

# City of Auburn



**Fiscal Year 2023-24**  
**Operating Budget**

**City of Auburn  
Proposed Operating Budget  
Fiscal Year 2023-24**

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## **City Council**

**Alice Dowdin Calvillo – Mayor**

**Rachel Radell-Harris – Vice Mayor**

**Daniel Berlant – Council Member**

**Sandy Amara – Council Member**

**Mike Holmes – Council Member**

## **City Staff**

**Sean Rabé – City Manager**

**Nathan Bagwill – Administrative Services Director**

**Donna Silva – City Treasurer (Elected)**

**Ryan Kinnan – Police Chief**

**David Spencer – Fire Chief**

**Cristina Shafer – Finance Analyst**

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# City of Auburn

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[www.auburn.ca.gov](http://www.auburn.ca.gov)

June 26, 2023

Honorable Mayor and Councilmembers  
City of Auburn

**RE: Fiscal Year 2023-24 Operating Budget**

Mayor Dowdin Calvillo and Councilmembers:

We are pleased to present to you the operating budget for the City of Auburn for the 2023-24 Fiscal Year. The budget format addresses revenues and expenditures for all budgeted fund types citywide, while providing an expanded, comprehensive budgetary analysis of the City's General Fund – the City's main operating fund. This document was developed to be a "user-friendly" document, allowing prospective users to seamlessly navigate the City's financial plan.

In developing the operating budget, the City Manager and Administrative Services Director worked closely with city department heads and presented budget-related information at three separate council meetings / workshops prior to adopting the final budget. Each department's ongoing and one-time annual expenditures; and capital outlay and projects requests were reviewed and considered for inclusion with the operating budget consistent with goals and objectives identified by the City Council and the effective and efficient delivery of City services and programs. Recommended funding of priorities were determined based on revenue generation, cost efficiency, health and safety, critical staffing needs, cost recovery, project delivery and improved public service and efficiency.

## BUDGETS BY FUND

Accounting for the balance of the operating budget are the City's Enterprise, Special Revenue, and Trust and Agency funds as shown in the table below:

Fund(s)	FY 2022-23 Estimated		FY 2023-24 Proposed Budget			
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change
General Fund	19,029,235	18,861,780	17,982,048	-5.5%	17,982,048	-4.7%
Airport Enterprise Fund	1,359,295	1,868,705	1,932,577	42%	1,246,479	-33%
Sewer Enterprise Fund	6,837,518	9,512,882	6,780,000	-0.8%	8,447,127	-11%
Special Revenue Funds	4,642,505	3,884,892	3,140,057	-32.4%	3,375,581	-13%
Trust and Agency Funds	321,256	320,156	294,161	-8.4%	320,156	-
<b>Subtotal - Operating Funds</b>	<b>32,189,809</b>	<b>34,448,415</b>	<b>30,128,843</b>	<b>-6.4%</b>	<b>31,371,391</b>	<b>-9%</b>
CDBG/Home Loan Funds (Spcl Rev)	40,756	36,066	38,206	-6.3%	9,000	-75%
<b>Total Operating &amp; CDBG/HOME Funds</b>	<b>32,230,565</b>	<b>34,484,481</b>	<b>30,167,049</b>		<b>31,380,391</b>	

The operating budget identifies citywide revenues sources of \$30.1 million and citywide expenditures of \$31.3 million over the course of fiscal year 2023-24. Taken as a whole, the operating budget anticipates spending approximately \$1.2 million more than will be collected in revenues, resulting in a reduction in fund balance for the City's Sewer Fund for use of previous years' surplus for one-time projects.

The operating budget details a balanced General Fund with anticipated revenues and expenditures in the coming fiscal year of \$17.98 million. A placeholder has been inserted into the General Fund forecast relative to anticipated labor negotiations. The outcome of labor negotiations is contingent upon agreement of the Memorandums of Understanding with the City's five labor groups. The City is projected into projected budgetary surpluses in fiscal years 2024 and through the duration of the General Fund forecast and beyond. General Fund expenditures are expected to decrease 4.7% over those anticipated for FY 2022-23 primarily due the utilization of one-time fund balance for one-time projects in FY2022-23 that is not anticipated to occur to the same levels in FY 2023-24.

## **Fiscal Year 2023-24 Budget Priorities:**

The Fiscal Year 2023-24 Budget reflects a commitment to the advancement of City services, the maintenance of infrastructure and planning for our future. Key priorities in the overall spending plan include:

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

The budget will have a focus on internal systems and policies. During the current fiscal year, the City commissioned a classification and compensation study to determine our ability to recruit and retain quality employees which has aided in the process of identifying areas the City can become more competitive in terms of retention and recruiting qualified and high performing staff. A continued internal focus on improved employee development and training also includes improved employee orientation and onboarding. Our personnel policies will be updated and current to reflect both law and employment trends. Staff will work toward a culture of success by improving our overall workforce development which translates into a mission driven organization. During the current fiscal year, Council approved the reclassifications of two Human Resources positions to include a Director and Analyst position and the establishment of Human Resources as its own department. This commitment to the City’s workforce exhibits the City’s focus on elevating the internal resources and expertise in the area of Public Personnel Administration and Human Resources Management for the City as the organization is navigating through several major initiatives such as a comprehensive update to the City’s Personnel Policies and the implementation of a new Human Resources and Payroll Enterprise Platform. The creation of the Director position also adds a member to the City’s Senior Executive Team and provides the City with a higher-level resource that is solely dedicated to all matters and affairs relating to Human Resources.

***Fiscal Sustainability through Revenues and Economic Prosperity*** – The budget addresses several critical projects that are vital for the long-term fiscal health and sustainability of the City as well as a major update and enhancement to the City’s Financial Administrative Policy. Key

initiatives such as initiating an update of the City's General Plan and Zoning Code as well as the next phase of developing a Form-Based Planning Code for the City's major business corridors that will enable the City and the City's business partners to be more agile and strategic with regards to Economic Development, retention and creation of new, desirable jobs within the City, as well as diversify the City's revenue base and increase sales tax generation.

The budget will work toward addressing long term fiscal sustainability through the creation of strategies which address future vulnerabilities. Diversification of ongoing revenues, economic recruitment and retention and setting a course for improved revenues will be a key organizational focus. Staff will work closely with key stakeholders on branding and marketing efforts.

### **Financial Management Policy (FMP)**

The City Council adopted a Fund Balance Policy on March 9, 2015, that was an update to a previous reserve policy, that established a process and criteria for the continued evaluation of target fund balances as conditions warrant. This policy also established a process for reaching and/or maintaining the targeted level of fund balances and the priority for the use of resources in excess of the target. Finally, this policy also provided a mechanism for monitoring and reporting the City's governmental fund balances.

The Financial Management Policy (FMP) is a revision to the City's current Fund Balance Policy. The purpose of this policy is to further refine key elements of the City's financial stability 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. The amounts of these reserves may be modified or changed in any way, at any time at the discretion of the Council.

The Economic Uncertainty provision included in the FMP is to protect the General Fund against unpredictable fluctuations in major revenues such as property, sales and transient occupancy taxes and grant funding. The target reserve for this fund is \$3.4 Million. This goal for this reserve is to be up to 40% of anticipated sales tax in the coming fiscal year. This reserve is to be reviewed annually for recommended adjustments as needed.

The Pension Stability reserve is to ensure the City has adequate reserves in the event of an increase in pension costs above and beyond the annual normal cost. The amounts of this reserve shall be set by Council; the current reserve level the Council has set for this reserve is \$1 Million dollars. Utilization of these funds are for pension costs that occur within a fiscal year that were unanticipated at the time of budget development or would otherwise cause a strain on City resources. The City Manager or his/her designee may assign use of these funds for the sole purpose of paying pension-related expenses.

The provision for Compensated Absences is designed to maintain appropriate reserves to cover compensated absences and other employee benefit liabilities and to meet statutory requirements and actuarially projected needs. This component of the policy has not been formally recognized in the previous fiscal years; this is a restoration of this reserve type. The target level for this reserve is based on an average of the previous five years' leave payout for the City's workforce as well as a contingency amount in order to insulate the City from significant fiscal impacts resulting from retirements and/or negotiated agreements with the City's workforce relative to accrued leave balances.

Self-Insurance Balances represent accumulated reserves for future unemployment and workers compensation claims. There are no substantial changes to how this reserve is recognized annually by the City.

At the conclusion of a Fiscal Year, any general funds in excess of the expenditures from the previous fiscal year will be programmed to replenish or modify the City's four reserves as listed in this policy and at the recommendation of the City Manager.

Any remaining funds, subsequent to the replenishment of the reserves, will be available for Capital expenditures such as one-time projects as well as major equipment and vehicles, through the City's Capital Improvement Plan either on an as needed basis or on a replacement schedule. Use of these one-time funds for one-time purchases will assist the City in planning for major fleet needs such as Fire Apparatuses, Police and Transit Vehicles as well as major equipment as may be needed in the delivery of services for the City. With the anticipated state requirements of electric vehicles in the coming future, these funds are important to position the City to proactively schedule and replace its fleet as needed when reduced impacts in a given fiscal year as this method proposes to build up a healthy reserve based on anticipated need.

To summarize, any funds that do not fall into the four categories listed below are designated as Capital Reserve:

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

The table below is a representation of the General Fund Reserve by way of the revised FMP as adopted by City Council:

**Reserve Levels:**

• Economic Contingency Reserve	\$ 3,447,600
• Pension Unfunded Liability Reserve	1,000,000
• Prepaid Insurance Costs	577,653
• Employee Unfunded Liability Reserve	500,000
• Fund Balance for Future Projects & Major Equipment/Vehicles	3,046,381
Total Anticipated General Fund Reserves – June 30, 2024	\$ 8,571,634

The above estimated General Fund Reserve balance for June 30, 2024 is based on current projections at the time of this report and are subject to modifications based on further development of the City's annual budget.

**General Plan Update**

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

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

Subsequent to the ARPA funding plan as approved by Council, an estimated \$1.1 Million in available funding is programmed to initiate the City's General Plan Update; beginning with the Land Use Element, the Circulation Element and the Zoning Code.

***Maintaining a Safe Community, Protecting Health and Welfare with a Strong Emphasis on Fire Prevention and Community Risk Reduction*** – The current budget contains improvements and updates to Traffic Collection data, Police and Fire Capital improvements as well as new equipment for the Police and Fire Department.

During the current fiscal year, the Auburn Police Department was notified of being awarded the Public Safety Partnership and Community Policing Grant. These grants funds are being utilized to fund a portion of four new positions to the City's Police Department with a focus on Problem Oriented Policing (POP). The addition of the POP team continues the City's already successful efforts to build legitimacy and trust between the Auburn Police Department and the Auburn community while being trained in developing long-term solutions for reoccurring problems within the community. The new POP team provides a specialized level of service to the community while at the same time being at the disposal of the Department to address any specific needs to enhance the quality of life in the City of Auburn.

The POP team will enhance public safety within the community by doing the following, but not limited to: working collaboratively with the business districts and neighborhoods, focus on homelessness, partnerships with mental health professionals combating the fentanyl epidemic as well as conducting field follow-up, community outreach events. The creation of the positions also furthers retention and success efforts and provides advanced officer training to the Police Department's staff in addition to oversight and management of code enforcement.

***Quality Infrastructure and Transportation*** – Significant focus and organizational resources are reflected in this budget towards several key initiatives and projects such as furthering the City's Asset Management Systems enhancing the data available for Streets and Overlay as well as developing systems for Wastewater Collection, Storm Drains, Transportation, and the City's Facilities. Key infrastructure proposed in the Capital Improvement Plan include an Airport Master Plan Update, Lift Station Upgrades, a Flow Monitoring System, six Supervisory and Control Data Acquisition (SCADA) Systems, Collections System Maintenance, a solar project at the City's Corporation Yard, as well as significant investments set-aside for the Downtown and Old Town Business Associations.

***Preservation of Auburn Small Town Charm*** – The proposed investment into the City's major business corridors represent \$1 million dollars of funds programmed for improvements and enhancements. Staff will continue to work with the Downtown and Old Town Business Associations to deliver strategically focused capital and infrastructure enhancements as well as further investments in securing economically-driven data to aid with targeted marketing and branding efforts. The current budget also features more than \$200 thousand in funds dedicated in support of the City's Committees and Commissions. Additionally, there are funds programmed for the improvement of city-owned property near the Auburn Park Reserve that is anticipated to

be a multi-use space for activities such as Pickleball, local gatherings and other events as opportunities are further developed and contemplated. This investment in the community is intended to deliver several amenities and opportunities for entertainment, gathering and celebrating Auburn's unique history, natural beauty, artistic landscape and commitment to an environmentally conscious and sustainable community. As the "Endurance Capital of the World", the City looks forward to hosting several high profile events and races that highlight Auburn as a key destination for living, working, playing and enjoying all that the City has to offer with its proliferation of small businesses and the blend of entrepreneurial spirit and Community pride.

Additional areas of focus in the upcoming budget cycle are continued main areas of focus for the City, including:

- ***Fire Prevention and Protections*** are our most critical need as the threat to catastrophic wildfire remains an immediate potential. The advancement of emergency preparedness, evacuation and fuel reduction remains amongst the City's main priorities.
- ***Enhancement of the City's Capital Improvement Program*** for Transportation Programs (Streets/Roads), Sewer, Storm Drainage, Transit, Public Safety and General Facilities, Energy Solutions as well as Planning projects.
- ***Economic Development Programs*** which include an emphasis on collaboration with our partners at the Auburn Airport Industrial Park, master planning for the City's core areas, working with the Auburn Chamber and Business Associations and advancement of community development block grants.
- ***Employee Development Programs*** to maximize the potential of our staffing and incrementally strengthen the organization and expand our internal capabilities.
- ***Furthering the Strategic Vision*** by continuing the efforts initiated in the current fiscal year through identification of Council's priorities and the groundwork in place to develop and adopt a comprehensive Strategic Plan for the City.
- ***General Plan Update*** in concert with the efforts to refine and focus the City's strategic efforts and resource allocation the impetus to update the City's General Plan, beginning with the Land Use component.

#### **Key Issues in FY 2023-24:**

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

- ***Fiscal Trends*** - Core inflation above the federal reserve's target level continues to be a key factor in rising local tax receipts from general consumer goods. Growing monthly expenses have provided consumers with a reason to remain frugal, fueled by rising mortgage and credit card interest rates. Strong jobs numbers and low unemployment rates

allowed consumption spending to stay solid, however, one of the most vulnerable segments of the economy, discretionary merchandise, continues to be closely monitored as trends continue to be fluid.

- ***Aging infrastructure*** for which replacement costs have increased during the previous year due to a variety of market-related constraints ranging from material sourcing to manufacturing to distribution; labor shortages have remained a challenge as businesses reopen and face increased demand for products and services.
- ***Federal Interest Rate Hikes*** – The Fed has implemented 10 straight rate hikes over the past 14 months, pushing its benchmark interest rate to about 5.1%, the highest in 16 years. The rate increases have made mortgages, auto loans, credit card borrowing, and business loans more expensive. Fed officials hope that higher rates will slow spending, cool the economy, and bring down inflation. These events have the potential to weaken consumer sentiment and, if continued, could decelerate sales tax growth into 2024. Staff will closely monitor City revenues and ensure spending and reserve levels maintain a consistent and conservative approach while maintaining service levels and delivering key infrastructure projects.

