



City of Auburn

2017-18
ADOPTED
OPERATING
BUDGET

City of Auburn
Adopted Operating Budget
Fiscal Year 2017-18

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City of Auburn

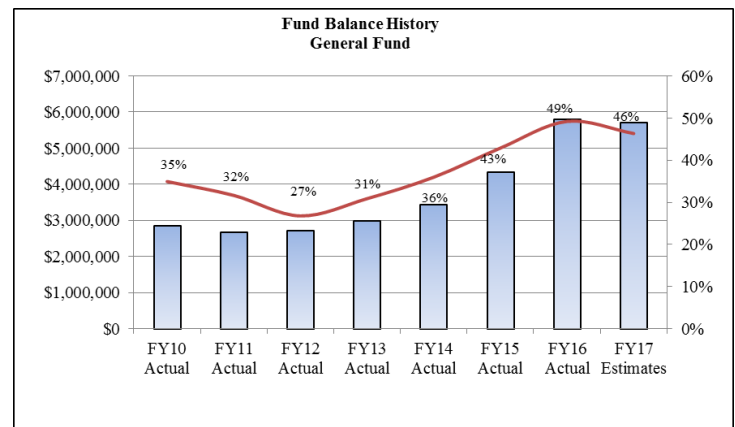
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June 26, 2017

Honorable Mayor Spokely and Members of the Auburn City Council,

We are pleased to present you the Fiscal Year 2017-18 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 budget provides the framework for the effective and efficient delivery of public services to the City of Auburn. The budget is intended to accomplish two things: first, to provide city management the opportunity to present its recommendations for levels of services and methods of financing those services, and; second, to provide effective control by the City Council over the expenditure of public funds. The City is the steward of taxpayer dollars we receive and we strive to be accountable for that stewardship. The annual budget process provides Council, city management, 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.

In an effort to improve transparency, understanding and accountability, the Fiscal Year 2017-18 budget has been redesigned and reformatted. Following the budget information by fund we have included a listing of all capital projects as well as comprehensive summary sheets for significant capital projects that includes illustrative graphics, funding and expenditure details, and general project information.



During the budget process and public workshops, Council expressed their commitment to the Streets and Roads program. As a result of this continuing commitment the General Fund will contribute \$500,000 to this program for the annual overlay with additional funding commitment when new projects are developed later in the year. Council also expressed their continued commitment to a strong reserve balance, keeping in line with the fund balance policy of maintaining a General Fund reserve of at least 30% of estimated expenditures.

Revenues

Sales Tax is the largest single revenue source for the General Fund. The Fiscal Year 2017-18 Budget assumes a conservative 1% increase in sales tax collections compared to the 2016-17 Forecast. This modest increase has been programmed as a result of the last four quarters of sales tax revenues falling short of expectations. Sales tax represents 43% of total General Fund revenues.

Property Taxes are the second largest revenue source in the General Fund. Assessed valuation (AV) is anticipated to increase this year by approximately 2% over the prior year. The improving economy is impacting property tax revenue which the City collects for services such as police, fire,

administration and code enforcement. The City anticipates \$2.7 million in property tax revenue for Fiscal Year 2017-18, representing 23% of total revenues received in the General Fund.

Fiscal Summary

The Fiscal Year 2017-18 Proposed Budgeted Expenditures are \$12,052,523, representing an increase of 2.1% over the FY 2016-17 Adjusted Budget. This increase is primarily attributable to the following factors:

- ✓ \$500,000 budgeted from the General Fund for the Fiscal Year 2017-18 Annual Street Overlay. Council has identified a need to allocate additional funds and has committed to spend a total of \$1.3 in Fiscal Year 2017-18 if the Streets and Roads program can come back with a multi-year overlay program.
- ✓ Total General Fund capital expenditures (less the \$500,000 for street overlay) of \$1.1 million including repairs to City Hall and the Carnegie Library, upgrade to the CAD system and replacement of obsolete power radios in dispatch, along with ADA Improvements to the Carnegie Library, and others.
- ✓ Approximately \$746,000 budgeted for CalPERS Unfunded Liability, and increase of \$161,000 from the prior year.
- ✓ Negotiated salary increases.

FY2017-18 Proposed General Fund Budget		
Revenues	Expenditures	Use of Fund Bal
\$11,951,744	\$12,052,523	\$100,779

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

FUND TYPE	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	CAPITAL OUTLAY
General	\$5,811,969	\$11,951,744	\$12,052,523	\$5,711,190	\$1,634,774
Enterprise	\$6,217,896	\$16,038,445	\$15,984,505	\$6,271,836	\$11,727,868
Special Revenue / Other Funds	\$1,634,723	\$5,704,353	\$6,015,746	\$1,323,330	\$4,565,015
RDA Trust Funds	<u>\$179,863</u>	<u>\$401,484</u>	<u>\$379,256</u>	<u>\$201,091</u>	<u>\$0</u>
Total Citywide	<u>\$13,844,451</u>	<u>\$34,096,026</u>	<u>\$34,432,030</u>	<u>\$13,508,447</u>	<u>\$17,927,657</u>

The following is a summary listing of the Fiscal Year 2017-18 Capital Improvement Program budget for each fund group. This year's capital requests have increased 58.5% from previous year due primarily to the Oxidation Ditch project in the Sewer Fund and the Nevada Street project in the special Revenue funds. A detailed listing of capital projects has been included herein.

<u>Fund</u>	<u>FY2017-18</u>	<u>FY2016-17</u>	<u>FY2015-16</u>
General Fund	\$1,634,774	\$1,274,300	\$516,000
Enterprise Funds	\$11,727,868	\$6,920,000	\$9,135,335
Special Revenue Funds	\$4,565,015	\$3,113,610	\$1,658,943
Total	\$17,927,657	\$11,307,910	\$11,310,278

An essential part of every City is its personnel. Each day these individuals lay the foundation for the City to grow upon. What follows is a summary of personnel salaries and benefits by fund group.

These expenditures represent a significant investment by the City but also provide the personnel to ensure essential services continue to be provided to our community.

Fund Type	Personnel Expenditures	% of Total Expenditures
General Fund	\$ 7,953,784	65.99%
Enterprise Fund	\$ 665,620	4.16%
Special Revenue / Other Funds	\$ 644,254	10.71%
RDA Trust Funds	\$ -	0.00%
Total Citywide	\$ 9,263,658	26.90%

The recommended budget for Fiscal year 2017-18 is a collaborative effort constructed by Staff in conjunction with Council's vision and leadership. I would like to offer my sincere appreciation and gratitude to department directors and staff members for their dedication and cooperation in creating a fiscally sound budget.

Additionally, I would like to thank 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.

Respectfully submitted,

Robert Richardson
City Manager

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ABOUT THE CITY OF AUBURN

COMMUNITY PROFILE

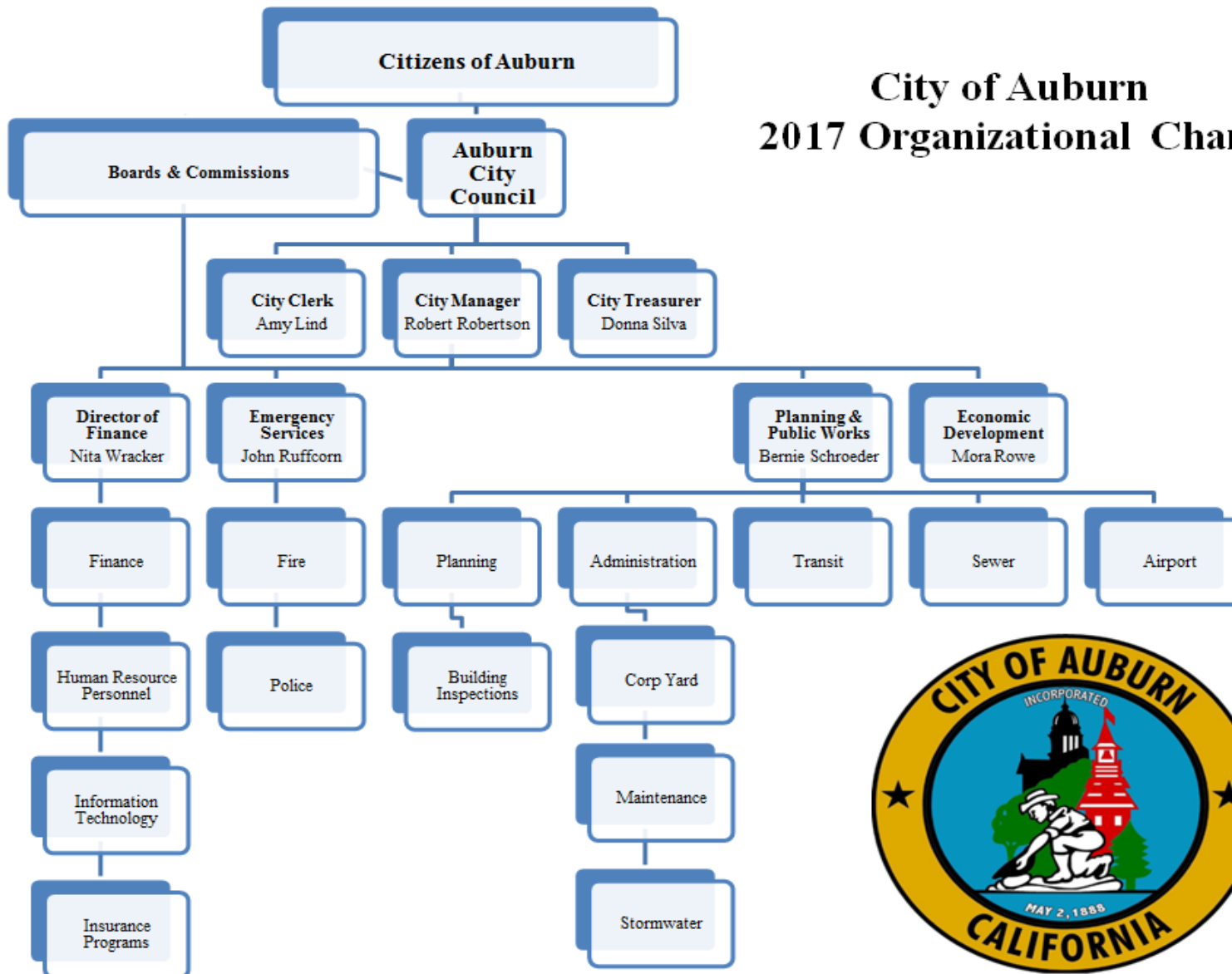
The City of Auburn, California, is the capital of Placer County. Auburn is geographically located Northeast of Sacramento and Southwest of Lake Tahoe along the I-80 corridor. The city is nestled in the foothills of the Sierra Nevada Mountain Range at a comfortable 1,300 feet elevation. Auburn is situated 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 of Auburn 2017 Organizational Chart





CITY OF AUBURN COMMITTEES, COMMISSIONS & BOARDS

TECHNOLOGY COMMISSION

Vacant	01/2017
Vacant	01/2018
Glenn Tonkin	01/2018
Richard Owens	01/2021
Roy Vernes	06/2017
Roger Luebke	06/2018

ARTS COMMISSION

Brian Fries (At-large)	10/1/19
Lee Buckingham (Past chair-Architect)	9/1/2019
Michael Murphy (at large)	2/1/2018
April Maynard (Chair/Member of Arts Org.)	10/2017
Terri Goodman (Prof. Artist)	10/2017
Rich Krieger (Prof. Artist)	04/2021
Susan Dupre (at-large)	01/2019
Ryan Goodpastor (at-large)	03/2021
Katy Fries (at-large)	03/2019
Elizabeth Sands (at-large)	03/2019
Kristina Grumley (at-large)	04/2021
Bill Kirby	01/2018

ECONOMIC DEVELOPMENT COMMISSION

VACANT (At-large)	02/2017
Andy Ruff (Business)	10/2018
William Wharton (At-Large)	10/2017
April Maynard (DBA)	05/2021
Don Alas (Business)	05/2018
Cheryl Maki (Council Member)	01/2018
Matt Spokely (Council Member)	01/2018
Margery Cook (Airport Business)	10/2017
Harriet White (49 Business)	10/2017
Kathleen Shaffer (Chamber)	06/2017
Gary Moffat (OTBA)	03/2018

TRAFFIC COMMITTEE

John Ruffcorn
Bridget Powers
Bernie Schroeder
Fred Vitas
Ken Anderson

Oversight Committee to the Successor Agency

Bill Kirby	Auburn CC
Nita Wracker	Auburn Staff
Jennifer Montgomery	PLCO
Scott Holbrook	ARD
Ron Martinez	SC, retired
Martin Fregoso	PCOE
Randi Swisley	PLCO-at large

ENDURANCE CAPITAL COMMITTEE

Cyni Calvin (c)	01/2017
Robert Miller (b)	01/2019
Larry Matz (c)	01/2021
Larry Grilli (b)	01/2017
Gloria Takagishi (b)	01/2020
Lori Stewart (c)	02/2019
Matt Spokely	

PLANNING COMMISSION

Nick Willick (Kirby)	11/2020
Steve Galvardt (Maki)	11/2020
Fred Vitas (Powers)	11/2018
Sandra Amara (Berlant)	11/2018
Alice Dowdin-Calvillo (Spokely)	11/2018

HISTORIC DESIGN AND REVIEW

Kathryn Yue	07/2020
Deb Archogast	01/2021
Jennifer Costa	02/2021
Cindy Combs	05/2020
All Planning Commissioners	

BUDGET COMMITTEE (former Admin Comm)

Mayor
Vice Mayor
City Manager
Finance Dept

SHAAC

Bridget Powers
vacant
Cynthia Haynes
Lee Buckingham
April McDonald-Loomis
Chris Packard
Brenda Roper
(All 4 year terms)

Ad-Hoc Annexation Committee

Matt Spokely
Bill Kirby
Victoria Connelly
Glen Kramer
vacant
Antoinette Fabala
Stephan Mitchell
Peter Konrad
Casey Conway

Historian

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

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.

