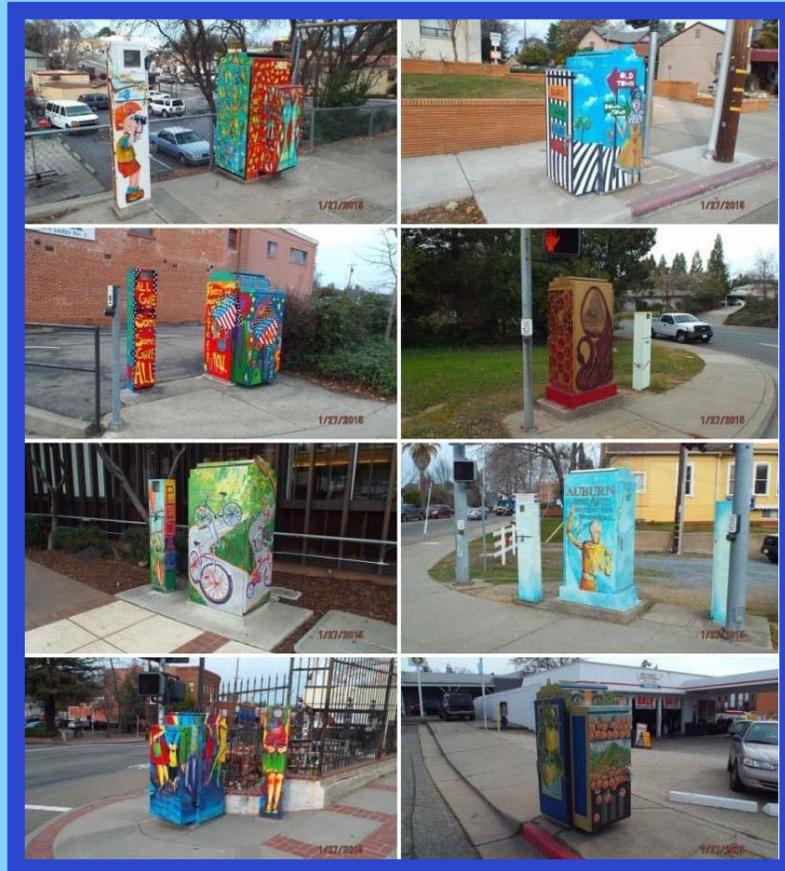


CITY OF AUBURN CALIFORNIA



2015-2016 ADOPTED OPERATING BUDGET

City of Auburn
Adopted Operating Budget
Fiscal Year 2015-16

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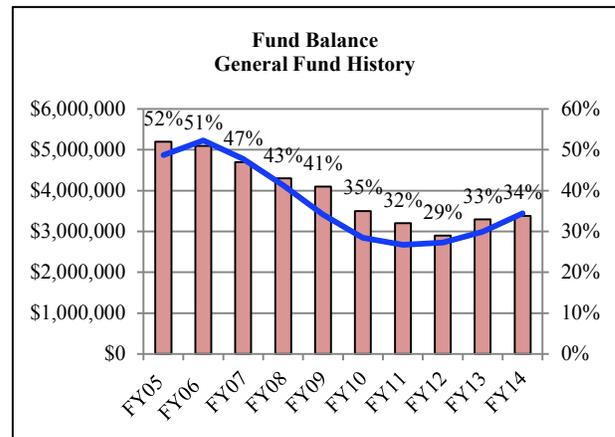
City of Auburn

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

June 8th, 2015

Dear Mayor Nesbitt and Members of the Auburn City Council,

I am pleased to present you the Fiscal Year 2015-16 Annual Operating Budget for the City of Auburn. The purpose of the Annual Operating Budget document is to present the public and City Council a comprehensive plan for proposed operations related to the upcoming fiscal year. The plan, or the budget, provides the framework for the effective, efficient and satisfactory delivery of public services to the City of Auburn. The budget is intended to accomplish two things: first, to provide city management an opportunity to present its recommendations for levels of services and methods of financing those services, and; second, to provide the most effective control possible by the City Council over the expenditure of public funds. After all, the City is merely a steward over precious taxpayer dollars and we strive to be accountable for our stewardship of those taxpayer dollars. The annual budget process provides city management, Council and the public multiple opportunities to weigh-in on the programs, activities and priorities of their local government and guide the decision-making process which ultimately guides the development of the annual budget. Fiscal Year 2015-16 promises to be full of excitement and promise as the community continues moving away from The Great Recession.



Revenues

Sales Tax is the largest single revenue source for the General Fund. The Fiscal Year 2015-16 Budget assumes a modest 2.2% increase to sales tax collections above the 2014-15 Forecast. Sales tax represents 39% of total General Fund revenues which does not include ERAF in Lieu of Sales Tax. ERAF in Lieu of Sales Tax, commonly referred to as the “Triple Flip,” is set to expire in early 2016 which will mean the 0.75% local sales tax rate will increase to 1.0%. Sales Tax will become an even larger funding source, as a percentage of total funding sources.

Property Taxes are the second largest revenue source in the General Fund. For a second consecutive year, assessed valuation (AV) is anticipated to increase approximately 3.0% over the prior year. The increase can be attributed a few factors. First, the economy continues to improve which includes home values. Second, property values below the Proposition 13 base year value are slowly adjusting with the improving economy. Lastly, new construction has added assessed valuation to the community. Essentially, the improving economy is impacting property tax revenue which the City collects for services such as police, fire, administration and code

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enforcement. The City anticipates \$2.369m in property tax revenue for Fiscal Year 2015-16, representing 23% of total revenues received in the General Fund.

Fiscal Summary

The Fiscal Year 2015-16 Proposed Budget is \$9,948,034, representing a slight increase of 3% over the FY2014-15 Adjusted Budget. This increase is primarily attributable to the following factors:

FY2015-16 Proposed General Fund Budget		
Revenues	Expenditures	Difference
\$10,188,008	\$9,948,034	\$239,974

- ✓ \$100,000 use of fund balance from Fiscal Year 2014-15 for Street Paving Program. The FY16 Total for Street Paving is \$446,901.
- ✓ Budgeted 8.5% increase to employee medical insurance premium costs
- ✓ The FY2014-15 Budget included a one-time, \$3.6m payment to Placer County for Regional Sewer Buy In. This payment will be made during FY2015-16 so the budget includes a one-time payment of \$3.6m.
- ✓ Approximately \$161,000 budgeted to reduce unfunded obligations of vacation leave and sick leave balances, thereby reducing long-term liabilities
- ✓ Significant increase to annual pension costs to offset unfunded liabilities as a result of the Great Recession

The following is a budget summary for each of the fund groups contained in the budget:

FUND TYPE	BEGINNING FUND BALANCE (EST. 2014-15 YE)	REVENUES (FY2015-16)	EXPENDITURES (FY2015-16)	ENDING FUND BALANCE (EST. 2015-16 YE)	CAPITAL OUTLAY (FY2015-16)
General	3,655,416	10,188,008	9,948,034	3,895,390	516,000
Enterprise	11,807,955	8,723,180	13,196,236	7,334,899	9,135,335
Special Revenue	1,289,407	2,864,756	3,043,129	1,111,034	1,658,943
Total Citywide	16,507,631	22,218,808	26,587,361	12,139,078	11,310,278

Capital Improvements

The following is a summary listing of the Fiscal Year 2015-16 Capital Improvement Program budget for each fund group. This year's budget represents a 14.7% increase over the prior year.

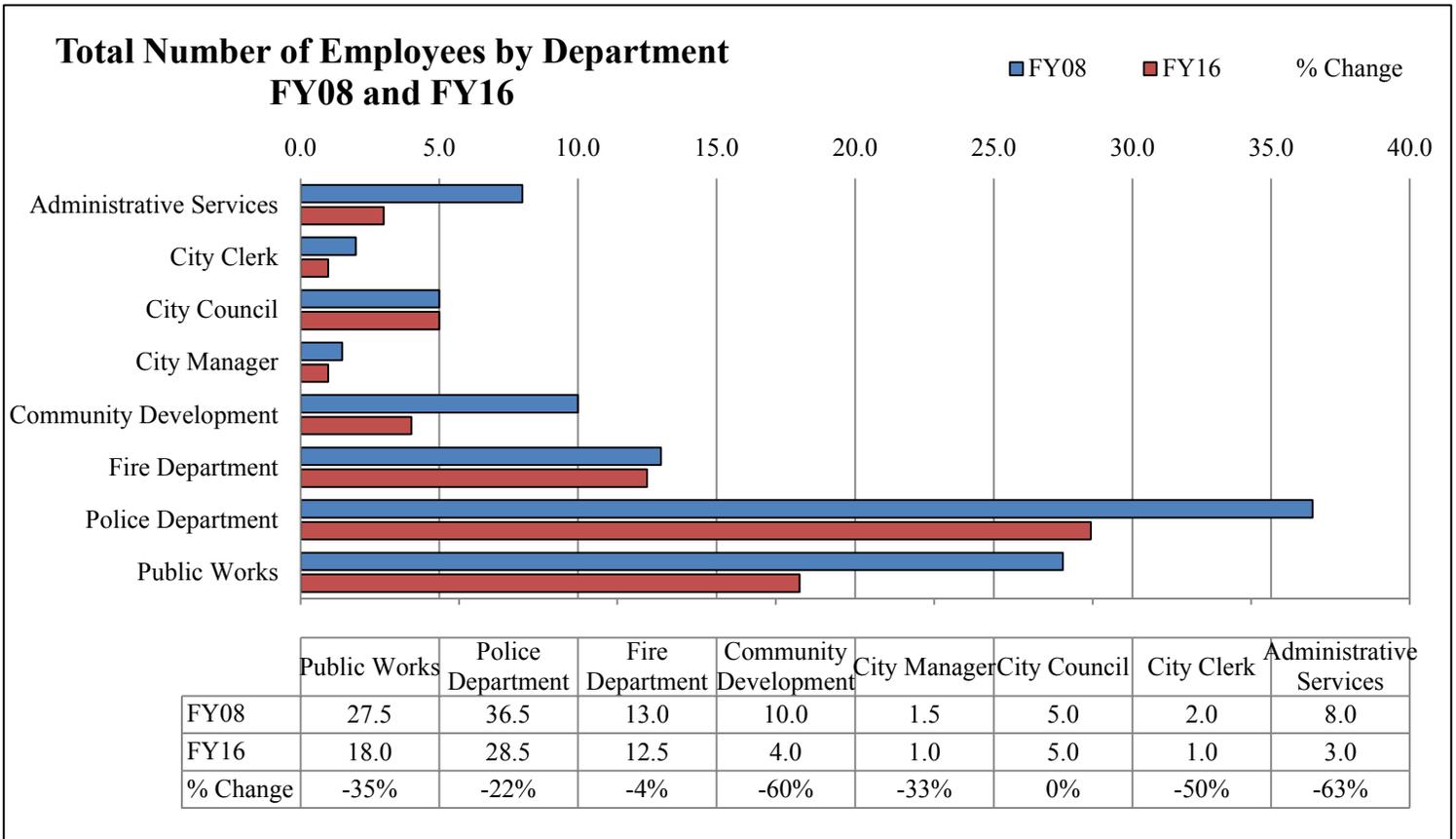
<u>Fund</u>	<u>FY2015-16</u>	<u>FY2014-15</u>
General Fund	\$516,000	\$359,070
Enterprise Funds	\$9,135,335	\$6,974,134
Special Revenue Funds	\$1,658,943	\$2,522,290
Total	\$11,310,278	\$9,855,494

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Staffing Levels

As pictured in the chart below, the City of Auburn has undergone significant changes since The Great Recession. In Fiscal Year 2007-08, the City employed 103.5 employees. Currently, the City employs 73.0 employees which is a 29% decrease since 2008.



Acknowledgment

I would like to offer my sincere appreciation and gratitude to department directors and the many staff members for their conservative and pragmatic approach to this year's budget process. Additionally, I would like to thank and commend the City Council for their policy direction and support throughout this budget process. As a representative of all staff, we look forward to working together for another successful year for the citizens of Auburn.

Tim Rundel
City Manager

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ABOUT THE CITY OF AUBURN

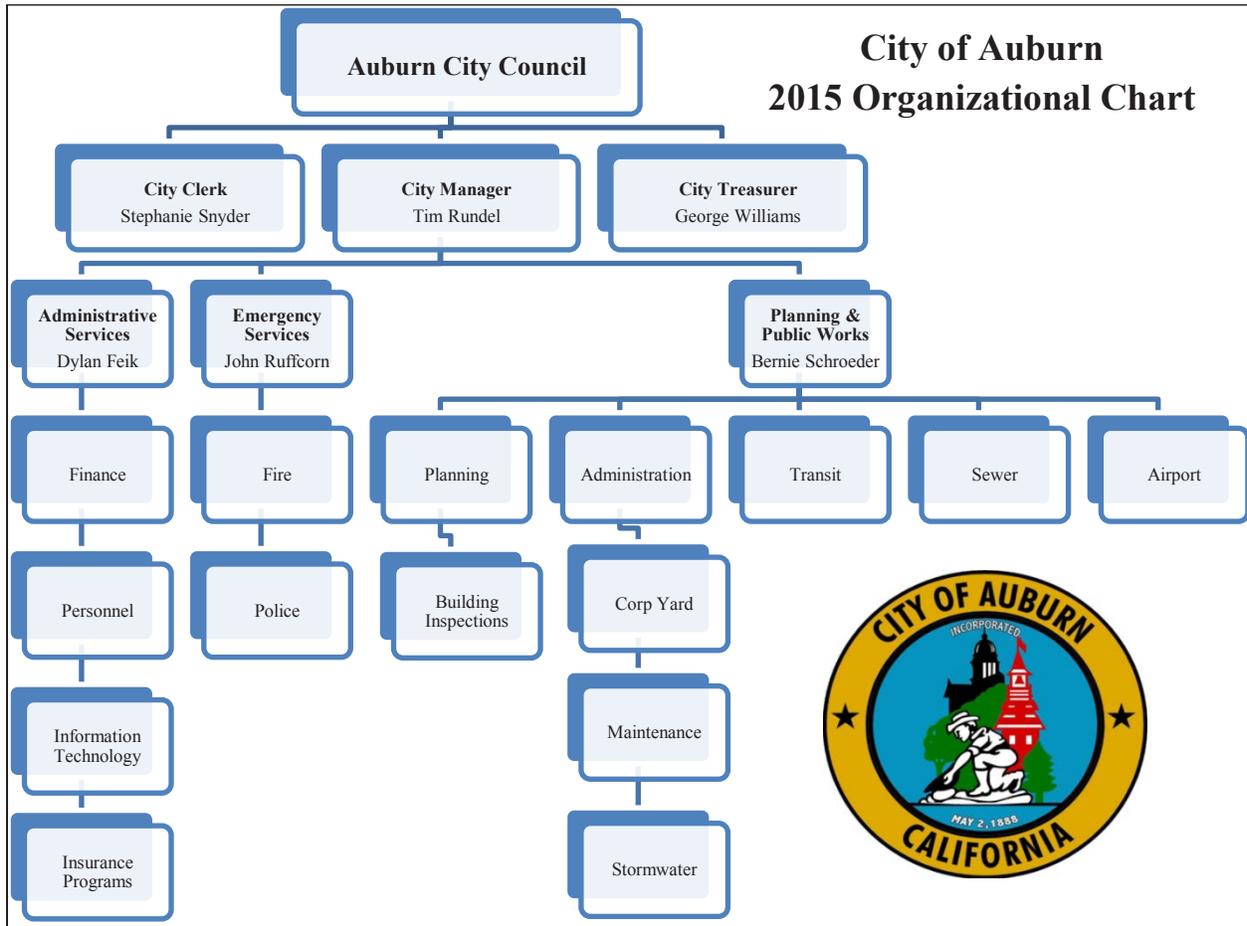
COMMUNITY PROFILE

The City of Auburn, California, is the capital of Placer County. Auburn is geographically located Northeast of Sacramento and Southwest of Lake Tahoe along the I-80 corridor. The city is nestled in the foothills of the Sierra Nevada Mountain Range at a comfortable 1,300 feet elevation. Auburn is situated on the edge of the Auburn State Recreation Area and overlooks the beautiful American River Canyon which offers an abundance of outdoor recreational activities. With majestic views of the American River Canyon, vistas of the Sierra Nevada Mountains, wooded hills and ravines, and streams winding through small valleys characterize the site of the city. From its early origins in the 1850's as one of the first gold rush communities in California, Auburn is a community of strong historic character, yet serves as a growing economic center. Today, the city comprises approximately 7.5 square miles with a population of 13,660. Throughout the years, the City of Auburn and surrounding foothill environs have grown steadily, and continue to grow. The unincorporated areas to the north and east of Auburn have also continued to urbanize, resulting in an Auburn urban area population of approximately 30,000.

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

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

City Organization



**City of Auburn
Committees, Boards & Commissions – As of June 5, 2015**

CITY COUNCIL

Keith Nesbitt (Mayor)	11/16
Bill Kirby (Mayor Pro-Tem)	11/16
Matt Spokely	11/18
Bridget Powers	11/18
Daniel Berlant	11/18

TECHNOLOGY COMMISSION

Paul Mercurio	1/17
George Preston	1/18
Glenn Tonkin	1/18
Richard Owens	1/17
Randi Swisley	7/16
Roy Vermes	6/17
Roger Luebkehan	6/18

ARTS COMMISSION

Ardith Ann Gray (At-large)	8/15
Lee Buckingham (Chair – Architect)	8/15
Michael Murphy (At-large)	2/18
April Maynard (Member of Arts Org.)	10/17
Terri Goodman (Prof. Artist)	10/17
Kaz Huette (At-large)	9/17
Joyce Silva (At-large)	1/19
Frank Ordaz (Prof. Artist)	9/17
Katy Fries	3/19
Roberta McClellen	3/19
Bill Kirby (Mayor Pro-Tem)	11/16

ECONOMIC DEVELOPMENT COMMISSION

Randy Wagner (At-large)	2/17
Christy Jay (Business)	3/16
William Wharton (At-large)	2/15
Vacant (Business)	3/16
Teri Wilson (Business)	12/15
Keith Nesbitt (Mayor)	11/16
Matt Spokely (Council Member)	11/18

TRAFFIC COMMITTEE

John Ruffcorn	
Bridget Powers (Council Member)	11/18
Bernie Schroeder	
Fred Vitas	
Ken Anderson	

ENDURANCE CAPITAL COMMITTEE

Cynci Calvin (c)	1/17
Robert Miller (c)	1/16
Jim Northey (b)	12/17
Colleen Conley (b)	1/17
Lisa Kodl (b)	1/16
Jamisa Vincent (c)	2/19
Matt Spokely (Council Member)	11/18

PLANNING COMMISSION

Nick Willick	11/16
Roger Luebkehan (VC)	11/16
Fred Vitas	11/18
Sandra Amara	11/18
Alice Dowdin-Calvillo	11/18

HISTORIC DESIGN & REVIEW

Kathryn Yue	7/16
Vacant	1/17
Terry Green	2/17
Cindy Combs	5/16
All Planning Commissioners	

ADMINISTRATIVE COMMITTEE

Keith Nesbitt (Mayor)	11/16
Bill Kirby (Mayor Pro-Tem)	11/16
Tim Rundel	
Dylan Feik	

SHAAC

Bridget Powers (Council Member)	
Jim Campos	
Cynthia Haynes	
Lee Buckingham	
April McDonald-Loomis	
Chris Packard	
Branda Roper	
(All 4 year terms. All terms expire 5/16)	

AD-HOC ANNEXATION COMMITTEE

Matt Spokely (Council Member)	
Daniel Berlant (Council Member)	
Victoria Connelly	
Jeff Ambrosia	
Bill Radakovitz	
Amy Townley	
Paul Rudd	
Stephen Mitchell	
Peter Konrad	

City Historian

April McDonald-Loomis	1/1/19
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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.

Activity: Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

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.

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 Fund.

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

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

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

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

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

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

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

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

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

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

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

Department: An organizational unit comprised of divisions or programs. It is the basic unit of

service responsibility encompassing a broad mandate of related activities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

Sales Tax Triple Flip: In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which authorized the issuance of up to \$15 billion in bonds to close the State's budget deficit. \$10.9 billion of these bonds were issued in 2004 and the remainder in 2008.

