliation of Capital Outlay / Projects

GENERAL FUND

City Manager's Office

Miscellaneous City Manager Outlay	\$ 2,500	\$ 2,500
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City Clerk's Office

Miscellaneous City Clerk Outlay	<u>\$ 2,500</u>	\$ 2,500
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Administrative Services Department

Business License Systems Use	<u>\$ 7,000</u>	\$ 7,000
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Information Technology

Computer replacement	\$ 15,000	
Wave Hardward Upgrade	64,000	
Enterprise Systems Implementation	182,031	
Business License System	<u>27,000</u>	
		\$ 288,031

Police

Machinery & Equipment	\$ 20,000	
Computer Equipment	7,500	
Furniture	2,500	
Police Station Upgrades	25,000	
CAD Upgrade Costs	<u>5,000</u>	
		\$ 60,000

Fire

Machinery & Equipment	\$ 5,000	
Martin Park Pigeon Eradification	<u>13,650</u>	
		\$ 18,650

Building Maintenance

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

Public Works Admin/Engineering

Roadway Overlay Project	\$ 500,000	
Machinery & Equipment	<u>2,000</u>	
		\$ 502,000

Construction Maintenance

Traffic Sign Maintenance	\$ 9,000	
Machinery & Equipment	<u>20,000</u>	
		\$ 29,000

Corp Yard - Mechanics

Machinery & Equipment	<u>\$ 3,000</u>	\$ 3,000
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Stormwater

Map Updates	<u>\$ 500</u>	\$ 500
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Total General Fund Capital

\$ 933,181

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Reconciliation of Capital Outlay / Projects

AIRPORT FUND

Machinery & Equipment	\$ 15,000
Computer Equipment	2,500
Building & Facility Improvements	10,000
CLUP Update	30,000
Helicopter Parking Area	200,000
Pavement Management Program	75,000
On-Call Aviation Engineering Services	45,000
Industrial Stormwater Permit Compliance	<u>10,000</u>
<i>Total Airport Fund Capital</i>	\$ 387,500

SEWER FUND

Auburn Ravine Sampling	\$ 10,000
Lift Station Repairs	50,000
Emergency Sewer Repairs	250,000
Sewer Map Updates	40,000
WWTP - Repairs / Projects	60,000
NPDES Permit Renewal	60,000
SSMP Upgrades	20,000
Vista Del Val Lift Station	150,000
Back Flow Preventer Device	1,000
Diamond Ridge Lift Station	250,000
Borland Sewer Realignment	800,000
Infrastructure Mgmt / Configuration	300,000
Annual Collection System Rehab	500,000
510 High Street Sewer Rehab	200,000
Fawn Creek Lift Station	150,000
WWTP Sludge Dewatering	<u>6,300,000</u>
<i>Total Sewer Fund Capital</i>	\$ 9,141,000

GAS TAX FUND

Roadway Overlay Project	<u>\$ 850,000</u>
<i>Total Gas Tax Fund Capital</i>	\$ 850,000

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Reconciliation of Capital Outlay / Projects

TRANSIT FUND

Computer Equipment	\$ 1,000
Machinery & Equipment	11,000
New Bus	410,000
Bus Shelter on Locksley Lane	9,500
Bus Stop Facility Improvements	15,000
On-Demand Transit System	<u>61,000</u>
<i>Total Transit Fund Capital</i>	\$ 507,500

TRANSPORTATION FUND

Paving Projects - Public Works Dept	\$ 245,000
Sidewalk Repairs - Commercial	25,000
Emergency Repairs - Storm Drain	50,000
Sidewalk Repairs - Residential	15,000
Roadway Overlay Project	110,000
City Pavement Marking Project	20,000
Vegetation / Tree Removal	10,000
Pavement Management Program	100,000
Cherry & Magnolia EC Charging Station	<u>125,000</u>
<i>Total Transportation Fund Capital</i>	\$ 700,000

PROPERTY SEIZURE FUND

Police Vehicle Leases	\$ 105,000
APD Purging Project	37,000
APD Building Flooring	50,000
APD Equipment - Other	<u>5,000</u>
<i>Total Property Seizure Fund Capital</i>	\$ 197,000

FACILITIES & EQUIPMENT FUND

City Hall Key / Fob Replacement	\$ 25,000
New Fire Truck (1st Lease Payment)	<u>100,000</u>
<i>Total FEP Fund Capital</i>	\$ 125,000

<i>TOTAL CITYWIDE CAPITAL</i>	<u>\$ 12,841,181</u>
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Note: Capital Projects noted in this schedule are listed by funding source.

City of Auburn
Fiscal Year 2021-22 Budget

Reconciliation of Transfers-In / Transfers-Out

Fund	Scheduled Transfers-In	Scheduled Transfers-Out
Fund 02 - Airport Fund	\$ -	\$ 25,000 (1)
Fund 11 - Sewer Fund	-	77,580 (2)
Fund 27 - Transit Fund	-	58,185 (2)
Fund 45 - General Fund	316,765	-
Fund 77 - State Law Enforcement Grant	-	156,000 (3)
Total General Fund Transfers:	<u>\$ 316,765</u>	<u>\$ 316,765</u>

(1) - Public safety support for Airport Operations
 (2) - Operating fund portion of pension obligation bond debt service
 (3) - State law enforcement grant received

Reconciliation of Staff Cost Allocations from General Fund

Department	Estimated Staff Allocation To Fund	Allocated Amount
Administrative Services	02 - Airport 11 - Sewer 27 - Transit 35 - RPTTF (RDA)	59,989.00 89,983.00 29,994.00 17,997.00
Building Inspections	11 - Sewer	37,661.00
City Clerk's Office	02 - Airport 11 - Sewer	12,820.00 19,230.00
City Manager's Office	02 - Airport 11 - Sewer 27 - Transit 35 - RPTTF (RDA)	48,071.00 48,071.00 16,024.00 9,614.00
Public Works - Admin/Engineering	11 - Sewer 27 - Transit	36,002.00 36,002.00
Economic Development	02 - Airport	73,653.00
Public Works - Construction & Maintenance	21 - Gas Tax	65,000.00
Total General Fund Budgetary Staff Cost Allocations:		<u>600,111.00</u>

Reconciliation of Staff Cost Allocations to Capital Projects / Maintenance

Fund	Estimated Staff Allocation To Fund	Allocated Amount
Public Works	Construction & Maintenance Yard & Shop	15,000.00 15,000.00
Total Staff Cost Allocations to Capital / Maintenance:		<u>30,000.00</u>

City of Auburn

Performance Report



Fiscal Year 2021/22

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 / ADMINISTRATIVE PERFORMANCE CRITERIA

WORKLOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21	Projected FY 2021/22
Unassigned General Fund Balance as a % of Total Expenditures	37%	37%	40%	34%
Overall Tax Revenues as a Percentage of Total General Fund Revenues	80%	78%	79%	82%
Annual Appropriations Limit As a Percentage of Statutory Spending Limit (Gann Limit)	62.2%	58.8%	57.9%	56.8%
Total Number of Business Licenses Issued (<i>calendar year beginning</i>)	1,938	2,318	1,644	1,837
Checks Issued (Payroll / Accounts Payable)	2,153	2,577	2,506	2,455
New Worker's Compensation Claims	12	10	5	<10
Employee Turnover Rate Excluding Retirements	14.5%	10.0%	12.0%	< 15.0%
City Council Agenda Items Prepared (Staff Reports)	175	218	<179	210
City Council Resolutions / Ordinances Approved	105	109	<97	110

POLICE

The Auburn Police Department is a full-service police department providing a myriad of public safety services to those who live, work, and play in the City of Auburn. The police operations include Patrol, Investigations, Evidence and Animal Control, School Resource Officer, Dispatch, Records, Reserve Officer program, and a robust Volunteer program. There are currently 20 sworn law enforcement personnel and 10 professional staff members. Two additional professional staff members are requested with the FY 2021-22 Proposed Budget.

The Auburn Police Department subscribe to the Community-Oriented Policing philosophy and the Problem-Oriented Policing strategy to address the many needs of our community. Through collaborative efforts between the department and our community, we focus our efforts to address crime prevention and traffic safety within the community.

The Auburn Police Department recognizes technology as being a tool to further improve our delivery of services. The Department has a state-of-the-art computer-aided dispatch and records management system, unmanned aerial system program, and will be implementing the Project Lifesaver program this fiscal year.

Also, the Department maintains a presence within our local school districts to maintain strong relationships and enhance public safety. Furthermore, 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.

WORKLOAD INDICATORS	2018	2019	2020	Projected 2021
Overall Crime Total Number / Rate (UCR)	263	291	254	< 302
Violent Crime Total Number (UCR) – Murder, Rape, Robbery, Aggravated Assault	55	49	52	< 53
Property Crime Total Number (UCR) – Burglary, Motor Vehicle Theft, Auto Burglary, Larceny, Arson	191	242	202	< 242
Total collisions	166	254	233	< 202
Total DUI – related collisions	14	14	17	< 14
Total calls responded to	21,115	19,785	23,372	< 21,185
Total reports written	1,982	2,264	1,865	< 3,576
Total officer self-initiated incidents (traffic stops / foot patrols / etc.)	6,451	6,161	8,633	< 6,996
Nuisance-Type calls for Services (Department's Homeless / Transient efforts measurement and matrix)	N/A	947	796	<850

WORKLOAD INDICATORS	2018	2019	2020	Projected 2021
Total calls received by dispatch	34,629	37,557	34,593	<33,554
Total 911 calls received by dispatch	4,733	4,997	4,940	<4,904
Percentage of 911 calls answered within 10 seconds	82.3%	95.00%	89.39%	> 85.36%
Total number of reports processed	3,269	3,952	3,325	< 3,805
Total volunteer hours	2,786	3,975	300	> 3,500
Number of social media followers	N/A	17,597	22,120	>24,332

FIRE

Fire operations include training & education, Fire Prevention and emergency fire response operations. The City maintains three fire stations and twenty-two (22) full-time firefighters and intern 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 community education 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.

Workload indicators related to the Fire Department are noted below. It should be mentioned that the Auburn City Fire Department will initiate a maintenance grazing fuel reduction program and continues to reduce the risk of fire threat.

WORKLOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21	Projected FY 2021/22
Respond to Fire/Medical/Rescue Calls In Five Minutes Or Less	93.2%	90.0%	91.0%	90.0%
Defensible Space Inspections	760	86	766 self inspections	20
Total Acres Treated	89.3	134	155 City 343 Total	50
Shaded Fuel Break Acres Treated	50	188	25 City 188 ASFB	10
Parcel Acres Treated within the City	39.3	134	120	10

WORKLOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21	Projected FY 2021/22
Home Structure Ignition Evaluation	No Data	17	17	10
Number of Inspections	67	30	58* COVID-19	30
Training Hours Per Employee	430	443	422	200
Total calls responded to per year	2,058	2,042	2,042	2,000
Total Number of Fire Calls	57	69	70	75
Inside Auburn City Limits	46	20	27	20
Outside Auburn City Limits	11	30	43	30
Total Number of EMS Calls	1,412	1,342	1,343	1,200
Inside Auburn City Limits	1,364	1,133	1,235	1,100
Outside Auburn City Limits	48	209	108	80
Total Number of Structural Fires	57	20	24	20
Inside Auburn City Limits	34	5	8	5
Outside Auburn City Limits	23	10	16	10
Total Number of Community Fire Prevention Programs	22	110	107	10
Total Number of Mutual Aid Calls	448	306	310 Given 81 Received	300
Total Number of False Alarms	176	120	120	40
Total Number of Community Contacts related to Fire Prevention Programs	1,902	5,883	4,043	300

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 2018/19	FY 2019/20	FY 20-21 Estimated	FY 2021/22 Projected
Gallons of Fuel Sold	139,344	215,578	210,000	214,000
Total Capital Projects	4	6	1	2
Total Number of Tie Downs	121	121	121	121
Total Number of Aircraft Based	213	215	221	221

PUBLIC WORKS ACTIVITY

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.

Public Works Maintenance

WORK LOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21 Estimated	FY 2021/22 Projected
Total number of square feet of roadway surface treatment (paving, slurry and crack fill)	212,500 sq/ft	362,500 sq/ft	963,083 sq/ft*	500,000 sq/ft
Number in fleet and preventative maintenance operations	89	90	95	90
Street signage replacements and additions	52 signs 541 hours	50 signs 633 hours	83 signs 673 hours	75 signs 650 hours
Public / community event participation	35 events 70 hours	38 events 76 hours	4 events 12 hours	35 events 70 hours
Weed abatement acreage	82 acres	83 acres	83 acres	84 acres
Total number of pocket parks	11	11	11	11
Total hours devoted to Landscaping	3,473	3,710	3,607	3,750
Total number of hours devoted to weed abatement	578	618	630	640

Public Works Engineering/Administration

WORK LOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21 Estimated	FY 2021/22 Projected
Total Grant Funds Managed	\$ 3,568,000	\$ 3,585,000	\$ 3,568,000	\$ 3,585,000
Number of Capital Projects (Does not include Airport or Sewer projects)	2	2	2	2
Encroachment Permits	236	205	201	215
Grading Permits	18	15	14	15
Subdivision Map Review and Processing	6	5	5	5
Improvement Plan and Building Permit Reviews	262	240	80	80
Lot Line Adjustments	3	4	2	2

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 planning grants that will support the funding and implementation of General Plan updates and will assist with the update to the City's Geographic Information System (GIS) and new business assistance portal.

WORKLOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22 Projected
Development Reviews for PC, HDRC, and CC	47	51	45	55
Pre-Development Applications	8	9	6	10
Tree Permits/Tree Preservation Reviews	5	5	1/10	1/8
Ordinance Amendment	3	7	1	5
Business License Reviews	205	210	210	200
Administrative Permits (including Setback Encroachments, Short Term Rentals)	8	12	11	10
Sign Permits	35	40	19	25
Wireless Telecommunications Permits (ord. effective 3/29/19)	n/a	0	6	5
2021 Housing Element Update	1	1	1	0
2021 Safety Element Update	1	1	1	1
Annexations	1	1	1	1

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. These efforts will include a new permit system, which will increase speed, accuracy, and transparency in the permitting process. 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	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22 Projected
New Single Family Dwelling	8	20	14	12
New Multi-Family Dwelling	1	2	0	28
New Commercial Buildings	0	1	1	4
Dwelling Permits- Alterations	235	195	231	195
Commercial Permits - Alterations	41	35	49	30
Carports, Garages, Fences	0	8	0	5
Swimming Pools	13	10	18	12
Mechanical, Electrical & Plumbing	419	325	336	350
Plan Checks	293	220	322	250
Business License Reviews	204	210	210	200
Total Applications	727	610	648	700
Total Inspections	1620	2100	1802	2000
Total Value	\$19,262,363	\$29,000,000	\$22,742,078	\$31,000,000
Total Permit Fees Excluding Sewer & Mitigations	295,301	325,000	390,534	450,000
Penalties	5	10	10	4

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	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22 Projected
Business Licensing	2	10	10	12
Debris, Vegetation, No Garbage Service	10	10	21	20
Animal Related	2	2	8	6
Misc Encroachments, Civil, Agency Assist	2	2	1	22
Noise	1	1	0	0
Signs	2	2	0	1
Sub-Standard, Vacant Structures, Pools	12	12	11	12
Transient - Posting Property	20	20	0	0
Unfounded Complaints	2	2	3	8
Abandoned Vehicles	4	4	11	8
Zoning	4	4	1	2
Citations	10	10	20	36
Total Citations Amounts	\$ 2,500	\$ 7,347	\$ 13,268	\$ 7,500
Abatement/Warrants	0	0	0	1
Abatement/Removal	4	4	2	2
Notice and Order	1	1	2	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	FY 2018/19	FY 2019/20	FY 2020/21 Estimated	FY 2021/22 Projected
Sewer EDU Rate	\$ 78.62	\$ 78.62	\$ 78.62	\$ 78.62
Total Number of Sanitary Sewer Overflows	2	2	2	2

WORKLOAD INDICATORS	FY 2018/19	FY 2019/20	FY 2020/21 Estimated	FY2021/22 Projected
Total Gallons Treated (in Millions)	475	475	475	467
Total Number of Capital Projects	1	1	2	5
Total Cost of Capital Projects Managed	\$2,872,179	\$992,790	\$1,579,108	\$9,141,000
Total Number of New Sewer Connections	12	109	14	28
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	FY 2018/19	FY 2019/20	FY 2020/21 Estimated	FY2021/22 Projected
Total Number of Riders	37,363	26,749	20,000	35,000
Fare Rate	\$1.00	\$1.50	\$1.50	\$1.50
Total Number of Service Hours	4,301	4,439	4,400	4,000
Total Number of Service Miles	59,499	61,054	61,000	58,000
Annual Cost of Operations	\$694,893	\$657,995	\$619,595	\$599,000

City of Auburn
Fiscal Year 2021-22 Proposed Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
REVENUES				
Taxes	\$ 10,537,091	10,738,370	11,156,132	11,601,358
Franchises	606,896	620,518	650,000	647,000
Licenses & Permits	466,242	402,877	485,900	409,200
Fines & Forfeitures	209,047	230,780	88,350	158,350
Interest Income	44,761	61,784	20,000	20,000
Property Rents & Leases	344,560	335,653	338,000	339,000
Other Government Agencies	507,863	784,115	978,837	453,841
Service Charges	145,107	232,666	193,824	123,500
Other Revenues	82,991	31,312	47,000	16,000
Transfers-In	201,989	223,267	226,039	316,765
Total Revenues	\$ 13,146,547	13,661,342	14,184,082	14,085,014
EXPENDITURES				
City Council	\$ 71,995	72,989	81,483	89,737
Discretionary Support	91,516	83,619	113,000	135,350
City Manager	198,776	229,189	207,658	224,495
Economic Development	211,634	184,794	46,900	164,152
Planning	352,524	338,322	396,007	163,140
City Clerk	122,027	110,068	149,695	122,150
Finance	441,703	517,323	491,841	628,924
City Attorney	444,952	332,616	275,000	275,000
Information Technology	267,059	277,190	360,700	542,531
Insurance Program	551,915	630,508	817,789	863,994
Police	4,404,351	4,455,198	4,633,289	4,810,807
Fire	2,259,322	2,465,449	2,691,571	2,959,508
Building Inspection	167,550	270,469	217,621	232,012
Building Maintenance	472,960	312,401	347,100	352,100
Public Works - Administration	1,315,015	848,380	156,089	739,017
Public Works - Maintenance & Operations	546,340	428,845	347,228	505,407
Public Works - Mechanics	270,735	220,566	223,307	232,625
Public Works - Stormwater	28,696	29,237	35,140	82,018
Non-Departmental	1,321,743	1,681,765	2,205,937	1,486,174
Total Expenditures	\$ 13,540,813	13,488,928	13,797,355	14,609,141
Excess / (Deficit) of Revenues over Expenditures	\$ (394,266)	172,414	386,727	(524,127)
Beginning Fund Balance	\$ 5,650,340	5,256,074	5,428,488	5,815,215
Ending Fund Balance	\$ 5,256,074	5,428,488	5,815,215	5,291,088
<i>Less - Fund Balance Assigned for:</i>				
Economic Uncertainties	\$ 2,700,000	2,700,000	2,700,000	2,700,000
Unfunded Liability	2,200,000	2,200,000	2,200,000	1,000,000
Prepaid costs	227,547	226,017	260,538	260,538
PSPS Grant Reserve	-	250,000	-	-
Discretionary Support Reserve	-	-	-	-
Arts Commission Reserve	-	20,000	-	-
Police Department Donation Reserve	2,757	4,561	5,756	5,756
Unassigned Fund Balance	\$ 125,770	27,910	648,921	1,324,794

City of Auburn
FY 2021-22 Proposed Budget
General Fund Revenue Detail

Description	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Property Taxes	\$ 2,864,085	\$ 3,003,772	\$ 3,100,000	\$ 3,224,000
Property Tax in Lieu of Vehicle License Fee	1,106,345	1,166,628	1,218,132	1,266,858
RPTTF RDA Residual Payments	139,453	148,790	163,000	163,000
Sales Taxes	5,965,074	6,064,994	6,275,000	6,550,000
Transient Occupancy Taxes	386,102	280,917	265,000	302,500
Real Property Transfer Tax	76,032	73,269	135,000	95,000
TOTAL TAXES	\$ 10,537,091	10,738,370	11,156,132	11,601,358
Franchise - Gas & Electric	\$ 144,938	158,263	167,000	167,000
Franchise - Solid Waste	337,253	351,035	373,000	370,000
Franchise - Cable TV	124,705	111,220	110,000	110,000
TOTAL FRANCHISES	\$ 606,896	620,518	650,000	647,000
Business Licenses	\$ 237,496	203,763	180,000	190,000
Dog Licenses	1,430	1,030	1,500	1,500
TOTAL LICENSES	\$ 238,926	204,793	181,500	191,500
Other Permits	\$ 5,054	3,109	26,200	3,000
Tobacco Retailer Fee	-	8,610	12,000	8,500
Home Occupancy Permits	660	418	500	500
Building Permits	213,093	178,561	260,000	200,000
SMIP Fees	185	169	200	200
SB1473 Fees	(534)	117	500	500
SB1186 Fees	8,858	7,100	5,000	5,000
TOTAL PERMITS	\$ 227,316	198,084	304,400	217,700
Traffic Fines	\$ 78,181	88,627	27,500	60,000
Civil Fines	112,052	127,782	42,500	90,000
Other Fines	254	178	100	100
Parking Tickets	1,256	2,514	1,250	1,250
Parking Lot / Space Permits	3,389	1,860	2,000	2,000
Administrative Citations	11,755	7,347	13,000	2,500
Alarm Activations	2,160	2,472	2,000	2,500
TOTAL FINES & FORFIETURES	\$ 209,047	230,780	88,350	158,350
Building Rents and Leases	\$ 344,560	335,653	338,000	339,000
Interest Earnings	44,761	61,784	20,000	20,000
TOTAL INTEREST & RENTALS	\$ 389,321	397,437	358,000	359,000