### **Staffing:**

There are no proposed additions to the City's current staffing levels, however, there are changes likely to come forward in terms of the City's overall compensation structures as negotiations with the city's five labor groups conclude. In conjunction with the compensation and classification study the City commissioned in the current year, the organization has further its data-driven focus towards the retention and recruitment of high performance staff. The aforementioned additional resources Council has approved for the Human Resources functions of the City further exemplifies the organization's commitment to delivering the highest level of services both in the community and towards safe, transparent and efficient operational standards.

The current Memorandums of Understandings (MOU's) with the City's workforce are set to expire at the conclusion of the current fiscal year. The City's MOU's are in need of updating and modernization for purposes of clarity, financial forecasting, overall transparency as well as aid in the recruitment and retention of qualified staff throughout the City organization. During the current round of negotiations with the City's workforce, significant focus is being placed on efforts to modify the City's MOU's and Personnel Policies. This effort is likely to span more than one cycle of negotiations and efforts to collaborate and clarify these agreements will continue in the coming year as an organizational effort in tandem with the City's valued workforce.

### **American Rescue Plan Act:**

In March 2021, Congress passed the American Rescue Plan Act (ARPA). As a result, the United States Treasury allocated more than \$350 billion dollars to state, regional, municipal, and Tribal governments. The ARPA infused local governments with one of the largest injections of federal cash in U.S. history. In April of 2022 the United States Treasury issued a final ruling regarding the use of ARPA funds that provided greater clarity and flexibility with regards to the allowable uses of ARPA funding. The Treasury's ruling allowed agencies that are receiving less than \$10 million in total ARPA funding to utilize a one-time election for the use of the funds for general government services. As the City of Auburn's total ARPA allocation is well below the \$10 million dollar threshold as identified by the United States Treasury the City is able to utilize the funds for several key one-time projects/initiatives. Requirements for the programming and utilization of ARPA funds are that the funds must be budgeted for appropriation in full by the end of the 2023-24 Fiscal Year and must be fully expended by the completion of the 2025-26 Fiscal Year. The City has programmed these funds for to address several key operational and infrastructure needs within the organization and the Community.

City Council approved an ARPA spending plan as part of the 2022-23 budget process. To date, the City has expensed approximately \$630k and anticipates this number to reach approximately \$700 by the end of the fiscal year.

The table below shows the actuals expensed by project as of this report:

MOU/Negotiated Payouts:	349,153.92
1103 High Street:	73,300.00
Furniture:	19,314.21
Records Scanning:	6,320.00
Laserfiche:	4,740.00
OTBA:	3,482.50
Fire Station Improvements	7,907.39
Admin Services - Contractual	20,000.00
Fire - Comms/Radios	23,713.53
Police - MDC's/Equipment	<u>120,000.00</u>
	627,931.55

The following projects have been identified as Council priorities. The remaining budget for these projects are as follows:

**Priority Projects:**

OTBA	\$ 496,500
DTBA	\$ 500,000
Citywide Scanning Project	\$ 193,680
Records Retention/Laserfiche	\$ 18,260
Carnegie Library	\$ 150,000
1103 High Street	\$ 76,700
Safe Streets Grant Matching Funds	\$ 100,000
Park Preserve Multi-Use Improvements	\$ 64,000
	<hr/>
	\$ 1,599,140

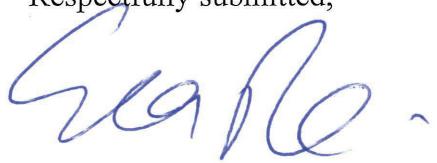
Combining the expenditures incurred to date with the remaining budgets for prioritized projects, there is a total of \$2.2 million in ARPA funds for which the use is not anticipated to change and/or the project(s) are well under way.

These projected uses of ARPA funding leaves approximately \$1.1 Million in funding available. These remaining ARPA funds are proposed to be programmed to initiate the City's General Plan Update; beginning with the Land Use Element, the Circulation Element and the Zoning Code.

The projects proposed are one-time expenses and thus do not represent on-going costs to the City's overall financial forecast. The proposed one-time projects encompass critical infrastructure and initiatives such as; Records Management and Retention Improvements and Updates, seeding the General Plan Update effort, Capital and Equipment for Public Safety as well as Capital Improvements for the Carnegie Library and 1103 High Street Chambers. Also programmed with the proposed ARPA funding plan is \$1 million dollars towards the City's major business corridors; the Downtown and Old Town Business Associations.

The operating budget has been prepared using conservative estimates and assumptions, given an environment of economic unpredictability moving forward. Although most discretionary revenue sources are projected to increase, staff is cognizant of the future challenges surrounding the economic picture. Included as an integral part of preparing this budget is the development and continued refinement of a long-term financial forecast for the City's General Fund. Given the foresight of the City Council and the ongoing commitment of departments to deliver the most cost-effective services, the City of Auburn is fiscally prepared to move forward providing quality, sustainable and responsive services while investing in economic development and stabilizing impacts of future known cost driver increases.

Respectfully submitted,



Sean Rabé  
City Manager



Nathan Bagwill  
Administrative Services Director

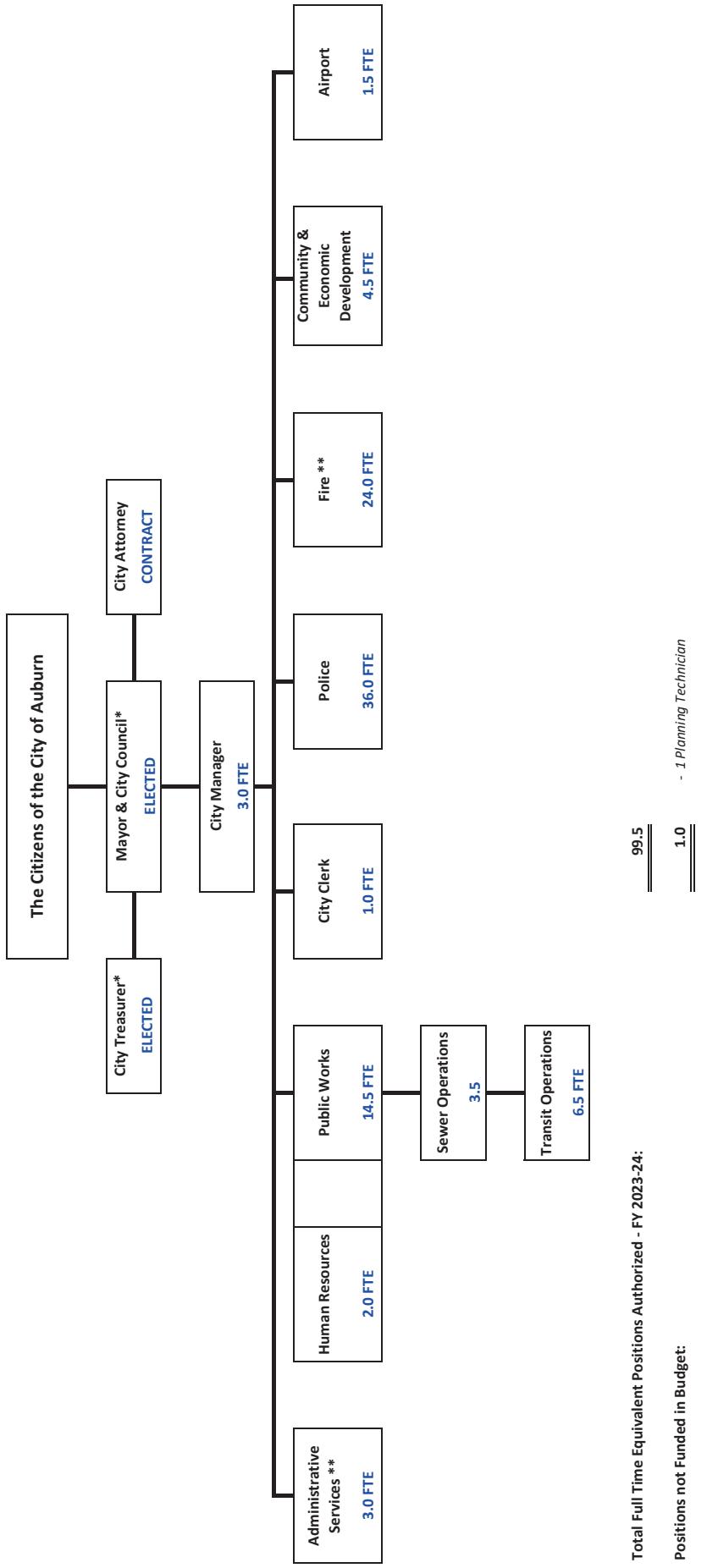
## **ABOUT THE CITY OF AUBURN**

### **COMMUNITY PROFILE**

The City of Auburn, California, is the capital of Placer County. Auburn is geographically located Northeast of Sacramento and Southwest of Lake Tahoe along the I-80 corridor. The city is nestled in the foothills of the Sierra Nevada Mountain Range at a comfortable 1,300 feet elevation. Auburn is situated on the edge of the Auburn State Recreation Area and overlooks the beautiful American River Canyon which offers an abundance of outdoor recreational activities. With majestic views of the American River Canyon, vistas of the Sierra Nevada Mountains, wooded hills and ravines, and streams winding through small valleys characterize the site of the city. From its early origins in the 1850's as one of the first gold rush communities in California, Auburn is a community of strong historic character, yet serves as a growing economic center. Today, the city comprises approximately 7.5 square miles with a population of 14,195. Throughout the years, the City of Auburn and surrounding foothill environs have grown steadily and continue to grow. The unincorporated areas to the north and east of Auburn have also continued to urbanize, resulting in an Auburn urban area population of approximately 30,000.

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

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



\* Elected positions were previously counted as FTE's. This has been discontinued.

\*\* Contracted Positions / Functions - Administrative Services:

\*\* Contracted Functions - Fire:

- Information Technology Operations  
- Dispatching Services

**City of Auburn**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2023-24 Adopted Budget**

	<b>BEGINNING FUND BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE (INCLUDES RESERVES)</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>General Fund</b>	\$ 8,571,634	\$ 17,982,048	\$ 17,982,048	\$ 8,571,634	\$ -	\$ 373,174
<b>Enterprise Funds</b>						
Airport	\$ 828,645	1,932,577	\$ 1,246,479	\$ 1,514,743	\$ 686,098	\$ 651,350
Sever Service	13,715,754	6,780,000	8,447,127	12,048,627	(1,667,127)	\$ 4,032,000
<i>Total Enterprise Funds</i>	<i>\$ 14,544,399</i>	<i>\$ 8,712,577</i>	<i>\$ 9,693,606</i>	<i>\$ 13,563,370</i>	<i>\$ (981,029)</i>	<i>\$ 4,683,350</i>
<b>Special Revenue Funds</b>						
Gas Tax	\$ 421,266	\$ 744,989	\$ 839,000	\$ 327,255	\$ 94,011	\$ 225,000
Transportation	670,683	526,074	707,500	489,257	(181,426)	602,500
Transit	(185,241)	1,248,788	1,063,545	2	185,243	113,500
Auburn School Park Preserve Fund	(157,514)	2,000	-	(155,514)	2,000	-
CDBG Defederalized Funding	76,271	31,706	4,000	103,977	27,706	-
Property Seizure	198,158	50,000	65,000	183,158	(15,000)	65,000
HOME / First Time Homebuyers Grant	277,451	6,500	5,000	278,951	1,500	-
Community Development Block Grant	176,352	34,706	31,706	179,352	3,000	-
Recycle Grant Program Fund	(9,807)	5,000	-	(4,807)	5,000	-
Solid Waste Management Fund	(319,789)	260,000	292,580	(352,369)	(32,580)	-
State Law Enforcement Personnel	-	175,000	175,000	-	-	-
Project / Impact Fee Fund	914,025	38,500	1,250	951,275	37,250	-
Facilities & Equipment	146,219	55,000	200,000	1,219	(145,000)	200,000
<i>Total Special Revenue Funds</i>	<i>\$ 2,208,074</i>	<i>\$ 3,178,263</i>	<i>\$ 3,384,581</i>	<i>\$ 2,001,756</i>	<i>\$ (206,318)</i>	<i>\$ 1,206,000</i>
<b>Redevelopment Property Tax Trust Funds</b>						
Property Tax Trust	\$ 29,416	\$ 294,161	\$ 320,156	\$ 3,421	\$ (25,995)	-
<i>Total RDA Property Tax Trust</i>	<i>\$ 29,416</i>	<i>\$ 294,161</i>	<i>\$ 320,156</i>	<i>\$ 3,421</i>	<i>\$ (25,995)</i>	<i>-</i>
<i>Total Citywide</i>	<i>\$ 25,353,523</i>	<i>\$ 30,167,049</i>	<i>\$ 31,380,391</i>	<i>\$ 24,140,181</i>	<i>\$ (1,213,342)</i>	<i>\$ 6,262,524</i>

## **CITY OF AUBURN FISCAL YEAR 2023-24 ADOPTED BUDGET OVERVIEW**

Following is a summary of the Fiscal Year 2023-24 Proposed Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. The budget is balanced and is developed with focus on the City's long-term needs and fiscal sustainability, consistent with City Council direction.