To guarantee bond repayment, the state established an excise tax equal to one-quarter percent (.25%) of the sales price of property subject to the state's sales and use tax and simultaneously lowered the Bradley Burns Uniform Sales Tax 1% rate by one-quarter percent (.25%) to three-fourths of one percent (.75%).

The quarter-percent reduction in local sales tax is recovered through a series of revenue swapping procedures. These exchanges are referred to as the "triple flip."

HOW THE TRIPLE FLIP WORKS:

Flip 1: 0.25 of the one percent local sales and use taxes are shifted to the State to guarantee the bonds.

Flip 2: Revenue lost through the shift is backfilled to local agencies with property tax revenue from the County Education Revenue Augmentation Fund (ERAF).

Flip 3: Any shortfall in County ERAF monies needed to meet the minimum funding requirement for schools is backfilled from the State general fund.

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%.

Schedule of Fees

FEE OR TAX	LEVIED	RATE OR BASIS FOR LEVY
Property Tax	Annual	1% of assessed value (City share 7-8%)
Business License Tax	Annual	Varying percentages of gross receipts
Sales Tax	Transaction	1.25% of taxable sales (total rate is 7.25%)
Real Property Transfer Tax	Transaction	\$0.55 per \$500 sales price less encumbrances
Transient Occupancy Tax	Transaction	8% of lodging
Sewer Service Charge	Monthly	\$67.01/per month/per EDU, \$69.81 as of 7/1/15
Sewer Connection Fee	Building Permit	\$7,410.57 per Residential unit
Sewer Connection Fee	Building Permit	\$7,410.57 minimum per Commercial account
Inspection Fee - P.W.	Transaction	5% of Public Improvement Value
Transportation Permit	Transaction	\$16.00 Single trip / \$58.00 Annual
Encroachment Permit	Transaction	5% of Project Cost or \$37.00 minimum
Building Permit	Building Permit	1% of Project Cost
Plan Check Fee-Building	Building Permit	65% of building permit
Parks Fee	Building Permit	\$3,016.00 - \$5,108.00 per dwelling unit
Electrical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Mechanical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Plumbing Permit	Building Permit	1% of Project Cost - \$46.50 minimum
FEP Fee	Building Permit	\$2,750/residence, \$0.85 SF Commercial, \$0.57 @ Airport
State SB1473 Fee	Building Permit	\$1.00 per \$25,000 of valuation
State SMIP Fee	Building Permit	\$.50 min, \$.0001 over \$5000 Residential, \$.00021 over \$2381 Commercial
Vehicle Release Fee (APD)	Per Occurrence	\$51.00

RATES IN EFFECT AS OF July 1, 2014, unless otherwise noted

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BUDGET OVERVIEW

Budget Process

The City budget is one of the most important policy documents adopted by the City Council each year. Preparing and monitoring the budget are top priorities for city officials. The budget is essentially the City's plan for the upcoming fiscal year. The preparation process is coordinated by the Department of Administrative Services which includes the City Manager, Assistant City Clerk, Director of Emergency Services, Planning & Public Works Director and several employees from each department.

Basis of Accounting and Budgeting

The City's operating budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, 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. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Community Input

In January 2015, the City Council utilized ETC Institute to conduct the City's first citizen survey. The 2015 Auburn Community Survey was designed to gather public input related to citizen priorities and preferences. The survey garnered valuable feedback for City officials as they move forward in making short- and long-term plans for the community. The survey provided residents with an opportunity to provide feedback on the quality of life in Auburn and a variety of ideas on how to improve it. The survey results were presented to City Council as part of the annual budget process. The results were used to influence decisions about resource allocation.

Initiation of the Budget Process

The budget process begins with departments preparing, analyzing and submitting their initial budget requests. The submitted budgets are reviewed by the City Manager, and priorities are established for the upcoming budget year. Items which have the greatest impact on the community and are financially feasible are added to the base budgets. Each department is responsible for submitting operating costs while the Department of Administrative Services provides personnel costs, insurance, revenue estimates, and many other city-wide revenues and expenditures. After preliminary budgets are completed, they are presented to City Council over the course of several months. Revisions may be made as estimates are refined.

Budget Review and Adoption

The City Manager prepares and recommends a final budget to the Council in May or June. The

Council holds a public input session and Council workshop to focus on resource requests and performance measures for each department. The public is encouraged to submit questions and comments about the budget throughout the process. The Council provides direction on the proposed budget and revisions are made. The Council holds a final review session for the Capital Improvement Plan and operating budget presentations.

In the State of California, cities are required to adopt an annual budget prior to July 1 of each year. Once Council approves the budget, that budget will go into effect on July 1st of the next fiscal year.

Amending the Budget

The departments are given the authority to exceed specific line items, but total expenditures must not exceed the total budgeted expenditures. Every year in March, the Administrative Services Department prepares a Mid-Year report for City Council to review and any adjustments to the budget are recommended. The City Council may increase the originally adopted budget for previously unbudgeted increases in revenues and/or expenditures.

Monitoring and Reporting Process

As the budget year progresses, department directors have the responsibility of monitoring and tracking the status of expenditures against their budgets. This responsibility includes informing the City Manager of any significant departures from the plans and values shown in the operating budget. Reports used in both the monitoring and reporting process include the use of computerized budget status reports, which compare budgeted amounts on a line item by line item basis with actual expenditures throughout the year.

Annual Budget Calendar

The annual budget calendar, though flexible, is presented to Council in November or December. This calendar helps the public, Council and staff prepare for the upcoming budget process.

January 12th	Administer Community Survey
January 26th	Fund Balance Policy Discussion (tabled to March 9)
February 23rd	Fiscal Year 2013-14 Audit Results
March 9th	Fiscal Year 2013-14 Audit Presentation
March 9th	Adoption of Council Fund Balance Policy
March 9th	2015 Auburn Community Survey Results
March 9th	FY15 MidYear Report & MidYear Adjustment
April 13th	FY16 Fee & Revenue Presentation
April 27th	Proprietary Fund Presentation (Gas Tax, Transit, Property Seizure, etc.)
May 11th	General, Airport and Sewer Fund Presentation
May 18th	Special Session: Public Input & Budget Workshop: General Fund and CIP
June 8th	Appropriations Limit
June 8th	Final Budget Presentation
June 8th	Adopt and sign FY16 Budget resolution

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City of Auburn

Performance Report

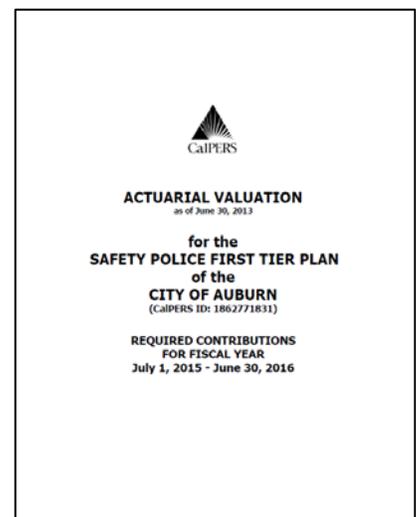
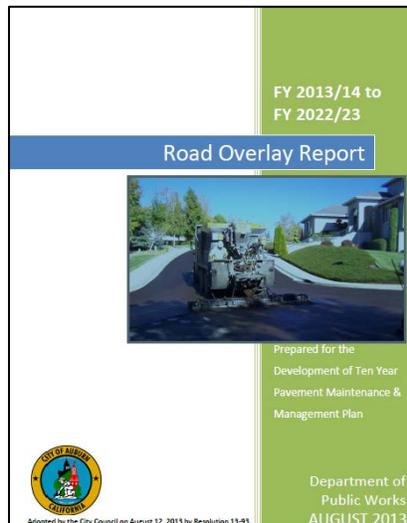
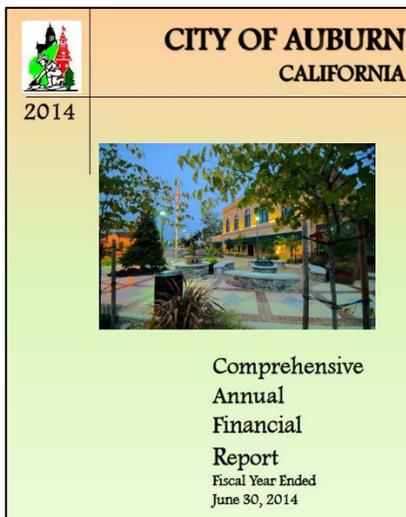
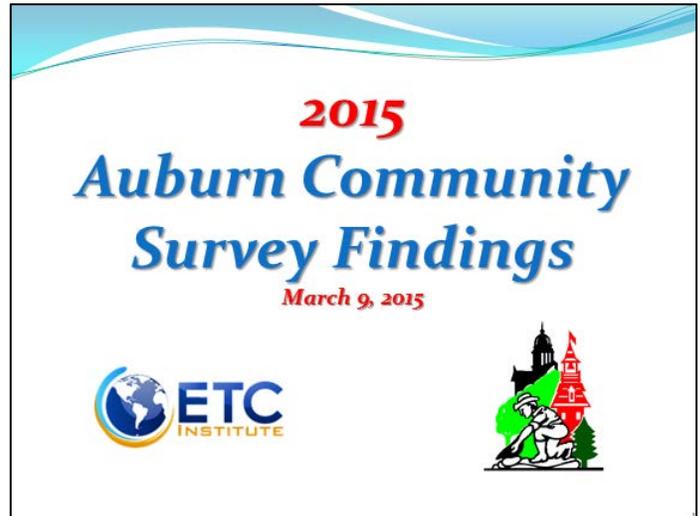
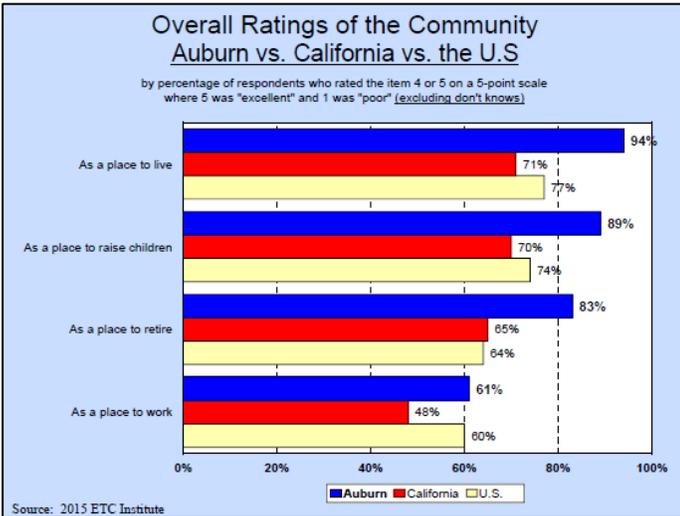


This performance report is provided to the City Council for the City of Auburn, California during the annual budget process. Each department prepares annual performance data which reflect the goals and objectives as determined by the Governing Body.

City of Auburn, California

Executive Summary

Recently, the City of Auburn determined to utilize performance measurement to guide the City’s local government budgeting process. In 2014, the City of Auburn directed staff to define a “performance-based budget” and recommend a new budget methodology to influence decision-making. Under this methodology, resource allocation decisions would be based on key priorities. The City would monitor performance to gauge whether or not priorities were being met. The following performance report showcases the City’s initial approach to tracking and measuring performance. These performance measures do not provide all-inclusive performance data, but rather enough data to guide decision-makers during the annual budget process. This tool can also provide residents, taxpayers, businesses, tourists and even City employees with transparent access to their government. Other tools are also utilized by staff, Council and the public to make decisions about local government spending including the 2015 Auburn Community Survey, Comprehensive Annual Financial Report (CAFR), the Annual Overlay Report, and Actuarial Valuation Reports provided by the California Public Employee Retirement System (CalPERS).



WHAT IS A PERFORMANCE-BASED BUDGET?

Now more than ever, impending structural changes compel the City to implement best practices in the budget process. Conventional budgeting for the City of Auburn typically starts with last year's budget, or a baseline, and focuses on cuts or adjustments until "revenues equal expenditures." Performance-based budgeting starts instead with desired results and focuses on how best to allocate available resources achieve those results.

Performance-based budgeting, or PBB, is defined by "*the use of performance data throughout the budget preparation process and by the commitment of decision makers to consider performance data when making resource allocation decisions.*"

PBB requires decision-makers to take in-depth looks at fiscal budgets and costs of programs and prioritize those programs which are the most important to residents, reflect the highest priorities of the governing body, or represent areas of emphasis as the agency continues to move forward. PBB is also known as "Priority Based Budgeting," where resource allocation decisions are based on key priorities. Staff also accounts for whether a program is mandated, how well it covers administrative costs, how many people it affects and whether another agency is already providing the service.

Benefits of performance-based budgeting include:

- PBB encourages better and more frequent strategic planning which aligns service delivery *and* spending with desired outcomes.
- PBB provides staff with information and data that can make them more efficient, especially driving performance-based decision making.
- PBB enhances transparency and accountability to the public that their government is committed to improving service quality and results.

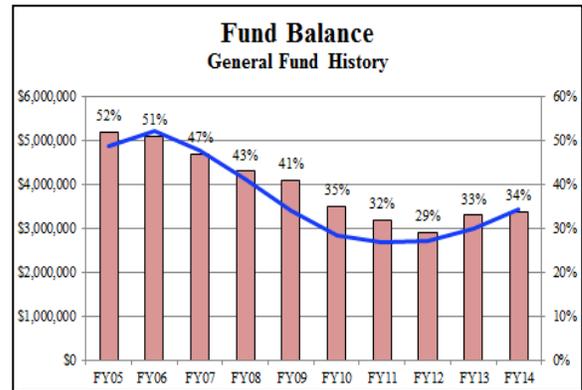
No performance-based budgeting system can:

- Ensure equitable cuts to programs or service delivery adjustments. PBB largely prevents "across-the-board" cuts to departments and emphasizes priority-based cuts.
- Solve a fiscal crisis or emergency.
- Remove politics from decision making.
- Prevent poor management decisions.
- Refocus citizen priorities.

Once priorities have been established, staff will align annual budgets with those priorities. Then, performance is measured, monitored and made available to the public in order to make the decision making process transparent and accountable.

ADMINISTRATIVE SERVICES DEPARTMENT

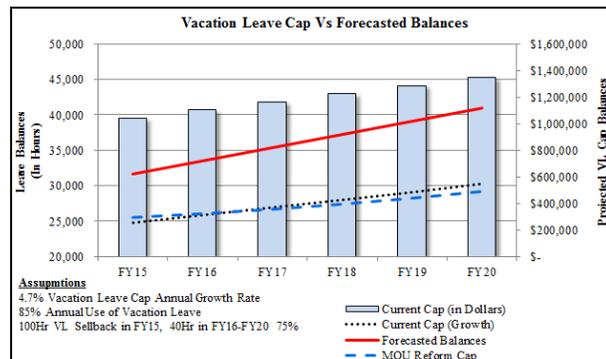
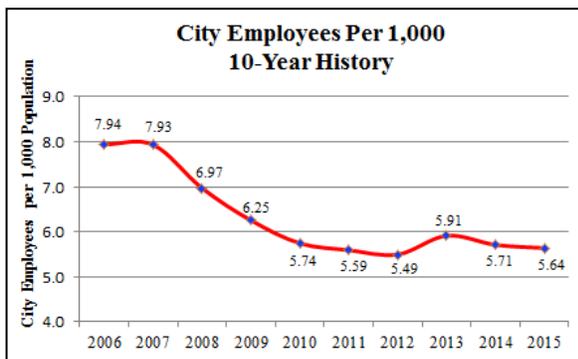
The Administrative Services Department is primarily responsible for citywide administration related to finance, human resources, information technology, risk management and purchasing. The department maintains records of receipts and disbursements, processes employee payroll and benefits, issues payments and participates in the development of the annual budget and capital improvements plan. The department is assigned special projects by the city manager as needed.



Related to employee personnel, the department is responsible for citywide human resources (HR) functions including compensation and benefit administration, training, risk management, recruitment and employee relations including labor management. Citywide growth in compensated absences is of primary concern to the organization. Since 1992, employees have accrued unlimited, compensated absences which pose a significant threat to the City, particularly because compensated absences must be paid out as employees leave the organization.

Since September 2014, the City has been underway in negotiating multiple labor contracts with the seven (7) labor groups. These contracts include increases to base salaries, vacation leave buy backs and other forms of compensation which were not offered during the recent recession.

Since 2013, the City’s economic outlook continues to improve in regard to the largest two revenue sources for the City: property tax and sales tax. Assessed property values, which directly impact the amount of property tax collected, are expected to increase by 3%. Sales tax is showing signs of improvement and is expected to be 2.1% higher due to sustained increases in collections, a sign of the improving economy.



During 2014, the City of Auburn experienced new city leadership including a new City Council and new city management. The organization is committed to bringing new ideas and solutions to improve and enhance service delivery of existing programs while confronting the challenges of a seemingly ever-changing economic environment. To this end, the City will continue to evaluate citywide programs and services consistent with cost effectiveness and efficiency.

ADMINISTRATIVE SERVICES

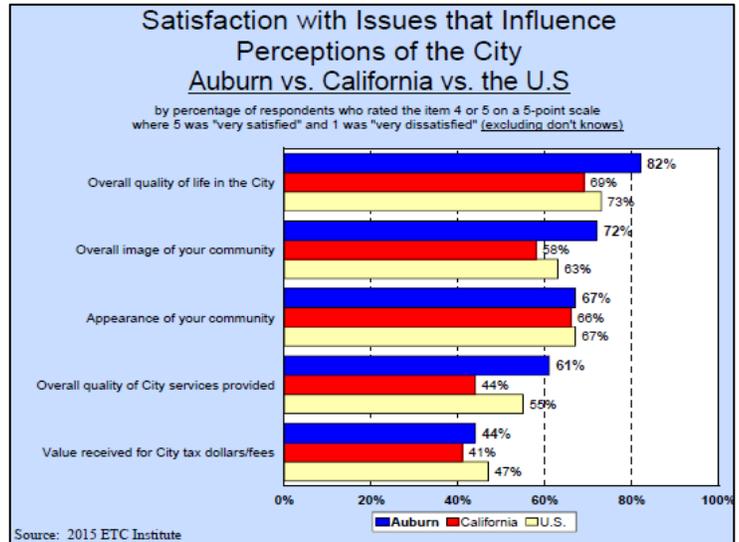
PERFORMANCE INDICATORS	2013	2014	2015 Goal
General Obligation Debt per capita	\$320	\$302	≤\$302
Cost of Public Services per resident	\$1,429	\$1,480	NA
Personal Income per capita	\$52,629	NA	≥\$52,629
Overall Satisfaction with Business License Process (2015 Auburn Community Survey)	NA	60%	≥60%
Overall Quality of the City's Website (2015 Auburn Community Survey)	NA	42%	50%
WORKLOAD INDICATORS			
General Fund Balance as a % of Total Expenditures	33%	34%	≥34%
Overall Tax Revenues as a Percentage of Total General Fund Revenues	73%	72%	≤72%
Non-residential Assessed Valuation at a Percentage of Total Assessed Valuation	NA	NA	NA
Receive GFOA CAFR Award	Yes	TBD	Yes
Annual Appropriations Limit As a Percentage of Statutory Spending Limit (Gann Limit)	57.5%	54.4%	≤57.0%
Total Number of Business Licenses Issued	1,809	1,874	≥1,870
Employee Turnover Rate Excluding Retirements	7.4%	11.7%	≥7.4%

CITY MANAGER'S OFFICE

The City Manager's Office provides organizational leadership in the administration and execution of policies and objectives formulated by the Auburn City Council. As the City's chief administrative officer, the city manager reports directly to the Auburn City Council and carries out policy established by the Council. All department directors within the City report directly to the city manager.

The city manager oversees all operations of the city, including preparation of the annual operating budget and capital improvement plan, administration of employment policies, labor management and economic development.