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 CITY FEES

FEE OR TAX	LEVIED	RATE OR BASIS FOR LEVY
Property Tax	Annual	1% of assessed value (City share 15-24%)
Business License Tax	Annual	Varying percentages of gross receipts
Sales Tax	Transaction	1.25% 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	\$75.49/per month/per EDU, as of 7/1/17
Sewer Connection Fee	Building Permit	\$7,954.00 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, \$.00013 over \$5000 Residential, \$.00028 over \$2381 Commercial
Vehicle Release Fee (APD)	Per Occurrence	\$51.00

RATES IN EFFECT AS OF July 14, 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 Finance Director, the City Manager, Director of Public Safety, Planning & Public Works Director and employees throughout the organization.

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 a survey of citizens in our community. 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.

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 Finance Director 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 June. The Council holds a public input session and Council workshops 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.

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 January. This calendar helps the public, Council and staff prepare for the upcoming budget process.

January 21st	Issue Budget Calendar
March 25th	FY17 Budget Adjustment
April 13th	Performance indicators
April 22nd	Proprietary Fund Presentation (Gas Tax, Transit, Property Seizure, etc.)
May 13th	General, Airport and Sewer Fund Presentation
May 27th	Public Input & Budget Workshop
June 10th	Appropriations Limit
June 10th	General, Airport and Sewer Fund Presentation
June 24th	Final Budget Presentation
June 24th	Adopt and sign Budget resolution

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Budget 2017/18

City of Auburn, California

Executive Summary

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

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 the previous 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.

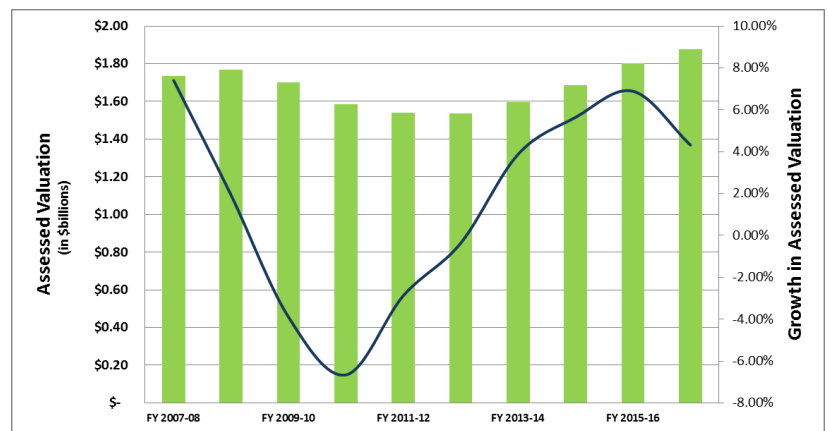
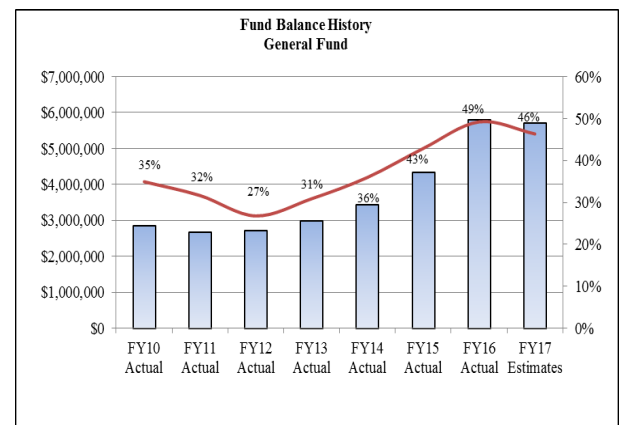
Once priorities have been established, staff will align annual budgets with those priorities. Then, performance is measured, monitored and made available to the public in order to make the decision making process transparent and accountable.

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Division provides the backbone of the organization, supporting all other divisions of the City and the community. Responsible for citywide administration related to finance, human resources, information technology, risk management and purchasing, the Administrative Division strives to provide excellent customer service to our internal customers (employees) and external customers. 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.

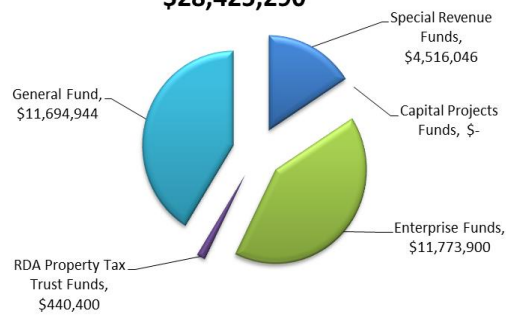
With the close of fiscal June 30, 2015 and as a result of the economic recovery the City was able to rebuild its reserve levels. City's economic outlook continues conservative improvement in regard to the largest two revenue sources for the City: property tax and sales tax. Assessed property values, which directly impact the amount of property tax collected, are expected to increase by 2%. Sales tax is showing signs of improvement and is expected to be 1% higher due to sustained increases in collections, a sign of the improving economy.

During 2017, the City of Auburn experienced new city leadership including a new City Council member 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.

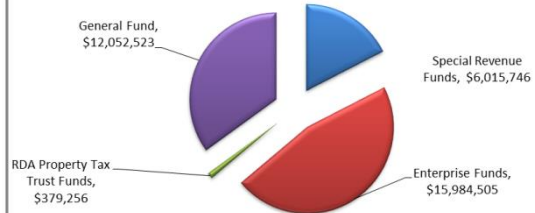


ADMINISTRATIVE SERVICES

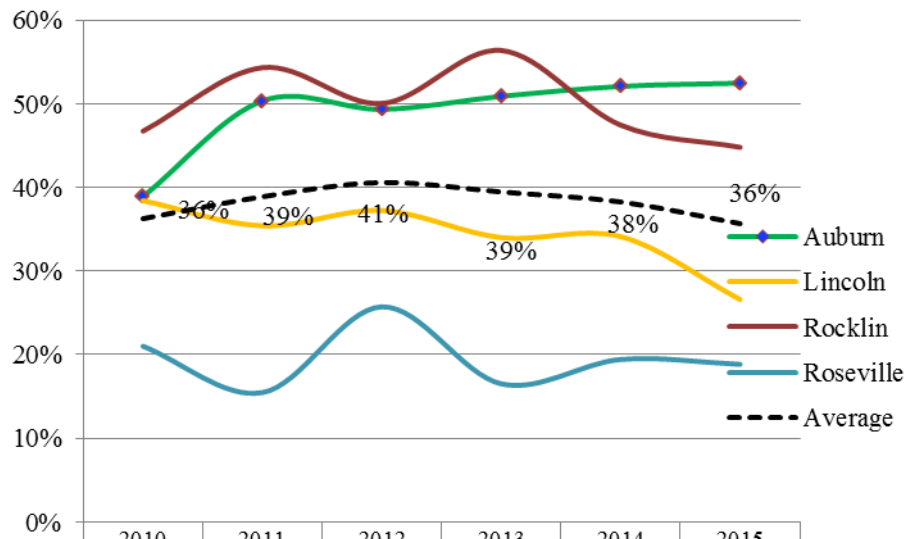
Fiscal Year 2016-17 Budgeted Revenues \$28,425,290



Fiscal Year 2017-18 Budgeted Expenditures Total Expenditures = \$34,432,030



Public Safety & Transportation as a % of Total Expenditures



	2010	2011	2012	2013	2014	2015
Auburn	39%	50%	49%	51%	52%	52%
Lincoln	38%	35%	37%	34%	34%	27%
Rocklin	47%	54%	50%	56%	47%	45%
Roseville	21%	15%	26%	17%	19%	19%
Average	36%	39%	41%	39%	38%	36%

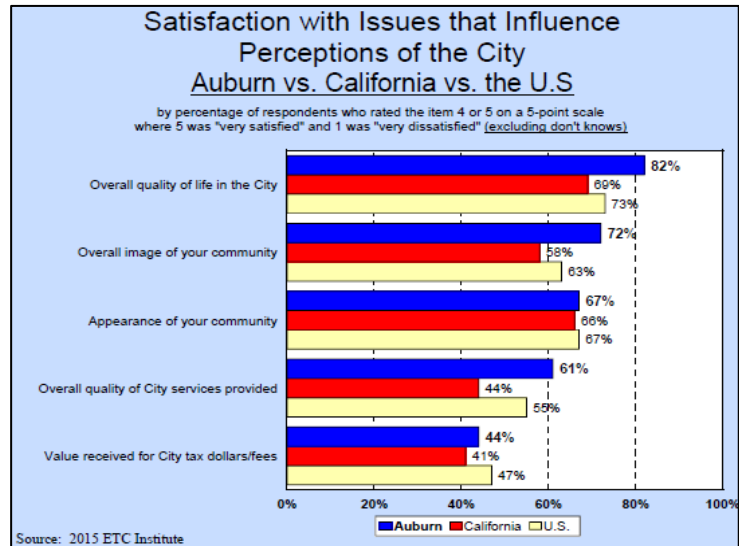
WORKLOAD INDICATORS	FY 2014/15	FY 2015/16	FY 2016/17	Projected 2017/18
General Fund Balance as a % of Total Expenditures	43%	49%	46%	46%
Overall Tax Revenues as a Percentage of Total General Fund Revenues	76%	82%	78%	78%
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes
Annual Appropriations Limit As a Percentage of Statutory Spending Limit (Gann Limit)	52.4%	65.7%	59.0%	58.7%
Total Number of Business Licenses Issued	1982	1962	2037	2050
Employee Turnover Rate Excluding Retirements	14%	11%	8%	8%
General Fund Balance as a % of Total Expenditures	53%	50%	43%	≥35%

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.

In 2015, the Auburn Community Survey was administered throughout the community to gather public input on a variety of city services. 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

DEPARTMENT OF PUBLIC SAFETY

In 2015 the City consolidated the police and fire departments into a single public safety department. 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.

