

Auburn 
California

FY 2024-25 Budget



Auburn Airport Celebrates 90th
Anniversary
2024



**City of Auburn
Final Budget
FY 2024-25**

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City of Auburn

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www.auburn.ca.gov

June 24, 2024

Honorable Mayor and Councilmembers
City of Auburn

RE: Fiscal Year 2024-25 Final Budget

Mayor Radell-Harris and Councilmembers:

We are pleased to present the final budget for the City of Auburn for Fiscal Year 2024-25.

The budget serves as the City's primary financial management tool and is an important expression of policy regarding public services and community priorities. The budget considers the City's short and long-term organizational goals in consideration of available revenue. As such, the budget is utilized as both a financial plan and a communication device. The fund summaries provide an overview of the financial condition of the funds that comprise the overall budget.

A Balanced Budget

The FY 2024-25 budget includes 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.

As of the end of FY 2022-23, the City found itself in a budget deficit of \$1.3 million for the City's General Fund. Due to the departure of the former City Manager and Administrative Services Director, the deficit was not known to City Officials until the middle of FY 2023-24 when the City's financial consultant presented a mid-year financial update, which included another year of deficit estimated at \$1.7 million.

For the prior two fiscal years, General Fund reserves of over \$3.0 million were used to cover the shortfall. As the City began to prepare for the FY 2024-25 budget process, a hiring freeze was implemented in April 2024, and department heads submitted reductions within their requested budgets. The FY 2024-25 deficit dropped to \$1.1 million in the proposed budget, however, the City had no choice but to continue the use of one-time General Fund Reserves and to redirect

one-time American Recovery Plan Act (ARPA) funds to cover the deficit through FY 2024-25 estimates. As part of the City's efforts to reduce the deficit and strain on remaining General Fund Reserves, on June 17, 2024, the City Council adopted a Declaration of Fiscal Emergency, which cancels all wage increases for FY 2024-25. This is based on all current Memoranda of Understanding between the City and its employee bargaining units which include a provision that states, "During the term of this agreement, in the event the City declares a fiscal emergency and the City's total general fund reserves decrease 25 percent or more below existing levels as of July 1, 2023, any remaining subsequent salary increase shall be cancelled."

In the years leading up to the deficit, namely FY 2021-22, a surplus was recorded due to a spike in sales tax revenue prompted by the economic fluctuations following the COVID-19 epidemic. City leadership (who are no longer with the City) at that time recommended staffing levels and compensation adjustments to expand the City and adjust to fair market value wages. Upwards of 20+ new full-time employees were added over three years, in addition to reclassifications of existing staff. The City also made recruitment and retention decisions to give historic raises coupled with staggering pension, energy, and materials costs due to inflation.

The City continues to evaluate its multi-year General Fund financial forecast, which currently projects an ongoing structural deficit fluctuating at around \$700,000 each year. The structural deficit is being taken seriously to ensure steps are taken to get the City's long-term financial stability back on track. Staff plan to return to the City Council regularly on the status of our accomplishments and challenges in this respect.

The preparation of the FY 2024-25 final budget was not without its challenges and difficult choices, however, collectively we are able to present to Council a balanced budget. Efforts were made to reduce budgetary costs, maximize available revenues, and reallocate resources. Recommended funding levels were determined based on leveraging revenue sources, cost efficiency, health and safety, critical staffing needs, cost recovery, project delivery and maintained public services.

Compared to the adopted mid-year FY 2023-24 budget, the FY 2024-25 General Fund final budget includes revenue increases of \$749,000 (not including one-time use of General Fund Reserves and ARPA funding reallocation) and expenditure decreases of \$66,000. Due to the deficit, expenditures overall were restricted to unavoidable cost increases combined with salary and supply reductions. Several one-time General Funded project costs are removed from the budget, as well as deferring purchases of equipment, building maintenance materials, uniforms, and other costs associated with training and staff development.

Future Challenges

To address the budget deficit, the City has implemented a series of cost-saving measures and strategic reallocations of resources:

- Operational Efficiencies: We are identifying and implementing efficiencies across all departments. This includes streamlining processes, reducing non-essential expenditures, and maximizing the use of technology to improve service delivery at lower costs.
- Service Adjustments: While our priority is to minimize the impact on core services, some adjustments are unavoidable. Certain programs will experience reduced funding, and service levels may be temporarily affected. We are focusing cuts on non-essential areas to preserve critical public safety, health, and infrastructure services.
- Employee Compensation and Benefits: With the declaration of fiscal emergency, we are aiming at workforce stability while addressing the budget deficit.
- Revenue Enhancement: We are exploring avenues to enhance revenue through grants, partnerships, and potential new revenue streams.
- Budget Highlights: Despite the fiscal constraints, this budget focuses on maintaining essential services and investing strategically in areas that will promote long-term sustainability:
 - Public Safety: Maintaining public safety remains a top priority. We are allocating resources to ensure that our police and fire departments can continue to operate effectively and respond to community needs.
 - Infrastructure Maintenance: Essential repairs and upgrades to our roads, sewer systems, and public facilities will continue, albeit at a reduced scale.
 - Community Support: Recognizing the economic development opportunities associated with our contributions to community services, funding for ongoing committees and commissions continues, albeit at reduced levels.

The FY 2024-2025 Budget reflects the difficult economic landscape we are navigating. It is built on a foundation of prudent financial management and a commitment to the long-term well-being of the City of Auburn.

I extend my appreciation to the City Council for their leadership and to our dedicated city staff for their resilience and innovation in these challenging times. Your approval of this budget is critical as we work together to guide the City of Auburn through this period of financial difficulty. With a focus on sustainability and community, we can overcome these challenges and emerge stronger.

BUDGETS BY FUND

In addition to the General Fund, the balanced FY 2024-25 final budget includes the City's two Enterprise Funds, thirteen Special Revenue Funds, and one Trust and Agency Fund as shown in the table below:

FY 2023-24 Estimated			FY 2024-25 Final Budget			
Fund(s)	Revenue	Expenditure	Revenue	% Change	Expenditure	% Change
General Fund	\$ 16,968,635	\$ 18,720,500	\$ 19,724,169	16%	\$ 19,756,454	6%
Airport Enterprise Fund	\$ 1,709,070	\$ 1,214,429	\$ 1,491,893	-13%	\$ 1,447,139	19%
Sewer Enterprise Fund	\$ 6,993,376	\$ 8,059,725	\$ 7,075,070	1%	\$ 9,914,525	23%
Special Revenue Funds	\$ 4,189,808	\$ 4,556,574	\$ 3,280,173	-22%	\$ 3,977,563	-13%
Trust & Agency Fund	\$ 341,207	\$ 320,156	\$ 323,403	-5%	\$ 323,403	1%
<i>Total - Operating Funds</i>	<i>\$ 30,202,096</i>	<i>\$ 32,871,384</i>	<i>\$ 31,894,708</i>	<i>6%</i>	<i>\$ 35,419,084</i>	<i>8%</i>

The operating budget includes citywide revenues sources of \$31.9 million and citywide expenditures of \$35.4 million over the course of fiscal year 2024-25. Taken as a whole, the operating budget anticipates spending approximately \$3.5 million more than will be collected in revenues, resulting in a reduction in fund balance for the City overall. Fund balance (i.e. “reserves”) reductions are most prevalent in the Sewer Fund for planned capital projects in which the reserves have an intended use. Several Special Revenue Funds will carryover a negative fund balance year-over-year playing catch up on revenue collection to offset the shortfalls.

The budget includes a balanced General Fund with anticipated revenues and expenditures in the coming fiscal year of \$19.8 million, plus a one-time use of reserves of \$32k and a one-time use of American Rescue Plan Act funding of \$881k. These one-time funding sources are being utilized for ongoing expenses to close the FY 2024-25 budget deficit. The City has a General Fund structural deficit forecasted for future years of about \$700,000 annually, and is taking action to mitigate the use of one-time reserves as quickly as possible to rebuild a fiscally sustainable model.

Fiscal Year 2024-25 Budget Priorities:

The Fiscal Year 2024-25 Budget reflects a commitment to maintaining an acceptable level of City services, the maintenance of infrastructure utilizing external funding sources, and planning for the future. Key priorities in the overall budget include:

Furthering Revenue Opportunities

City staff are looking into a potential ballot measure to increase its Transient Occupancy Taxes (TOT) and add short-term rentals to the TOT portfolio.

Fiscal Growth through Economic Prosperity

The budget includes several ongoing projects that are vital for the long-term fiscal health and sustainability of the City. Key initiatives continue to be pursued such as an update of the City's General Plan and Zoning Code as well as the next phase of developing a Form-Based Planning Code for the City's major business corridors that will enable the City and the City's business partners to be more agile and strategic with regards to Economic Development, retention and creation of new, desirable jobs within the City, as well as diversify the City's revenue base and increase sales tax generation.

The budget will work toward addressing the structural deficit through the creation of strategies which address current vulnerabilities. Diversification of ongoing revenues, economic recruitment and retention and setting a course for improved revenues are essential in order for the City to rebound financially.

Financial Management Policy (FMP)

The Financial Management Policy (FMP) sets guidelines for the General Fund balance (i.e. reserve) and established fund balance classifications that comprise a hierarchy based on the extent to which the City is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The amounts of these reserves may be modified or changed in any way, at any time at the discretion of the Council. Reserves are intended to be used as a one-time funding source for one-time expenses, allowing for regular replenishment of the reserves without ongoing constraints.

The ***Economic Contingency Reserve*** included in the FMP is to protect the General Fund against unpredictable fluctuations in major revenues such as property, sales and transient occupancy taxes and grant funding. The target reserve for this fund is up to 40% of anticipated sales tax in the budget fiscal year. This reserve is to be reviewed annually for recommended adjustments as sales tax revenue fluctuates.

The ***Unfunded Pension Liability Reserve*** is to ensure the City has adequate reserves in the event of an increase in pension costs above and beyond the annual normal cost. An increase above the annual normal cost has occurred effective this fiscal year (FY 2024-25) with the return of the unfunded CalPERS liability. The amount of this reserve shall be set by Council; the original reserve level the Council set was \$1.0 million, with \$250k being used this fiscal year. Utilization of these funds are for pension costs that occur within a fiscal year that were unanticipated at the time of budget development or would otherwise cause a strain on City resources. The City

Manager or his/her designee may assign use of these funds for the sole purpose of paying pension-related expenses. Any use of these reserves will require a replenishment plan to remain as a long-term fiscal sustainability mechanism.

The ***Unfunded Employee Liability Reserve*** is designed to maintain appropriate reserves to cover compensated absences and other employee benefit liabilities and to meet statutory requirements and actuarially projected needs. The target level for this reserve is based on an average of the previous five years' leave payout for the City's workforce as well as a contingency amount in order to insulate the City from significant fiscal impacts resulting from retirements and/or negotiated agreements with the City's workforce relative to one-time payouts of accrued leave balances. The reserve level is set at \$500k and includes no replenishment plan if used.

The ***Prepaid Insurance Expense Reserve*** (i.e. Self-Insurance Fund) represents accumulated reserves for future unemployment, general liability, and workers compensation claims. The amount maintained in the reserve is equivalent to the amount held in the City's self-insurance fund known as the City's banking layer, which for this year is \$655,697.

At the conclusion of a Fiscal Year, any general funds in excess of the expenditures from the previous fiscal year will be programmed to replenish or modify the City's four reserves as listed in this policy and at the recommendation of the City Manager. Any general fund shortfall of revenues to cover expenditures from the previous fiscal year, absent other one-time solutions, will be at the recommendation of the City Manager to utilize reserves to balance the budget.

Any remaining funds, subsequent to the replenishment of the reserves, will be available for Capital expenditures such as one-time projects as well as major equipment and vehicles, through the City's Capital Improvement Plan (CIP) either on an as needed basis or on a replacement schedule. Use of these one-time funds for one-time purchases will assist the City in planning for major fleet needs such as Fire Apparatuses, Police and Transit Vehicles as well as major equipment as may be needed in the delivery of services for the City. With the City's current structural deficit, though the development of the CIP continues, discretionary funding sources are not available for ongoing equipment needs.

To summarize, funds that do not fall into the four categories listed below are designated as Capital Reserve or remain as Unassigned until designated through the budget process:

- ❖ Economic Contingency Reserve
- ❖ Unfunded Pension Liability Reserve
- ❖ Unfunded Employee Liability
- ❖ Pre-Paid Insurance Expense

The table lists estimated General Fund Reserve balances included in the FY 2024-25 budget and available as of July 1, 2024:

Reserve Levels:

• Economic Contingency Reserve	\$ 3,160,000
• Unfunded Pension Liability Reserve	750,000
• Prepaid Insurance Costs	655,697
• Unfunded Employee Liability Reserve	500,000
Unassigned Fund Balance	226,821

The above estimated General Fund Reserves are based on current projections at the time of this report and are subject to modifications during the quarterly, and mid-year budget adjustment process or other process in which the City Council provides direction.

General Plan Update

In the State of California, all cities are required to develop a General Plan. A General Plan is a comprehensive policy document that informs future land use decisions. It establishes land use designations and policies that identify a range of zoning options that can be applied to property. These policies assist decision makers as they review planning approvals for a new project or consider a proposed ordinance or policy.

By identifying land use categories and corresponding zones, the General Plan provides the foundational guide for planning, outlining how land is used and how the City allocates its resources. The General Plan is, however, more than just the legal basis for all local land use decisions; it is the vision for how the City will evolve, reflecting the values and priorities of its communities. Updating and keeping current the City's General Plan serves as a critical element to the City's future fiscal health and the ability for the City deliver and fund adequate levels of services for the community.

The City is now one year into the update process having set up the Envision Auburn 2025 campaign with community wide outreach to solicit public input. The consultant team is working on the existing conditions analysis and will start to bring draft policy documents forward later this year. This project is set to conclude June 2025 at which time Planning staff will turn their attention to updating the City's zoning code to reflect the updated general plan policies.

Preservation of Auburn Small Town Charm – The proposed investment into the City's major business corridors was slated at \$1 million dollars last fiscal year but funding for this project was cut to help offset budget shortfalls. Nonetheless, the improvements programmed for Old Town and Downtown are still moving forward. Old Town is under contract with Coastland Engineering for the design of Washington Square, a public space to provide patrons and tourists with a central

place to sit and enjoy the historic charm of the area and will allow the business district to host music and events there. Downtown has Fehr & Peers under contract to create a wayfinding master plan to direct traffic and pedestrians to Downtown using strategic, systemic, and themed signage network. These projects will require funding from outside sources to complete. The City will be on the lookout for grant opportunities.

Maintaining a Safe Community, Protecting Health and Welfare with a Strong Emphasis on Fire Prevention and Community Risk Reduction:

The Police Department participates in multiple events in and around the community, such as the National Night Out, the Home Show at the Fairgrounds, the Color Run at E.V. Cain Middle School, Special Olympics Torch Run and Law Enforcement Torch Run, and many more to not only engrain its dedication to the public but to ensure an ongoing presence. The department will continue its commitment to employee training, being the gold standard in performance and policy maintenance, and strive to continue averaging a 90 percent approval rating via its CueHit customer service feedback tool.

The Police Department utilizes and continues to pursue technological solutions to enhance services and keep pace with surrounding area public safety agencies, such as Automated License Plate Reader cameras, mobile data computers for patrol operations, body worn cameras, and mobile radio devices. This technology, along with employing a stellar workforce, has contributed to successes in reducing the City's chronic homeless population, increasing the City's driving under the influence arrests, and achieving a sixty-three percent clearance rate for serious crime categories such as rape, robbery, and homicide.

The City will close the Maidu Fire Station due to budget constraints and a significant reduction in Fire Department staffing, which has decreased from 24 time-time employees in FY 2023-24 to 19 full time employees in FY 2024-25. This decision focuses on creating a sustainable service delivery model that prioritizes both efficiency and the welfare of personnel. By consolidating resources and operations at the centrally located Sacramento Street Fire Station, the Fire Department can maintain effective emergency response coverage while ensuring that the health and wellness of staff is adequately supported.

The Fire Department, in collaboration with CALFIRE, obtained a multi-year \$797,664 grant to perform fuel reduction projects in the Baltimore Ravine. This project will reduce the spread of wildfire into nearby homes from fires originating along I-80 and Auburn Folsom Road. The Fire Department will also continue to work with Public Works to monitor all city-owned parcels and right-of-ways to ensure they are compliant with adopted city fuel modification standards. This ongoing effort will set an example for the community, demonstrating our commitment to proactive fire prevention and the safety of our residents.

The Fire Department has been working closely with Public Works to identify current and future capital needs. The Fire Department's fleet is rapidly aging, and existing fire stations require both maintenance and upgrades. To support these needs, staff is constantly researching various external funding mechanisms and currently has an open grant application with FEMA for a new wildland fire apparatus.

High Performing Government with Valued and Effective Employees – Staff is continuing efforts to modernize and update the City's workforce technology, workspace, and environment. Key technology initiatives such as the implementation of a new Enterprise Resource Platform for the City's Finance, Human Resources and Payroll systems are nearing completion and represent a significant shift forward in terms of how the City does business more efficiently with greater transparency and ease of access of use both for Staff and the Community we serve. The new systems will also further enable Staff to continue working towards being more data-driven as an organization and further Staff's ability to provide in-depth analysis and present timely and accurate data for Council and the Community. The budget will have a focus on internal systems and policies.