City of Auburn
FY 2021-22 Proposed Budget
General Fund Revenue Detail

Description	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
Public Safety - Proposition 172	\$ 251,652	250,626	253,594	297,451
Gas Tax (2107.5)	-	-	-	-
Motor Vehicle In-Lieu	7,013	11,391	11,390	11,390
Law Enforcement & Fire Protection Grants	134,531	199,280	399,030	-
Strike Team Reimbursements (Net)	-	-	-	45,000
COVID Funding	-	-	-	-
PSPS Grant	-	199,250	-	-
Cooperative Agreements	-	2,777	9,350	-
AB109 SIU Funding	100,000	100,000	100,000	100,000
SAFER AFD Staffing Grant	14,667	-	-	-
Planning Grants - SB-2 / LEAP	-	-	200,000	-
POST Training Reimbursement	-	20,791	5,473	-
TOTAL FROM OTHER AGENCIES	\$ 507,863	784,115	978,837	453,841
Engineering Costs Recovered	\$ 36,784	55,125	53,500	20,000
Plan Check Fees	75,856	118,197	130,000	90,000
Planning & Zoning Fees	12,620	11,301	6,000	5,000
Improvement Plan Review	4,163	8	500	500
Arts Commission Revenues	-	29,745	924	-
E.I.R. Fees	924	11,091	500	500
Fingerprint Processing Fees	9,550	7,199	2,400	7,500
Planning & Engineering Services	5,210	-	-	-
TOTAL SERVICE CHARGES	\$ 145,107	232,666	193,824	123,500
TOTAL OTHER REVENUES	\$ 82,991	31,312	47,000	16,000
TOTAL TRANSFERS IN	\$ 201,989	223,267	226,039	316,765
TOTAL GENERAL FUND	\$ 13,146,547	13,661,342	14,184,082	14,085,014

City of Auburn
Fiscal Year 2021-22 Final Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL		PROPOSED BUDGET FY 2021-22
			FY 2020-21	FY 2021-22	
City Council - 110					
Personal Services	\$ 66,892	\$ 68,524	\$ 74,112	\$ 82,052	
Services and Supplies	\$ 5,103	\$ 4,465	\$ 7,371	\$ 7,685	
Capital Outlay					
Total:	\$ 71,995	\$ 72,989	\$ 81,483	\$ 89,737	
Discretionary Support - 111					
Personal Services	\$ 91,516	\$ 83,619	\$ 113,000	\$ 135,350	
Services and Supplies					
Capital Outlay					
Total:	\$ 91,516	\$ 83,619	\$ 113,000	\$ 135,350	
City Manager - 120					
Personal Services	\$ 164,966	\$ 168,080	\$ 267,325	\$ 320,475	
Services and Supplies	\$ 33,810	\$ 61,109	\$ 28,550	\$ 23,300	
Cost Allocation					
Capital Outlay					
Total:	\$ 198,776	\$ 229,189	\$ 207,658	\$ 224,495	
Economic Development - 125					
Personal Services	\$ 138,456	\$ 52,683	\$ 46,900	\$ 147,305	
Services and Supplies	\$ 73,178	\$ 132,111			
Cost Allocation					
Capital Outlay					
Total:	\$ 211,634	\$ 184,794	\$ 46,900	\$ 164,152	
Planning - 130					
Personal Services	\$ 165,754	\$ 135,324	\$ 127,707	\$ 127,340	
Services and Supplies	\$ 186,770	\$ 202,998	\$ 268,300	\$ 35,800	
Capital Outlay					
Total:	\$ 352,524	\$ 338,322	\$ 396,007	\$ 163,140	

**City of Auburn
Fiscal Year 2021-22 Final Budget
General Fund**

Departmental Expenditure Account Detail

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL		PROPOSED BUDGET FY 2021-22
			FY 2020-21	FY 2021-22	
City Clerk - 140					
Personal Services	\$ 87,369	94,357	128,186	128,200	
Services and Supplies	33,170	15,655	51,056	23,500	
Cost Allocation	-	-	(32,047)	(32,050)	
Capital Outlay	1,488	56	2,500	2,500	
Total:	\$ 122,027	110,068	149,695	122,150	
Finance - 150					
Personal Services	\$ 182,292	173,779	425,737	599,887	
Services and Supplies	253,504	341,716	236,883	220,000	
Cost Allocation	-	-	(177,279)	(197,963)	
Capital Outlay	5,907	1,828	6,500	7,000	
Total:	\$ 441,703	517,323	491,841	628,924	
City Attorney - 160					
Personal Services	\$ -	-	-	-	
Services and Supplies	444,952	332,616	275,000	275,000	
Capital Outlay	-	-	-	-	
Total:	\$ 444,952	332,616	275,000	275,000	
Information Technology - 170					
Personal Services	\$ -	-	-	-	
Services and Supplies	202,709	216,889	262,300	254,500	
Capital Outlay	64,350	60,301	98,400	288,031	
Total:	\$ 267,059	277,190	360,700	542,531	
Insurance Programs - 190					
Personal Services	\$ -	-	-	-	
Services and Supplies	551,915	630,508	817,789	863,994	
Capital Outlay	-	-	-	-	
Total:	\$ 551,915	630,508	817,789	863,994	

City of Auburn
Fiscal Year 2021-22 Final Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22	
Police - 210					
Personal Services	\$ 3,816,485	3,901,315	4,102,260		4,267,207
Services and Supplies	420,749	463,583	443,500		483,600
Capital Outlay	167,117	90,300	87,529		60,000
Total:	\$ 4,404,351	4,455,198	4,633,289		4,810,807
Fire - 220					
Personal Services	\$ 1,840,829	2,039,111	2,162,676		2,658,008
Services and Supplies	395,841	424,083	499,395		282,850
Capital Outlay	22,652	2,255	29,500		18,650
Total:	\$ 2,259,322	2,465,449	2,691,571		2,959,508
Building Inspection - 230					
Personal Services	\$ 116,799	167,273	234,142		251,073
Services and Supplies	50,751	103,196	18,600		18,600
Cost Allocation	-	-	(35,121)		(37,661)
Capital Outlay	-	-	-		-
Total:	\$ 167,550	270,469	217,621		232,012
Building Maintenance - 231					
Personal Services	\$ 309,316	311,104	327,100		332,100
Services and Supplies	163,644	1,297	20,000		20,000
Capital Outlay	-	-	-		-
Total:	\$ 472,960	312,401	347,100		352,100
Public Works Administration - 310					
Personal Services	\$ 281,941	317,480	170,776		253,971
Services and Supplies	32,458	30,900	24,200		55,050
Cost Allocation	-	-	(40,887)		(72,004)
Capital Outlay	-	-	2,000		502,000
Total:	\$ 1,315,015	848,380	156,089		739,017

City of Auburn
Fiscal Year 2021-22 Final Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
Public Works - Maintenance & Operations - 320				
Personal Services	\$ 463,388	334,715	345,478	492,507
Services and Supplies	\$ 52,998	73,522	48,750 (80,000)	63,900 (80,000)
Cost Allocation	\$ -	-	20,608	33,000 29,000
Capital Outlay	\$ 29,954	428,845		
Total:	\$ 546,340		347,228	505,407
Public Works - Mechanics - 330				
Personal Services	\$ 185,876	142,570	167,557	167,375
Services and Supplies	\$ 80,736	77,181	67,750 (15,000)	77,250 (15,000)
Cost Allocation	\$ -	-		
Capital Outlay	\$ 4,123	815	3,000 3,000	
Total:	\$ 270,735		220,566	223,307
Public Works - Stormwater - 340				
Personal Services	\$ -	-		
Services and Supplies	\$ 28,636	29,237	34,640 500	81,518 500
Capital Outlay	\$ 60	-		
Total:	\$ 28,696		29,237	35,140
Non-Departmental - 000				
Personal Services - CaPERS UAAL	\$ 814,205	1,007,521	1,156,795	287,605
Debt Service - Pension Obligation Bonds	\$ 507,538	522,082	546,944	1,005,403
Capital Outlay - FSPS Grant Expenditures	\$ -	-	199,250	-
Transfers Out - Temporary Firefighter Program	\$ -	152,162	174,172	-
Personal Services - Estimated Labor Impacts	\$ -	-	128,776	193,166
Total:	\$ 1,321,743		1,681,765	2,205,937
Total Appropriations - General Fund				
	\$ 13,540,813		\$ 13,488,928	\$ 13,797,355
				\$ 14,609,141
Total Personal Services:	\$ 8,832,790	\$ 9,124,814	\$ 10,038,471	\$ 10,981,574
Total Services and Supplies:	\$ 3,248,112	\$ 3,534,492	\$ 3,571,084	\$ 3,324,497
Total Cost Allocations:	\$ -	\$ -	\$ (468,551)	\$ (630,111)
Total Capital Outlays:	\$ 1,459,911	\$ 677,460	\$ 482,179	\$ 933,181
Total Transfers Out:	\$ -	\$ 152,162	\$ 174,172	\$ -

City of Auburn
Departmental Expenditure Budget
Department 000 - Non-Departmental Revenues - FY 2021-22

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
<u>Personnel Services</u>				
CalPERS UAAL - Miscellaneous	\$ 250,116	310,877	354,768	287,605
CalPERS UAAL - Safety	564,089	696,644	802,026	-
Labor Impacts - Plug Number	-	-	128,777	193,166
<i>Total Personnel Services:</i>	<u>\$ 814,205</u>	<u>1,007,521</u>	<u>1,285,571</u>	<u>480,771</u>
<u>Materials & Services</u>				
Debt Service - CalPERS Bonds	\$ 507,538	522,082	546,944	1,005,403
Transfers Out to Fund 63 (Fire Costs)	-	152,162	174,172	-
<i>Total Material & Services:</i>	<u>\$ 507,538</u>	<u>674,244</u>	<u>721,116</u>	<u>1,005,403</u>
<u>Capital Projects</u>				
PSPS Grant Expenditures	\$ -	-	199,250	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>199,250</u>	<u>-</u>
<i>Total Non-Departmental:</i>	<u>\$ 1,321,743</u>	<u>1,681,765</u>	<u>2,205,937</u>	<u>1,486,174</u>