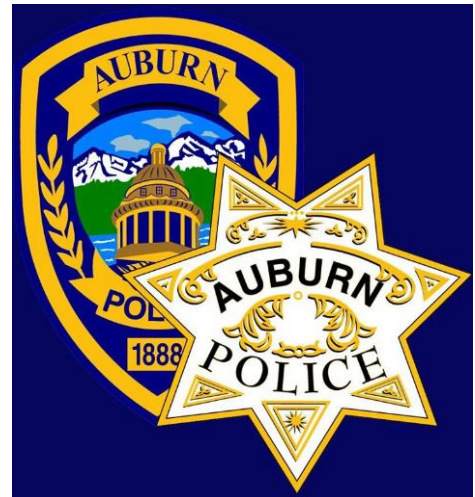
The consolidation allowed for administrative support functions for the two former departments including payroll, personnel, grant administration and overall supervisory leadership and management. This also allowed the traditional services of police and fire to continue as traditionally performed. This 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 Expenditures	Public Safety Expenditures	Public Safety as a % of Total Expenditures	Population	Public Safety Spending per Capita
Auburn	\$ 17,601,478	\$ 5,811,999	33.02%	14,066	\$ 413.19
Lincoln	\$ 63,333,154	\$ 11,510,884	18.18%	47,268	\$ 243.52
Rocklin	\$ 66,420,556	\$ 22,486,213	33.85%	61,672	\$ 364.61
Roseville	\$ 435,481,969	\$ 63,083,640	14.49%	133,618	\$ 472.12

POLICE

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

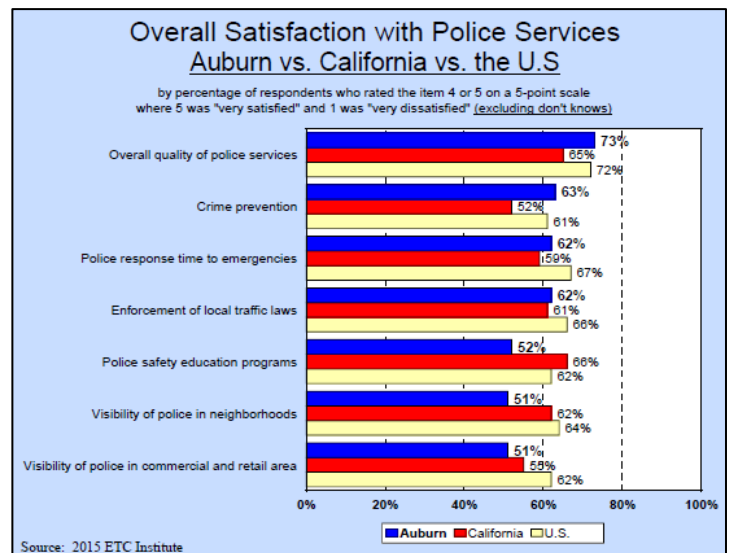
The department works collaboratively with other agencies on a variety of projects including the Special Investigations Unit, a regional task force which reduces crime, narcotics and other illegal activities within Placer County. Also, the department maintains a presence within the local school districts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



PERFORMANCE INDICATORS	FY 14/15	FY15/16	FY16/17	Projected 17/18
Part 1 Crime Rate (crime rate per 1,000 population)	348	297	373	325
Training hours	2,085	2,484	1,522	2,000
Percentage of Time 911 calls answered within 10 seconds	83.62%	85.17%	88.20%	90.00%
WORKLOAD INDICATORS	FY 14/15	FY15/16	FY16/17	Projected 17/18
Total calls answered per year	18,292	19,036	21,961	30,000
Calls Dispatched for Service for Police	20,201	23,967	25,015	25,000
Calls Dispatched Per 1,000 Population	1,479	1,704	1,778	1,774
Dispatch Calls Received Per Hour	2.31	2.74	2.86	3.00
Calls for service per hour	2.19	2.26	2.51	3.00
Number of citizen complaints received	5	3	5	4
Number of Reports Written	2,854	3,335	4,443	4,000

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.”



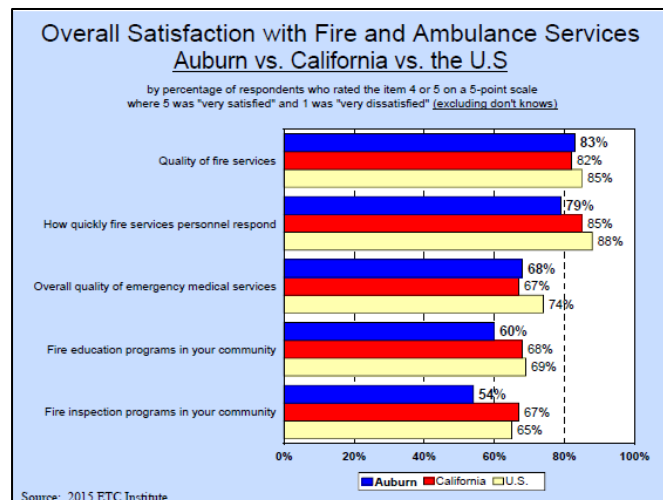
FIRE

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



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

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



PERFORMANCE INDICATORS	FY 14/15	FY15/16	FY16/17	Projected 17/18
Respond to Fire/Medical/Rescue Calls In Five Minutes Or Less	80.50%	93.20%	90.80%	94.00%
Defensible Space Inspections	78	12	25	30
Shaded Fuel Break Acres Treated	71	68	52	50
Number of Fire System Inspections	34	37	43	50
Training Hours Per Employee	319.85	338.54	353.25	375
WORKLOAD INDICATORS	FY 14/15	FY15/16	FY16/17	Projected 17/18
Total calls responded to per year	1827	1834	2070	2136
Total Number of Fire Calls	109	71	91	90
Inside Auburn City Limits	40	19	31	34
Outside Auburn City Limits	69	52	60	56
Total Number of EMS Calls	1230	1292	1417	1466
Inside Auburn City Limits	1151	1207	1301	1364
Outside Auburn City Limits	79	85	116	102
Total Number of Structural Fires	46	29	32	46
Inside Auburn City Limits	11	13	9	16
Outside Auburn City Limits	35	16	23	30
Total Number of Community Fire Prevention Programs	12	12	12	12
Total Number of Mutual Aid Calls	355	415	469	452
Total Number of False Alarms	81	73	71	90
Total Number of Community Contacts related to Fire Prevention Programs	441	396	404	500

DEPARTMENT OF PLANNING & PUBLIC WORKS

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

AIRPORT

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



WORK LOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Total Number of Hangars	102	102	104	≥104
Total Number of Aircraft	200	200	208	≥208
Total Number of Master Plan Activities	1	4	4	4
Airport Occupancy Rate	75%	80%	90%	≥90%

PUBLIC WORKS ADMINISTRATION

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

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

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

WORK LOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Total Number of ADA Ramps Improved	19	8	11	10
Total Cost of ADA Ramps	\$152,000	\$64,000	\$54,000	\$60,000
Total Number of Lane Miles Paved	0	3	2.2	2
Total Cost of Lanes Miles Paved	\$0	\$634,000	\$518,000	\$390,000
Total Number of Lane Miles of Surface Treatment	0	0	5.9	2.5
Total Cost of Lanes Miles of Surface Treatment	0	0	\$160,000	\$40,000
Total Number of Lane Miles of Crackfill	4.5	8	0	8.5
Total Cost of Lanes Miles of Crackfill	\$19,000	\$39,000	\$0	\$50,000

PLANNING

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

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

WORK LOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Annexation	0	1	0	1
Design Review Permit	5	8	4	6
Development Agreement	0	1	1	1
General Plan Amendment	0	1	0	1
Historic Design Review	6	4	5	5
Lot Split	3	1	1	2
Ordinance Amendment	2	0	0	1
Pre-Development	6	7	7	7
Rezone	0	2	0	1
Subdivision	1	4	5	3
Tree Permit	3	4	5	4
Use Permit	2	5	2	3
Variance	6	5	4	5
ADMINISTRATIVE APPLICATION	FY14/15	FY15/16	FY16/17	Projected 17/18
Admin Permit (inc. Short Term Rental)	4	7	7	7
Business License Review	169	147	203	200
Boundary Line Adjustment Review	3	1	3	2
CEQA Review for PW	1	0	0	2
Film Permits	5	3	6	5
Home Occupations	34	48	62	60
Plan checks	217	242	240	240

Sign Permits	34	30	19	20
AFFORDABLE HOUSING (HOME)	FY14/15	FY15/16	FY16/17	Projected 17/18
FTHB Program Interest Inquiries (Phone/Email)	0	0	8	4
FTHB Program Interest Forms submitted	0	0	9	4
FTHB Applications received	0	0	5	4
FTHB Applications approved for processing	0	0	4	2
FTHB Applications in process	0	0	2	2
FTHB Loans Issued	0	0	1	2
OWNER OCCUPIED REHAB PROGRAM	FY14/15	FY15/16	FY16/17	Projected 17/18
OOR Program Interest Inquiries (Phone/Email)	0	0	17	8
OOR Program Interest Forms submitted	0	0	15	8
OOR Applications received	0	0	6	4
OOR Applications approved for processing	0	0	2	4
OOR Applications in process	0	0	2	4
OOR Loans Issued	0	0	0	4

BUILDING/INSPECTION DIVISION

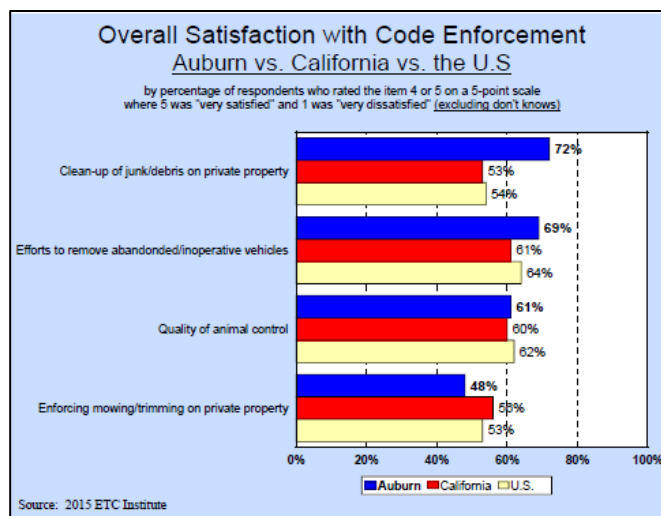
The Building/Inspection Division provides building permit processing, plan checking, building inspections, and building code compliance. The goal of the division is to provide minimum standards to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction,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

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

WORKLOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Commercial - Alteration, Addition, Repair	61	48	31	35
Dwellings - Alteration, Addition, Repair	188	198	185	190
Carports, Garages, Fences	15	24	12	14
Commercial	2	2	1	6
Demolition	2	2	18	5
Mechanical, Electrical & Plumbing	310	365	308	350
Multi-Family Dwelling	0	0	9	4
Plancheck	217	242	240	240
Signs	9	9	3	5
Single Family Dwelling	11	6	32	34
Swimming Pools	9	7	13	10
Business License Reviews	135	99	141	140
Total Applications	607	663	612	650
Total Inspections	1,274	1,299	1,212	1,250
Total Value	\$18,597,176	\$17,612,477	\$38,683,582	\$35,000,000
Total Permit Fees Excluding Sewer & Mitigations	\$292,515	\$228,895	\$456,936	\$385,000
Penalty	1	1	3	5

CODE ENFORCEMENT

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



WORKLOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Business Licensing	12	13	3	10
Debris, Vegetation, No Garbage Service	22	22	10	6
Animal Related	12	4	2	1
Misc Encroachments, Civil, Agency Assist	4	3	0	1
Noise	1	2	0	0
Signs	10	6	0	1
Sub-Standard, Vacant Structures, Pools	32	18	6	4
Transient - Posting Property	26	6	7	10
Unfounded Complaints	4	3	0	0
Abandoned Vehicles (Public or Public)	30	24	4	3
Zoning (Outdoor Displays, Fences)	8	3	0	2
Citations (Criminal, Administrative)	35	17	3	5
Total Citations Amounts	\$7,220	\$4,600	\$2,500	\$2,000
Abatement/Warrants	0	0	0	0
Abatement/Removal	1	1	2	2
Notice and Order	8	0	0	1
Tows	1	0	0	0

SEWER

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

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

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

WORKLOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Sewer EDU Rate	\$67.01	\$69.81	\$72.56	\$75.49 (actual)
Total Number of Sanitary Sewer Overflows	9	5	4	2
Total Gallons Treated (in Millions)	462	375	494	519
Total Number of Capital Projects	36	49	20	27
Total Cost of Capital Projects	\$954,819	\$1,049,506	\$4,324,459	\$11,044,368
Total Number of New Sewer Connections	14	8	41	40
Total Number of State Penalties	0	0	0	0

TRANSIT

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

WORKLOAD INDICATORS	FY14/15	FY15/16	FY16/17	Projected 17/18
Total Number of Riders	51,397	51,730	40,198	45,249
Fare Rate	\$1	\$1	\$1	\$1.25
Total Number of Service Hours	4,818	4,722	3,778	4,440
Total Number of Service Miles	65,113	64,513	51,584	61,000

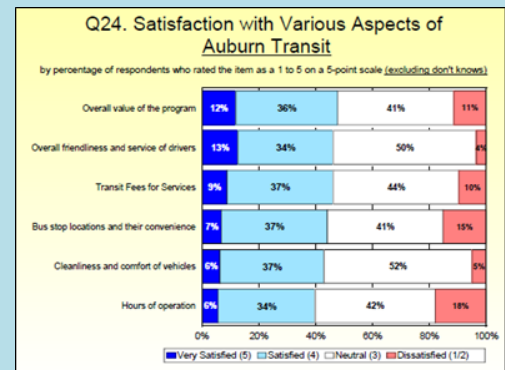
COMMUNITY SURVEY

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 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 2017-18

	<u>BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVE\$)</u>	<u>Capital Plan / Outlay</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>
General Fund	\$ 5,811,969	\$ 11,951,744	12,055,523	5,708,190	1,160,850	(103,779)
Enterprise Funds						
Airport	\$ 669,606	\$ 1,190,740	1,136,800	723,546	683,500	53,940
Sewer Service	5,548,290	14,847,705	14,847,705	5,548,290	11,044,368	-
<i>Total Enterprise Funds</i>	<u>\$ 6,217,896</u>	<u>\$ 16,038,445</u>	<u>15,984,505</u>	<u>6,271,836</u>	<u>11,727,868</u>	<u>53,940</u>
Special Revenue Funds						
Gas Tax	\$ -	\$ 408,089	408,089	-	50,000	-
Transportation	154,257	4,121,757	4,112,757	163,257	4,034,757	9,000
Transit	114,899	661,877	771,817	4,959	171,500	(109,940)
Property Seizure	(26,254)	50,000	19,404	4,342	19,404	30,596
Fire Department Equipment	150,630	20,000	85,000	85,630	85,000	(65,000)
HOME / First Time Homebuyers Grant	331,306	1,550	3,000	329,856	-	(1,450)
Community Development Block Grant	365,444	26,600	16,483	375,561	-	10,117
Solid Waste Management	420,249	153,880	277,200	296,929	-	(123,320)
Office of Traffic Safety Grant	2,538	10,000	10,000	2,538	-	-
State Law Enforcement Personnel	-	100,000	100,000	-	-	-
Facilities & Equipment	139,654	150,600	211,996	78,258	204,354	(61,396)
<i>Total Special Revenue Funds</i>	<u>\$ 1,652,723</u>	<u>\$ 5,704,353</u>	<u>6,015,746</u>	<u>1,341,330</u>	<u>4,565,015</u>	<u>(311,393)</u>
Redevelopment Property Tax Trust Funds						
Property Tax Trust	\$ 179,863	\$ 401,484	379,256	202,091	-	22,228
<i>Total RDA Property Tax Trust</i>	<u>\$ 179,863</u>	<u>\$ 401,484</u>	<u>379,256</u>	<u>202,091</u>	<u>-</u>	<u>22,228</u>
<i>Total Citywide</i>	<u>\$ 13,862,451</u>	<u>\$ 34,096,026</u>	<u>\$ 34,435,030</u>	<u>\$ 13,523,447</u>	<u>\$ 17,453,733</u>	<u>\$ (339,004)</u>

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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 \$711,950 over those originally budgeted FY 2016-17, primarily due to sales taxes collected and a modest increase in collections of property taxes. Development- and permit-related revenues are expected to remain relatively flat. FY 2017-18 total General Fund revenues are expected to be \$11.9 million which includes the use of \$500,000 of fund balance for street paving.