Ongoing / Emerging Challenges in FY 2024-25:

The City has several challenges in the coming fiscal year including:

- ***Fiscal Trends*** - Sales taxes statewide has declined for the past three years, but it is hopefully the final year of decline. Property taxes have been trending up but at a modest pace. The decline in sales tax revenue against rising costs of services, personnel, and materials are causing concerns and immediate need to constrict spending.
- ***Cost of Personnel*** – The City added nearly 25 new and/or reclassified positions over the course of three years adding to the City's overall expenditures without reliable funding sources. This is a major concern for the City given fiscal trends and will need to be addressed during the upcoming months.
- ***Staffing*** – There are no planned additions to the City's current staffing levels, and the current budget includes freezing four (4) full-time positions due to the ongoing budget deficit. On June 17, 2024 the City Council declared a fiscal emergency and the negotiated salary increases for current Memorandums of Understandings (MOU's) with the City's workforce were cancelled. City staff will persist in evaluating our organizational requirements to identify opportunities for further budget savings. This includes exploring attrition, freezing additional positions, and potentially reducing staff and services to address the ongoing budget deficit. Our top priorities remain the retention and well-being of our staff, alongside ensuring the continued delivery of excellent service to our community. The Human Resources Department is dedicated to enhancing its technological focus, which included an online cloud-based applicant tracking system.

This initiative aims to support the entire recruiting lifecycle by simplifying candidate application and interview processes. Additionally, in collaboration with Finance, efforts are underway to implement a new Enterprise Resource Platform for Human Resources and Payroll systems. These advancements will offer employees a more efficient approach to managing time, processing payroll, and maintaining personnel records.

- ***Aging infrastructure*** – Replacement costs have increased during the previous years due to a variety of market-related constraints ranging from material sourcing to manufacturing to distribution; and the reliance on discretionary funds to further the City's Capital Improvement Plan has caused concern requiring a revisit to funding priorities.

American Rescue Plan Act:

In March 2021, Congress passed the American Rescue Plan Act (ARPA). The City of Auburn's total ARPA allocation was awarded at \$3.4 million allowing for several key one-time projects/initiatives. Requirements for the programming and utilization of ARPA funds are that the funds must be budgeted for appropriation in full by the end of December 2024 and must be fully expended by the completion of December 2026. The City has programmed these funds for a variety of projects in support of economic development, infrastructure development and rehabilitation, salary replenishment, and revenue recovery. The table below shows the projects currently budgeted for appropriation, projects fully expended, and projects with remaining balances:

Planned ARPA Funding Uses - FY 2024-25 Final Budget				
Allocation	Spent to Date	Balance Remaining	Title of Project / Activity	
\$ 349,153	\$ 349,153	\$ -	COVID Salary Replacement (Complete)	
\$ 29,314	\$ 29,314	\$ -	Building Improvements (Complete)	
\$ 101,358	\$ 101,358	\$ -	Police Equipment (Complete)	
\$ 7,907	\$ 7,907	\$ -	Fire Station Improvements (Complete)	
\$ 71,176	\$ 71,176	\$ -	High Street - Chamber of Commerce (Complete)	
\$ 20,000	\$ 20,000	\$ -	Administrative Services Contractual Services (Complete)	
\$ 150,000	\$ 42,198	\$ 107,802	Carnegie Library Project	
\$ 86,500	\$ 19,099	\$ 67,401	Old Town Business Association	
\$ 167,498	\$ 84,473	\$ 83,025	Downtown Business Association	
\$ 62,680	\$ 9,733	\$ 52,947	Citywide Scanning Project	
\$ 7,989	\$ 7,989	\$ -	Records Retention / Laserfische (Complete)	
\$ 76,700	\$ 15,731	\$ 60,969	1103 High Street WSTM	
\$ 100,000	\$ 20,000	\$ 80,000	Safe Streets Grant Matching Funds	
\$ 64,000	\$ 63,400	\$ 600	Park Preserve Multi-Use Improvements	
\$ 1,033,949	\$ 257,757	\$ 776,192	General Plan Update	
\$ 100,000	\$ -	\$ 100,000	Wayfinding	
\$ 11,458	\$ 11,458	\$ -	Central Square Park (Complete)	
\$ 65,064	\$ -	\$ 65,064	City Council Chamber Technology Systems	
\$ 881,000	\$ 881,000	\$ -	Sales Tax Revenue Recovery (Complete)	
\$ 3,385,746	\$ 1,991,747	\$ 1,393,999	Total ARPA Allocation	

ARPA funds must be obligated by December 31, 2024 / Spent by December 31, 2026

The FY 2024-25 budget has been prepared using conservative estimates and assumptions, given an environment of continued economic concern moving forward. Although most discretionary revenue sources are projected to increase, the previous year's sales tax declines have jolted the City's financial stability, making the preparation of this balanced budget challenging. Staff will continue to work diligently to address the future challenges surrounding the economic outlook.

Respectfully submitted,



Sean Rabé
City Manager



Gretchen Johnson
Finance Director

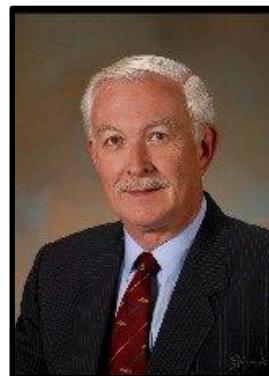
City Council - Elected



Mayor
Rachel Radell-Harris



Vice Mayor
Sandy Amara



Council Member
Mike Holmes



Council Member
Alice Dowdin-Calvillo



Council Member
Michelle Sierra-Sammons

City Treasurer - Elected



City Treasurer
Donna Silva

City Leadership



City Manager
Sean Rabè



Fire Chief
John Rogers



Police Chief
Ryan Kinnan



Public Works Director
Mengil Deane



Finance Director
Gretchen Johnson



Human Resources Director
Jen Leal



City Clerk
Amy Lind



Community & Economic Development Director
Jonathan Wright

ABOUT THE CITY OF AUBURN

COMMUNITY PROFILE

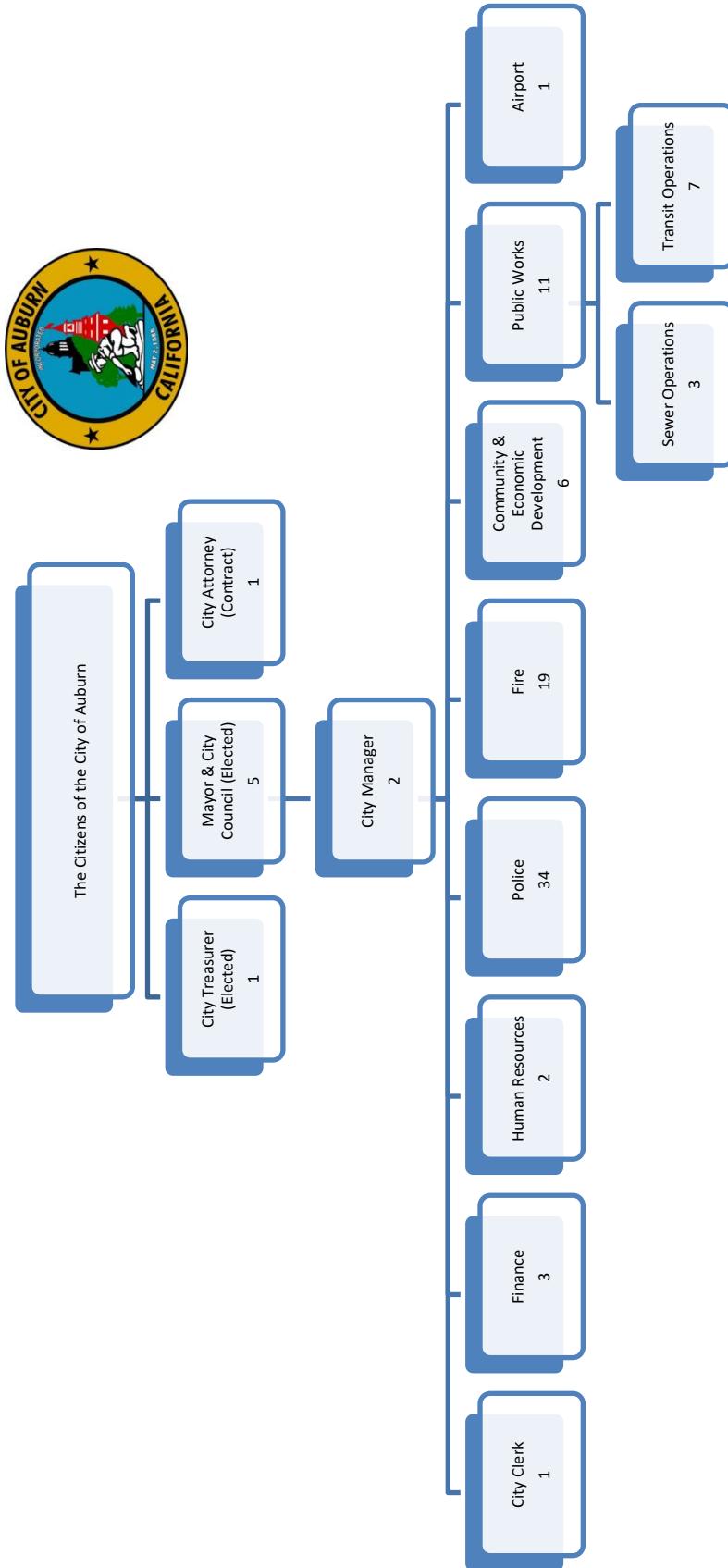
The City of Auburn, California, is the capital of Placer County. Auburn is geographically located Northeast of Sacramento and Southwest of Lake Tahoe along the I-80 corridor. The city is nestled in the foothills of the Sierra Nevada Mountain Range at a comfortable 1,300 feet elevation. Auburn is situated 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 Canyons Endurance Run, the Tevis Cup Ride, and the Western States 100.

City of Auburn Organizational Chart

FY 2024-25 Budget



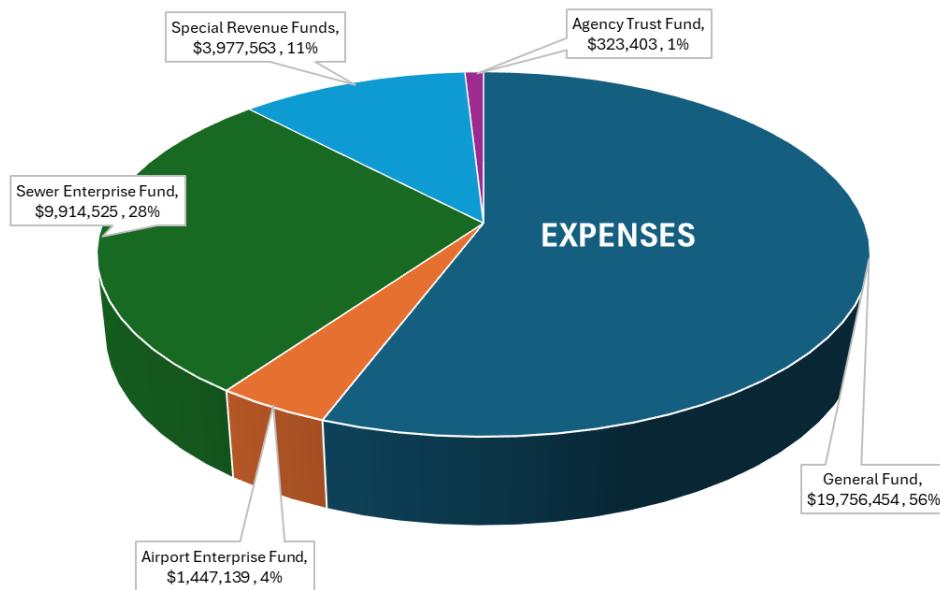
City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2024-25 Budget

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (DEFICIT) of Revenues over Expenses	Capital Plan / Overlay
General Fund	\$ 5,324,803	\$ 19,724,169	\$ 19,756,454	\$ 5,292,518	\$ (32,285)	\$ 780,036
Enterprise Funds						
Airport	\$ 2,241,929	\$ 1,491,893	\$ 1,447,139	\$ 2,286,683	\$ 44,754	\$ 619,599
Sewer	8,291,090	7,075,070	9,914,525	5,451,635	(2,839,455)	5,312,000
<i>Total Enterprise Funds</i>	<i>\$ 15,857,822</i>	<i>\$ 28,291,132</i>	<i>\$ 31,118,118</i>	<i>\$ 13,030,836</i>	<i>\$ (2,826,986)</i>	<i>\$ 6,711,635</i>
Special Revenue Funds						
Gas Tax	\$ (29,796)	\$ 740,644	\$ 675,644	\$ 35,204	\$ 65,000	\$ 339,891
Transportation	214,306	517,653	729,428	2,531	(211,775)	650,000
Transit	18,806	1,389,496	1,390,049	18,253	(553)	7,500
Auburn School Park Preserve	(155,513)	2,000	-	(153,513)	2,000	-
CDBG Defederalized Funding	155,713	30,500	4,000	182,213	26,500	-
Property Seizure / Asset Forfeiture	185,696	-	87,206	98,490	(87,206)	87,206
HOME / First Time Homebuyers Grant	286,159	15,000	4,500	296,659	10,500	-
Community Development Block Grant	111,462	30,500	52,364	89,598	(21,864)	-
Recycle Grant Program	(19,808)	15,000	-	(4,808)	15,000	-
Solid Waste Management / Closed Landfill	(888,579)	285,000	792,000	(1,395,579)	(507,000)	-
Supplemental Law Enforcement	-	156,000	156,000	-	-	-
Project / Impact Fee	947,651	23,520	1,800	969,371	21,720	-
Facilities & Equipment Fee	34,325	74,860	84,572	24,613	(9,712)	84,572
<i>Total Special Revenue Funds</i>	<i>\$ 860,422</i>	<i>\$ 3,280,173</i>	<i>\$ 3,977,563</i>	<i>\$ 163,032</i>	<i>\$ (697,390)</i>	<i>\$ 1,169,169</i>
Redevelopment Property Tax Trust Funds						
Property Tax Trust	\$ (39,543)	\$ 323,403	\$ 323,403	\$ (39,543)	\$ -	\$ -
<i>Total RDA Property Tax Trust</i>	<i>\$ (39,543)</i>	<i>\$ 323,403</i>	<i>\$ 323,403</i>	<i>\$ (39,543)</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Total Citywide</i>	<i>\$ 16,678,701</i>	<i>\$ 31,894,708</i>	<i>\$ 35,419,084</i>	<i>\$ 13,154,325</i>	<i>\$ (3,524,376)</i>	<i>\$ 7,880,804</i>

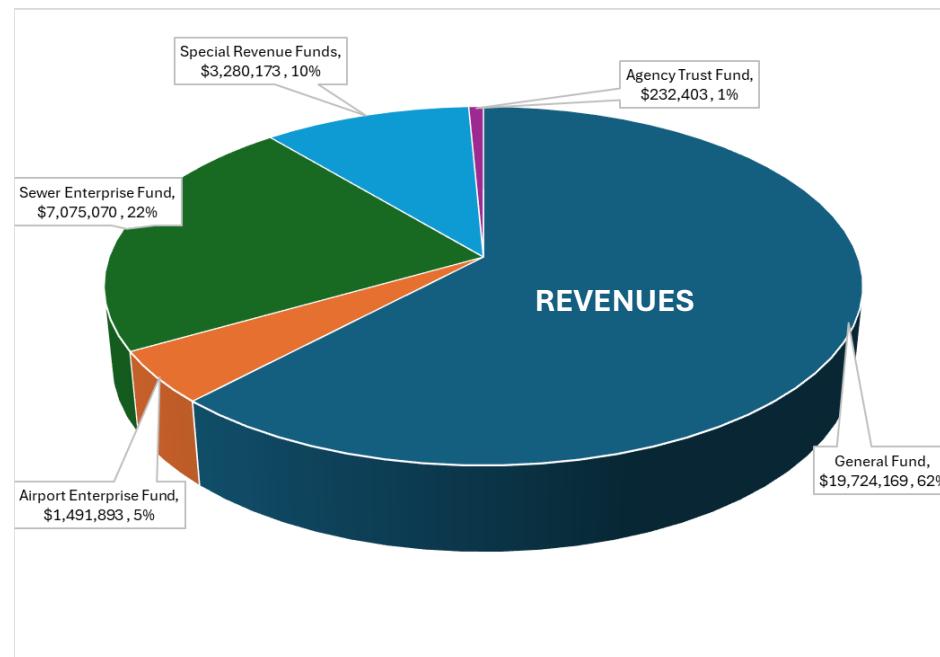
FY 2024-25 Final Budget Overview - Citywide

The City's FY 2024-25 Budget is comprised of several operating funds, including the General Fund, two Enterprise Funds (Airport and Sewer), thirteen Special Revenue Funds, and an Agency Trust Fund (Redevelopment). Below represents the expenditures and revenues of each Fund type and their share of the City's budget.

Fiscal Year FY 2024-25 Budgeted Expenditures = \$35,419,084



Fiscal Year FY 2024-25 Budgeted Revenues = \$31,894,708



The table below displays total revenues, expenditures and resulting fund balances (reserves) for each Fund. Where FY 2024-25 revenues fall short of FY 2024-25 expenditures, fund balance / reserves are used to balance the budget. For example, the Sewer Enterprise Fund is using \$2,839,455 in fund balance for planned capital projects this year. This makes up most of the delta for total Citywide expenditures exceeding total revenues by \$3,524,376. In most Funds, reserves are available to cover expenditures exceeding revenues. Three of the Special Revenue Funds (Auburn School Park Preserve, Recycle Grant Program, & Solid Waste) carry forward an ongoing shortfall, but the City has identified its intended solutions to resolve the shortfalls in the future. Refer to the individual Fund overview sections further in this staff report for more information about each Fund.