City of Auburn
Departmental Expenditure Budget
Department 110 - City Council - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ 56,246	62,102	65,323	68,614
Overtime	-	-	-	-
CalPERS - Normal Cost	113	-	-	-
Health / Dental / Vision	6,257	1,674	3,658	8,189
FICA / Medicare	4,276	4,748	5,131	5,249
 <i>Total Personnel Services:</i>	 <u>\$ 66,892</u>	 <u>68,524</u>	 <u>74,112</u>	 <u>82,052</u>
Materials & Services				
Postage	\$ 9	6	-	-
Printing	126	54	500	100
Travel & Transportation	675	-	1,350	1,500
Dues & Subscriptions	2,661	3,468	4,271	4,335
Materials & Supplies	221	812	750	750
Professional Services	403	-	-	-
Employee Relations	-	-	-	-
Training & Education	1,008	125	500	1,000
 <i>Total Material & Services:</i>	 <u>\$ 5,103</u>	 <u>4,465</u>	 <u>7,371</u>	 <u>7,685</u>
Capital Projects				
 <i>Total Capital Projects:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total City Council:</i>	 <u>\$ 71,995</u>	 <u>72,989</u>	 <u>81,483</u>	 <u>89,737</u>

City of Auburn
Departmental Expenditure Budget
Department 111 - Support for Community Projects - FY 2021-22

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	\$ -	\$ -	\$ -
Materials & Services				
City Historian Expenses	\$ -	\$ -	\$ 500	\$ 500
Library Services Contribution	\$ 12,000	\$ -	\$ 12,000	\$ 12,000
CATV Consulting Services	\$ -	\$ 24,000	\$ 12,000	\$ 12,000
Undesignated Sponsorships	\$ 2,500	\$ 8,600	\$ 2,500	\$ 7,500
Arts Commission Activities	\$ 54,837	\$ 33,273	\$ 55,000	\$ 36,350
Economic Development Commission	\$ 9,342	\$ 9,261	\$ 20,000	\$ 45,000
Sustainability Advisory Committee	\$ -	\$ -	\$ -	\$ 10,000
Endurance Capital Committee	\$ 8,412	\$ 8,485	\$ 8,500	\$ 9,500
SHAAC	\$ 4,425	\$ -	\$ 2,500	\$ 2,500
Community Projects	\$ -	\$ -	\$ -	\$ -
<i>Total Material & Services:</i>	\$ 91,516	\$ 83,619	\$ 113,000	\$ 135,350
Capital Projects				
<i>Total Capital Projects:</i>	\$ -	\$ -	\$ -	\$ -
<i>Total Support for Community Projects:</i>	\$ 91,516	\$ 83,619	\$ 113,000	\$ 135,350

City of Auburn
Departmental Expenditure Budget
Department 120 - City Manager - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ 118,697	115,406	131,104	148,593
Overtime	-	-	-	-
CalPERS - Normal Cost	16,937	18,399	20,830	24,768
Health / Dental / Vision	26,442	31,451	24,032	21,414
FICA / Medicare	2,890	2,824	3,142	3,920
Total Personnel Services:	\$ 164,966	168,080	179,108	198,695
Materials & Services				
Postage	\$ 2	12	50	50
Printing	1,050	-	250	250
Travel & Transportation	-	-	500	500
Dues & Subscriptions	10,966	10,867	12,500	14,000
Materials & Supplies	4,686	25	1,000	1,000
Fuel	74	-	-	-
Professional Services	-	14,345	2,500	2,500
Marketing & Promotion	200	1,850	-	-
Employee Relations	901	-	-	-
Personnel Expenses	14,405	29,759	10,000	-
Training & Education	725	-	1,500	5,000
Contractual Services	595	4,251	-	-
Communications	24	-	-	-
Computer Equipment	182	-	250	-
Total Material & Services:	\$ 33,810	61,109	28,550	23,300
Capital Projects				
Technology Equipment	-	-	-	2,500
Total Capital Projects:	\$ -	-	-	2,500
Total City Manager:	\$ 198,776	229,189	207,658	224,495

City of Auburn
Departmental Expenditure Budget
Department 125 - Economic Development - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ 109,360	39,804	-	43,766
Overtime	-	-	-	-
CalPERS - Normal Cost	6,169	1,571	-	8,407
Health / Dental / Vision	21,347	10,733	-	19,776
FICA / Medicare	1,580	575	-	1,703
 <i>Total Personnel Services:</i>	 <u>\$ 138,456</u>	 <u>52,683</u>	 <u>-</u>	 <u>73,652</u>
<hr/>				
Materials & Services				
Postage	\$ -	34	500	500
Printing	237	-	2,500	2,500
Travel & Transportation	734	2,020	1,000	1,000
Dues & Subscriptions	4,588	2,032	500	4,000
Materials & Supplies	3,333	2,391	5,000	5,000
Professional Services	-	1,350	-	-
Marketing & Promotion	63,075	104,785	10,000	50,000
Personnel Expenses	175	2,774	2,400	-
Training & Education	862	-	-	2,500
Contractual Services	95	16,725	25,000	25,000
Communications	79	-	-	-
 <i>Total Material & Services:</i>	 <u>\$ 73,178</u>	 <u>132,111</u>	 <u>46,900</u>	 <u>90,500</u>
<hr/>				
Capital Projects				
 <i>Total Capital Projects:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total Economic Development:</i>	 <u>\$ 211,634</u>	 <u>184,794</u>	 <u>46,900</u>	 <u>164,152</u>

City of Auburn
Departmental Expenditure Budget
Department 130 - Community Development - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ 141,467	103,608	98,909	99,892
Overtime	49	-	-	-
CalPERS - Normal Cost	10,254	14,460	8,733	7,305
Health / Dental / Vision	11,928	15,763	18,639	18,695
FICA / Medicare	2,056	1,493	1,426	1,448
 <i>Total Personnel Services:</i>	 <u>\$ 165,754</u>	 <u>135,324</u>	 <u>127,707</u>	 <u>127,340</u>
 Materials & Services				
Postage	\$ 641	840	500	500
Printing	562	-	800	800
Travel & Transportation	-	-	500	1,000
Legal Advertising	5,332	1,117	1,000	1,000
Dues & Subscriptions	648	825	1,000	1,000
Planning Commision Stipends	-	2,250	3,000	3,000
Materials & Supplies	1,947	291	1,000	1,000
Professional Services	8,692	54	-	-
Personnel Expenses	-	-	-	-
Tuition Reimbursement	-	-	-	-
Training & Education	-	-	500	2,500
Technology Allowance	-	804	-	-
Contractual Services	168,948	196,817	260,000	25,000
 <i>Total Material & Services:</i>	 <u>\$ 186,770</u>	 <u>202,998</u>	 <u>268,300</u>	 <u>35,800</u>
 Capital Projects				
 <i>Total Capital Projects:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total Community Development:</i>	 <u>\$ 352,524</u>	 <u>338,322</u>	 <u>396,007</u>	 <u>163,140</u>

City of Auburn
Departmental Expenditure Budget
Department 140 - City Clerk - FY 2021-22

Pesonnel Services	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
Salaries	\$ 67,331	71,867	72,436	72,040
Overtime	1,252	1,897	-	-
CalPERS - Normal Cost	8,503	10,051	10,830	10,906
Health / Dental / Vision	8,940	9,080	11,391	11,695
FICA / Medicare	1,343	1,462	1,482	1,509
 <i>Total Personnel Services:</i>	 <u>\$ 87,369</u>	 <u>94,357</u>	 <u>96,139</u>	 <u>96,150</u>

Materials & Services

Postage	\$ 23	23	250	250
Printing	-	-	-	-
Legal Advertising	3,697	2,090	3,500	3,500
Dues & Subscriptions	450	885	1,300	1,000
Materials & Supplies	998	477	800	1,500
Professional Services	8,205	-	2,500	2,500
Training & Education	1,124	1,288	2,500	2,500
Maintenance of Equipment	-	-	250	250
Contractual Services	6,376	9,968	9,500	12,000
Communications	-	924	-	-
Elections Costs - Placer Co.	12,297	-	30,456	-
 <i>Total Material & Services:</i>	 <u>\$ 33,170</u>	 <u>15,655</u>	 <u>51,056</u>	 <u>23,500</u>

Capital Projects

Capital Projects	\$ 1,488	56	2,500	2,500
 <i>Total Capital Projects:</i>	 <u>\$ 1,488</u>	 <u>56</u>	 <u>2,500</u>	 <u>2,500</u>
 <i>Total City Clerk:</i>	 <u>\$ 122,027</u>	 <u>110,068</u>	 <u>149,695</u>	 <u>122,150</u>

City of Auburn
Departmental Expenditure Budget
Department 150 - Administrative Services - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ 73,220	60,242	137,082	227,391
Overtime	363	73	75	-
CalPERS - Normal Cost	12,687	15,115	22,437	39,095
Health / Dental / Vision	92,900	93,602	82,909	129,270
FICA / Medicare	3,122	4,747	5,955	6,168
Total Personnel Services:	\$ 182,292	173,779	248,458	401,924
Materials & Services				
Postage	\$ 4,819	4,993	4,000	4,000
Printing	4,031	2,840	2,500	4,000
Travel & Transportation	-	-	-	-
Dues & Subscriptions	1,633	3,744	3,500	3,500
Materials & Supplies	4,738	7,582	6,000	6,000
Professional Services	2,500	13,000	8,000	2,500
Employee Relations	1,725	4,130	2,000	-
Personnel Expenses	37,227	71,661	37,500	30,000
Training & Education	-	12	1,000	10,000
Tuition Reimbursement	-	-	1,000	-
Rents & Leases	-	-	-	-
Maintenance of Equipment	-	-	-	1,000
Contractual Services	142,810	179,385	110,000	95,000
GF Property tax admin. fees	49,955	52,731	55,883	57,000
Collection Expense	1,607	-	1,000	1,000
Bank Fees	2,459	1,638	4,500	6,000
Total Material & Services:	\$ 253,504	341,716	236,883	220,000
Capital Projects				
Computer Equipment	\$ -	1,828	-	-
Business License System	5,907	-	6,500	7,000
Total Capital Projects:	\$ 5,907	1,828	6,500	7,000
Total Administrative Services:	\$ 441,703	517,323	491,841	628,924

City of Auburn
Departmental Expenditure Budget
Department 160 - City Attorney - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
FY 2020-21	FY 2021-22			
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Materials & Services				
Contractual Services	\$ 444,952	332,616	275,000	275,000
Dues & Subscriptions	-	-	-	-
 <i>Total Material & Services:</i>	 <u>\$ 444,952</u>	 <u>332,616</u>	 <u>275,000</u>	 <u>275,000</u>
 Capital Projects				
	\$ -	-	-	-
 <i>Total Capital Projects:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total City Attorney:</i>	 <u>\$ 444,952</u>	 <u>332,616</u>	 <u>275,000</u>	 <u>275,000</u>