Within the taxes revenue category, sales tax comprises the majority of General Fund revenues at \$5.1 million, or 43% of total revenues expected to be received. Combined Property tax and Property Taxes In Lieu are the second highest revenue source at \$3.8 million, comprises 32% of total expected General Fund revenues.

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 2017-18 property taxes are expected to be \$3.8 million (including \$1 million 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 2017-18 are expected to be two and a half percent higher than those collected in FY 2016-17 (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 \$5.1 million for FY 2017-18, comprising 43% 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.

FY 2017-18 sales taxes collected are expected to be on percent higher than those collected in the previous year, primarily due to lower than expected petroleum prices and retail sales, along with 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 \$321,600, or 2.7% of 2017-18 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 \$64,050 reflecting a continued increased activity in the housing market and 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 2017-18 transient occupancy tax revenues are expected to be \$257,550, reflecting a nominal increase 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 2017-18 franchise payments are expected to be \$562,735, or 4.7% of anticipated FY 2017-18 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 2017-18 garbage franchise revenues are expected to be \$307,040.

Cable Television

Wave Broadband pays a 5% fee of gross receipts for installation of cable lines. FY 2017-18 cable television franchise revenues are expected to be \$120,695.

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 2017-18 gas and electricity franchise revenues are expected to be \$135,000.

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 \$195,000 in business license revenue during FY 2017-18. 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 \$1,515 during FY 2017-18.

Taken together, license fee programs are expected to generate \$196,515, or 1.6% of total FY 2017-18 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 \$395,094, or 5.7% of total General Fund revenues expected in FY 2017-18.

AB109 SIU Supplemental Funding

The City expects to receive \$130,000 in AB109 funding for assigning police resources to Placer County's Special Investigations Unit (SIU) during FY 2017-18.

POST Training Reimbursements

The City expects to receive \$1,500 in POST training reimbursements for eligible training courses successfully completed by Auburn Police Officers.

Sales Tax – Proposition 172 Public Safety Augmentation Fund

The City is expected to receive \$205,000 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 that will end in FY 2017-18. This grant provided funding for three (3) additional fire fighters to assist the Auburn Fire Department. The City should receive the remainder of the grant funds, \$220,000.

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 2017-18. Projections indicate the City will receive approximately \$404,300 in service charges and permit fees during FY 2017-18, comprising 3.4% 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 \$80,000 during FY 2017-18.

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 \$160,000 during FY 2017-18.

Engineering Costs Recovered and Planning and Engineering Services

These 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) \$125,000 during FY 2017-18.

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 \$38,100 during FY 2017-18.

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 1.2% is forecasted for FY 2017-18, with the General Fund shard of revenues expected to be \$25,000, or 0.2% 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 \$308,800 in FY 2017-18, representing 2.6% 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 \$55,100 during FY 2017-18. This amount comprises 0.5% of all General Fund revenue sources.

OTHER REVENUES

Other revenues account for \$14,000, or 0.15% 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 2017-18 are \$153,000, or 1.3% 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.

Additional Information – General Fund Capital Projects / Outlay

The FY 2017-18 General Fund Budget includes funding of \$1,160,850 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 2017-18 is expected to be approximately \$473,924.

The Debt service related to the purchase of a fire truck will be paid from the Facilities & Equipment Plan Fund.

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 2017-18 include completion of the runway LED light rehab, apron rehab, airport master plan update, parking lot improvements, continuation of the Pollution Abatement Facility, and demolition of the Bill Clark hanger, among others.

Airport revenue is anticipated to be \$1,190,740 while expenses are anticipated to be \$1,136,800 in FY 2017-18, will expend \$683,500 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. Capital projects for FY 2017-18 include: \$240,000 for Regional Sewer Project; \$8.4m to construct an oxidation ditch at the wastewater treatment plant; \$632,000 in emergency sewer repair allocation; and \$850,000 for the Vista Del Val Lift Station and Pond 1B Lift Station projects, among others.

Sewer revenue is anticipated to be \$14,847,705 while expenses are anticipated to be \$14,847,705 in FY 2017-18. This year the sewer enterprise budget includes approximately \$11 million in capital projects and outlay to assure the ongoing viability of the City's sewer collection and treatment program.

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 2017-18 budget funds a portion of the Annual Street Overlay project in the amount of \$50,000 as well as general street maintenance expenditures.

Transportation Fund

Project highlights include the Annual Street Overlay Project and the Nevada Street Sidewalk Project. The Annual Street Overlay project will include the resurfacing local streets. The Street Overlay budget is approximately \$530,000 funded from the General, Gas Tax and Transportation Funds. 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.

There is a planned purchase for a replacement Transit bus purchase in FY 2017-18.

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 patrol vehicles for the Auburn Police Department.

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 response 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.

For Fiscal Year 2017-18, it is anticipated that approximately \$85,000 will be expended from this fund to support fire department programs with the purchase of a new command vehicle, intervention tools, extraction tools, and inspection tools and software.

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.

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 2017-18 Budget allocates \$7,342 for debt service on a dump truck. Police department vehicle lease payments and the purchase of new vehicles for Public Works will be accounted for in this fund. The City will also be paying debt service related to the recent purchase of fire truck for the City's Fire Department. The fourth of five annual payments of \$94,086 will be paid during FY 2017-18.

REDEVELOPMENT PROPRIETARY TRUST FUNDS**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.

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.

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City of Auburn
Fiscal Year 2017-18 Proposed Budget
General Fund Revenue and Expenditure Detail

	ESTIMATED 5/31/2017	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
REVENUES			
Taxes	9,159,418	9,151,000	9,300,600
Franchises	549,723	543,500	562,735
Licenses & Permits	520,260	433,550	443,115
Fines & Forfeitures	68,417	61,000	55,100
Interest Income	31,459	35,000	25,000
Property Rents & Leases	305,772	310,000	308,800
Other Government Agencies	606,196	685,094	685,094
Service Charges	528,733	312,800	404,300
Other Revenues	86,881	10,000	14,000
Other Financing Sources	-	-	-
Transfers-In	53,000	153,000	153,000
Total Revenues	11,909,859	11,694,944	11,951,744
EXPENDITURES			
City Council	82,707	89,809	91,520
Police	3,937,794	4,105,008	4,429,375
Fire	2,369,572	2,353,084	2,233,251
Community Development	315,565	281,558	295,034
Economic Development	6,551	-	164,880
Building Inspections	116,449	129,389	200,136
Information Technology	253,034	243,000	227,700
Public Works	2,211,330	2,243,977	2,107,676
City Manager	295,401	309,847	225,951
Support for Community Projects	44,070	130,604	143,005
City Clerk	116,305	121,012	104,331
Administrative Services - Finance and Personnel	519,590	492,079	532,815
City Attorney	324,467	230,000	230,000
Insurance Program	642,539	505,880	595,925
Transfers-Out to Other Funds	-	-	-
Debt Service - CalPERS Bonds / Fire Truck Lease	568,565	574,010	473,924
Appropriation for Contingencies	-	-	-
Total Expenditures	11,803,939	11,809,257	12,055,523
Excess / (Deficit) of Revenues over Expenditures	105,920	(114,313)	(103,779)
Beginning Fund Balance	4,341,326	5,926,282	5,811,969
Ending Fund Balance	4,447,246	5,811,969	5,708,190
Less - Fund Balance Assigned for:			
Economic Uncertainties	2,700,000	2,700,000	2,700,000
Unfunded Liability	-	2,200,000	2,200,000
Prepaid costs	103,084	250,000	250,000
Unassigned Fund Balance	1,644,162	661,969	558,190

City of Auburn
Budget Information - Revenue
General Fund Budget - FY 2017-18

Description	Acct Code(s)	ESTIMATED 5/31/2017	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Property Taxes	70101	2,700,000	2,700,000	2,767,500
Property Tax in Lieu of Vehicle License Fee	70102	1,010,000	1,010,000	1,035,250
Sales Taxes	71001	5,125,000	5,125,000	5,176,250
ERAF in Lieu of Sales Tax	70103	-	-	-
Transient Occupancy Taxes	71002	255,000	255,000	257,550
Real Property Transfer Tax	71003	69,418	61,000	64,050
TOTAL TAXES		9,159,418	9,151,000	9,300,600
Franchise - Gas & Electric	72001	134,420	120,000	135,000
Franchise - Solid Waste	72003	300,005	304,000	307,040
Franchise - Cable TV	72004	115,298	119,500	120,695
TOTAL FRANCHISES		549,723	543,500	562,735
Business Licenses	73001	192,277	188,000	195,000
Dog Licenses	73004	1,762	1,500	1,515
TOTAL LICENSES		194,039	189,500	196,515
Other Permits	74009	3,621	3,500	3,000
Home Occupancy Permits	74005	761	750	750
Building Permits	74001	314,300	239,000	239,000
SMIP Fees	74006	5,035	600	2,000
SB1473 Fees	74147	1,061	200	500
SB1186 Fees	74150	1,443	-	1,350
TOTAL PERMITS		326,221	244,050	246,600
Traffic Fines	75001	25,940	28,000	22,000
Civil Fines	75003	21,375	15,000	15,000
Other Fines	75004	41	100	100
Parking Tickets	75002	375	500	500
Parking Lot / Space Permits	75005	2,140	2,000	2,000
Administrative Citations	75006	9,615	8,000	8,000
Alarm Activations	76100	8,931	7,400	7,500
TOTAL FINES & FORFEITURES		68,417	61,000	55,100
Building Rents and Leases	76114/144/200	305,772	310,000	308,800
Interest Earnings	76600/601	31,459	35,000	25,000
TOTAL INTEREST & RENTALS		337,231	345,000	333,800
Public Safety - Proposition 172	77001	200,957	205,000	205,000
Gas Tax (2107.5)	77010	-	3,000	-
Motor Vehicle In-Lieu	77011	6,303	-	5,000
Law Enforcement & Fire Protection Grants	77012	33,605	102,000	100,000
SB90 Reimbursements	77014	13,594	13,594	13,594
AB109 SIU Funding	77250	130,000	130,000	130,000
SAFER AFD Staffing Grant	77255	220,000	220,000	220,000
APCD Grant	77300	-	10,000	10,000
POST Training Reimbursement	79008	1,737	1,500	1,500

City of Auburn
Budget Information - Revenue
General Fund Budget - FY 2017-18

<u>Description</u>	<u>Acct Code(s)</u>	<u>ESTIMATED 5/31/2017</u>	<u>RE VISED BUDGET 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
TOTAL FROM OTHER AGENCIES		606,196	685,094	685,094
Engineering Costs Recovered	78003	186,460	63,000	100,000
Plan Check Fees	78004	178,348	160,000	160,000
Planning & Zoning Fees	78005	128,496	27,000	80,000
Improvement Plan Review	78006	1,171	1,200	1,200
Weed Abatement Fees	78011	2,900	29,000	30,000
E.I.R. Fees	78012	1,238	1,100	1,100
Fingerprint Processing Fees	78021	7,033	6,500	7,000
Planning & Engineering Services	78025	23,087	25,000	25,000
TOTAL SERVICE CHARGES		528,733	312,800	404,300
TOTAL OTHER REVENUES	79006 - 79699	86,881	10,000	14,000
TOTAL OTHER FINANCING SOURCES		-	-	-
TOTAL TRANSFERS IN		53,000	153,000	153,000
TOTAL GENERAL FUND		11,909,859	11,694,944	11,951,744