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (Reserve Reduction) of Revenues over Expenses
General Fund	\$ 5,324,803	\$ 19,724,169	\$ 19,756,454	\$ 5,292,518	\$ (32,285)
Enterprise Funds					
Airport	\$ 2,241,929	\$ 1,491,893	\$ 1,447,139	\$ 2,286,683	\$ 44,754
Sewer	8,291,090	7,075,070	9,914,525	5,451,635	(2,839,455)
<i>Total Enterprise Funds</i>	<i>\$ 15,857,822</i>	<i>\$ 28,291,132</i>	<i>\$ 31,118,118</i>	<i>\$ 13,030,836</i>	<i>\$ (2,826,986)</i>
Special Revenue Funds					
Gas Tax	\$ (29,796)	\$ 740,644	\$ 675,644	\$ 35,204	\$ 65,000
Transportation	214,306	517,653	729,428	2,531	(211,775)
Transit	18,806	1,389,496	1,390,049	18,253	(553)
Auburn School Park Preserve	(155,513)	2,000	-	(153,513)	2,000
CDBG Defederalized Funding	155,713	30,500	4,000	182,213	26,500
Property Seizure / Asset Forfeiture	185,696	-	87,206	98,490	(87,206)
HOME / First Time Homebuyers Grant	286,159	15,000	4,500	296,659	10,500
Community Development Block Grant	111,462	30,500	52,364	89,598	(21,864)
Recycle Grant Program	(19,808)	15,000	-	(4,808)	15,000
Solid Waste Management / Closed Landfill	(888,579)	285,000	792,000	(1,395,579)	(507,000)
Supplemental Law Enforcement	-	156,000	156,000	-	-
Project / Impact Fee	947,651	23,520	1,800	969,371	21,720
Facilities & Equipment Fee	34,325	74,860	84,572	24,613	(9,712)
<i>Total Special Revenue Funds</i>	<i>\$ 860,422</i>	<i>\$ 3,280,173</i>	<i>\$ 3,977,563</i>	<i>\$ 163,032</i>	<i>\$ (697,390)</i>
Redevelopment Property Tax Trust Funds					
Property Tax Trust	\$ (39,543)	\$ 323,403	\$ 323,403	\$ (39,543)	\$ -
<i>Total RDA Property Tax Trust</i>	<i>\$ (39,543)</i>	<i>\$ 323,403</i>	<i>\$ 323,403</i>	<i>\$ (39,543)</i>	<i>\$ -</i>
<i>Total Citywide</i>	<i>\$ 16,678,701</i>	<i>\$ 31,894,708</i>	<i>\$ 35,419,084</i>	<i>\$ 13,154,325</i>	<i>\$ (3,524,376)</i>

General Fund Overview – Fund 45

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (Reserve Reduction) of Revenues over Expenses
General Fund	\$ 5,324,803	\$ 19,724,169	\$ 19,756,454	\$ 5,292,518	\$ (32,285)

General Fund Reserves

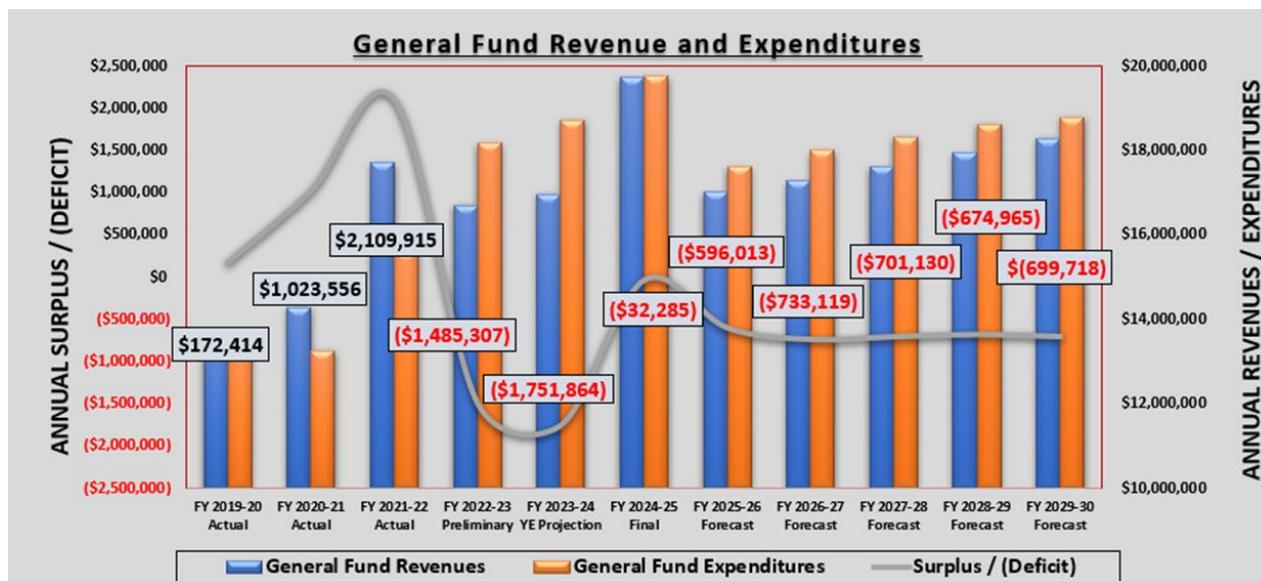
The FY 2024-25 Final Budget General Fund Reserves are set as follows:

- \$5,324,803 *Estimated Beginning FY 2024-25 General Fund Reserves*
- \$32,285 *Estimated Use of Reserves*
- \$5,292,518 *Estimated Ending FY 2024-25 General Fund Reserves Total*
 - \$3,160,000 *Economic Uncertainties*
 - \$750,000 *Pension Unfunded Liability*
 - \$655,697 *Prepaid Insurance Expense*
 - \$500,000 *Employee Unfunded Liability*
 - \$226,821 *Unassigned Reserves (up by \$208,027 since proposed)*
 - \$5,292,518 *Total General Fund Reserves / 27% of total Expenditures**
 - *Financial Policy states GF reserves should be 30%*

General Fund Five-year Forecast

The five-year forecast reflects the deficit of \$32,285 for the budget-year FY 2024-25 due to utilizing one-time ARPA funds, salary savings associated with the fiscal emergency declaration, and additional expenditures. The projection past FY 2024-25 reflects the removal of all one-time expenditures, assumes all current, unfrozen, and funded positions are filled with no future salary increases (negotiated or otherwise), continued deferrals of maintenance, equipment, training, uniform, etc., and modest cost increase assumptions for health benefits, utilities, fuel, professional services, etc. Revenue projections include conservatively optimistic increases for property and sales tax, and all other revenues.

- The five-year forecast currently reflects the continuance of a structural deficit between \$596k - \$733k.



The FY 2024-25 General Fund budget is \$19,756,454 and is comprised of the following departmental operation costs:

Department	Budget
City Council	\$80,277
Discretionary Support	\$47,000
City Manager	\$302,024
Economic Development	\$334,327
Community Development	\$1,405,422 *
City Clerk	\$178,290
Finance / Treasurer	\$643,824
City Attorney	\$315,000
Information Technology	\$581,021
Human Resources	\$363,813
Insurance Programs	\$821,127
Police	\$6,038,829
Fire	\$4,924,988 *
Building Inspection	\$408,272
Building Maintenance	\$526,805
Public Works Admin	\$119,350
Public Works Maintenance	\$690,860
Public Works Mechanics	\$303,485
Public Works Stormwater	\$151,246
Non-Departmental	\$1,520,493
Total	\$19,756,454

*One-time grant contracts/projects included

The General Fund is mostly funded by property taxes, sales tax, transient occupancy tax, franchise fees, permits, licenses, fees and fines, land rentals, and one-time or short-term

grant funds from external sources for specific uses. The General Fund has an estimated fund “reserve” balance of \$5,292,518 after balancing the budget deficit to zero for FY 2024-25. The deficit of (\$32,285) will be funded by one-time reserves.

The General Fund department budgets are mostly comprised of personnel costs, services such as contracts, and supplies such as postage, printing, vehicle fuel, and maintenance items. The following departments do not include personnel or supply costs but are for the purpose of isolating unique costs that don’t associate with any specific department.

Discretionary Support – Includes City Historian expenditures (\$500), annual grant to Auburn Access Television (\$12,000), Undesignated sponsorships for fireworks (\$5,000) and undesignated (\$2,000), Arts Commission (\$5,000), Economic Development Commission (\$5,000), Endurance Capital Committee (\$5,000), Economic Development Committee (\$5,000), Streetscape History & Art Advisory Committee (\$2,500), Sustainability Advisory Committee (\$5,000), and misc. community projects undesignated (\$5,000).

Insurance Programs – Includes Northern California Cities Self-Insurance Fund annual premiums for workers compensation (\$391k), general liability (\$337k), pollution, property, vehicle, and drone (\$79k collectively), and unemployment (\$13k) insurances.

Non-Departmental – Includes the City’s annual CalPERS Pension Obligation Bond payments (\$1.2 million), and CalPERS Unfunded Actuarial Accrued Liability payments (\$293k).

Airport Fund Overview – Fund 02

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (DEFICIT) of Revenues over Expenses
Enterprise Funds					
Airport	\$ 2,241,929	\$ 1,491,893	\$ 1,447,139	\$ 2,286,683	\$ 44,754

The Airport Enterprise Fund has a FY 2024-25 budget of \$1,447,139 to fund the Airport Manager and some of the Economic Development Director and administrative support time, including cost allocation charges from general fund departments that support the Airport Fund. Airport Fund operational costs consist of maintenance of buildings, airfield maintenance, and contracts for grounds maintenance, cleaning, legal, and planning. The Airport Fund has a capital budget consisting of hangar repairs, cameras, an airport master plan update, pavement maintenance, and pre-design for the airport terminal. The Airport Fund is funded mostly by ongoing land lease rentals, and Federal Aviation Administration grants, with fuel sales and other rentals, plus a portion of property taxes making up the balance. The Airport Fund maintains a fund balance year-over-year, estimated at \$2,286,683, with plans for its use earmarked for a runway extension project.

Sewer Fund Overview – Fund 11

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (Reserve Reduction) of Revenues over Expenses
Enterprise Funds					
Sewer	8,291,090	7,075,070	9,914,525	5,451,635	(2,839,455)

The FY 2024-25 Sewer Enterprise Fund has a budget of \$9,914,525 to fund several capital projects and the wastewater treatment plant contract, and includes the Public Works Director and three operations and maintenance employees, plus a cost allocation charge from general fund departments that support the Sewer Fund. Sewer Fund operational costs mostly consist of contracted services for the wastewater treatment plant, and sewer loan debt service payments, with the balance of costs for maintenance of buildings, vehicles, insurances, fuel, communications, fees, and utilities. The Sewer Fund is funded mostly by sewer service charges as part of property tax billings, plus sewer connection fees and interest income. The Sewer Fund has a capital budget consisting of various lift station improvements of upwards of \$2 million plus sewer rehabilitation and upgrade projects that make up a total capital budget of \$4,812,000. The Sewer Fund maintains a fund balance year-over-year, estimated at \$5,451,635, after budgeting for a planned use of reserves of (\$2,839,455).

Special Revenue Fund Overview

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (Reserve Reduction) of Revenues over Expenses
Special Revenue Funds					
Gas Tax	\$ (29,796)	\$ 740,644	\$ 675,644	\$ 35,204	\$ 65,000
Transportation	214,306	517,653	729,428	2,531	(211,775)
Transit	18,806	1,389,496	1,390,049	18,253	(553)
Auburn School Park Preserve	(155,513)	2,000	-	(153,513)	2,000
CDBG Defederalized Funding	155,713	30,500	4,000	182,213	26,500
Property Seizure / Asset Forfeiture	185,696	-	87,206	98,490	(87,206)
HOME / First Time Homebuyers Grant	286,159	15,000	4,500	296,659	10,500
Community Development Block Grant	111,462	30,500	52,364	89,598	(21,864)
Recycle Grant Program	(19,808)	15,000	-	(4,808)	15,000
Solid Waste Management / Closed Land	(888,579)	285,000	792,000	(1,395,579)	(507,000)
Supplemental Law Enforcement	-	156,000	156,000	-	-
Project / Impact Fee	947,651	23,520	1,800	969,371	21,720
Facilities & Equipment Fee	34,325	74,860	84,572	24,613	(9,712)
<i>Total Special Revenue Funds</i>	<i>\$ 860,422</i>	<i>\$ 3,280,173</i>	<i>\$ 3,977,563</i>	<i>\$ 163,032</i>	<i>\$ (697,390)</i>

Gas Tax Fund 21:

The FY 2024-25 Gas Tax Fund has a budget of \$675,644 mostly for the cost of streetlights and road overlay, plus professional estimating services for planned road projects. The Gas Tax Fund is funded by SB1 and other gas taxes, which can only be used for transportation purposes. The Fund has an estimated fund balance of \$35,204.

Transportation Fund 26:

The FY 2024-25 Transportation Fund has a budget of \$729,428 to fund capital road overlay and surface treatment projects as well as other paving repair projects for sidewalks, pavement, traffic sign and signal maintenance, tree removal and wayfinding. The Transportation Fund is funded by Transportation Tax Article 8 (TDA/LTF) for amounts remaining after Transit is fully funded, and occasional federal grants. Historically, the General Fund has contributed about \$500,000 annually to road overlay projects. With the cost of the Transit Fund on the rise, TDA/LTF funds available for Transportation have dwindled. The General Fund deficit has also diminished contributions to Transportation. It is necessary for the General Fund to contribute \$100,000 in FY 2024-25 to cover Transportation costs not otherwise funded by external sources. As such, the General Fund contribution may not necessarily contribute to road overlay projects but has balanced the Transportation Fund FY 2024-25 budget. The Transportation Fund has an estimated fund balance of \$2,531.

Transit Fund 27:

The FY 2024-25 Transit Fund has a budget of \$1,390,049 to fund Transit personnel and associated costs and a cost allocation charge from the general fund departments that support Transit, plus fuel, maintenance, insurances, and cameras for buses. Two vans are budgeted for purchase this year to further the on-demand program and reduce reliance on large buses previously installed for a fixed-route system. The vans are funded by state and federal transit agencies. The Transit Fund is funded mostly by Transportation Article 4 (LTF), SB1, and other transportation tax revenues that are specifically to be used for Transit operations. The Transit Fund has an estimated fund balance of \$18,253.

Auburn School Park Preserve Fund 29:

The Auburn School Park Preserve Fund collects AB1600 Mitigation Fees to be used towards the costs associated with the opening of the Auburn School Park Preserve. This fund currently has a deficit fund balance of (\$153,513) 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 in the FY 2024-25 budget and it is anticipated the deficit will dwindle over time to zero.

CDBG Defederalized Funding Fund 46:

The CDBG Defederalized Funding Fund was created in FY 2019-20 to account for CDBG loan repayments to the extent total receipts (collected in CDBG Fund 66) are less than \$35,000 each year. These receipts may be “defederalized” and used towards other discretionary purposes. Estimated funding for FY 2024-25 is \$30,500, the amount expected to be received from loans currently outstanding. The defederalized fund balance has been accumulating and is available for discretionary use, including for economic development and business purposes. The CDBG Defederalized Fund has an estimated fund balance of \$182,213.

Property Seizure / Asset Forfeiture Fund 47:

The FY 2024-25 Asset Forfeiture Fund budget is \$87,206 to fund police vehicle leases and equipment. Revenue is not predictable and is budgeted at zero resulting in an estimated fund balance of \$98,490, which will be programmed for the Police Department, as needed.

HOME / First Time Homebuyers Fund 65:

The FY 2024-25 First Time Homebuyers Fund budget is \$4,500 to administer the program. Revenue is estimated at \$15,000 resulting in an estimated fund balance of \$296,659.

Community Development Block Grant Fund 66:

The FY 2024-25 Community Development Block Grant Fund budget is \$52,364 to fund administrative expenditures associated with the program, including the transfer of annual loan payments received under \$35,000 to the CDBG Defederalized Fund for the City's discretionary use. Currently, one City business is under a repayment plan. The estimated fund balance is \$89,598 held for future business loan programs.

Recycle Grant Fund 68:

The FY 2024-25 Recycle Grant Fund has a negative fund balance of (\$4,808) assuming expenditures of \$19,808 from several years ago are still eligible for grant funds that could be received in FY 2024-25. This fund will be reviewed for its viability in the upcoming fiscal year.

Solid Waste Management (Closed Landfill) Fund 69:

The FY 2024-25 Closed Landfill Fund budget is \$792,000 to fund a contract with Recology, administrative expenditures, insurances, and State Water Resource Control Board Fees. Franchise Fee revenue is well below the cost to operate the program and maintain the landfill. The estimated fund balance deficit is (\$1,395,579) and continues to rise. The closed landfill is an ongoing issue for the City, that Staff and Recology, the City's solid waste contractor and co-owner of the landfill, have been working on for several years. Recology's waste hauling franchise agreement expired in June 2023, with a one-year extension granted that same year. The current extension expires on June 30, 2024. Staff will bring forward to the City Council an additional extension by the end of June 2024. Staff continue to work towards a resolution on the ongoing closure costs for the landfill, which will likely be addressed in the upcoming fiscal year.

