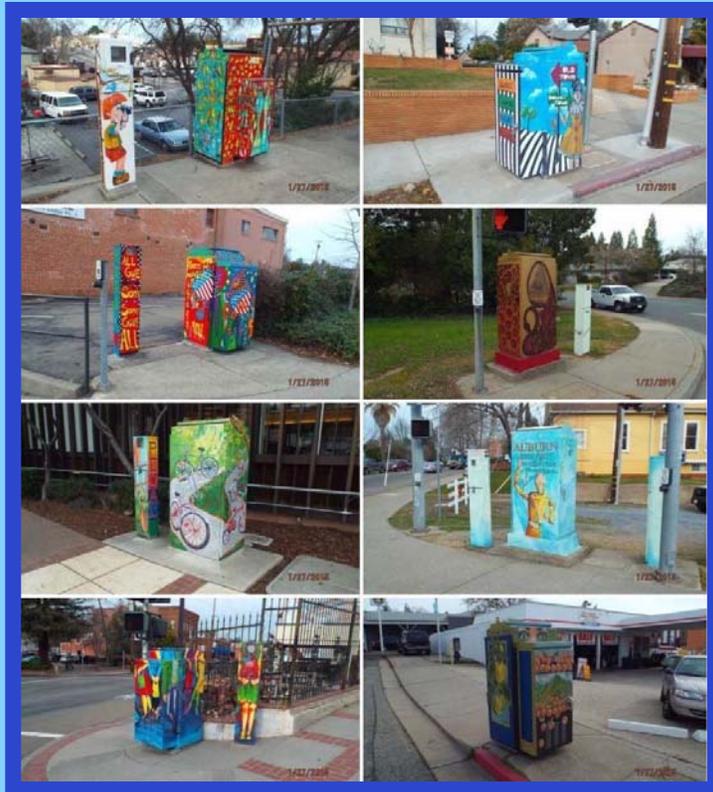


CITY OF AUBURN CALIFORNIA



2016-2017 ADOPTED OPERATING BUDGET

**City of Auburn
Adopted Operating Budget
Fiscal Year 2016-17**

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City of Auburn

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www.auburn.ca.gov

June 27, 2016

Dear Mayor Kirby and Members of the Auburn City Council,

I am pleased to present you the Fiscal Year 2016-17 Annual Operating Budget for the City of Auburn. The purpose of the Annual Operating Budget document is to present the public and City Council a comprehensive plan for proposed operations related to the upcoming fiscal year. The plan, or the budget, provides the framework for the effective, efficient and satisfactory delivery of public services to the City of Auburn. The budget is intended to accomplish two things: first, to provide city management an opportunity to present its recommendations for levels of services and methods of financing those services, and; second, to provide the most effective control possible by the City Council over the expenditure of public funds. After all, the City is merely a steward over precious taxpayer dollars and we strive to be accountable for our stewardship of those taxpayer dollars. The annual budget process provides city management, Council and the public multiple opportunities to weigh-in on the programs, activities and priorities of their local government and guide the decision-making process which ultimately guides the development of the annual budget. Fiscal Year 2016-17 promises to be full of excitement and promise as the community continues moving away from The Great Recession.

Revenues

Sales Tax is the largest single revenue source for the General Fund. The Fiscal Year 2016-17 Budget assumes a 6.5% decrease to sales tax collections below the 2015-16 Forecast. This decrease is primarily as a result of the end of the “Triple Flip” whereby a one-time payment of approximately \$800,000 in FY 2015-16 will not be received in FY 2016-17. Adjusting for the one-time payment, sales tax increases approximately 6% over the prior year. Sales tax represents 47% of total General Fund revenues.

Property Taxes are the second largest revenue source in the General Fund. For a third consecutive year, assessed valuation (AV) is anticipated to increase – this year by approximately 4% over the prior year. The increase can be attributed a to two key factors. First, the economy continues to improve which includes home values. Second, property values below the Proposition 13 base year value are slowly adjusting with the improving economy. Essentially, 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 \$3.6 million in property tax revenue for Fiscal Year 2016-17, representing 32% of total revenues received in the General Fund.

2016-17 Notable Accomplishments

- *The City of Auburn’s Fire Department’s Insurance Services Office (ISO) rating improved from a Class 4 to a Class 3 rating effective August 1, 2016. This improvement in our rating moved the Auburn Fire Dept. from the top 22% to the top 8% in nation.*
- *First significant street overlay project in numerous years*
- *Successfully negotiated to bring a PG&E corporate campus to the Auburn Airport Industrial Park that will result in the relocation of 325 PG&E full-time employees to the Airpark*

Fiscal Summary

The Fiscal Year 2016-17 Proposed Budget is \$11,472,057, representing an increase of 8.8% over the FY 2015-16 Adjusted Budget. This increase is primarily attributable to the following factors:

- ✓ \$550,000 budgeted from the General Fund for the Fiscal Year 2016-17 Street Paving Program. The FY 2015-16 total for General Fund street paving is \$100,000.
- ✓ Total General Fund capital expenditures (less the \$550,000 for street overlay) of \$818,386 including deferred maintenance on public safety facilities, an Electrical Vehicle Charging Station, ADA Improvements to the Carnegie Library, and improvements to the Corporation Yard facility.
- ✓ Budgeted 8.0% increase to employee medical insurance premium costs.
- ✓ Approximately \$553,000 budgeted for CalPERS Unfunded Liability reduction, and increase of \$88,000 from the prior year.
- ✓ Negotiated salary increases.

FY2016-17 Proposed General Fund Budget		
Revenues	Expenditures	Use of Fund Bal
\$11,272,794	\$11,472,057	\$199,263

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

FUND TYPE	BEGINNING FUND BALANCE (EST. 2015-16 YE)	REVENUES (FY2016-17)	EXPENDITURES (FY2016-17)	ENDING FUND BALANCE (EST. 2016-17 YE)	CAPITAL OUTLAY (FY2016- 17)
General	\$5,423,484	\$11,272,794	\$11,472,057	\$5,224,221	\$1,274,300
Enterprise	\$6,795,570	\$11,488,000	\$10,952,592	\$7,330,978	\$6,920,000
Special Revenue / Other Funds	\$930,067	\$4,492,001	\$4,670,499	\$751,569	\$3,113,610
Total Citywide	\$12,981,556	\$27,694,959	\$27,479,917	\$13,196,598	\$11,307,910

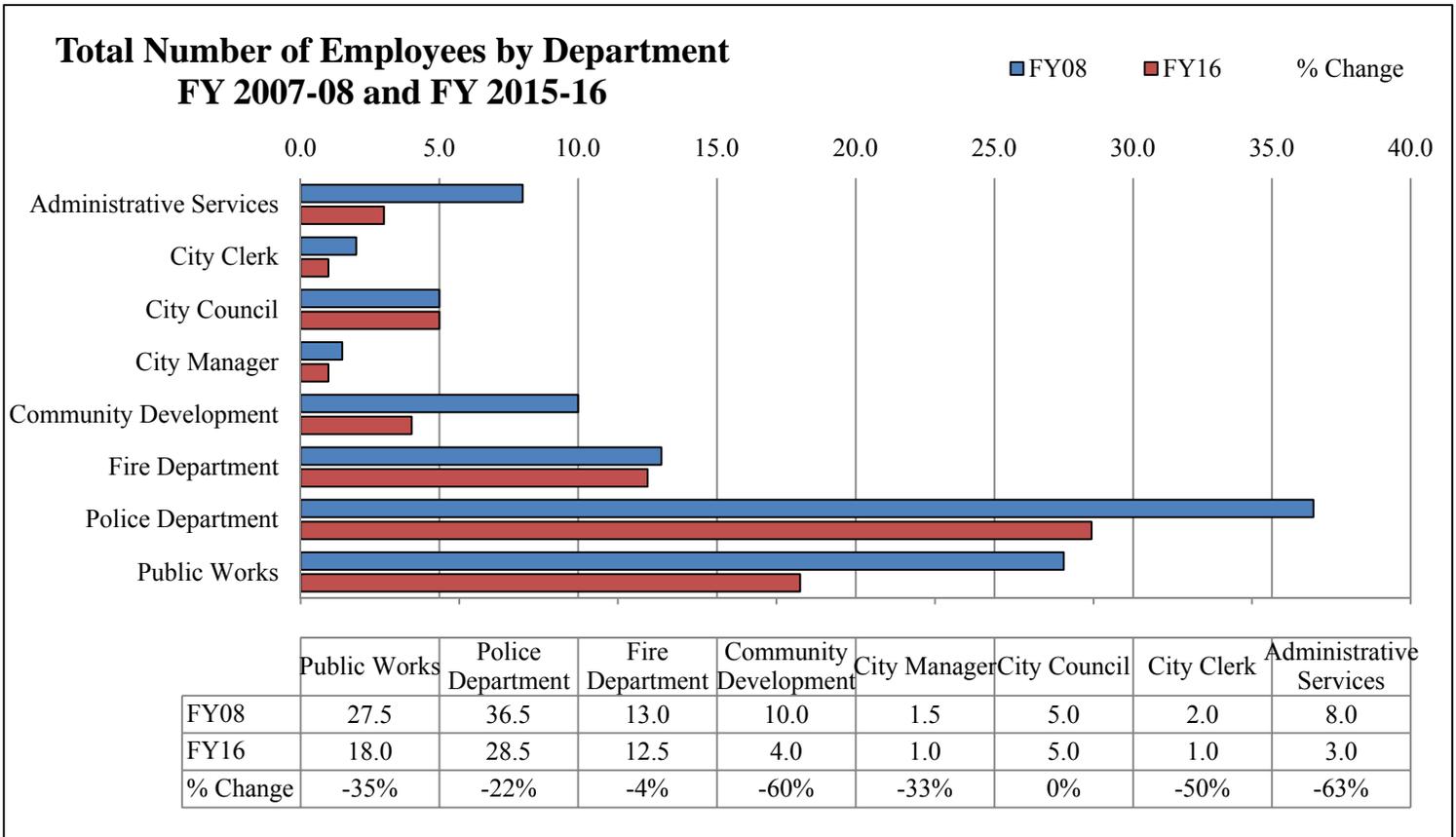
Capital Improvements

The following is a summary listing of the Fiscal Year 2016-17 Capital Improvement Program budget for each fund group. This year's capital budget is relative flat over the prior year.

<u>Fund</u>	<u>FY2016-17</u>	<u>FY2015-16</u>	<u>FY2014-15</u>
General Fund	\$1,274,300	\$516,000	\$359,070
Enterprise Funds	\$6,920,000	\$9,135,335	\$6,974,134
Special Revenue Funds	\$3,113,610	\$1,658,943	\$2,522,290
Total	\$11,307,910	\$11,310,278	\$9,855,494

Staffing Levels

During FY 2014-15 there were some significant savings realized as the process of department consolidation took place. I think it speaks volumes to see how the employees of this City weathered the Great Recession and pulled together during the consolidation process this last year. As pictured in the chart below, the City of Auburn has undergone significant changes since The Great Recession. In Fiscal Year 2007-08, the City employed 103.5 employees. Currently, the City employs 73.0 employees which is a 29% decrease since 2008.



Acknowledgment

I would like to offer my sincere appreciation and gratitude to department directors and the many staff members for their conservative and pragmatic approach to this year’s budget process.

Additionally, I would like to thank and commend the City Council for their policy direction and support throughout this budget process. As a representative of all staff, we look forward to working together for another successful year for the citizens of Auburn.