As discussed below, the FY 2023-24 Proposed Budget reflects a commitment to the advancement of City services, the maintenance of infrastructure and planning for the future. Key priorities in the overall spending plan include:

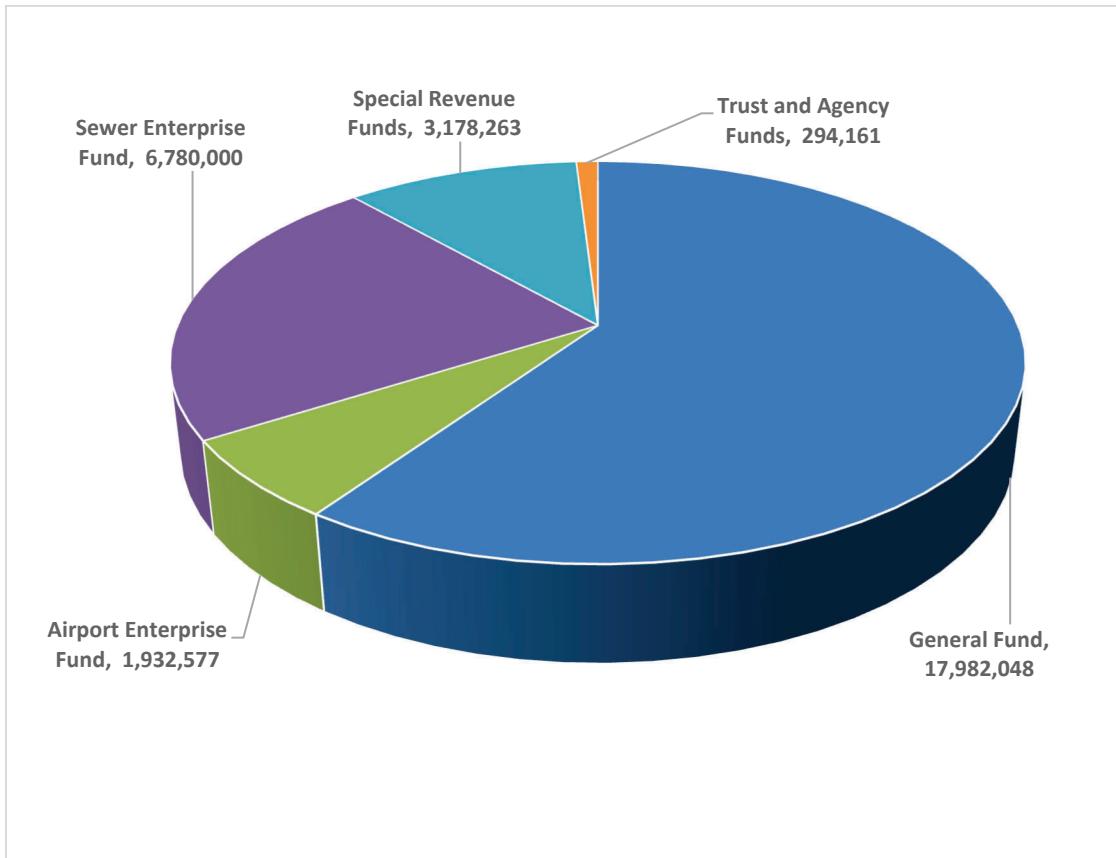
- Fire Prevention and Protections
- Enhancement of the City's 5-Year Capital Improvement Program
- Economic Development Programs
- Modernization of Internal Technology Systems
- Employee Development Programs
- Strategic Planning & General Plan Update

Combined proposed budget estimated revenues for the 2023-24 fiscal year are \$30.1 million, compared to an adjusted \$32.2 million expected for FY 2022-23. Total planned spending for the 2023-24 fiscal year is \$31.3 million, compared to an adjusted \$34.6 million anticipated in FY 2022-23.

### **Citywide Revenues**

Total estimated revenues for FY 2023-24 decrease by approximately \$1.1 Million from the FY 2022-23 estimated actuals. This decrease can be attributed to the use of one-time funds in FY 2022-23 that for a large infrastructure project that was completed in FY 2022-23 ahead of schedule and under budget, negating the need for further fund balance reserves that were previously anticipated for us in the upcoming FY 2023-24. Additionally, there was an influx of revenue into Transit Funds during FY 2022-23 as a result of the timing of the receipt of the funds which crossed fiscal years and resulted in two year's worth of revenue being realized in Transit in this fiscal year. The upcoming FY 2023-24 reflects a return to general baseline revenues for the Transit funds.

**Fiscal Year 2023-24 Budgeted Revenues**  
**Total Revenues = \$30,167,049**

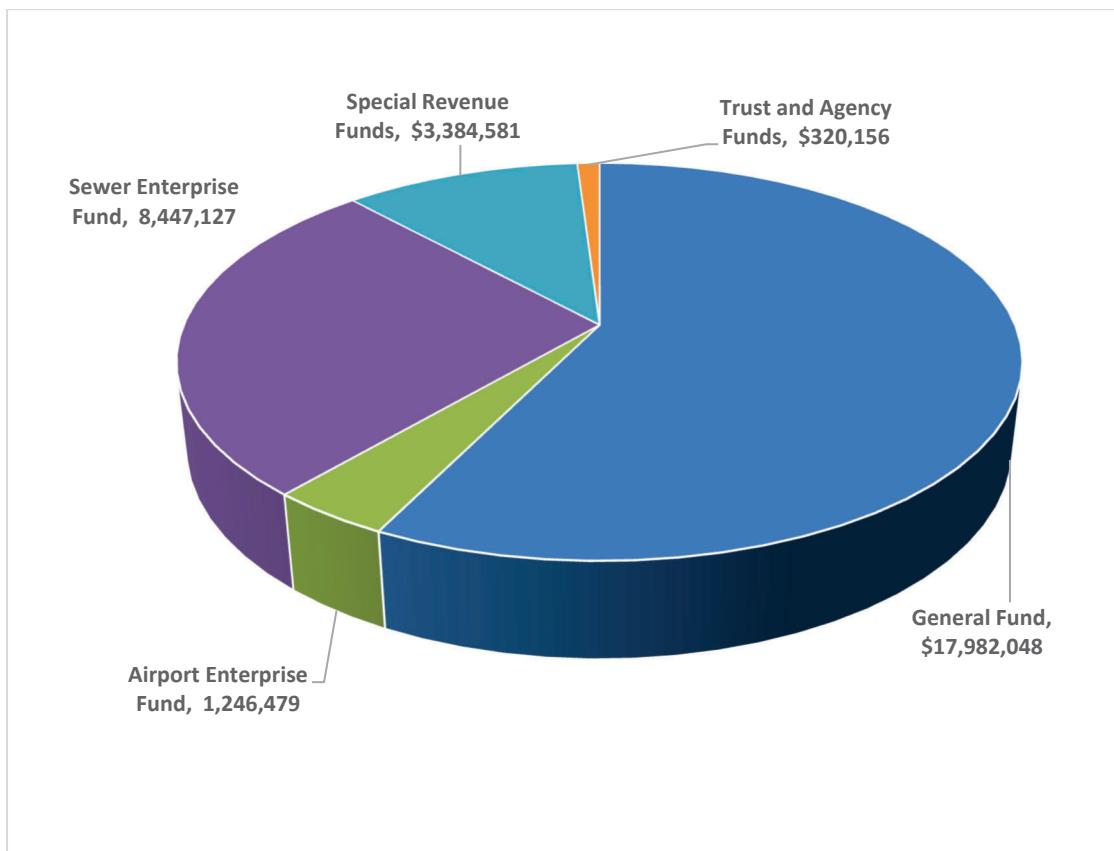


## **Citywide Expenditures**

Anticipated expenditures for FY 2023-24 are \$31.3 million, a decrease of approximately \$3.3M from the \$34.6 million anticipated for FY 2022-23. The majority of the anticipated decrease in expenditures can be attributed to completing large capital projects in FY 2022-23 such as \$1M for a Storm Drain Project in the General Fund for Sunrise Ridge and Crimson Court and the completion of the Wastewater Treatment Plant Sludge Dewatering project, \$2.3M. Other reductions in capital throughout the City's funds are anticipated to be generally offset by anticipated increase in compensation for the City's workforce. Negotiations with the City's five labor groups are anticipated to be completed by the end of the fiscal year and, as such, a placeholder has been inserted into the overall budget in anticipation of an agreement.

Budgeted expenditures by fund type are show below:

**Fiscal Year 2023-24 Budgeted Expenditures**  
**Total Expenditures = \$31,380,391**



Taken as a whole, the FY 2023-24 Proposed Budget estimates indicate the City will be spending approximately \$1.2 million more than it will collect in revenue during the coming fiscal year, resulting in uses of fund balance earmarked primarily for capital projects in certain funds.

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

**General Fund**

FY 2022-23 General Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$19,029,235	\$18,861,779
FY 2023-24 Proposed Budget	\$17,982,048	\$17,982,048

The FY 2023-24 General Fund Budget reflects a balance of revenues of \$17,982,048 and expenditures of \$17,982,048 FY 2023-24.

FY 2023-24 budgeted revenues of \$17,982,048 reflects a decrease from FY 2022-23 estimated revenues of \$19,029,235 primarily due to:

- Utilization of approximately \$1.1M of fund balance, realized as revenue in the fiscal year for budgetary purposes, for one-time projects in the General Fund during FY 2022-23.

FY 2023-24 budgeted expenditures of \$17,982,048 reflects a 4.7% decrease from FY 2022-23 estimated expenditures of \$18,861,779 primarily due to anticipated decrease of utilization of fund balance in the amount \$1M for one-time projects.

At a high-level, conservatively estimated increases to revenues and expenses generally evened out for the bottom line and contributed to an overall balanced budget that maintains service levels.

The General Fund funds all or part of 86.0 FTE positions out of 99.5 FTE citywide. Funding for the entire fiscal year has been included in the proposed budget for all 99.5 FTE.

Additionally, \$229,355 is recommended to be appropriated towards Support for Community Projects as follows:

- City Historian - \$500
- Library Services Contribution - \$12,000
- Auburn Community Television Contribution - \$12,000
- Undesignated Sponsorships - \$3,940
- Arts Commission - \$67,750
- Economic Development Commission - \$30,000
- Endurance Capital Committee - \$12,500
- Sustainability Advisory Committee - \$21,165
- SHAAC - \$4,500
- Community Support Grants - \$60,000
- Annual Contribution to Chamber of Commerce - \$5,000

As the current fiscal year closes out, per City policy, any budgeted and unused committee funding available at the end of FY 2022-23 will not be carried over into FY 2023-24 with the exception of pre-approved encumbrances utilizing funds within budget year for expenses incurred that cross fiscal years.

### **Airport Fund**

FY 2023-24 Airport Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$1,359,295	\$1,868,705
FY 2023-24 Proposed Budget	\$1,932,577	\$1,246,479

FY 2023-24 Airport Fund revenues are currently projected to be approximately \$573,000 higher than prior year estimated amounts. Increased amounts anticipated to be received from the Federal Aviation Administration (FAA) as well as federal and state grant funding for eligible capital projects account for the majority of the increase.

FY 2023-24 Airport Fund expenditures are recommended to be approximately \$622,000 less than those estimated for the prior year. This is largely due to the completion of a large capital project, the Helicopter Parking Area, anticipated to be complete in FY 2022-23 for a total of \$1.03M. The largest capital projects anticipated in the Airport fund for FY 2023-24 include \$325k for an Airport Master Plan Update as well as \$150k to complete the East End Hangar Project that started in FY 2022-23. Increased costs include 50% of the costs budgeted for the new recommended addition of an Administrative Assistant as well as the full cost of a Management Analyst Economic and the reclassification of the Economic Development and Planning Manager to Director of Community and Economic Development (the other 50% is budgeted in the General Fund); and an increased allocation towards new capital projects related to a Helicopter Parking Areas (\$1 million) and an East End Hangar project (\$500,000).

It is anticipated that the Airport Fund will have approximately \$651k in Fund Balance at the end of FY 2023-24.

### **Sewer Fund**

FY 2023-24 Sewer Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$6,837,518	\$ 9,512,882
FY 2023-24 Adopted Budget	\$6,780,000	\$8,447,127

FY 2023-24 Sewer Fund revenues are currently projected to be approximately \$42,000 lower than revenues received in the prior year, primarily due to decreased estimated earnings related to an estimated drop in sewer connection fees as this revenue stream has been trending high for the previous three years and is expected to level out back towards historical averages. Anticipated

revenue of \$6,780,000 includes funding provided by rate payers (no rate increase is assumed for FY 2023-24), a minimal amount of connection fees and interest earnings.

FY 2023-24 Sewer Fund expenditures are recommended to be approximately \$1 million less than those estimated for the prior year primarily due to capital expenditures. Noted capital projects in the Sewer Fund that are anticipated to be completed soon the Wastewater Treatment Plan Sludge Dewatering project (total project budget of \$6.3 million). In the coming fiscal year, \$3.945 million in projects are anticipated highlighted by major projects such as the Diamond Ridge Lift Station (\$750k), Southridge Lift Station (\$200k), Lift Station Repairs (\$600k), Annual Collection System Rehabilitation (\$890k), Fawn Creek Lift Station/SCADA and Hydrophonetic Tank (\$250k) as well as the introduction of an Asset Management System (\$250,000). Additionally, a combined \$250,000 is budgeted for Emergency Sewer Repairs.

It is anticipated that the Sewer Fund will have approximately \$13.7 million in Fund Balance at the end of FY 2023-24, \$1.7 million of which is reserved for specific purposes. The net operating margin for the Sewer Fund during FY 2023-24 is expected to be negative \$1.6 million (from fund balance), towards funding for critical infrastructure projects.

#### **Gas Tax Fund**

FY 2023-24 Gas Tax Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$663,992	\$1,049,000
FY 2023-24 Adopted Budget	\$744,989	\$839,000

FY 2023-24 Gas Tax Fund revenues are currently projected to be approximately \$81,000 more than revenues anticipated to be received in the prior year. Gas tax revenues noted above trended down in the prior year and are conservatively estimated to increase back to historical averages..

FY 2023-24 Gas Tax Fund expenditures are recommended to be \$210k less than those estimated in the prior year primarily due a reduction in the anticipated capital projects from the current year. The total Gas Tax Fund contribution towards the Annual Overlay Program is increased from the previous annual average of \$250,000 to \$387,500. It should be noted that the Gas Tax Fund also supports annual streetlight utility costs and a portion of street maintenance staff and related costs.

It is anticipated that the Gas Tax Fund will have approximately \$327k in Fund Balance at the end of FY 2023-24.

#### **Transportation Fund**

FY 2023-24 Transportation Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$ 1,514,148	\$1,020,186
FY 2023-24 Adopted Budget	\$526,074	\$707,500

FY 2023-24 Transportation Fund revenues are currently projected to be \$988k less than revenues anticipated to be received in the prior year, primarily due to an anticipated reduction of Transit Development Act Funding from the previous in which, due to the timing of funds received, two fiscal year's of funding reached the Transportation/Transit accounts. This funding source is anticipated to revert to historical averages in the upcoming budget.

Transportation Fund expenditures are recommended to be approximately \$312k less than those estimated for the prior year primarily due to funding allocated for Street Overlay (the majority of the allocation comes from Gas Tax and the General Fund) reduced from \$583k in the previous year to \$300k in the upcoming year.

It should be mentioned that total funding sources allocated for overlay / street rehabilitation from all funds citywide during FY 2022-23 include \$300,000 from the Transportation Fund, \$50,000 from the General Fund and \$387,500 from the Gas Tax Fund, for a citywide total of \$737,500.

It is anticipated that the Transportation Fund will have approximately \$489k in fund balance at the end of FY 2023-24. These funds may be used for any TDA-related transportation purpose.

### **Transit Fund**

FY 2023-24 Transit Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$ 1,731,599	\$1,278,930
FY 2023-24 Adopted Budget	\$ 1,248,788	\$1,063,545

FY 2023-24 Transit Fund revenues are currently projected to be \$482k less than revenues anticipated to be received in the prior year, primarily due to an anticipated reduction of Transit Development Act Funding from the previous in which, due to the timing of funds received, two fiscal year's of funding reached the Transportation/Transit accounts. This funding source is anticipated to revert to historical averages in the upcoming budget. Additionally, increased share of Local Transportation Funding and grant-related revenue for California's Hybrid and Zero-Emission Truck and Bus Voucher Incentive Project (HVIP) of \$200k has been moved from FY 2022-23 to FY 2023-24 based on anticipated timing of the availability of the funds.