Supplemental Law Enforcement Fund 77:

The FY 2024-25 Supplemental Law Enforcement Fund budget is \$165,000 which is funded by a state local public safety vehicle license fee to help cities offset the costs of law enforcement. All revenue received in this fund is transferred to the General Fund to offset Police Department expenditures. Therefore, the estimated fund balance for this Fund is zero.

Project Impact Fee Fund 89:

The Project Impact Fee Fund is funded by development impact fees paid to the City for specific purposes. The FY 2024-25 Project Impact Fee Fund budget is \$1,800 for the cost to administer the fund. There are 20 impact fees for specific purposes, and projects are not typically planned until sufficient funding is available for a specific purpose. As such, though the anticipated revenues for

FY 2024-25 are \$23,520 and the estimated fund balance is \$969,371 collectively, there are no projects currently planned.

Facilities and Equipment Replacement Fund 91:

The FY 2024-25 Facilities and Equipment Replacement Fund budget is \$84,572 as available budget authority for Public Works projects. This fund receives funding from development impact fees paid to the City pursuant to AB1600 Mitigation Fees whereas developers pay a share of the cost of population growth and its impact / demand on City services. The budget amount is based on funds available and includes an estimated fund balance of \$24,613. All funds are intended to be spent on facility repairs, maintenance, or other capital outlay needs.

Redevelopment Property Tax Agency Trust Fund 35

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	EXCESS / (Reserve Reduction) of Revenues over Expenses
Redevelopment Property Tax Trust Funds					
Property Tax Trust	\$ (39,543)	\$ 323,403	\$ 323,403	\$ (39,543)	\$ -

The FY 2024-25 Redevelopment Property Tax Agency Trust Fund budget is \$323,403 which includes debt service payments and the costs to administer the fund. Revenues are derived from property taxes specific to redevelopment areas, and the estimated fund balance is negative \$39,543 which will be reduced to zero once erroneously charged personnel administration costs are reversed. Council approval of the City's Final ROPS (Recognized Obligation Payment Schedule) will secure external funding of redevelopment activities through the final debt payment in FY 2037-38.

Capital Improvement Plan

The City's Capital Improvement Program (CIP) process is managed by the Department of Public Works and includes projects aimed at improving the City's public infrastructure such as streets, transportation issues, sewer and storm drains and public buildings. An initiative of City staff is to expand the CIP to include all departmental capital needs and to create a multi-year funding plan to address deferred maintenance and critical equipment replacements Citywide that are typically funded by the General Fund. The CIP effort will return to a future City Council meeting with incremental updates over time to incorporate a Citywide CIP depending on funding available. At this time, funding for the CIP will be constrained to external funding sources until discretionary revenues become available to fund General Fund CIP needs.

City of Auburn
Fiscal Year 2024-25 Budget
Summary of Capital Outlay / Projects

GENERAL FUND

City Manager's Office

Misc. City Furniture Replacement	\$ 1,165	\$ 1,165
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Information Technology

Computer Replacement	\$ 15,000	
Systems Replacement	<u>15,000</u>	
		\$ 30,000

Police

Machinery & Equipment	\$ 30,000	
Computer Equipment	30,000	
Furniture Replacement	<u>3,000</u>	
		\$ 63,000

Fire

Fire Truck Lease	\$ 79,011	
Machinery & Equipment	340,000	
Building Projects	70,000	
Computer Equipment	<u>1,360</u>	
		\$ 490,371

Building Maintenance

Furniture Replacement	\$ 15,000	
Machinery & Equipment	2,000	
Back Flow Preventer Device	<u>2,500</u>	
		\$ 19,500

Public Works Admin/Engineering

Roadway Overlay Project	<u>\$ 100,000</u>	\$ 100,000
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Corp Yard - Mechanics

Machinery & Equipment	<u>\$ 3,500</u>	\$ 3,500
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Stormwater

Emergency Repairs	\$ 10,000	
Storm Drain Rehabilitation	<u>62,500</u>	
Drain Project		<u>\$ 72,500</u>

Total General Fund Capital

\$ 780,036

City of Auburn
Fiscal Year 2024-25 Budget
Summary of Capital Outlay / Projects

AIRPORT FUND

Machinery & Equipment	\$ 3,000
Computer Equipment	3,000
Storm Drain Rehabilitation	3,000
Tenant Hangar Repairs	5,000
Airport Master Plan Update	405,000
Airport Cameras	5,000
Pavement Management Program/PCI	40,000
Terminal Redesign	<u>155,599</u>
<i>Total Airport Fund Capital</i>	\$ 619,599

SEWER FUND

Lift Station Repairs	\$ 1,200,000
Emergency Sewer Repair Projects	100,000
Auburn Lift Station SCADA Upgrade	720,000
Asset Management	75,000
WWTP - Repairs/Projects	75,000
Auburn Ravine Sampling	\$ 10,000
NPDES Permit Renewal	25,000
Sewer Mast Plan/SSMP Upgrades	150,000
Annual Sewer Rehabilitation	850,000
Diamond Ridge Lift Station	650,000
Southridge Lift Station	-
Borland Sewer Realignment	250,000
Annual Collection System Rehab	85,000
Aeolia Sewer Line Replacement	500,000
Vehicles	170,000
Machinery & Equipment	450,000
Computer Equipment	<u>2,000</u>
<i>Total Sewer Fund Capital</i>	\$ 5,312,000

GAS TAX FUND

Roadway Overlay Project	352,688
AIP-05 Tree Removal	<u>75,000</u>
<i>Total Gas Tax Fund Capital</i>	\$ 427,688

City of Auburn
Fiscal Year 2024-25 Budget
Summary of Capital Outlay / Projects

TRANSPORTATION FUND

Vegetation/Tree Removal	\$ 20,000
Paving/Crackfill	50,000
Sidewalk Repairs - Commercial	25,000
Annual Overlay Project	250,000
Emergency Repairs - Storm Drain	25,000
Sidewalk Repairs - Residential	20,000
Annual Street Surface Maintenance	250,000
Wayfinding Project	<u>10,000</u>
 <i>Total Transportation Fund Capital</i>	 \$ 650,000

TRANSIT FUND

Transit On-Board Cameras	<u>7,500</u>
 <i>Total Transit Fund Capital</i>	 \$ 7,500

Facilities and Equipment Planning Fund

Improvement Projects	<u>\$ 92,685</u>
 <i>Total Facilities and Equipment Planning Fund Capital</i>	 \$ 92,685

City of Auburn
Fiscal Year 2024-25 Budget
Summary of Capital Outlay / Projects

American Rescue Plan Act (ARPA) Fund

Downtown Streetscape (TBD)	\$ 158,426
Oldtown Streetscape (TBD)	67,400
Carnegie Library	109,752
1103 High Street	60,969
General Plan Update	742,242
Save Streets Grant Matching Funds	94,480
Park Reserve Multi-Use Improvements	600
Citywide Scanning Project	62,475
Records Retention/Laserfiche	16,671
Wayfinding Plan	29,595
Council Chambers Sound System	54,794
 <i>Total ARPA Funding Capital</i>	 _____
	 \$ 1,397,404

Anticipated Grant Funding

<i>California Parks Grant Economic</i>	
<i>Development</i>	\$ 60,000
<i>Safe Streets Grant</i>	\$ 400,000
<i>Form Based Code - Phase 2 (SACOG</i>	
<i>Grant)</i>	140,000
<i>Domes Site Master Plan (SACOG</i>	
<i>Grant)</i>	550,000
 <i>TOTAL CITYWIDE CAPITAL</i>	 _____
	 \$ 1,150,000
	 <u><u>\$ 10,436,912</u></u>

Note: Capital Projects noted in this schedule are listed by funding source.

City of Auburn
FY 2024-25 Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
REVENUES				
Taxes	\$ 14,399,131	13,402,351	13,191,481	13,546,833
Franchises	646,466	790,553	781,490	828,379
Licenses & Permits	406,277	575,306	504,266	504,527
Fines & Forfeitures	53,756	103,357	57,638	57,638
Use of Property & Money	383,906	561,111	595,105	666,500
Intergovernmental	512,438	685,520	1,246,398	2,092,664
Other Revenues	770,830	46,772	36,636	400,000
Charges for Services	190,914	277,622	246,660	241,053
Transfers-In	344,957	253,353	308,962	1,386,575
Total Revenues	\$ 17,708,675	16,695,945	16,968,636	19,724,169
EXPENDITURES				
City Council	61,512	64,117	81,627	80,277
Discretionary Support	118,999	163,335	184,850	47,000
City Manager	297,406	391,372	307,671	302,024
Economic Development	87,316	197,752	472,731	334,327
Planning	205,182	445,466	438,390	1,405,422
City Clerk	125,444	130,124	143,277	178,290
Finance	722,661	953,809	857,821	643,824
City Attorney	281,982	419,934	312,212	315,000
Information Technology	530,235	580,071	493,341	581,021
Human Resources	-	1,002	325,156	363,813
Insurance Program	690,817	870,218	879,496	821,127
Police	4,966,077	5,617,067	6,307,909	6,038,829
Fire	3,980,329	3,614,600	4,357,335	4,924,989
Building Inspection	240,830	329,633	420,359	408,272
Building Maintenance	403,826	596,208	529,615	526,805
Public Works - Administration	799,542	799,624	696,549	119,350
Public Works - Maintenance & Operations	414,866	429,117	545,776	690,860
Public Works - Mechanics	264,535	308,278	319,307	303,485
Public Works - Stormwater	147,047	1,044,733	78,379	151,246
Non-Departmental	1,260,155	1,224,793	1,206,557	1,520,493
Total Expenditures	\$ 15,598,762	18,181,254	18,720,481	19,756,454
Excess / (Deficit) of Revenues over Expenditures	\$ 2,109,913	(1,485,309)	(1,751,845)	(32,285)
Beginning Fund Balance	\$ 6,452,044	8,561,957	7,076,648	5,324,803
Ending Fund Balance	\$ 8,561,957	7,076,648	5,324,803	5,292,518
<i>Less - Fund Balance Assigned for:</i>				
Economic Contingency Reserve	\$ 2,700,000	3,160,000	3,160,000	3,160,000
Pension Unfunded Liability Reserve	1,000,000	1,000,000	1,000,000	750,000
Prepaid costs - NCCSIF Insurance	569,075	553,081	577,653	655,697
Employee Unfunded Liability Reserve	-	500,000	500,000	500,000
Police Department Donation Reserve	5,756	-	-	-
Unassigned Fund Balance	\$ 4,287,126	1,863,567	87,150	226,821

City of Auburn
FY 2024-25 Budget
General Fund Revenue Detail

Description	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Property Taxes	\$ 3,286,301	3,532,631	3,636,859	3,764,149
Property Tax in Lieu of Vehicle License Fee	1,270,104	1,358,859	1,434,622	1,484,834
RPTTF RDA Residual Payments	116,031	205,601	200,000	207,000
Sales Taxes	9,175,190	7,853,142	7,500,000	7,665,000
Transient Occupancy Taxes	379,789	357,300	330,000	334,950
Real Property Transfer Tax	171,716	94,818	90,000	90,900
TOTAL TAXES	\$ 14,399,131	13,402,351	13,191,481	13,546,833
Franchise - Gas & Electric	\$ 174,534	213,526	233,490	247,499
Franchise - Solid Waste	374,786	512,823	460,000	487,600
Franchise - Cable TV	97,146	64,204	88,000	93,280
TOTAL FRANCHISES	\$ 646,466	790,553	781,490	828,379
Business Licenses	\$ 191,783	250,963	181,805	182,714
Dog Licenses	1,055	827	1,000	1,000
Building Permits	\$ 198,705	307,797	305,199	305,199
Home Occupancy Permits	755	616	1,200	1,000
Seismic Education Data Utility (SMIP) Fee	(284)	149	648	200
Parking Lot Stickers / Space Permits	2,190	1,980	2,140	2,140
Other Permits	4,796	5,104	7,274	7,274
SB1186 Business License Fees	7,277	7,870	5,000	5,000
TOTAL LICENSES & PERMITS	\$ 406,277	575,306	504,266	504,527
Traffic Fines	\$ 9,123	7,668	5,000	5,000
Parking Tickets	1,686	2,381	1,500	1,500
Civil Fines	42,724	46,396	45,000	45,000
Other Fines	(22,041)	13,696	100	100
Administrative Citations	20,801	29,656	2,500	2,500
Alarm Activations	1,463	3,560	3,538	3,538
TOTAL FINES & FORFEITURES	\$ 53,756	103,357	57,638	57,638
Building Rent - 1103 High Street	\$ 5,030	5,930	5,000	5,000
Room Rental - City Hall	830	1,205	1,500	1,500
Land Rentals	357,594	391,672	380,000	380,000
Interest Earnings	20,452	162,304	208,605	280,000
TOTAL USE OF MONEY & PROPERTY	\$ 383,906	561,111	595,105	666,500
Tobacco Grant	58,106	24,441	110,474	101,879
Public Safety - Proposition 172	\$ 312,324	345,439	331,184	333,000
Motor Vehicle In-Lieu Residuals	16,674	-	16,674	16,674
State of CA Misc. Grants	-	26,358	200,000	750,000
Public Safety Power Shut Off Grant	-	(250)	-	-
Planning Grants - SB-2 / LEAP	10,000	40,000	77,851	-
Out of County Reimbursements / Grants	2,102	139,498	14,363	-
Fire Department Misc Grants	-	-	20,000	610,000

City of Auburn
FY 2024-25 Budget
General Fund Revenue Detail

Description	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
POP Officer Grant	-	-	188,852	111,111
AB109 SIU Funding	100,000	100,000	100,000	100,000
Proposition 68 Grant - Park Elevator	-	-	177,000	60,000
POST Training Reimbursement	13,232	10,034	10,000	10,000
TOTAL INTERGOVERNMENTAL	\$ 512,438	\$ 685,520	\$ 1,246,398	\$ 2,092,664
Other Financing Sources - Capital Lease	699,659	-	-	-
Lease Revenue	(57,679)	-	-	-
Interest Revenue - Leases	120,616	-	-	-
Arts Commission Revenues	1,624	3,927	3,173	-
Cooperative Agreements	2,420	-	1,552	-
CalRecycle Grant	1,530	19,889	-	-
Federal DOT Safe Streets Grant	-	-	-	400,000
Insurance Refunds	14	19,278	30,000	-
Misc Employee Reimbursement	2,646	3,678	1,911	-
TOTAL OTHER REVENUES	\$ 770,830	\$ 46,772	\$ 36,636	\$ 400,000
Engineering Costs Recovered	\$ 51,437	47,587	37,861	37,861
Fire Suppression Systems	-	-	-	1,547
Plan Check Fees	97,965	161,039	90,000	90,000
Planning & Zoning Fees	2,266	5,364	5,000	5,000
Improvement Plan Review	-	1,568	500	500
Parking Fees/Stickers	5,550	9,021	1,478	-
Fire Alarm Systems	-	-	-	1,547
Fire Building & Development Fee	-	-	2,533	16,106
Defensible Space Inspection Fee	300	450	211	211
SB1473 Fee Collections	2,148	224	500	500
E.I.R. Fees	132	688	500	500
Fingerprint Processing Fees	11,772	14,968	14,000	14,000
Charging Station Revenue	-	-	7,555	10,000
Traffic Mitigation Fees	-	-	6,382	6,382
Tobacco Retailer Fee	11,921	15,984	8,500	8,500
Sales of Public Documents	1,609	1,661	1,649	1,649
Misc. Revenues	2,690	15,509	64,375	45,750
Fire General / Misc Fees	-	-	422	-
Police Department Donations	2,104	2,624	830	-
Employee Insurance Reimbursement	1,020	935	-	-
Suplus Property Sales	-	-	4,364	1,000
TOTAL CHARGES FOR SERVICES	\$ 190,914	\$ 277,622	\$ 246,660	\$ 241,053
TOTAL TRANSFERS IN	\$ 344,957	\$ 253,353	\$ 308,962	\$ 1,386,575
TOTAL GENERAL FUND	\$ 17,708,675	\$ 16,695,945	\$ 16,968,636	\$ 19,724,169

City of Auburn
FY 2024-25 Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
City Council - 110				
Personnel Services	\$ 51,078	\$ 53,159	\$ 64,377	\$ 64,377
Services and Supplies	10,434	10,958	17,250	15,900
Capital Outlay	-	-	-	-
Total:	61,512	64,117	81,627	80,277
Discretionary Support - 111				
Personnel Services	-	-	-	-
Services and Supplies	118,999	163,335	184,850	47,000
Capital Outlay	-	-	-	-
Total:	118,999	163,335	184,850	47,000
City Manager - 120				
Personnel Services	189,539	257,337	426,575	394,379
Services and Supplies	103,344	130,093	68,432	83,950
Cost Allocation	-	-	(190,000)	(177,470)
Capital Outlay	4,523	3,942	2,664	1,165
Total:	297,406	391,372	307,671	302,024
Economic Development - 125				
Personnel Services	76,288	112,751	370,425	350,050
Services and Supplies	11,028	85,001	286,038	141,800
Cost Allocation	-	-	(183,732)	(157,523)
Capital Outlay	-	-	-	-
Total:	87,316	197,752	472,731	334,327
Community Development - 130				
Personnel Services	135,482	110,710	121,433	128,022
Services and Supplies	69,700	334,756	316,957	1,277,400
Capital Outlay	-	-	-	-
Total:	205,182	445,466	438,390	1,405,422