Respectfully submitted,

Tim Rundel
City Manager

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ABOUT THE CITY OF AUBURN

COMMUNITY PROFILE

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

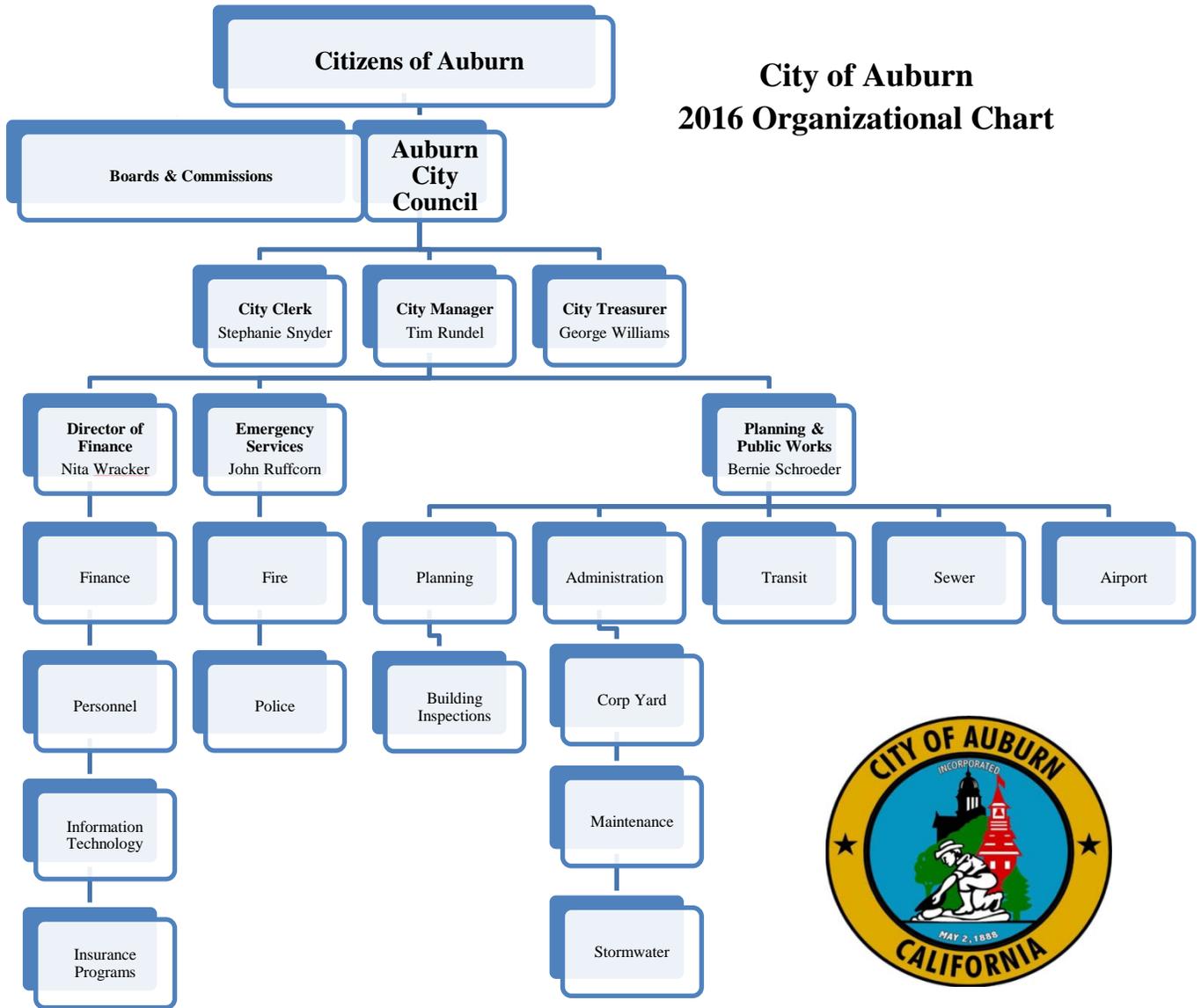
Throughout the years, the City of Auburn and surrounding foothill environs have grown steadily, and continue to grow. The unincorporated areas to the north and east of Auburn have also continued to urbanize, resulting in an Auburn urban area population of approximately 30,000.

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

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

City Organization

City of Auburn 2016 Organizational Chart



City of Auburn
Committees, Boards & Commissions – As of June 5, 2016

CITY COUNCIL		ENDURANCE CAPITAL COMMITTEE	
Bill Kirby (Mayor)	11/16	Cynci Calvin (c)	1/17
Keith Nesbitt	11/16	Robert Miller (c)	1/19
Matt Spokely	11/18	Vacant (b)	12/17
Bridget Powers	11/18	Larry Grilli (b)	1/17
Daniel Berlant	11/18	Gloria Takagishi (b)	1/20
		Lori Stewart (c)	2/19
		Matt Spokely (Council Member)	11/18
TECHNOLOGY COMMISSION		PLANNING COMMISSION	
Paul Mercurio	1/17	Nick Willick	11/16
Vacant	1/18	Roger Luebke	11/16
Glenn Tonkin	1/18	Fred Vitas	11/18
Richard Owens	1/17	Sandra Amara	11/18
Roy Vermes	6/17	Alice Dowdin-Calvillo	11/18
Roger Luebke	6/18		
ARTS COMMISSION		HISTORIC DESIGN & REVIEW	
Brian Fries Gray (At-large)	10/1/19	Kathryn Yue	7/16
Lee Buckingham (Past Chair – Architect)	9/1/19	Brenda Roper	1/17
Michael Murphy (At-large)	2/1/18	Terry Green	2/17
April Maynard (Chair/Member of Arts Org.)	10/17	Cindy Combs	5/16
Terri Goodman (Prof. Artist)	10/17	All Planning Commissioners	
Kaz Huette (Prof. Artist)	9/17		
Susan Dupre (At-large)	1/19	ADMINISTRATIVE COMMITTEE	
Vacant (At-large)	9/17	Bill Kirby (Mayor)	11/16
Katy Fries (At-large)	3/19	Keith Nesbitt	11/16
Vacant (At-large)	3/19	Tim Rundel	
Bill Kirby	11/16	Finance Dept	
ECONOMIC DEVELOPMENT COMMISSION		SHAAC	
Randy Wagner (At-large)	2/17	Bridget Powers (Council Member)	
Vacant (Business)	3/16	Vacant	
William Wharton (At-large)	10/17	Cynthia Haynes	
Steve Galyardt (DTBA)	9/17	Lee Buckingham	
Don Ales (Business)	5/18	April McDonald-Loomis	
Keith Nesbitt (Council Member)	11/16	Chris Packard	
Matt Spokely (Council Member)	11/16	Branda Roper	
Margery Cook (Airport Business)	10/17	(All 4 year terms)	
Harriet White (49 Business)	10/17	AD-HOC ANNEXATION COMMITTEE	
Kevin Hanley (Chamber)	6/17	Matt Spokely (Council Member)	
Gary Moffat (OTBA)	3/18	Bill Kirby (Mayor)	
TRAFFIC COMMITTEE		Victoria Connelly	
John Ruffcorn		Glen Kramer	
Bridget Powers (Council Member)	11/18	Vacant	
Bernie Schroeder		Amy Townley	
Fred Vitas		Antoinette Fabela	
Ken Anderson		Stephen Mitchell	
		Peter Konrad	
		Casey Conway	
Oversight Committee to the Successor Agency		City Historian	1/1/19
Keith Nesbitt (Auburn CC)		April McDonald-Loomis	
Vacant (Auburn staff)			
Jennifer Montgomery (PLCO)			
Scott Holbrook (ARD)			
Ron Martinez (SC, retired)			
Jerry Johnson (PCOE)			
Randi Swisley (PLCO-at large)			

Glossary of Budget Terminology

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

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

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

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

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

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

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

Base Budget: Cost of continuing the existing levels of service in the current budget year.

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

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

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

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

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

the City Manager to the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sales Tax Triple Flip: In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which authorized the issuance of up to \$15 billion in bonds to close the State's budget deficit. \$10.9 billion of these bonds were issued in 2004 and the remainder in 2008. **It's important to note, the Triple flip ended in fiscal year 2015/16.**

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

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

HOW THE TRIPLE FLIP WORKED:

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

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

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

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

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

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

Schedule of Fees

FEE OR TAX	LEVIED	RATE OR BASIS FOR LEVY
Property Tax	Annual	1% of assessed value (City share 7-8%)
Business License Tax	Annual	Varying percentages of gross receipts
Sales Tax	Transaction	1.25% of taxable sales (total rate is 7.25%)
Real Property Transfer Tax	Transaction	\$0.55 per \$500 sales price less encumbrances
Transient Occupancy Tax	Transaction	8% of lodging
Sewer Service Charge	Monthly	\$69.81/per month/per EDU, as of 7/1/16
Sewer Connection Fee	Building Permit	\$7,410.57 per Residential unit
Sewer Connection Fee	Building Permit	\$7,410.57 minimum per Commercial account
Inspection Fee - P.W.	Transaction	5% of Public Improvement Value
Transportation Permit	Transaction	\$16.00 Single trip / \$58.00 Annual
Encroachment Permit	Transaction	5% of Project Cost or \$37.00 minimum
Building Permit	Building Permit	1% of Project Cost
Plan Check Fee-Building	Building Permit	65% of building permit
Parks Fee	Building Permit	\$3,016.00 - \$5,108.00 per dwelling unit
Electrical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Mechanical Permit	Building Permit	1% of Project Cost - \$46.50 minimum
Plumbing Permit	Building Permit	1% of Project Cost - \$46.50 minimum
FEP Fee	Building Permit	\$2,750/residence, \$0.85 SF Commercial, \$0.57 @ Airport
State SB1473 Fee	Building Permit	\$1.00 per \$25,000 of valuation
State SMIP Fee	Building Permit	\$.50 min, \$.0001 over \$5000 Residential, \$.00021 over \$2381 Commercial
Vehicle Release Fee (APD)	Per Occurrence	\$51.00

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

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BUDGET OVERVIEW

Budget Process

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

Basis of Accounting and Budgeting

The City's operating budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Community Input

The City conducted a public workshop designed to gather public input related to citizen priorities and preferences. The workshop garnered valuable feedback for City officials as they move forward in making short- and long-term plans for the community. The workshop provided residents with an opportunity to provide feedback on the quality of life in Auburn and a variety of ideas on how to improve it. The workshop results were presented to City Council as part of the annual budget process. The results were used to influence decisions about resource allocation.

Initiation of the Budget Process

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

Budget Review and Adoption

The City Manager prepares and recommends a final budget to the Council in May or June. The Council holds a public input session and Council workshop to focus on resource requests and performance measures for each department. The public is encouraged to submit questions and comments about the budget throughout the process. The Council provides direction on the

proposed budget and revisions are made. The Council holds a final review session for the Capital Improvement Plan and operating budget presentations.

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

Amending the Budget

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

Monitoring and Reporting Process

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

Annual Budget Calendar

The annual budget calendar, though flexible, is presented to Council in November or December.

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City of Auburn

Performance Report

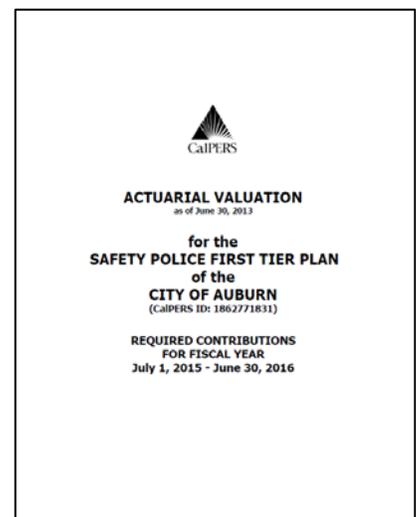
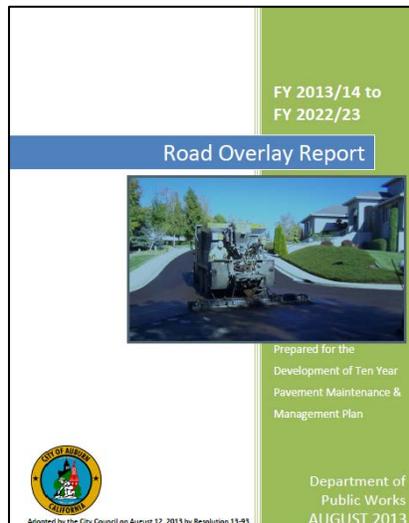
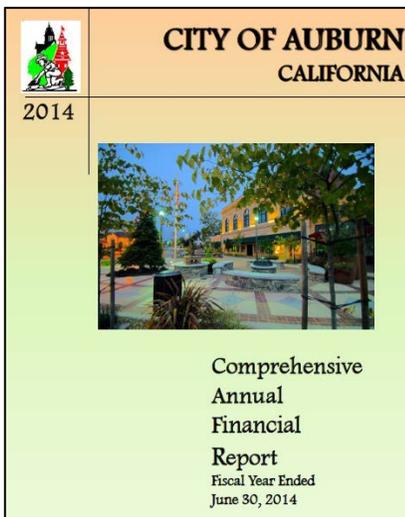
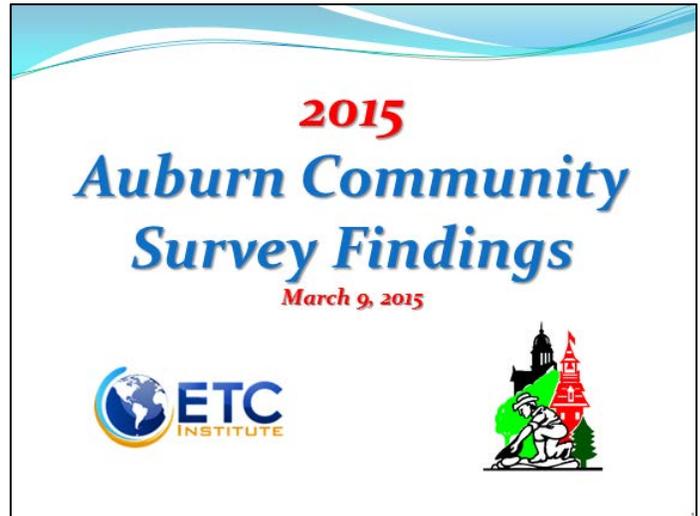
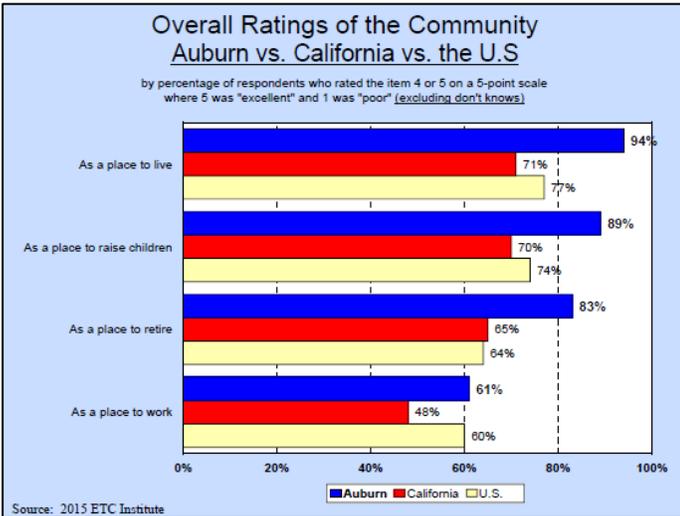


This performance report is provided to the City Council for the City of Auburn, California during the annual budget process. Each department prepares annual performance data which reflect the goals and objectives as determined by the Governing Body.