FY 2023-24 Transit Fund expenditures are recommended to be \$215k less than those estimated for the prior year primarily due to the purchase of a new bus in FY 2022. Personnel costs in the Transit fund have increased with the addition of 1.0 FTE during FY 2022-23 for a Transit Dispatcher. This position was created for the Transit Department in response to service demand needs of the Transit program.

It is anticipated that the Transit Fund will have no Fund Balance at the end of FY 2023-24, as the Transit Fund typically uses all of its available resources during any given fiscal year.

### **Auburn School Park Preserve Fund**

FY 2023-24 Auburn School Park Preserve Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$ 2,000	\$ -
FY 2023-24 Adopted Budget	\$ 2,000	\$ -

The Auburn School Park Preserve Fund collects AB-1600 Mitigation Fees to be used towards the costs associated with the opening of the Auburn School Park Preserve. This fund currently has a negative fund balance of (\$157,514) which is being amortized as fees are collected from new development within the fee boundary area. New revenues are conservatively estimated for the upcoming fiscal year. There are no expenditures scheduled for this fund during FY 2023-24.

### **CDBG Defederalized Funding Fund**

FY 2023-24 CDBG Defederalized Funding Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$31,706	\$4,000
FY 2023-24 Adopted Budget	\$31,706	\$4,000

The CDBG Defederalized Funding Fund was created in FY 2019-20 to account for CDBG loan repayments to the extent total receipts are less than \$35,000 each year. These receipts may be “defederalized” and used towards other discretionary purposes. Anticipated funding for FY 2023-24 is \$31,706, the amount expected to be received from loans currently outstanding.

FY 2023-24 Defederalized Funding Fund expenditures are recommended to be \$4,000 and used specifically towards CDBG business loan development activity given the inability to use CDBG funding (that is not defederalized) towards these activities.

It is anticipated that the Defederalized Funding Fund will have approximately \$104k in Fund Balance at the end of FY 2023-24, all of which will be used for any discretionary purpose citywide.

### **Property Seizure Fund**

FY 2023-24 Property Seizure Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$57,401	\$42,543
FY 2023-24 Adopted Budget	\$50,000	\$65,000

FY 2023-24 Property Seizure Fund revenues are currently projected to be relatively unchanged than revenues anticipated to be received in the prior year. FY 2023-24 Property Seizure Fund expenditures are recommended to increase by \$22,000 as funding for the Auburn Police

Department vehicle leases is anticipated to be more with the addition of three new vehicles during the current FY.

It is anticipated that the Property Seizure Fund will have approximately \$183,158 in Fund Balance at the end of FY 2023-24, all of which will be used for future expenditures allowable under the Asset Forfeiture Program.

#### **Closed Landfill Fund**

FY 2023-24 Closed Landfill Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$260,000	\$295,313
FY 2023-24 Adopted Budget	\$260,000	\$292,580

The Closed Landfill Fund accounts for closed landfill operating and maintenance costs funded with a portion of a franchise fee collected by the City. FY 2023-24 Closed Landfill Fund revenues are projected to be the same as those collected in FY 2022-23.

Anticipated expenditures of \$292k only include costs associated with the ongoing maintenance of the closed landfill and do not include any new “compliance” costs related to updated State Water Resource Control Board (SWRCB) requirements. SWRCB requirements continue to be analyzed and it is expected that staff will come back to the City Council during the 2023-24 fiscal year with a comprehensive funding plan. Additionally, current levels of franchise fees collected are not sufficient to offset regularly recurring ongoing expenditures. As a result, a portion of the current ongoing costs and new compliance costs are likely to require funding from further rate increases and/or the City’s General Fund.

It is anticipated that the Solid Waste Management Fund will have a negative fund balance of (\$352,369) at the end of FY 2023-24.

#### **Project (Impact Fee) Fund**

FY 2023-24 Project (Impact Fee) Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$116,997	\$1,250
FY 2023-24 Adopted Budget	\$38,500	\$1,250

The Project (Impact Fee) Fund accounts for all impact fees related to development and received by the City for specific purposes. At the present time, there are twenty impact fees with aggregate balances of approximately \$914,025 estimated at the beginning of FY 2023-24. These funds are typically not budgeted until an appropriate use for a certain impact fee is identified. Anticipated revenues for the coming fiscal year represent interest earnings only. A full list of impact fee balances is included within the budget schedules developed for FY 2023-24.

**Facilities and Equipment Replacement (FEP) Fund**

FY 2023-24 FEP Fund Operating Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated	\$89,391	\$28,399
FY 2023-24 Adopted Budget	\$55,000	\$200,000

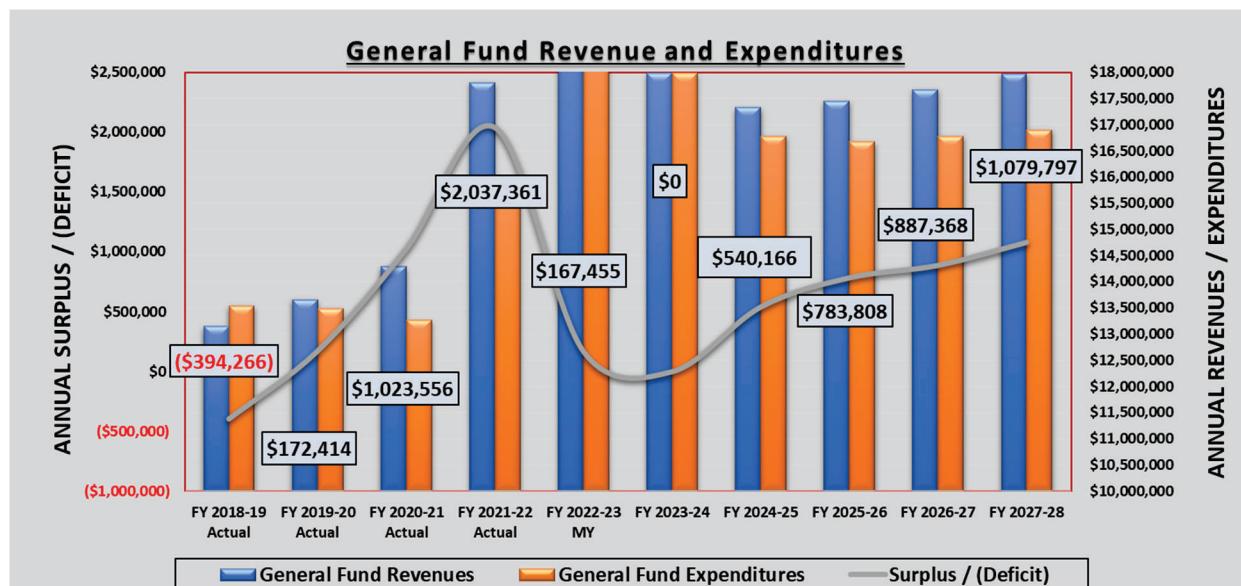
FY 2023-24 FEP Fund revenues are projected to be \$34k lower than those anticipated to be collected in FY 2022-23. Anticipated revenues are based on fees collected related to new residential and commercial development during the coming fiscal year. This fund also serves as the recipient and expenditure source for Auburn Pollution Control District (APCD) grants. FY 2023-24 FEP Fund expenditures are recommended at \$200,000 for a Solar project at the City's Corporation Yard.

It is anticipated that the FEP Fund will have approximately \$1,200 in Fund Balance at the end of FY 2023-24, all of which may be used for future City building repairs and maintenance and other capital outlay.

## General Fund Financial Forecast

As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast has been developed for the City's General Fund – the fund where the vast majority of non-enterprise services are accounted for.

The Multi-year forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including negotiated salary increases, salary set-asides, retirement costs (for both the unfunded liability amortization and the newly issued pension obligation bonds), annual appropriations for capital projects and recurring capital maintenance, and a conservative increase in all other operating expenditures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and franchise fees. The model is developed to demonstrate the ability to sustain the existing levels of service provided citywide.



This balanced budget maintains the City's current service levels. This forecast does not anticipate compensation increases, however, it does recognize that the City is current in negotiations with the City's five labor groups and an amount allocated in anticipation of compensation increases has been contemplated in the forecast as placeholder.

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

**CITY OF AUBURN**  
**FISCAL YEARS 2022-23 & 2023-24**

**Citywide Staffing - Full Time Positions (Funded)**

<b>Department</b>	<b>FTE</b>
<b>City Manager</b>	<b>3.00</b>
<b>Community &amp; Economic Development</b>	<b>4.50</b>
<b>City Clerk</b>	<b>1.00</b>
<b>Administrative Services</b>	<b>3.00</b>
<b>Human Resources</b>	<b>2.00</b>
<b>Police</b>	<b>36.00</b>
<b>Fire</b>	<b>24.00</b>
<b>Public Works</b>	<b>14.50</b>
<b>Sewer Operations</b>	<b>3.50</b>
<b>Airport Operations</b>	<b>1.50</b>
<b>Transit Operations</b>	<b><u>6.50</u></b>
<b>Citywide Funded FTE:</b>	<b>99.50</b>

## City of Auburn Fiscal Year 2023-24 Proposed Budget

Citywide Fund Reserve Levels – Estimated as of June 30, 2024

Fund	Designated	Undesignated	*
General	8,571,634	-	*
Airport	-	1,514,744	
Sewer	1,706,576	10,342,051	
Gas Tax	-	327,255	
Transportation	-	489,257	
Transit	-	2	
Auburn School Park Reserve	-	(157,514)	
CDBG Defederalized	-	103,977	
Property Seizure	-	183,158	
HOME FTBH	-	278,951	
CDBG	-	179,352	
Recycle Grant	-	(4,807)	
Closed Landfill	-	(352,369)	
State Law Enforcement	-	-	
Project Impact Fee	-	921,275	
Facilities and Equipment Planning	-	1,219	
AUDA RPTTF Trust	-	3,421	

**\* City Council adopted a revised Financial Mgmt Policy on July 10th, 2023 with specific reserves/set-asides with remaining funds available as designations for Capital.**

**For more information please refer to the City's Financial Management Policy.**

**City of Auburn**  
**Fiscal Year 2023-24 Preliminary Budget**  
**Reconciliation of Capital Outlay / Projects**

**GENERAL FUND**

**City Clerk's Office**

Miscellaneous City Clerk Outlay	\$ 2,500		\$ 2,500
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**Administrative Services Department**

Business License Systems Use	\$ 7,212		\$ 7,212
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**Information Technology**

Computer replacement	\$ 15,000		
Phone System	\$ 60,000		
Technology Upgrade/Cybersecurity	<u>72,454</u>		
		\$ 147,454	

**Police**

Machinery & Equipment	\$ 20,000		
Computer Equipment	7,500		
Furniture	<u>3,500</u>		
		\$ 31,000	

**Fire**

Fire Truck Lease	\$ 94,008		
Martin Park Fire Station Rehab Project	100,000		
Gietzen Fire Station Rehab Project	57,000		
Defferred Maintenance (SCBA)	<u>250,000</u>		
		\$ 501,008	

**Building Maintenance**

Building projects	\$ 30,000		
Machinery & Equipment	2,000		
Back Flow Preventer Device	<u>3,000</u>		
		\$ 35,000	

**Public Works Admin/Engineering**

Roadway Overlay Project	\$ 50,000		
Machinery & Equipment	<u>2,000</u>		

**Public Works Maintenance**

Machinery & Equipment	<u>10,000</u>		
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**Corp Yard - Mechanics**

Machinery & Equipment	<u>5,000</u>		
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<i>Total General Fund Capital</i>		\$ 739,174
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**City of Auburn**  
**Fiscal Year 2023-24 Preliminary Budget**  
**Reconciliation of Capital Outlay / Projects**

**AIRPORT FUND**

Machinery & Equipment	\$ 15,000
Computer Equipment	3,000
Tenant Hangar Repairs	15,000
East End Hangar Project	150,000
Building & Facility Improvements	10,000
Airport Master Plan Update	325,000
Airport Lease Management Software	28,000
Airport Cameras	10,000
Backflow Preventer Device	350
Pavement Management Program	55,000
Asset Management Program	<u>40,000</u>
<i>Total Airport Fund Capital</i>	<i>\$ 651,350</i>

**SEWER FUND**

Auburn Ravine Sampling	\$ 10,000
Lift Station Repairs	\$ 600,000
Emergency Sewer Repair Projects	250,000
Sewer Map Updates	10,000
WWTP - Repairs/Projects	60,000
NPDES Permit Renewal	30,000
Sewer Mast Plan/SSMP Upgrades	120,000
Utility Billing Software	40,000
Diamond Ridge Lift Station	775,000
Southridge Lift Station	200,000
Borland Sewer Realignment	100,000
Annual Collection System Rehab	890,000
Fawn Creek Lift Station/SCADA &	
Hydrophonetic Tank	250,000
Monticello Lift Station SCADA	60,000
Maidu Lift Station	100,000
Canyon Court Lift Station	100,000
Auburn Oak Lift Station	100,000
Asset Management	<u>250,000</u>
<i>Total Sewer Fund Capital</i>	<i>\$ 3,945,000</i>

**GAS TAX FUND**

Roadway Overlay Project	387,500
Street Surface Maintenance	75,000
Storm Drain Rehab	<u>\$ 62,500</u>
<i>Total Gas Tax Fund Capital</i>	<i>\$ 525,000</i>

**City of Auburn**  
**Fiscal Year 2023-24 Preliminary Budget**  
**Reconciliation of Capital Outlay / Projects**

**TRANSIT FUND**

Bus Stop Facility Improvements	\$ 10,000
Transit On-Board Cameras	<u>2,500</u>
<b><i>Total Transit Fund Capital</i></b>	<b>\$ 12,500</b>

**TRANSPORTATION FUND**

Vegetation/Tree Removal	\$ 10,000
Storm Drain Rehabilitation	62,500
Paving/Crackfill	50,000
Sidewalk Repairs - Commercial	25,000
Annual Overlay Project	300,000
Emergency Repairs - Storm Drain	25,000
Sidewalk Repairs - Residential	15,000
Annual Street Surface Maintenance	75,000
Wayfinding Project	20,000
Asset Management Program(s)	<u>20,000</u>
<b><i>Total Transportation Fund Capital</i></b>	<b>\$ 602,500</b>

**Facilities and Equipment Planning Fund**

Corp Yard Solar Project	<u>\$ 200,000</u>
<b><i>Total Facilities and Equipment Planning Fund Capital</i></b>	<b>\$ 200,000</b>

**City of Auburn**  
**Fiscal Year 2023-24 Preliminary Budget**  
**Reconciliation of Capital Outlay / Projects**

**American Rescue Plan Act (ARPA) Fund**

Downtown Streetscape (TBD)	\$ 500,000
Oldtown Streetscape (TBD)	496,500
Carnegie Library	150,000
1103 High Street (Chamber)	76,700
General Plan Update	1,100,860
Park Reserve Multi-Use Improvements	64,000
Records Retention/Laserfiche	18,260
Grant Matching Funds -	
Circulation/Transportation Study	100,000
File/Data Scanning Project	<u>193,680</u>
<b>Total ARPA Funding Capital</b>	<b>\$ 2,700,000</b>