City of Auburn
Departmental Expenditure Budget
Department 170 - Information Technology - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Materials & Services				
Dues & Subscriptions	\$ 2,248	2,707	7,000	13,000
Materials & Supplies	3,322	1,915	2,500	2,500
Professional Services	-	337	-	-
Training & Education	-	-	-	-
Rents & Leases	33,844	39,918	40,000	40,000
Contractual Services	67,882	68,561	105,000	91,000
Bank Fees (Clover Lease)	-	2,784	2,800	3,000
Communications	95,413	100,667	105,000	105,000
 <i>Total Material & Services:</i>	 <u>\$ 202,709</u>	 <u>216,889</u>	 <u>262,300</u>	 <u>254,500</u>
 Capital Projects				
Computer Equipment	\$ 24,450	22,168	35,000	79,000
Phone System Lease / Support	39,900	38,133	38,400	27,000
Microsoft 365 Upgrade / License	-	-	25,000	-
Tyler Enterprise System - Option 2	-	-	-	182,031
 <i>Total Capital Projects:</i>	 <u>\$ 64,350</u>	 <u>60,301</u>	 <u>98,400</u>	 <u>288,031</u>
 <i>Total Information Technology:</i>	 <u>\$ 267,059</u>	 <u>277,190</u>	 <u>360,700</u>	 <u>542,531</u>

City of Auburn
Departmental Expenditure Budget
Department 190 - Insurance Programs - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
	\$			
Salaries	\$ -			
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
	_____	_____	_____	_____
Total Personnel Services:	\$ -	-	-	-
<hr/>				
Materials & Services				
Workers Compensation Insurance	\$ 389,347	460,641	480,000	530,000
General Liability Insurance	95,384	72,958	260,883	266,000
Dishonesty/Crime Policy	2,138	-	2,500	2,500
Litigation Contingency	7,392	30,667	5,000	5,000
Pollution Liability Insurance	12,689	9,141	14,406	14,694
Unemployment Insurance	16,651	18,092	15,000	5,000
Vehicle / Property / Pollution Insurance	28,314	39,009	40,000	40,800
	_____	_____	_____	_____
Total Material & Services:	\$ 551,915	630,508	817,789	863,994
<hr/>				
Capital Projects				
	_____	_____	_____	_____
Total Capital Projects:	\$ -	-	-	-
<hr/>				
Total Materials, Services & Capital:	\$ 551,915	630,508	817,789	863,994

City of Auburn
Departmental Expenditure Budget
Department 210 - Police - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ 2,701,173	2,801,738	2,931,355	2,995,124
Overtime	270,703	213,098	200,000	200,000
CalPERS - Normal Cost	338,070	375,128	406,910	422,182
Health / Dental / Vision	462,864	463,852	516,463	603,572
FICA / Medicare	43,675	47,499	47,532	46,329
Total Personnel Services:	\$ 3,816,485	3,901,315	4,102,260	4,267,207
<hr/>				
Materials & Services				
Postage	\$ 1,423	1,293	1,000	1,000
Printing	4,770	3,756	3,500	5,000
Travel & Transportation	518	778	1,000	1,000
Dues & Subscriptions	4,282	8,374	6,500	7,000
Materials & Supplies	18,602	21,256	15,000	21,000
Clothing Allowance	22,209	26,743	17,500	17,500
Fuel for Vehicles	50,381	43,615	51,000	51,000
Minor Equipment	1,152	8,296	3,000	7,500
Personnel Expenses	547	189	-	-
Investigation Expense	18,660	6,162	17,500	19,500
Training & Education	32,914	23,419	16,000	20,000
Tuition Reimbursement	-	-	-	-
Rents & Leases	4,468	2,866	5,500	5,500
Maintenance of Police Vehicles	29,356	16,397	26,000	26,000
Maintenance of Equipment	1,903	30,605	25,000	25,000
Contractual Services	228,964	254,262	235,000	245,600
Communications	600	12,089	20,000	21,000
Placer County Jail Booking Fee	-	-	-	10,000
APD RAN Grant Expenditures	-	3,483	-	-
Total Material & Services:	\$ 420,749	463,583	443,500	483,600
<hr/>				
Capital Projects				
Police Station Improvements	\$ -	105	2,750	25,000
Machinery & Equipment	83,705	20,328	30,000	20,000
Computer Equipment	190	4,756	12,000	7,500
Furniture	-	800	2,500	2,500
Human Trafficking Grant Costs	-	23,721	1,640	-
Tobacco Grant Costs	-	18,037	33,439	-
CAD Upgrade	83,222	22,553	5,200	5,000
Total Capital Projects:	\$ 167,117	90,300	87,529	60,000
Total Police:	\$ 4,404,351	4,455,198	4,633,289	4,810,807

City of Auburn
Departmental Expenditure Budget
Department 220 - Fire - FY 2021-22

Personnel Services	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ESTIMATED ACTUAL FY 2020-21	PROPOSED BUDGET FY 2021-22
Salaries	\$ 1,246,968	1,352,079	1,312,650	1,790,662
Overtime	144,064	229,434	330,000	160,000
CalPERS - Normal Cost	200,192	193,002	204,062	272,298
Health / Dental / Vision	227,631	241,232	291,175	407,198
FICA / Medicare	21,974	23,364	24,789	27,850
Total Personnel Services:	\$ 1,840,829	2,039,111	2,162,676	2,658,008
Materials & Services				
Postage	\$ 270	423	250	250
Printing	235	1,488	250	2,500
Travel & Transportation	241	-	-	-
Dues & Subscriptions	3,911	5,144	5,100	5,100
Materials & Supplies	12,976	24,642	15,000	15,000
Clothing Allowance	13,356	15,557	13,000	18,000
Fuel for Vehicles	24,485	32,106	25,000	28,000
Professional Services	4,840	9,057	12,000	15,000
Minor Equipment	9,067	22,953	27,500	10,000
Safety Equipment	5,679	-	5,000	5,000
Employee Relations	5,816	2,721	6,000	6,000
Training & Education	14,923	16,100	16,000	23,000
Technology Allowance	-	1,500	-	-
Rents & Leases	4,939	9,507	5,000	5,000
Maintance of Vehicles	78,847	57,390	35,000	40,000
Maintainance of Buildings	10,360	12,444	10,000	10,000
Contractual Services	85,395	71,515	100,000	100,000
Fuel Reduction Project	108,799	131,248	216,795	-
Communications	3,965	7,418	7,500	-
Utilities	7,737	2,870	-	-
Total Material & Services:	\$ 395,841	424,083	499,395	282,850
Capital Projects				
Furniture	\$ 2,558	-	2,500	-
Machinery & Equipment	10,548	-	27,000	5,000
Capital Projects - Buildings	3,856	1,935	-	-
Computer Equipment	5,690	320	-	-
Pigeon Eradification Project	-	-	-	13,650
Total Capital Projects:	\$ 22,652	2,255	29,500	18,650
Total Fire:	\$ 2,259,322	2,465,449	2,691,571	2,959,508

City of Auburn
Departmental Expenditure Budget
Department 230 - Building Inspection - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ 81,097	113,823	128,756	138,512
Overtime	-	-	-	-
CalPERS - Normal Cost	10,202	12,856	16,030	16,775
Health / Dental / Vision	23,888	38,450	51,886	55,571
FICA / Medicare	1,612	2,144	2,349	2,554
Total Personnel Services:	\$ 116,799	167,273	199,021	213,412
Materials & Services				
Postage	\$ -	-	100	100
Printing	53	-	250	250
Travel & Transportation	-	-	250	250
Dues & Subscriptions	-	750	500	500
Materials & Supplies	107	2,632	2,500	2,500
Clothing Allowance	606	4,732	1,500	1,500
Fuel for Vehicles	472	178	1,000	1,000
Professional Services	37,664	96,076	10,000	10,000
Minor Equipment	-	-	500	500
Training & Education	115	311	2,000	2,000
Contractual Services	9,199	-	-	-
Maintenance of Vehicles	2,535	(1,483)	-	-
Total Material & Services:	\$ 50,751	103,196	18,600	18,600
Capital Projects				
Total Capital Projects:	\$ -	-	-	-
Total Building Inspection:	\$ 167,550	270,469	217,621	232,012

City of Auburn
Departmental Expenditure Budget
Department 231 - Building Maintenance - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
FY 2020-21	FY 2021-22			
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Materials & Services				
Postage	\$ 147	148	100	100
Materials & Supplies	10,006	9,692	8,000	8,000
Rents & Leases	1,035	1,066	-	-
Maintenance of Equipment	2,844	4,224	4,000	4,000
Maintainance of Buildings	40,739	15,134	10,000	15,000
Contractual Services	45,965	46,746	50,000	50,000
Utilities	208,580	234,094	255,000	255,000
 <i>Total Material & Services:</i>	 <u>\$ 309,316</u>	 <u>311,104</u>	 <u>327,100</u>	 <u>332,100</u>
 Capital Projects				
Capital Projects - Buildings	\$ 13,440	-	15,000	15,000
Machinery & Equipment	-	-	2,000	2,000
Back Flow Preventer Device	1,221	1,297	3,000	3,000
Carnegie Libarry Improvements	-	-	-	-
Fire Station Improvement	-	-	-	-
Storm Damage City Hall	134,489	-	-	-
Storm Damage Carnegie Library	-	-	-	-
CAD Upgrade	3,832	-	-	-
Corp Yard Swamp Cooler	10,662	-	-	-
 <i>Total Capital Projects:</i>	 <u>\$ 163,644</u>	 <u>1,297</u>	 <u>20,000</u>	 <u>20,000</u>
 Total Building Maintenance:	 <u>\$ 472,960</u>	 <u>312,401</u>	 <u>347,100</u>	 <u>352,100</u>

City of Auburn
Departmental Expenditure Budget
Department 310 - Public Works Admin Engineering - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ 213,795	241,496	57,069	91,100
Overtime	135	-	-	-
CalPERS - Normal Cost	22,774	17,717	9,266	11,951
Health / Dental / Vision	40,935	53,896	61,850	76,551
FICA / Medicare	4,302	4,371	1,704	2,365
Total Personnel Services:	\$ 281,941	317,480	129,889	181,967
Materials & Services				
Postage	\$ 63	72	100	100
Printing	378	338	300	300
Travel & Transportation	120	625	-	-
Dues & Subscriptions	998	1,257	1,000	1,200
Materials & Supplies	1,385	1,563	1,000	1,500
Clothing Allowance	-	-	500	500
Fuel for Vehicles	4,529	3,653	3,000	3,200
Professional Services	17,442	6,254	5,000	30,000
Profess Services-Land Develop	-	8,859	5,000	5,000
Training & Education	-	-	250	5,000
Technology Allowance	-	1,083	750	750
Maintenance of Equipment	-	-	-	-
Contractual Services	7,543	7,196	7,300	7,500
Recycling Promotions Program	-	-	-	-
Total Material & Services:	\$ 32,458	30,900	24,200	55,050
Capital Projects / Transfers Out				
Computer Equipment	\$ 294	-	-	-
Machinery & Equipment	322	-	2,000	2,000
Roadway Annual Overlay - Transfer	1,000,000	500,000	-	500,000
Total Capital Projects:	\$ 1,000,616	500,000	2,000	502,000
Total Public Works - Admin.:	\$ 1,315,015	848,380	156,089	739,017