City of Auburn, California

Executive Summary

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



WHAT IS A PERFORMANCE-BASED BUDGET?

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

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

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

Benefits of performance-based budgeting include:

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

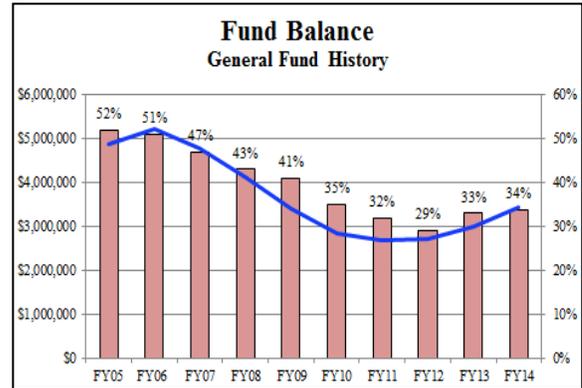
No performance-based budgeting system can:

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

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

ADMINISTRATIVE SERVICES DEPARTMENT

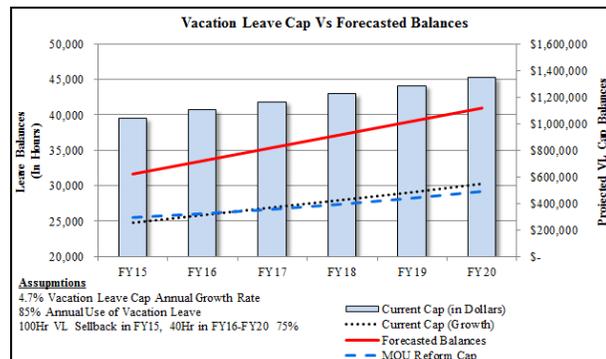
The Administrative Services Department is primarily responsible for citywide administration related to finance, human resources, information technology, risk management and purchasing. The department maintains records of receipts and disbursements, processes employee payroll and benefits, issues payments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



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

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

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



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

ADMINISTRATIVE SERVICES

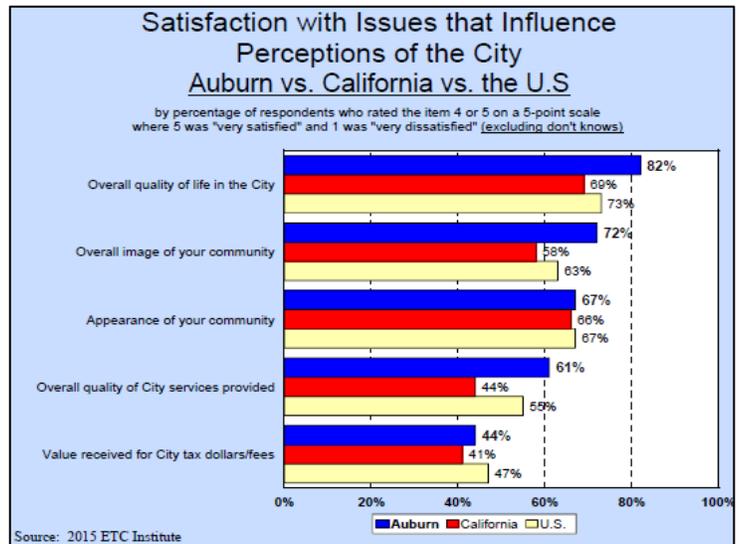
PERFORMANCE INDICATORS	2013	2014	2015 Goal
General Obligation Debt per capita	\$320	\$302	≤\$302
Cost of Public Services per resident	\$1,429	\$1,480	NA
Personal Income per capita	\$52,629	NA	≥\$52,629
Overall Satisfaction with Business License Process (2015 Auburn Community Survey)	NA	60%	≥60%
Overall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

CITY MANAGER'S OFFICE

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

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

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



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

CITY MANAGER'S OFFICE

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



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



Central Square, located in Downtown Auburn

DEPARTMENT OF EMERGENCY SERVICES

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

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.



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

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



POLICE

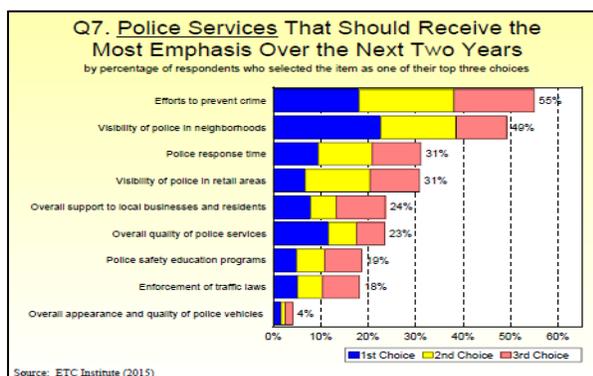
The police operations include Patrol, Investigations, Evidence and Animal Control, School Resource Officer, Dispatch, Records and a robust Volunteer program. There are 20 sworn law enforcement personnel. During the 2015 Auburn Community Survey, residents identified “Efforts to Prevent Crime” and “Visibility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

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



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

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



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

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

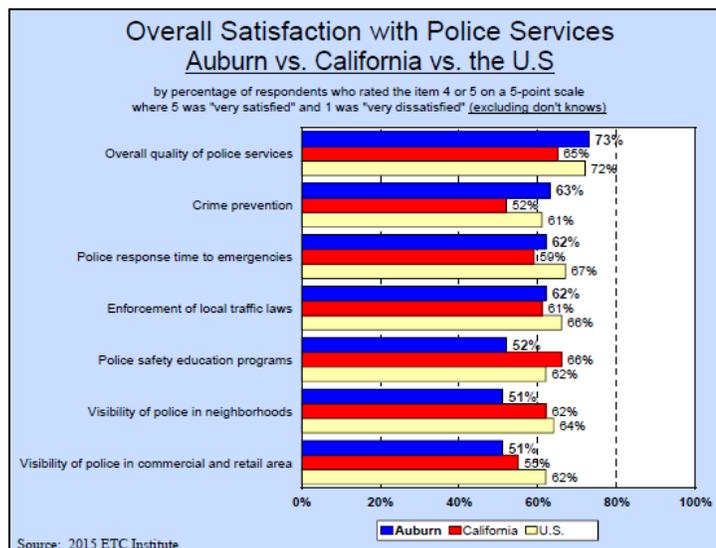


Residents learn about local law enforcement from Police Lieutenant Victor Pecoraro during the 2015 Citizen Police Academy.

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

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

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

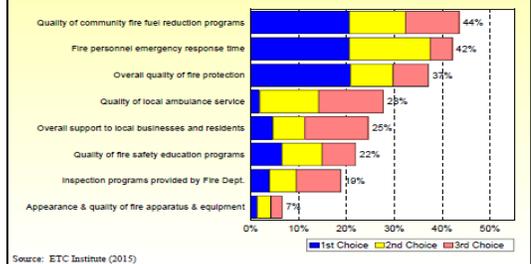


FIRE

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

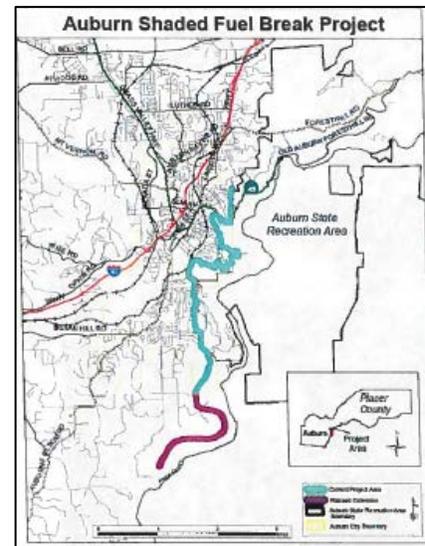
Q9. Fire and Emergency Medical Services That Should Receive the Most Emphasis Over the Next Two Years

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



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

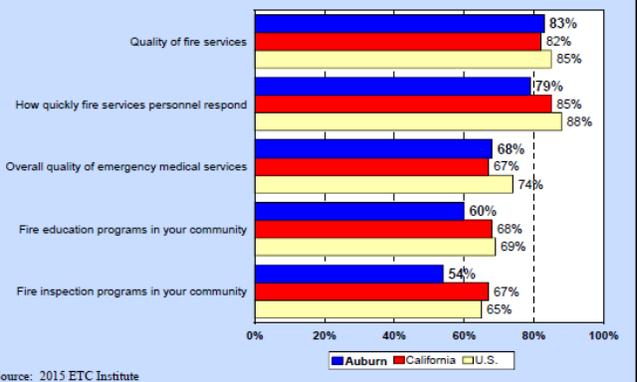
Wildfire prevention and fuel reduction programs play a significant part in protection of life, property, the economy, resource conservation and recreation. The three (3) main areas of fuel reduction provided by the department are Shaded Fuel Break, HOA/Open Space Areas, and Weed Abatement.



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

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

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



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

DEPARTMENT OF PLANNING & PUBLIC WORKS

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



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



Auburn Clock Tower located in Downtown Auburn



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

AIRPORT

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

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



PUBLIC WORKS ADMINISTRATION

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

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

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

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

PLANNING

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

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

BUILDING/INSPECTION DIVISION

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

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



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

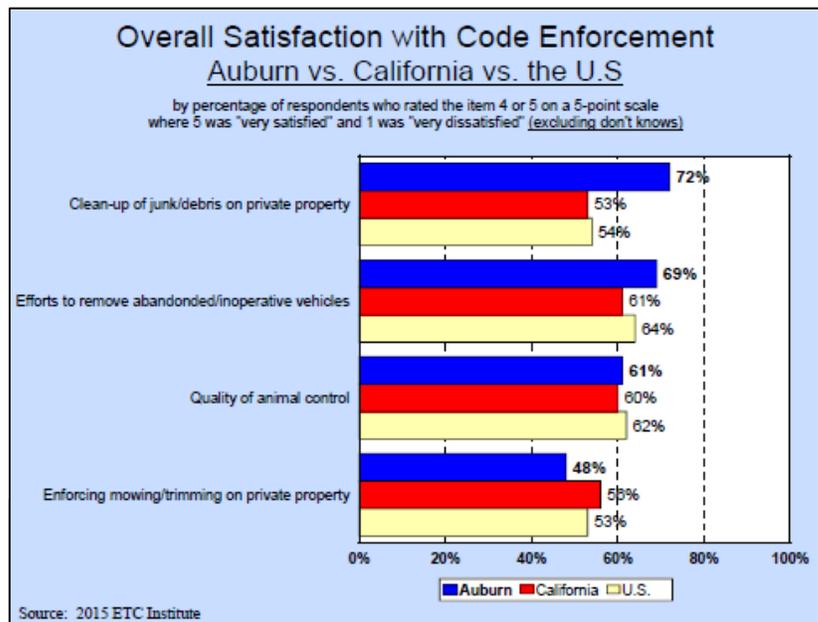
CODE ENFORCEMENT

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

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

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

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



SEWER

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

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

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

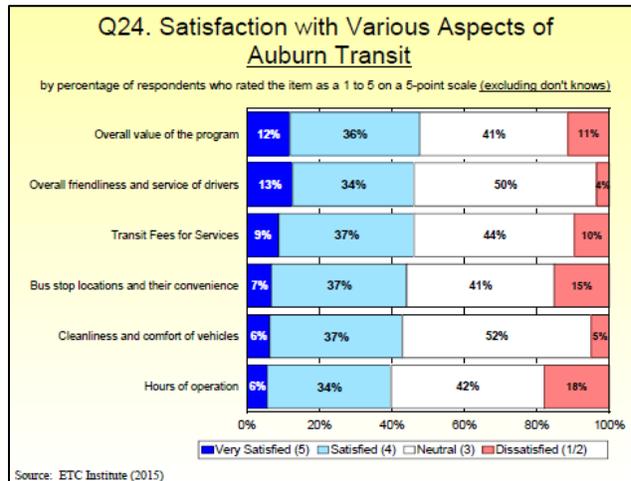
PERFORMANCE INDICATORS	2013	2014	2015 Goal
Respond to 100% of sanitary sewer overflows within 2 hours of call	100%	100%	100%
Overall Satisfaction with Sewer Services (2015 Auburn Community Survey)	NA	63%	TBD
Collect and treat 100% of wastewater throughout sanitary sewer system	99.9%	99.9%	99.9%
Maintain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