**Anticipated Grant Funding**

<i>Corp Yard PV Project (PCAPD</i>	
<i>Grant)</i>	\$ 146,000
<i>Form Based Code - Phase 2 (SACOG</i>	
<i>Grant)</i>	190,000
<i>Domes Site Master Plan (SACOG</i>	
<i>Grant)</i>	650,000
<i>Circulation/Transportation Study</i>	
<i>(Safe Streets Grant)</i>	<u>400,000</u>
	<b>\$ 1,386,000</b>
<b><i>TOTAL CITYWIDE CAPITAL</i></b>	<b><u>\$ 10,761,524</u></b>

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

**City of Auburn**  
**Fiscal Year 2023-24 Budget**

**Reconciliation of Transfers-In / Transfers-Out**

<b>Fund</b>		<b>Scheduled Transfers-In</b>		<b>Scheduled Transfers-Out</b>
Fund 02 - Airport Fund	(1)	\$ -	\$ 25,000	(1)
Fund 11 - Sewer Fund	(2)	- -	72,619	(2)
Fund 27 - Transit Fund	(2)	- -	54,464	(2 &3)
Fund 45 - General Fund		308,962	- -	
Fund 77 - State Law Enforcement Grant	(3)	- -	156,000	(3)
<b>Total General Fund Transfers:</b>		<b>\$ 308,962</b>		<b>308,083</b>

(1) - Public safety support for Airport Operations

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

(3) - State law enforcement grant received

**Reconciliation of Staff Cost Allocations from General Fund**

<b>Department</b>		<b>Estimated Staff Allocation To Fund</b>	<b>Allocated Amount</b>
Administrative Services		02 - Airport 11 - Sewer 27 - Transit 35 - RPTTF (RDA)	48,003 72,005 24,002 9,601
Human Resources		02 - Airport 11 - Sewer 27 - Transit 35 - RPTTF (RDA)	37,455 56,182 18,727 7,491
Building Inspections		11 - Sewer	37,560
City Clerk's Office		02 - Airport 11 - Sewer	13,896 20,845
City Manager's Office		02 - Airport 11 - Sewer 27 - Transit 35 - RPTTF (RDA)	80,997 80,997 42,881 9,529
Public Works - Admin/Engineering		02 - Airport 11 - Sewer 27 - Transit	51,878.43 144,106.75 144,106.75
Economic Development		02 - Airport	144,457
Public Works - Construction & Maintenance		21 - Gas Tax	79,000.00
<b>Total General Fund Budgetary Staff Cost Allocations:</b>			<b><u>1,123,720.34</u></b>

**Reconciliation of Staff Cost Allocations to Capital Projects / Maintenance**

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

# City of Auburn

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## Performance Report



## Fiscal Year 2023/24

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

## City of Auburn, California

### Executive Summary

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

### CITYWIDE / ADMINISTRATIVE PERFORMANCE CRITERIA

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023-24
Unassigned General Fund Balance as a % of Total Expenditures	40%	28%	26%	26%
Overall Tax Revenues as a Percentage of Total General Fund Revenues	79%	81%	79%	79%
Annual Appropriations Limit As a Percentage of Statutory Spending Limit (Gann Limit)	57.9%	77%	86%	78%
Total Number of Business Licenses Issued ( <i>calendar year beginning</i> )	1,644	1,925	1,850	1,850
Checks Issued (Payroll / Accounts Payable)	2,506	2,906	2,886	2,886
Employee Turnover Rate Excluding Retirements (estimated)	12.0%	33%	30%	10%
City Council Agenda Items Prepared (Staff Reports)	<179	228	235	235
City Council Resolutions / Ordinances Approved	<97	145	152	150

## POLICE

The Auburn Police Department is a full-service police department providing a myriad of public safety services to those who live, work, and play in the City of Auburn. The police operations include Patrol, Investigations, Problem-Oriented Policing, Evidence and Animal Control, School Resource Officers, Dispatch, Records, Code Enforcement, Reserve Officer program, and a robust Volunteer program. There are currently 25 sworn law enforcement full-time police officers and 11 full-time. Positions approved in FY22-23 will form the Department's first Problem-Oriented Policing Team, which will focus on the community's more global concerns and to increase the Department's outreach capabilities.

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

The Auburn Police Department recognizes technology as being a tool to further improve our delivery of services. The Department has a state-of-the-art computer-aided dispatch and records management system, unmanned aerial system program, and will continue to implement contemporary technology to continuously improve our level of services to the community this fiscal year, such as online reporting, Live 911, improved license plate reader cameras, and the Department's virtual reality de-escalation simulator.

Also, the Department maintains a strong positive presence within our local school districts, with two School Resource Officers, to maintain strong relationships and enhance public safety. Furthermore, the department works collaboratively with other agencies on a variety of projects including the Special Investigations Unit, a regional task force which reduces crime, narcotics, and other illegal activities within Placer County.

WORKLOAD INDICATORS	FY 20/21	FY 2020/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Overall Crime Total Number / Rate (UCR)	254	333	542	450
Violent Crime Total Number (UCR) – Homicide, Rape, Robbery, Aggravated Assault	52	85	193	150
Property Crime Total Number (UCR) – Burglary, Motor Vehicle Theft, Auto Burglary, Larceny, Arson	202	248	349	300
Total collisions	233	145	124	125
Total DUI – related collisions	17	84	129	100
Total incidents	23,372	18,476	22,327	22,000

WORKLOAD INDICATORS	FY 20/21	FY 2020/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Total reports written	1,865	1,298	1,483	1,300
Total officer self-initiated incidents (traffic stops / foot patrols / etc.)	8,633	10,382	14,141	15,000
Nuisance-Type calls for Services (Department's Homeless / Transient efforts measurement and matrix)	796	442	440	450
Total calls received by dispatch	34,593	31,394	31,130	32,450
Total 911 calls received by dispatch	4,940	3,816	3,667	3,700
Percentage of 911 calls answered within 10 seconds	89.39%	87.7%	88.76%	88%
Number of social media followers	22,120	24,023	28,173	Total calls received by dispatch
<b>Total Number of Complaints</b>	*	*	*	<b>NEW in FY23/24</b>
<b>Total Number of Confirmed Violations</b>	*	*	*	<b>NEW in FY23/24</b>
<b>Total Number of Inspections</b>	*	*	*	<b>NEW in FY23/24</b>

## FIRE

Fire operations include training & education, Fire Prevention and emergency fire response operations. The City maintains three fire stations and twenty-three (24) full-time firefighters. The City of Auburn continues to collaborate with CalFire and neighboring agencies through mutual aid agreements and state firefighting assistance programs.

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

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

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

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023-24
Respond to Fire/Medical/Rescue Calls In Five Minutes Or Less	91.0%	87.0%	87%	90.0%
Defensible Space Inspections	766 Self Inspections	548 Self Inspections	160 Department Inspections	250 Department Inspections
Shaded Fuel Break Acres Treated	25 City 188 ASFB	91 City 144 ASFB	68 ASFB	100 ASFB
Parcel Acres Treated within the City	120	165	95	165
Home Structure Ignition Evaluation	17	10	32	40
Number of Inspections	58* COVID-19	27* COVID-19	58	100
Training Hours Per Employee	422	237	298	300
Total calls responded to per year	2,042	2,219	2337	2,400
Total Number of Fire Calls	70	96	94	100
Inside Auburn City Limits	27	35	31	36
Outside Auburn City Limits	43	61	63	64
Total Number of EMS Calls	1,343	1,342	1342	1,345
Inside Auburn City Limits	1,235	1,232	1248	1,300
Outside Auburn City Limits	108	110	94	110
Total Number of Structural Fires	24	33	33	35
Inside Auburn City Limits	8	9	11	9
Outside Auburn City Limits	16	24	22	25
Total Number of Community Fire Prevention Programs	107	50	67	80
Total Number of Mutual Aid Calls	310 Given 81 Received	356 Given 129 Rec.	355 Give 89 Rec.	350 Give 120 Rec.
Total Number of False Alarms	120	103	97	90

<b>WORKLOAD INDICATORS</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23 (Estimated)</b>	<b>Projected FY 2023-24</b>
Total Number of Community Contacts related to Fire Prevention Programs	4,043	4,947	5,788	8,000

## **AIRPORT**

The Auburn Municipal Airport and Industrial Park serves Auburn and the surrounding counties. The facility is owned and operated by the City of Auburn and totals approximately 285 acres, 80 acres of the complex is utilized as the Auburn industrial park complex. Existing uses include an airport, flight training, law enforcement air operation, PG&E ground and air operations, biotec, advanced technology design and manufacturing and an assortment of other light manufacturing or aviation businesses. The Airport Division is responsible for the overall management and maintenance of the complex 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. Under the Economic Development division, the department continues to search out new business opportunities to bring to the complex. Currently the complex has very little usable ground left to develop.

<b>WORKLOAD INDICATORS</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23 (Estimated)</b>	<b>Projected FY 2023/24</b>
Gallons of Fuel Sold	210,000	256,998.15	265,000	275,000
Total Capital Projects	1	2	5	5
Total Number of Tie Downs	121	121	121	121
Total Number of Aircraft Based	221	221	221	271

## PLANNING

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

The Planning Department will continue to efficiently facilitate development requests and coordinate efforts between City departments, developers, and local agencies. The department will lead efforts for planning grants that will support the funding and implementation of General Plan updates and will assist with the update to the City's Geographic Information System (GIS).

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Development Reviews for PC, HDRC, and CC	45	42	35	35
Pre-Development Applications	6	0	3	5
Tree Permits/Tree Preservation Reviews	1/10	9	5	5
Ordinance Amendment	1	0	3	3
Business License Reviews	210	215	215	215
Administrative Permits (including Setback Encroachments, Short Term Rentals)	11	25	12	12
Sign Permits	19	20	15	15
Wireless Telecommunications Permits (ord. effective 3/29/19)	n/a	0	2	5
2021 Housing Element Update	1	1	1	0
2021 Safety Element Update	1	1	1	1
Annexations	1	1	1	1

## BUILDING & INSPECTIONS

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

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

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
New Single Family Dwelling	14	9	16	16
New Multi-Family Dwelling	0	4	8	8
New Commercial Buildings	1	0	6	6
Dwelling Permits- Alterations	231	256	240	240
Commercial Permits - Alterations	49	57	46	46
Carports, Garages, Fences	0	0	0	0
Swimming Pools	18	14	1	13
Mechanical, Electrical & Plumbing	336	470	420	420
Plan Checks	322	354	320	320
Business License Reviews	210	215	204	204
Total Applications	610	820	815	800
Total Inspections	2,100	1,462	1,800	1,800
Total Value	\$29,000,000	21,813,110	\$22,136,892	\$26,262,363
Total Permit Fees Excluding Sewer & Mitigations	325,000	389,652	440,000	440,000
Penalties	10	10	4	4

## PUBLIC WORKS ACTIVITY

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

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

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

### *Public Works Maintenance*

WORK LOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Total number of square feet of roadway surface treatment (paving, slurry and crack fill)	963,083 sq/ft*	500,000 sq/ft	484,362 sq/ft	1,500,000 sq/ft
Number in fleet and preventative maintenance operations	95	91	97	99
Street signage replacements and additions	83 signs 673 hours	120 signs 710 hours	176 signs 800 hours	100 signs 541 hours
Public / community event participation	4 events 12 hours	22 events 47 hours	32 85 hours	35 events 95 hours
Weed abatement acreage	83 acres	85 acres	83 acres	83 acres
Total number of pocket parks	11	11	11	11
Total hours devoted to Landscaping	3,607	3,810	3,875	3,800
Total number of hours devoted to weed abatement	630	618	645	625

## Public Works Engineering/Administration

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Number of Capital Projects (Does not include Airport or Sewer projects)	2	2	2	2
Encroachment Permits	201	115	120	120
Grading Permits	15	14	15	15
Subdivision Map Review and Processing	5	5	5	5
Improvement Plan and Building Permit Reviews	240	80	80	80
Lot Line Adjustments	4	2	2	2

## SEWER

The City owns and operates a wastewater treatment plant located west of the City in the Ophir area. The plant is permitted to discharge its treated effluent into Auburn Ravine Creek to a maximum flow of 1.65 million gallons per day. The effluent is treated to what is commonly referred to as tertiary treatment, which is the highest level of treatment required by the State of California. The city also maintains over 85 miles of wastewater collection lines and over 1,500 manholes throughout the city. This network of pipes collects sewage from residences and businesses within the city and transports it to the treatment plant. The City also maintains 11 sewer lift stations

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

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Sewer EDU Rate	\$ 78.62	\$ 78.62	\$ 78.62	\$ 78.62
Total Number of Sanitary Sewer Overflows	2	4	4	0
Total Gallons Treated (in Millions)	475	479	467	475
Total Number of Capital Projects	2	5	7	7
Total Cost of Capital Projects Managed	\$1,579,108	\$9,141,000	\$3,050,000	\$3,667,000
Total Number of New Sewer Connections	14	22	24	24
Total Number of State Penalties	0	0	0	0

## TRANSIT

The Auburn Transit Program operates within the City limits, Bowman area, North Auburn and Auburn Airport via Placer County Transit.

The Transit Program is comprised of a deviated, fixed-route service which operates Monday-Saturday from 9:00am to 5:00pm and a ride-share service which operates Monday-Thursday from 6:00am to 8:00pm and Friday-Saturday 6:00am to 11:00pm.

The Transit Program maintains a fleet of buses and equipment, shelters, and a Multi-Modal Station. Transit staff participates with the Placer County Transportation Planning Agency (PCPTA) and the Sacramento Area Council of Governments (SACOG) in planning, outreach, funding, and coordination of regional services.

WORKLOAD INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23 (Estimated)	Projected FY 2023/24
Total Number of Riders	20,000	21,497	28,000	32,000
Fare Rate	\$1.50	\$2.50	\$2.50	\$2.50
Total Number of Service Hours	4,400	2,957	4,000	5,000
Total Number of Service Miles	61,054	42,273	60,000	65,000
Annual Cost of Operations	\$657,995	\$629,470	\$675,000	\$675,000

## American Rescue Plan Act

In March 2021, Congress passed the American Rescue Plan Act (ARPA). As a result, the United States Treasury allocated more than \$350 billion dollars to state, regional, municipal, and Tribal governments. The ARPA infused local governments with one of the largest injections of federal cash in U.S. history.

In the current fiscal year, the United States Treasury issued a final ruling on the use and availability of ARPA funds for specific uses. The final ruling from the United State Treasury that took effect on April 1, 2022 provided greater clarify and flexibility with regards to the allowable uses of American Rescue Plan Act (ARPA) funding.

Per the U.S. Treasury:

- (d) **Providing government services.** A recipient may use funds for the provision of government services to the extent of the reduction in the recipient's general revenue due to the public health emergency, calculated according to this paragraph (d). A recipient must make a one-time election to calculate the amount of the reduction in the recipient's general revenue due to the public health emergency according to either paragraph (d)(1) or (d)(2) of this section:
  - (1) **Standard allowance.** The reduction in the recipient's general revenue due to the public health emergency over the period of performance will be deemed to be ten million dollars; or

The City of Auburn's total ARPA allocation is well below the ten million designation and is able to utilize the one-time election for the entirety of the approx. \$3.4M ARPA allocation.