At the request of the city manager, in early January 2015, the Auburn Community Survey was administered throughout the community. The survey instrument, designed and administered by ETC Institute, gathered public input on a variety of city services and was utilized to develop the Fiscal Year 2015-16 annual budget. The City learned from its residents about priorities and preferences related to local government. Among the survey results, several key items were identified. They were:



1. Residents Generally Have a Positive Perception of the City
 - ✓ 94% rated Auburn as an excellent or good place to live, compared to only 1% rating it as below average or poor.
 - ✓ 82% are satisfied with the overall quality of life in Auburn, compared to only 5% who are dissatisfied
2. Satisfaction with Auburn Services Rated Above the Regional Average in Many Areas That Were Rated
 - ✓ The City rated above the California Average in 37 of the 54 areas that were compared
 - ✓ The City rated significantly above the California Average in 23 of the 54 areas that were compared
3. Overall priorities for improvement over the next 2 years:
 - ✓ Maintenance of city streets and infrastructure
 - ✓ Flow of traffic and congestion management

CITY MANAGER'S OFFICE

PERFORMANCE INDICATORS	2013	2014	2015 GOAL
Overall Quality of Life in the City (ETC 2015 Auburn Community Survey)	NA	82%	TBD
Overall Quality of City Services (ETC 2015 Auburn Community Survey)	NA	61%	TBD
Overall Effectiveness of City Management (ETC 2015 Auburn Community Survey)	NA	45%	TBD
Quality of the City's Social Media (ETC 2015 Auburn Community Survey)	NA	29%	≥33%
Overall Transparency of City Government (ETC 2015 Auburn Community Survey)	NA	25%	≥30%
WORKLOAD INDICATORS			
Retail sales tax collected in targeted business centers:			
Downtown	\$360,129	\$376,018	≥\$383,914
Old Town	\$176,559	\$178,997	≥\$182,756
Auburn Airport	\$1,374,682	\$1,589,018	≥\$1,600,387
Highway 49 Corridor	\$781,151	\$823,124	≥\$840,410
General Fund Balance as a % of Total Expenditures	33%	34%	≥34%
Total Number of Lease Transactions (Airport)	9	13	10



Code Enforcement Officer, Jennifer Solomon, received the City's 2015 Employee of the Year Award. From left: City Manager Tim Rundel, Mayor Pro-Tem Bill Kirby, Jennifer Solomon, and City Council members Daniel Berlant and Matt Spokely



Central Square, located in Downtown Auburn

DEPARTMENT OF EMERGENCY SERVICES

In January 2015, the City consolidated the police and fire departments into a single department of emergency services. Administrative duties of the department were consolidated to retain additional firefighters and reduce the total number of management positions. The two primary, operational divisions of the department continue to provide police and fire services.



In December 2014, the Auburn Fire Department said goodbye to Chief Mark D'Ambrogi who retired after 39 years in the fire service.

The consolidation allowed for administrative support functions for the two former departments including payroll, personnel, grant administration and overall supervisory leadership and management. This also allowed the traditional services of police and fire to continue as traditionally performed. This decision, coinciding with the retirement of the former fire chief, allowed the City to retain additional firefighters and provide greater service through “boots on the ground” rather than additional management positions.

City	Total General Fund Budget*	PD Annual Budget	Police Budget As a % of City's General Fund Total	Population	Law Enforcement Per Capita Spending
Auburn	\$9,780,234	\$3,597,332	36.78%	13,905	\$258.71
Lincoln	\$14,001,358	\$4,982,658	35.59%	45,287	\$110.02
Rocklin	\$75,084,700	\$12,998,800	17.31%	59,738	\$217.60
Roseville	\$131,331,382	\$33,820,779*	25.75%	127,035	\$266.23



POLICE

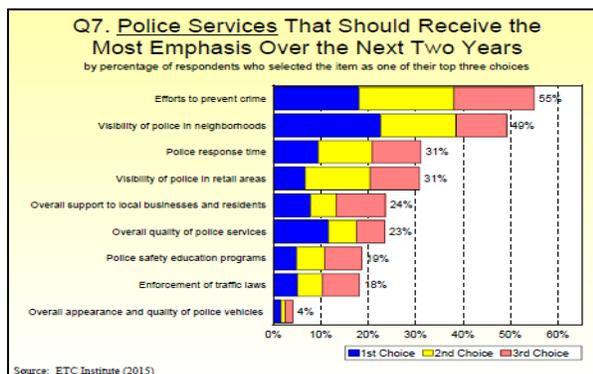
The police operations include Patrol, Investigations, Evidence and Animal Control, School Resource Officer, Dispatch, Records and a robust Volunteer program. There are 20 sworn law enforcement personnel. During the 2015 Auburn Community Survey, residents identified “Efforts to Prevent Crime” and “Visibility of Police in Neighborhoods” as the Top Two police services which should be emphasized over the next two years.

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



Dispatcher Anne Henry Receiving the “2015 Dispatcher of the Year” Award

City	# of Sworn Employees	# of Professional Employees	Total # of Employees	Population	Officers per 1,000 pop.	Total Staff per 1,000 pop.
Auburn	20.0	7.0	27.0	13,905	1.438	1.941
Roseville	127.0	68.5	195.5	127,035	0.997	1.538
Rocklin	54.0	30.0	84.0	59,738	0.903	1.406
Lincoln	19.5	8.5	28.0	45,237	0.431	0.618



In 2015, Residents named the following as the Police Services that Should Receive the Most Emphasis over the Next Two Years:

1. Efforts to Prevent Crime
2. Visibility of Police in Neighborhoods

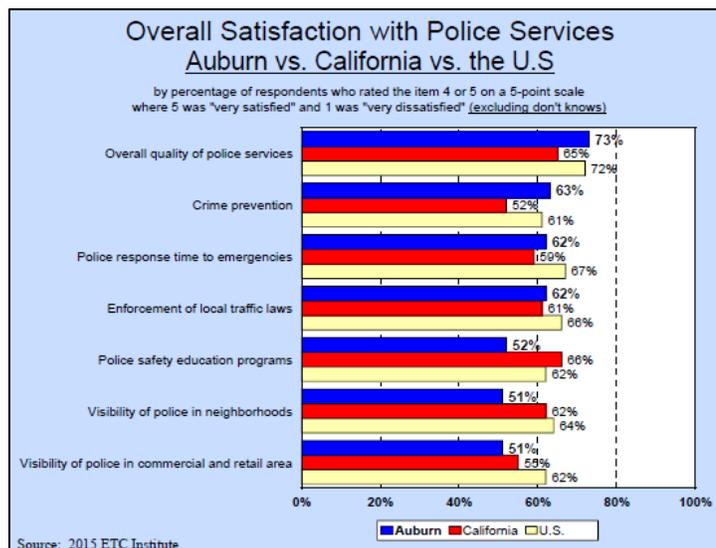


Residents learn about local law enforcement from Police Lieutenant Victor Pecoraro during the 2015 Citizen Police Academy.

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Part 1 Crime Rate (Crime Rate Per 1,000 Population)	23.85	24.81	≤ 30.00
Training Hours	1,432	2,097	≥ 2,000
Percentage of Time 911 Calls within 10 Seconds, on Average	73.85%	71.73%	≥ 70%
Minimum Clearance Rate of 50% of Incidents Referred to Investigations	54%	54.76%	≥ 50%
Increase Visibility of Police in Neighborhoods (Based on 2014 Community Survey)	NA	0.2401	≥ 0.2401
WORKLOAD INDICATORS			
Total Calls Answered Per Year	35,435	33,594	≤ 35,000
Calls Dispatched For Service For Police Department	20,733	18,922	≤ 20,000
Calls Dispatched Per 1,000 Population	1,542	1,385	≤ 1,500
Dispatch Calls Received Per Hour	4.04	3.80	≤ 4.03
Calls for Service Per Hour	2.36	2.15	≤ 2.30
Number of Citizen Complaints Received	10	6	≤ 10
Number of Citizen Complaints Sustained	7	2	≤ 2
Average Time Per Written Report (In Minutes)	168	184	≤ 170

In 2015, Auburn Residents rated their overall satisfaction with police services higher than both the state and national averages. Similarly, “crime prevention” also received extremely high marks.

Potential areas for improvement include “Police Response Time to Emergencies”, “Enforcement of Local Traffic Laws”, and “Visibility of Police in Neighborhoods and Retail/Commercial Areas.”

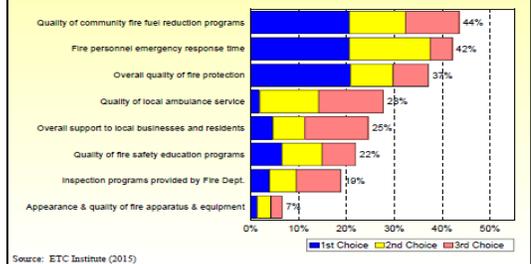


FIRE

Fire operations include Fire Administration, Training & Education, Fire Prevention and Fire Operations. The City maintains three fire stations and twelve (12) full-time firefighters, including firefighter relief programs which provided additional support to the operation. The City of Auburn continues to collaborate with CalFire and neighboring agencies through mutual aid agreements and state firefighting assistance programs.

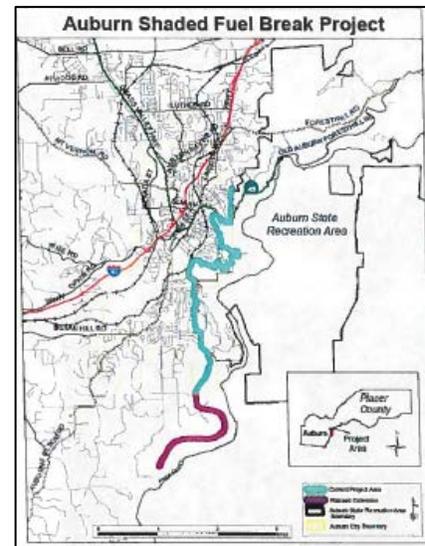
Q9. Fire and Emergency Medical Services That Should Receive the Most Emphasis Over the Next Two Years

by percentage of respondents who selected the item as one of their top three choices



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

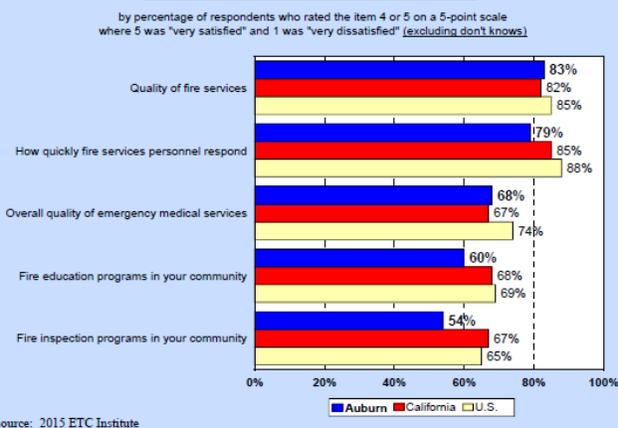
Wildfire prevention and fuel reduction programs play a significant part in protection of life, property, the economy, resource conservation and recreation. The three (3) main areas of fuel reduction provided by the department are Shaded Fuel Break, HOA/Open Space Areas, and Weed Abatement.



The Department coordinates fuel break projects throughout the community by proactively removing “fire fuel” to help prevent wildfire

Overall Satisfaction with Fire and Ambulance Services Auburn vs. California vs. the U.S

by percentage of respondents who rated the item 4 or 5 on a 5-point scale where 5 was “very satisfied” and 1 was “very dissatisfied” (excluding don’t knows)



PERFORMANCE INDICATORS	2013	2014	2015 Goal
Respond to Fire/Medical/Rescue Calls In Five Minutes Or Less, On Average	4.30	4.50	≤5.00
Increase Overall Satisfaction of Fire Education Programs in Our Community (Percentage based on 2014 Survey)	N/A	60%	TBD
Defensible Space Inspections	78	12	≥78
Shaded Fuel Break Acres Treated	84	71	≥84
Total Number of Fire System Inspections	37	34	≥37
Training Hours Per Employee	341.75	319.85	≥320.00
WORKLOAD INDICATORS			
Total calls responded to per year	1,821	1,827	TBD
Total Number of Fire Calls Total Inside Auburn City Limits Outside Auburn City Limits	131 60 71	103 40 63	TBD
Total Number of EMS Calls Total Inside Auburn City Limits Outside Auburn City Limits	1,122 1,092 30	1,127 1,073 54	TBD
Total Number of Structural Fires Total Inside Auburn City Limits Outside Auburn City Limits	47 9 38	40 10 30	TBD
Total Number of Community Fire Prevention Programs	12	12	12
Total Number of Community Contacts Related to Fire Prevention Programs	427	441	≥441
Total Number of Mutual Aid Calls	131	124	≤131
Total Number of False Alarms	86	81	≤86

DEPARTMENT OF PLANNING & PUBLIC WORKS

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



In January, Planning and Public Works Director Bernie Schroeder along with Greg Wiltfong of CH2M Hill-OMI accepted the Sacramento Area Section award for "2014 Plant of the Year" for the City of Auburn Wastewater Treatment Plant.



Auburn Clock Tower located in Downtown Auburn



In 2015, the City installed a new sign at the Auburn Airport & Business Park

AIRPORT

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

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Occupancy Rate – Auburn Airport	NA	NA	TBD
Total Number of Capital Projects Completed	NA	NA	TBD
WORKLOAD INDICATORS			
Total Number of Hangars	107	107	107
Total Number of Tie-Downs Per Year	884	884	≥884
Total Hangar Rentals Per Year	62	62	62
Total Number of Lease Transactions	9	13	10
Gallons of Fuel Sold Per Year	192,481	169,754	≥169,754
Total Number of Operating Aircraft	260	275	260



PUBLIC WORKS ADMINISTRATION

The Administration Program is responsible for department-wide management including budget oversight, general administration, capital improvement program coordination, private land development review, street maintenance, permitting, and engineering.

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

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

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Overall Adequacy of Street Lighting (ETC 2015 Auburn Community Survey)	NA	61%	≥61%
Overall Satisfaction – Maintenance of City Buildings (ETC 2015 Auburn Community Survey)	NA	70%	≥70%
Overall Satisfaction – Maintenance of Streets (ETC 2015 Auburn Community Survey)	NA	44%	≥44%
Overall Satisfaction – Maintenance of Sidewalks (ETC 2015 Auburn Community Survey)	NA	36%	≥40%
Overall Satisfaction of Flow of Traffic and Congestion Management (ETC 2015 Auburn Community Survey)	NA	44%	TBD
WORKLOAD INDICATORS			
Total Number of Lane Miles of Street Maintenance	68	68	68
Total Number of Lane Miles Resurfaced	2	1	2
Total Square Feet of Sidewalk Installed or Repaired	625	12,100	14,000
Total Number of Potholes Repaired (In Tons)	14	15	14
Total Number of Lane Miles Swept	6,300	7,000	6,500
Length of Creeks, Ditches and Pipes Cleared	4.6	5	4.5
Total Number of Water Quality Samples Performed	81	72	75
Total Tons of Garbage Disposal	15,753	11,455	12,000

PLANNING

The Planning Division provides technical assistance and professional guidance to the City Council, Planning Commission, Historic Design Review Commission and the public regarding policies and plans that guide the physical development of the City. The Division is responsible for updating and maintaining the City's General Plan, Specific Plans, Zoning Ordinance and development related ordinances. It is also responsible for processing various zoning, subdivision, annexation, design, sign and tree permit applications through required City review and public hearings.

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Overall Satisfaction of Cleanup of Overgrown and Weedy Lots (ETC 2015 Auburn Community Survey)	NA	48%	TBD
WORKLOAD INDICATORS			
Development Application Completeness Review Within 30 Days	N/A	80%	80%
Approval of Development Permit	N/A	100%	100%
General Plan Reporting	100%	100%	100%
Housing Element Reporting	100%	100%	100%
Planning Applications Received	62	63	60
Building Permits Reviewed	48	31	30
Business Licenses Reviewed	NA	210	210
Home Occupation Applications Reviewed	53	79	79

BUILDING/INSPECTION DIVISION

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

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Overall Satisfaction of Enforcement of City Codes and Ordinances (ETC 2015 Auburn Community Survey)	NA	47%	TBD
WORKLOAD INDICATORS			
Total Number of Building Inspections Performed	1,444	1,245	≥1,245
Total Number of New Residential and Commercial Developments Reviewed	11	13	12
Total Number of Plan Checks Performed	163	198	≥163
Total Number of Permits Issued	514	753	≥753



The Former City Hall is now home to the Auburn Chamber of Commerce

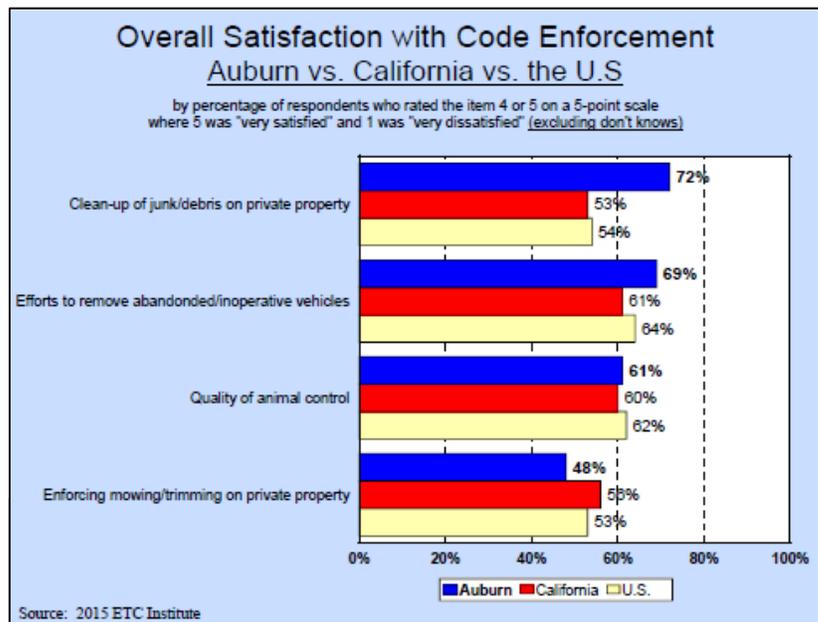
CODE ENFORCEMENT

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

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Overall Satisfaction - Cleanup of Junk/Debris on Private Property (ETC 2015 Auburn Community Survey)	NA	72%	NA
Overall Satisfaction of Cleanup of Overgrown and Weedy Lots (ETC 2015 Auburn Community Survey)	NA	48%	NA
WORKLOAD INDICATORS			
Total Number of Investigations Performed	122	161	140
Total Number of Citations Issued	18	17	17
Completion Percentage of Investigation Performed	99%	96%	≥95%
Total Number of Cases Related to Debris, Vegetation, No Trash Service and Graffiti	20	20	20

Compared to the State of California and nationally, the City of Auburn rated significantly higher in areas of Code Enforcement.

72% of Respondents were either “Very Satisfied” or “Satisfied” with the Cleanup of Junk/Debris on Private Property, rating significantly higher than both the state average (53%) and national average (54%).