TRANSIT

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

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

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



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

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

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

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

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City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2016-17

	Beg. Fund Balance (EST. 2015-16 YE)	Revenues (2016-17)	Expenditures (2016-17)	Ending Fund Balance (2016-17 YE)	Capital Plan / Outlay
General Fund	\$ 5,423,484	\$ 11,272,794	\$ 11,472,057	\$ 5,224,221	\$ 1,274,300
Enterprise Funds					
Airport	\$ 831,379	\$ 958,000	\$ 970,611	\$ 818,768	\$ 425,000
Sewer Service	\$ 5,964,191	\$ 10,530,000	\$ 9,981,981	\$ 6,512,210	\$ 6,495,000
<i>Total Enterprise Funds</i>	<u>\$ 6,795,570</u>	<u>\$ 11,488,000</u>	<u>\$ 10,952,592</u>	<u>\$ 7,330,978</u>	<u>\$ 6,920,000</u>
Special Revenue Funds					
Gas Tax	\$ -	\$ 290,084	\$ 275,000	\$ 15,084	\$ -
Transportation	\$ (247,115)	\$ 3,230,115	\$ 2,983,000	\$ -	\$ 2,896,500
Transit	\$ 236	\$ 655,202	\$ 655,358	\$ 80	\$ 177,704
Property Seizure	\$ 43,357	\$ -	\$ 19,406	\$ 23,951	\$ 19,406
Arts Commission	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department Equipment	\$ 83,366	\$ -	\$ 20,000	\$ 63,366	\$ 20,000
HOME / First Time Homebuyers Grant	\$ 119,341	\$ 100	\$ 113,000	\$ 6,441	\$ -
Community Dvlpmt Block Grant	\$ 285,007	\$ 39,500	\$ 270,000	\$ 54,507	\$ -
Solid Waste Management	\$ 540,246	\$ 141,500	\$ 193,814	\$ 487,932	\$ -
Office of Traffic Safety Grant	\$ 18,579	\$ 15,000	\$ 33,579	\$ -	\$ -
State Law Enforcement Personnel	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Facilities & Equipment	\$ 87,050	\$ 20,500	\$ 7,342	\$ 100,208	\$ -
<i>Total Special Revenue Funds</i>	<u>\$ 930,067</u>	<u>\$ 4,492,001</u>	<u>\$ 4,670,499</u>	<u>\$ 751,569</u>	<u>\$ 3,113,610</u>
Capital Projects Funds					
Auburn School Park Preserve	\$ (239,220)	\$ -	\$ -	\$ (239,220)	\$ -
<i>Total Capital Projects Funds</i>	<u>\$ (239,220)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (239,220)</u>	<u>\$ -</u>
Redevelopment Property Tax Trust Funds					
Property Tax Trust	\$ 69,891	\$ 442,164	\$ 383,005	\$ 129,050	\$ -
Debt Service Reserve Trust	\$ 1,764	\$ -	\$ 1,764	\$ -	\$ -
				\$ -	
<i>Total RDA Property Tax Trust</i>	<u>\$ 71,655</u>	<u>\$ 442,164</u>	<u>\$ 384,769</u>	<u>\$ 129,050</u>	<u>\$ -</u>
<i>Total Citywide</i>	<u><u>\$ 12,981,556</u></u>	<u><u>\$ 27,694,959</u></u>	<u><u>\$ 27,479,917</u></u>	<u><u>\$ 13,196,598</u></u>	<u><u>\$ 11,307,910</u></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 decrease by approximately \$259,942 over those originally budgeted FY 2015-16, primarily due to the end of the cessation of the "Triple Flip" (an augmentation of the sales taxes from ERAF funds). This decrease could have been much larger if not for the 4% increase in property taxes. FY 2016-17 total General Fund revenues are expected to be \$11 million.

Within the taxes revenue category, sales tax revenues accounts for the majority of General Fund revenues at \$5.33 million, or 47% of total revenues expected to be received. Property tax, the second highest revenue source at \$3.6 million, comprises 32% of total expected General Fund revenues. Together, the Sales Tax and Property Tax account for 79% of all General Fund revenue sources.

Property Tax

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

The General Fund receives approximately 18% of the total property taxes levied on properties located within its pre-1983 borders, and 15% within areas annexed thereafter. FY 2016-17 property taxes are expected to be \$3.6 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 2016-17 are expected to be four percent higher than those collected in FY 2015-16 (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 \$5.33 million for FY 2016-17, comprising 47% 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 2016-17 sales taxes collected are expected to be significantly higher than those collected in the previous year, primarily due to sustained anticipated increases in petroleum prices and retail sales, along with an expansion of the sales tax bases related to the sales of fuel.

OTHER GENERAL FUND TAXES

In addition to property and sales taxes, the City receives revenue from the real property transfer tax and the transient occupancy tax. Together, these taxes are expected to generate \$291,000, or 2.6% of 2016-17 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 \$56,000 reflecting a continued increased activity in the housing market, and particularly re-sales of property in the City.

Transient Occupancy Tax

Occupants of motel/hotel rooms pay 8% of the total rent due as a transient occupancy tax for stays of 30 days or less. FY 2016-17 transient occupancy tax revenues are expected to be \$235,000, generated by 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 2016-17 franchise payments are expected to be \$531,000, or 4.7% of anticipated FY 2016-17 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 2016-17 garbage franchise revenues are expected to be \$298,000.

Cable Television

Wave Broadband pays a 5% fee of gross receipts for installation of cable lines. FY 2016-17 cable television franchise revenues are expected to be \$113,000.

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 2016-17 gas and electricity franchise revenues are expected to be \$120,000.

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 \$175,000 in business license revenue during FY 2016-17. 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 \$1,500 during FY 2016-17.

Taken together, license fee programs are expected to generate \$176,500, or 1.6% of total FY 2016-17 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 \$3581,594 or 5.16% of total General Fund revenues expected in FY 2016-17.

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 2016-17.

POST Training Reimbursements

The City does not expect to receive any POST training reimbursements. The City does not anticipate that any of the Auburn Police Officers will participate in any eligible training courses.

Gas Tax

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

Sales Tax – Proposition 172 Public Safety Augmentation Fund

The City is expected to receive \$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 during FY 2012-13. The City applied for and received a SAFER retention grant, giving the City additional time to incorporate these grant funded positions into its

budget. This grant provided funding for five (5) additional fire fighters to assist the Auburn Fire Department.

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 2016-17. Projections indicate the City will receive approximately \$236,700 in service charges and permit fees during FY 2016-17, comprising 2.1% 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 \$10,000 during FY 2016-17.

Building Plan Checking

Private building plans for construction, in accordance with the Uniform Building Code, are reviewed subject to a plan checking fee computed at 65% of the cost of a building permit. Plan check fees are expected to generate \$55,000 during FY 2016-17.

Building Permits

Building permits authorize construction and are computed based on a declining rate of building value based on standard building costs. Separate permits are required consistent with the electrical, plumbing, heating and fire codes. Building Permits are expected to generate \$135,000 during FY 2016-17.

Engineering and Inspection Fees

Engineering and inspection fees help to defray City costs of ensuring that engineering construction complies with applicable codes and City standards. These fees include those imposed on developers for administration of any assessment district financing for public improvement construction. These fees also include the accounting for receipt of funds subsequently paid to outside engineering and inspection firms for certain projects as a result of limited resource availability. Planning and Public Works engineering and inspection fees are expected to generate (as a net source of revenue) \$25,000 during FY 2016-17.

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 \$7,500 during FY 2016-17.

INTEREST INCOME AND RENTALS

The City employs a prudent cash management program to ensure that all available funds are invested to earn the maximum yield consistent with the maintenance of reasonable safeguards for safety and liquidity. Invested money is pooled, with each fund receiving interest income based on its share of average daily cash balances. A return of approximately 1.0% is forecasted for FY 2016-17, with the General Fund share of revenues expected to be \$15,000, or 0.1% of total revenue sources.

The City also receives rental and lease income for use of several City-owned buildings/rooms. Building rents and leases are expected to generate \$310,000 in FY 2016-17, representing 2.75% 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 \$43,000 during FY 2016-17. This amount comprises 0.4% of all General Fund revenue sources.

OTHER REVENUES

Other revenues account for \$10,000, or 0.09% 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 2016-17 are \$153,000, or 1.36 of total budgeted revenues in the General Fund.

GENERAL FUND EXPENDITURES

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

- Personal Services – Personnel-related costs for salary and employment benefits.
- Services and Supplies – Departmental / Divisional operational costs, including costs for materials, supplies, contractors, etc.

- Capital Outlay – General Fund outlay for office, remodel, vehicle and other large project expenditures.

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

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

Citywide Vacancies

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

Additional Information – General Fund Capital Projects / Outlay

The FY 2016-17 General Fund Budget includes funding of \$1,274,300 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 2016-17 is expected to be approximately \$473,924.

The City will also be paying debt service related to the recent purchase of fire truck for the City’s Fire Department. An annual payment of \$94,086 will be paid during FY 2016-17.

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 2016/17 includes updating the Airport Master Plan, parking lot improvements, security camera upgrades, and various hanger projects, among others.

Airport revenue is anticipated to be \$958,000 while expenses are anticipated to be \$970,611. The City has been adding to fund balance over the last few years and, in FY2016-17, will expend \$425,000 for capital projects.

Sewer Enterprise Fund

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

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

The City has been implementing the Sewer System Management Plan (SSMP) that was adopted by the Council in October 2007. The SSMP provides the City with a framework and best practices on managing the collection system. The City continues to replace its old sewer collection system. This year the sewer enterprise budget includes approximately \$6,345,000 in capital projects and outlay to assure the ongoing viability of the City's sewer collection and treatment program. These projects include: \$4.5m to construct an oxidation ditch at the wastewater treatment plant; \$350,000 in emergency sewer repair allocation; \$200,000 for the Nevada Street sewer; \$200,000 for NPDES permit renewal; and \$530,000 for the regional sewer project / outreach, among others.

SPECIAL REVENUE FUNDS

Gas Tax

The Gas Tax Fund accounts for gas tax revenue allocations from the State of California. Funds received are restricted to expenditures for street maintenance, traffic safety and construction. The FY 2016-17 budget funds a portion of the Annual Street Overlay project as well as general street maintenance expenditures.

Transportation Fund

Project highlights include the Annual Street Overlay Project and the Nevada St. Sidewalk Project. The Annual Street Overlay project will include the resurfacing local streets. In addition, construction of a sidewalk extension along Nevada Street from I-80 to the Multi Modal Platform will be completed. Most other projects budgeted this year are ongoing and continuous.

Transit Fund

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

The Planning & Public Works Department operates Auburn Transit, a deviated fixed route transit service, serving the Auburn Community. Current routes operate Monday through Saturday,

covering the City limits of Auburn and also outlying areas in the County bordering the City limits and the I-80 corridor.

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

Property Seizure (Asset Forfeiture) Fund

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

Arts Commission Fund

The Arts Commission Fund has been closed with the end of FY 2015-16; these activities will be accounted for in the General Fund for this fiscal year and going forward.

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.

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

For Fiscal Year 2016-17, it is anticipated that approximately \$20,000 will be expended from this fund to support fire department equipment replacement programs, particularly to fund build-out equipment needed for the new fire truck recently purchased.

HOME First Time Homebuyer / Rehabilitation Grant Funds

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

Community Development Block Grant Funds

The Community Development Block Grant Funds account for monies received from the State and loaned by the City to encourage small business growth. Funds, when repaid, are provided to new businesses. To further the existing Revolving Loan Program, the City anticipates funding of \$250,000 for business loans during FY 2016-17.

Solid Waste Management Funds

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

Office of Traffic Safety Grant Fund

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

State Law Enforcement Personnel Grant Fund

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

Facilities and Equipment Plan Fund

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

REDEVELOPMENT PROPRIETARY TRUST FUNDS

AUDA Redevelopment Property Tax Trust Fund

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

AUDA Redevelopment Property Tax Trust Fund – 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. This fund will be closed out at the end of FY 2016-17.