City of Auburn
FY 2024-25 Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25	
City Clerk - 140					
Personnel Services	102,232	102,134	153,192	159,586	
Services and Supplies	21,262	27,637	26,133	58,600	
Cost Allocation	-	-	(38,548)	(39,896)	
Capital Outlay	1,950	353	2,500	-	
Total:	125,444	130,124	143,277	178,290	
Finance - 150					
Personnel Services	349,860	426,397	633,121	548,356	
Services and Supplies	370,992	518,635	382,674	276,425	
Cost Allocation	-	-	(165,114)	(180,957)	
Capital Outlay	1,809	8,777	7,140	-	
Total:	722,661	953,809	857,821	643,824	
City Attorney - 160					
Personnel Services	-	-	-	-	
Services and Supplies	281,982	419,934	312,212	315,000	
Capital Outlay	-	-	-	-	
Total:	281,982	419,934	312,212	315,000	
Information Technology - 170					
Personnel Services	-	-	-	-	
Services and Supplies	353,125	420,664	394,866	551,021	
Capital Outlay	177,110	159,407	98,475	30,000	
Total:	530,235	580,071	493,341	581,021	
Human Resources - 180					
Personnel Services	-	-	-	-	
Services and Supplies	-	1,002	84,954	387,885	
Cost Allocation	-	-	(103,967)	103,930	
Capital Outlay	-	-	5,546	(128,002)	
Total:	-	-	1,002	325,156	363,813
Insurance Programs - 190					
Personnel Services	-	-	-	-	
Services and Supplies	690,817	870,218	879,496	821,127	
Capital Outlay	-	-	-	-	
Total:	690,817	870,218	879,496	821,127	

Departmental Expenditure Account Detail

	PRELIMINARY		ESTIMATED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Police - 210				
Personnel Services	4,354,688	4,869,893	5,539,593	5,378,009
Services and Supplies	527,641	663,989	726,766	597,820
Capital Outlay	83,748	83,185	41,550	63,000
Total:	4,966,077	5,617,067	6,307,909	6,038,829
Fire - 220				
Personnel Services	2,816,622	3,160,354	3,670,330	3,470,933
Services and Supplies	443,724	361,934	411,754	963,685
Capital Outlay	719,983	92,312	275,251	490,371
Total:	3,980,329	3,614,600	4,357,335	4,924,989
Building Inspection - 230				
Personnel Services	206,716	45,055	242,228	383,261
Services and Supplies	34,114	248,988	207,131	82,500
Cost Allocation	-	-	(30,000)	(57,489)
Capital Outlay	-	35,590	1,000	-
Total:	240,830	329,633	420,359	408,272
Building Maintenance - 231				
Personnel Services	(7,893)	-	-	-
Services and Supplies	399,264	532,401	487,778	507,305
Capital Outlay	12,455	63,807	41,837	19,500
Total:	403,826	596,208	529,615	526,805
Public Works Administration - 310				
Personnel Services	229,568	156,714	168,381	370,690
Services and Supplies	63,877	121,007	44,574	19,350
Cost Allocation	-	-	(82,720)	(370,690)
Transfers Out - Overlay	506,097	521,903	566,314	100,000
Total:	799,542	799,624	696,549	119,350

City of Auburn
FY 2024-25 Budget
General Fund

Departmental Expenditure Account Detail

	PRELIMINARY		ESTIMATED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Public Works - Maintenance & Operations - 320				
Personnel Services	327,057	341,011	543,953	643,560
Services and Supplies	87,809	88,106	73,073	62,300
Cost Allocation	-	-	(81,250)	(15,000)
Capital Outlay	-	-	10,000	-
Total:	414,866	429,117	545,776	690,860
Public Works - Mechanics - 330				
Personnel Services	182,678	185,363	208,111	209,012
Services and Supplies	79,951	115,821	119,696	105,973
Cost Allocation	-	-	(15,000)	(15,000)
Capital Outlay	1,906	7,094	6,500	3,500
Total:	264,535	308,278	319,307	303,485
Public Works - Stormwater - 340				
Personnel Services	-	-	-	-
Services and Supplies	147,047	70,041	74,877	78,746
Capital Outlay	-	974,692	3,502	72,500
Total:	147,047	1,044,733	78,379	151,246
Non-Departmental - 000				
Personnel Services - CalPERS UAAL	280,964	349,921	-	293,467
Debt Service - Pension Obligation Bonds	979,191	852,995	1,206,557	1,227,026
Transfers Out - AUDA Successor Agency	-	21,877	-	-
Personnel Services - Estimated Labor Impacts	-	-	-	-
Total:	1,260,155	1,224,793	1,206,557	1,520,493
Total Appropriations - General Fund				
	\$ 15,598,762	\$ 18,181,251	\$ 18,720,501	\$ 19,756,452
Total Personnel Services:	\$ 3,815,110	\$ 10,170,799	\$ 12,480,342	\$ 12,781,587
Total Services and Supplies:	\$ 5,184,520	\$ 5,099,511	\$ 6,109,832	(1,142,027)
Total Cost Allocations:	\$ -	\$ (890,331)	\$ 495,965	\$ 680,036
Total Capital Outlay:	\$ 1,003,484	\$ 1,429,159	\$ 1,206,557	\$ 1,227,026
Total Debt Service:	\$ 979,191	\$ 852,995	\$ 543,780	\$ 566,314
Total Transfers Out:	\$ 506,097	\$ -	\$ -	\$ 100,000

City of Auburn
Departmental Expenditure Budget
Department 110 - City Council - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 19,623	18,954	18,000	18,000
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	30,017	32,755	45,000	45,000
FICA / Medicare	1,438	1,450	1,377	1,377
Total Personnel Services:	\$ 51,078	53,159	64,377	64,377
Materials & Services				
Postage	\$ 2	-	-	-
Printing	-	7	-	-
Travel & Transportation	225	7,295	6,584	6,600
Dues & Subscriptions	5,400	-	7,300	6,800
Materials & Supplies	3,463	2,629	1,200	500
Sustainability Advisory Committee	-	292	-	-
Clothing Allowance	-	-	166	-
Training & Education	1,344	735	2,000	2,000
Total Material & Services:	\$ 10,434	10,958	17,250	15,900
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Total City Council:	\$ 61,512	64,117	81,627	80,277

City of Auburn
Departmental Expenditure Budget
Department 111 - Discretionary Support - FY 2024-25

	ACTUAL FY 2021-22	PRELIMINARY		ESTIMATED FY 2023-24	BUDGET FY 2024-25
		ACTUAL FY 2022-23	ACTUAL FY 2023-24		
Personnel Services					
Total Personnel Services:	-	-	-	-	-
Materials & Services					
Dues & Subscriptions	\$ -	15	-	-	
City Historian Expenses	-	-	500	500	
Library Services Contribution	12,000	12,000	12,000	-	
CATV Consulting Services	12,000	12,000	12,000	12,000	
Undesignated Sponsorships	8,940	9,260	7,000	7,000	
Arts Commission Activities	32,912	23,923	36,350	5,000	
Economic Development Commission	35,540	56,235	30,000	5,000	
Sustainability Advisory Committee	4,847	9,860	5,000	5,000	
Endurance Capital Committee	9,857	14,269	12,500	5,000	
SHAAC	2,903	5,773	4,500	2,500	
Community Projects	-	20,000	65,000	5,000	
Total Material & Services:	\$ 118,999	163,335	184,850	47,000	
Capital Projects / Outlay					
	\$ -	-	-	-	
Total Capital Projects / Outlay:	\$ -	-	-	-	
Total Support for Community Projects:	\$ 118,999	163,335	184,850	47,000	

City of Auburn
Departmental Expenditure Budget
Department 120 - City Manager - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 147,378	213,457	341,556	311,838
Overtime	469	4,257	-	-
CalPERS - Normal Cost	22,328	18,511	32,709	32,951
Health / Dental / Vision	15,586	15,463	47,232	45,068
FICA / Medicare	3,778	5,649	5,078	4,522
Cost Allocation	-	-	(190,000)	(177,470)
Total Personnel Services:	\$ 189,539	257,337	236,575	216,909
Materials & Services				
Postage	\$ 79	358	3	-
Printing	173	21	15	-
Travel & Transportation	-	706	5,000	10,000
Dues & Subscriptions	16,822	15,563	19,869	18,000
Materials & Supplies	20,086	11,779	11,673	10,000
Undesignated Sponsorships	-	1,330	-	-
Professional Services	-	31,666	13,000	25,000
Cal Recycle Grant Expense	-	5,460	-	-
Marketing & Promotion	-	-	764	-
Minor Equipment	1,071	-	358	-
Employee Relations	71	-	3,750	3,750
Personnel Expenses	6,795	10	-	-
Training & Education	7,420	959	2,200	2,200
Maintenance of Equipment	1,071	120	-	-
Contractual Services	49,756	62,121	11,800	15,000
Total Material & Services:	\$ 103,344	130,093	68,432	83,950
Capital Projects / Outlay				
Computer Equipment	\$ 4,523	2,982	1,500	-
Furniture	-	960	1,164	1,165
Total Capital Projects / Outlay:	\$ 4,523	3,942	2,664	1,165
Total City Manager:	\$ 297,406	391,372	307,670	302,023

City of Auburn
Departmental Expenditure Budget
Department 125 - Economic Development - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 65,405	67,523	292,790	269,464
Overtime	-	-	-	-
CalPERS - Normal Cost	2,720	14,255	23,278	24,013
Health / Dental / Vision	6,953	27,770	50,056	52,666
FICA / Medicare	1,210	3,203	4,301	3,907
Cost Allocation	-	-	(183,732)	(157,523)
Total Personnel Services:	\$ 76,288	112,751	186,693	192,527
Materials & Services				
Postage	\$ -	-	-	300
Printing	-	138	-	2,000
Travel & Transportation	-	-	35	500
Dues & Subscriptions	423	340	6,500	6,500
Materials & Supplies	-	245	2,000	2,000
Marketing & Promotion	7,752	35,659	25,000	20,000
Parks Grant Expenditures	-	9,621	177,000	60,000
Safe Streets for All Grant Exp.	-	-	-	-
Training & Education	77	423	-	500
Contractual Services	2,776	38,575	75,503	50,000
Total Material & Services:	\$ 11,028	85,001	286,038	141,800
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Total Economic Development:	\$ 87,316	197,752	472,731	334,327

City of Auburn
Departmental Expenditure Budget
Department 130 - Community Development - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 105,390	89,757	98,284	106,085
Overtime	71	-	-	-
CalPERS - Normal Cost	8,798	6,257	7,226	8,191
Health / Dental / Vision	15,867	13,276	14,535	12,208
FICA / Medicare	1,581	1,309	1,388	1,538
Emergency Sick Leave	3,775	111		
Total Personnel Services:	\$ 135,482	110,710	121,433	128,022
Materials & Services				
Postage	\$ 389	620	233	500
Printing	-	-	100	200
Legal Advertising	2,316	5,538	1,400	2,500
Dues & Subscriptions	897	319	3,000	2,700
Planning Commision Stipends	1,050	1,025	1,500	2,000
Materials & Supplies	312	1,394	500	500
Professional Services	3,832	29,460	40,000	-
Safe Streets for All (grant)			50,000 *	400,000
Training & Education	1,038	1,260	-	3,000
Contractual Services	59,866	33,153	14,592	50,000
Special Projects	-	261,987	205,632 *	816,000
Total Material & Services:	\$ 69,700	334,756	316,957	1,277,400
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Total Community Development:	\$ 205,182	445,466	438,390	1,405,422

* One-time grants

City of Auburn
Departmental Expenditure Budget
Department 140 - City Clerk - FY 2024-25

Pesonnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 75,006	75,586	123,773	130,147
Overtime	2,212	2,236	1,093	-
CalPERS - Normal Cost	11,840	12,854	14,784	15,344
Health / Dental / Vision	11,614	9,877	11,722	12,208
FICA / Medicare	1,560	1,581	1,820	1,887
Cost Allocation	-	-	(38,548)	(39,896)
Total Personnel Services:	\$ 102,232	102,134	114,644	119,690
Materials & Services				
Postage	\$ 20	32	30	100
Legal Advertising	2,142	1,238	2,651	4,000
Dues & Subscriptions	1,189	1,104	1,500	1,000
Materials & Supplies	1,498	2,268	1,200	2,000
Professional Services	14	56	1,000	-
Training & Education	2,961	2,205	3,319	3,000
Maintenance of Equipment	301	255	-	-
Contractual Services	13,137	7,001	16,433	18,500
Elections Costs - Placer Co.	-	13,478	-	30,000
Total Material & Services:	\$ 21,262	27,637	26,133	58,600
Capital Projects / Outlay				
Capital Projects	\$ 1,950	353	2,500	-
Total Capital Projects / Outlay:	\$ 1,950	353	2,500	-
Total City Clerk:	\$ 125,444	130,124	143,277	178,290

City of Auburn
Departmental Expenditure Budget
Department 150 - Finance - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 216,356	278,585	497,397	408,078
Overtime	430	779	500	-
CalPERS - Normal Cost	32,231	42,573	36,297	35,905
Health / Dental / Vision	94,836	92,748	91,250	98,514
FICA / Medicare	6,007	7,376	7,677	5,859
Emergency Sick Leave	-	4,336	-	-
Cost Allocation	-	-	(165,114)	(180,957)
Total Personnel Services:	\$ 349,860	426,397	468,007	367,399
Materials & Services				
Postage	\$ 3,414	3,077	4,451	3,167
Printing	1,097	5,250	4,500	500
Travel & Transportation	30	1,926	5,500	5,500
Legal Advertising	620	-	900	700
Dues & Subscriptions	12,896	24,644	23,000	15,860
Materials & Supplies	18,414	19,986	15,000	7,000
Professional Services	3,429	94	1,250	-
Minor Equipment	-	652	-	-
Employee Relations	6,300	4,828	2,500	-
Personnel Expenses	95,804	88,047	30,000	500
Training & Education	9,004	7,273	1,500	2,000
Rents & Leases	-	5,691	57	-
Maintenance of Equipment	1,245	-	-	-
Contractual Services	156,579	290,413	220,000	167,087
GF Property tax admin. fees	56,777	57,104	59,016	59,901
Bank Fees	5,383	9,650	15,000	14,210
Total Material & Services:	\$ 370,992	518,635	382,674	276,425
Capital Projects / Outlay				
Computer Equipment	\$ 1,809	8,777	-	-
Business License System	-	-	7,140	-
Total Capital Projects / Outlay:	\$ 1,809	8,777	7,140	-
Total Administrative Services:	\$ 722,661	953,809	857,821	643,824

City of Auburn
Departmental Expenditure Budget
Department 160 - City Attorney - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
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	\$ 281,982	419,934	312,212	315,000
 <i>Total Material & Services:</i>	 <u>\$ 281,982</u>	 <u>419,934</u>	 <u>312,212</u>	 <u>315,000</u>
 Capital Projects / Outlay				
	\$ -	-	-	-
 <i>Total Capital Projects / Outlay:</i>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total City Attorney:</i>	 <u>\$ 281,982</u>	 <u>419,934</u>	 <u>312,212</u>	 <u>315,000</u>

City of Auburn
Departmental Expenditure Budget
Department 170 - Information Technology - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
Total Personnel Services:	\$ -	-	-	-
Materials & Services				
Postage	\$ -	42	-	-
Printing	-	-	66	4,500
Dues & Subscriptions	35,912	18,689	38,000	103,911
Materials & Supplies	2,357	3,256	2,500	14,000
Professional Services	-	1,540	-	-
Minor Equipment	89	1,802	-	-
Rents & Leases	35,107	38,974	41,209	35,000
Contractual Services	107,421	154,143	130,000	220,850
Bank Fees (Clover Lease)	2,886	2,779	3,091	2,760
Communications	169,353	199,439	180,000	170,000
Total Material & Services:	\$ 353,125	420,664	394,866	551,021
Capital Projects / Outlay				
Machinery & Equipment	\$ 855	2,173	-	-
Computer Equipment	64,785	10,313	7,500	15,000
Phone System Lease / Support	25,991	-	-	-
Systems Replacement	-	-	90,975	15,000
Tyler Enterprise System	85,479	146,921	-	-
Total Capital Projects / Outlay:	\$ 177,110	159,407	98,475	30,000
Total Information Technology:	\$ 530,235	580,071	493,341	581,021