City of Auburn

Departmental Expenditure Budget

Department 320 - Public Works Construction & Maintenance - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ 364,174	242,774	177,388	276,339
Overtime	9,049	4,272	1,017	-
CalPERS - Normal Cost	31,430	18,445	19,361	25,782
Health / Dental / Vision	55,150	63,126	63,719	105,219
FICA / Medicare	3,585	6,098	3,993	5,167
Total Personnel Services:	\$ 463,388	334,715	265,478	412,507
<hr/>				
Materials & Services				
Printing	\$ -	-	-	-
Materials & Supplies	8,125	11,690	14,000	14,000
Clothing Allowance	9,574	3,008	7,500	7,500
Professional Services	-	1,217	-	-
Minor Equipment	1,683	2,690	3,000	3,500
Personnel Expenses	664	-	-	400
Training & Education	763	-	750	10,000
Tuition Reimbursement	-	107	-	-
Maintenance of Equipment	1,326	402	1,000	1,000
Maintainance of Buildings	-	2,084	-	-
Contractual Services	5,396	19,003	7,500	8,000
C/S Tree Maintenance	9,983	12,599	10,000	13,000
C/S Flood Maintance	1,314	1,484	2,500	2,500
C/S Landscape Maintance	1,641	7,297	2,500	4,000
Communications	1,541	1,375	-	-
Utilities	2,198	3,067	-	-
Traffic Sign Maintainance	8,790	7,499	-	-
Debt Service Payments	-	-	-	-
Total Material & Services:	\$ 52,998	73,522	48,750	63,900
Capital Projects				
Computer Equipment	\$ -	80	9,000	9,000
Machinery & Equipment	29,954	10,784	24,000	20,000
Emergency Storm Drain Repairs	-	9,744	-	-
Total Capital Projects:	\$ 29,954	20,608	33,000	29,000
Total Public Works - Mtc / Ops:	\$ 546,340	428,845	347,228	505,407

City of Auburn
Departmental Expenditure Budget
Department 330 - Public Works Corporation Yard - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL	BUDGET
			FY 2020-21	FY 2021-22
Salaries	\$ 133,905	117,322	135,350	134,757
Overtime	127	373	69	-
CalPERS - Normal Cost	11,099	9,883	12,069	12,172
Health / Dental / Vision	38,673	13,094	2,887	3,275
FICA / Medicare	2,072	1,898	2,182	2,171
Total Personnel Services:	\$ 185,876	142,570	152,557	152,375
Materials & Services				
Materials & Supplies	\$ 5,177	4,822	3,650	3,650
Clothing Allowance	-	-	1,000	500
Fuel for Vehicles	36,335	20,861	21,000	25,000
Professional Services	3,233	3,484	3,500	5,000
Minor Equipment	2,419	2,504	2,500	2,500
Training and Education	-	2,659	600	600
Maintance of Vehicles	16,778	26,592	18,000	25,000
Maintenance of Equipment	9,428	10,830	12,500	10,000
Maintenance of Buildings	7,366	5,429	5,000	5,000
Contractual Services	-	-	-	-
Communications	-	-	-	-
Total Material & Services:	\$ 80,736	77,181	67,750	77,250
Capital Projects				
Machinery & Equipment	\$ 4,123	815	3,000	3,000
Total Capital Projects:	\$ 4,123	815	3,000	3,000
Total Public Works - Corp Yard:	\$ 270,735	220,566	223,307	232,625

City of Auburn
Departmental Expenditure Budget
Department 340 - Public Works Stormwater Mgmt - FY 2021-22

Personnel Services	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2018-19	FY 2019-20	ACTUAL FY 2020-21	BUDGET FY 2021-22
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Materials & Services				
Materials & Supplies	\$ 52	-	200	1,500
Professional Services	959	686	5,500	50,000
SWRCB Fees	10,825	11,164	11,840	12,018
Flood Control Districts Chgs	16,800	17,387	17,100	18,000
Special Projects	-	-	-	-
 <i>Total Material & Services:</i>	 <u>\$ 28,636</u>	 <u>29,237</u>	 <u>34,640</u>	 <u>81,518</u>
 Capital Projects				
Sewer Map Updates	\$ 60	-	500	500
 <i>Total Capital Projects:</i>	 <u>\$ 60</u>	 <u>-</u>	 <u>500</u>	 <u>500</u>
 <i>Total Public Works - Stormwater:</i>	 <u>\$ 28,696</u>	 <u>29,237</u>	 <u>35,140</u>	 <u>82,018</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Airport Enterprise Fund (Fund 02)

	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ESTIMATED ACTUAL 2020-21</u>	<u>PROPOSED BUDGET 2021-22</u>
Revenues:				
Property Taxes	\$ 91,565	56,062	69,711	70,000
Land Rental	579,197	572,567	573,000	573,000
Interest Earned	11,592	20,528	10,000	7,500
CARES Act Funding - Operating Costs	-	-	30,000	23,000
Airport Improvement Grant (FAA Grant)	313,591	50,385	105,000	157,500
Airport Improvement Grant (State Match)	-	-	-	-
State of CA Aid to Airports Program	11,250	20,000	10,000	10,000
FBO & Aviation Fuel Sales	16,543	17,246	16,500	17,000
FBO Tie Down Spaces Rentals	37,110	38,587	42,500	42,500
Hangar Rentals	36,630	42,208	46,500	46,500
Office Rentals	7,577	7,305	9,250	9,250
East Hangar Development Reimbursements	-	-	-	-
Other Cooperative Agreements (PCTPA)	-	-	-	20,000
Miscellaneous	500	444	-	-
<i>Total:</i>	<u>\$ 1,105,555</u>	<u>825,332</u>	<u>912,461</u>	<u>976,250</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 129,165	136,983	62,500	190,993
Airport Operations	195,471	180,767	226,497	202,650
Debt Service	-	-	-	-
Capital Projects	578,244	162,391	269,026	387,500
Transfers Out	-	12,500	12,500	25,000
<i>Total:</i>	<u>\$ 902,880</u>	<u>492,641</u>	<u>570,523</u>	<u>806,143</u>
Excess (deficit) of revenues over expenditures	\$ 202,675	332,691	341,938	170,107
Beginning Fund Balance (Working Capital)	\$ 1,338,821	1,541,496	1,874,187	2,216,125
<i>Ending Fund Balance (Working Capital)</i>	<u>\$ 1,541,496</u>	<u>1,874,187</u>	<u>2,216,125</u>	<u>2,386,232</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Airport Enterprise Fund (Fund 02)
Capital Expenditure Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Capital Expenditures				
50303 - Machinery & Equipment	\$ -	2,892	5,000	15,000
50800 - Computer Equipment	-	401	500	2,500
63021 - Industrial Park Projects	10,124	-	2,500	-
63042 - AWOS / AIP-04	39,037	6,066	10,000	-
63045 - Airport Wash Rack	587	1,048	1,000	-
63048 - East End Hangar Project	-	85	2,500	-
63090 - Building & Facility Improvements	97	-	12,500	10,000
63093 - Runway LED Light Rehab	84,925	-	500	-
63094 - Pavement Mgmt / Apron Rehab	364,476	22,646	-	-
63095 - Pollution Abatement Facility	29,793	-	-	-
63153 - Airport Master Plan Update	11,826	-	270	-
63156 - Taxiway LED Light Conversion	4,148	212	-	-
63306 - Airport Security Camera	234	-	-	-
63308 - Airport Entrance Sign	-	1,730	2,500	-
63309 - Motorize Existing East End Hangar	150	-	-	-
63760 - Fuel Island Repairs	6,600	-	17,500	-
65001 - Back Flow Preventer Device	430	405	325	-
63400 - CLUP Update	15,599	8,810	80,000	30,000
62001 - Helicopter Parking Area	10,218	1,980	116,431	200,000
63530 - Pavement Management Program	-	116,116	2,500	75,000
53532 - On-Call Aviation Engineering Svcs	-	-	15,000	45,000
XXXXX - Industrial Stormwater Permit Comp	-	-	-	10,000
<i>Total:</i>	\$ 578,244	162,391	269,026	387,500

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Sewer Service Charges	\$ 6,597,446	6,547,415	6,600,000	6,600,000
Sewer Connection Fees	116,644	43,075	161,842	25,000
Interest Income	80,198	153,886	75,000	50,000
Miscellaneous Income	12,123	450	5,107	-
Debt Proceeds	2,903,177	-	-	-
<i>Total:</i>	\$ 9,709,588	6,744,826	6,841,949	6,675,000
Expenditures:				
Administrative Expense - Staff Costs	\$ 586,647	477,659	497,056	430,719
Materials and Services	570,689	382,506	521,598	613,600
Contract Operations	1,805,833	2,084,715	2,175,000	2,225,000
Debt Service	700,947	988,411	977,091	997,091
Capital Projects	2,872,179	992,790	1,579,108	9,141,000
Capital Outlay	1,607	75,362	197,000	-
Transfer Out	30,424	31,325	32,817	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	\$ 6,568,326	5,032,768	5,979,670	13,407,410
Excess (deficit) of revenues over expenditures	\$ 3,141,262	1,712,058	862,279	(6,732,410)
Beginning Fund Balance (Working Capital)	\$ 9,470,351	12,611,923	14,323,981	15,186,260
Less:				
General Reserve (8%) - SWRCB Loans	\$ 173,543	173,543	173,543	173,543
Connection Fee Reserve	881,909	924,984	1,086,826	1,111,826
<i>Ending Fund Balance (Working Capital)</i>	\$ 11,556,161	13,225,454	13,925,891	7,168,481
Personal Services Allocation				
	AUTHORIZED 2018-19	AUTHORIZED 2019-20	AUTHORIZED 2020-21	PROPOSED 2020-21
City Engineer	1.0	1.0	1.0	0.0
Engineering Tech II	1.0	1.0	1.0	1.0
Maintenance Worker II	1.0	1.0	1.0	1.0
<i>Total:</i>	3.0	3.0	3.0	2.0

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

Capital Expenditures	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	2018-19	2019-20	ACTUAL 2020-21	BUDGET 2021-22
63054 - Groundwater Monitoring Wells	\$ 97	-	-	-
63856 - Auburn Ravine Sampling	8,905	5,578	10,000	10,000
63895 - Lift Station Repairs	11,734	103,476	50,000	50,000
63899 - Emergency Sewer Repair Projects	255,252	382,338	110,000	250,000
63901 - Sewer Map Updates	1,242	1,740	1,500	40,000
63903 - WWTP - Repairs / Projects	75,078	64,246	60,000	60,000
63902 - Prospector Hill Projects	-	-	10,000	-
63913 - Gunite Ditch - WWTP	8,078	-	-	-
63914 - NPDES Permit Renewal	8,104	21,001	40,000	60,000
64004 - SSMP Upgrades	-	-	-	20,000
64006 - Oxidation Ditch	1,874,656	4,848	2,108	-
64009 - Source Control Program	617	-	-	-
64012 - Vista Del Val Lift Station	16,240	48,952	750,000	150,000
64014 - Nevada Street Sewer Project	-	-	-	-
65001 - Back Flow Preventer Device	500	90	500	1,000
65602 - Utility Billing Software	194	-	-	-
65603 - Collection System Software	-	-	-	-
67011 - Electric Sewer Collection Project	40,091	-	-	-
67023 - Diamond Ridge Lift Station	16,240	-	35,000	250,000
67024 - Pond 1B Lift Station	555,151	-	-	-
67025 - Southridge Lift Station	-	91	-	-
67026 - Borland Sewer Realignment	-	-	-	800,000
67027 - Infrastructure Mgmt / Configuration	-	-	-	300,000
67028 - Annual Collection System Rehab	-	-	-	500,000
67029 - 510 High St. Sewer Rehab	-	-	10,000	200,000
63533 - WWTP Sludge Dewatering	-	360,430	500,000	6,300,000
XXXX - Fawn Creek Lift Station	-	-	-	150,000
<i>Total:</i>	\$ 2,872,179	992,790	1,579,108	9,141,000