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**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund Revenue Account Detail**

Description	Actuals FY 2014-15	Revised Budget FY 2015-16	Proposed Budget FY 2016-17
Property Taxes	2,413,046	2,500,000	2,600,000
Property Tax in Lieu of Vehicle License Fee	898,140	960,630	1,000,000
Sales Taxes	3,291,054	4,300,000	5,325,000
ERAF in Lieu of Sales Tax	1,291,045	1,400,000	-
Transient Occupancy Taxes	241,158	235,000	235,000
Real Property Transfer Tax	73,326	56,000	56,000
TOTAL TAXES	8,207,769	9,451,630	9,216,000
Franchise - Gas & Electric	115,669	118,044	120,000
Franchise - Solid Waste	336,477	292,000	298,000
Franchise - Cable TV	110,456	113,000	113,000
TOTAL FRANCHISES	562,602	523,044	531,000
Business Licenses	179,970	175,000	175,000
Dog Licenses	2,298	1,500	1,500
TOTAL LICENSES	182,268	176,500	176,500
Other Permits	5,510	3,500	3,500
Home Occupancy Permits	594	500	500
Building Permits	174,213	142,000	135,000
SMIP Fees	(41)	100	100
SB1473 Fees	748	100	100
TOTAL PERMITS	181,024	146,200	139,200
Traffic Fines	28,121	28,000	28,000
Civil Fines	5,186	7,000	6,000
Other Fines	53	100	100
Parking Tickets	4,965	500	500
Parking Lot / Space Permits	2,115	2,000	2,000
Administrative Citations	7,952	5,000	4,000
Alarm Activations	2,894	2,400	2,400
TOTAL FINES & FORFIETURES	51,286	45,000	43,000
Building Rents and Leases	295,794	306,734	310,000
Interest Earnings	(19,198)	15,000	15,000
TOTAL INTEREST & RENTALS	276,596	321,734	325,000

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund Revenue Account Detail**

<u>Description</u>	<u>Actuals FY 2014-15</u>	<u>Revised Budget FY 2015-16</u>	<u>Proposed Budget FY 2016-17</u>
Motor Vehicle In-Lieu	5,657	5,575	-
Public Safety - Proposition 172	204,882	205,000	205,000
Law Enforcement & Fire Protection Grants	165,472	11,393	-
SAFER AFD Staffing Grant	90,643	110,000	220,000
APCD Grant	-	-	10,000
POST Training Reimbursement	5,729	6,845	-
AB109 SUI Grant Funds	167,213	142,000	130,000
SB90 Reimbursements	50,348	13,594	13,594
Gas Tax (2107.5)	-	3,000	3,000
TOTAL FROM OTHER AGENCIES	689,944	497,407	581,594
Engineering Costs Recovered	57,393	25,000	25,000
Planning & Engineering Services	-	25,000	-
Plan Check Fees	78,472	70,000	55,000
Planning & Zoning Fees	10,777	15,000	10,000
Weed Abatement Fees	-	5,000	-
E.I.R. Fees	1,044	1,000	1,000
Fingerprint Processing Fees	6,486	6,500	6,500
TOTAL SERVICE CHARGES	154,172	147,500	97,500
TOTAL OTHER REVENUES	55,797	22,500	10,000
TOTAL OTHER FINANCING SOURCES	-	-	-
TOTAL TRANSFERS IN	205,897	201,221	153,000
TOTAL GENERAL FUND	10,567,355	11,532,736	11,272,794

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund Summary**

Departmental Expenditure Account Detail

	<u>Actuals FY 2014-15</u>	<u>Revised Budget FY 2015-16</u>	<u>Proposed Budget FY 2016-17</u>
<u>City Council</u>			
Personal Services	\$ 63,250	\$ 67,839	\$ 70,259
Services and Supplies	7,527	13,500	13,550
Capital Outlay	-	-	-
Total:	\$ 70,777	\$ 81,339	\$ 83,809
 <u>Public Safety</u>			
Police			
Personal Services	\$ 3,204,653	\$ 3,646,644	\$ 3,670,908
Services and Supplies	233,905	262,000	324,000
Capital Outlay	5,698	110,000	192,000
Total:	\$ 3,444,256	\$ 4,018,644	\$ 4,186,908
Fire			
Personal Services	\$ 1,999,775	\$ 1,858,500	\$ 1,938,484
Services and Supplies	353,048	243,500	264,100
Capital Outlay	3,783	9,000	12,000
Total:	\$ 2,356,606	\$ 2,111,000	\$ 2,214,584
 <u>Planning & Public Works</u>			
Planning			
Personal Services	\$ 389,091	\$ 192,297	\$ 203,208
Services and Supplies	12,072	67,000	78,350
Capital Outlay	-	-	-
Total:	\$ 401,163	\$ 259,297	\$ 281,558
Building Inspections			
Personal Services	\$ 197,003	\$ 146,364	\$ 92,189
Services and Supplies	4,001	5,200	5,200
Capital Outlay	-	-	-
Total:	\$ 201,004	\$ 151,564	\$ 97,389
Public Works Admin. / Eng.			
Personal Services	\$ 66,343	\$ 133,500	\$ 115,880
Services and Supplies	29,249	28,128	22,250
Capital Outlay	1,190	103,000	551,000
Total:	\$ 96,782	\$ 264,628	\$ 689,130

City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund Summary

Departmental Expenditure Account Detail

	Actuals FY 2014-15	Revised Budget FY 2015-16	Proposed Budget FY 2016-17
<u>Planning & Public Works, cont.</u>			
Building Maintenance			
Personal Services	\$ 26,053	\$ -	\$ -
Services and Supplies	275,278	271,100	281,600
Capital Outlay	71,550	401,390	262,300
Total:	\$ 372,881	\$ 672,490	\$ 543,900
Construction & Maintenance			
Personal Services	\$ 305,241	\$ 410,407	\$ 518,051
Services and Supplies	89,403	42,650	60,750
Capital Outlay	68,443	57,000	41,000
Total:	\$ 463,087	\$ 510,057	\$ 619,801
Yard & Shop			
Personal Services	\$ 104,363	\$ 147,516	\$ 155,546
Services and Supplies	62,966	61,400	76,500
Capital Outlay	250	5,000	102,500
Total:	\$ 167,579	\$ 213,916	\$ 334,546
Stormwater Management			
Personal Services	\$ -	\$ -	\$ -
Services and Supplies	31,327	33,000	37,500
Capital Outlay	-	500	500
Total:	\$ 31,327	\$ 33,500	\$ 38,000
<u>Strategic Support</u>			
City Manager			
Personal Services	\$ 130,883	\$ 130,000	\$ 125,747
Services and Supplies	66,524	29,100	29,100
Capital Outlay	338	-	-
Total:	\$ 197,745	\$ 159,100	\$ 154,847
Support for Community Projects			
Personal Services	\$ -	\$ -	\$ -
Services and Supplies	25,283	71,604	130,604
Capital Outlay	1,549	-	-
Total:	\$ 26,832	\$ 71,604	\$ 130,604

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund Summary**

Departmental Expenditure Account Detail

	Actuals FY 2014-15	Revised Budget FY 2015-16	Proposed Budget FY 2016-17
<u>Strategic Support, cont.</u>			
Finance / Administrative Services			
Personal Services	\$ 223,034	\$ 267,500	\$ 290,579
Services and Supplies	155,947	163,400	178,500
Capital Outlay	3,505	5,000	5,000
Total:	\$ 382,486	\$ 435,900	\$ 474,079
City Clerk			
Personal Services	\$ 64,996	\$ 70,500	\$ 74,262
Services and Supplies	26,986	25,950	36,750
Capital Outlay	9,951	15,000	15,000
Total:	\$ 101,933	\$ 111,450	\$ 126,012
Information Technology			
Personal Services	\$ -	\$ -	\$ -
Services and Supplies	126,040	155,000	155,000
Capital Outlay / Contingency	63,212	80,500	93,000
Total:	\$ 189,252	\$ 235,500	\$ 248,000
City Attorney			
Personal Services	\$ -	\$ -	\$ -
Services and Supplies	156,868	175,000	175,000
Capital Outlay	-	-	-
Total:	\$ 156,868	\$ 175,000	\$ 175,000
Insurance Program			
Personal Services	\$ -	\$ -	\$ -
Services and Supplies	349,543	449,618	505,880
Capital Outlay	-	-	-
Total:	\$ 349,543	\$ 449,618	\$ 505,880
Transfers Out	\$ -	\$ 29,602	\$ -
Appropriation for Contingencies	-	-	-
Debt Service - CalPERS Bonds / Fire Tru	569,318	558,622	568,010
Total Appropriations - General Fund	\$ 9,579,439	\$ 10,542,831	\$ 11,472,057
Total Personal Services:	\$ 6,774,685	\$ 7,071,067	\$ 7,255,113
Total Non-Personal Services:	2,005,967	2,097,150	2,374,634
Total Capital Outlay:	229,469	786,390	1,274,300
Total Contingencies:	-	-	-
Total Debt Service:	569,318	558,622	568,010
Total Transfers Out:	-	29,602	-
	\$ 9,579,439	\$ 10,542,831	\$ 11,472,057

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 000 - Non-Departmental Expenditures - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget FY 2015-16	Proposed Budget FY 2016-17
Debt Service - CalPERS Bonds	444,624	464,536	473,924
Transfers Out - APOA Med Savings	30,608	-	-
<i>Total Material & Services:</i>	475,232	464,536	473,924
Capital Projects			
Fire Truck Lease Payment	94,086	94,086	94,086
<i>Total Capital Projects:</i>	94,086	94,086	94,086
<i>Total Materials, Services & Capital:</i>	569,318	558,622	568,010

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 110 - City Council - FY 2016-17

<u>Materials & Services</u>	<u>Actuals FY 2014-15</u>	<u>Revised Budget 2015-16</u>	<u>Proposed Budget 2016-17</u>
Postage	26	300	300
Printing	303	750	750
Travel & Transportation	-	2,000	2,000
Dues & Subscriptions	1,655	3,875	4,000
Materials & Supplies	1,856	2,000	2,000
Minor Equipment	430	-	-
Arts Commission Activities	400	-	-
Employee Relations	2,490	4,000	4,000
Personnel Expenses	67	75	-
Training & Education	300	500	500
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>7,527</u>	<u>13,500</u>	<u>13,550</u>
<u>Capital Projects</u>			
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & Capital:</i>	<u>7,527</u>	<u>13,500</u>	<u>13,550</u>

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 111 - Support for Community Projects - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	14	-	-
Printing	1,329	-	-
City Historian Expenses	1,370	2,000	2,000
Library Services Contribution	12,000	12,000	12,000
CATV Consulting Services	-	12,000	12,000
Undesignated Sponsorships	3,429	3,000	3,000
Arts Commision Activities	-	-	20,000
Economic Development Commision	6,113	23,000	60,000
Endurance Capital Committee	1,028	6,500	8,500
PY Carryforward	-	13,104	13,104
<i>Total Material & Services:</i>	25,283	71,604	130,604
Capital Projects			
Machinery and Equipment	1,549	-	-
<i>Total Capital Projects:</i>	1,549	-	-
<i>Total Materials, Services & Capital:</i>	26,832	71,604	130,604

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 120 - City Manager - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	55	100	100
Printing	104	100	100
Travel & Transportation	1,136	2,000	2,000
Dues & Subscriptions	10,311	8,000	8,000
Materials & Supplies	603	1,000	1,000
Employee Relations	149	250	250
Personnel Expenses	52,915	15,000	15,000
Training & Education	1,098	2,000	2,000
Communications	153	650	650
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u><u>66,524</u></u>	<u><u>29,100</u></u>	<u><u>29,100</u></u>
Capital Projects			
	<hr/>	<hr/>	<hr/>
Buildings	338	-	-
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u><u>338</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
	<hr/>	<hr/>	<hr/>
<i>Total Materials, Services & Capital:</i>	<u><u>66,862</u></u>	<u><u>29,100</u></u>	<u><u>29,100</u></u>

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 130 - Community Development - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	749	1,200	1,200
Printing	167	250	500
Travel & Transportation	158	500	500
Legal Advertising	3,027	2,500	3,500
Dues & Subscriptions	2,409	1,660	1,700
Planning Commision Stipends	900	3,000	3,000
Materials & Supplies	789	1,000	1,800
Professional Services	3,546	45,190	53,000
Personnel Expenses	67	500	250
Tuition Reimbursement	-	1,200	-
Training & Education	260	-	2,900
Contractual Services	-	10,000	10,000
Total Material & Services:	12,072	67,000	78,350
Capital Projects			
Total Capital Projects:	-	-	-
Total Materials, Services & Capital:	12,072	67,000	78,350

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 140 - City Clerk - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	63	500	500
Travel & Transportation	185	-	-
Legal Advertising	1,947	1,500	1,500
Dues & Subscriptions	584	600	600
Materials & Supplies	1,670	1,500	1,500
Professional Services	3,541	3,100	3,100
Training & Education	1,154	2,500	2,500
Rents & Leases	-	-	-
Maintenance of Equipment	-	650	650
Contractual Services	6,810	14,400	14,400
Tuition Reimbursement	-	1,200	-
Elections Costs - Placer Co.	11,032	-	12,000
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<i>Total Material & Services:</i>	26,986	25,950	36,750
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Capital Projects			
Capital Projects - Chambers / Archive	9,951	15,000	15,000
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<i>Total Capital Projects:</i>	9,951	15,000	15,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total Materials, Services & Capital:</i>	36,937	40,950	51,750
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City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 150 - Finance & Personnel - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	5,101	4,000	4,000
Printing	257	1,000	1,000
Travel & Transportation	3,710	2,500	2,500
Dues & Subscriptions	1,894	1,500	1,500
Materials & Supplies	9,103	9,000	9,000
Professional Services	10,718	5,000	5,000
Personnel Expenses	31,844	7,500	10,000
Training & Education	3,146	1,500	2,500
Maintenance of Equipment	546	750	750
Contractual Services	35,174	72,000	72,000
GF Property tax admin. fees	48,220	48,000	50,000
Collection Expense	2,397	3,000	3,000
Bank Fees	3,544	5,000	5,000
Tuition Reimbursement	-	2,400	12,000
Communications	293	250	250
<i>Total Material & Services:</i>	155,947	163,400	178,500
Capital Projects			
Business License System	3,505	5,000	5,000
<i>Total Capital Projects:</i>	3,505	5,000	5,000
<i>Total Materials, Services & Capital:</i>	159,452	168,400	183,500