City of Auburn
Departmental Expenditure Budget
Department 180 - Human Resources - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ -	-	261,145	286,498
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	28,806	33,312
Health / Dental / Vision	-	-	44,830	63,921
FICA / Medicare	-	-	3,842	4,154
Retiree Health - MEC	-	-	-	-
Cost Allocation	-	-	(103,967)	(128,002)
 Total Personnel Services:	 <u>\$ -</u>	 <u>-</u>	 <u>234,656</u>	 <u>259,883</u>
 Materials & Services	 <u>\$</u>	 <u>-</u>	 <u>234,656</u>	 <u>259,883</u>
Postage	\$ -	-	50	1,000
Printing	-	904	1,600	3,400
Travel & Transportation	-	-	4,500	3,000
Dues & Subscriptions	-	98	1,300	2,030
Materials & Supplies	-	-	6,000	10,000
Professional Services	-	-	354	-
Employee Relations	-	-	500	2,000
Personnel Expenses	-	-	45,000	15,000
Training & Education	-	-	650	3,500
Maintenance of Equipment	-	-	-	5,000
Contractual Services	-	-	25,000	59,000
 Total Material & Services:	 <u>\$ -</u>	 <u>1,002</u>	 <u>84,954</u>	 <u>103,930</u>
 Capital Projects / Outlay	 <u>\$</u>	 <u>-</u>	 <u>84,954</u>	 <u>103,930</u>
Computer Equipment	\$ -	-	739	-
Furniture	-	-	4,807	-
 Total Capital Projects / Outlay:	 <u>\$ -</u>	 <u>-</u>	 <u>5,546</u>	 <u>-</u>
 Total Human Resources:	 <u>\$ -</u>	 <u>1,002</u>	 <u>325,156</u>	 <u>363,813</u>

City of Auburn
Departmental Expenditure Budget
Department 190 - Insurance Programs - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ -	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
Total Personnel Services:	\$ -	-	-	-
Materials & Services				
Workers Compensation Insurance	\$ 246,964	427,470	456,443	391,184
General Liability Insurance	392,262	409,366	383,142	337,437
Dishonesty/Crime Policy	-	-	-	-
Litigation Contingency	18,829	-	-	-
Unemployment Insurance	11,878	10,797	13,495	13,495
Pollution Liability Insurance	758	927	1,000	-
Vehicle / Property / Pollution Insurance	20,126	21,658	25,416	79,011
Total Material & Services:	\$ 690,817	870,218	879,496	821,127
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Total Insurance Programs:	\$ 690,817	870,218	879,496	821,127

City of Auburn
Departmental Expenditure Budget
Department 210 - Police - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 3,111,211	3,398,034	3,924,887	3,798,643
Overtime	241,015	282,965	299,447	270,000
CalPERS - Normal Cost	401,935	484,146	512,387	530,097
Health / Dental / Vision	549,080	649,119	724,051	720,274
FICA / Medicare	48,437	55,629	63,914	58,995
Emergency Sick Leave	3,010	-	14,907	-
Total Personnel Services:	\$ 4,354,688	4,869,893	5,539,593	5,378,009
Materials & Services				
Postage	\$ 1,671	1,721	1,500	1,000
Printing	3,286	3,251	3,000	2,020
Travel & Transportation	892	1,652	3,000	-
Dues & Subscriptions	12,498	15,133	9,700	7,250
Materials & Supplies	33,207	32,501	27,000	21,000
Clothing Allowance	30,260	35,842	40,000	18,050
Fuel for Vehicles	67,008	97,490	100,000	105,000
Minor Equipment	21,937	19,445	8,000	-
Safety Equipment	-	-	4,936	34,500
Employee Relations	406	307	1,000	500
Personnel Expenses	521	3,432	500	-
Investigation Expense	5,634	15,176	10,000	10,500
Training & Education	46,496	57,935	50,000	25,000
Tuition Reimbursement	618	1,416	3,500	-
Rents & Leases	4,337	74	500	1,500
Maintenance of Vehicles	-	-	2,500	
Maintenance of Police Vehicles	30,662	68,914	70,000	37,500
Maintenance of Equipment	5,801	53,340	5,000	7,500
Maintenance of Buildings	1,008	3,658	24,130	-
Contractual Services	243,322	228,861	325,000	200,000
Placer County Jail Booking Fee	-	2,031	5,000	2,500
Wellness Grant Expenditures	-	1,898	-	-
Communications	18,077	17,194	22,500	100,000
POST Training	-	2,718	10,000	24,000
Total Material & Services:	\$ 527,641	663,989	726,766	597,820
Capital Projects / Outlay				
Machinery & Equipment	21,714	34,799	20,000	30,000
Computer Equipment	26,366	40,028	20,000	30,000
Furniture	3,577	517	1,550	3,000
Tobacco Grant Costs	1,974	-	-	-
Police Station Improvements	\$ 30,117	7,841	-	-
Total Capital Projects / Outlay:	\$ 83,748	83,185	41,550	63,000
Total Police:	\$ 4,966,077	5,617,067	6,307,909	6,038,829

City of Auburn
Departmental Expenditure Budget
Department 220 - Fire - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 1,836,014	1,998,244	2,530,724	2,378,529
Overtime	307,603	454,312	434,531	350,000
CalPERS - Normal Cost	250,767	312,354	346,812	365,492
Health / Dental / Vision	392,117	359,904	318,277	337,348
FICA / Medicare	30,121	35,540	39,986	39,564
Total Personnel Services:	\$ 2,816,622	3,160,354	3,670,330	3,470,933
Materials & Services				
Postage	\$ 186	465	300	258
Printing	630	594	1,200	2,900
Travel & Transportation	956	1,740	1,000	-
Legal Fees	9,087	-	-	-
Dues & Subscriptions	5,937	10,415	7,200	6,213
Materials & Supplies	11,406	15,009	10,000	11,700
Clothing Allowance	28,336	18,687	17,000	40,090
Fuel for Vehicles	44,059	52,898	40,000	42,500
Professional Services	36,926	42,431	40,000	20,600
Minor Equipment	54,014	18,892	15,000	20,500
Safety Equipment	-	-	61	-
Employee Relations	5,394	9,189	3,000	3,500
Personnel Expenses	9,200	1,200	-	-
Training & Education	19,574	38,765	20,000	32,000
Rents & Leases	12,688	13,650	13,982	11,139
Maintance of Vehicles	75,201	40,697	70,000	56,525
Maintainance of Buildings	15,262	11,010	12,180	11,400
Contractual Services	84,969	69,880	160,000	*
Fuel Reduction Project	14,320	-	-	-
Communications	9,812	13,176	831	11,360
Utilities	5,767	3,236	-	-
Total Material & Services:	\$ 443,724	361,934	411,754	963,685
* One-time grant				
Capital Projects / Outlay				
Furniture	\$ -	-	-	-
Machinery & Equipment	709,316	6,526	90,936	*
Capital Projects - Buildings	1,167	6,775	85,304	70,000
Computer Equipment	9,500	-	-	1,360
Fire Station - Deferred Maintenance	-	-	20,000	-
Debt Service - Fire Truck	-	79,011	79,011	79,011
Total Capital Projects / Outlay:	\$ 719,983	92,312	275,251	490,371
* One-time General Fund				
Total Fire:	\$ 3,980,329	3,614,600	4,357,335	4,924,989

City of Auburn
Departmental Expenditure Budget
Department 230 - Building Inspection - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 140,785	24,367	188,175	293,530
Overtime	-	-	-	-
CalPERS - Normal Cost	17,889	3,186	14,870	28,885
Health / Dental / Vision	45,642	17,042	36,397	56,590
FICA / Medicare	2,400	460	2,786	4,256
Cost Allocation	-	-	(30,000)	(57,489)
Total Personnel Services:	\$ 206,716	45,055	212,228	325,772
Materials & Services				
Postage	\$ 63	52	350	200
Printing	-	281	50	300
Travel & Transportation	-	936	50	1,000
Legal Advertising	-	142	-	-
Dues & Subscriptions	706	127	558	1,000
Materials & Supplies	1,241	533	2,538	1,500
Clothing Allowance	359	418	1,000	1,000
Fuel for Vehicles	1,025	1,528	3,500	3,500
Professional Services	28,120	238,577	165,000	-
Minor Equipment	-	677	3,500	7,500
Training & Education	2,448	2,194	3,000	5,000
Maintenance of Vehicles	152	700	2,500	1,500
Maintenance of Buildings	-	-	85	-
Contractual Services	-	2,823	25,000	60,000
Total Material & Services:	\$ 34,114	248,988	207,131	82,500
Capital Projects / Outlay				
Furniture	\$ -	35,590	1,000	-
Total Capital Projects / Outlay:	\$ -	35,590	1,000	-
Total Building Inspection:	\$ 240,830	329,633	420,359	408,272

City of Auburn
Departmental Expenditure Budget
Department 231 - Building Maintenance - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ (7,893)	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
Total Personnel Services:	\$ (7,893)	-	-	-
Materials & Services				
Postage	51	5	25	100
Materials & Supplies	12,177	9,746	10,000	30,000
Fuel for Vehicles	209	-	-	-
Rents & Leases	2,271	1,264	500	-
Maintenance of Vehicles	4,349	1,335	500	-
Maintenance of Equipment	720	3,644	7,000	1,200
Maintenance of Buildings	42,771	106,997	50,000	40,000
Contractual Services	48,831	48,900	50,500	51,005
Professional Development	-	1,460	-	-
Charge Point Expenses	-	-	28,000	15,000
Communications	-	-	1,253	-
Utilities	287,885	359,050	340,000	370,000
Total Material & Services:	\$ 399,264	532,401	487,778	507,305
Capital Projects / Outlay				
Capital Projects - Buildings	\$ 10,475	48,204	32,976	-
Machinery & Equipment	-	4,980	2,177	2,000
Back Flow Preventer Device	1,980	1,939	3,000	2,500
CAD Upgrade	-	8,684	-	-
Corp Yard Swamp Cooler	-	-	3,684	-
Furniture	-	-	-	15,000
Total Capital Projects / Outlay:	\$ 12,455	63,807	41,837	19,500
Total Building Maintenance:	\$ 403,826	596,208	529,615	526,805

City of Auburn
Departmental Expenditure Budget
Department 310 - Public Works Administration - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 139,712	51,991	94,729	299,928
Overtime	4,065	8,226	1,236	-
CalPERS - Normal Cost	9,966	13,527	14,027	22,164
Health / Dental / Vision	72,462	79,270	56,000	44,249
FICA / Medicare	3,363	3,700	2,389	4,349
Cost Allocation	-	-	(82,720)	(370,690)
Total Personnel Services:	\$ 229,568	156,714	85,661	-
Materials & Services				
Postage	\$ 60	98	125	100
Printing	-	36	275	100
Travel & Transportation	23	1,901	100	100
Legal Advertising	-	-	400	400
Dues & Subscriptions	3,228	3,076	400	1,650
Materials & Supplies	5,743	2,815	2,030	1,500
Clothing Allowance	491	378	500	-
Fuel for Vehicles	2,030	78	500	-
Professional Services	27,478	35,475	22,500	-
Profess Services-Land Develop	3,398	-	-	-
Flood Control District Charges	1,850	-	-	-
Training & Education	1,173	4,292	500	500
Technology Allowance	1,000	1,000	1,500	-
Rents & Leases	25	-	-	-
Maintenance of Equipment	-	53,026	-	-
Contractual Services	17,140	17,995	15,000	15,000
Special Projects	238	-	-	-
Recycling Promotions Program	-	837	744	-
Total Material & Services:	\$ 63,877	121,007	44,574	19,350
Capital Projects / Outlay				
Computer Equipment	\$ 3,833	2,324	1,314	-
Machinery & Equipment	2,264	19,579	-	-
Roadway Annual Overlay - Transfer	\$ 500,000	500,000	565,000	100,000
Total Capital Projects / Outlay:	\$ 506,097	521,903	566,314	100,000
Total Public Works - Admin.:	\$ 799,542	799,624	696,549	119,350

City of Auburn
Departmental Expenditure Budget
Department 320 - Public Works Maintenance - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 214,820	210,551	340,174	444,585
Overtime	8,178	14,441	15,000	-
CalPERS - Normal Cost	32,497	33,596	37,301	34,329
Health / Dental / Vision	67,050	77,849	145,665	158,200
FICA / Medicare	4,512	4,574	5,813	6,446
Cost Allocation	-	-	(81,250)	(15,000)
Total Personnel Services:	\$ 327,057	341,011	462,703	628,560
Materials & Services				
Materials & Supplies	\$ 15,460	17,871	15,225	12,000
Clothing Allowance	12,131	8,365	7,000	7,000
Dues & Subscriptions	-	309	-	-
Minor Equipment	2,532	3,107	3,800	3,800
Personnel Expenses	1,850	-	-	500
Training & Education	4,802	4,246	4,000	2,500
Tuition Reimbursement	-	1,972	124	500
Maintenance of Vehicles	52	-	-	-
Maintenance of Equipment	41	1,635	3,000	2,500
Maintainance of Buildings	15,012	697	97	-
Contractual Services	2,640	7,665	5,000	1,500
C/S Tree Maintenance	10,434	16,078	13,000	12,500
C/S Flood Maintance	2,490	3,943	2,500	2,500
C/S Landscape Maintance	4,362	4,394	4,000	4,000
Communications	2,382	3,374	1,400	1,000
Utilities	3,670	5,022	1,427	-
Traffic Sign Maintainance	9,951	9,428	12,500	12,000
Total Material & Services:	\$ 87,809	88,106	73,073	62,300
Capital Projects / Outlay				
Computer Equipment	\$ -	-	-	-
Machinery & Equipment	-	-	-	-
Emergency Storm Drain Repairs	-	-	10,000	-
Total Capital Projects / Outlay:	\$ -	-	10,000	-
Total Public Works - Mtc / Ops:	\$ 414,866	429,117	545,776	690,860

City of Auburn
Departmental Expenditure Budget
Department 330 - Public Works Corporation Yard - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Salaries	\$ 148,124	163,109	187,333	189,182
Overtime	-	270	-	-
CalPERS - Normal Cost	14,682	14,944	16,928	17,087
Health / Dental / Vision	17,534	4,688	1,061	-
FICA / Medicare	2,338	2,352	2,789	2,743
Cost Allocation	-	-	(15,000)	(15,000)
Total Personnel Services:	\$ 182,678	185,363	193,111	194,012
Materials & Services				
Postage	\$ -	35	-	-
Printing	-	-	-	-
Travel & Transportation	-	1,186	500	1,000
Materials & Supplies	4,759	6,556	5,600	5,000
Clothing Allowance	373	2,212	2,000	2,000
Fuel for Vehicles	33,356	32,849	35,000	35,000
Professional Services	2,599	-	1,500	1,600
SWRCB Fees	1,738	1,738	1,673	1,673
Minor Equipment	1,075	2,795	3,500	2,000
Training and Education	899	3,303	3,000	5,000
Rents and Leases	708	88	-	-
Maintance of Vehicles	15,841	31,284	45,000	35,000
Maintenance of Equipment	12,228	14,983	10,000	8,000
Maintenance of Buildings	6,375	18,050	10,000	8,000
Contractual Services	-	742	912	1,200
Special Projects	-	-	841	-
Communications	-	-	99	500
Traffic Sign Maintenance	-	-	71	-
Total Material & Services:	\$ 79,951	115,821	119,696	105,973
Capital Projects / Outlay				
Machinery & Equipment	\$ 1,906	7,094	6,500	3,500
Computer Equipment	\$ -	-	21	-
Total Capital Projects / Outlay:	\$ 1,906	7,094	6,500	3,500
Total Public Works - Corp Yard:	\$ 264,535	308,278	319,307	303,485

City of Auburn
Departmental Expenditure Budget
Department 340 - Public Works Stormwater - FY 2024-25

Personnel Services	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
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	\$ -	-	-	500
Materials & Supplies	\$ 333	2,114	1,500	3,000
Professional Services	54,755	31,266	35,000	35,000
SWRCB Fees	13,928	14,055	13,000	14,000
Flood Control Districts Chgs	15,464	22,606	22,877	26,246
Special Projects	62,567	-	2,500	-
 <i>Total Material & Services:</i>	 <u>\$ 147,047</u>	 <u>70,041</u>	 <u>74,877</u>	 <u>78,746</u>
 Capital Projects / Outlay				
Crimson Ct / Sunrise Ridge St Drn	\$ -	925,157	-	-
Building Improvements	-	2,922	-	-
Storm Drain Rehabilitation	-	-	-	62,500
Emergency Repair - Storm Water	-	-	-	10,000
Sewer Map Updates	-	46,613	3,502	-
 <i>Total Capital Projects / Outlay:</i>	 <u>\$ -</u>	 <u>974,692</u>	 <u>3,502</u>	 <u>72,500</u>
 Total Public Works - Stormwater:	 <u>\$ 147,047</u>	 <u>1,044,733</u>	 <u>78,379</u>	 <u>151,246</u>

City of Auburn
Departmental Expenditure Budget
Department 000 - Non-Departmental - FY 2024-25

	ACTUAL FY 2021-22	PRELIMINARY		ESTIMATED FY 2023-24	BUDGET FY 2024-25
		ACTUAL FY 2022-23	ACTUAL FY 2023-24		
<u>Personnel Services</u>					
CalPERS UAAL - Miscellaneous	\$ 75,502	97,340	-	84,033	
CalPERS UAAL - Safety	205,462	252,581	-	209,434	
Labor Impacts Set Aside	-	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ 280,964</u>	<u>349,921</u>	<u>-</u>	<u>293,467</u>	
<u>Materials & Services</u>					
Debt Service - CalPERS Bonds	\$ 979,191	852,995	1,206,557	1,227,026	
Transfers Out - Successor Agency	-	21,877	-	-	
<i>Total Material & Services:</i>	<u>\$ 979,191</u>	<u>874,872</u>	<u>1,206,557</u>	<u>1,227,026</u>	
<u>Capital Projects / Outlay</u>					
	\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<i>Total Non-Departmental:</i>	<u>\$ 1,260,155</u>	<u>1,224,793</u>	<u>1,206,557</u>	<u>1,520,493</u>	