Per the U.S Treasury's guidelines, ARPA funds must be programmed for utilization by the conclusion of the 2023-24 fiscal year and fully expensed by the conclusion of the 2025-26 fiscal year.

## **American Rescue Plan Act**

The City of Auburn's proposed utilization of ARPA funding is compliant with the U.S. Treasury's guidelines and aligns with the City Council's strategic priorities:

- ❖ **High performing government with valued and effective employees.**
  - ✓ Modernize and update workforce technology, workspace and environment.
- ❖ **Fiscal Sustainability through revenues and economic prosperity and;**
- ❖ **Sustainability through environmental, planning, transit and economic programs**
  - ✓ Form-based code update (phase 2), Records Management Program
- ❖ **Maintaining a safe community, protecting health and welfare with a strong emphasis on fire prevention (community risk reduction).**
  - ✓ Improvements and updates to Traffic Collection data, Police and Fire Capital improvements, new equipment for Fire Department.
- ❖ **Quality Infrastructure and transportation.**
  - ✓ Focus on Planning –General Plan Update (Land Use Element), Focus on Business Corridors
- ❖ **Preservation of Auburn- Small town charm**
  - ✓ \$500k Capital for each the Old Town Business Association and the Downtown Business Association

## **AMERICAN RESCUE PLAN ACT FUNDING – CAPITAL (ARPA)**

Funding made available by the Federal Government via the American Rescue Plan Act (ARPA) must be programmed by the end of fiscal year 2023-24 and fully expended by the conclusion of fiscal year 2025-26. The City has programmed these funds for several strategic initiatives to address several key operational and infrastructure needs within the organization and the Community. The City has expensed approximately \$630k and anticipates this number to reach approximately \$700k by the end of fiscal year 2022-23.

MOU/Negotiated Payouts:	349,153.92
1103 High Street:	73,300.00
Furniture:	19,314.21
Records Scanning:	6,320.00
Laserfiche:	4,740.00
OTBA:	3,482.50
Fire Station Improvements	7,907.39
Admin Services - Contractual	20,000.00
Fire - Comms/Radios	23,713.53
Police - MDC's/Equipment	<u>120,000.00</u>
	627,931.55

The following projects have been identified as Council priorities. The remaining budget for these projects are as follows:

<u>Priority Projects:</u>	
OTBA	\$ 496,500
DTBA	\$ 500,000
Citywide Scanning Project	\$ 193,680
Records Retention/Laserfiche	\$ 18,260
Carnegie Library	\$ 150,000
1103 High Street	\$ 76,700
Safe Streets Grant Matching Funds	\$ 100,000
Park Preserve Multi-Use Improvements	\$ 64,000
General Plan Update	<u>\$ 1,100,860</u>
	\$ 2,700,000

Combining the expenditures incurred to date with the remaining budgets for prioritized projects, there is a total of \$2.27 million in ARPA funds for which the use is not anticipated to change and/or the project(s) are well under way.

These projected uses of ARPA funding leaves approximately \$1.1 Million in funding available. These remaining ARPA funds are proposed to be programmed to initiate the City's General Plan Update; beginning with the Land Use Component.

The projects proposed are one-time expenses and thus do not represent on-going costs to the City's overall financial forecast. The proposed one-time projects encompass critical infrastructure and initiatives such as; Records Management and Retention Improvements and Updates, seeding the General Plan Update effort, Capital and Equipment for Public Safety as well as Capital Improvements for the Carnegie Library and 1103 High Street Chambers. Also programmed with the proposed ARPA funding plan is \$1 million dollars towards the City's major business corridors; the Downtown and Old Town Business Associations.

## **ARPA FUNDING SUMMARY**

**Total ARPA Funding: \$3.4M**

**Previous Amounts utilized/designated for one-time personnel costs: \$700K**

**FY2023-24: \$2.7M (Projected)**

**Total proposed funding appropriations for one-time expenses: \$3.4M**

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**General Fund Revenue and Expenditure Detail**

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>REVENUES</b>					
Taxes	10,738,370	11,388,918	14,392,806	13,876,370	14,115,366
Franchises	620,518	650,735	646,466	688,670	695,557
Licenses & Permits	402,877	497,504	421,131	424,700	401,005
Fines & Forfeitures	230,780	85,546	55,946	80,850	53,350
Interest Income	61,784	11,492	20,523	15,000	10,000
Property Rents & Leases	335,653	339,017	363,455	336,500	336,500
Other Government Agencies	677,896	841,623	514,365	860,740	1,593,148
Service Charges/Other	232,978	243,962	1,044,696	972,314	311,000
Transfers-In	360,486	229,876	344,957	1,774,091	466,124
<b>Total Revenues</b>	<b>13,661,342</b>	<b>14,288,673</b>	<b>17,804,345</b>	<b>19,029,235</b>	<b>17,982,048</b>
<b>EXPENDITURES</b>					
City Council	72,989	65,442	61,511	73,572	98,309
Discretionary Support	83,619	94,516	119,000	222,902	229,355
City Manager	229,189	226,756	287,730	377,047	368,304
Economic Development	184,794	34,411	87,317	164,442	263,202
Planning	338,322	237,490	205,182	293,270	1,023,639
City Clerk	110,068	142,460	125,444	135,059	134,904
Finance	517,323	478,072	706,659	754,239	504,235
City Attorney	332,616	271,936	281,982	360,000	300,000
Information Technology	277,190	387,518	530,235	533,928	456,746
Human Resources					293,265
Insurance Program	630,508	698,157	690,817	955,852	833,879
Police	4,455,198	4,498,806	4,955,632	5,735,048	6,092,552
Fire	2,465,449	2,942,587	4,027,760	3,868,900	3,554,296
Building Inspection	270,469	191,867	232,937	390,930	275,044
Building Maintenance	312,401	364,148	411,719	441,682	409,528
Public Works - Administration	848,380	148,790	797,691	784,078	474,477
Public Works - Maintenance & Operations	428,845	315,512	414,866	422,324	582,314
Public Works - Mechanics	220,566	228,078	262,797	317,905	273,474
Public Works - Stormwater	29,237	52,968	150,635	1,063,897	37,010
Non-Departmental	1,681,765	1,885,603	1,424,143	1,966,703	1,777,517
<b>Total Expenditures</b>	<b>13,488,928</b>	<b>13,265,117</b>	<b>15,774,057</b>	<b>18,861,779</b>	<b>17,982,048</b>
Excess / (Deficit) of Revenues over Expenditures	172,414	1,023,556	2,030,288	167,456	-
Beginning Fund Balance	5,256,074	5,428,488	6,452,044	8,482,332	8,571,634
Ending Fund Balance	<b>5,428,488</b>	<b>6,452,044</b>	<b>8,482,332</b>	<b>8,649,788</b>	<b>8,571,634</b>
<i>Less - Fund Balance Assigned for:</i>					
Economic Contingency Reserve	2,700,000	2,700,000	2,700,000	3,447,600	3,447,600
Pension Unfunded Liability Reserve	2,200,000	2,200,000	1,000,000	1,000,000	1,000,000
Prepaid costs	226,017	260,538	260,538	577,653	577,653
PSPS Grant Reserve	250,000	-	-	-	-
Discretionary Support Reserve	-	-	-	-	-
Employee Unfunded Liability Reserve	-	-	-	500,000	500,000
Police Department Donation Reserve	4,561	5,756	5,756	-	-
Utilization of Fund Balance for One-Time Projects (Est.)				1,999,560	3,046,381
Unassigned Fund Balance	<b>47,910</b>	<b>1,285,750</b>	<b>4,516,038</b>	<b>1,124,975</b>	<b>(0)</b>

**City of Auburn**  
**FY 2023-24 Adopted Budget**  
**General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Property Taxes	\$ 3,119,570	\$ 3,286,301	3,400,000	3,468,000
Property Tax in Lieu of Vehicle License Fee	1,218,132	1,270,104	1,350,000	1,377,000
RPTTF RDA Residual Payments	168,005	116,031	170,520	173,078
Sales Taxes	6,471,882	9,178,394	8,450,000	8,619,000
Transient Occupancy Taxes	268,302	379,789	395,850	401,788
Real Property Transfer Tax	143,027	162,187	110,000	76,500
Service Charges/Other	<b>TOTAL TAXES</b>	<b>11,388,918</b>	<b>14,392,806</b>	<b>14,115,366</b>
Franchise - Gas & Electric	167,735	174,534	168,670	170,357
Franchise - Solid Waste	373,000	374,786	435,000	439,350
Franchise - Cable TV	110,000	97,146	85,000	85,850
	<b>TOTAL FRANCHISES</b>	<b>650,735</b>	<b>646,466</b>	<b>695,557</b>
Business Licenses	182,640	191,783	180,900	181,805
Dog Licenses	1,654	1,055	1,100	1,500
	<b>TOTAL LICENSES</b>	<b>184,294</b>	<b>192,838</b>	<b>183,305</b>
Other Permits	26,258	4,796	3,000	3,000
Tobacco Retailer Fee	20,088	11,921	8,500	8,500
Home Occupancy Permits	682	755	500	500
Building Permits	259,526	201,680	225,000	200,000
SMIP Fees	99	(284)	200	200
SB1473 Fees	130	2,148	500	500
SB1186 Fees	6,427	7,277	5,000	5,000
	<b>TOTAL PERMITS</b>	<b>313,210</b>	<b>228,293</b>	<b>217,700</b>
Traffic Fines	19,785	9,123	5,000	5,000
Civil Fines	47,390	42,724	40,000	40,000
Other Fines	246	(22,041)	100	100
Parking Tickets	781	1,686	1,250	1,250
Parking Lot / Space Permits	1,980	2,190	2,000	2,000
Administrative Citations	13,468	20,801	30,000	2,500
Alarm Activations	1,896	1,463	2,500	2,500
	<b>TOTAL FINES &amp; FORFIETURES</b>	<b>85,546</b>	<b>55,946</b>	<b>53,350</b>
Building Rents and Leases	339,017	363,455	336,500	336,500
Interest Earnings	11,492	20,523	15,000	10,000
	<b>TOTAL INTEREST &amp; RENTALS</b>	<b>350,509</b>	<b>383,978</b>	<b>346,500</b>

**City of Auburn**  
**FY 2023-24 Adopted Budget**  
**General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Public Safety - Proposition 172	268,219	312,324	325,000	325,000
Tobacco Grant	-	58,106	110,474	110,474
Motor Vehicle In-Lieu	10,704	16,674	16,674	16,674
State of CA Misc. Grants (SACOG)	182,235	-	-	840,000
Strike Team Reimbursements (Net)	-	-	197,959	200,000
Sales of Public Documents	-	1,609	1,000	1,000
PSPS Grant	-	-	-	-
Cooperative Agreements	9,350	2,420	-	-
AB109 SIU Funding	100,000	100,000	100,000	100,000
AFD Grants	265,642	-	-	-
Planning Grants - SB-2 / LEAP	-	10,000	109,633	-
POST Training Reimbursement	5,473	13,232	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>841,623</b>	<b>514,365</b>	<b>860,740</b>	<b>1,593,148</b>
Engineering Costs Recovered	53,742	51,437	20,000	20,000
Plan Check Fees	129,221	97,965	125,000	90,000
Planning & Zoning Fees	6,021	2,266	5,000	5,000
Improvement Plan Review	-	-	1,554	500
Arts Commission Revenues	925	1,624	3,927	-
E.I.R. Fees	297	132	500	500
Fingerprint Processing Fees	2,655	11,772	10,000	10,000
Misc. Revenues	51,101	709,962	17,783	15,000
Charging Station Revenue	-	5,550	5,550	4,000
ARPA Revenue Recognition	-	163,988	700,000	*
POP Officer Grant	-	-	83,000	166,000
<b>TOTAL SERVICE CHARGES/OTHER</b>	<b>243,962</b>	<b>1,044,696</b>	<b>972,314</b>	<b>311,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>229,876</b>	<b>344,957</b>	<b>1,774,091</b>	<b>#</b>
<b>TOTAL GENERAL FUND</b>	<b>14,288,673</b>	<b>17,804,345</b>	<b>-</b>	<b>19,029,235</b>
				<b>17,982,048</b>

\* Includes \$700k Rev. Recognition for Fire Truck Liability Programmed through Fund Balance

# Includes utilization of \$1.46M in GF Reserves

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	
<b>City Council - 110</b>					
Personal Services	\$ 59,578	\$ 51,078	\$ 57,966		\$ 79,066
Services and Supplies	5,864	10,433	15,606		19,243
Capital Outlay	-	-	-		-
<b>Total:</b>	<b>65,442</b>	<b>61,511</b>	<b>73,572</b>		<b>98,309</b>
<b>Discretionary Support - 111</b>					
Personal Services	-	-	-		-
Services and Supplies	94,516	119,000	222,902		229,355
Capital Outlay	-	-	-		-
<b>Total:</b>	<b>94,516</b>	<b>119,000</b>	<b>222,902</b>		<b>229,355</b>
<b>City Manager - 120</b>					
Personal Services	205,754	179,864	414,316		476,452
Services and Supplies	21,002	103,343	163,540		106,255
Cost Allocation	-	-	(200,809)		(214,403)
Capital Outlay	-	4,523	-		-
<b>Total:</b>	<b>226,756</b>	<b>287,730</b>	<b>377,047</b>		<b>368,304</b>
<b>Economic Development - 125</b>					
Personal Services	1,318	76,289	186,006		288,914
Services and Supplies	33,093	11,028	71,439		118,745
Cost Allocation	-	-	(93,003)		(144,457)
Capital Outlay	-	-	-		-
<b>Total:</b>	<b>34,411</b>	<b>87,317</b>	<b>164,442</b>		<b>263,202</b>
<b>Planning - 130</b>					
Personal Services	129,272	135,482	91,205		145,156
Services and Supplies	108,218	69,700	202,065		878,483
Capital Outlay	-	-	-		-
<b>Total:</b>	<b>237,490</b>	<b>205,182</b>	<b>293,270</b>		<b>1,023,639</b>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23		PROPOSED BUDGET FY 2023-24	
<b>City Clerk - 140</b>						
Personal Services	97,420	102,232	123,247	138,964		
Services and Supplies	45,040	21,262	40,124	28,181		
Cost Allocation	-	-	(30,812)	(34,741)		
Capital Outlay			2,500	2,500		
<b>Total:</b>	<b>142,460</b>	<b>125,444</b>	<b>135,059</b>	<b>134,904</b>		
<b>Finance - 150</b>						
Personal Services	228,158	340,184	610,437	480,034		
Services and Supplies	243,483	364,666	337,135	175,400		
Cost Allocation	-	-	(201,444)	(158,411)		
Capital Outlay	6,431	1,809	8,111	7,212		
<b>Total:</b>	<b>478,072</b>	<b>706,659</b>	<b>754,239</b>	<b>504,235</b>		
<b>City Attorney - 160</b>						
Personal Services	-	-	-	-		
Services and Supplies	271,936	281,982	360,000	300,000		
Capital Outlay			-	-		
<b>Total:</b>	<b>271,936</b>	<b>281,982</b>	<b>360,000</b>	<b>300,000</b>		
<b>Information Technology - 170</b>						
Personal Services	-	-	-	-		
Services and Supplies	286,370	353,125	408,774	309,292		
Capital Outlay	101,148	177,110	125,154	147,454		
<b>Total:</b>	<b>387,518</b>	<b>530,235</b>	<b>533,928</b>	<b>456,746</b>		
<b>Human Resources - 180</b>						
Personal Services	-	-	-	-		
Services and Supplies						
Cost Allocation						
Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,265</b>	
<b>Insurance Programs - 190</b>						
Personal Services	-	-	-	-		
Services and Supplies	698,157	690,817	955,852	833,879		
Capital Outlay			-	-		
<b>Total:</b>	<b>698,157</b>	<b>690,817</b>	<b>955,852</b>	<b>833,879</b>		