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 160 - City Attorney - FY 2016-17

<u>Materials & Services</u>	<u>Actuals FY 2014-15</u>	<u>Revised Budget 2015-16</u>	<u>Proposed Budget 2016-17</u>
Professional Services	-	-	-
Contractual Services	156,868	175,000	175,000
<i>Total Material & Services:</i>	<u>156,868</u>	<u>175,000</u>	<u>175,000</u>
<u>Capital Projects</u>			
	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Materials, Services & Capital:</i>	<u>156,868</u>	<u>175,000</u>	<u>175,000</u>

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 170 - Information Technology - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Dues & Subscriptions	367	3,500	3,500
Materials & Supplies	440	8,000	8,000
Training & Education	-	1,500	1,500
Rents & Leases	25,318	31,000	31,000
Maintenance of Equipment	2,011	3,000	3,000
Contractual Services	23,540	47,000	47,000
Communications	74,364	61,000	61,000
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	126,040	155,000	155,000
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Capital Projects			
	<hr/>	<hr/>	<hr/>
Computer Equipment	15,637	12,500	12,500
Phone System Lease / Support	47,575	48,000	42,000
Business License System / IT Equipment	-	20,000	3,500
Security / Switch Upgrades	-	-	35,000
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	63,212	80,500	93,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total Materials, Services & Capital:</i>	189,252	235,500	248,000
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City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 190 - Insurance Programs - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Workers Compensation Insurance	322,371	302,041	327,428
General Liability Insurance	(1,310)	100,077	130,652
Dishonesty/Crime Policy	1,246	1,000	1,300
Litigation Contingency	-	5,000	5,000
Unemployment Insurance	6,002	3,000	3,000
Physical Damage Insurance	4,829	-	-
Vehicle Insurance	16,405	38,500	38,500
<i>Total Material & Services:</i>	349,543	449,618	505,880
Capital Projects			
	-	-	-
<i>Total Capital Projects:</i>	-	-	-
<i>Total Materials, Services & Capital:</i>	349,543	449,618	505,880

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 210 - Police - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	1,616	1,500	1,500
Printing	2,582	2,500	4,000
Travel & Transportation	545	1,000	1,000
Dues & Subscriptions	2,822	2,500	4,000
Materials & Supplies	20,676	20,000	20,000
Clothing Allowance	6,593	7,500	12,500
Fuel for Vehicles	40,337	40,000	50,000
Minor Equipment	4,119	1,500	2,500
Personnel Expenses	466	500	500
Investigation Expense	9,754	10,000	10,000
Training & Education	14,186	17,500	22,500
Rents & Leases	18,560	36,000	80,000
Maintance of Vehicles	2,560	-	3,000
Maintenance of Police Vehicles	19,329	19,500	17,500
Maintenance of Equipment	2,952	5,000	5,000
Maintainance of Buildings	560	-	-
Contractual Services	86,248	88,000	90,000
Tuition Reimbursement	-	5,000	-
Communications	-	4,000	-
	<hr/>	<hr/>	<hr/>
Total Material & Services:	233,905	262,000	324,000
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Capital Projects			
Capital Projects - Buildings	868	-	-
Machinery & Equipment	1,377	20,000	100,000
Office Equipment	3,247	3,000	5,000
Security Cameras	206	-	-
CAD Upgrade	-	87,000	87,000
	<hr/>	<hr/>	<hr/>
Total Capital Projects:	5,698	110,000	192,000
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Total Materials, Services & Capital:	239,603	372,000	516,000
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City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 220 - Fire - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	58	300	300
Printing	91	200	400
Travel & Transportation	279	-	-
Dues & Subscriptions	6,720	5,000	5,000
Materials & Supplies	3,781	3,300	7,000
Clothing Allowance	12,460	10,000	15,000
Safety Equipment	-	20,000	25,000
Fuel for Vehicles	23,022	28,000	28,000
Professional Services	4,350	6,000	6,000
Minor Equipment	7,654	6,500	8,000
Employee Relations	10,734	11,700	11,700
Training & Education	3,664	7,500	12,500
Rents & Leases	-	1,400	5,000
Maintenance of Vehicles	26,954	21,000	30,000
Maintenance of Buildings	9,063	6,000	8,000
Contractual Services	85,031	102,000	102,000
Weed Abatement AFD	6,170	-	-
Tuition Reimbursement	-	14,400	-
Communications	-	200	200
Fuel Reduction Project	145,848	-	-
Utilities	7,169	-	-
Total Material & Services:	353,048	243,500	264,100
 Capital Projects			
Machinery & Equipment	4,006	-	-
Computer Equipment	9,162	9,000	12,000
AFD Fuel Break - SNC Grant	(9,385)	-	-
Total Capital Projects:	3,783	9,000	12,000
Total Materials, Services & Capital:	356,831	252,500	276,100

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 230 - Building Inspection - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	-	100	100
Printing	129	250	250
Travel & Transportation	(35)	250	250
Dues & Subscriptions	415	500	500
Materials & Supplies	480	1,000	1,000
Clothing Allowance	-	1,000	1,000
Fuel for Vehicles	2,645	1,000	1,000
Professional Services	(585)	500	500
Training & Education	972	500	500
Maintenance of Vehicles	(20)	100	100
Total Material & Services:	4,001	5,200	5,200
Capital Projects			
	-	-	-
Total Capital Projects:	-	-	-
Total Materials, Services & Capital:	4,001	5,200	5,200

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 231 - Building Maintenance - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	166	100	-
Printing	355	200	-
Materials & Supplies	2,209	5,000	1,000
Clothing Allowance	-	500	-
Minor Equipment	-	300	300
Personnel Expenses	100	-	300
Rents & Leases	2,919	-	-
Maintance of Vehicles	221	-	-
Maintenance of Equipment	19,173	10,000	10,000
Maintainance of Buildings	30,458	15,000	5,000
Contractual Services	43,980	45,000	90,000
Communications	546	-	-
Utilities	175,151	195,000	175,000
	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	275,278	271,100	281,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects			
Capital Projects - Buildings	17,604	35,000	30,000
Machinery & Equipment	-	5,000	5,000
Public Safety Facilities	6,045	185,600	120,800
City Hall Office Painting	-	15,000	-
Back Flow Preventer Device	-	4,000	500
Old City Hall Renovation	46,502	-	-
EV Charging Station	1,399	-	35,000
Old Town Restroom Remodel	-	12,000	16,000
Downtown Restrooms	-	80,000	-
Carnegie Library ADA Improvements	-	20,000	20,000
Corp Yard Flooring	-	5,000	5,000
City Hall Floor / Improvements	-	18,990	30,000
Lewis Street Park	-	20,800	-
	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	71,550	401,390	262,300
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total Materials, Services & Capital:</i>	346,828	672,490	543,900
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 310 - Public Works Administration / Engineering - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Postage	427	378	500
Printing	329	250	250
Travel & Transportation	85	250	-
Dues & Subscriptions	869	1,000	1,000
Materials & Supplies	538	1,500	1,000
Clothing Allowance	326	500	500
Fuel for Vehicles	2,541	3,000	3,000
Professional Services	14,882	8,000	10,000
Profess Services-Land Develop	1,175	5,000	5,000
Training & Education	460	500	250
Maintenance of Equipment	715	750	750
Contractual Services	6,902	7,000	-
	<hr/>	<hr/>	<hr/>
Total Material & Services:	29,249	28,128	22,250
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects			
Vehicles	-	-	-
Machinery & Equipment	1,190	3,000	1,000
Overlay Projects	-	100,000	550,000
	<hr/>	<hr/>	<hr/>
Total Capital Projects:	1,190	103,000	551,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Materials, Services & Capital:	30,439	131,128	573,250
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 320 - Public Works Construction & Maintenance - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Materials & Supplies	10,211	10,000	10,000
Clothing Allowance	5,735	6,000	8,000
Professional Services	1,951	2,000	2,000
Minor Equipment	445	2,000	4,000
Personnel Expenses	-	250	250
Training & Education	-	500	500
Maintenance of Vehicles	656	-	-
Maintenance of Equipment	1,752	2,000	-
Maintenance of Buildings	3,383	-	-
Contractual Services	3,264	2,500	2,500
C/S Tree Maintenance	1,682	1,000	5,000
C/S Flood Maintenance	903	1,000	500
C/S Landscape Maintenance	479	1,000	1,000
Utilities	2,139	2,000	2,000
Traffic Sign Maintenance	7,851	12,400	-
Debt Service - Interest / Principal	48,952	-	25,000
Total Material & Services:	89,403	42,650	60,750
Capital Projects			
Vehicles	-	-	40,000
Machinery & Equipment	-	2,000	1,000
Emergency Storm Drain Repairs	62,743	55,000	-
Old City Hall Renovation	5,700	-	-
Total Capital Projects:	68,443	57,000	41,000
Total Materials, Services & Capital:	157,846	99,650	101,750

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 330 - Public Works Corporation Yard - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Materials & Supplies	2,946	4,000	3,500
Fuel for Vehicles	34,726	30,000	40,000
Professional Services	4,336	5,000	5,000
Minor Equipment	1,584	2,500	2,500
Training & Education	-	-	500
Maintance of Vehicles	13,909	14,400	20,000
Maintenance of Equipment	5,269	4,000	5,000
Tuition Reimbursement	-	-	-
Maintainance of Buildings	196	1,500	-
<i>Total Material & Services:</i>	62,966	61,400	76,500
Capital Projects			
Machinery & Equipment	250	5,000	102,500
<i>Total Capital Projects:</i>	250	5,000	102,500
<i>Total Materials, Services & Capital:</i>	63,216	66,400	179,000

City of Auburn
Departmental Budget - Non-Personal Expenditures
Department 340 - Public Works Stormwater Management - FY 2016-17

Materials & Services	Actuals FY 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Materials & Supplies	45	500	500
Professional Services	4,454	3,500	5,000
SWRCB Fees	10,828	11,000	11,000
Flood Control Districts Chgs	16,000	13,000	16,000
Special Projects	-	5,000	5,000
<i>Total Material & Services:</i>	31,327	33,000	37,500
Capital Projects			
Storm Drain System Map Update	-	500	500
<i>Total Capital Projects:</i>	-	500	500
<i>Total Materials, Services & Capital:</i>	31,327	33,500	38,000

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund**

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) - Annual state grant received for law enforcement

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	44,407
	11 - Sewer	66,610
	27 - Transit	22,203
	35 - RPTTF (Former RDA)	13,607
	66 - CDBG - ED	6,661
Building Inspection	02 - Airport	12,292
	11 - Sewer	18,438
City Clerk's Office	02 - Airport	9,902
	11 - Sewer	14,852
City Manager's Office	02 - Airport	31,437
	11 - Sewer	31,437
	35 - RPTTF (Former RDA)	20,958
Planning	65 - HOME / FTHB	2,000
	66 - CDBG - ED	5,949
Public Works - Admin/Engineering	02 - Airport	14,231
	11 - Sewer	28,461
	27 - Transit	14,231
Public Works	Admin - Cap Projects	104,699
	Const / Mtc - Allocations	80,000
	PW Shop - Allocations	15,000
Total General Fund Staff Cost Allocations:		\$ 649,109

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund**

Reconciliation of General Fund Capital Outlay / Projects

Capital Equipment Debt Service

Fire Truck Lease	\$ 94,086		
		\$	94,086

City Clerk's Office

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

Administrative Services Department

Business License System	\$ 5,000		
			5,000

Information Technology

Computer Equipment	\$ 12,500		
Phone System Lease / Support	42,000		
Business License System / IT Equipment	38,500		
			93,000

Police

Machinery & Equipment	\$ 100,000		
Office Equipment	5,000		
CAD Upgrade	87,000		
			192,000

Fire

Computer Equipment	\$ 12,000		
			12,000

Building Maintenance

Capital Projects - Buildings	\$ 30,000		
Machinery & Equipment	5,000		
Public Safety Facilities	120,800		
Electric Vehicle Charging Station	35,000		
Back Flow Preventer Device	500		
Old Town Restroom Remodel	16,000		
City Hall Floor / Improvements	30,000		
Carnegie Library ADA Improvements	20,000		
Corp Yard Flooring	5,000		
			262,300