City of Auburn
 Budget Information - Personal Services
 General Fund Budget - FY 2017-18

Department	DEPT #	E STIMATED 5/31/2017	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
City Council	110	\$ 59,465	\$ 65,259	70,170
City Manager's Office	120	235,145	245,747	148,901
Economic Development	125	4,050	-	130,180
City Clerk's Office	140	78,581	80,262	83,481
Police Department	210	3,526,820	3,670,908	3,909,425
Fire Department	220	2,071,883	2,058,484	2,039,551
Administrative Services Department				
Finance and Personnel	150	325,304	305,579	348,565
Information Technology	170			
Community Development Department				
Planning	130	243,584	218,208	209,549
Building	230	100,659	117,189	112,136
Public Works Department				
Administration	310	221,052	195,880	176,529
Construction and Maintenance	320	379,190	368,051	549,291
Yard and Shop	330	164,175	145,546	176,006
<i>Total Budget:</i>		<u><u>\$ 7,409,908</u></u>	<u><u>7,471,113</u></u>	<u><u>7,953,784</u></u>

City of Auburn
 Budget Information - Non-Personal Services / Capital Outlay
 General Fund Budget - FY 2017-18

Department	DEPT #	E STIMATED 5/31/2017	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
City Council	110			
Non-Personal Services		\$ 23,242	\$ 24,550	\$ 21,350
City Manager's Office	120			
Non-Personal Services		\$ 60,256	\$ 64,100	\$ 77,050
Economic Development	125			
Non-Personal Services		\$ 2,501	\$ -	\$ 34,700
City Clerk's Office	140			
Non-Personal Services		\$ 31,300	\$ 35,750	\$ 18,350
Capital		\$ 6,424	\$ 5,000	\$ 2,500
Police Department	210			
Non-Personal Services		\$ 291,802	\$ 271,100	\$ 254,950
Capital		\$ 119,172	\$ 163,000	\$ 265,000
Fire Department	220			
Non-Personal Services		\$ 255,846	\$ 216,100	\$ 180,700
Capital		\$ 41,843	\$ 78,500	\$ 13,000
Administrative Services Department				
Finance and Personnel	150			
Non-Personal Services		\$ 180,710	\$ 178,500	\$ 172,250
Capital		\$ 13,576	\$ 8,000	\$ 12,000
Information Technology	170			
Non-Personal Services		\$ 150,252	\$ 143,300	\$ 130,500
Capital		\$ 102,782	\$ 99,700	\$ 97,200
Community Development Department				
Planning	130			
Non-Personal Services		\$ 71,981	\$ 63,350	\$ 85,485
Building Inspection	230			
Non-Personal Services		\$ 15,790	\$ 12,200	\$ 88,000
Public Works Department				
Administration	310			
Non-Personal Services		\$ 26,577	\$ 22,250	\$ 29,550
Capital		\$ 550,000	\$ 551,000	\$ 501,000
Building Maintenance	231			
Non-Personal Services		\$ 276,748	\$ 281,600	\$ 239,100
Capital		\$ 383,419	\$ 446,900	\$ 207,050

City of Auburn
 Budget Information - Non-Personal Services / Capital Outlay
 General Fund Budget - FY 2017-18

Department	DEPT #	E STIMATED 5/31/2017	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Construction and Maintenance	320			
Non-Personal Services		\$ 61,573	\$ 60,750	\$ 50,150
Capital		\$ 10,649	\$ 11,000	\$ 55,000
Yard and Shop	330			
Non-Personal Services		\$ 55,642	\$ 70,500	\$ 81,400
Capital		\$ 52,724	\$ 52,500	\$ 2,100
Stormwater Management	340			
Non-Personal Services		\$ 29,581	\$ 37,500	\$ 34,500
Capital		\$ -	\$ 500	\$ 6,000
Discretionary Support to Community	111			
Non-Personal Services		\$ 44,070	\$ 130,604	\$ 143,005
City Attorney	160			
Non-Personal Services		\$ 324,467	\$ 230,000	\$ 230,000
Insurance Program	190			
Non-Personal Services		\$ 642,539	\$ 505,880	\$ 595,925
Transfers Out	399	-	-	-
Debt Service - CalPERS Bonds	000	474,479	479,924	473,924
Fire Truck Lease	000	94,086	94,086	-
<i>Non-Personal Services:</i>		\$ 2,544,877	\$ 2,348,034	\$ 2,466,965
<i>Capital:</i>		\$ 1,280,589	\$ 1,416,100	\$ 1,160,850
<i>Debt:</i>		\$ 568,565	\$ 574,010	\$ 473,924
<i>Total Budget:</i>		<u>\$ 4,394,031</u>	<u>\$ 4,338,144</u>	<u>\$ 4,101,739</u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 000 - Non-Departmental Revenues - FY 1718

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Debt Service - CalPERS Bonds	474,479	479,924	473,924
<i>Total Material & Services:</i>	<u>474,479</u>	<u>479,924</u>	<u>473,924</u>
<u>Capital Projects</u>			
Fire Truck Lease Payment	94,086	94,086	-
<i>Total Capital Projects:</i>	<u>94,086</u>	<u>94,086</u>	<u>-</u>
<i>Total Materials, Services & CAP:</i>	<u>568,565</u>	<u>574,010</u>	<u>473,924</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 110 - City Council - FY 1718

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Postage	1	300	100
Printing	130	750	250
Travel & Transportation	3,443	2,000	1,000
Dues & Subscriptions	3,720	4,000	4,000
Materials & Supplies	1,068	1,500	1,000
Professional Services	11,078	11,000	11,000
Employee Relations	2,827	4,000	3,000
Training & Education	975	1,000	1,000
<i>Total Material & Services:</i>	<u><u>23,242</u></u>	<u><u>24,550</u></u>	<u><u>21,350</u></u>
 <u>Capital Projects</u>			
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 <i>Total Materials, Services & CAP:</i>	<u><u>23,242</u></u>	<u><u>24,550</u></u>	<u><u>21,350</u></u>

City of Auburn

Departmental Expenditure Budget Discussion - Mat/Svc & Capital

Department 111 - Support for Community Projects - FY 1718

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
City Historian Expenses	-	2,000	2,500
Library Services Contribution	12,000	12,000	12,000
CATV Consulting Services	-	12,000	12,000
Undesignated Sponsorships	764	3,000	3,505
Arts Commission Activities	4,559	20,000	45,000
Economic Development Commission	5,403	60,000	20,000
Homeless Shelter Support	12,500	-	-
Endurance Capital Committee	5,782	8,500	8,500
Arts Commission fundraiser	3,062	-	-
SHAAC			2,500
Community Projects	-	-	37,000
PY Carryforward	-	13,104	-
<i>Total Material & Services:</i>	44,070	130,604	143,005
Capital Projects			
Machinery and Equipment	-	-	-
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & CAP:</i>	44,070	130,604	143,005

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 120 - City Manager - FY 1718

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Postage	-	100	100
Printing	108	100	100
Travel & Transportation	141	2,000	500
Dues & Subscriptions	7,618	8,000	8,000
Materials & Supplies	755	1,000	1,000
Professional Services	25,000	30,000	30,000
Marketing & Promotion	1,200	-	16,000
Employee Relations	-	250	250
Personnel Expenses	25,411	20,000	20,000
Training & Education	-	2,000	1,000
Communications	22	650	100
<i>Total Material & Services:</i>	<u><u>60,255</u></u>	<u><u>64,100</u></u>	<u><u>77,050</u></u>
 <u>Capital Projects</u>			
	-	-	-
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 <i>Total Materials, Services & CAP:</i>	<u><u>60,255</u></u>	<u><u>64,100</u></u>	<u><u>77,050</u></u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 125 - Economic Development - FY 1718

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Postage	-	-	100
Printing	-	-	5,000
Travel & Transportation	-	-	1,000
Dues & Subscriptions	1,120	-	2,500
Materials & Supplies	1,201	-	5,000
Professional Services	-	-	-
Marketing & Promotion	180	-	10,000
Employee Relations	-	-	-
Personnel Expenses	-	-	10,000
Training & Education	-	-	1,000
Communications	-	-	100
<i>Total Material & Services:</i>	<u><u>2,501</u></u>	<u><u>-</u></u>	<u><u>34,700</u></u>
 <u>Capital Projects</u>			
	-	-	-
<i>Total Capital Projects:</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 <i>Total Materials, Services & CAP:</i>	<u><u>2,501</u></u>	<u><u>-</u></u>	<u><u>34,700</u></u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 130 - Community Development - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	1,035	1,200	1,000
Printing	-	500	500
Travel & Transportation	-	500	4,800
Legal Advertising	5,822	4,500	5,500
Dues & Subscriptions	966	1,700	2,135
Planning Commission Stipends	-	3,000	3,000
Materials & Supplies	375	1,800	1,800
Professional Services	45,392	29,000	50,000
Personnel Expenses	50	250	50
Tuition Reimbursement	-	2,900	500
Training & Education	-	-	1,200
Contractual Services	18,342	18,000	15,000
<i>Total Material & Services:</i>	71,982	63,350	85,485
Capital Projects			
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & CAP:</i>	71,982	63,350	85,485

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 140 - City Clerk - FY 1617

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Postage	12	500	500
Printing	60	-	-
Legal Advertising	2,751	2,000	2,000
Dues & Subscriptions	130	600	600
Materials & Supplies	1,444	1,500	1,500
Professional Services	2,391	3,100	2,000
Training & Education	693	2,500	2,500
Maintenance of Equipment	-	650	250
Contractual Services	7,438	8,400	7,000
Elections Costs - Placer Co.	16,381	16,500	2,000
<i>Total Material & Services:</i>	<u>31,300</u>	<u>35,750</u>	<u>18,350</u>
<u>Capital Projects</u>			
Capital Projects	6,424	5,000	2,500
<i>Total Capital Projects:</i>	<u>6,424</u>	<u>5,000</u>	<u>2,500</u>
<i>Total Materials, Services & CAP:</i>	<u>37,724</u>	<u>40,750</u>	<u>20,850</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 150 - Finance & Personnel - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	4,189	4,000	1,500
Printing	1,008	1,000	1,000
Travel & Transportation	163	2,500	2,500
Dues & Subscriptions	4,861	1,500	2,000
Materials & Supplies	7,344	9,000	5,000
Professional Services	35,942	35,000	35,000
Employee Relations	53	-	-
Personnel Expenses	6,478	6,000	6,000
Training & Education	6,421	2,500	2,500
Tuition Reimbursement	-	1,000	2,000
Rents & Leases	2,001	-	-
Maintenance of Equipment	-	750	1,500
Contractual Services	44,934	42,000	40,000
GF Property tax admin. fees	51,530	55,000	55,000
Collection Expense	2,745	3,000	3,000
Bank Fees	12,546	15,000	15,000
Elections Costs - Placer Co.	-	250	250
Communications	494	-	-
<i>Total Material & Services:</i>	180,709	178,500	172,250
Capital Projects			
Business License System	13,577	8,000	12,000
<i>Total Capital Projects:</i>	13,577	8,000	12,000
<i>Total Materials, Services & CAP:</i>	194,286	186,500	184,250

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 160 - City Attorney - FY 1617

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Contractual Services	324,467	230,000	230,000
Dues & Subscriptions	-	-	-
<i>Total Material & Services:</i>	<u>324,467</u>	<u>230,000</u>	<u>230,000</u>
 <u>Capital Projects</u>			
	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & CAP:</i>	<u>324,467</u>	<u>230,000</u>	<u>230,000</u>

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 170 - Information Technology - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Dues & Subscriptions	9,146	6,500	6,000
Materials & Supplies	2,099	2,000	1,000
Training & Education	496	800	500
Rents & Leases	21,384	21,000	18,000
Maintenance of Equipment	-	-	-
Contractual Services	43,693	42,000	40,000
Communications	73,434	71,000	65,000
<i>Total Material & Services:</i>	150,252	143,300	130,500
Capital Projects			
Computer Equipment	70,381	62,500	60,000
Phone System Lease / Support	32,400	35,000	35,000
Business License System / IT Eqpt	-	2,200	2,200
<i>Total Capital Projects:</i>	102,781	99,700	97,200
<i>Total Materials, Services & CAP:</i>	253,033	243,000	227,700