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
CA Gax Tax Section 2105	\$ 80,165	73,415	75,965	82,615
CA Gax Tax Section 2106	58,607	51,998	52,559	56,835
CA Gax Tax Section 2107	103,816	92,700	96,334	105,071
CA Gax Tax Section 2107.5	-	3,000	3,000	3,000
CA Gax Tax Section 2103	48,812	99,238	94,074	112,462
SB-1 RMMA Revenues	279,335	268,030	250,157	280,355
Miscellaneous	-	-	-	-
Interest Income	1,895	6,488	-	-
<i>Total:</i>	<u>\$ 572,630</u>	<u>594,869</u>	<u>572,089</u>	<u>640,338</u>
Expenditures:				
Public Works Staff Allocations	\$ 69,030	69,821	70,000	70,000
Service and Supplies	14,626	9,222	15,000	15,000
Utilities - Street Lighting	191,591	194,499	200,000	200,000
Capital Projects	676	164,983	273,635	850,000
Transfers Out - For Debt Service	-	-	-	-
<i>Total:</i>	<u>\$ 275,923</u>	<u>438,525</u>	<u>558,635</u>	<u>1,135,000</u>
Excess (deficit) of revenues over expenditures	\$ 296,707	156,344	13,454	(494,662)
Beginning Fund Balance	\$ 53,199	349,906	506,250	519,704
<i>Ending Fund Balance</i>	<u>\$ 349,906</u>	<u>506,250</u>	<u>519,704</u>	<u>25,042</u>

Capital Expenditure Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Capital Expenditures				
50000 - Machinery and Equipment	\$ -	-	-	-
63159 - Annual Overlay Project	676	164,983	273,635	850,000
<i>Total:</i>	<u>\$ 676</u>	<u>164,983</u>	<u>273,635</u>	<u>850,000</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Transportation Fund (Fund 26)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Transportation Tax, TDA	\$ 308,805	423,954	312,724	352,967
CMAQ Grant - Nevada Street	-	2,289,586	260,402	-
Active Transportation Program (ATP) - Nevada Street	5,481	299,997	-	-
PTSMIEA - Nevada Street	-	-	-	-
RSTP Funding	327,202	163,021	-	429,985
Interest Income	-	833	-	-
PC APCD Grants / State Grant Sources	25,550	-	56,182	-
PCWA - Cooperative Agmt - Nevada Street	-	932,774	-	-
Transfers-In - General Fund	1,000,000	500,000	-	-
Transfers In - Gas Tax Fund	-	-	-	-
Transfers In - FEP Fund	-	-	58,448	-
Transfers-In - Development Impact Fee Fund	-	-	-	-
Transfers-In - Sewer Fund	-	-	-	-
Transfers In - Transit Fund	-	-	-	-
<i>Total:</i>	<u><u>\$ 1,667,038</u></u>	<u><u>4,610,165</u></u>	<u><u>687,756</u></u>	<u><u>782,952</u></u>
Expenditures:				
Administrative Expense	\$ 7,828	20,076	12,000	12,000
Materials and Services	108,756	72,908	40,000	75,000
Debt Service	-	-	-	-
Capital Projects	691,341	5,039,744	1,088,172	700,000
Capital Outlay	-	-	1,650	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u><u>\$ 807,925</u></u>	<u><u>5,132,728</u></u>	<u><u>1,141,822</u></u>	<u><u>787,000</u></u>
Excess (deficit) of revenues over expenditures	\$ 859,113	(522,563)	(454,066)	(4,048)
Beginning Fund Balance	\$ 122,831	981,944	459,381	5,315
Ending Fund Balance	<u>\$ 981,944</u>	<u>459,381</u>	<u>5,315</u>	<u>1,267</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

Capital Expenditures	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
50303 - Machinery & Equipment	\$ -	-	1,650	-
63011 - Paving / Crackfill - Public Works Dept.	26,547	14,380	68,000	245,000
63016 - Sidewalk Repairs - Commercial	711	319	1,750	25,000
63159 - Annual Overlay Project	8,020	27,779	3,669	-
63160 - Nevada St Sidewalk Project	68,207	4,740,134	325,815	-
63299 - Emergency Repairs - Storm Drain	17,067	214,547	2,500	50,000
63501 - Sidewalk Repairs - Residential	536	1,184	2,500	15,000
63503 - Roadway Annual Overlay	534,466	34,302	562,554	110,000
63510 - City Pavement Marking Project	1,070	3,763	6,000	20,000
65012 - Storm Drain Channel - Downtown	-	-	-	-
66005 - Palm Avenue Sidewalk Project	-	-	-	-
63300 - ADA Transition Plan Phase II	34,035	3,336	754	-
67021 - Wayfinding Project	682	-	-	-
63299 - Crimson Court Storm Drain	-	-	-	-
XXXX - Cherry & Magnolia EV Charging Stn	-	-	114,630	-
XXXX - Vegetation / Tree Removal	-	-	-	10,000
XXXX - Pavement Management Project	-	-	-	100,000
XXXX - Storm Drain Rehabilitation	-	-	-	125,000
<i>Total:</i>	<i>\$ 691,341</i>	<i>5,039,744</i>	<i>1,089,822</i>	<i>700,000</i>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Transit Fund (Fund 27)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Transportation Tax LTF (Article 4)	\$ 461,254	525,459	388,558	473,271
Transportation Tax STA	101,256	99,265	56,955	79,069
Interest Income	-	-	-	-
Fare Box Revenues	21,830	19,735	15,000	15,000
Other Revenues (FTA)	80,731	-	130,169	60,137
Proposition 1B - TSSDRA	-	-	-	-
Non-Urbanized Transt Operation (CRSSA)	-	-	-	159,626
HVIP Incentive Plus Up - EVSE	-	200,000	-	200,000
SEACT Funding	-	-	-	-
Low Carbon Transit Opns Program (LCTOP)	-	86,337	-	-
State of Good Repair - SB1	21,505	16,051	17,647	17,606
Greenhouse Gas Reduction Funds	-	-	-	-
CARES Act Funding	-	88,376	135,318	-
Miscellaneous Revenues	55	-	13,800	-
Transfers-In (local support)	-	-	-	-
<i>Total:</i>	<u>\$ 686,631</u>	<u>1,035,223</u>	<u>757,447</u>	<u>1,004,709</u>
Expenditures:				
Administrative Expense	\$ 449,263	476,325	459,983	434,805
Materials and Services	111,033	158,176	135,000	132,250
Debt Service	22,818	23,494	24,612	58,185
Capital Outlay	7,640	372,691	27,100	422,000
Capital Projects	10,588	60,059	22,589	85,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 601,342</u>	<u>1,090,745</u>	<u>669,284</u>	<u>1,132,740</u>
Excess (deficit) of revenues over expenditures	\$ 85,289	(55,522)	88,163	(128,031)
Beginning Fund Balance	\$ 10,101	95,390	39,868	128,031
Less:				
Bus Replacement Reserve	\$ (36,308)	-	(128,031)	-
Ending Fund Balance	<u>\$ 59,082</u>	<u>39,868</u>	<u>-</u>	<u>-</u>
Personal Services Allocation				
	AUTHORIZED 2018-19	AUTHORIZED 2019-20	AUTHORIZED 2020-21	PROPOSED 2021-22
Bus Driver	2.0	2.0	2.0	2.0
Transit Supervisor	1.0	1.0	1.0	1.0
Projects & Transit Manager	1.0	1.0	1.0	0.0
Administrative Analyst	0.0	0.0	0.0	1.0
Part-Time Bus Drivers	4.0	4.0	4.0	4.0
<i>Total:</i>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Capital Outlay				
50302 - Vehicles	\$ 7,060	371,158	25,000	410,000
50303 - Machinery & Equipment	580	-	2,000	11,000
50800 - Computer Equipment	-	1,533	100	1,000
<i>Total:</i>	<i><u>\$ 7,640</u></i>	<i><u>372,691</u></i>	<i><u>27,100</u></i>	<i><u>422,000</u></i>
Capital Projects				
69999 - IT Efficiency Solution	\$ 896	-	1,264	-
63161 - Bus Stop Facility Improvements	1,615	17,596	15,000	15,000
63162 - Transit On-Board Cameras	418	657	1,264	-
63163 - Bus Shelter on Locksley Lane	-	-	-	9,500
64003 - Transit Guide	-	5,234	-	-
66022 - Security Lighting	-	-	-	-
63534 - Transit EV Charging Station	-	36,572	5,061	-
63164 - Security Camera Upgrades	7,659	-	-	-
XXXX - On-Demand Transit System	-	-	-	61,000
<i>Total:</i>	<i><u>\$ 10,588</u></i>	<i><u>60,059</u></i>	<i><u>22,589</u></i>	<i><u>85,500</u></i>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Auburn School Park Preserve AB-1600 Fee Fund (Fund 29)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
AB-1600 Mitigation Fee Revenue	\$ 9,108	13,232	15,232	-
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 9,108</u>	<u>13,232</u>	<u>15,232</u>	<u>-</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 9,108	13,232	15,232	-
Beginning Fund Balance	\$ (202,194)	(193,086)	(179,854)	(164,622)
<i>Ending Fund Balance</i>	<u>\$ (193,086)</u>	<u>(179,854)</u>	<u>(164,622)</u>	<u>(164,622)</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
CDBG Deferderalized Funding Fund (Fund 46)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Interest Income	\$ -	- 49,209	- 25,949	- 30,324
Transfers in from Fund 66 - CDBG Fund	-	49,209	25,949	30,324
<i>Total:</i>	<i>\$ -</i>	<i>49,209</i>	<i>25,949</i>	<i>30,324</i>
Expenditures:				
Program Expenses - RFL Small Business	\$ -	25,309	30,000	5,000
Re-Use Loans - Small Business	-	-	-	-
Transfers Out	-	13,791		
<i>Total:</i>	<i>\$ -</i>	<i>39,100</i>	<i>30,000</i>	<i>5,000</i>
Excess (deficit) of revenues over expenditures	\$ -	10,109	(4,051)	25,324
Beginning Fund Balance	\$ -	-	10,109	6,058
<i>Ending Fund Balance</i>	<i>\$ -</i>	<i>10,109</i>	<i>6,058</i>	<i>31,382</i>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Property Seizure Fund (Fund 47)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Asset Forfeiture Revenue	\$ 191,427	123,567	150,572	100,000
Other Revenues	-	-	38,000	-
<i>Total:</i>	<u>\$ 191,427</u>	<u>123,567</u>	<u>188,572</u>	<u>100,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	7,971	-	-	-
Capital Outlay - Police Equipment	83,785	-	-	92,000
Capital Outlay - Police Vehicle Leases	76,253	92,929	95,000	105,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 168,009</u>	<u>92,929</u>	<u>95,000</u>	<u>197,000</u>
Excess (deficit) of revenues over expenditures	\$ 23,418	30,638	93,572	(97,000)
Beginning Fund Balance	\$ 30,953	54,371	85,009	178,581
<i>Ending Fund Balance</i>	<u>\$ 54,371</u>	<u>85,009</u>	<u>178,581</u>	<u>81,581</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
CDF Reimbursements - Strike Team Participation	\$ 64,736	89,216	430,796	-
State of California Pre-Positioning Funding	-	62,486	95,532	-
Grant Funding - Shaded Fuel Break / Other	-	59,182	-	-
Transfer In from General Fund	-	152,162	174,172	-
Other Revenues	-	-	-	-
<i>Total:</i>	<u>64,736</u>	<u>363,046</u>	<u>700,500</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ -	557,507	700,000	-
Services and Supplies	1,600	56,713	500	-
Capital Outlay - Fire Equipment	7,236	1,129	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>8,836</u>	<u>615,349</u>	<u>700,500</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 55,900	(252,303)	-	-
Beginning Fund Balance	\$ 196,403	252,303	-	-
Ending Fund Balance	<u>\$ 252,303</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes: During FY 2020-21, the Fire Department Equipment Fund will account for 7.0 FTE Fire personnel and related non-personal costs pursuant to implementation of portions of the Fire Wildland Urban Interface Strategic Plan.