**City of Auburn
Fiscal Year 2016-17 Proposed Budget
General Fund**

Reconciliation of General Fund Capital Outlay / Projects

Public Works Admin/Engineering

Machinery & Equipment	\$	1,000		
2016-17 Roadway Annual Surface Sealing		550,000		
			\$	551,000

Construction Maintenance

Vehicle - Trailer King	\$	40,000		
Machinery & Equipment		1,000		
				41,000

Corp Yard

Machinery & Equipment	\$	5,500		
Mechanics Shop Truck		65,000		
Crackfill Material - Carport		3,500		
Sign Shop Building - Re-Roof		28,500		
				102,500

Stormwater

Storm Drain System Map Update	\$	500		
				500
			\$	<u>1,368,386</u>

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City of Auburn
Fiscal Year 2016-17 Proposed Budget
Airport Enterprise Fund (Fund 02)

	<u>ACTUAL</u> <u>2014-15</u>	<u>REVISED</u> <u>BUDGET</u> <u>2015-16</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2016-17</u>
Revenues:			
Property Taxes	30,326	34,525	35,000
Land Rental	517,835	600,000	600,000
Interest Earned	31,653	3,000	3,000
Airport Improvement Grant (FAA Grant)	74,249	422,402	215,000
Airport Improvement Grant (State Match)	10,000	-	-
State of California Aid to Airports Program	-	10,000	10,000
Developer Reimbursements	-	-	-
FBO & Aviation Fuel Sales	14,886	11,500	11,500
FBO Tie Down Spaces	36,373	35,000	35,000
Hangar Rental	39,880	38,500	38,500
Office Rental	10,805	10,000	10,000
Miscellaneous	1,479	-	-
Interfund Loan Proceeds	-	-	-
<i>Total:</i>	<u>767,486</u>	<u>1,164,927</u>	<u>958,000</u>
Expenditures:			
Administrative Expense - Staff Costs	139,343	115,320	187,267
Airport Operations	213,846	214,066	237,250
Debt Service	120,795	121,094	121,094
Capital Projects	230,620	852,335	425,000
Transfers-Out	-	-	-
<i>Total:</i>	<u>704,604</u>	<u>1,302,815</u>	<u>970,611</u>
Excess (deficit) of revenues over expenditures	62,882	(137,888)	(12,611)
Beginning Fund Balance	906,385	969,267	831,379
Ending Fund Balance	<u>969,267</u>	<u>831,379</u>	<u>818,768</u>
Personal Services Allocation			
<i>Total:</i>		<u>AUTHORIZED</u> <u>2015-16</u>	<u>ESTIMATED</u> <u>2016-17</u>
		<u>0.0</u>	<u>0.0</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Capital Revenue Sources			
FAA Grant Revenues			
AIP (Taxiway Lighting & Resurfacing)	-	-	-
AIP (Airfield Lighting, Markings / Fence)	74,249	422,402	215,000
Capital Reimbursements			
Waterline Developer Reimbursements	-	-	
<i>Total:</i>	<u>74,249</u>	<u>422,402</u>	<u>215,000</u>
Capital Expenditures			
50302 - Vehicles	21,014	11,500	-
50303 - Machinery & Equipment	-	25,000	25,000
50800 - Computer Equipment	-	1,500	5,000
63021 - Demolition of Old Hangar Structures	6,850	40,000	10,000
63042 - AWOS/AIP-04	1,606	5,000	15,000
63048 - East End Hanger Project	17,442	25,000	25,000
63051 - Security Cameras	816	-	-
63052 - Airport Master Plan	2,824	-	-
63084 - Dwelle Lease Area Option	212	-	-
63090 - Building & Facility Improvements	44,813	60,000	10,000
63091 - East End Sanitary Sewer Project	-	10,000	-
63092 - Runway 25 Obstruction Removal	14,605	-	-
63153 - Airport Master Plan Update	14,611	300,000	215,000
63154 - Airport Parking Lot Impvmts	-	60,000	60,000
63156 - Taxiway LED Light Conversion	5,575	125,000	-
63306 - Security Camera Upgrade	-	50,000	50,000
63308 - Airport Monument Sign (Staff)	70,306	10,000	10,000
63309 - Motorize Existing East End Hangar	6,133	44,335	-
63310 - Perimeter Fencing	4,870	-	-
63311 - Airfield Lightings / Markings	7,241	-	-
63755 - 2012/13 AIP Project (Carter Burgess)	10,675	-	-
63757 - Airport SP - Hangar Demo	401	-	-
63760 - Fuel Island Repairs	626	85,000	-
<i>Total:</i>	<u>230,620</u>	<u>852,335</u>	<u>425,000</u>
Net Capital Inflow / (Outflow)	<u>(156,371)</u>	<u>(429,933)</u>	<u>(210,000)</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Sewer Service Charges	5,546,397	5,800,000	5,950,000
Sewer Connection Fees	107,073	54,000	-
Sewer Development Fees	-	-	-
Interest Income	8,075	80,000	80,000
Miscellaneous Income	-	-	-
Debt Proceeds / Project Grant	-	2,200,000	4,500,000
<i>Total:</i>	<u>5,661,545</u>	<u>8,134,000</u>	<u>10,530,000</u>
Expenditures:			
Administrative Expense - Staff Costs	375,002	539,167	422,088
Materials and Services	518,572	676,480	496,000
Contract Operations	1,503,368	1,500,000	1,700,000
Debt Service	851,721	868,893	868,893
Capital Projects	1,680,455	7,796,500	6,345,000
Capital Outlay	106,537	486,500	150,000
Mandatory Minimum Penalties	-	-	-
Bond Closing Costs	-	-	-
<i>Total:</i>	<u>5,035,655</u>	<u>11,867,540</u>	<u>9,981,981</u>
Excess (deficit) of revenues over expenditures	625,890	(3,733,540)	548,019
Beginning Fund Balance	9,071,841	9,697,731	5,964,191
Less:			
Reserve for WWTP UV Disinfection	1,995,000	-	-
Reserve for Regionalization Study	250,000	-	-
Reserve for WWTP Upgrade Project	1,014,450	-	-
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752
Ending Unobligated Fund Balance	<u>5,598,295</u>	<u>5,124,205</u>	<u>5,672,224</u>
Personal Services Allocation			
		AUTHORIZED 2015-16	ESTIMATED 2016-17
Associate Civil Engineer		1.0	1.0
Engineering Tech II		1.0	1.0
Maintenance Worker II		2.0	1.0
<i>Total:</i>		<u>4.0</u>	<u>3.0</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

Capital Expenditures	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
63702 - WWTP Upgrade / UV Project	150	-	-
63856 - Auburn Ravine Sampling	7,183	10,200	10,000
63895 - Lift Station Repairs	32,699	20,800	15,000
63899 - Emergency Sewer Repair Projects	946,174	728,000	350,000
63890 - BIOASSY Testing WWTP	-	-	5,000
63901 - Sewer Map Updates	-	10,000	10,000
63903 - WWTP - Repairs / Projects	18,919	52,000	10,000
63913 - Gunite Ditch - WWTP	-	10,500	10,500
63914 - NPDES Permit Renewal	85,724	30,000	200,000
64004 - SSMP Upgrades	-	10,000	10,000
64006 - Oxidation Ditch	504,644	2,200,000	4,500,000
64007 - Aeration Improvements	13,136	10,000	-
64008 - Contract Operations RFP	2,000	-	-
64009 - Source Control Program	3,078	25,000	-
64010 - I&I Reduction Program	-	15,000	-
64011 - Monticello Lift Station Upgrade	1,702	550,000	-
64012 - Vista Del Val Lift Station	-	-	250,000
65000 - Regional Sewer Project / Outreach	427	3,600,000	530,000
65001 - Back Flow Preventer Device	-	5,000	-
65007 - Groundwater Study	10,781	-	-
65602 - Utility Billing Software	-	75,000	100,000
65603 - Collection System Software	-	50,000	-
65604 - NPDES - 2015 Permit	5,487	100,000	-
65605 - Tractor / Mower	-	50,000	70,000
65606 - WWTP Pond Improvements	-	50,000	-
67012 - Monticello Lift Station	47,372	-	-
67013 - Auburn Oaks Lift Station	884	-	-
67023 - Diamond Ridge Lift Station	-	75,000	75,000
67024 - Pond 1B Lift Station	-	-	-
67025 - Southridge Lift Station	-	20,000	-
63054 - Groundwater Monitoring Wells	95	100,000	-
64014 - Nevada Street Sewer Project	-	-	200,000
<i>Total:</i>	<u>1,680,455</u>	<u>7,796,500</u>	<u>6,345,500</u>

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**City of Auburn
Fiscal Year 2016-17 Proposed Budget
Gas Tax Fund (Fund 21)**

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
CA Gax Tax Section 2105	74,771	83,710	86,803
CA Gax Tax Section 2106	56,433	45,610	46,925
CA Gax Tax Section 2107	95,693	116,112	119,845
CA Gax Tax Section 2107.5	6,000	3,000	3,000
Proposition 42 Funds (Section 2103)	124,786	64,438	33,511
Interest Income	2,613	250	-
<i>Total:</i>	<u>360,296</u>	<u>313,120</u>	<u>290,084</u>
Expenditures:			
Public Works Staff Allocations	260,047	172,853	65,000
Service and Supplies	196,672	215,912	210,000
Capital Projects	-	1,041	-
Transfers Out - For Debt Service	9,790	-	-
<i>Total:</i>	<u>466,509</u>	<u>389,806</u>	<u>275,000</u>
Excess (deficit) of revenues over expenditures	(106,213)	(76,686)	15,084
Beginning Fund Balance	182,899	76,686	-
Ending Fund Balance	<u>76,686</u>	<u>-</u>	<u>15,084</u>

Capital Expenditure Detail

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Capital Expenditures			
50000 - Machinery and Equipment	-	-	-
63159 - Annual Overlay Project	-	1,041	-
<i>Total:</i>	<u>-</u>	<u>1,041</u>	<u>-</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Transportation Fund (Fund 26)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Transportation Tax, TDA	356,619	482,217	356,144
Air Pollution Grant	-	-	-
State Grant (Safe Routes to School)	-	-	-
Federal Funding, RSTP	139,628	-	120,000
Interest Income	4,931	-	-
Other Revenues / State Grant Sources	728,144	675,000	2,500,000
Highway 49 Mitigation Revenues	-	-	-
Herdal Signal Mitigation Reimbursement	-	-	-
SB1266 Proposition 1B Allocation	-	-	-
Transfers-In	-	431,388	253,971
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>1,229,322</u>	<u>1,588,605</u>	<u>3,230,115</u>
Expenditures:			
Administrative Expense	-	3,500	3,500
Materials and Services	78,965	85,000	83,000
Debt Service	9,790	-	-
Capital Projects	949,359	1,488,503	2,851,500
Capital Outlay	13,526	51,500	45,000
Transfers-Out	-	-	-
<i>Total:</i>	<u>1,051,640</u>	<u>1,628,503</u>	<u>2,983,000</u>
Excess (deficit) of revenues over expenditures	177,682	(39,898) -	247,115
Beginning Fund Balance	(384,899)	(207,217)	(247,115)
Less:			
Deferred Revenue - Transportation Projects	-	-	-
Ending Fund Balance	<u>(207,217)</u>	<u>(247,115)</u>	<u>-</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>REVISED</u> <u>BUDGET</u> <u>2015-16</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2016-17</u>
50302 - Vehicles	13,526	11,500	-
50303 - Machinery & Equipment	-	40,000	45,000
63011 - Paving Projects - Public Works Dept.	58,939	25,000	75,000
63016 - Sidewalk Repairs - Commercial	1,725	2,500	2,500
63159 - Annual Overlay Project	2,054	538,459	-
63160 - Nevada St Sidewalk Project	215,207	675,000	2,500,000
63299 - Emergency Repairs - Storm Drain	44,821	150,000	25,000
63501 - Sidewalk Repairs - Residential	18,887	15,000	15,000
63502 - Annual Roadway Surface Sealing	-	39,826	189,000
63510 - City Pavement Marking Project	2,675	20,000	20,000
63515 - Multimodal Rail Station	150	-	-
65012 - Storm Drain Channel - Downtown	500	-	10,000
66005 - Palm Avenue Sidewalk Project	604,401	7,718	-
67021 - Wayfinding Project	-	15,000	15,000
<i>Total:</i>	<u>962,885</u>	<u>1,540,003</u>	<u>2,896,500</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Transit Fund (Fund 27)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Transportation Tax LTF (Article 4)	607,389	225,927	352,000
Transportation Tax STA	51,106	50,604	45,465
Interest Income	3,896	-	-
Fare Box Revenues	28,481	30,000	30,000
Other Revenues (FTA)	-	191,683	68,989
Equipment Grants	3,782	90,200	8,748
Proposition 1B - PTMISEA	-	237,444	150,000
Miscellaneous Revenues	1,496	-	-
<i>Total:</i>	<u>696,150</u>	<u>825,858</u>	<u>655,202</u>
Expenditures:			
Administrative Expense	354,482	402,000	365,079
Materials and Services	118,801	119,999	89,575
Debt Service	21,491	22,314	23,000
Capital Outlay	45,639	410,375	161,000
Capital Projects	632	34,193	16,704
Transfers-Out	-	-	-
<i>Total:</i>	<u>541,045</u>	<u>988,881</u>	<u>655,358</u>
Excess (deficit) of revenues over expenditures	155,105	(163,023)	(156)
Beginning Fund Balance	8,154	163,259	236
Less:			
Deferred Revenue - Future Bus Purchase	-	-	-
Deferred Revenue - Transit Use	-	-	-
Ending Fund Balance	<u>163,259</u>	<u>236</u>	<u>80</u>