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 190 - Insurance Programs - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Workers Compensation Insurance	614,893	327,428	273,841
General Liability Insurance	6,340	130,652	307,084
Dishonesty/Crime Policy	-	1,300	-
Litigation Contingency	(200)	5,000	-
Pollution Liability Insurance	-	-	6,000
Unemployment Insurance	15,594	3,000	3,000
Physical Damage Insurance	5,912	-	6,000
Vehicle Insurance	-	38,500	-
<i>Total Material & Services:</i>	<u>642,539</u>	<u>505,880</u>	<u>595,925</u>
Capital Projects			
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & CAP:</i>	<u>642,539</u>	<u>505,880</u>	<u>595,925</u>

City of Auburn
Departmental Expenditure Budget Discussion - Mat/Svc & Capital
Department 210 - Police - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	1,372	1,100	1,000
Printing	3,651	4,000	2,000
Travel & Transportation	816	1,000	1,000
Dues & Subscriptions	3,423	2,500	3,000
Materials & Supplies	16,799	20,000	14,500
Clothing Allowance	10,033	12,500	10,000
Fuel for Vehicles	40,123	40,000	35,000
Minor Equipment	2,682	3,500	3,000
Personnel Expenses	385	500	250
Investigation Expense	15,008	10,000	15,000
Training & Education	26,333	22,500	25,000
Tuition Reimbursement	1,200	-	1,200
Rents & Leases	15,099	30,000	15,000
Maintenance of Police Vehicles	25,496	28,500	26,000
Maintenance of Equipment	1,230	5,000	18,000
Contractual Services	128,159	90,000	85,000
<i>Total Material & Services:</i>	291,809	271,100	254,950
Capital Projects			
Police Station Improvements	-	-	37,000
Machinery & Equipment	98,190	100,000	133,000
Office Equipment	2,681	3,000	-
Computer			27,000
Furniture			17,500
CAD Upgrade	18,300	60,000	50,500
<i>Total Capital Projects:</i>	119,171	163,000	265,000
<i>Total Materials, Services & CAP:</i>	410,980	434,100	519,950

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 220 - Fire - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	132	300	250
Printing	117	400	250
Dues & Subscriptions	3,969	5,000	5,000
Materials & Supplies	10,814	8,000	8,000
Clothing Allowance	6,915	13,000	13,000
Fuel for Vehicles	22,368	23,000	23,000
Professional Services	3,374	4,000	3,000
Minor Equipment	6,525	10,000	5,000
Safety Equipment	8,300	17,000	5,000
Employee Relations	6,000	11,700	6,000
Training & Education	(6,263)	12,500	12,500
Rents & Leases	-	5,000	5,000
Maintenance of Vehicles	40,923	40,000	3,500
Maintenance of Equipment	46	-	-
Maintenance of Buildings	11,408	11,000	11,000
Contractual Services	105,517	55,000	50,000
Fuel Reduction Project	29,000	-	30,000
Communications	1,137	200	200
Utilities	5,558	-	-
<i>Total Material & Services:</i>	255,840	216,100	180,700
Capital Projects			
Furniture	-	-	13,000
Vehicles	-	-	-
Machinery & Equipment	41,842	76,500	-
Computer Equipment	-	2,000	-
<i>Total Capital Projects:</i>	41,842	78,500	13,000
<i>Total Materials, Services & CAP:</i>	297,682	294,600	193,700

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 230 - Building Inspection - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	-	100	100
Printing	244	250	200
Travel & Transportation	-	250	250
Dues & Subscriptions	-	500	250
Materials & Supplies	3,677	1,000	500
Clothing Allowance	289	1,000	2,000
Fuel for Vehicles	692	1,000	1,000
Professional Services	10,321	7,500	80,000
Minor Equipment	-	-	500
Training & Education	500	500	2,000
Tuition Reimbursement	-	-	1,200
Maintenance of Vehicles	65	100	-
<i>Total Material & Services:</i>	15,788	12,200	88,000
Capital Projects			
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & CAP:</i>	15,788	12,200	88,000

City of Auburn

Departmental Expenditure Budget Discussion - Mat/Svc & Capital

Department 231 - Building Maintenance - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	107	-	100
Materials & Supplies	911	1,000	1,000
Minor Equipment	-	300	-
Personnel Expenses	-	300	-
Rents & Leases	1,922	-	1,000
Maintenance of Equipment	1,035	10,000	2,000
Maintenance of Buildings	33,847	27,000	10,000
Contractual Services	47,798	48,000	50,000
Utilities	191,128	195,000	175,000
Total Material & Services:	276,748	281,600	239,100
Capital Projects			
Capital Projects - Buildings	27,037	30,000	7,500
Machinery & Equipment	10,000	10,000	2,000
Public Safety Facilities	190,652	190,800	-
City Hall Painting / Repair	24,510	55,000	-
Back Flow Preventer Device	753	1,000	750
Old City Hall Renovation	141	200	-
EV Charging Station	(775)	-	-
Old Town Restroom Remodel	23,222	23,500	-
Downtown Restrooms Project	96,514	97,000	-
Corp Yard Flooring	-	-	-
Equipment Yard Security Light	11,364	19,400	-
Carnegie Library Improvements	-	20,000	20,000
Police Station Improvement	-	-	-
Fire Station Improvement	-	-	6,800
Storm Damage City Hall	-	-	125,000
Storm Damage Carnegie Library	-	-	45,000
1103 Electrical Panel Upgrade	-	-	-
Corporation Yard Swamp Cooler	-	-	-
Total Capital Projects:	383,418	446,900	207,050
Total Materials, Services & CAP:	660,166	728,500	446,150

City of Auburn

Departmental Expenditure Budget Discussion - Mat/Svc & Capital

Department 310 - Public Works Admin Engineering - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Postage	48	500	50
Printing	1,583	250	500
Travel & Transportation	148	-	-
Dues & Subscriptions	963	1,000	1,000
Materials & Supplies	1,201	1,000	1,000
Clothing Allowance	-	500	500
Fuel for Vehicles	2,700	3,000	2,500
Professional Services	9,787	10,000	10,000
Profess Services-Land Develop	1,937	5,000	5,000
Training & Education	252	250	250
Maintenance of Equipment	710	750	750
Contractual Services	7,035	-	8,000
Recycling Promotions Program	211	-	-
<i>Total Material & Services:</i>	26,575	22,250	29,550
Capital Projects			
Vehicles	-	-	-
Machinery & Equipment	-	1,000	1,000
Roadway Annual Overlay	550,000	550,000	500,000
<i>Total Capital Projects:</i>	550,000	551,000	501,000
<i>Total Materials, Services & CAP:</i>	576,575	573,250	530,550

City of Auburn

Departmental Expenditure Budget Discussion - Mat/Svc & Capital

Department 320 - Public Works Construction & Maintenance - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Printing	46	-	100
Materials & Supplies	10,189	10,000	10,000
Clothing Allowance	10,347	8,000	10,000
Professional Services	721	2,000	1,000
Minor Equipment	2	4,000	2,000
Personnel Expenses	-	250	250
Training & Education	599	500	500
Tuition Reimbursement	-	-	1,200
Maintenance of Equipment	-	-	1,000
Maintenance of Buildings	1,515	-	-
Contractual Services	3,819	2,500	4,000
C/S Tree Maintenance	12,648	5,000	6,500
C/S Flood Maintenance	5,326	500	2,500
C/S Landscape Maintenance	3,147	1,000	2,500
Communications	-	-	100
Utilities	2,104	2,000	2,000
Traffic Sign Maintenance	11,110	-	6,500
Debt Service Payments	-	25,000	-
Total Material & Services:	61,573	60,750	50,150
Capital Projects			
Vehicles	-	-	-
Machinery & Equipment	1,000	1,000	55,000
Emergency Storm Drain Repairs	9,650	10,000	-
Total Capital Projects:	10,650	11,000	55,000
Total Materials, Services & CAP:	72,223	71,750	105,150

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 330 - Public Works Corporation Yard - FY 1617

Materials & Services	Estimated 2016-17	Revised Budget 2016-17	Proposed Budget 2017-18
Printing	162	-	-
Materials & Supplies	2,011	2,500	3,500
Fuel for Vehicles	29,530	40,000	44,800
Professional Services	3,043	5,000	5,000
Minor Equipment	2,035	2,500	2,500
Training and Education	595	500	600
Maintance of Vehicles	12,031	15,000	20,000
Maintenance of Equipment	4,505	5,000	5,000
Maintainance of Buildings	267	-	-
Contractual Services	992	-	-
Communications	468	-	-
<i>Total Material & Services:</i>	55,639	70,500	81,400
Capital Projects			
Machinery & Equipment	52,723	52,500	2,100
<i>Total Capital Projects:</i>	52,723	52,500	2,100
<i>Total Materials, Services & CAP:</i>	108,362	123,000	83,500

City of Auburn
 Departmental Expenditure Budget Discussion - Mat/Svc & Capital
 Department 340 - Public Works Stormwater Mgmt - FY 1617

<u>Materials & Services</u>	<u>Estimated 2016-17</u>	<u>Revised Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Materials & Supplies	280	500	500
Professional Services	1,835	5,000	5,000
SWRCB Fees	11,068	11,000	12,000
Flood Control Districts Chgs	16,400	16,000	17,000
Special Projects	-	5,000	-
<i>Total Material & Services:</i>	<u>29,583</u>	<u>37,500</u>	<u>34,500</u>
<u>Capital Projects</u>			
Sewer Map Updates	-	500	6,000
<i>Total Capital Projects:</i>	<u>-</u>	<u>500</u>	<u>6,000</u>
<i>Total Materials, Services & CAP:</i>	<u>29,583</u>	<u>38,000</u>	<u>40,500</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget

Reconciliation of Transfers-In / Transfers-Out

<u>Fund</u>	<u>Scheduled Transfers-In</u>	<u>Scheduled Transfers-Out</u>
Fund 11 - Sewer Fund	\$ 30,000 (1)	
Fund 27 - Transit Fund	23,000 (1)	
Fund 77 - State Law Enforcement Grant	100,000 (2)	
Total General Fund Transfers:	\$ 153,000	-

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

(2) - State grant received

Reconciliation of Staff Cost Allocations from General Fund

<u>Department</u>	<u>Estimated Staff Allocation To Fund</u>	<u>Allocated Amount</u>
Administrative Services	02 - Airport	52,088.53
	11 - Sewer	78,132.80
	27 - Transit	26,044.27
	35 - RPTTF (RDA)	16,050.91
Building Inspections	11 - Sewer	19,788.79
City Clerk's Office	02 - Airport	11,130.79
	11 - Sewer	16,696.18
City Manager's Office	02 - Airport	37,225.32
	11 - Sewer	37,225.32
	35 - RPTTF (RDA)	24,816.88
Planning	66 - CDBG	5,983.16
Public Works - Admin/Engineering	02 - Airport	28,703.73
	11 - Sewer	28,703.73
	27 - Transit	14,351.86
	21 - Gas Tax	66,975.37
Public Works - Const. Maint	02 - Airport	65,000.00
	21 - Gas Tax	15,000.00
Public Works - Yard Shop	11 - Sewer	15,000.00
Total General Fund Staff Cost Allocations:		558,917.64

Reconciliation of Staff Cost Allocations from Other Funds

<u>Fund</u>	<u>Estimated Staff Allocation To Fund</u>	<u>Allocated Amount</u>
Sewer	45 - GF (Planning)	5,000.00
	21 - Gas Tax (Capital)	14,000.00
	27 - Transit (Capital)	30,000.00
Transit	45 - GF (Planning)	5,000.00
	11 - Sewer (Capital)	10,000.00
Total Staff Cost Allocations from other funds:		64,000.00

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

GENERAL FUND

City Clerk's Office

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

Administrative Services Department

Business License	\$ 12,000	
		\$ 12,000

Information Technology

Computer replacement	\$ 60,000	
Phone system support	35,000	
BusinessLicense system	2,200	
		\$ 97,200

Police

Remodel offices	\$ 37,000	
Dispatch power radios	85,000	
Netmotion servers	40,000	
Upgrade AES	8,000	
Toughbooks	27,000	
furniture, cubicles and storage	17,500	
CAD upgrade & server	50,500	
		\$ 265,000

Fire

Stn 1 furniture	\$ 13,000	
		\$ 13,000

Building Maintenance

Building projects including new sign	\$ 7,500	
machinery & equipment	2,000	
back flow preventer device	750	
Carnegie Library ADA ramp access	20,000	
Fire station outside lighting	6,800	
storm damage City Hall	125,000	
storm damage Carnegie Library	45,000	
		\$ 207,050

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

Public Works Admin/Engineering

overlay	\$ 500,000	
equipment	<u>1,000</u>	\$ 501,000

Construction Maintenance

equipment	<u>55,000</u>	\$ 55,000
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Corp Yard

equipment	<u>\$ 2,100</u>	\$ 2,100
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Stormwater

sewer map updates	<u>\$ 6,000</u>	\$ 6,000
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Total Capital		<u><u>\$ 1,160,850</u></u>
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City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