SEWER

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

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

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

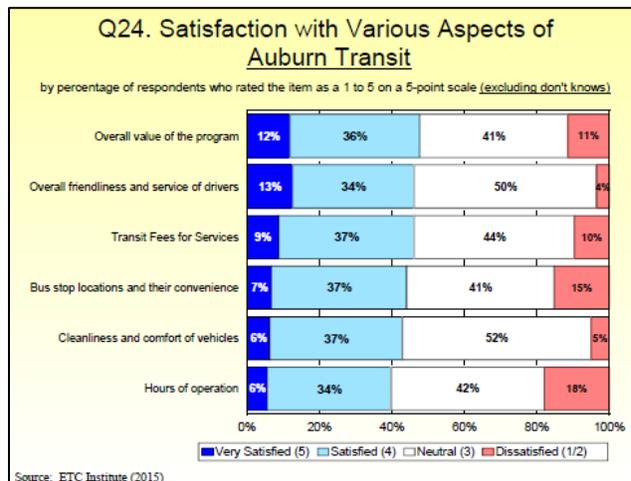
PERFORMANCE INDICATORS	2013	2014	2015 Goal
Respond to 100% of sanitary sewer overflows within 2 hours of call	100%	100%	100%
Overall Satisfaction with Sewer Services (2015 Auburn Community Survey)	NA	63%	TBD
Collect and treat 100% of wastewater throughout sanitary sewer system	99.9%	99.9%	99.9%
Maintain 100% compliance with Federal & State Water Quality Standards	100%	100%	100%
Total Number of Federal & State Violations at Wastewater Treatment Plants	0	0	0
Percentage of Completed Work Orders Created from Sanitary Sewer Overflows and Associated Repairs	100%	100%	100%
WORKLOAD INDICATORS			
Total Number of Sanitary Sewer Overflows	7	9	≤9
Total Miles of Wastewater Collection Lines Maintained	85	85	85
Total Gallons Treated (in millions)	501	423	462
Monthly Sewer Service Charge Per Sewer Unit (Fiscal Year)	\$61.38	\$67.01	\$69.81
Total Number of Sanitary Sewer Service Requests	55	71	65
Total Pounds of Pharmaceuticals Diverted from Waste Water Stream	1,937	1,474	≥1,500

TRANSIT

The Auburn Transit Program operates within the City limits, Bowman area and North Auburn. The Transit Program is a deviated, fixed-route which operates Monday-Friday from 6:00am to 6:30pm. A Saturday route is also available and in 2015, the City expanded its route to the Auburn Airport via Placer County Transportation. The Transit Program maintains a fleet of buses and equipment, shelters and a Multi-Modal Station. Transit staff participates with the Placer County Transportation Planning Agency (PCPTA) and the Sacramento Area Council of Governments (SACOG) in planning, outreach, funding and coordination of regional services.

PERFORMANCE INDICATORS	2013	2014	2015 Goal
Overall Satisfaction with Transit Fees for Services (2015 Auburn Community Survey)	NA	46%	50%
Overall Value of the Program (2015 Auburn Community Survey)	NA	48%	50%
Overall Satisfaction of Bus Stop Locations and their Convenience (2015 Auburn Community Survey)	NA	44%	58%
Percentage of Respondents who Currently Ride Auburn Transit Buses (2015 Auburn Community Survey)	NA	7%	≥7%
WORKLOAD INDICATORS			
Total Number of Riders	51,693	52,041	≥52,500
Fare Rate	\$1.00	\$1.00	\$1.00
Total Number of Service Hours	4,841	4,658	≥4,658
Total Number of Service Miles	64,449	65,113	65,113

In 2015, Auburn residents were asked about their perceptions regarding Auburn Transit. 48% of respondents identified as “Very Satisfied” or “Satisfied” with the overall value of the program.



Importance-Satisfaction Rating
City of Auburn, California
Major Categories of City Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very High Priority (IS >.20)						
Maintenance of city streets and infrastructure	63%	1	41%	10	0.3717	1
Flow of traffic & congestion management	37%	3	44%	9	0.2072	2
High Priority (IS .10 - .20)						
Quality of community development programs	19%	7	40%	11	0.1140	3
Medium Priority (IS <.10)						
Effectiveness of city's communication with public	19%	6	49%	7	0.0969	4
Quality of police services	39%	2	77%	3	0.0897	5
Enforcement of city codes and ordinances	15%	8	47%	8	0.0795	6
Quality of parks & recreation services	25%	5	81%	2	0.0475	7
Quality of fire services	27%	4	85%	1	0.0405	8
Management of stormwater	10%	9	60%	6	0.0400	9
Quality of the city's customer service	7%	10	66%	5	0.0238	10
Quality of ambulance services	6%	11	77%	4	0.0138	11

The 2015 Auburn Community Survey also asked residents to identify not only their satisfaction with City services, but also their highest priorities. As the City of Auburn must determine where to spend taxpayer dollars, it should be focused around high priorities. According to residents, the top two priorities are:

1. Maintenance of City Streets and Infrastructure
2. Flow of Traffic & Congestion Management

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City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2015-16

	Beg. Fund Balance (Est. 2015-16 YE)	Revenues (2015-16)	Expenditures (2015-16)	Ending Fund Balance (2015-16 YE)	Capital Outlay
General Fund	3,655,416	10,188,008	9,948,034	3,895,390	516,000
Enterprise Funds					
Airport	1,241,852	1,154,680	1,287,721	1,108,811	852,335
Sewer Service	10,566,103	7,568,500	11,908,515	6,226,088	8,283,000
Total Enterprise Funds	11,807,955	8,723,180	13,196,236	7,334,899	9,135,335
Special Revenue Funds					
Gas Tax	186,959	297,925	484,884	-	102,384
Arts Commission	-	12,650	12,650	-	-
Transportation	-	1,157,717	1,157,717	-	1,071,517
Transit	(60,246)	999,942	945,041	(5,345)	433,930
Property Seizure	61,855	-	19,406	42,449	19,406
Fire Department Equipment	52,642	20,000	20,000	52,642	20,000
CDBG	292,259	61,000	61,000	292,259	-
Solid Waste Management	664,173	141,954	190,521	615,606	-
Office of Traffic Safety Grant	-	44,568	44,568	-	4,364
State Law Enforcement Personnel	-	100,000	100,000	-	-
Facilities & Equipment	91,765	29,000	7,342	113,423	7,342
Total Spec. Revenue Funds	1,289,407	2,864,756	3,043,129	1,111,034	1,658,943
Capital Project Funds					
Auburn School Park	(231,651)	-	-	(231,651)	-
Total Cap. Project Funds	(231,651)	-	-	(231,651)	-
Redevelopment Property Tax Trust Funds					
Property Tax Trust	-	-	-	-	-
Low/Mod Housing Trust	-	-	-	-	-
Debt Service Reserve Trust	(13,496)	442,864	399,962	29,406	-
Total RDA Prop. Tax Trust	(13,496)	442,864	399,962	29,406	-
Total Citywide	16,507,631	22,218,808	26,587,361	12,139,078	11,310,278

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Citywide Revenues, Expenditures and Fund Balance

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

GENERAL FUND REVENUES

General Fund revenues are expected to increase by approximately \$376,576 over those originally budgeted FY 2014-15, primarily due to continuing recovery in sales taxes collected and a modest three percent increase in collections of property taxes. Development- and permit-related revenues are expected to remain relatively flat. FY 2015-16 total General Fund revenues are expected to be \$10.188 million which includes the use of \$100,000 of fund balance for street paving.

Within the taxes revenue category, sales tax (both the amount received from the directly from the State and the portion received via an Educational Relief Augmentation Fund (ERAF) shift via Property Taxes (due to the "Triple Flip" scenario) comprises the majority of General Fund revenues at \$4.724 million, or 46% of total revenues expected to be received. Property tax, the second highest revenue source at \$3.28 million, comprises 32% of total expected General Fund revenues. Together, the Sales Tax and Property Tax account for 79.0% of all General Fund revenue sources.

Property Tax

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

The General Fund receives approximately 18% of the total property taxes levied on properties located within its pre-1983 borders, and 15% within areas annexed thereafter. FY 2015-16 property taxes are expected to be \$3.28 million (including \$910,520 of property tax received in lieu of the Vehicle License Fee). Anticipated collections of the ad valorem, secured and unsecured portions of property taxes in FY 2015-16 are expected to be three percent higher than those collected in FY 2014-15 (adjusted for amounts the City collected as a one-time residual amount of property taxes related to dissolution of the city's redevelopment agency – the Auburn Urban Development Authority).

Sales Tax

Sales tax is the General Fund's largest single revenue source, projected at \$4.7 million for FY 2015-16, comprising 46% of total revenues. The sales tax revenue received by the City is equal to 1% of all taxable sales within City limits, with an additional 0.25% of tax going to the State and Placer County's Transportation Development Act (TDA) Fund. In January 2016, the City is anticipating a small, one-time increase in sales tax revenue due to the winding down of the Sales Tax Triple Flip (See "Sales Tax Triple Flip" in Glossary of Budget Terminology).

FY 2013-14 sales taxes collected are expected to be 3.0% higher than those collected in the previous year, primarily due to sustained increases in petroleum prices and retail sales, along with an expansion of the sales tax bases related to the sales of fuel.

OTHER GENERAL FUND TAXES

In addition to property and sales taxes, the City receives revenue from the real property transfer tax and the transient occupancy tax. Together, these taxes are expected to generate \$269,500, or 2.6% of 2015-16 General Fund revenues.

Real Property Transfer Tax

The transfer of real property is subject to a tax of \$1.10 per \$1,000 of market sales price. The City receives half of the tax and Placer County the other half. Collections of real property transfer tax are expected to rise slightly to \$50,000 reflecting a continued increased activity in the housing market experienced during the latter half of FY 2015-16, and particularly, re-sales of property in the City.

Transient Occupancy Tax

Occupants of motel/hotel rooms pay 8% of the total rent due as a transient occupancy tax for stays of 30 days or less. FY 2015-16 transient occupancy tax revenues are expected to be \$219,500, reflecting a nominal decrease in sales of transient room nights by the City's three hotels/motels.

FRANCHISES

Franchise payments are made by private utility companies for the right to do business in the City using public rights-of-way or a grant of franchise by the City. FY 2015-16 franchise payments are expected to be \$520,133, or 2% of anticipated FY 2014-15 General Fund revenues.

Solid Waste

Auburn Placer Disposal pays 14.7% of gross income on residential and commercial garbage collections in the City of Auburn. The franchise fee collected is allocated to both the General Fund and the Closed Landfill Fund – 10.0% and 4.71%, respectively. Approximately 32% of the franchise fee is obligated for post-closure monitoring and remediation of the Auburn landfill site at the Municipal Airport. Remaining franchise fees are placed into the General Fund as a

discretionary revenue source. FY 2015-16 garbage franchise revenues are expected to be \$295,800.

Cable Television

Wave Broadband pays a 5% fee of gross receipts for installation of cable lines. FY 2015-16 cable television franchise revenues are expected to be \$106,289.

Gas & Electricity

PG&E pays 1.0% and 0.5% of gross receipts on utility income for use of public rights-of-way for electricity lines and gas pipes, respectively. FY 2013-14 gas and electricity franchise revenues are expected to be \$113,000.

LICENSES

The City administers two licensing programs – Business License and Dog License. Business licenses fees are levied annually based on gross receipts using a progressive fee structure. The City expects to receive \$168,000 in business license revenue during FY 2015-16. Dog licenses are required of all City residents who own dogs. Dog license fees range from \$6 to \$12 annually, and are expected to generate \$2,000 during FY 2015-16.

Taken together, license fee programs are expected to generate \$170,000, or 1.7% of total FY 2015-16 General Fund revenues.

OTHER GOVERNMENT AGENCIES

Revenues from other government agencies include the Placer County AB109 Special Investigations Unit (SIU) Supplemental funding, POST training reimbursements, certain grant revenues and a portion of sales tax specifically dedicated for public safety purposes. Taken as a whole, revenues from other government agencies comprise \$345,500, or 3.4% of total General Fund revenues expected in FY 2015-16.

AB109 SIU Supplemental Funding

The City expects to receive \$142,000 in AB109 funding for assigning police resources to Placer County's Special Investigations Unit (SIU) during FY 2015-16.

POST Training Reimbursements

The City expects to receive \$5,000 in POST training reimbursements for eligible training courses successfully completed by Auburn Police Officers.

Gas Tax

The City expects to receive \$3,000 in Gas Tax revenues which may be placed into the General Fund as discretionary revenues to offset general administration of streets-related programs.

Sales Tax – Proposition 172 Public Safety Augmentation Fund

The City is expected to receive \$190,000 in Proposition 172 Public Safety Sales Tax. These funds may be spent on eligible police and fire expenditures.

Auburn Fire Department SAFER Grant

The Auburn Fire Department received a two-year “Staffing for Adequate Fire and Emergency Response (SAFER)” grant during FY 2012-13. This grant provided funding for five (5) additional fire fighters to assist the Auburn Fire Department. An extension of that grant was not awarded and the limited-term firefighters were scheduled to be laid off in September 2014. Around that same time, the City’s Fire Chief retired and the City was able to retain three of the the five limited term positions. However, the City no longer receives intergovernmental revenue for the positions.

SERVICE CHARGES / PERMITS

Service charges and permit fees are periodically reviewed and set as part of the budget process. City Council adopts service charges and fees by resolution. This class of revenues is highly sensitive to the level of residential and commercial construction taking place in the community. Building activity is expected to continue improving during FY 2015-16 when compared to FY 2013-14. Projections indicate the City will receive approximately \$253,700 in service charges and permit fees during FY 2015-16, comprising 2.5% of the General Fund revenue sources.

Planning Fees

Planning fees help to defray expenditures incurred for processing a variety of applications including tentative subdivision maps, use permits, vacancies, and civic design permits, as well as assuring compliance with the City General Plan, Municipal Code and applicable state laws. Planning fees are expected to generate \$11,000 during FY 2015-16.

Building Plan Checking

Private building plans for construction, in accordance with the Uniform Building Code, are reviewed subject to a plan checking fee computed at 65% of the cost of a building permit. Plan check fees are expected to generate \$55,000 during FY 2015-16.

Building Permits

Building permits authorize construction and are computed based on a declining rate of building value based on standard building costs. Separate permits are required consistent with the electrical, plumbing, heating and fire codes. Building Permits are expected to generate \$142,000 during FY 2015-16.

Engineering and Inspection Fees

Engineering and inspection fees help to defray City costs of ensuring that engineering construction complies with applicable codes and City standards. These fees include those imposed on developers for administration of any assessment district financing for public improvement construction. These fees also include the accounting for receipt of funds subsequently paid to outside engineering and inspection firms for certain projects as a result of

limited resource availability. Planning and Public Works engineering and inspection fees are expected to generate (as a net source of revenue) \$25,000 during FY 2015-16.

Other Service Charges

Other service charges include Weed Abatement Fees, Environmental Impact Report (EIR) Fees and Fingerprint Processing Fees, all of which are designed to recover costs associated with administration of these programs. These other service charges are expected to generate \$13,500 during FY 2015-16.

INTEREST INCOME AND RENTALS

The City employs a prudent cash management program to ensure that all available funds are invested to earn the maximum yield consistent with the maintenance of reasonable safeguards for safety and liquidity. Invested money is pooled, with each fund receiving interest income based on its share of average daily cash balances. A return of approximately 1.0% is forecasted for FY 2015-16, with the General Fund share of revenues expected to be \$15,000, or 0.1% of total revenue sources.

The City also receives rental and lease income for use of several City-owned buildings/rooms. Building rents and leases are expected to generate \$306,734 in FY 2015-16, representing 3% of total General Fund sources.

FINES AND FORFEITURES

Fines and forfeitures, which includes revenues received for traffic, civil and other fines, in addition to parking tickets and related revenues, are estimated to be \$47,700 during FY 2015-16. This amount comprises 0.5% of all General Fund revenue sources.

OTHER REVENUES

Other revenues account for \$5,000, or 0.05% of total estimated General Fund revenue sources. Other revenues include collections for the sale of documents, sales of surplus property, and other “one-time” revenues.

TRANSFERS

The General Fund is reimbursed for General Fund expenditures made on behalf of other funds. The State Law Enforcement Grant Funds reimburses the General Fund for cost of staff support for the Police Department’s School Resource Officer Program and administration. Additionally, the City’s Sewer Enterprise and Transit Funds contribute an applicable portion of the annual CalPERS Pension Obligation Bond debt service payment via a transfer into the General Fund.

Total transfers allocated for FY 2015-16 are \$151,221, or 1.5% of total budgeted revenues in the General Fund.

GENERAL FUND EXPENDITURES

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

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

Additionally, General Fund expenditures are established for interfund transfers-out, a contingency reserve (if one is set), and debt service.

Expenditures (also known as “appropriations”) are provided for each department / program depicted in the pages that follow. In addition, a reconciliation of all interfund transfers affecting the General Fund and a table describing all General Fund capital projects are provided.

Citywide Vacancies

The FY 2015-16 Adopted Budget maintains 6.0 FTE vacant and frozen positions in the City’s General Fund. Vacant positions include 4.0 FTE Police Officers, 1.0 FTE Police Trainee, and 1.0 FTE Administrative Services Manager. Cost savings achieved by keeping these positions vacant have been considered in the General Fund base budget.

Additional Information – General Fund Capital Projects / Outlay

The FY 2015-16 General Fund Budget includes funding of \$516,000 for capital outlay and projects. Capital activity is outlined in the Reconciliation of Capital Projects / Outlay Detail included in this budget document.

Additional Information – General Fund Debt Service

The City Council, pursuant to Resolution No. 06-27, adopted on March 13, 2006, authorized issuance of pension obligation bonds related to a refunding of the CalPERS unfunded accrued actuarial liability in both the Safety and Miscellaneous Employees Plans. Participation in the Pension Obligation Bond Program, sponsored by the California Statewide Community Development Authority (“California Communities”), is expected to generate an average savings of \$35,000 to the City’s General Fund over the next sixteen years. The General Fund component of the debt service for FY 2015-16 is expected to be approximately \$464,536.

The City will also be paying debt service related to the recent purchase of fire truck for the City’s Fire Department. The third of five annual payments of \$94,086 will be paid during FY 2015-16.

ENTERPRISE FUNDS

Airport Enterprise Fund

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

The Airport Improvement Projects for Fiscal Year 2015/16 includes updating the Airport Master Plan, a taxiway LED light conversion, fuel island repairs, and demolition of old airport hangar structures, among others.

Airport revenue is anticipated to be \$1,154,680 while expenses are anticipated to be \$1,287,721. The City has been adding to fund balance over the last few years and, in FY2015-16, will expend \$852,335 for capital projects.

Sewer Enterprise Fund

The Sewer Enterprise Fund is a self-supporting enterprise which is paid by sewer service charges and connection fees charged to new users. The operation and maintenance of the City's sewer treatment facility and sewer collection system is paid for by monthly service charges to all residential and commercial users. Sewer fees are based on an Equivalent Dwelling Unit (EDU) basis.

The City's wastewater facilities are comprised of approximately 80 miles of sewer gravity main line pipe and manholes, pump stations, force-mains, and the treatment facilities, which is operated under contract. The wastewater treatment facility serves approximately 4,300 homes and businesses.

The City has been implementing the Sewer System Management Plan (SSMP) that was adopted by the Council in October 2007. The SSMP provides the City with a framework and best practices on managing the collection system. The City continues to replace its old sewer collection system. This year the sewer enterprise budget includes approximately \$7,796,000 in capital projects and outlay to assure the ongoing viability of the City's sewer collection and treatment program. These projects include: a one-time expenditure of \$3.6m for Regional Sewer Buy In; \$2.2m to construct an oxidation ditch at the wastewater treatment plant; \$728,000 in emergency sewer repair allocation; and \$550,000 for the Monticielo Lift Station project, among others.

SPECIAL REVENUE FUNDS

Gas Tax

The Gas Tax Fund accounts for gas tax revenue allocations from the State of California. Funds received are restricted to expenditures for street maintenance, traffic safety and construction. The FY 15/16 budget funds a portion of the Annual Street Overlay project in the amount of \$87,384 as well as general street maintenance expenditures.

Transportation Fund

Project highlights include the Annual Street Overlay Project and the Palm Avenue Sidewalk Project. The Annual Street Overlay project will include the resurfacing local streets. The Street Overlay budget is approximately \$446,901 funded from the General, Gas Tax and Transportation Funds. In addition, construction of a sidewalk extension along Nevada Street from I-80 to the Multi Modal Platform will be completed. Most other projects budgeted this year are ongoing and continuous.

Transit Fund

The City has provided public transit since 1978, with fixed route service commencing in 1989. The goal of Auburn Transit is to provide citizens with a convenient, attractive and economical alternative mode of transportation and increase the mobility of the citizens of Auburn. Transit programs are funded through the Transportation Development Act (TDA) funds.

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

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

The Transit division will be working on bus stop improvements that were funded by grant funds as well as purchasing an emergency generator for the Corporation Yard that was funded by grant funds. There is a planned purchase for a replacement CNG Transit bus purchase, but the purchase is dependent on the City receiving grant funds.