City of Auburn
Fiscal Year 2024-25 Budget
Airport Enterprise Fund (Fund 02)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Property Taxes	\$ 86,010	86,769	87,199	90,251
Room Rentals	\$ 250	1,310	-	-
Land Rental	572,963	595,871	809,356	630,000
Interest Earned	4,789	33,878	19,190	20,000
Airport Improvement Grant (FAA Grant)	108,550	452,052	579,127	514,323
Other Federal Grants	-	82,000	-	-
State of CA Aid to Airports Program	-	-	57,862	47,702
FBO & Aviation Fuel Sales	20,748	17,351	12,625	29,000
FBO Tie Down Spaces Rentals	42,999	60,224	72,655	64,000
Hangar Rentals	38,007	41,982	57,733	65,000
Office Rentals	8,371	9,313	10,619	10,500
East Hangar Development Reimbursements	-	-	-	21,117
Miscellaneous	-	-	2,704	-
<i>Total:</i>	<u><u>\$ 882,687</u></u>	<u><u>1,380,750</u></u>	<u><u>1,709,070</u></u>	<u><u>1,491,893</u></u>
Expenditures:				
Personnel Services	\$ 171,428	320,589	486,159	479,539
Airport Operations	299,065	276,219	266,512	288,950
Debt Service	-	-	-	-
Capital Projects	177,023	977,605	436,758	619,599
Transfers Out	25,000	25,000	25,000	59,051
<i>Total:</i>	<u><u>\$ 672,516</u></u>	<u><u>1,599,413</u></u>	<u><u>1,214,429</u></u>	<u><u>1,447,139</u></u>
Excess (deficit) of revenues over expenditures	\$ 210,171	(218,663)	494,641	44,754
Beginning Fund Balance (Working Capital)	\$ 2,250,421	2,460,592	2,241,929	2,241,929
<i>Ending Fund Balance (Working Capital)</i>	<u><u>\$ 2,460,592</u></u>	<u><u>2,241,929</u></u>	<u><u>2,736,570</u></u>	<u><u>2,286,683</u></u>

City of Auburn
Fiscal Year 2024-25 Budget
Airport Enterprise Fund (Fund 02)
Capital Expenditure Detail

Capital Expenditures	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
50303 - Machinery & Equipment	\$ 2,000	3,050	15,000	3,000
50800 - Computer Equipment	4,902	4,910	5,000	3,000
61006 - Storm Drain Rehabilitation	-	-	15,500	3,000
63042 - AWOS / AIP-04	20,855	7,308	-	-
63045 - Tenant Hangar Repairs	362	-	15,000	5,000
63048 - East End Hangar Project	63,258	62,536	3,500	-
63090 - Building & Facility Improvements	28,587	7,929	20,000	-
63091 - Airport East End Sewer	-	84	-	-
63153 - Airport Master Plan Update	-	-	450,000	405,000
63308 - Airport Lease Management Software	-	-	28,000	-
63760 - Airport Cameras	-	-	10,938	5,000
65001 - Back Flow Preventer Device	441	350	880	-
63400 - CLUP Update	81	12,036	-	-
62001 - Helicopter Parking Area	56,537	860,191	166,834	-
63530 - Pavement Management Program	-	-	31,807	-
63097- Pavement Management Program/PCI	-	-	40,000	40,000
63099 - Runway Extension Project/ Airport Master Plan	-	19,211	-	-
New## - Terminal Redesign	-	-	-	155,599
<i>Total:</i>	<u>\$ 177,023</u>	<u>977,605</u>	<u>802,459</u>	<u>619,599</u>

City of Auburn
Fiscal Year 2024-25 Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Sewer Service Charges	\$ 6,695,039	6,721,455	6,720,000	6,745,000
Sewer Connection Fees	68,920	146,438	206,760	155,070
Interest Income	27,367	179,732	66,616	175,000
Miscellaneous Income	83	-	-	-
Debt Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total:</i>	<u><u>\$ 6,791,409</u></u>	<u><u>7,047,625</u></u>	<u><u>6,993,376</u></u>	<u><u>7,075,070</u></u>
Expenditures:				
Personnel Services	\$ 438,105	514,932	605,173	610,450
Materials and Services	1,062,430	711,650	773,950	799,256
Contract Operations	2,065,514	2,250,988	2,260,000	2,310,000
Debt Service	842,871	846,363	811,524	809,698
Capital Projects	4,321,919	1,096,050	2,713,568	4,692,000
Capital Outlay	208,993	-	822,389	620,000
Transfer Out	<u>77,201</u>	<u>36,047</u>	<u>73,121</u>	<u>73,121</u>
<i>Total:</i>	<u><u>\$ 9,017,033</u></u>	<u><u>5,456,030</u></u>	<u><u>8,059,725</u></u>	<u><u>9,914,525</u></u>
Excess (deficit) of revenues over expenditures	\$ (2,225,624)	1,591,595	(1,066,349)	(2,839,455)
Beginning Fund Balance (Working Capital)	\$ 15,198,279	11,403,597	11,279,695	8,291,090
Less:				
General Reserve - SWRCB Loans	\$ 393,107	393,107	393,107	393,107
Connection Fee Reserve	<u>1,175,951</u>	<u>1,322,389</u>	<u>1,529,149</u>	<u>1,512,459</u>
<i>Ending Fund Balance (Working Capital)</i>	<u><u>\$ 11,403,597</u></u>	<u><u>11,279,695</u></u>	<u><u>8,291,090</u></u>	<u><u>3,546,070</u></u>

City of Auburn
Fiscal Year 2024-25 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

Capital Expenditures	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL FY 2022-23	ACTUAL FY 2023-24	FY 2024-25
50302 - Vehicles	\$ 206,993	-	770,484	170,000
50303 - Machinery & Equipment	2,000	-	51,000	450,000
50800 - Computer Equipment	2,260	-	905	2,000
63054 - Groundwater Monitoring Wells	-	219	700	-
63299 - Emergency Repairs - Storm Drains	-	-	171,105	-
63317 - Auburn Lift Station SCADA Upgrade			200,000	720,000
63320 - Asset Management - Sewer	-	91,673	150,000	75,000
63533 - WWTP Sludge Dewatering	3,461,776	-	425,000	-
63856 - Auburn Ravine Sampling	88	-	-	10,000
63895 - Lift Station Repairs	38,912	114,338	75,000	1,200,000
63899 - Emergency Sewer Repair Projects	11,518	118,941	200,000	100,000
63901 - Sewer Map Updates	88	-	-	-
63903 - WWTP - Repairs / Projects	73,306	39,235	130,000	75,000
63914 - NPDES Permit Renewal	-	510	4,500	25,000
93915 - Annual Sewer Rehab	-	-	-	850,000
64004 - Sewer Mast Plan/SSMP Upgrades	-	548	50,000	150,000
64006 - Oxidation Ditch	-	1,839	-	-
64010 - I&I Reduction Program	-	1,144	4,200	-
64012 - Vista Del Val Lift Station	157,277	-	-	-
65001 - Back Flow Preventer Device	490	1,239	600	-
65602 - Utility Billing Software	-	-	2,500	-
65004 - WWTP Ponds 1A	-	228	-	-
67011 - Electric Sewer Collection Project	1,811	-	-	-
67023 - Diamond Ridge Lift Station	52,909	-	600,000	650,000
67025 - Southridge Lift Station	-	-	-	-
67026 - Borland Sewer Realignment	11,915	-	175,000	250,000
67028 - Annual Collection System Rehab	254,349	725,156	524,963	85,000
67029 - 510 High St. Sewer Rehab	255,220	980	-	-
New - Aeolia Sewer Line Replacement	-	-	-	500,000
<i>Total:</i>	<u>\$ 4,530,912</u>	<u>1,096,050</u>	<u>3,535,957</u>	<u>5,312,000</u>

City of Auburn
Fiscal Year 2024-25 Budget
Gas Tax Fund (Fund 21)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
CA Gas Tax Section 2105	\$ 79,780	78,447	81,401	85,556
CA Gas Tax Section 2106	55,763	55,021	50,392	59,101
CA Gas Tax Section 2107	95,333	106,910	113,838	116,924
CA Gas Tax Section 2107.5	3,000	3,000	3,000	3,000
CA Gas Tax Section 2103	113,767	112,317	120,157	122,375
SB-1 RMMA Revenues	287,378	307,558	288,638	352,688
Interest Income	1,560	4,440	1,000	1,000
<i>Total:</i>	\$ 636,581	667,693	658,426	740,644
Expenditures:				
Personnel Services Allocations	\$ 78,312	75,000	65,286	-
Service and Supplies	11,331	36,658	4,688	90,768
Utilities - Street Lighting	205,128	246,687	225,000	244,985
Capital Projects	108,458	980,391	528,486	339,891
Transfers Out - For Debt Service	-	-	-	-
<i>Total:</i>	\$ 403,229	1,338,736	823,460	675,644
Excess (deficit) of revenues over expenditures	\$ 233,352	(671,043)	(165,034)	65,000
Beginning Fund Balance	\$ 572,929	806,281	135,238	(29,796)
<i>Ending Fund Balance</i>	\$ 806,281	135,238	(29,796)	35,204

Capital Expenditure Detail

Capital Expenditures	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Capital Expenditures				
61006 - Annual Storm Drain Rehabilitation	\$ -	-	62,500	-
63053 - AIP-05 Tree Removal	-	-	-	75,000
63159 - Annual Overlay Project	108,458	980,391	528,486	352,688
<i>Total:</i>	\$ 108,458	980,391	590,986	427,688

City of Auburn
Fiscal Year 2024-25 Budget
Transportation Fund (Fund 26)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Transportation Tax (Article 8), TDA/LTF	\$ -	877,403	292,988	76,136
RSTBGP Section 182.6(g)	- -	350,935	340,817	340,817
Interest Income	- -	1,149	1,000	700
PC APCD Grants / State Grant Sources / Coop Agmts	92,597	- -	272,096	- -
Transfers-In - General Fund	500,000	500,000	565,000	100,000
<i>Total:</i>	<u>592,597</u>	<u>1,729,487</u>	<u>1,471,901</u>	<u>517,653</u>
Expenditures:				
Personnel Services	\$ 21,854	58,031	- -	- -
Materials and Services	80,640	57,992	344,335	79,428
Debt Service	- -	- -	- -	- -
Capital Projects	223,439	1,557,209	1,146,234	650,000
Capital Outlay	- -	- -	- -	- -
Transfers-Out	- -	- -	- -	- -
<i>Total:</i>	<u>325,933</u>	<u>1,673,232</u>	<u>1,490,569</u>	<u>729,428</u>
Excess (deficit) of revenues over expenditures	\$ 266,664	56,255	(18,668)	(211,775)
Beginning Fund Balance	\$ (89,945)	176,719	232,974	214,306
 Ending Fund Balance	 <u>\$ 176,719</u>	 <u>232,974</u>	 <u>214,306</u>	 <u>2,531</u>

City of Auburn
Fiscal Year 2024-25 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

Capital Expenditures	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2023-24
61004 - Vegetation / Tree Removal	\$ -	-	-	10,000
61005 - Pavement Management Project	51,455	4,315	-	-
61006 - Storm Drain Rehabilitation	-	-	24,500	-
63011 - Paving / Crackfill - Public Works Dept.	25,886	8,300	40,983	50,000
63016 - Sidewalk Repairs - Commercial	45,412	24,985	28,550	25,000
63159 - Annual Overlay Project	22,035	963,951	932,520	250,000
63160 - Nevada St Sidewalk Project	(484)	-	-	-
63299 - Emergency Repairs - Storm Drain	2,472	2,496	25,731	25,000
63322 - Asset Management Program(s)	-	4,000	26,250	-
63324 - Vegetation / Tree Removal	10,400	-	-	10,000
63501 - Sidewalk Repairs - Residential	23,423	5,747	18,000	20,000
63502 - Roadway Annual Surface Sealing	-	16,000	-	-
63503 - Annual Street Surface Maintenance	32,269	517,150	23,000	250,000
63510 - City Pavement Marking Project	9,385	9,883	4,700	-
67021 - Wayfinding Project	1,186	382	22,000	10,000
<i>Total:</i>	\$ 223,439	1,557,209	1,146,234	650,000

City of Auburn
Fiscal Year 2024-25 Budget
Transit Fund (Fund 27)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Transportation Tax LTF (Article 4)	\$ -	1,394,452	644,997	873,876
Transportation Tax STA	115,774	128,439	127,115	122,876
Fare Box Revenues	33,574	39,009	26,090	-
Other Revenues (FTA)	58,152	60,378	78,492	80,062
On-Demand Transit Revenue	-	20,204	41,687	55,000
State of CA / PAPCD Grants	-	-	65,357	-
HVIP Incentive Plus Up - EVSE	-	-	-	34,500
State of Good Repair - SB1	-	34,006	17,344	17,864
SECAT Funding	-	-	-	70,000
ARPA Funding - 5311	-	-	-	135,318
Miscellaneous Revenues	200	-	297,316	-
PGE Rebate	<u>38,710</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total:</i>	<u><u>\$ 246,410</u></u>	<u><u>1,676,488</u></u>	<u><u>1,298,398</u></u>	<u><u>1,389,496</u></u>
Expenditures:				
Personnel Services	\$ 442,395	655,405	793,045	829,563
Materials and Services	168,249	212,571	235,373	497,770
Debt Service	57,901	27,429	-	27,807
Capital Outlay	18,167	256,915	3,113	7,500
Capital Projects	84,744	52,819	-	-
Transfers-Out	<u>-</u>	<u>27,035</u>	<u>54,464</u>	<u>27,409</u>
<i>Total:</i>	<u><u>\$ 771,456</u></u>	<u><u>1,232,174</u></u>	<u><u>1,085,995</u></u>	<u><u>1,390,049</u></u>
Excess (deficit) of revenues over expenditures	\$ (525,046)	444,314	212,403	(553)
Beginning Fund Balance	\$ (112,865)	(637,911)	(193,597)	18,806
Less:				
Bus Replacement Reserve	\$ -	-	-	-
Ending Fund Balance	<u><u>\$ (637,911)</u></u>	<u><u>(193,597)</u></u>	<u><u>18,806</u></u>	<u><u>18,253</u></u>

City of Auburn
Fiscal Year 2024-25 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	FY 2022-23	ACTUAL FY 2023-24	FY 2024-25
Capital Outlay				
50302 - Vehicles	14,967	255,648	2,946	255,000
50303 - Machinery & Equipment	240	456	12,725	-
50800 - Computer Equipment	<u>2,960</u>	<u>811</u>	<u>84</u>	<u>2,500</u>
<i>Total:</i>	<u>18,167</u>	<u>256,915</u>	<u>15,755</u>	<u>257,500</u>
Capital Projects				
69999 - IT Efficiency Solution	409	1,641	-	-
63161 - Bus Stop Facility Improvements	8,172	10,251	-	-
63162 - Transit On-Board Cameras	-	2,937	613	7,500
61007 - On-Demand Transit System	<u>76,163</u>	<u>37,990</u>	<u>2,500</u>	<u>-</u>
<i>Total:</i>	<u>84,744</u>	<u>52,819</u>	<u>3,113</u>	<u>7,500</u>

City of Auburn
Fiscal Year 2024-25 Budget
Auburn School Park Preserve AB-1600 Fee Fund (Fund 29)

	ACTUAL 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
AB-1600 Mitigation Fee Revenue	\$ 5,109	2,000	2,000	2,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	\$ 5,109	2,000	2,000	2,000
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	\$ -	-	-	-
Excess (deficit) of revenues over expenditures	\$ 5,109	2,000	2,000	2,000
Beginning Fund Balance	\$ (164,622)	(159,513)	(157,513)	(155,513)
<i>Ending Fund Balance</i>	\$ (159,513)	(157,513)	(155,513)	(153,513)

City of Auburn
Fiscal Year 2024-25 Budget
CDBG Deferderalized Funding Fund (Fund 46)

	ACTUALS FY 2021-22	PRELIMINARY ACTUALS FY 2022-23	ESTIMATED ACTUALS FY 2023-24	BUDGET FY 2024-25
Revenues:				
Interest Income	\$ -	- -	- -	- -
Transfers in from Fund 66 - CDBG Fund	<u>32,536</u>	<u>107,148</u>	<u>31,706</u>	<u>30,500</u>
<i>Total:</i>	<u><u>32,536</u></u>	<u><u>107,148</u></u>	<u><u>31,706</u></u>	<u><u>30,500</u></u>
Expenditures:				
Program Expenses - RFL Small Business	\$ 3,733	- -	4,000	4,000
Re-Use Loans - Small Business	- -	- -	- -	- -
Transfers Out	- -	- -	- -	- -
<i>Total:</i>	<u><u>3,733</u></u>	<u><u>-</u></u>	<u><u>4,000</u></u>	<u><u>4,000</u></u>
Excess (deficit) of revenues over expenditures	\$ 28,803	107,148	27,706	26,500
Beginning Fund Balance	\$ 19,762	48,565	155,713	155,713
<i>Ending Fund Balance</i>	<u><u>48,565</u></u>	<u><u>155,713</u></u>	<u><u>183,419</u></u>	<u><u>182,213</u></u>

City of Auburn
Fiscal Year 2024-25 Budget
Asset Forfeiture Fund (Fund 47)