AIRPORT CAPITAL

machinery & equipment	\$ 20,000	
computer equipment	2,500	
AWOS/AIP	25,000	
East End Hangar Project	20,000	
Building & Facility Improvements	5,000	
Runway LED Lights	154,000	
Pavement / Apron Rehap	192,000	
Pollution Abatement facility	60,000	
Airport Master Plan	30,000	
Airport Parking Lot improvements	60,000	
Airport Entrance Sign	40,000	
Bil Clark Hangar	75,000	
Total Capital		<u><u>\$ 683,500</u></u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

SEWER CAPITAL

public outreach	\$ 30,000	
machinery & equipment	56,000	
computer equipment	3,000	
Auburn Ravine Sampling	12,500	
BIOASSY Testing WWTP	5,000	
Lift station repairs	150,000	
Emergency Sewer repairs	632,868	
Sewer Map updates	20,000	
WWTP repairs	10,000	
Gunite Ditch	10,000	
NPDES Permit renewal	100,000	
SSMP Upgrades	10,000	
Oxidation Ditch	8,400,000	
Source Control Program	2,500	
I&I Reduction Program	2,500	
Vista Del Val Lift Station	550,000	
Nevada Street Sewer Project	250,000	
Regional Sewer Project	240,000	
Back Flow Preventer Device	2,000	
Collection System Software	70,000	
WWTP Pond Improvements	2,000	
Electric Sewer Collection Project	200,000	
Diamond Ridge Lift Station	75,000	
Pond 1B Lift Station	300,000	
Total Capital		<u><u>\$ 11,133,368</u></u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

GAS TAX CAPITAL

Overlay	<u>\$ 50,000</u>	
Total Capital		<u><u>\$ 50,000</u></u>

TRANSIT CAPITAL

Vehicles (bus)	\$ 165,500	
machinery & equipment	1,000	
computer equipment	5,000	
Transit guide (schedules)	<u>5,000</u>	
Total Capital		<u><u>\$ 176,500</u></u>

TRANSPORTATION CAPITAL

Sidewalk repairs - Commercial	\$ 25,000	
Nevada St. Sidewalk Project	3,300,000	
Emergency Repairs - Storm Drain	50,000	
Sidewalk Repairs - Residential	5,000	
Roadway Surface Sealing	38,757	
Roadway Overlay	530,000	
City Pavement marking	10,000	
Storm Drain channel	10,000	
ADA Transition Plan Phase II	<u>66,000</u>	
Total Capital		<u><u>\$ 4,034,757</u></u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Reconciliation of Capital Outlay / Projects

PROPERTY SEIZURE CAPITAL

Police Vehicle leases	<u>\$ 19,404</u>	
Total Capital		<u><u>\$ 19,404</u></u>

FIRE EQUIPMENT CAPITAL

Equipment	\$ 20,000	
command vehicle	42,000	
rapid intervention tools	10,000	
extrication tools	8,000	
inspection tools & software	<u>5,000</u>	
Total Capital		<u><u>\$ 85,000</u></u>

FACILITIES & EQUIPMENT PLAN

Public Works vehicles	\$ 40,000	
Fire Truck Lease	94,086	
Police Vehicle leases	<u>70,268</u>	
Total Capital		<u><u>\$ 204,354</u></u>

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City of Auburn
Fiscal Year 2017-18 Proposed Budget
Airport Enterprise Fund (Fund 02)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Property Taxes	45,699	46,000	47,840
Land Rental	471,436	600,600	600,600
Interest Earned	1,830	3,000	3,000
Airport Improvement Grant (FAA Grant)	357,039	215,000	396,000
Airport Improvement Grant (State Match)	-	10,000	20,100
State of California Aid to Airports Program	-	-	-
Developer Reimbursements	-	-	-
FBO & Aviation Fuel Sales	11,667	13,500	14,000
FBO Tie Down Spaces	42,511	44,000	45,000
Hangar Rental	45,855	50,500	54,000
Office Rental	8,950	10,000	10,000
Miscellaneous	150	200	200
Interfund Loan Proceeds	-	-	-
<i>Total:</i>	<u>985,137</u>	<u>992,800</u>	<u>1,190,740</u>
Expenditures:			
Administrative Expense - Staff Costs	165,527	162,267	168,788
Airport Operations	248,845	230,250	217,050
Debt Service	103,049	103,094	67,462
Capital Projects	328,863	457,000	683,500
Transfers-Out	-	-	-
<i>Total:</i>	<u>846,284</u>	<u>952,611</u>	<u>1,136,800</u>
Excess (deficit) of revenues over expenditures	138,853	40,189	53,940
Beginning Fund Balance	629,417	629,417	669,606
Ending Fund Balance	<u>768,270</u>	<u>669,606</u>	<u>723,546</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Capital Expenditures			
50302 - Vehicles		-	-
50303 - Machinery & Equipment	3,225	6,000	20,000
50800 - Computer Equipment	-	1,000	2,500
63021 - Demolition of Old Hangar Structures	49,685	45,000	-
63042 - AWOS/AIP-04	-	5,000	25,000
63048 - East End Hangar Project	1,152	20,000	20,000
63052 - Airport Master Plan	310	-	-
63090 - Building & Facility Improvements	-	5,000	5,000
63093 - Runway LED Light Rehab	32,380	50,000	154,000
63094 - Pavement Mgmt/Apron Rehab	24,684	50,000	192,000
63095 - Pollution Abatement Facility	-	25,000	60,000
63153 - Airport Master Plan Update	200,072	215,000	30,000
63154 - Airport Parking Lot Improvements	-	-	60,000
63156 - Taxiway LED Light Conversion	2,880	-	-
63306 - Security Camera Upgrade	107	25,000	-
63308 - Airport Entrance Sign	-	10,000	40,000
63309 - Motorize Existing East End Hangar	12,137	-	-
63755 - 2012/13 AIP Project (Carter Burgess)	1,053	-	-
63757 - Airport Bill Clark - Hangar	923	-	75,000
63055 - East End Hangar Waterline Project	-	-	-
63760 - Fuel Island Repairs	255	-	-
<i>Total:</i>	<u>328,863</u>	<u>457,000</u>	<u>683,500</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Sewer Enterprise Fund (Fund 11)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Sewer Service Charges	5,755,189	5,950,000	6,326,405
Sewer Connection Fees	465,004	310,000	100,000
Sewer Development Fees	-	-	-
Interest Income	13,605	20,000	20,000
Miscellaneous Income	31,436	1,100	1,300
Debt Proceeds	4,422,931	4,500,000	8,400,000
<i>Total:</i>	<u>10,688,164</u>	<u>10,781,100</u>	<u>14,847,705</u>
Expenditures:			
Administrative Expense - Staff Costs	369,881	430,088	496,832
Materials and Services	261,048	513,100	395,946
Contract Operations	1,691,016	1,700,000	1,785,000
Debt Service	660,624	868,893	836,559
Capital Projects	4,669,156	6,443,900	11,044,368
Capital Outlay	2,351	26,000	89,000
Transfer Out	-	-	200,000
Bond Closing Costs	-	-	-
<i>Total:</i>	<u>7,654,076</u>	<u>9,981,981</u>	<u>14,847,705</u>
Excess (deficit) of revenues over expenditures	3,034,088	799,119	-
Beginning Fund Balance	4,749,171	4,749,171	5,548,290
Ending Unobligated Fund Balance	<u>7,783,259</u>	<u>5,548,290</u>	<u>5,548,290</u>
Personal Services Allocation			
		AUTHORIZED 2016-17	ESTIMATED 2017-18
Associate Civil Engineer		1.0	1.0
Engineering Tech II		1.0	1.0
Maintenance Worker II		1.0	1.0
<i>Total:</i>		<u>3.0</u>	<u>3.0</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Capital Expenditures			
63603 - Vactor Truck	(21,020)	-	-
63856 - Auburn Ravine Sampling	12,586	10,000	12,500
63890 - BIOASSY Testing WWTP	-	5,000	5,000
63895 - Lift Station Repairs	10,415	15,000	150,000
63899 - Emergency Sewer Repair Projects	381,675	550,000	632,868
63901 - Sewer Map Updates	-	10,000	20,000
63903 - WWTP - Repairs / Projects	4,747	10,000	10,000
63913 - Gunite Ditch - WWTP	-	10,000	10,000
63914 - NPDES Permit Renewal	44,803	200,000	100,000
64004 - SSMP Upgrades	-	10,000	10,000
64006 - Oxidation Ditch	3,870,578	4,500,000	8,400,000
64009 - Source Control Program	1,046	-	2,500
64010 - I&I Reduction Program	-	-	2,500
64012 - Vista Del Val Lift Station	100	50,000	550,000
64014 - Nevada Street Sewer Project	-	200,000	250,000
65000 - Regional Sewer Project	362,155	600,000	240,000
65001 - Back Flow Preventer Device	289	400	2,000
65007 - Groundwater Study	-	-	-
65602 - Utility Billing Software	-	97,000	-
65603 - Collection System Software	-	70,000	-
65604 - NPDES - 2015 Permit	-	-	-
65605 - Tractor / Mower	-	-	70,000
65606 - WWTP Pond Improvements	1,481	1,500	2,000
67011 - Electric Sewer Collection Project	-	-	200,000
67012 - Monticello Lift Station	-	-	-
67013 - Auburn Oaks Lift Station	-	-	-
67023 - Diamond Ridge Lift Station	-	40,000	75,000
67024 - Pond 1B Lift Station	-	-	300,000
67025 - Southridge Lift Station	-	-	-
63054 - Groundwater Monitoring Wells	301	65,000	-
<i>Total:</i>	<u>4,669,156</u>	<u>6,443,900</u>	<u>11,044,368</u>

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City of Auburn
Fiscal Year 2017-18 Proposed Budget
Gas Tax Fund (Fund 21)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
CA Gas Tax Section 2105	86,803	86,803	83,689
CA Gas Tax Section 2106	55,925	55,925	55,368
CA Gas Tax Section 2107	119,845	119,845	108,193
CA Gas Tax Section 2107.5	3,000	3,000	3,000
CA Gas Tax Section 2103	38,511	38,511	62,143
Miscellaneous	-	-	95,596
Interest Income	-	-	100
<i>Total:</i>	<u>304,084</u>	<u>304,084</u>	<u>408,089</u>
Expenditures:			
Public Works Staff Allocations	164,299	185,000	160,389
Service and Supplies	139,685	200,706	197,700
Capital Projects	100	-	50,000
Transfers Out - For Debt Service	-	-	-
<i>Total:</i>	<u>304,084</u>	<u>385,706</u>	<u>408,089</u>
Excess (deficit) of revenues over expenditures	-	(81,622)	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	(81,622)	-