Property Seizure (Asset Forfeiture) Fund

The Property Seizure (Asset Forfeiture) Fund accounts for the seizure and forfeiture of assets that represent the proceeds or, or were used to facilitate state crimes. The primary mission of the Asset Forfeiture Program is to employ the asset forfeiture powers in a manner that enhances public safety and security. The Property Seizure Fund will be used to fund the lease-purchase of two new patrol vehicles for the Auburn Police Department.

Arts Commission Fund

The Arts Commission Fund is a new fund that is a designated fund for the Auburn Arts Commission. The primary source of funding is a transfer from the General Fund into the Arts Commission Fund. However, the Auburn Arts Commission is responsible for promoting the arts which includes soliciting donations and grants, and promoting alternative funding sources for community art programs. Monies received are accounted for in this fund.

Fire Department Equipment Fund

Fire Department Equipment Fund is a designated account used for fire equipment associated costs. The source of funding is the receivables reimbursed to the department for use of equipment to respond under the statewide California Master Mutual System. Under the California Fire Assistance Agreement reimbursement for personnel and equipment use are provided to each department that participates in requests for assistance statewide and to neighboring states.

Annual reimbursements average approximately \$5,000 each fiscal year and the fund continually reflects reimbursements received as well as expenses incurred annually as the fund accumulates and expends.

For Fiscal Year 2015-16, it is anticipated that approximately \$20,000 will be expended from this fund to support fire department equipment replacement programs, particularly to fund build-out equipment needed for the new fire truck recently purchased. These include such minor equipment as: fire hose, fire nozzles, ladders, hand tools; axes, shovels, pike poles, small power tools; chain saws, fans, lights, rescue equipment, Self Contained Breathing Apparatus (SCBA) accessories, radio accessories, and personnel safety equipment.

HOME First Time Homebuyer / Rehabilitation Grant Funds

The HOME First Time Homebuyers / Rehabilitation Grant Funds account for monies received from the State and loaned to assist eligible first time homebuyers purchase a new home and/or financially assist individuals seeking to rehabilitate existing homes.

Community Development Block Grant Funds

The Community Development Block Grant Funds account for monies received from the State and loaned by the City to encourage small business growth. Funds, when repaid, are provided to new businesses. To further the existing Revolving Loan Program, the City anticipates funding of \$60,000 for business loans during FY 2015-16.

Solid Waste Management Funds

The Solid Waste Management Funds are used to account for recycling programs funded by State grants and program expenditures related to the City's closed landfill located at the Auburn Municipal Airport.

Office of Traffic Safety Grant Fund

The Office of Traffic Safety Grant Fund is used to account for funds received related to the Placer County "Avoid the Seven" DUI Enforcement Program. The City of Auburn currently manages the region-wide grant and must account for all funds received and disbursed separately.

State Law Enforcement Personnel Grant Fund

The State Law Enforcement Personnel Grant Fund accounts for grant revenues received from the State which must be wholly spent for Law Enforcement personnel. These funds reimburse the General Fund for approximately 1.0 FTE Police Officers.

Facilities and Equipment Plan Fund

The Facilities and Equipment Plan Fund accounts for revenues received through mitigation fees assessed on construction of new residential units and renovation of commercial and industrial spaces. Revenues received are used to fund recurring capital outlay as it relates to the purchase of equipment for citywide departments. The FY 2015-16 Budget allocates \$7,342 for debt service on a dump truck.

REDEVELOPMENT PROPRIETARY TRUST FUNDS

AUDA Redevelopment Property Tax Trust Fund

The AUDA Redevelopment Property Tax Trust Fund (RPTTF) accounts for funding of and payments on remaining obligations related to the dissolved Auburn Urban Development Authority.

AUDA Redevelopment Property Tax Trust Fund – Low/Mod Housing

The AUDA Redevelopment Property Tax Trust Fund – Low/Mod Housing Fund accounts for the assets remaining in the dissolved Low and Moderate Income Housing Program of the former Auburn Urban Development Authority. This fund has been closed out effectively with Fiscal Year 2013-14.

AUDA Redevelopment Property Tax Trust Fund – Debt Service

The AUDA Redevelopment Property Tax Trust Fund – Debt Service Fund accounts for the debt service reserve established pursuant to bond covenants outlined in the 2008 Tax Allocation Bonds issued for the Auburn Urban Development Authority.

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City of Auburn
Fiscal Year 2015-16 Proposed Budget
General Fund Revenue Account Detail

<u>Description</u>	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>YE ESTIMATE 2014-15</u>	<u>FY 2015-16 BUDGET</u>
Property Taxes	2,202,067	2,300,000	2,281,896	2,369,000
Property Tax in Lieu of Vehicle License Fee	425,251	884,000	898,140	910,520
Sales Taxes	2,957,859	3,103,000	3,103,000	4,017,744
ERAF in Lieu of Sales Tax	1,470,211	1,370,000	1,382,418	706,256
Transient Occupancy Taxes	226,298	220,000	211,927	219,500
Real Property Transfer Tax	56,069	45,000	53,450	50,000
TOTAL TAXES	7,337,756	7,922,000	7,930,831	8,273,020
Franchise - Gas & Electric	115,729	115,000	115,669	118,044
Franchise - Solid Waste	391,073	290,000	265,577	295,800
Franchise - Cable TV	104,205	103,000	103,265	106,289
TOTAL FRANCHISES	611,007	508,000	484,511	520,133
Business Licenses	165,963	160,000	173,558	168,000
Dog Licenses	1,854	2,000	1,896	2,000
TOTAL LICENSES	167,817	162,000	175,454	170,000
Other Permits	5,566	5,000	5,500	5,500
Seismic Education Data Utility	(4,888)	100	761	100
Home Occupancy Permits	616	500	473	500
Building Permits	135,175	125,000	159,851	142,000
SMIP Fees	(931)	-		100
TOTAL PERMITS	135,537	130,600	166,585	148,200
Traffic Fines	32,527	30,000	28,440	30,000
Civil Fines	3,410	3,000	3,314	3,200
Other Fines	19	7,000	44	100
Parking Tickets	8,121	9,000	5,698	5,000
Parking Lot / Space Permits	2,555	2,500	1,635	2,000
Administrative Citations	3,655	-	4,280	5,000
Alarm Activations	3,851	-	2,486	2,400
TOTAL FINES & FORFIETURES	54,138	51,500	45,896	47,700

	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	YE ESTIMATE 2014-15	FY 2015-16 BUDGET
Building Rents and Leases	281,149	275,000	272,722	306,734
Interest Earnings	78,178	15,000	15,000	15,000
TOTAL INTEREST & RENTALS	359,326	290,000	287,722	321,734
Motor Vehicle In-Lieu	431,011	-	5,657	5,500
AFD SNC 567 Grant	-	-	-	-
Public Safety - Proposition 172	189,302	190,000	182,819	190,000
Law Enforcement & Fire Protection Grants	-	-	80,784	-
ARRA APD Staff Grant	-	-	-	-
SAFER AFD Staff Grant	371,903	125,000	95,882	-
POST Training Reimbursement	4,402	4,000	3,608	5,000
AB109 SUI Grant Funds	146,209	165,000	167,213	142,000
Gas Tax (2107.5)	-	3,000	-	3,000
TOTAL FROM OTHER AGENCIES	1,142,827	487,000	535,961	345,500
Engineering Costs Recovered	33,062	25,000	22,720	25,000
Planning & Engineering Services	1,382	-	-	1,000
Improvement Plan Review	-	-	412	-
Plan Check Fees	61,236	60,000	68,244	55,000
Planning & Zoning Fees	12,644	10,000	7,950	11,000
Weed Abatement Fees	-	5,000	-	5,000
E.I.R. Fees	(3,910)	1,000	912	1,000
Fingerprint Processing Fees	8,649	7,500	5,040	7,500
TOTAL SERVICE CHARGES	113,063	108,500	105,278	105,500
TOTAL OTHER REVENUES	23,240	2,500	2,500	5,000
TOTAL OTHER FINANCING SOURCES	-	-	-	100,000
TOTAL TRANSFERS IN	186,334	149,332	149,332	151,221
TOTAL GENERAL FUND	10,131,044	9,811,432	9,884,069	10,188,008

City of Auburn
Fiscal Year 2015-16 Proposed Budget
General Fund Summary

Departmental Expenditure Account Detail

	BUDGET	as of 3/31/15 Year-To-Date	as of 6/30/15 YE ESTIMATE	BUDGET
	FY 2014-15	2014-15	2014-15	FY 2015-16
<u>City Council</u>				
Personal Services	\$ 64,827	\$ 49,248	\$ 65,664	67,839
Services and Supplies	8,000	6,045	8,371	11,625
Capital Outlay	-	-	-	-
Total:	\$ 72,827	\$ 55,293	\$ 74,035	79,464
<u>Public Safety</u>				
Police				
Personal Services	\$ 3,258,832	\$ 2,312,499	\$ 3,214,797	3,646,645
Services and Supplies	272,000	166,605	238,375	313,000
Capital Outlay	66,500	(23,727)	(19,426)	110,000
Total:	\$ 3,597,332	\$ 2,455,376	\$ 3,433,746	4,069,645
Fire				
Personal Services	\$ 1,906,526	\$ 1,599,312	\$ 2,157,267	1,646,059
Services and Supplies	222,800	136,790	172,100	243,500
Capital Outlay	9,000	26,861	7,536	9,000
Total:	\$ 2,138,326	\$ 1,762,964	\$ 2,336,903	1,898,559
<u>Planning & Public Works</u>				
Planning				
Personal Services	\$ 436,130	\$ 271,674	\$ 369,973	192,298
Services and Supplies	11,150	6,228	10,746	24,810
Capital Outlay	-	-	-	-
Total:	\$ 447,280	\$ 277,902	\$ 380,719	217,108
Building Inspections				
Personal Services	\$ 217,490	\$ 173,550	\$ 235,155	146,364
Services and Supplies	4,750	3,223	4,879	15,200
Capital Outlay	-	-	-	-
Total:	\$ 222,240	\$ 176,773	\$ 240,034	161,564
Public Works Administration & Engineering				
Personal Services	\$ 95,208	\$ 52,004	\$ 75,747	31,204
Services and Supplies	25,000	24,882	32,451	35,128
Capital Outlay	7,000	-	-	103,000
Total:	\$ 127,208	\$ 76,886	\$ 108,198	169,332
Building Maintenance				
Personal Services	\$ -	\$ 24,334	\$ 32,551	34,000
Services and Supplies	249,800	203,377	204,577	251,100
Capital Outlay	111,070	57,921	80,157	206,000
Total:	\$ 360,870	\$ 285,632	\$ 317,285	491,100
Construction & Maintenance				
Personal Services	\$ 394,396	\$ 233,702	\$ 323,380	410,407
Services and Supplies	30,850	31,604	23,935	38,650
Capital Outlay	-	10,595	10,595	2,000
Total:	\$ 425,246	\$ 275,902	\$ 357,910	451,057

	BUDGET FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET FY 2015-16
Yard & Shop				
Personal Services	\$ 139,447	\$ 76,319	\$ 103,352	147,516
Services and Supplies	75,000	45,716	62,588	77,400
Capital Outlay	5,000	250	250	5,000
Total:	\$ 219,447	\$ 122,284	\$ 166,190	229,916
Stormwater Management				
Personal Services	\$ -	\$ (75)	\$ -	-
Services and Supplies	24,500	21,384	24,705	33,000
Capital Outlay	-	-	-	500
Total:	\$ 24,500	\$ 21,309	\$ 24,705	33,500
<u>Strategic Support</u>				
City Manager				
Personal Services	\$ 123,408	\$ 114,484	\$ 154,896	126,984
Services and Supplies	25,750	48,741	62,817	29,100
Capital Outlay	-	-	-	-
Total:	\$ 149,158	\$ 163,225	\$ 217,713	156,084
Support for Community Projects				
Personal Services	\$ -	\$ -	\$ -	-
Services and Supplies	68,804	24,526	55,106	71,604
Capital Outlay	-	-	-	-
Total:	\$ 68,804	\$ 24,526	\$ 55,106	71,604
Finance / Administrative Services				
Personal Services	\$ 300,075	\$ 194,094	\$ 265,042	255,482
Services and Supplies	98,500	110,192	194,508	163,400
Capital Outlay	-	8,168	8,168	5,000
Total:	\$ 398,575	\$ 312,453	\$ 467,718	423,882
City Clerk				
Personal Services	\$ 81,306	\$ 51,544	\$ 69,441	67,880
Services and Supplies	22,700	19,213	23,890	25,950
Capital Outlay	15,000	3,697	8,786	15,000
Total:	\$ 119,006	\$ 74,453	\$ 102,117	108,830
Information Technology				
Personal Services	\$ -	\$ -	\$ -	-
Services and Supplies	130,000	85,310	126,203	155,000
Capital Outlay / Contingency	63,500	41,209	97,517	60,500
Total:	\$ 193,500	\$ 126,518	\$ 223,720	215,500
City Attorney				
Personal Services	\$ -	\$ -	\$ -	-
Services and Supplies	150,000	131,103	182,346	150,000
Capital Outlay	-	-	-	-
Total:	\$ 150,000	\$ 131,103	\$ 182,346	150,000
Insurance Program				
Personal Services	\$ -	\$ -	\$ -	-
Services and Supplies	527,793	357,872	444,003	449,618
Capital Outlay	-	-	-	-
Total:	\$ 527,793	\$ 357,872	\$ 444,003	449,618
Transfers Out	\$ -			12,650
Appropriation for Contingencies	-	-	-	-
Debt Service - CalPERS Bonds / Fire Trust	538,122	541,344	541,868	558,622
Total Appropriations - General Fund	\$ 9,780,234	\$ 7,241,815	\$ 9,674,316	\$ 9,948,034

	BUDGET	as of 3/31/15 Year-To-Date	as of 6/30/15 YE ESTIMATE	BUDGET
	FY 2014-15	2014-15	2014-15	FY 2015-16
Total Personal Services:	\$ 7,017,645	\$ 5,152,688	\$ 7,067,265	\$ 6,772,677
Total Non-Personal Services:	1,947,397	1,422,811	1,871,600	2,088,085
Total Capital Outlay:	277,070	124,973	193,583	516,000
Total Contingencies:	-	-	-	-
Total Debt Service:	538,122	541,344	541,868	558,622
Total Transfers Out:	-	-	-	12,650
	\$ 9,780,234	\$ 7,241,815	\$ 9,674,316	\$ 9,948,034

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 000 - Non-Departmental Revenues - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Dues and Subscriptions	-	265	265	250
Materials & Supplies	-	790	880	1,000
Taxes and in-leiu	-	217	217	250
Training & Education	-	-	-	-
Contractual Services	-	276	276	350
Bank Fees	-	921	1,200	1,400
Communication	-	165	320	250
Debt Service - CalPERS Bonds	444,036	444,624	444,624	461,036
Total Material & Services:	444,036	447,258	447,782	464,536
Capital Projects				
Fire Truck Lease Payment	94,086	94,086	94,086	94,086
Total Capital Projects:	94,086	94,086	94,086	94,086
Total Materials, Services & CAP:	538,122	541,344	541,868	558,622

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 110 - City Council - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	300	0	-	300
Printing	750	303	383	750
Travel & Transportation	3,000	-	650	2,000
Dues & Subscriptions	1,700	1,655	2,091	2,000
Materials & Supplies	1,000	857	1,168	2,000
Arts Commission Activities	-	400	505	
Employee Relations	750	2,488	3,142	4,000
Personnel Expenses	-	67	85	75
Training & Education	500	275	347	500
				-
<i>Total Material & Services:</i>	8,000	6,045	8,371	11,625
<u>Capital Projects</u>				
<i>Total Capital Projects:</i>	-	-	-	-
<i>al Materials, Services & CAP:</i>	8,000	6,045	8,371	11,625

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 111 - Support for Community Projects - FY 1516

<u>Materials & Services</u>	<u>Original Budget FY 2014-15</u>	<u>as of 3/31/15 Year-To-Date 2014-15</u>	<u>as of 6/30/15 YE ESTIMATE 2014-15</u>	<u>Budget FY 2015-16</u>
Postage	-	6	8	-
Printing	-	1,329	1,400	
Materials & Supplies	-	-	-	-
City Historian Expenses	2,000	1,370	1,730	2,000
Library Services COntribution	12,000	12,000	12,000	12,000
CATV Consulting Services	12,000	-	12,000	12,000
Undesignated Sponsorships	3,000	2,100	3,916	3,000
Arts Commision Activities	12,200	2,665	12,200	-
Economic Development Commisio	12,000	5,056	9,352	23,000
Endurance Capital Committee	2,500	-	2,500	6,500
PY Carryforward	13,104	-	-	13,104
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	68,804	24,526	55,106	71,604
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Materials, Services & CAP:	68,804	24,526	55,106	71,604
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 120 - City Manager - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	-	55	70	100
Printing	100	104	131	100
Travel & Transportation	1,000	633	800	2,000
Dues & Subscriptions	8,000	9,265	13,025	8,000
Materials & Supplies	1,000	292	416	1,000
Employee Relations	250	-	-	250
Personnel Expenses	14,400	38,095	48,000	15,000
Training & Education	1,000	265	334	2,000
Communications	-	32	41	650
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	<u>25,750</u>	<u>48,741</u>	<u>62,817</u>	<u>29,100</u>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Materials, Services & CAP:	<u>25,750</u>	<u>48,741</u>	<u>62,817</u>	<u>29,100</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 130 - Community Development - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	1,200	464	700	1,200
Printing	250	(32)	-	250
Travel & Transportation	500	-	-	500
Legal Advertising	2,000	2,561	3,300	2,500
Dues & Subscriptions	200	2,409	2,409	1,660
Planning Commision Stipends	2,500	-	1,400	3,000
Materials & Supplies	1,000	499	650	1,000
Professional Services	3,000	-	1,860	3,000
Personnel Expenses	-	67	67	-
Tuition Reimbursement	-	-	-	1,200
Training & Education	500	260	360	500
Contractual Services	-	-	-	10,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	11,150	6,228	10,746	24,810
	<hr/>	<hr/>	<hr/>	<hr/>
Capital Projects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Materials, Services & CAP:	11,150	6,228	10,746	24,810

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 140 - City Clerk - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	150	33	41	500
Printing	500	-	-	
Travel & Transportation	-	185	234	-
Legal Advertising	1,000	1,423	1,937	1,500
Dues & Subscriptions	600	570	720	600
Materials & Supplies	1,500	1,309	1,714	1,500
Professional Services	2,500	12	640	3,100
Training & Education	2,500	528	667	2,500
Rents & Leases	300	-	-	-
Maintenance of Equipment	650	-	-	650
Contractual Services	-	4,122	6,904	14,400
Tuition Reimbursement	-	-		1,200
Elections Costs - Placer Co.	13,000	11,033	11,033	-
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Total Material & Services:	22,700	19,213	23,890	25,950
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Capital Projects				
Capital Projects	15,000	3,697	8,786	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	15,000	3,697	8,786	15,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Materials, Services & CAP:	37,700	22,910	32,676	40,950
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City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 150 - Finance & Personnel - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	4,000	3,601	4,548	4,000
Printing	1,500	257	325	1,000
Travel & Transportation	1,000	3,710	4,686	2,500
Dues & Subscriptions	1,000	1,477	2,202	1,500
Materials & Supplies	10,000	6,752	8,760	9,000
Professional Services	4,000	7,500	10,023	5,000
Personnel Expenses	7,500	21,889	24,685	7,500
Training & Education	1,500	1,594	2,328	1,500
Maintenance of Equipment	-	546	4,500	750
Contractual Services	13,000	56,390	76,000	72,000
GF Property tax admin. fees	48,000	-	48,000	48,000
Collection Expense	4,000	1,099	1,389	3,000
Bank Fees	3,000	5,299	6,963	5,000
Tuition Reimbursement	-	-	-	2,400
Communications	-	78	99	250
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	98,500	110,192	194,508	163,400
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Capital Projects				
Business License System	-	8,168	8,168	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	-	8,168	8,168	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Materials, Services & CAP:	98,500	118,360	202,676	168,400

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 160 - City Attorney - FY 1516