To the extent revenues realized do not cover all applicable costs during any fiscal year, the General Fund contributes the necessary amount as a Transfer-In.

Activity in this fund is recommended to move to the General Fund in FY 2021-22.

City of Auburn
Fiscal Year 2021-22 Proposed Budget
HOME FTHB (First Time Home Buyer) (Fund 65)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Interest Income	\$ 77	96	50	50
Program Income Grant Funding	-	-	-	-
Program Income - Repayments	-	1,730	1,550	1,550
<i>Total:</i>	\$ 77	1,826	1,600	1,600
Expenditures:				
Administrative Expenses - HOME Program	\$ 5,524	4,982	5,000	1,807
Loans - HOME Program	-	-	-	-
<i>Total:</i>	\$ 5,524	4,982	5,000	1,807
Excess (deficit) of revenues over expenditures	\$ (5,447)	(3,156)	(3,400)	(207)
Beginning Fund Balance	\$ 12,210	6,763	3,607	207
<i>Ending Fund Balance</i>	\$ 6,763	3,607	207	-

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Interest Income	\$ 193	246	35	10
Re-use Monies - Small Business Loans	25,514	25,514	25,914	30,314
Program Income Grant Funding	-	-	-	-
Transfers In	-	13,791	-	-
<i>Total:</i>	\$ 25,707	39,551	25,949	30,324
Expenditures:				
Administrative Expenses - RLF Small Business	\$ -	-	-	-
Program Expenses - RFL Small Business	2,821	17,595	25,000	3,500
Re-Use Loans - Small Business	-	-	311,877	-
Transfer to Fund 46 - DeFederalized Funding	-	49,209	25,949	30,324
<i>Total:</i>	\$ 2,821	66,804	362,826	33,824
Excess (deficit) of revenues over expenditures	\$ 22,886	(27,253)	(336,877)	(3,500)
Beginning Fund Balance	\$ 390,695	413,581	386,328	49,451
<i>Ending Fund Balance</i>	\$ 413,581	386,328	49,451	45,951

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Recycle Grant Program Fund (Funds 68)

	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ESTIMATED ACTUAL 2020-21</u>	<u>PROPOSED BUDGET 2021-22</u>
Revenues:				
Intergovernmental Revenues	\$ -	-	5,000	5,000
Interest	-	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Expenditures:				
Administrative Expenses	\$ 146	-	-	-
Contractual Expenses	5,000	5,000	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<u>\$ 5,146</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (5,146)	(5,000)	5,000	5,000
Beginning Fund Balance	\$ (4,661)	(9,807)	(14,807)	(9,807)
<i>Ending Fund Balance</i>	<u>\$ (9,807)</u>	<u>(14,807)</u>	<u>(9,807)</u>	<u>(4,807)</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Closed Landfill Fund (Fund 69)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Franchise Fees	\$ 158,846	193,247	235,000	235,000
Interest	457	41	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	\$ 159,303	193,288	235,000	235,000
Expenditures:				
Administrative Expenses	\$ 24,502	24,502	24,502	25,000
Insurance Expenses	59,625	63,113	81,842	65,000
Contractual Expenses	386,154	192,500	283,457	200,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	\$ 470,281	280,115	389,801	290,000
Excess (deficit) of revenues over expenditures	\$ (310,978)	(86,827)	(154,801)	(55,000)
Beginning Fund Balance	\$ 303,610	(7,368)	(94,195)	(248,996)
<i>Ending Fund Balance</i>	\$ (7,368)	(94,195)	(248,996)	(303,996)

Note: The deficit fund balance estimated for certain fiscal years is related to both Ongiong and Compliance costs associated with the Closed Landfill permit with the State of California Water Resources Control Board. It is expected that these costs, in addition to other future costs will be recovered by future rate increases and/or contributions from City's General Fund.

City of Auburn
Fiscal Year 2021-22 Proposed Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
State Grant Revenues	\$ 148,747	155,948	156,110	156,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>148,747</u>	<u>155,948</u>	<u>156,110</u>	<u>156,000</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	<u>148,747</u>	<u>155,948</u>	<u>156,110</u>	<u>156,000</u>
<i>Total:</i>	<u>148,747</u>	<u>155,948</u>	<u>156,110</u>	<u>156,000</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 2021-22 Proposed Budget
Project / Impact Fee Fund (Fund 89)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Development Impact Fees	\$ 12,925	650	89,840	-
Interest Income	5,564	8,105	5,000	5,000
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<i>\$ 18,489</i>	<i>8,755</i>	<i>94,840</i>	<i>5,000</i>
Expenditures:				
Administrative Expense	\$ 776	699	700	700
Contractual Expenses / Agreement Disbursements	8,500	-	20,802	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<i>\$ 9,276</i>	<i>699</i>	<i>21,502</i>	<i>700</i>
Excess (deficit) of revenues over expenditures	\$ 9,213	8,056	73,338	4,300
Beginning Fund Balance	\$ 687,253	696,466	704,522	777,860
Ending Fund Balance	<u>\$ 696,466</u>	<u>704,522</u>	<u>777,860</u>	<u>782,160</u>
Mitigation Fee Balances:				
	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
39011 - Maidu Fire Station	\$ 444	444	444	444
39012 - Dairy / Luther / Oakwood Drainage	34,635	34,635	34,635	34,635
39013 - Arroyo Sewer Reimbursement	(164)	(164)	(164)	(164)
39014 - Auburn Bluffs Sewer Reimbursement	9,653	9,653	9,653	9,653
39015 - Maidu Lift Station	14,552	14,552	14,552	14,552
39017 - Edgewood Connector	326,700	326,700	326,700	326,700
39018 - Traffic Mitigation - Dairy Road	-	-	14,592	14,592
39019 - Westwood Road Traffic Mitigation	1,804	1,804	1,804	1,804
39020 - Shirley / Garfield Traffic Mitigation	16,913	16,913	16,913	16,913
39030 - Herdal Drive Signal	46,641	46,641	46,641	46,641
39031 - Monticello Traffic Mitigation	14,762	14,762	14,762	14,762
39032 - Auburn / Folsom Traffic Mitigation	376	376	376	376
39035 - Diamond Ridge Traffic Mitigation	273	273	273	273
39047 - Industrial Park / Hwy 49 Mitigation	51,247	51,247	51,247	51,247
39049 - Nevada St / Hwy 49 Traffic Mitigation	(41)	(41)	1,812	1,812
39080 - Baltimore Ravine Planning / Eng.	(5,784)	(5,784)	44,216	44,216
39085 - Parking In Lieu Fees	7,728	7,728	7,728	7,728
39089 - Tree Mitigation	209,235	209,885	209,235	209,235
39090 - Oakridge Way Widening	13,105	13,105	13,105	13,105
39149 - Highway 49 - Zone 1	-	-	4,446	4,446
39150 - Summer Ridge Reimbursement Agmt	-	-	-	-
39000 - Uassigned Equity	(45,613)	(38,207)	(35,110)	(30,810)
Ending Fund Balance	<u>\$ 696,466</u>	<u>704,522</u>	<u>777,860</u>	<u>782,160</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Development Impact Fees	\$ 43,414	22,000	55,000	35,000
Interest Income	2,409	2,513	1,500	1,500
Other Revenues	-	-	36,000	-
Transfers In	-	-	-	-
<i>Total:</i>	<i>\$ 45,823</i>	<i>24,513</i>	<i>92,500</i>	<i>36,500</i>
Expenditures:				
Administrative Expense	\$ 363	222	-	-
Contractual Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Building Department	-	-	29,120	25,000
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	-	-	-	100,000
Capital Outlay - Public Works Department	229,690	50,613	14,481	-
Transfers-Out	-	-	58,448	-
<i>Total:</i>	<i>\$ 230,053</i>	<i>50,835</i>	<i>102,049</i>	<i>125,000</i>
Excess (deficit) of revenues over expenditures	\$ (184,230)	(26,322)	(9,549)	(88,500)
Beginning Fund Balance	\$ 402,207	217,977	191,655	182,106
Ending Fund Balance	<u>\$ 217,977</u>	<u>191,655</u>	<u>182,106</u>	<u>93,606</u>

City of Auburn
Fiscal Year 2021-22 Proposed Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ACTUAL 2018-19	ACTUAL 2019-20	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22
Revenues:				
Property Taxes	296,582	274,027	265,813	271,828
Interest Income	2,508	2,700	1,500	700
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	299,090	276,727	267,313	272,528
Expenditures:				
Administrative Expense	14,539	22,326	20,000	20,792
Professional / Contractual Services	8,633	4,231	8,500	8,500
Special Projects	-	-	-	-
Debt Service	294,227	293,736	298,356	297,156
Capital Projects	-	-	-	-
AB1290 Pass-Throughs	-	-	-	-
Redevelopment Distribution	-	-	-	-
Transfers-Out for Low / Mod Set Aside	-	-	-	-
Transfers-out for Debt Service	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	317,399	320,293	326,856	326,448
Excess (deficit) of revenues over expenditures	(18,309)	(43,566)	(59,543)	(53,920)
Beginning Fund Balance	199,446	181,137	137,571	78,028
<i>Ending Fund Balance</i>	181,137	137,571	78,028	24,108

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 XIIIIB 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 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%.