Capital Expenditure Detail

	ESTIMATED 2015-16	BUDGET 2016-17	ESTIMATED 2017-18
Capital Expenditures			
50000 - Machinery and Equipment	-	-	-
63159 - Annual Overlay Project	100	-	50,000
<i>Total:</i>	<u>100</u>	<u>-</u>	<u>50,000</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Transportation Fund (Fund 26)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Transportation Tax, TDA	444,312	356,144	170,000
Air Pollution Grant	-	-	-
State Grant (Safe Routes to School)	-	-	-
Federal Funding, RSTP	-	-	-
Interest Income	-	-	-
Other Revenues / State Grant Sources	2,369,000	2,372,885	3,026,757
Highway 49 Mitigation Revenues	-	-	-
Herdal Signal Mitigation Reimbursement	-	-	-
SB1266 Proposition 1B Allocation	-	-	-
Transfers-In	253,971	253,971	925,000
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>3,067,283</u>	<u>2,983,000</u>	<u>4,121,757</u>
Expenditures:			
Administrative Expense	-	-	-
Materials and Services	52,554	60,000	78,000
Debt Service	-	-	-
Capital Projects	2,860,472	2,923,000	4,034,757
Capital Outlay	-	-	-
Transfers-Out	-	-	-
<i>Total:</i>	<u>2,913,026</u>	<u>2,983,000</u>	<u>4,112,757</u>
Excess (deficit) of revenues over expenditures	154,257	-	9,000
Beginning Fund Balance	-	154,257	154,257
Ending Fund Balance	<u>154,257</u>	<u>154,257</u>	<u>163,257</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Capital Expenditures			
50302 - Vehicles	-	-	-
50303 - Machinery & Equipment	645	45,000	-
63011 - Paving Projects - Public Works Dept.	38,831	75,000	-
63016 - Sidewalk Repairs - Commercial	109,145	52,500	25,000
63159 - Annual Overlay Project	-	-	-
63160 - Nevada St Sidewalk Project	1,920,000	1,920,000	3,300,000
63299 - Emergency Repairs - Storm Drain	5,946	25,000	50,000
63501 - Sidewalk Repairs - Residential	14,957	15,000	5,000
63502 - Roadway Annual Surface Sealing	189,000	189,000	38,757
63503 - Roadway Annual Overlay	558,348	560,000	530,000
63510 - City Pavement Marking Project	20,000	20,000	10,000
63515 - Multimodal Rail Station	-	-	-
65012 - Storm Drain Channel - Downtown	-	6,500	10,000
66005 - Palm Avenue Sidewalk Project	100	-	-
63300 - ADA Transition Plan Phase II			66,000
67021 - Wayfinding Project	3,500	15,000	-
<i>Total:</i>	<u>2,860,472</u>	<u>2,923,000</u>	<u>4,034,757</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Transit Fund (Fund 27)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Transportation Tax LTF (Article 4)	421,690	352,000	466,812
Transportation Tax STA	34,466	45,465	42,337
Interest Income	(693)	-	-
Fare Box Revenues	25,000	30,000	25,000
Other Revenues (FTA)	93,762	68,989	78,928
Equipment Grants	8,748	8,748	-
Proposition 1B - PTMISE A	-	150,000	28,800
Miscellaneous Revenues	-	-	-
Transfers-In (local support)	-	-	20,000
<i>Total:</i>	<u>582,973</u>	<u>655,202</u>	<u>661,877</u>
Expenditures:			
Administrative Expense	435,534	405,079	477,482
Materials and Services	90,670	82,625	94,835
Debt Service	23,000	23,000	23,000
Capital Outlay	-	161,000	171,500
Capital Projects	4,841	23,704	5,000
Transfers-Out	-	-	-
<i>Total:</i>	<u>554,045</u>	<u>695,408</u>	<u>771,817</u>
Excess (deficit) of revenues over expenditures	28,928	(40,206)	(109,940)
Beginning Fund Balance	155,105	155,105	114,899
Ending Fund Balance	<u>184,033</u>	<u>114,899</u>	<u>4,959</u>
Personal Services Allocation		AUTHORIZED 2017-18	ESTIMATED 2017-18
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 2017-18 Proposed Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Capital Outlay			
50302 - Vehicles	1,801	160,000	165,500
50303 - Machinery & Equipment	433	1,000	1,000
50800 - Computer Equipment	35	-	5,000
<i>Total:</i>	<u>2,269</u>	<u>161,000</u>	<u>171,500</u>
Capital Projects			
69999 - IT Efficiency Solution	532	-	-
63085 - Transit Enhancement Project	-	-	-
65016 - Bus Shelter Installation	-	-	-
65017 - Transit Kiosk	-	-	-
66005 - Palm Avenue Sidewalk Project	-	-	-
67017 - Corp Yard Surveillance Project	-	-	-
67020 - Mikkleson Bus Shelter	-	-	-
64003 - Transit Guide	-	-	5,000
63161 - Bus Stop Facility Improvements	11,701	11,063	-
63162 - Transit On-Board Cameras	855	8,748	-
63163 - Bus Shelter on Locksley Lane	-	-	-
66021 - Corp Yard Emergency Generator	-	-	-
66022 - Security Lighting	4,080	3,893	-
<i>Total:</i>	<u>17,168</u>	<u>23,704</u>	<u>5,000</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Property Seizure Fund (Fund 47)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Asset Forfeiture Revenue	30,000	30,000	50,000
Other Revenues	-	-	-
<i>Total:</i>	<u>30,000</u>	<u>30,000</u>	<u>50,000</u>
Expenditures:			
Administrative Expenses	-	-	-
Services and Supplies	-	-	-
Capital Outlay- Police Equipment	19,406	55,500	19,404
Transfers-Out	-	-	-
<i>Total:</i>	<u>19,406</u>	<u>55,500</u>	<u>19,404</u>
Excess (deficit) of revenues over expenditures	10,594	(25,500)	30,596
Beginning Fund Balance	(754)	(754)	(26,254)
Ending Fund Balance	<u>9,840</u>	<u>(26,254)</u>	<u>4,342</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Fire Department Equipment Fund (Fund 63)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
CDF Reimbursements for Equipment Use	43,278	32,000	20,000
Other Revenues	-	-	-
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>43,278</u>	<u>32,000</u>	<u>20,000</u>
Expenditures:			
Administrative Expenses	-	-	-
Services and Supplies	-	-	-
Capital Outlay- Fire Equipment	-	32,000	85,000
Transfers-Out	43,278	-	-
<i>Total:</i>	<u>43,278</u>	<u>32,000</u>	<u>85,000</u>
Excess (deficit) of revenues over expenditures	-	-	(65,000)
Beginning Fund Balance	150,630	150,630	150,630
Ending Fund Balance	<u>150,630</u>	<u>150,630</u>	<u>85,630</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
HOME FTHB (First Time Home Buyer) (Fund 65)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Interest Income	36	100	50
Program Income Grant Funding	62,910	62,910	1,500
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>62,946</u>	<u>63,010</u>	<u>1,550</u>
Expenditures:			
Administrative Expenses - HOME Program	3,000	3,000	3,000
Loans - HOME Program	163,352	163,352	-
<i>Total:</i>	<u>166,352</u>	<u>166,352</u>	<u>3,000</u>
Excess (deficit) of revenues over expenditures	(103,406)	(103,342)	(1,450)
Beginning Fund Balance	434,648	434,648	331,306
Ending Fund Balance	<u>331,242</u>	<u>331,306</u>	<u>329,856</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Community Development Block Grant Funds (Fund 66)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Interest Income	1,688	1,750	1,000
Re-use Monies - Small Business Loans	98,395	95,000	25,600
Program Income Grant Funding	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-
<i>Total:</i>	<u>100,083</u>	<u>96,750</u>	<u>26,600</u>
Expenditures:			
Administrative Expenses - RLF Small Business	6,000	6,000	6,383
Re-use Loans RLF - Small Business	10,000	12,000	10,000
Bank Fees	-	-	100
CDBG Grant Expenditures	-	-	-
<i>Total:</i>	<u>16,000</u>	<u>18,000</u>	<u>16,483</u>
Excess (deficit) of revenues over expenditures	84,083	78,750	-
Beginning Fund Balance	286,694	286,694	-
Ending Fund Balance	<u>370,777</u>	<u>365,444</u>	<u>375,561</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Solid Waste Management Funds (Funds 68 / 69)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Intergovernmental Revenues (Fund 68)	-	5,000	5,000
Franchise Fees (Fund 69)	144,735	133,000	146,880
Interest	1,558	3,500	2,000
Transfers-In from Other Funds	-	-	-
<i>Total:</i>	<u>146,293</u>	<u>141,500</u>	<u>153,880</u>
Expenditures:			
Administrative Expenses	2,065	100	2,200
Insurance Expenses	23,856	33,714	25,000
Contractual Expenses	244,806	160,000	250,000
Capital Projects	-	-	-
Debt Service	-	-	-
Salary Reimbursements	-	-	-
<i>Total:</i>	<u>270,727</u>	<u>193,814</u>	<u>277,200</u>
Excess (deficit) of revenues over expenditures	(124,434)	(52,314) -	(123,320)
Beginning Fund Balance	472,563	472,563	420,249
Ending Fund Balance	<u>348,128</u>	<u>420,249</u>	<u>296,929</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 Proposed 2017-18 Budget
Office of Traffic Safety Grant Fund (Fund 75)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED ESTIMATED 2017-18
Revenues:			
Grant Revenues	33,580	15,000	10,000
Other Revenues	-	-	-
<i>Total:</i>	<u>33,580</u>	<u>15,000</u>	<u>10,000</u>
Expenditures:			
Mutual Agency Funds Provided	-	-	-
Services and Supplies	33,580	15,000	10,000
Capital Outlay	-	-	-
Transfers-Out	-	-	-
<i>Total:</i>	<u>33,580</u>	<u>15,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	-	-	-
Beginning Fund Balance	2,538	2,538	2,538
Ending Fund Balance	<u>2,538</u>	<u>2,538</u>	<u>2,538</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
State Grant Revenues	100,000	100,000	100,000
Interest Income	-	-	-
Transfers In	-	-	-
<i>Total:</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:			
Personnel Expenses	-	-	-
Support Expenses	-	-	-
Debt Service	-	-	-
Capital Outlay - Equipment	-	-	-
Transfers-Out	100,000	100,000	100,000
<i>Total:</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Facilities and Equipment Plan Fund (Fund 91)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Development Impact Fees	166,613	95,000	150,000
Interest Income	600	500	600
Other Revenues	600	-	-
Transfers In	-	-	-
<i>Total:</i>	<u>167,813</u>	<u>95,500</u>	<u>150,600</u>
Expenditures:			
Administrative Expense	300	-	300
Contractual Expenses	-	-	-
Debt Service	7,342	7,342	7,342
Capital Outlay- Building Department	-	-	-
Capital Outlay- Police Department	-	-	70,268
Capital Outlay- Fire Department	-	-	94,086
Capital Outlay- Public Works Department	-	-	40,000
Transfers-Out	-	-	-
<i>Total:</i>	<u>7,642</u>	<u>7,342</u>	<u>211,996</u>
Excess (deficit) of revenues over expenditures	160,171	88,158	(61,396)
Beginning Fund Balance	139,654	139,654	139,654
Ending Fund Balance	<u>299,825</u>	<u>227,812</u>	<u>78,258</u>

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City of Auburn
Fiscal Year 2017-18 Proposed Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Property Taxes	411,108	440,000	401,084
Interest Income	400	400	400
Other Revenues	-	-	-
Transfers In	-	-	-
<i>Total:</i>	<u>411,508</u>	<u>440,400</u>	<u>401,484</u>
Expenditures:			
Administrative Expense	25,923	36,900	40,868
Professional / Contractual Services	4,288	3,600	3,700
Special Projects	-	-	-
Debt Service	332,057	332,005	334,688
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>362,268</u>	<u>372,505</u>	<u>379,256</u>
Excess (deficit) of revenues over expenditures	49,240	67,895	22,228
Beginning Fund Balance	111,968	111,968	179,863
Ending Fund Balance	<u>161,208</u>	<u>179,863</u>	<u>202,091</u>

City of Auburn
Fiscal Year 2017-18 Proposed Budget
Redevelopment Property Tax Trust Fund Debt Service Reserve (Fund 33)

	ESTIMATED 2016-17	REVISED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Revenues:			
Interest Income	-	-	-
Other Income	-	-	-
Transfers In - AUDA Debt Service	-	-	-
<i>Total:</i>	-	-	-
Expenditures:			
Administrative Expenses	-	-	-
Services and Supplies	-	-	-
Debt Service	-	-	-
Transfers-Out	1,764	1,764	-
<i>Total:</i>	1,764	1,764	-
Excess (deficit) of revenues over expenditures	(1,764)	(1,764)	-
Beginning Fund Balance	1,764	1,764	-
Ending Fund Balance	-	-	-

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RESOLUTION NO. 17-61

RESOLUTION ESTABLISHING A GENERAL FUND CASH RESERVE IN THE
AMOUNT OF \$5,708,190 AS SUMMARIZED IN THE FISCAL YEAR 2017-18
PROPOSED BUDGET

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

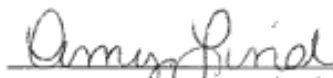
That the City Council of the City of Auburn does hereby establish a:

- A) General Fund cash reserve in the amount of \$5,708,190 as summarized in the Fiscal Year 2017-18 Proposed Budget;
- B) Committed fund balance reserves in the amount of the following:
 - 1. Economic Uncertainty - \$2,700,000
 - 2. Unfunded Pension Liability - \$2,200,000
 - 3. Prepaid Insurance costs - \$250,000

DATED: June 26, 2017

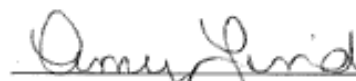

Matthew Spokely, Mayor

ATTEST:


Amy Lind, City Clerk

I, Amy Lind, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 26th day of June, 2017 by the following vote on roll call:

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


Amy Lind, City Clerk

RESOLUTION NO. 15-25

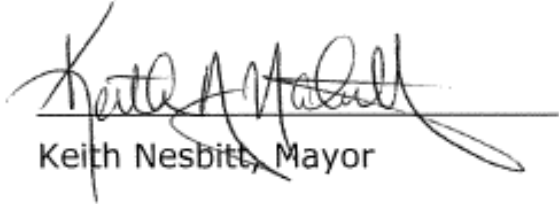
RESOLUTION ADOPTING A FUND BALANCE POLICY

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

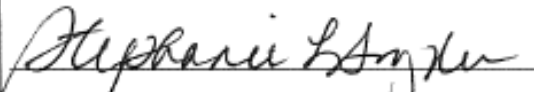
That the City Council of the City of Auburn does hereby adopt a fund balance policy by resolution pursuant to Government Accounting Standards Board (GASB) Statement #54.

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

DATED: March 9, 2015

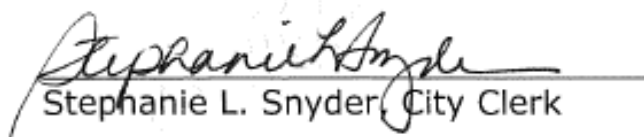

Keith Nesbitt, Mayor

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 session meeting of the City Council of the City of Auburn held on the 9th day of March 2015 by the following vote on roll call:

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


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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