Personal Services Allocation

	AUTHORIZED 2015-16	ESTIMATED 2016-17
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 2016-17 Proposed Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	<u>ACTUAL</u> <u>2014-15</u>	<u>REVISED</u> <u>BUDGET</u> <u>2015-16</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2016-17</u>
Capital Outlay			
50302 - Vehicles	-	408,900	160,000
50303 - Machinery & Equipment	45,639	225	1,000
50800 - Computer Equipment	-	1,250	-
<i>Total:</i>	<u>45,639</u>	<u>410,375</u>	<u>161,000</u>
Capital Projects			
69999 - IT Efficiency Solution	-	-	-
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	-	-	-
63161 - Bus Stop Facility Improvements	632	2,954	2,063
63162 - Transit On-Board Cameras	-	655	8,748
63163 - Bus Shelter on Locksley Lane	-	3,600	-
66021 - Corp Yard Emergency Generator	-	17,943	-
66022 - Security Lighting	-	9,041	5,893
<i>Total:</i>	<u>632</u>	<u>34,193</u>	<u>16,704</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Property Seizure Fund (Fund 47)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Asset Forfeiture Revenue	560	-	-
Other Revenues	-	-	-
<i>Total:</i>	<u>560</u>	<u>-</u>	<u>-</u>
Expenditures:			
Administrative Expenses	-	-	-
Services and Supplies	-	-	-
Capital Outlay - Police Equipment	19,406	19,406	19,406
Transfers-Out	-	-	-
<i>Total:</i>	<u>19,406</u>	<u>19,406</u>	<u>19,406</u>
Excess (deficit) of revenues over expenditures	(18,846)	(19,406)	(19,406)
Beginning Fund Balance	81,609	62,763	43,357
Ending Fund Balance	<u>62,763</u>	<u>43,357</u>	<u>23,951</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Arts Commission (54)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Donations	600	19,550	-
Operating Transfers In	-	29,602	-
<i>Total:</i>	600	49,152	-
Expenditures:			
Printing	-	-	-
Materials & Supplies	-	-	-
Professional Services	-	-	-
Arts Commission Activities	15,077	12,650	-
Let's Never Forget Event	605	21,420	-
<i>Total:</i>	15,682	34,070	-
Excess (deficit) of revenues over expenditures	(15,082)	15,082	-
Beginning Fund Balance	-	(15,082)	-
Ending Fund Balance	(15,082)	-	-

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
CDF Reimbursement for Equipment Use	48,220	43,423	-
Other Revenues	2,505	-	-
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>50,725</u>	<u>43,423</u>	<u>-</u>
Expenditures:			
Administrative Expense	-	-	-
Services & Supplies	6,814	-	-
Capital Outlay - Fire Equipment	22,022	20,000	20,000
Transfers-Out	-	-	-
<i>Total:</i>	<u>28,836</u>	<u>20,000</u>	<u>20,000</u>
Excess (deficit) of revenues over expenditures	21,889	23,423	-
Beginning Fund Balance	81,477	103,366	126,789
Less:			
Deferred Revenue - Transportation Projects	-	-	-
Ending Fund Balance	<u>103,366</u>	<u>126,789</u>	<u>106,789</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
HOME FTHB / Rehabilitation Grant Funds (Fund 65)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Interest Income	409	100	100
Program Income Grant Funding	-	113,554	-
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>409</u>	<u>113,654</u>	<u>100</u>
Expenditures:			
Administrative Expenses - HOME Program	13	6,200	3,000
Loans - HOME Program	-	-	110,000
<i>Total:</i>	<u>13</u>	<u>6,200</u>	<u>113,000</u>
Excess (deficit) of revenues over expenditures	396	107,454	(112,900)
Beginning Fund Balance	11,491	11,887	119,341
Ending Fund Balance	<u>11,887</u>	<u>119,341</u>	<u>6,441</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Interest Income	7,687	1,500	1,500
Re-use Monies - Small Business Loans	6,269	45,000	38,000
Program Income Grant Funding	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-
<i>Total:</i>	<u>13,956</u>	<u>46,500</u>	<u>39,500</u>
Expenditures:			
Administrative Expenses - RLF Small Business	23,495	22,461	20,000
Re-use Loans RLF - Small Business	-	-	250,000
Bank Fees	-	-	-
CDBG Grant Expenditures	-	-	-
<i>Total:</i>	<u>23,495</u>	<u>22,461</u>	<u>270,000</u>
Excess (deficit) of revenues over expenditures	(9,539)	24,039 -	(230,500)
Beginning Fund Balance	270,507	260,968 -	285,007
Ending Fund Balance	<u>260,968</u>	<u>285,007</u>	<u>54,507</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Intergovernmental Revenues (Fund 68)	-	5,000	5,000
Franchise Fees (Fund 69)	101,037	133,000	133,000
Interest	1,336	3,500	3,500
Transfers-In from Other Funds	-	-	-
<i>Total:</i>	<u>102,373</u>	<u>141,500</u>	<u>141,500</u>
Expenditures:			
Administrative Expenses	305	100	100
Insurance Expenses	45,851	33,714	33,714
Contractual Expenses	131,518	135,000	160,000
Capital Projects	-	-	-
Debt Service	-	-	-
Salary Reimbursements	-	-	-
<i>Total:</i>	<u>177,674</u>	<u>168,814</u>	<u>193,814</u>
Excess (deficit) of revenues over expenditures	(75,301)	(27,314) -	(52,314)
Beginning Fund Balance	642,861	567,560	540,246
Ending Fund Balance	<u>567,560</u>	<u>540,246</u>	<u>487,932</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 2016-17 Proposed Budget
Office of Traffic Safety Grant Fund (Fund 75)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Grant Revenues	19,989	44,568	15,000
Other Revenues	-	-	-
<i>Total:</i>	<u>19,989</u>	<u>44,568</u>	<u>15,000</u>
Expenditures:			
Mutual Agency Funds Provided	-	33,954	12,000
Services and Supplies	-	6,250	21,579
Capital Outlay	-	4,364	-
Transfers-Out	-	-	-
<i>Total:</i>	<u>-</u>	<u>44,568</u>	<u>33,579</u>
Excess (deficit) of revenues over expenditures	19,989	-	(18,579)
Beginning Fund Balance	(1,410)	18,579	18,579
Ending Fund Balance	<u>18,579</u>	<u>18,579</u>	<u>-</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
State Grant Revenues	106,230	100,000	100,000
Interest Income	-	-	-
Transfers In	-	-	-
<i>Total:</i>	<u>106,230</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:			
Personnel Expenses	-	-	-
Support Expenses	-	-	-
Debt Service	-	-	-
Capital Outlay - Equipment	-	-	-
Transfers-Out	112,508	99,246	100,000
<i>Total:</i>	<u>112,508</u>	<u>99,246</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	(6,278)	754	-
Beginning Fund Balance	5,524	(754)	-
Ending Fund Balance	<u>(754)</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Development Impact Fees	42,258	19,250	20,000
Interest Income	3,945	1,000	500
Other Revenues	-	29,809	-
Other Financing Sources	-	-	-
<i>Total:</i>	46,203	50,059	20,500
Expenditures:			
Administrative Expense	238	-	-
Contractual Expenses	-	-	-
Debt Service	7,343	7,342	7,342
Capital Outlay - Building Department	19,483	-	-
Capital Outlay - Police Department	-	-	-
Capital Outlay - Fire Department	-	-	-
Capital Outlay - Public Works Department	13,526	-	-
Transfers-Out	-	50,000	-
<i>Total:</i>	40,590	57,342	7,342
Excess (deficit) of revenues over expenditures	5,613	(7,283)	13,158
Beginning Fund Balance	88,720	94,333	87,050
Ending Fund Balance	94,333	87,050	100,208

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**City of Auburn
Fiscal Year 2016-17 Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)**

	<u>ACTUAL 2014-15</u>	<u>BUDGET 2015-16</u>	<u>BUDGET 2016-17</u>
Revenues:			
Grant Revenues	-	-	-
Interest	(7,807)	-	-
Gain on Disposal of Asset	-	-	-
Miscellaneous Revenues	-	-	-
Carryover Fund Balance - Prior Year	-	-	-
<i>Total:</i>	<u>(7,807)</u>	<u>-</u>	<u>-</u>
Expenditures:			
Administrative Expense	-	-	-
Capital Projects	(238)	-	-
Transfers-Out	-	-	-
<i>Total:</i>	<u>(238)</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	(7,569)	-	-
Beginning Fund Balance	(231,651)	(239,220)	(239,220)
Ending Fund Balance	<u>(239,220)</u>	<u>(239,220)</u>	<u>(239,220)</u>

Capital Expenditure Detail

	<u>ACTUAL 2013-14</u>	<u>BUDGET 2014-15</u>	<u>BUDGET 2015-16</u>
Capital Expenditures			
62029 - AUSD Park Preserve Project	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>

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City of Auburn
Fiscal Year 2016-17 Proposed Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Property Taxes	433,815	440,864	440,000
Interest Income	815	2,000	400
Other Revenues	213,450	22,456	-
Transfers In	-	-	1,764
<i>Total:</i>	<u>648,080</u>	<u>465,320</u>	<u>442,164</u>
Expenditures:			
Administrative Expense	41,518	51,457	34,500
Professional / Contractual Services	26,210	12,000	12,000
Special Projects	-	-	-
Debt Service	214,265	336,505	336,505
Capital Projects	-	-	-
AB1290 Pass-Throughs	-	-	-
Redevelopment Distribution	-	-	-
Transfers-Out for Low / Mod Set Aside	-	-	-
Transfers-out for Debt Service	-	338,149	-
Bond Closing Costs	-	-	-
<i>Total:</i>	<u>281,993</u>	<u>738,111</u>	<u>383,005</u>
Excess (deficit) of revenues over expenditures	366,087	(272,791)	59,159
Beginning Fund Balance	(23,405)	342,682	69,891
Ending Fund Balance	<u>342,682</u>	<u>69,891</u>	<u>129,050</u>

City of Auburn
Fiscal Year 2016-17 Proposed Budget
Redevelopment Property Tax Trust Fund Debt Service Reserve (Fund 33)

	ACTUAL 2014-15	REVISED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Revenues:			
Interest Income	12,651	-	-
Other Income	-	-	-
Transfers In - AUDA Debt Service	-	-	-
<i>Total:</i>	12,651	-	-
Expenditures:			
Administrative Expenses	4,233	-	-
Services and Supplies	-	-	-
Debt Service	246,511	-	-
Transfers-Out	-	-	1,764
<i>Total:</i>	250,744	-	1,764
Excess (deficit) of revenues over expenditures	(238,093)	-	(1,764)
Beginning Fund Balance	239,857	1,764	1,764
Ending Fund Balance	1,764	1,764	-

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RESOLUTION NO. 16-61

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN
APPROVING THE OPERATING, DEBT SERVICE AND CAPITAL PROJECT BUDGETS
FOR FISCAL YEAR 2016-17

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

That the City Council of the City of Auburn hereby adopts the revenue estimates and expenditure appropriations for all City Funds for Fiscal Year 2016-17 as summarized in the fund schedules presented with the Fiscal Year 2016-17 Proposed Budget.

DATED: June 27, 2016

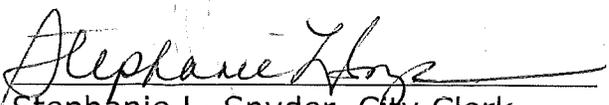

Matthew Spokely, Vice Mayor

ATTEST:


Stephanie L. Snyder, City Clerk

I, Stephanie L. Snyder, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 27th day of June, 2016 by the following vote on roll call:

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


Stephanie L. Snyder, City Clerk

RESOLUTION NO. 15-25

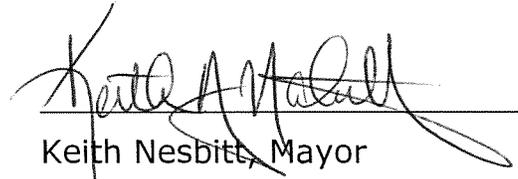
RESOLUTION ADOPTING A FUND BALANCE POLICY

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:

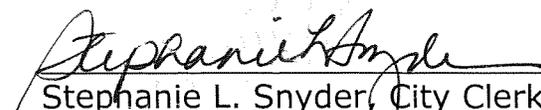

Stephanie L. Snyder, City Clerk

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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