	ACTUAL	PRELIMINARY	ESTIMATED	BUDGET
	FY 2021-22	ACTUAL	ACTUAL	FY 2024-25
Revenues:				
Asset Forfeiture Revenue	\$ 53,546	57,401	32,536	-
Other Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total:</i>	<u><u>\$ 53,546</u></u>	<u><u>57,401</u></u>	<u><u>32,536</u></u>	<u><u>-</u></u>
Expenditures:				
Personnel Services	\$ -	-	-	-
Services and Supplies	24,706	-	-	-
Capital Outlay - Police Equipment	34,797	-	20,000	20,000
Capital Outlay - Police Vehicle Leases	34,663	22,542	45,000	67,206
Transfers-Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total:</i>	<u><u>\$ 94,166</u></u>	<u><u>22,542</u></u>	<u><u>65,000</u></u>	<u><u>87,206</u></u>
Excess (deficit) of revenues over expenditures	\$ (40,620)	34,859	(32,464)	(87,206)
Beginning Fund Balance	\$ 223,921	183,301	218,160	185,696
<i>Ending Fund Balance</i>	<u><u>\$ 183,301</u></u>	<u><u>218,160</u></u>	<u><u>185,696</u></u>	<u><u>98,490</u></u>

City of Auburn
Fiscal Year 2024-25 Budget
HOME FTHB (First Time Home Buyer) (Fund 65)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Interest Income	\$ 14,007	15,208	5,000	15,000
Program Income Grant Funding	-	-	-	-
Program Income - Repayments	265,850	-	2,127	-
<i>Total:</i>	\$ 279,857	15,208	7,127	15,000
Expenditures:				
Personnel Services - HOME Program	\$ 5,145	4,360	4,000	4,500
Loans - HOME Program	-	-	-	-
<i>Total:</i>	\$ 5,145	4,360	4,000	4,500
Excess (deficit) of revenues over expenditures	\$ 274,712	10,848	3,127	10,500
Beginning Fund Balance	\$ 599	275,311	286,159	286,159
<i>Ending Fund Balance</i>	\$ 275,311	286,159	289,286	296,659

City of Auburn
Fiscal Year 2024-25 Budget
Community Development Block Grant Funds (Fund 66)

	ACTUALS FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
<u>Revenues:</u>				
Interest Income	\$ 343	10,971	500	500
Re-use Monies - Small Business Loans	32,536	33,986	30,126	30,000
Program Income Grant Funding	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	\$ 32,879	44,957	30,626	30,500
<u>Expenditures:</u>				
Personnel Services - RLF Small Business	\$ -	150	21,864	21,864
Program Expenses - RFL Small Business	-	-	-	-
Transfer to Fund 46 - Prior Period Adjustment	-	74,803	-	-
Transfer to Fund 46 - DeFederalized Funding	32,536	32,345	30,626	30,500
<i>Total:</i>	\$ 32,536	107,298	52,490	52,364
Excess (deficit) of revenues over expenditures	\$ 343	(62,341)	(21,864)	(21,864)
Beginning Fund Balance	\$ 173,460	173,803	111,462	111,462
Ending Fund Balance	\$ 173,803	111,462	89,598	89,598

City of Auburn
Fiscal Year 2024-25 Budget
Recycle Grant Program Fund (Fund 68)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Intergovernmental Revenues	\$ -	-	-	15,000
Interest	-	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Expenditures:				
Personnel Services				
Contractual Expenses	\$ 10,000	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<u>\$ 10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (10,000)	-	-	15,000
Beginning Fund Balance	\$ (9,808)	(19,808)	(19,808)	(19,808)
<i>Ending Fund Balance</i>	<u>\$ (19,808)</u>	<u>(19,808)</u>	<u>(19,808)</u>	<u>(4,808)</u>

City of Auburn
Fiscal Year 2024-25 Budget
Closed Landfill Fund (Fund 69)

	ESTIMATED ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
<u>Revenues:</u>				
Franchise Fees	\$ 272,466	286,727	281,814	285,000
CalRecycle Grant	\$ -	-	75,000	-
Interest	-	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 272,466</u>	<u>286,727</u>	<u>356,814</u>	<u>285,000</u>
<u>Expenditures:</u>				
Personnel Services	\$ 68,948	77,249	1,000	100,000
Insurance Expenses	92,282	115,326	109,018	92,000
Contractual Expenses	155,907	389,714	514,649	550,000
SWRCB Fees	-	-	40,687	50,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<u>\$ 317,137</u>	<u>582,289</u>	<u>665,355</u>	<u>792,000</u>
Excess (deficit) of revenues over expenditures	\$ (44,671)	(295,562)	(308,541)	(507,000)
Beginning Fund Balance	\$ (239,805)	(284,476)	(580,038)	(888,579)
<i>Ending Fund Balance</i>	<u>\$ (284,476)</u>	<u>(580,038)</u>	<u>(888,579)</u>	<u>(1,395,579)</u>

Note: The deficit fund balance is related to both ongoing and compliance costs associated with the Closed Landfill permit with the State of California Water Resources Control Board. The closed landfill is an ongoing issue that City staff and Recology, the City's solid waste contractor and co-owner of the landfill, have been working on for several years. Staff continue to work towards a resolution on the ongoing closure costs for the landfill, which will likely be addressed in the upcoming fiscal year.

City of Auburn
Fiscal Year 2024-25 Budget
Supplemental Law Enforcement Fund (Fund 77)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
State Grant Revenues	\$ 184,855	165,271	175,000	156,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	\$ 184,855	165,271	175,000	156,000
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	184,855	165,271	175,000	156,000
<i>Total:</i>	\$ 184,855	165,271	175,000	156,000
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ -	-	-	-
Ending Fund Balance	\$ -	-	-	-

City of Auburn
Fiscal Year 2024-25 Budget
Project / Impact Fee Fund (Fund 89)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Development Impact Fees	\$ 14,788	118,372	10,310	7,020
Interest Income	1,599	14,334	8,500	16,500
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	\$ 16,387	132,706	18,810	23,520
Expenditures:				
Personnel Services	\$ 843	1,145	1,000	1,800
Contractual Expenses / Agreement Disbursements	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	\$ 843	1,145	1,000	1,800
Excess (deficit) of revenues over expenditures	\$ 15,544	131,561	17,810	21,720
Beginning Fund Balance	\$ 782,736	798,280	929,841	947,651
Ending Fund Balance	\$ 798,280	929,841	947,651	969,371
Mitigation Fee Balances:				
	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
39011 - Maidu Fire Station	457	464	3,824	6,344
39012 - Dairy / Luther / Oakwood Drainage	35,647	36,199	36,199	36,199
39013 - Arroyo Sewer Reimbursement	(169)	(172)	(172)	(172)
39014 - Auburn Bluffs Sewer Reimbursement	9,935	10,088	10,088	10,088
39015 - Maidu Lift Station	14,977	15,208	15,208	15,208
39017 - Edgewood Connector	336,245	341,446	341,446	341,446
39018 - Traffic Mitigation - Dairy Road	14,632	14,858	21,808	21,808
39019 - Westwood Road Traffic Mitigation	1,858	1,886	1,886	1,886
39020 - Shirley / Garfield Traffic Mitigation	17,407	17,676	17,676	17,676
39030 - Herdal Drive Signal	48,004	48,746	48,746	48,746
39031 - Monticello Traffic Mitigation	15,193	15,428	15,428	15,428
39032 - Auburn / Folsom Traffic Mitigation	387	393	393	393
39035 - Diamond Ridge Traffic Mitigation	281	285	285	285
39047 - Industrial Park / Hwy 49 Mitigation	52,744	58,587	58,587	58,587
39049 - Nevada St / Hwy 49 Traffic Mitigation	(42)	5,267	5,267	5,267
39080 - Baltimore Ravine Planning / Eng.	44,184	44,867	44,867	44,867
39085 - Parking In Lieu Fees	7,954	8,077	8,077	8,077
39089 - Tree Mitigation	172,780	283,028	283,028	287,528
39090 - Oakridge Way Widening	13,488	13,697	13,697	13,697
39149 - Highway 49 - Zone 1	4,458	6,703	6,703	6,703
39150 - Summer Ridge Reimbursement Agmt	-	-	-	-
39000 - Uassigned Equity /Surety Deposits	7,860	7,110	44,360	59,060
Ending Fund Balance	\$ 798,280	929,841	977,401	999,121

City of Auburn
Fiscal Year 2024-25 Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Development Impact Fees	\$ 23,174	87,775	74,208	74,208
Interest Income	289	2,041	(360)	500
Grants	5,618	2,571	-	-
Other Revenues	11,031	3,366	152	152
Transfers In	-	-	-	-
<i>Total:</i>	\$ 40,112	95,753	74,000	74,860
Expenditures:				
Personnel Services	\$ 192	780	-	-
Contractual Expenses	(1,503)	-	-	-
Debt Service	39,506	-	-	-
Capital Outlay - Building Department	-	-	-	-
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	-	-	-	-
Capital Outlay - Public Works Department	156,293	30,170	214,318	84,572
Transfers-Out	-	-	-	-
<i>Total:</i>	\$ 194,488	30,950	214,318	84,572
Excess (deficit) of revenues over expenditures	\$ (154,376)	64,803	(140,318)	(9,712)
Beginning Fund Balance	\$ 239,603	85,227	150,030	9,712
Ending Fund Balance	\$ 85,227	150,030	9,712	(0)

City of Auburn
Fiscal Year 2024-25 Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ACTUAL FY 2021-22	PRELIMINARY ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	BUDGET FY 2024-25
Revenues:				
Property Taxes	\$ 279,843	246,878	294,161	323,403
Interest Income	53	902	-	-
Other Revenues	-	-	-	-
Transfers In	-	21,877	47,046	-
<i>Total:</i>	<u>\$ 279,896</u>	<u>269,657</u>	<u>341,207</u>	<u>323,403</u>
Expenditures:				
Personnel Services	\$ 25,485	30,111	508	18,947
Professional / Contractual Services	8,984	3,275	4,000	4,000
Special Projects	-	-	-	-
Debt Service	297,156	300,710	297,156	300,456
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>	<u>\$ 331,625</u>	<u>334,096</u>	<u>301,664</u>	<u>323,403</u>
Excess (deficit) of revenues over expenditures	- \$ (51,729)	(64,439)	39,543	-
Beginning Fund Balance	\$ 76,625	24,896	(39,543)	-
<i>Ending Fund Balance</i>	<u>\$ 24,896</u>	<u>(39,543)</u>	<u>-</u>	<u>-</u>

FY 2024-25 BUDGET

Citywide Position Allocation List

Dept # - Department	Control #	Position Allocation	FY 2021-22		FY 2022-23		FY 2022-23		FY 2023-24		Mid-Year Budget	FY 2024-25 Budget
			Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Year Budget		
120 - City Manager											1	1
	7212	City Manager	1	1	1	1	1	1	1	1	1	1
	1220	Administrative Assistant	1	1	1	1	1	1	1	1	1	1
	3280	Management Analyst	0	0	1	1	1	1	0	0	0	0
City Manager Total			2	3	3	3	3	3	2	2	2	2
125 - Economic Development												
	7671	Community & Economic Development Director	0	1	1	1	1	1	1	1	1	1
		Economic & Planning Manager	1	0	0	0	0	0	0	0	0	0
	1230	Administrative Specialist	0	1	0.5	0.5	0.5	0.5	1	1	1	1
Economic Development Total			1	2	1.5	1.5	1.5	1.5	2	2	2	2
130 - Community Development (Planning)												
	3723	Senior Planner	1	1	1	1	1	1	1	1	1	1
Community Development Total			1	1	1	1	1	1	1	1	1	1
140 - City Clerk												
	7160	City Clerk	1	1	1	1	1	1	1	1	1	1
City Clerk Total			1	1	1	1	1	1	1	1	1	1
150 - Administrative Services												
	-	Administrative Services Director	1	1	1	1	1	1	1	0	0	0
	3130	Finance Analyst	0	1	1	1	1	1	0	0	0	0
	1120	Finance Technician	0	1	1	1	1	1	0	0	0	0
		Accountant	1	0	0	0	0	0	0	0	0	0
		Accounting Technician	1	0	0	0	0	0	0	0	0	0
	-	Human Resources Manager	0	1	1	1	1	1	0	0	0	0
		Human Resources Specialist	1	0	0	0	0	0	0	0	0	0
	3180	Human Resources Technician	1	1	1	1	1	1	0	0	0	0
Administrative Services Total			5	5	5	5	5	5	3	3	0	0

Dept # - Department	Control #	Position Allocation	FY 2021-22			FY 2022-23			FY 2022-23			FY 2023-24			FY 2023-24 Mid-Year Budget			FY 2024-25 Budget		
			Adopted Budget	Proposed Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget												
150 - Finance																				
	7140	Finance Director	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1		
	3130	Finance Analyst	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1		
	1120	Finance Technician	0	0	0	0	0	0	0	0	0	0	0	0	0	2	1	1		
Finance Total			0	0	0	0	0	0	0	0	0	0	0	0	0	4	3			
180 - Human Resources																				
	7200	Human Resources Director	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1		
	3180	Human Resources Analyst	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1		
Human Resources Total			0	0	0	0	0	0	0	0	0	0	0	0	0	2	2			
210 - Police																				
	7600	Chief of Police	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
	1592	Police Detective	4	0	0	0	0	0	0	0	0	0	0	0	0	4	4	4		
	3594	Lieutenant	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
	1593	Police Sergeant	4	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6		
	1591	Police Officer	10	11	11	15	15	15	15	15	15	15	15	15	15	12	11	11		
		Total Sworn	21	20	20	24	24	24	24	24	24	24	24	24	24	25	25	24		
	1220	Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
	1620	Community Service Officer	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
	1610	Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
	1651	Dispatcher I	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5		
	1652	Dispatcher II	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
	3660	Records Communications Supervisor	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0		
		Total Non-Sworn	12	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10		
Police Total			33	31	31	35	36	36	34											
220 - Fire																				
	7600	Fire Chief	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
	3565	Battalion Chief	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		
	3564	Fire Captain	4	6	6	6	6	6	6	6	6	6	6	6	6	6	5	5		
	1563	Fire Engineer	6	6	6	6	6	6	6	6	6	6	6	6	6	4	4	4		
	1561	Firefighter	6	7	7	7	7	7	7	7	7	7	7	7	7	5	5	5		
	1 Frozen	Community Risk Reduction Program Manager	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Fire Total			20	24	24	24	24	24	24	24	24	24	24	24	20	19				

Dept # - Department	Control #	Position Allocation	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	FY 2023-24 Mid- Year Budget	FY 2024-25 Budget
230 - Building Inspection								
5710	Building Official	1	1	1	1	1	1	1
1701	Building Inspector	1	1	1	1	1	1	1
1690	Permit Technician	0	0	0	0	0	1	1
Building Inspection Total		2	2	2	2	2	3	3
310 - Public Works - Administration								
	Associate Engineer	0	0	0	0	0	0	1
	Administrative Analyst	1	0	0	0	0	0	0
1502	Engineering Technician I/II	1	1	1	1	1	0	0
7750	Public Works Director	0	0	0	0	0	1	1
-	Public Works Manager	0	1	1	1	1	0	0
Public Works - Administration Total		2	2	2	2	2	2	2
320 - Public Works - Corp Yard								
1340	Equipment Operator	1	1	1	1	1	1	1
1361	Facilities Maintenance Worker	0	1	1	1	1	1	1
	Sign Technician	1	0	0	0	0	0	0
1351	Maintenance Worker I/II	4	4	4	4	4	4	4
5400	Public Works Superintendent	1	1	1	1	1	1	1
Public Works - Maintenance & Operations Total		7	7	7	7	7	7	7
330 - Public Works - Mechanics								
1332	Mechanic Lead	1	1	1	1	1	1	1
1331	Mechanic	1	1	1	1	1	1	1
Public Works - Mechanics Total		2	2	2	2	2	2	2
002 - Airport Operations								
5490	Airport Manager	0	0	0	0	0	1	1
1220	Administrative Assistant	0	0.5	0.5	0.5	0.5	0	0
-	Management Analyst	0	1	1	1	1	0	0
Airport Operations Total		0	1.5	1.5	1.5	1.5	1	1
011 - Sewer Operations								
7412	City Engineer	1	1	1	1	0	0	0
1502	Engineering Technician I/II	1	1	1	1	1	1	1
1340	Equipment Operator	1	1	1	1	1	1	1
1352	Maintenance Worker I/II	2	2	2	2	2	1	1
Sewer Operations Total		2	3	5	5	3	3	3

Dept # - Department	Control #	Position Allocation	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24 Mid-Year Budget	FY 2024-25 Budget
			Adopted Budget	Proposed Budget	Adopted Budget	Adopted Budget	Year Budget		
027 - Transit Operation									
	1422	Bus Driver /II			4	4	4	4	4
	3450	Project and Transit Manager			0.5	0.5	1	1	1
	-	Transit Manager			0.5	0.5	0	0	0
	1430	Transit Dispatcher			1	1	1	1	1
	3440	Transportation Supervisor			1	1	1	1	1
Transit Operations Total			4	4	7.0	7.0	7.0	7.0	7.0
Citywide Total			82.0	88.5	97.0	98.0	93.0	89.0	89.0
General Fund Total			76.0	80.0	83.5	84.5	82.0	78.0	
<i>Not included in above totals</i>									
<i>City Council - Elected</i>									
<i>City Treasurer - Elected</i>									
<i>Part-Time Employees</i>									
<i>Police Reserves</i>									

Not included in above totals
City Council - Elected
City Treasurer - Elected
Part-Time Employees
Police Reserves

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%.