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	
<b>Police - 210</b>					
Personal Services	4,049,967	4,343,890	5,007,848	5,468,602	
Services and Supplies	353,893	527,994	638,700	623,950	
Capital Outlay	94,946	83,748	88,500	-	
<b>Total:</b>	<b>4,498,806</b>	<b>4,955,632</b>	<b>5,735,048</b>	<b>6,092,552</b>	
<b>Fire - 220</b>					
Personal Services	2,408,447	2,863,961	3,093,618	3,131,507	
Services and Supplies	490,147	443,816	286,367	308,781	
Capital Outlay	43,993	719,983	488,915	114,008	
<b>Total:</b>	<b>2,942,587</b>	<b>4,027,760</b>	<b>3,868,900</b>	<b>3,554,296</b>	
<b>Building Inspection - 230</b>					
Personal Services	175,129	198,823	101,844	250,403	
Services and Supplies	16,738	34,114	254,900	62,202	
Cost Allocation	-	-	(814)	(37,561)	
Capital Outlay	-	-	35,000		
<b>Total:</b>	<b>191,867</b>	<b>232,937</b>	<b>390,930</b>	<b>275,044</b>	
<b>Building Maintenance - 231</b>					
Personal Services	-	-	-	-	
Services and Supplies	345,073	399,264	433,484	374,528	
Cost Allocation	19,075	12,455	8,198	35,000	
Capital Outlay	-	-	-	-	
<b>Total:</b>	<b>364,148</b>	<b>411,719</b>	<b>441,682</b>	<b>409,528</b>	
<b>Public Works Administration - 310</b>					
Personal Services	113,400	229,568	322,598	576,427	
Services and Supplies	33,931	62,026	72,236	52,949	
Cost Allocation	-	-	(129,039)	(206,899)	
Capital Outlay	1,459	506,097	518,283	52,000	
<b>Total:</b>	<b>148,790</b>	<b>797,691</b>	<b>784,078</b>	<b>474,477</b>	

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>ACTUAL</b> <b>FY 2021-22</b>	<b>ESTIMATED</b> <b>ACTUAL</b> <b>FY 2022-23</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2023-24</b>
<b>Public Works - Maintenance &amp; Operations - 320</b>				
Personal Services	226,831	327,057	439,308	575,806
Services and Supplies	64,509	87,809	63,016	76,508
Cost Allocation	-	-	(80,000)	(80,000)
Capital Outlay	24,172	-	-	10,000
<b>Total:</b>	<b>315,512</b>	<b>414,866</b>	<b>422,324</b>	<b>582,314</b>
<b>Public Works - Mechanics - 330</b>				
Personal Services	160,235	182,678	185,813	186,838
Services and Supplies	63,311	78,213	82,092	96,636
Cost Allocation	-	-	(15,000)	(15,000)
Capital Outlay	4,532	1,906	65,000	5,000
<b>Total:</b>	<b>228,078</b>	<b>262,797</b>	<b>317,905</b>	<b>273,474</b>
<b>Public Works - Stormwater - 340</b>				
Personal Services	-	-	-	-
Services and Supplies	52,968	150,635	51,479	37,010
Cost Allocation	-	-	1,012,418	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>52,968</b>	<b>150,635</b>	<b>1,063,897</b>	<b>37,010</b>
<b>Non-Departmental - 000</b>				
Personal Services - CalPERS/UAAL	1,156,795	280,964	349,922	-
Debt Service - Pension Obligation Bonds	546,944	1,143,179	916,781	1,218,682
Capital Outlay - ARPA Expenditures	181,864	-	700,000	-
Transfers Out - Temporary Firefighter Program	-	-	-	-
Personal Services - Estimated Labor Impacts	-	-	-	558,835
<b>Total:</b>	<b>1,885,603</b>	<b>1,424,143</b>	<b>1,966,703</b>	<b>1,777,517</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 13,265,117</b>	<b>\$ 15,774,057</b>	<b>\$ 18,861,779</b>	<b>\$ 17,982,048</b>
<b>Total Personal Services:</b>	<b>\$ 9,559,248</b>	<b>\$ 10,455,249</b>	<b>\$ 11,900,909</b>	<b>\$ 13,950,235</b>
<b>Total Services and Supplies:</b>	<b>\$ 3,228,249</b>	<b>\$ 3,809,227</b>	<b>\$ 4,659,711</b>	<b>\$ 4,673,714</b>
<b>Total Cost Allocations:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(\$750,921)</b>	<b>(1,015,073)</b>
<b>Total Capital Outlay:</b>	<b>\$ 477,620</b>	<b>\$ 1,509,581</b>	<b>\$ 3,052,079</b>	<b>\$ 373,174</b>
<b>Total Transfers Out:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 000 - Non-Departmental Revenues - FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
CalPERS UAAL - Miscellaneous	354,768	280,964	349,922	-
CalPERS UAAL - Safety	802,027	-	-	-
Labor Impacts - Plug Number	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>1,156,795</u>	 <u>280,964</u>	 <u>349,922</u>	 <u>-</u>
<b>Materials &amp; Services</b>				
Debt Service - CalPERS Bonds	546,944	979,191	916,781	1,218,682
ARPA/Other Costs		163,988	700,000	558,835
 <i>Total Material &amp; Services:</i>	 <u>546,944</u>	 <u>1,143,179</u>	 <u>1,616,781</u>	 <u>1,777,517</u>
<b>Capital Projects</b>				
PSPS Grant Expenditures	181,864	-	-	-
 <i>Total Capital Projects:</i>	 <u>181,864</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total Non-Departmental:</i>	 <u>1,885,603</u>	 <u>1,424,143</u>	 <u>1,966,703</u>	 <u>1,777,517</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 110 - City Council - 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	48,634	19,623	18,000	18,000
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	7,225	30,017	38,590	59,689
FICA / Medicare	3,719	1,438	1,376	1,377
 <b>Total Personnel Services:</b>	 <b>59,578</b>	 <b>51,078</b>	 <b>57,966</b>	 <b>79,066</b>
<hr/>				
<b>Materials &amp; Services</b>				
Postage	3	2	-	-
Printing	310	-	102	104
Travel & Transportation	-	225	7,523	6,546
Dues & Subscriptions	4,271	5,400	5,481	5,563
Materials & Supplies	812	3,463	1,500	1,030
Professional Services	-	-	-	-
Employee Relations	-	-	-	-
Training & Education	468	1,344	1,000	6,000
 <b>Total Material &amp; Services:</b>	 <b>5,864</b>	 <b>10,434</b>	 <b>15,606</b>	 <b>19,243</b>
<hr/>				
<b>Capital Projects</b>				
 <b>Total Capital Projects:</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Total City Council:</b>	 <b>65,442</b>	 <b>61,512</b>	 <b>73,572</b>	 <b>98,309</b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 111 - Support for Community Projects - FY 2023-24**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
<b>Total Personnel Services:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
City Historian Expenses	-	-	500	500
Library Services Contribution	12,000	12,000	12,000	12,000
CATV Consulting Services	12,000	12,000	12,000	12,000
Undesignated Sponsorships	4,500	8,940	8,940	3,940
Arts Commission Activities	54,643	32,912	48,350	67,750
Economic Development Commission	5,000	35,540	60,000	30,000
Sustainability Advisory Committee	-	4,847	19,000	21,165
Endurance Capital Committee	7,448	9,857	14,000	12,500
SHAAC	(1,075)	2,903	8,112	4,500
Community Projects	-	-	40,000	65,000
<b>Total Material &amp; Services:</b>	<u>94,516</u>	<u>118,999</u>	<u>222,902</u>	<u>229,355</u>
<b>Capital Projects</b>				
<b>Total Capital Projects:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Support for Community Projects:</b>	<u>94,516</u>	<u>118,999</u>	<u>222,902</u>	<u>229,355</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 120 - City Manager - 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	151,747	147,378	346,092	371,945
Overtime	-	470	4,257	-
CalPERS - Normal Cost	18,464	22,328	27,382	40,274
Health / Dental / Vision	32,124	5,910	31,472	58,840
FICA / Medicare	3,419	3,778	5,113	5,393
Cost Allocation	-	-	(200,809)	(214,403)
 <b>Total Personnel Services:</b>	 <b>205,754</b>	 <b>179,864</b>	 <b>213,507</b>	 <b>262,049</b>
 <b>Materials &amp; Services</b>				
Postage	3	79	51	52
Printing	285	173	254	258
Travel & Transportation	-	-	-	12,000
Dues & Subscriptions	12,429	16,822	14,210	14,423
Materials & Supplies	675	20,086	11,500	11,673
Fuel	-	-	-	-
Professional Services	-	-	32,525	32,550
Marketing & Promotion	-	-	-	-
Minor Equipment	-	1,071	-	-
Employee Relations	42	71	-	-
Personnel Expenses	7,399	6,795	-	-
Training & Education	-	7,420	5,000	5,000
Maintenance of Equipment	-	1,071	-	-
Contractual Services	-	49,756	100,000	30,300
Communications	-	-	-	-
Computer Equipment	169	4,523	-	-
 <b>Total Material &amp; Services:</b>	 <b>21,002</b>	 <b>107,867</b>	 <b>163,540</b>	 <b>106,256</b>
 <b>Capital Projects</b>				
Technology Equipment	-	-	-	-
 <b>Total Capital Projects:</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>Total City Manager:</b>	 <b>226,756</b>	 <b>287,731</b>	 <b>377,047</b>	 <b>368,304</b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 125 - Economic Development - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	1,260	65,406	134,224	217,163
Overtime	-	-	-	-
CalPERS - Normal Cost	-	2,720	12,475	15,936
Health / Dental / Vision	-	6,953	36,171	52,666
FICA / Medicare	58	1,210	3,135	3,149
Cost Allocation	-	-	(93,003)	(144,457)
 <b>Total Personnel Services:</b>	 1,318	 76,289	 93,002	 144,457
 <b>Materials &amp; Services</b>				
Postage	-	-	-	515
Printing	7,784	-	206	2,576
Travel & Transportation	-	-	-	1,000
Dues & Subscriptions	400	423	218	6,500
Materials & Supplies	1,846	-	131	5,151
Professional Services	-	-	-	-
Marketing & Promotion	5,193	7,752	34,086	25,000
Parks Grant Expenditures	-	-	10,914	
Personnel Expenses	2,400	-	-	-
Training & Education	20	77	634	2,500
Contractual Services	15,450	2,776	25,250	75,503
Communications	-	-	-	
 <b>Total Material &amp; Services:</b>	 33,093	 11,028	 71,439	 118,745
 <b>Capital Projects</b>				
 <b>Total Capital Projects:</b>	 -	 -	 -	 -
 <b>Total Economic Development:</b>	 34,411	 87,317	 164,441	 263,202

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 130 - Community Development - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	101,573	109,165	91,205	105,390
Overtime	-	71	-	-
CalPERS - Normal Cost	7,727	8,798	6,209	7,760
Health / Dental / Vision	18,478	15,867	15,793	30,478
FICA / Medicare	1,494	1,581	1,408	1,528
 <i>Total Personnel Services:</i>	 <u>129,272</u>	 <u>135,482</u>	 <u>114,615</u>	 <u>145,156</u>
 <b>Materials &amp; Services</b>				
Postage	516	389	500	500
Printing	181	-	-	500
Travel & Transportation	-	-	-	1,000
Legal Advertising	1,448	2,316	3,008	2,500
Dues & Subscriptions	808	897	232	1,218
Planning Commision Stipends	-	1,050	1,538	3,500
Materials & Supplies	-	312	1,065	1,015
Professional Services	-	3,832	37,146	-
Personnel Expenses	-	-	-	-
Tuition Reimbursement	-	-	-	-
Training & Education	675	1,038	533	3,000
Technology Allowance	1,050	-	-	-
Contractual Services	103,540	59,866	25,000	25,250
Special Projects	-	-	109,633	840,000
 <i>Total Material &amp; Services:</i>	 <u>108,218</u>	 <u>69,700</u>	 <u>178,655</u>	 <u>878,483</u>
 <b>Capital Projects</b>				
 <i>Total Capital Projects:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total Community Development:</i>	 <u>237,490</u>	 <u>205,182</u>	 <u>293,270</u>	 <u>1,023,639</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 140 - City Clerk - FY 2023-24**