	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Materials & Services				
Professional Services	-	-	-	-
Contractual Services	150,000	131,103	182,346	150,000
Contractual - Attorney	-	-	-	-
Dues & Subscriptions	-	-	-	-
<i>Total Material & Services:</i>	<u>150,000</u>	<u>131,103</u>	<u>182,346</u>	<u>150,000</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & CAP:</i>	<u>150,000</u>	<u>131,103</u>	<u>182,346</u>	<u>150,000</u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 170 - Information Technology - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Dues & Subscriptions	3,500	335	423	3,500
Materials & Supplies	10,000	388	490	8,000
Training & Education	1,500	-	-	1,500
Rents & Leases	33,000	15,791	22,961	31,000
Maintenance of Equipment	3,000	1,554	1,962	3,000
Contractual Services	18,000	15,343	26,542	47,000
Communications	61,000	51,900	73,825	61,000
Total Material & Services:	130,000	85,310	126,203	155,000
Capital Projects				
Computer Equipment	12,500	8,649	15,450	12,500
Phone System Lease / Support	48,000	32,559	50,067	48,000
Business License System	35,000	-	32,000	-
Total Capital Projects:	95,500	41,209	97,517	60,500
Total Materials, Services & CAP:	225,500	126,518	223,720	215,500

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 190 - Insurance Programs - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Workers Compensation Insurance	323,655	232,623	305,184	302,041
General Liability Insurance	101,138	330	834	100,077
Dishonesty/Crime Policy	1,000	1,246	1,574	1,000
Litigation Contingency	5,000	-	-	5,000
Unemployment Insurance	60,000	2,083	10,525	3,000
Physical Damage Insurance	-	105,266	105,266	-
Vehicle Insurance	37,000	16,325	20,620	38,500
Total Material & Services:	527,793	357,872	444,003	449,618
Capital Projects				
Total Capital Projects:	-	-	-	-
Total Materials, Services & CAP:	527,793	357,872	444,003	449,618

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 210 - Police - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	1,000	1,190	1,400	1,500
Printing	3,000	1,989	2,900	2,500
Travel & Transportation	1,000	503	600	1,000
Dues & Subscriptions	3,000	1,052	2,600	2,500
Materials & Supplies	20,000	11,264	19,000	20,000
Clothing Allowance	5,000	5,528	6,212	7,500
Fuel for Vehicles	55,000	28,095	36,340	50,000
Minor Equipment	1,500	707	1,400	1,500
Personnel Expenses	500	332	400	500
Investigation Expense	5,000	8,383	9,000	10,000
Training & Education	17,500	8,567	15,000	17,500
Rents & Leases	32,000	14,303	25,000	56,000
Maintance of Vehicles	-	3,000	3,000	-
Maintenance of Police Vehicles	17,500	14,697	17,000	17,500
Maintenance of Equipment	5,000	2,480	3,000	5,000
Maintainance of Buildings	-	560	560	-
Contractual Services	100,000	63,984	95,000	100,000
Placer County Jail Booking Fee	5,000	-	-	-
Tuition Reimbursement	-	-	-	20,000
Bank Fees	-	(29)	(37)	-
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Total Material & Services:	272,000	166,605	238,375	313,000
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Capital Projects				
Capital Projects - Buildings	-	868	868	-
Machinery & Equipment	1,500	198	1,500	20,000
Office Equipment	3,000	-	3,000	3,000
Security Cameras	-	206	206	-
CAD UPGRADE	62,000	(25,000)	(25,000)	87,000
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Total Capital Projects:	66,500	(23,727)	(19,426)	110,000
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Total Materials, Services & CAP:	338,500	142,877	218,949	423,000

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 220 - Fire - FY 1516

<u>Materials & Services</u>	<u>Original Budget FY 2014-15</u>	<u>as of 3/31/15 Year-To-Date 2014-15</u>	<u>as of 6/30/15 YE ESTIMATE 2014-15</u>	<u>Budget FY 2015-16</u>
Postage	150	56	66	300
Printing	200	-	-	200
Travel & Transportation	-	279	279	-
Dues & Subscriptions	4,550	4,438	5,192	5,000
Materials & Supplies	3,300	1,483	2,983	3,300
Clothing Allowance	24,300	9,848	16,000	10,000
Safety Equipment	-	-	-	20,000
Fuel for Vehicles	28,000	16,783	20,000	28,000
Professional Services	2,000	968	968	6,000
Minor Equipment	6,500	5,188	1,150	6,500
Employee Relations	11,700	3,156	3,700	11,700
Training & Education	7,500	1,572	5,000	7,500
Rents & Leases	1,400	-	-	1,400
Maintance of Vehicles	25,000	16,123	20,000	21,000
Maintainance of Buildings	6,000	4,474	5,235	6,000
Contractual Services	102,000	60,896	80,000	102,000
Weed Abatement AFD	-	6,170	6,170	-
Bank Fees	-	(52)	(52)	-
Communications	200	-	-	200
Tuition Reimbursement	-	-	-	14,400
Utilities	-	5,409	5,409	-
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Total Material & Services:	222,800	136,790	172,100	243,500
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Capital Projects				
Machinery & Equipment	-	34,710	-	-
Computer Equipment	9,000	1,536	7,536	9,000
AFD Fuel Break - SNC Grant	-	(9,385)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	9,000	26,861	7,536	9,000
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Total Materials, Services & CAP:	231,800	163,651	179,636	252,500
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City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 230 - Building Inspection - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	250	-	-	100
Printing	250	-	-	250
Travel & Transportation	250	-	-	250
Dues & Subscriptions	500	415	415	500
Materials & Supplies	1,000	368	368	1,000
Clothing Allowance	-	-	-	1,000
Fuel for Vehicles	1,500	2,265	3,000	2,200
Professional Services	-	(440)	440	5,000
Training & Education	500	636	636	2,000
Tuition Reimbursement	-	-	-	2,400
Maintenance of Vehicles	500	(20)	20	500
Total Material & Services:	4,750	3,223	4,879	15,200
Capital Projects				
Total Capital Projects:	-	-	-	-
Total Materials, Services & CAP:	4,750	3,223	4,879	15,200

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 231 - Building Maintenance - FY 1516

<u>Materials & Services</u>	<u>Original Budget FY 2014-15</u>	<u>as of 3/31/15 Year-To-Date 2014-15</u>	<u>as of 6/30/15 YE ESTIMATE 2014-15</u>	<u>Budget FY 2015-16</u>
Postage	-	107	107	100
Printing	-	355	355	200
Materials & Supplies	5,000	993	993	5,000
Clothing Allowance	-	-	-	500
Minor Equipment	300	-	-	300
Personnel Expenses	-	100	100	-
Rents & Leases	3,000	2,000	200	-
Maintance of Vehicles	-	221	221	-
Maintenance of Equipment	6,500	11,972	11,972	10,000
Maintainance of Buildings	15,000	26,708	29,708	15,000
Contractual Services	45,000	30,098	30,098	45,000
Communications	-	546	546	-
Utilities	175,000	130,277	130,277	175,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	249,800	203,377	204,577	251,100
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects				
Capital Projects - Buildings	-	-	-	35,000
Machinery & Equipment	10,000	-	-	5,000
Public Safety Facilities	18,000	6,045	28,281	30,000
City Hall Office Painting	-	-	-	15,000
Back Flow Preventer Device	7,500	-	-	4,000
Old City Hall Renovation	50,000	43,496	43,496	-
EV Charging Station	13,570	8,380	8,380	-
Old Town Restroom Remodel	12,000	-	-	12,000
Downtown Restrooms	-	-	-	80,000
Carnegie Library Roof Repair	-	-	-	20,000
Corp Yard Flooring	-	-	-	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	111,070	57,921	80,157	206,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Materials, Services & CAP:	360,870	261,298	284,734	457,100
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City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 310 - Public Works Admin Engineering - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Postage	-	378	400	378
Printing	250	328	350	250
Travel & Transportation	-	85	85	250
Dues & Subscriptions	-	869	1,000	1,000
Materials & Supplies	1,500	402	1,000	1,500
Clothing Allowance	500	326	500	500
Fuel for Vehicles	4,500	1,576	2,500	3,000
Professional Services	10,000	12,127	15,000	15,000
Profess Services-Land Develop	-	1,175	4,000	5,000
Training & Education	500	-	-	500
Maintenance of Equipment	750	714	714	750
Contractual Services	7,000	6,902	6,902	7,000
Total Material & Services:	25,000	24,882	32,451	35,128
Capital Projects				
Vehicles	5,000	-	-	-
Machinery & Equipment	2,000	-	-	3,000
2015/16 Roadway Annual Surface Sea	-	-	-	100,000
Total Capital Projects:	7,000	-	-	103,000
Total Materials, Services & CAP:	32,000	24,882	32,451	138,128

63502 - 2015/16 Roadway Annual Surface Sealing

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 320 - Public Works Construction & Maintenance - FY 1516

<u>Materials & Services</u>	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Materials & Supplies	7,500	8,195	9,000	10,000
Clothing Allowance	4,500	5,735	5,735	6,000
Professional Services	2,000	975	1,900	2,000
Minor Equipment	1,500	222	1,100	2,000
Personnel Expenses	100	-	-	250
Training & Education	500	-	-	500
Rents & Leases	750	-	-	-
Maintenance of Vehicles	-	656	-	-
Maintenance of Equipment	1,500	1,744	1,800	2,000
Maintenance of Buildings	-	3,383	-	-
Contractual Services	2,500	1,691	2,200	2,500
C/S Tree Maintenance	7,500	660	1,000	1,000
C/S Flood Maintenance	-	275	500	1,000
C/S Landscape Maintenance	2,500	166	500	1,000
Utilities	-	1,511	200	2,000
Tuition Reimbursement	-	-	-	8,400
Traffic Sign Maintenance	-	6,393	-	-
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Total Material & Services:	30,850	31,604	23,935	38,650
	<hr/>	<hr/>	<hr/>	<hr/>
Capital Projects				
Vehicles	-	4,895	4,895	-
Machinery & Equipment	-	5,700	5,700	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects:	-	10,595	10,595	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Materials, Services & CAP:	30,850	42,199	34,530	40,650

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 330 - Public Works Corporation Yard - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Materials & Supplies	4,000	1,668	2,500	4,000
Fuel for Vehicles	40,000	24,225	34,000	38,000
Professional Services	5,000	4,241	5,000	5,000
Minor Equipment	2,500	1,274	2,200	2,500
Maintance of Vehicles	20,000	10,420	15,000	20,000
Maintenance of Equipment	2,000	3,862	3,862	4,000
Tuition Reimbursement	-	-	-	2,400
Maintainance of Buildings	1,500	26	26	1,500
<i>Total Material & Services:</i>	75,000	45,716	62,588	77,400
<u>Capital Projects</u>				
Machinery & Equipment	5,000	250	250	5,000
<i>Total Capital Projects:</i>	5,000	250	250	5,000
<i>Total Materials, Services & CAP:</i>	80,000	45,966	62,838	82,400

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 340 - Public Works Stormwater Mgmt - FY 1516

Materials & Services	Original Budget FY 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	Budget FY 2015-16
Materials & Supplies	500	-	450	500
Professional Services	3,500	2,556	255	3,500
SWRCB Fees	7,500	10,828	11,000	11,000
Flood Control Districts Chgs	13,000	8,000	13,000	13,000
Special Projects	-	-	-	5,000
Total Material & Services:	24,500	21,384	24,705	33,000
Capital Projects				
Storm Drain System Map Update	-	-	-	500
Total Capital Projects:	-	-	-	500
Total Materials, Services & CAP:	24,500	21,384	24,705	33,500

**City of Auburn
Fiscal Year 2015-16 Proposed Budget
General Fund**

Reconciliation of Transfers-In / Transfers-Out

Fund	Scheduled Transfers-In	Scheduled Transfers-Out
Fund 11 - Sewer Fund	\$ 28,907 (1)	
Fund 27 - Transit Fund	22,314 (1)	
Fund 54 - Arts Commission Fund	-	12,650
Fund 77 - State Law Enforcement Grant	100,000 (2)	
Total General Fund Transfers:	\$ 151,221	12,650

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

(2) - State grant received

Reconciliation of Staff Cost Allocations from General Fund

Department	Estimated Staff Allocation To Fund	Allocated Amount
Administrative Services	02 - Airport	32,620
	11 - Sewer	48,930
	27 - Transit	12,311
	35 - RPTTF (RDA)	30,778
	66 - CDBG	6,186
Building Inspections	02 - Airport	11,636
	11 - Sewer	17,454
City Clerk's Office	02 - Airport	8,775
	11 - Sewer	13,162
City Manager's Office	02 - Airport	29,863
	11 - Sewer	29,863
	35 - RPTTF (RDA)	19,909
Planning	65 - HR / FTHB	5,000
	66 - CDBG	6,043
Public Works - Admin/Engineering	02 - Airport	19,598
	11 - Sewer	29,397
	27 - Transit	19,598
Public Works	Admin - Cap Projects	97,989
	Const / Mtc - Allocations	195,000
	PW Shop - Allocations	15,000
Total General Fund Staff Cost Allocations:		\$ 649,109

City of Auburn
Fiscal Year 2015-16 Proposed Budget
General Fund

Reconciliation of Transfers-In / Transfers-Out

City Clerk's Office

Doc Archive System / Chamber Upgrades	\$ 15,000	
		\$ 15,000

Administrative Services Department

Business License System	\$ 5,000	
		\$ 5,000

Information Technology

Computer Equipment	\$ 12,500	
Phone System Lease / Support	\$ 48,000	
		\$ 60,500

Police

Machinery & Equipment	\$ 20,000	
Office Equipment	\$ 3,000	
CAD Upgrade	\$ 87,000	
		\$ 110,000

Fire

Computer Equipment	9,000	
		9,000

Building Maintenance

Capital Projects - Buildings	\$ 35,000	
Machinery & Equipment	\$ 5,000	
Public Safety Facilities	\$ 30,000	
City Hall Office Painting	\$ 15,000	
Back Flow Preventer Device	\$ 4,000	
Old Town Restroom Remodel	\$ 12,000	
Downtown Restrooms	\$ 80,000	
Carnegie Library Roof Repair	\$ 20,000	
Corp Yard Flooring	\$ 5,000	
		\$ 206,000

Public Works Admin/Engineering

Machinery & Equipment	\$ 3,000	
2015/16 Roadway Annual Surface Sealing	\$ 100,000	
		\$ 103,000

Construction Maintenance

Machinery & Equipment	2,000	
		2,000

Corp Yard

Machinery & Equipment	5,000	
		5,000

Stormwater

Storm Drain System Map Update	500	
		500

		\$ 516,000

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City of Auburn
Fiscal Year 2015-16 Budget
Airport Enterprise Fund (Fund 02)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Property Taxes	47,364	47,000	49,350	49,278
Land Rental	571,643	550,000	515,831	575,000
Interest Earned	22,801	3,000	22,256	3,000
Airport Improvement Grant (FAA Grant)	76,311	461,700	74,249	422,402
Airport Improvement Grant (State Match)	10,000	-	-	-
State of California Aid to Airports Program	-	-	10,000	10,000
Developer Reimbursements	-	-	-	-
FBO & Aviation Fuel Sales	12,294	12,000	13,389	11,500
FBO Tie Down Spaces	34,737	35,000	35,783	35,000
Hangar Rental	41,590	38,000	39,430	38,500
Office Rental	12,491	12,000	10,825	10,000
Miscellaneous	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>829,231</u>	<u>1,158,700</u>	<u>771,112</u>	<u>1,154,680</u>
Expenditures:				
Administrative Expense - Staff Costs	100,275	84,000	102,037	115,320
Airport Operations	566,995	212,450	160,544	214,066
Debt Service	20,074	119,470	120,795	106,000
Capital Projects	1,504	763,843	167,295	852,335
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>688,848</u>	<u>1,179,763</u>	<u>550,670</u>	<u>1,287,721</u>
Excess (deficit) of revenues over expenditures	140,383	(21,063)	220,442	(133,041)
Beginning Fund Balance	881,028	1,021,410	1,021,410	1,241,852
Ending Fund Balance	<u>1,021,410</u>	<u>1,000,347</u>	<u>1,241,852</u>	<u>1,108,811</u>
Personal Services Allocation				
		AUTHORIZED 2014-15	AUTHORIZED 2015-16	
<i>Total:</i>		<u>0.0</u>	<u>0.0</u>	

City of Auburn
Fiscal Year 2015-16 Budget
Airport Enterprise Fund (Fund 02)
Operating Budget

	BUDGET	as of 6/30/15 YE ESTIMATE	BUDGET
	2014-15	2014-15	2015-16
Administrative Expenses - Staff Costs			
Regular Salaries	\$ 84,000	100,227	115,320
FICA	-	1,810	-
<i>Total:</i>	<u>84,000</u>	# <u>102,037</u>	<u>115,320</u>
Operational Expenditures			
Postage	\$ -	178	500
Travel & Transportation	300	-	1,000
Dues & Subscriptions	650	749	650
Workers Compensation Insurance	-	-	-
Materials & Supplies	4,000	2,200	4,000
Fuel for Vehicles	-	300	500
Professional Services	40,000	35,000	35,000
SWRCB Fees	1,500	1,632	1,500
Marketing & Promotion	2,500	7,500	7,500
Training & Education	-	-	500
Rents & Leases	-	265	-
Maintance of Vehicles	500	1,200	2,000
Maintenance of Equipment	12,000	1,000	12,000
Maintainance of Buildings	15,000	10,000	15,000
Airfield Maintenance	40,000	20,000	25,000
Non-airfield Maintance	20,000	4,000	5,000
Maintenance - Fuel Station	7,500	2,000	5,000
Street/Industrail Park Maint.	7,000	3,400	2,500
Contractual Services	16,000	8,000	43,000
UST Fees (State of Calif.)	3,500	2,000	3,500
Airport Fuel System	2,000	1,500	1,500
C/S Landscape Maintance	5,000	1,000	2,000
Bank Fees	-	-	-
Special Projects	-	75	500
Communications	5,000	5,000	5,000
Utilities	30,000	28,500	30,000
New - Pollution Liability	-	-	5,067
General Liability Insurance	-	25,045	5,849
<i>Total:</i>	<u>212,450</u>	# <u>160,544</u>	<u>214,066</u>
Debt Service			
Debt Service - Principle Pymt	74,470	102,930	90,000
Debt Service - Interest Pymt	45,000	17,865	16,000
<i>Total:</i>	<u>\$ 119,470</u>	# <u>\$ 120,795</u>	<u>106,000</u>

City of Auburn
Fiscal Year 2015-16 Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Capital Revenue Sources				
FAA Grant Revenues				
AIP (Taxiway Lighting & Resurfacing)	-	-		
AIP (Airfield Lighting, Markings / Fence)	457,000	461,700	74,249	422,402
Capital Reimbursements				
Waterline Developer Reimbursements	-	-		
<i>Total:</i>	<u>457,000</u>	<u>461,700</u>	<u>74,249</u>	<u>422,402</u>
Capital Expenditures				
50000 - Miscellaneous Equipment	-	-	-	-
50302 - Vehicles	-	-	21,014	11,500
50303 - Machinery & Equipment	-	30,843	-	25,000
50800 - Computer Equipment	-	-	-	1,500
63021 - Demolition of Old Hangar Structures	-	25,000	25,000	40,000
63042 - AWOS/AIP-04	-	-	4,506	5,000
63048 - East End Hanger Project	-	25,000	15,000	25,000
63051 - Security Cameras	-	-	-	-
63052 - Airport Master Plan	1,504	-	-	-
63090 - Building & Facility Improvements	0	25,000	45,000	60,000
63091 - East End Sanitary Sewer Project	(0)	10,000	-	10,000
63092 - Runway 25 Obstruction Removal	0	25,000	14,605	-
63153 - Airport Master Plan Update	-	513,000	-	300,000
63154 - Rental Car Lot Parking Impvmts	-	-	1,256	60,000
63156 - Taxiway LED Light Conversion	-	-	-	125,000
63306 - Security Camera Upgrade	-	35,000	616	50,000
63308 - Airport Monument Sign (Staff)	-	-	33,000	10,000
63309 - Motorize Existing East End Hangar	-	40,000	-	44,335
63755 - 2012/13 AIP Project (Carter Burgess)	-	-	7,073	-
63760 - Fuel Island Repairs	-	35,000	225	85,000
69999 - IT Efficiency Project	-	-	-	-
<i>Total:</i>	<u>1,504</u>	<u>763,843</u>	<u>167,295</u>	<u>852,335</u>
Net Capital Inflow / (Outflow)	<u>455,496</u>	<u>(302,143)</u>	<u>(93,046)</u>	<u>(429,933)</u>

City of Auburn
Fiscal Year 2015-16 Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Sewer Service Charges	5,069,872	5,070,000	5,272,667	5,323,500
Sewer Connection Fees	36,000	36,000	94,500	40,000
Sewer Development Fees	-	-	-	-
Interest Income	75,000	45,000	40,000	5,000
Miscellaneous Income	-	-	-	-
Debt Proceeds	-	-	-	2,200,000
<i>Total:</i>	<u>5,180,872</u>	<u>5,151,000</u>	<u>5,407,167</u>	<u>7,568,500</u>
Expenditures:				
Administrative Expense - Staff Costs	399,762	449,169	-	539,167
Materials and Services	703,775	420,000	527,281	676,480
Contract Operations	1,549,333	1,592,000	1,500,000	1,680,000
Debt Service	674,871	853,734	850,000	729,868
Capital Projects	1,541,129	6,035,000	1,381,393	7,796,500
Capital Outlay	(8,515)	175,291	162,000	486,500
Mandatory Minimum Penalties	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>4,860,355</u>	<u>9,525,194</u>	<u>4,420,674</u>	<u>11,908,515</u>
Excess (deficit) of revenues over expenditures	320,517	(4,374,194)	986,493	(4,340,015)
Beginning Fund Balance	9,259,093	9,579,610	9,579,610	10,566,103
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	-
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	1,014,450	1,014,450	1,014,450	-
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752	557,752
Ending Fund Balance	<u>5,480,174</u>	<u>1,105,980</u>	<u>6,466,667</u>	<u>5,136,101</u>
Personal Services Allocation				
		AUTHORIZED 2014-15		AUTHORIZED 2015-16
Associate Civil Engineer		1.0		1.0
Engineering Tech II		1.0		1.0
Maintenance Worker II		2.0		2.0
<i>Total:</i>		<u>4.0</u>		<u>4.0</u>

City of Auburn
Fiscal Year 2015-16 Budget
Sewer Enterprise Fund (Fund 11)
Operations Budget

	BUDGET 2014-15	as of 3/31/15 Year-To-Date 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Administrative Expenses - Staff Costs				
Regular Salaries	\$ 346,662	\$ 194,076	\$ 298,516	408,487
Overtime PAY	-	3,218	6,500	-
Leave Balance Payoff	-	-	22,000	15,713
Retirement Contributions (PERS)	32,597	14,032	15,111	41,194
Employee Insurance Programs	47,747	21,931	18,018	51,671
FICA	4,163	2,446	3,075	4,102
Salary Reimbursement to Other Funds	18,000	-	-	18,000
<i>Total:</i>	<u>449,169</u>	<u>235,702</u>	<u>363,220</u>	<u>539,167</u>
Operational Expenditures				
Postage	\$ 263	\$ 65	\$ 65	200
Printing	105	-	-	200
Travel & Transportation	-	-	-	1,000
Legal Advertising	4,200	613	1,000	1,000
Dues & Subscriptions	630	3,317	3,317	3,500
Workers Compensation Insurance	5,775	7,240	7,240	20,136
General Liability Insurance	-	100,437	100,437	-
Materials & Supplies	4,725	2,455	5,000	15,000
Clothing Allowance	-	167	167	1,000
Refund of Service Charges	8,400	8,444	27,708	10,000
Fuel for Vehicles	12,600	7,531	15,000	2,000
Professional Services	173,250	125,010	200,000	300,000
SWRCB Fees	-	11,497	13,000	15,000
Minor Equipment	-	13,868	15,000	10,000
Training & Education	1,050	-	-	1,000
Rents & Leases	1,050	855	2,000	3,000
Maintenance of Vehicles	15,750	7,444	10,000	15,000
Maintenance of Equipment	26,250	9,383	10,000	10,000
Maintenance - Sewer Repairs	-	71	71	-
Maintenance of Buildings	-	246	246	10,000
Contractual Services	43,069	-	-	18,000
WWTP Operations Contract Svcs	1,592,000	1,254,600	1,500,000	1,680,000
Collection Expense	46,200	-	46,200	48,960
Bank Fees	6,300	-	-	5,000
Special Projects	-	-	-	500
Bond Closing Costs	7,016	-	-	-
Recycling Promotions Program	367	-	-	-
Communications	17,850	6,964	6,964	15,000
Outreach	-	-	-	30,000
Utilities	3,150	1,994	1,994	2,000
Depreciation Charges	-	-	-	4,000
General Liability Insurance	36,750	28,591	28,591	100,077
Vehicle Insurance	5,250	5,442	5,442	6,000
Operating Transfers/Out	-	27,841	27,841	28,907
<i>Total:</i>	<u>2,012,000</u>	<u>1,624,074</u>	<u>2,027,281</u>	<u>2,356,480</u>
Debt Service				
Debt Service - Principle Pymt	\$ 853,734	\$ 282,234	\$ 850,000	348,543
Debt Service - Interest Pymt	-	119,040	-	381,325
<i>Total:</i>	<u>853,734</u>	<u>401,274</u>	<u>850,000</u>	<u>729,868</u>
Capital Outlay				
Vehicles	\$ -	\$ 49,275	\$ 59,000	431,500
Machinery & Equipment	175,291	7,318	102,000	50,000
Computer Equipment	-	833	1,000	5,000
<i>Total:</i>	<u>175,291</u>	<u>57,426</u>	<u>162,000</u>	<u>486,500</u>

City of Auburn
Fiscal Year 2015-16 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
63157 - Collection System Software Upgrades	-	-	-	-
63158 - NPDES - New Outfall Diffuser	-	-	-	-
63299 - Emerg. Repair - Storm Drains	4,603	-	-	-
63312 - TV Van Replacement	-	-	-	-
63702 - WWTP Upgrade / UV Project	-	-	150	-
63703 - Falcons Point Lift Station	-	-	-	-
63853 - Sewer Flow Gauge	-	-	-	-
63856 - Auburn Ravine Sampling	8,172	10,000	8,000	10,200
63871 - Old WWTP Demolition	-	-	-	-
63895 - Lift Station Repairs	24,017	20,000	20,000	20,800
63899 - Emergency Sewer Repair Projects	1,402,104	700,000	725,000	728,000
63901 - Sewer Map Updates	-	10,000	-	10,000
63903 - WWTP - Repairs / Projects	29,945	50,000	25,000	52,000
63913 - Gunite Ditch - WWTP	7,727	10,000	-	10,500
63914 - NPDES Permit Renewal	12,027	50,000	35,000	30,000
64004 - SSMP Upgrades	-	10,000	-	10,000
64006 - Oxidation Ditch	-	1,100,000	450,000	2,200,000
64007 - Aeration Improvements	(0)	25,000	10,000	10,000
64008 - Contract Operations RFP	16,567	10,000	2,000	-
64009 - Source Control Program	6,241	25,000	2,000	25,000
64010 - I&I Reduction Program	-	15,000	-	15,000
64011 - Monticello Lift Station Upgrade	0	-	40,000	550,000
64012 - Vista Del Val Lift Station	-	-	-	-
65000 - Regional Sewer Project	205,414	3,600,000	427	3,600,000
65001 - Back Flow Preventer Device	-	-	-	5,000
65008 - Vintage Oaks Liftstation	-	-	-	-
65602 - Utility Billing Software	-	75,000	-	75,000
65603 - Collection System Software	-	10,000	-	50,000
65604 - NPDES - 2015 Permit	-	100,000	25,000	100,000
65605 - Tractor / Mower	-	50,000	-	50,000
65606 - WWTP Pond Improvements	-	50,000	-	50,000
67010 - Belt Press Improvements	(193,088)	15,000	-	-
67011 - Electric Street Sewer	0	100,000	-	-
67012 - Monticello Lift Station	17,400	-	38,145	-
67013 - Auburn Oaks Lift Station	(0)	-	671	-
67023 - Diamond Ridge Lift Station	-	-	-	75,000
67025 - Southridge Lift Station	-	-	-	20,000
63054 - Groundwater Monitoring Wells	-	-	-	100,000
67024 - Pond 1B Lift Station	-	-	-	-
69999 - IT Efficiency Solution	-	-	-	-
<i>Total:</i>	<u>1,541,128</u>	<u>6,035,000</u>	<u>1,381,393</u>	<u>7,796,500</u>

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City of Auburn
Fiscal Year 2015-16 Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
CA Gas Tax Section 2105	91,627	65,230	84,734	78,865
CA Gas Tax Section 2106	54,391	55,564	55,979	45,460
CA Gas Tax Section 2107	98,052	80,151	84,129	107,824
CA Gas Tax Section 2107.5	-	-	6,000	3,000
Proposition 42 Funds (Section 2103)	190,755	141,941	155,167	62,526
Interest Income	(39)	250	1,529	250
Carryover Fund Balance - Prior Year	-	108,000	-	-
<i>Total:</i>	<u>434,786</u>	<u>451,136</u>	<u>387,538</u>	<u>297,925</u>
Expenditures:				
Public Works Staff Allocations	164,223	185,000	185,000	185,000
Service and Supplies	217,901	197,500	178,689	197,500
Capital Projects	12,629	127,790	19,790	102,384
Transfers Out	-	-	-	-
<i>Total:</i>	<u>394,753</u>	<u>510,290</u>	<u>383,479</u>	<u>484,884</u>
Excess (deficit) of revenues over expenditures	40,033	(59,154)	4,060	(186,959)
Beginning Fund Balance	142,866	182,899	182,899	186,959
Ending Fund Balance	<u>182,899</u>	<u>123,745</u>	<u>186,959</u>	<u>(0)</u>

Capital Expenditure Detail

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Capital Expenditures				
50000 - Machinery and Equipment	12,629	19,790	19,790	102,384
63314 - FY 1213 Annual Overlay	-	-	-	-
64001 - FY 1112 Annual Street Overlay	-	-	-	-
63159 - Annual Overlay Project	-	108,000	-	-
<i>Total:</i>	<u>12,629</u>	<u>127,790</u>	<u>19,790</u>	<u>102,384</u>

City of Auburn
Fiscal Year 2015-16 Budget
Transportation Fund (Fund 26)

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Revenues:				
Transportation Tax, TDA	291,199	351,295	351,295	482,217
Air Pollution Grant	-	-	-	-
State Grant (Safe Routes to School)	-	-	-	-
Federal Funding, RSTP	35,894	-	-	-
Interest Income	1,658	1,000	1,000	500
Other Revenues / State Grant Sources	3,066	948,612	691,542	675,000
Highway 49 Mitigation Revenues	-	-	-	-
Herdal Signal Mitigation Reimbursement	-	-	-	-
SB1266 Proposition 1B Allocation	-	-	-	-
Transfers-In	-	431,388	-	-
Carryover Fund Balance - Prior Year	-	135,256	-	-
<i>Total:</i>	<u>331,817</u>	<u>1,867,551</u>	<u>1,043,837</u>	<u>1,157,717</u>
Expenditures:				
Administrative Expense	-	750	-	1,200
Materials and Services	62,971	77,500	77,123	85,000
Debt Service	-	-	-	-
Capital Projects	1,023,370	1,854,710	826,385	1,020,017
Capital Outlay	-	39,790	23,317	51,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>1,086,341</u>	<u>1,972,750</u>	<u>926,825</u>	<u>1,157,717</u>
Excess (deficit) of revenues over expenditures	(754,525)	(105,199)	117,012	-
Beginning Fund Balance	369,624	105,199	(490,100)	-
Less:				
Deferred Revenue - Transportation Projects	105,199	-	-	-
Ending Fund Balance	<u>(490,100)</u>	<u>-</u>	<u>(373,087)</u>	<u>-</u>

City of Auburn
Fiscal Year 2015-16 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

Capital Expenditures	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
50302 - Vehicles	-	-	23,316	11,500
50303 - Machinery & Equipment	-	39,790	-	40,000
63011 - Paving Projects - Public Works Dept.	20,784	75,000	58,939	75,000
63016 - Sidewalk Repairs - Commercial	668	-	1,725	2,500
63159 - Annual Overlay Project	54,699	-	-	-
63160 - Nevada St Sidewalk Project	47,605	75,000	120,000	675,000
63299 - Emergency Repairs - Storm Drain	47,416	35,000	45,000	25,000
63314 - FY 1213 Street Overlay Project	3,549	-	-	-
63315 - Dairy Road Overlay (RSTP)	-	-	-	-
63316 - Streetscape Phase III	301	-	-	-
63501 - Sidewalk Repairs - Residential	13,704	15,000	16,944	15,000
63502 - 2015/16 Roadway Annual Surface Sealing	-	-	-	184,517
63503 - 2015/16 Roadway Annual Surface Project	-	-	-	-
63510 - City Pavement Marking Project	378	20,000	15,000	20,000
63515 - Multimodal Rail Station	17,779	10,000	150	-
63516 - Borland Intersection Improvements	-	-	-	-
64001 - FY 2011-12 Overlay	58,024	-	-	-
64002 - Hoffman Ave Storm Drain	-	-	-	-
64011 - FY1112 Street Overlay Project	-	-	-	-
65012 - Storm Drain Channel - Downtown	-	-	-	5,000
65014 - Dairy Road Plan Line	-	-	-	-
66005 - Palm Avenue Sidewalk Project	756,891	1,619,710	1,400,000	3,000
67014 - FY1011 Street Overlay Project	-	-	-	-
67021 - Wayfinding Project	1,572	5,000	4,000	15,000
<i>Total:</i>	<u>1,023,370</u>	<u>1,894,500</u>	<u>1,685,074</u>	<u>1,071,517</u>

**City of Auburn
Fiscal Year 2015-16 Budget
Transit Fund (Fund 27)**

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Transportation Tax LTF (Article 4)	250,826	277,028	247,354	424,483
Transportation Tax STA	48,490	52,217	51,106	54,889
Interest Income	3,787	-	2,704	1,000
Fare Box Revenues	30,773	-	21,755	32,000
Other Revenues (FTA)	60,978	120,163	106,602	191,683
Equipment Grants	55,701	125,762	30,660	58,443
Proposition 1B - PTMISEA	-	56,706	-	237,444
Miscellaneous Revenues	140	-	-	-
<i>Total:</i>	<u>450,694</u>	<u>631,876</u>	<u>460,180</u>	<u>999,942</u>
Expenditures:				
Administrative Expense	312,610	316,926	311,452	368,798
Materials and Services	90,538	98,775	123,702	119,999
Debt Service	20,110	24,000	24,000	22,314
Capital Outlay	1,657	407,500	30,006	400,210
Capital Projects	25,778	25,000	31,266	33,720
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>450,694</u>	<u>872,201</u>	<u>520,426</u>	<u>945,041</u>
Excess (deficit) of revenues over expenditures	-	(240,325)	(60,246)	54,901
Beginning Fund Balance	220,368	-	-	(60,246)
Less:				
Deferred Revenue - Future Bus Purchase	50,000	-	-	-
Deferred Revenue - Transit Use	170,368	-	-	-
Ending Fund Balance	<u>-</u>	<u>(240,325)</u>	<u>(60,246)</u>	<u>(5,345)</u>
Personal Services Allocation				
		AUTHORIZED 2014-15		AUTHORIZED 2015-16
Bus Driver		2.0		2.0
Transit Supervisor		1.0		1.0
Projects & Transit Manager		1.0		1.0
<i>Total:</i>		<u>4.0</u>		<u>4.0</u>

City of Auburn
Fiscal Year 2015-16 Budget
Transit Fund (Fund 27)
Operations Budget Detail

	BUDGET	as of 6/30/15 YE ESTIMATE	BUDGET
	2014-15	2014-15	2015-16
<u>Administrative Expenses - Staff Costs</u>			
Regular Salaries	\$ 240,034	224,402	247,338
Overtime PAY	-	3,102	-
Leave Balance Payoff	-	-	11,934
Retirement Contributions (PERS)	29,611	13,010	44,367
Employee Insurance Programs	43,404	38,288	61,514
FICA	3,877	5,532	3,645
Salary Reimbursement to Other Funds	-	27,119	-
<i>Total:</i>	<u>316,926</u>	<u>311,452</u>	<u>368,798</u>
<u>Operational Expenditures</u>			
Postage	\$ 100	\$ 63	100
Printing	2,000	-	500
Travel & Transportation	500	-	500
Legal Advertising	500	313	500
Dues & Subscriptions	400	415	450
Workers Compensation Insurance	4,500	13,067	13,424
Materials & Supplies	2,500	1,500	2,500
Clothing Allowance	1,200	1,100	1,200
Fuel for Vehicles	35,000	32,000	35,000
Professional Services	4,000	5,730	5,500
SWRCB Fees	1,500	1,632	1,500
Employee Relations	200	217	200
Training & Education	750	700	1,500
Maintance of Vehicles	20,000	24,000	25,000
Maintenance of Equipment	3,500	1,000	1,000
Maintainance of Buildings	-	1,500	1,500
Contractual Services	8,000	8,000	19,000
Bank Fees	-	163	-
Special Projects	125	2,500	125
Communications	2,500	1,810	2,500
Workers' Compensation Insuranc	3,500	-	-
Vehicle Insurance	-	6,501	8,000
Vehicle Insurance	8,000	-	-
Operating Transfers/Out	-	21,491	-
<i>Total:</i>	<u>98,775</u>	<u>123,702</u>	<u>119,999</u>
<u>Debt Service</u>			
Debt Service - CalPERS Bonds	\$ 24,000	\$ 24,000	22,314
<i>Total:</i>	<u>24,000</u>	<u>24,000</u>	<u>22,314</u>

City of Auburn
Fiscal Year 2015-16 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ACTUAL	BUDGET	as of 6/30/15 YE ESTIMATE	BUDGET
	2013-14	2014-15	2014-15	2015-16
Capital Outlay				
50302 - Vehicles	-	365,000	-	399,710
50303 - Machinery & Equipment	-	42,500	30,006	500
50800 - Computer Equipment	1,657	-	-	-
<i>Total:</i>	<u>1,657</u>	<u>407,500</u>	<u>30,006</u>	<u>400,210</u>
Capital Projects				
69999 - IT Efficiency Solution	-	-	-	-
63085 - Transit Enhancement Project	-	-	-	-
65016 - Bus Shelter Installation	(1,882)	-	-	-
65017 - Transit Kiosk	-	-	-	-
66005 - Palm Avenue Sidewalk Project	-	-	606	-
67017 - Corp Yard Surveillance Project	-	-	-	-
67020 - Mikkleson Bus Shelter	-	-	-	-
64003 - Transit Guide	-	-	-	-
63161 - Bus Stop Facility Improvements	-	25,000	3,000	2,954
63162 - Transit On-Board Cameras	27,660	-	27,660	-
xxxxx - Bus Shelter on Locksley Lane	-	-	-	3,782
xxxxx - Corp Yard Emergency Generator & Solar Liq	-	-	-	17,943
xxxxx - Equipment Yard Security Lighting & Pedestr	-	-	-	9,041
<i>Total:</i>	<u>25,778</u>	<u>25,000</u>	<u>31,266</u>	<u>33,720</u>

City of Auburn
Fiscal Year 2015-16 Budget
Property Seizure Fund (Fund 47)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Asset Forfeiture Revenue	24,472	-	-	-
Other Revenues	-	-	-	-
<i>Total:</i>	<u>24,472</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	3,946	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay - Police Equipment	31,835	25,000	19,755	19,406
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>35,781</u>	<u>25,000</u>	<u>19,755</u>	<u>19,406</u>
Excess (deficit) of revenues over expenditures	(11,309)	(25,000)	(19,755)	(19,406)
Beginning Fund Balance	92,919	81,610	81,610	61,855
Ending Fund Balance	<u>81,610</u>	<u>56,610</u>	<u>61,855</u>	<u>42,449</u>

City of Auburn
Fiscal Year 2015-16 Budget
Arts Commission (54)

	ACTUAL	BUDGET	as of 6/30/15 YE ESTIMATE	BUDGET
	2013-14	2014-15	2014-15	2015-16
Revenues:				
Donations	-	-	-	-
Operating Transfers In	-	12,200 (1)	12,200	12,650
<i>Total:</i>	-	12,200	12,200	12,650
Expenditures:				
Printing	-	-	-	-
Materials & Supplies	-	-	-	-
Professional Services	-	-	-	-
Arts Commission Activities	-	12,200	12,200	12,650
Arts Comm Reserve Allocation	-	-	-	-
<i>Total:</i>	-	12,200	12,200	12,650
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

City of Auburn
Fiscal Year 2015-16 Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
CDF Reimbursements for Equipment Use	16,940	-	25,540	-
Other Revenues	-	-	3,500	-
Carryover Fund Balance - Prior Year	-	25,000	-	20,000
<i>Total:</i>	<u>16,940</u>	<u>25,000</u>	<u>29,040</u>	<u>20,000</u>
Expenditures:				
Administrative Expenses	-	-	-	-
Services and Supplies	8,330	-	-	-
Capital Outlay - Fire Equipment	2,868	25,000	28,836	20,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>11,198</u>	<u>25,000</u>	<u>28,836</u>	<u>20,000</u>
Excess (deficit) of revenues over expenditures	5,742	-	205	-
Beginning Fund Balance	75,735	81,477	81,477	52,642
Ending Fund Balance	<u>81,477</u>	<u>56,477</u>	<u>52,642</u>	<u>32,642</u>

City of Auburn
Fiscal Year 2015-16 Budget
HOME FTHB / Rehabilitation Grant Funds (Fund 65)

	<u>ACTUAL 2012-13</u>	<u>ACTUAL 2013-14</u>	<u>BUDGET 2014-15</u>	<u>BUDGET 2015-16</u>
Revenues:				
Interest Income	(139)	(319)	-	-
Program Income Grant Funding	161,366	205,058	-	-
Carryover Fund Balance - Prior Year	-	-	165,000	-
<i>Total:</i>	<u>161,227</u>	<u>204,739</u>	<u>165,000</u>	<u>-</u>
Expenditures:				
Administrative Expenses - HOME Program	18	5,000	2,500	-
Loans - HOME Program	282,881	47,679	-	-
<i>Total:</i>	<u>282,899</u>	<u>52,679</u>	<u>2,500</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	(121,672)	152,061	162,500	-
Beginning Fund Balance	(33,398)	159,886	311,947	474,447
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>159,886</u>	<u>311,947</u>	<u>474,447</u>	<u>474,447</u>

Note: The City of Auburn HOME Fund was awarded an \$800,000 grant effective in April 2011.

City of Auburn
Fiscal Year 2015-16 Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Interest Income	5,634	1,000	6,402	1,000
Re-use Monies - Small Business Loans	12,060	64,000	61,221	60,000
Program Income Grant Funding	-	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>17,694</u>	<u>65,000</u>	<u>67,623</u>	<u>61,000</u>
Expenditures:				
Administrative Expenses - RLF Small Business	12,165	10,000	11,468	22,461
Re-use Loans RLF - Small Business	21,425	100,000	8,654	38,539
Bank Fees	-	-	-	-
CDBG Grant Expenditures	-	-	-	-
<i>Total:</i>	<u>33,590</u>	<u>110,000</u>	<u>20,122</u>	<u>61,000</u>
Excess (deficit) of revenues over expenditures	(15,896)	(45,000)	47,501	-
Beginning Fund Balance	260,654	244,758	244,758	292,259
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>244,758</u>	<u>199,758</u>	<u>292,259</u>	<u>292,259</u>

City of Auburn
Fiscal Year 2015-16 Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Intergovernmental Revenues (Fund 68)	5,000	5,000	1,112	5,000
Franchise Fees (Fund 69)	21,956	133,000	123,756	133,000
Interest	956	6,000	572	3,954
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>27,912</u>	<u>144,000</u>	<u>125,440</u>	<u>141,954</u>
Expenditures:				
Administrative Expenses	-	-	81,625	-
Insurance Expenses	26,318	45,000	33,724	33,714
Contractual Expenses	2,198	126,000	120,626	156,807
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<u>28,517</u>	<u>171,000</u>	<u>235,975</u>	<u>190,521</u>
Excess (deficit) of revenues over expenditures	(605)	(27,000)	(110,534)	(48,567)
Beginning Fund Balance	775,313	774,708	774,708	664,173
Ending Fund Balance	<u>774,708</u>	<u>747,708</u>	<u>664,173</u>	<u>615,606</u>
Less:				
Reserve for Landfill Closure (Restricted)	-	-	-	-
Unrestricted Fund Balance	<u>774,708</u>	<u>747,708</u>	<u>664,173</u>	<u>615,606</u>

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2015-16 Budget
Solid Waste Management Funds (Funds 68 / 69)
Operating Budget

<u>Operational Expenditures - Fund 68</u>	<u>BUDGET 2014-15</u>	as of 6/30/15 <u>YE ESTIMATE 2014-15</u>	<u>BUDGET 2015-16</u>
Bank Fees	-	36	100
Recycling Promotions Program	-	5,000	5,000
<i>Total:</i>	-	5,036	5,100

<u>Administrative Expenditures - Fund 69</u>	<u>BUDGET 2014-15</u>	as of 6/30/15 <u>YE ESTIMATE 2014-15</u>	<u>BUDGET 2015-16</u>
Regular Salaries	\$ 1,000	\$ 57,123	-
<i>Total:</i>	1,000	57,123	-

<u>Operational Expenditures - Fund 69</u>	<u>BUDGET 2014-15</u>	as of 6/30/15 <u>YE ESTIMATE 2014-15</u>	<u>BUDGET 2015-16</u>
General Liability Insurance	\$ -	# 5,229	5,300
Workers Compensation Insurance	-	6,175	6,175
General Liability Insurance	45,000	-	22,239
SWRCB Fees	-	24,502	26,707
Contractual Services	125,000	115,590	125,000
General Liability Insurance	-	22,319	-
<i>Total:</i>	170,000	173,816	185,421

City of Auburn
Fiscal Year 2015-16 Budget
Office of Traffic Safety Grant Fund (Fund 75)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Grant Revenues	18,569	40,000	40,000	44,568
Other Revenues	-	-	-	-
<i>Total:</i>	<u>18,569</u>	<u>40,000</u>	<u>40,000</u>	<u>44,568</u>
Expenditures:				
Mutual Agency Funds Provided	19,978	36,000	34,591	33,954
Services and Supplies	-	4,000	4,000	6,250
Capital Outlay	-	-	-	4,364
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>19,978</u>	<u>40,000</u>	<u>38,591</u>	<u>44,568</u>
Excess (deficit) of revenues over expenditures	(1,409)	-	1,409	-
Beginning Fund Balance	-	-	(1,409)	-
Ending Fund Balance	<u>(1,409)</u>	<u>-</u>	<u>(0)</u>	<u>-</u>

City of Auburn
Fiscal Year 2015-16 Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	<u>ACTUAL 2013-14</u>	<u>BUDGET 2014-15</u>	<u>as of 6/30/15 YE ESTIMATE 2014-15</u>	<u>BUDGET 2015-16</u>
Revenues:				
State Grant Revenues	100,000	100,000	94,476	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>100,000</u>	<u>100,000</u>	<u>94,476</u>	<u>100,000</u>
Expenditures:				
Personnel Expenses	-	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	94,476	100,000	100,000	100,000
<i>Total:</i>	<u>94,476</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	5,524	-	(5,524)	-
Beginning Fund Balance	-	5,524	5,524	0
Ending Fund Balance	<u>5,524</u>	<u>5,524</u>	<u>0</u>	<u>0</u>

City of Auburn
Fiscal Year 2015-16 Budget
Facilities and Equipment Plan Fund (Fund 91)

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Revenues:				
Development Impact Fees	31,270	15,000	33,053	28,000
Interest Income	3,129	1,000	3,370	1,000
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>34,399</u>	<u>16,000</u>	<u>36,423</u>	<u>29,000</u>
Expenditures:				
Administrative Expense	201	250	208	-
Contractual Expenses	-	-	-	-
Debt Service	-	7,342	-	7,342
Capital Outlay - Building Department	-	17,500	20,869	-
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	42,694	-	-	-
Capital Outlay - Public Works Department	30,474	-	12,300	-
Transfers-Out	7,343	-	-	-
<i>Total:</i>	<u>80,712</u>	<u>25,092</u>	<u>33,377</u>	<u>7,342</u>
Excess (deficit) of revenues over expenditures	(46,313)	(9,092)	3,046	21,658
Beginning Fund Balance	135,032	88,719	88,719	91,765
Ending Fund Balance	<u>88,719</u>	<u>79,627</u>	<u>91,765</u>	<u>113,423</u>

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City of Auburn
Fiscal Year 2015-16 Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Revenues:				
Grant Revenues	-	-	-	-
Interest	(10,220)	-	-	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	175,000	221,431	-	-
Carryover Fund Balance - Prior Year	-	-	-	-
<i>Total:</i>	<u>164,780</u>	<u>221,431</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expense	-	-	-	-
Capital Projects	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	164,780	221,431	-	-
Beginning Fund Balance	(396,431)	(231,651)	(231,651)	(10,220)
Ending Fund Balance	<u>(231,651)</u>	<u>(10,220)</u>	<u>(231,651)</u>	<u>(10,220)</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Capital Expenditures				
62029 - AUSD Park Preserve Project	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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City of Auburn
Fiscal Year 2015-16 Budget
AUDA Redevelopment Property Tax Trust Fund Debt Service Reserve (Fund 33)

	ACTUAL 2013-14	BUDGET 2014-15	as of 6/30/15 YE ESTIMATE 2014-15	BUDGET 2015-16
Revenues:				
Interest Income	9,386	-	-	-
Other Income	(3,423)	-	-	-
Transfers In - AUDA Debt Service	311,452	-	-	-
<i>Total:</i>	<u>317,415</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	-	-	-	-
Services and Supplies	-	-	-	-
Debt Service	227,391	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>227,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	90,024	-	-	-
Beginning Fund Balance	453,868	543,892	543,892	543,892
Ending Fund Balance	<u>543,892</u>	<u>543,892</u>	<u>543,892</u>	<u>543,892</u>

City of Auburn
Fiscal Year 2015-16 Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	as of 6/30/15 <u>YE ESTIMATE</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Revenues:				
Property Taxes	406,259	432,220	401,882	440,864
Interest Income	10,959	-	-	2,000
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	-
<i>Total:</i>	<u>417,218</u>	<u>432,220</u>	<u>401,882</u>	<u>442,864</u>
Expenditures:				
Administrative Expense	40,512	41,909	33,325	51,457
Professional / Contractual Services	23,654	12,000	21,703	12,000
Special Projects	-	-	-	-
Debt Service	337,146	339,000	336,945	336,505
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>401,312</u>	<u>392,909</u>	<u>391,972</u>	<u>399,962</u>
Excess (deficit) of revenues over expenditures	15,906	39,311	9,909	42,902
Beginning Fund Balance	(39,311)	(23,405)	(23,405)	15,906
Less:				
Restricted Cash - Bond Proceeds	-	-	-	-
Restricted Cash - Pass Through Deferred	-	-	-	-
Ending Fund Balance	<u>(23,405)</u>	<u>15,906</u>	<u>(13,496)</u>	<u>58,808</u>

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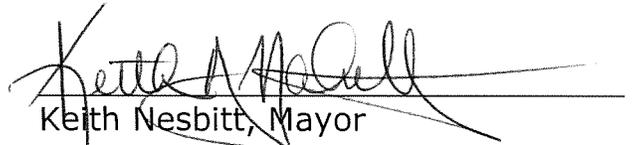
1 RESOLUTION NO. 15-61

2 RESOLUTION APPROVING 2015-16 FISCAL YEAR BUDGET

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

5 That the City Council of the City of Auburn does hereby authorize and
6 adopt the 2015-16 Fiscal Year budgets for the City's General, Enterprise,
7 Capital Projects, Debt Service, and Special Revenue Funds and does hereby
8 authorize the funding and expenditures set forth therein. The revenue
9 estimates and expenditure appropriations authorized for said funds are
10 summarized in the Fiscal Year 2015-16 Proposed Budget. Copies of these
11 budget documents are available for review at the Office of the City Clerk and in
12 the Administrative Services Department.

13 DATED: June 08, 2015

14 
15 Keith Nesbitt, Mayor

16 ATTEST:

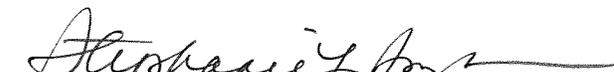
17 
18 Stephanie L. Snyder, City Clerk

19 I, Stephanie L. Snyder, City Clerk of the City of Auburn, hereby certify
20 that the foregoing resolution was duly passed at a regular meeting of the City
21 Council of the City of Auburn held on the 8th day of June, 2015 by the
22 following vote on roll call:

23 Ayes: Powers, Berlant, Kirby, Nesbitt

24 Noes:

25 Absent: Spokely

26 
27 Stephanie L. Snyder, City Clerk
28

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RESOLUTION NO. 15-62

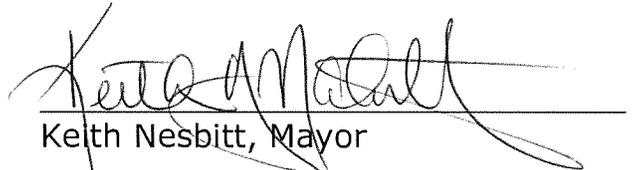
RESOLUTION ESTABLISHING A GENERAL FUND CASH RESERVE IN THE
AMOUNT OF \$3,895,390 AS SUMMARIZED IN THE FISCAL YEAR 2015-16
PROPOSED BUDGET

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

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

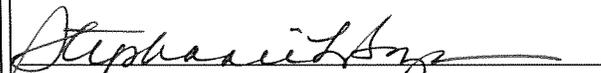
- A) General Fund cash reserve in the amount of \$3,895,390 as summarized in the Fiscal Year 2015-16 Proposed Budget;
- B) Committed fund balance reserves in the amount of the following:
 - 1. Economic Uncertainty - \$2,500,000
 - 2. Pension Impact Offset- \$200,000

DATED: June 8, 2015



Keith Nesbitt, Mayor

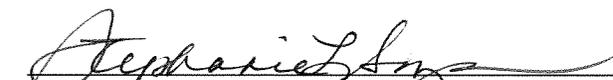
ATTEST:



Stephanie L. Snyder, City Clerk

I, Stephanie L. Snyder, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 8th day of June, 2015 by the following vote on roll call:

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



Stephanie L. Snyder, City Clerk

1 RESOLUTION NO. 15-25

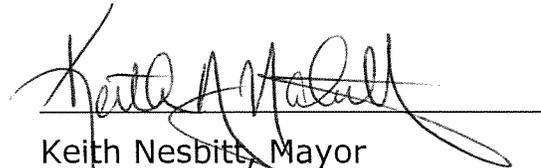
2 RESOLUTION ADOPTING A FUND BALANCE POLICY

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

5
6 That the City Council of the City of Auburn does hereby adopt a fund
7 balance policy by resolution pursuant to Government Accounting Standards
8 Board (GASB) Statement #54.

9 A true and correct copy of said policy is attached hereto as Exhibit "A."

10
11 DATED: March 9, 2015

12 
13 Keith Nesbitt, Mayor

14 ATTEST:

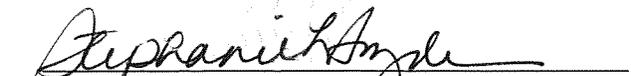
15 
16 Stephanie L. Snyder, City Clerk

17
18 I, Stephanie L. Snyder, City Clerk of the City of Auburn, hereby certify
19 that the foregoing resolution was duly passed at a regular session meeting of
20 the City Council of the City of Auburn held on the 9th day of March 2015 by
the following vote on roll call:

21 Ayes: Powers, Berlant, Kirby, Spokely, Nesbitt

22 Noes:

23 Absent:

24 
25 Stephanie L. Snyder, City Clerk

CITY OF AUBURN
FUND BALANCE POLICY

Adopted by Resolution No. 15-25
March 9, 2015

Policy Purpose

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for the General Fund balance, or reserve, and establishing fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures and similar circumstances. The fund balance also provides liquidity for the City's operations.

This policy also establishes a process and criteria for the continued evaluation of a target fund balance as conditions warrant. This policy also establishes a process for reaching and/or maintaining the targeted level of fund balance and the priority for the use of resources in excess of the target. Finally, this policy shall provide a mechanism for monitoring and reporting the City's governmental fund balances.

Definitions and Classifications

Fund Balance is a term used to describe the net assets of governmental funds. It is calculated as the difference between the assets and liabilities reported in a governmental fund.

Under the standards of the Government Accounting Standards Board (GASB), the standard-setting body for public agency accounting in America, governmental fund balance is reported in five classifications as outlined below:

Restricted Fund Balance Components:

1. *Nonspendable* – includes amounts that are (a) not in spendable form (i.e., illiquid assets), or (b) legally or contractually required to be maintained intact (such as reserves/fund balance required by bond covenants to ensure the City's ability to make payments to bondholders when due). The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts. Also, legal restrictions sometimes permanently bar the spending of resources that are otherwise in spendable form such as the principal of an endowment fund.
2. *Restricted* – includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Unrestricted Fund Balance Components:

3. *Committed* – includes amounts that can only be used for the specific purposes determined by the City’s highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can (a) by adoption of an ordinance, (b) adoption of a resolution, (c) through adoption of the budget or (d) by adoption of a budget amendment that occurs throughout the year, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. For example, the City Council has historically assigned a portion of the City’s general fund balance as an economic uncertainty reserve and has drawn on that reserve to fund City services in times of declining revenues.
4. *Assigned* – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. The City Council has by resolution authorized the assignment of fund balance. The Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.
5. *Unassigned* – is the residual classification for the General Fund that includes all spendable amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

Fund Balance

1. It shall be the goal of the City to maintain a minimum fund balance in the general fund (or general fund reserve) of 30% of estimated expenditures for the following fiscal year. Ratings agencies prefer fund balance levels at or near 30% for entities at or aspiring to AAA status for their debt rating.
2. The City Council may approve the use of budgeted reserves in the case of emergency events, or conditions that result in unanticipated expenditure requirements or revenue fluctuations within a fiscal year, or to take advantage of an extraordinary opportunity. In the event that the unassigned fund balance drops below the 30% minimum level, the City will develop a plan, implemented through the annual budget process, to return the balance to the target level over a period of no more than three (3) fiscal years.
3. The City desires to establish a fund balance classification policy consistent with the needs of the City, and in a manner consistent with governmental accounting standards (GASB 54). The following classifications serve to enhance the usefulness of fund balance information and shall be used by the City:

- a. Restricted Fund Balance
 1. Nonspendable
 2. Restricted
 - b. Unrestricted Fund Balance
 1. Committed
 2. Assigned
 3. Unassigned
1. For unrestricted fund balance assignments, City Council action must be taken to establish assignments before the fiscal year to which those assignments apply. Generally, committed amounts should be reduced first, followed by assigned amounts, followed by unassigned amounts such as:
- a. Other Post-Employment Benefits (OPEB): The annual required contribution (or ARC) may be funded with unassigned fund balance to ensure adequate funding of OPEB obligations. Because the City does not offer post-retirement medical benefits, as some public employers do, its OPEB obligations are lower than many other agencies.
 - b. Encumbrances: Amounts encumbered at year-end by contract, including purchase order, or encumbered by some other means shall be classified as assigned.
 - c. Budget Appropriation: Amounts appropriated in the annual budget resolution, or in any supplemental budget resolution, for expenditures in ensuing fiscal year shall be classified as assigned.
 - d. Self-Insurance Balances: Accumulated reserves for future unemployment and workers compensation claims.
 - e. Compensated Absences – Actual accumulated employees’ vacation balances at the end of each fiscal year.



CITY OF AUBURN
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