<b>Pesonnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	70,750	75,006	97,969	111,521
Overtime	3,105	2,212	1,941	-
CalPERS - Normal Cost	9,485	11,840	11,274	13,262
Health / Dental / Vision	12,590	11,614	10,457	12,564
FICA / Medicare	1,490	1,560	1,607	1,617
Cost Allocation	-	-	(30,812)	(34,741)
 <b>Total Personnel Services:</b>	 <u>97,420</u>	 <u>102,232</u>	 <u>92,436</u>	 <u>104,223</u>
 <b>Materials &amp; Services</b>				
Postage	31	20	254	258
Printing	-	-	-	-
Legal Advertising	4,198	2,142	3,553	3,606
Dues & Subscriptions	1,801	1,189	1,015	1,030
Materials & Supplies	682	1,498	1,523	1,546
Professional Services	105	14	2,525	2,550
Training & Education	770	2,961	2,500	2,500
Maintenance of Equipment	-	301	254	258
Contractual Services	6,997	13,137	15,000	16,433
Communications	-	-	-	-
Elections Costs - Placer Co.	30,456	-	13,500	-
 <b>Total Material &amp; Services:</b>	 <u>45,040</u>	 <u>21,262</u>	 <u>40,124</u>	 <u>28,181</u>
 <b>Capital Projects</b>				
Capital Projects	-	1,950	2,500	2,500
 <b>Total Capital Projects:</b>	 <u>-</u>	 <u>1,950</u>	 <u>2,500</u>	 <u>2,500</u>
 <b>Total City Clerk:</b>	 <u>142,460</u>	 <u>125,444</u>	 <u>135,060</u>	 <u>134,904</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 150 - Administrative Services - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	123,800	216,356	462,337	384,283
Overtime	75	430	22	-
CalPERS - Normal Cost	14,768	32,231	42,570	35,035
Health / Dental / Vision	83,646	85,160	97,437	55,144
FICA / Medicare	5,869	6,007	8,071	5,572
Cost Allocation	-	-	(201,444)	(158,411)
<b>Total Personnel Services:</b>	<b>228,158</b>	<b>340,184</b>	<b>408,993</b>	<b>321,623</b>
<b>Materials &amp; Services</b>				
Postage	3,378	3,414	4,060	3,120
Printing	875	1,097	4,060	3,120
Travel & Transportation	-	30	13,000	6,500
Legal Advertising	-	620	-	-
Dues & Subscriptions	2,390	6,571	4,000	2,030
Materials & Supplies	6,963	18,414	12,000	7,000
Professional Services	372	3,429	2,525	1,150
Employee Relations	841	6,300	2,500	-
Personnel Expenses	36,535	95,804	45,000	500
Training & Education	219	9,004	7,000	3,500
Tuition Reimbursement	-	-	-	-
Rents & Leases	-	-	-	-
Maintenance of Equipment	463	1,245	1,015	515
Contractual Services	132,918	156,578	175,000	80,000
GF Property tax admin. fees	55,883	56,777	57,855	58,723
Collection Expense	630	-	1,000	1,000
Bank Fees	2,016	5,383	8,120	8,242
<b>Total Material &amp; Services:</b>	<b>243,483</b>	<b>364,666</b>	<b>337,135</b>	<b>175,400</b>
<b>Capital Projects</b>				
Computer Equipment	230	1,809	1,500	-
Business License System	6,201	-	6,611	7,212
<b>Total Capital Projects:</b>	<b>6,431</b>	<b>1,809</b>	<b>8,111</b>	<b>7,212</b>
<b>Total Administrative Services:</b>	<b>478,072</b>	<b>706,659</b>	<b>754,239</b>	<b>504,235</b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 160 - City Attorney - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	-	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Materials &amp; Services</b>				
Contractual Services	271,936	281,982	360,000	300,000
Dues & Subscriptions	-	-	-	-
 <i>Total Material &amp; Services:</i>	 <u>271,936</u>	 <u>281,982</u>	 <u>360,000</u>	 <u>300,000</u>
 <b>Capital Projects</b>				
 <i>Total Capital Projects:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Total City Attorney:</i>	 <u>271,936</u>	 <u>281,982</u>	 <u>360,000</u>	 <u>300,000</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 170 - Information Technology - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	-	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Materials &amp; Services</b>				
Dues & Subscriptions	12,816	35,912	13,195	17,893
Materials & Supplies	2,210	2,446	2,538	2,576
Professional Services	-	-	-	-
Training & Education	-	-	-	-
Rents & Leases	36,772	35,107	38,996	41,209
Contractual Services	117,428	107,421	135,000	136,350
Bank Fees (Clover Lease)	2,834	2,886	3,045	3,091
Communications	114,310	169,353	216,000	108,174
 <i>Total Material &amp; Services:</i>	 <u>286,370</u>	 <u>353,125</u>	 <u>408,774</u>	 <u>309,293</u>
 <b>Capital Projects</b>				
Machinery & Equipment	-	-	2,173	-
Computer Equipment	63,392	65,640	15,000	15,000
Phone System Lease / Support	37,756	25,991	-	60,000
Microsoft 365 Upgrade / License	-	-	-	-
Tyler Enterprise System - Option 2	-	85,479	107,981	72,454
 <i>Total Capital Projects:</i>	 <u>101,148</u>	 <u>177,110</u>	 <u>125,154</u>	 <u>147,454</u>
 <i>Total Information Technology:</i>	 <u>387,518</u>	 <u>530,235</u>	 <u>533,928</u>	 <u>456,747</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 180 - Human Resources - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	-	-	-	276,038
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	26,555
Health / Dental / Vision	-	-	-	25,116
FICA / Medicare	-	-	-	4,003
Retiree Health - MEC	-	-	-	42,838
Cost Allocation	-	-	-	(123,601)
<hr/>				
<b><i>Total Personnel Services:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,949</b>
<hr/>				
<b>Materials &amp; Services</b>				
Postage	-	-	-	1,001
Printing	-	-	-	1,001
Travel & Transportation	-	-	-	6,000
Dues & Subscriptions	-	-	-	2,030
Materials & Supplies	-	-	-	1,120
Professional Services	-	-	-	1,150
Employee Relations	-	-	-	500
Personnel Expenses	-	-	-	9,500
Training & Education	-	-	-	3,500
Tuition Reimbursement	-	-	-	-
Rents & Leases	-	-	-	-
Maintenance of Equipment	-	-	-	515
Contractual Services	-	-	-	16,000
Bank Fees	-	-	-	-
<hr/>				
<b><i>Total Material &amp; Services:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,317</b>
<hr/>				
<b>Capital Projects</b>				
Computer Equipment	-	-	-	-
Business License System	-	-	-	-
<hr/>				
<b><i>Total Capital Projects:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>				
<b><i>Total Administrative Services:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,266</b>
<hr/>				

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 190 - Insurance Programs - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	-	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Materials &amp; Services</b>				
Workers Compensation Insurance	456,085	246,964	477,986	459,060
General Liability Insurance	162,637	392,262	409,366	305,049
Dishonesty/Crime Policy	-	-	2,500	2,550
Litigation Contingency	50,167	18,829	5,000	5,100
Pollution Liability Insurance	14,494	758	15,000	15,300
Unemployment Insurance	14,774	11,878	5,000	5,000
Vehicle / Property / Pollution Insurance	-	20,126	41,000	41,820
 <i>Total Material &amp; Services:</i>	 <u>698,157</u>	 <u>690,817</u>	 <u>955,852</u>	 <u>833,879</u>
 <b>Capital Projects</b>				
 <i>Total Capital Projects:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Total Materials, Services &amp; Capital:</b>	 <u>698,157</u>	 <u>690,817</u>	 <u>955,852</u>	 <u>833,879</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 210 - Police - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	3,024,882	3,114,221	3,551,264	3,790,136
Overtime	127,939	241,015	263,311	225,000
CalPERS - Normal Cost	345,699	401,935	424,611	523,315
Health / Dental / Vision	501,399	538,282	725,463	871,932
FICA / Medicare	50,048	48,437	43,200	58,219
<b>Total Personnel Services:</b>	<b><u>4,049,967</u></b>	<b><u>4,343,890</u></b>	<b><u>5,007,849</u></b>	<b><u>5,468,602</u></b>
 <b>Materials &amp; Services</b>				
Postage	911	1,671	1,000	1,250
Printing	2,424	3,286	5,000	3,000
Travel & Transportation	-	892	1,000	-
Dues & Subscriptions	5,303	12,498	8,800	8,900
Materials & Supplies	25,416	33,207	33,000	25,000
Clothing Allowance	21,178	30,206	39,000	30,000
Fuel for Vehicles	48,085	67,008	94,000	95,000
Minor Equipment	5,786	21,937	10,000	10,000
Employee Relations	-	406	-	500
Personnel Expenses	-	927	400	-
Investigation Expense	7,206	5,634	19,500	9,500
Training & Education	23,225	46,496	45,000	45,000
Tuition Reimbursement	-	618	-	-
Rents & Leases	4,104	4,337	3,000	3,000
Maintenance of Police Vehicles	30,031	30,662	53,000	26,000
Maintenance of Equipment	8,285	6,809	20,000	10,000
Contractual Services	153,847	243,322	270,000	290,000
Communications	18,092	18,077	26,000	20,800
Placer County Jail Booking Fee	-	-	10,000	5,000
POST Training	-	-	-	10,000
<b>Total Material &amp; Services:</b>	<b><u>353,893</u></b>	<b><u>527,993</u></b>	<b><u>638,700</u></b>	<b><u>592,950</u></b>
 <b>Capital Projects</b>				
Police Station Improvements	2,750	30,117	25,000	-
Machinery & Equipment	33,612	21,714	40,000	20,000
Computer Equipment	13,478	26,366	20,000	7,500
Furniture	3,035	3,577	3,500	3,500
Human Trafficking Grant Costs	2,756	-	-	-
Tobacco Grant Costs	34,208	1,974	-	-
CAD Upgrade	5,107	-	-	-
<b>Total Capital Projects:</b>	<b><u>94,946</u></b>	<b><u>83,748</u></b>	<b><u>88,500</u></b>	<b><u>31,000</u></b>
 <b>Total Police:</b>	<b><u>4,498,806</u></b>	<b><u>4,955,631</u></b>	<b><u>5,735,049</u></b>	<b><u>6,092,552</u></b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 220 - Fire - FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
Salaries	1,278,440	1,884,042	2,073,056	2,189,524
Overtime	387,466	317,026	346,825	160,000
CalPERS - Normal Cost	181,694	256,714	272,580	324,943
Health / Dental / Vision	308,760	375,283	365,696	422,972
FICA / Medicare	24,262	30,896	35,461	34,068
<b>Total Personnel Services:</b>	<b><u>2,180,622</u></b>	<b><u>2,863,961</u></b>	<b><u>3,093,618</u></b>	<b><u>3,131,507</u></b>
<b>Materials &amp; Services</b>				
Postage	1,034	186	445	258
Printing	2,488	630	879	3,200
Travel & Transportation	728	956	1,413	-
Dues & Subscriptions	5,131	5,937	5,177	7,000
Materials & Supplies	18,456	11,406	15,697	18,270
Clothing Allowance	22,415	28,336	18,000	18,000
Fuel for Vehicles	28,035	44,059	45,000	30,000
Professional Services	13,932	36,926	60,000	15,000
Minor Equipment	31,354	54,014	10,285	18,000
Safety Equipment	-	-	-	-
Employee Relations	3,103	14,593	6,090	3,000
Personnel Expenses	-	-	1,200	-
Training & Education	11,237	19,574	43,761	32,000
Technology Allowance	-	-	-	-
Rents & Leases	7,681	12,688	8,385	8,654
Maintance of Vehicles	36,670	75,201	31,069	41,209
Maintainance of Buildings	9,685	15,262	3,540	12,180
Contractual Services	152,256	94,149	25,426	102,010
Fuel Reduction Project	139,000	14,320	-	-
Communications	4,970	9,812	10,000	-
Utilities	1,972	5,767	-	-
<b>Total Material &amp; Services:</b>	<b><u>490,147</u></b>	<b><u>443,816</u></b>	<b><u>286,367</u></b>	<b><u>308,781</u></b>
<b>Capital Projects</b>				
Furniture	-	-	-	-
Machinery & Equipment	43,993	709,316	481,008	94,008
Capital Projects - Buildings	-	1,167	7,907	20,000
Computer Equipment	-	9,500	-	-
<b>Total Capital Projects:</b>	<b><u>43,993</u></b>	<b><u>719,983</u></b>	<b><u>488,915</u></b>	<b><u>114,008</u></b>
<b>Total Fire:</b>	<b><u>2,714,762</u></b>	<b><u>4,027,760</u></b>	<b><u>3,868,900</u></b>	<b><u>3,554,296</u></b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 230 - Building Inspection - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	107,229	132,892	77,354	186,750
Overtime	962	-	-	-
CalPERS - Normal Cost	12,805	17,889	694	13,990
Health / Dental / Vision	52,112	45,642	22,664	46,956
FICA / Medicare	2,021	2,400	1,133	2,708
Cost Allocation	-	-	(814)	(37,561)
 <b>Total Personnel Services:</b>	 175,129	 198,823	 101,031	 212,843
 <b>Materials &amp; Services</b>				
Postage	-	63	100	102
Printing	90	-	250	254
Travel & Transportation	-	-	5,000	250
Dues & Subscriptions	-	706	550	558
Materials & Supplies	954	1,241	3,500	2,538
Clothing Allowance	440	359	1,500	1,500
Fuel for Vehicles	356	1,025	1,000	2,500
Professional Services	11,885	28,120	240,000	10,000
Minor Equipment	16	-	500	1,500
Training & Education	782	2,448	2,500	3,000
Contractual Services	800	-	-	40,000
Maintenance of Vehicles	1,415	152	-	-
 <b>Total Material &amp; Services:</b>	 16,738	 34,114	 254,900	 62,202
 <b>Capital Projects</b>				
Furniture	-	-	35,000	
 <b>Total Capital Projects:</b>	 -	 -	 35,000	 -
 <b>Total Building Inspection:</b>	 191,867	 232,937	 390,931	 275,045

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 231 - Building Maintenance - FY 2023-24**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
Salaries	-	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
	_____	_____	_____	_____
<b>Total Personnel Services:</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Materials &amp; Services</b>				
Postage	110	51	110	110
Materials & Supplies	10,715	12,177	9,500	9,643
Rents & Leases	-	2,271	-	1,015
Matinenance of Vehicles	-	-	1,246	-
Maintenance of Equipment	10,851	5,278	2,549	4,060
Maintainance of Buildings	14,294	42,771	70,000	25,000
Contractual Services	45,483	48,831	48,619	50,500
Professional Development	-	-	1,460	-
Utilities	263,620	287,885	300,000	284,200
	_____	_____	_____	_____
<b>Total Material &amp; Services:</b>	<u><u>345,073</u></u>	<u><u>399,264</u></u>	<u><u>433,484</u></u>	<u><u>374,528</u></u>
<b>Capital Projects</b>				
Capital Projects - Buildings	10,100	10,475	56,500	30,000
Machinery & Equipment	7,850	-	4,980	2,000
Back Flow Preventer Device	1,125	1,980	2,908	3,000
Carnegie Libarry Improvements	-	-	-	-
Fire Station Improvement	-	-	-	-
Storm Damage City Hall	-	-	-	-
Storm Damage Carnegie Library	-	-	-	-
CAD Upgrade	-	-	-	-
Corp Yard	-	-	-	-
	_____	_____	_____	_____
<b>Total Capital Projects:</b>	<u><u>19,075</u></u>	<u><u>12,455</u></u>	<u><u>64,388</u></u>	<u><u>35,000</u></u>
<b>Total Building Maintenance:</b>	<u><u>364,148</u></u>	<u><u>411,719</u></u>	<u><u>497,872</u></u>	<u><u>409,528</u></u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 310 - Public Works Admin Engineering - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	54,097	139,712	227,401	430,637
Overtime	-	4,065	3,662	-
CalPERS - Normal Cost	3,356	9,966	16,188	31,471
Health / Dental / Vision	55,189	72,462	71,423	108,074
FICA / Medicare	758	3,363	3,924	6,244
Cost Allocation	-	-	(129,039)	(206,899)
 <b>Total Personnel Services:</b>	 <u>113,400</u>	 <u>229,568</u>	 <u>193,559</u>	 <u>369,527</u>
 <b>Materials &amp; Services</b>				
Postage	49	100	82	102
Printing	137	300	54	305
Travel & Transportation	-	-	180	1,000
Dues & Subscriptions	880	1,200	2,979	1,624
Materials & Supplies	155	1,500	1,407	2,030
Clothing Allowance	-	500	-	500
Fuel for Vehicles	3,175	3,200	-	3,248
Professional Services	15,199	30,000	15,638	30,300
Profess Services-Land Develop	3,918	5,000	-	-
Training & Education	1,242	5,000	5,000	5,000
Technology Allowance	-	-	1,000	-
Maintenance of Equipment	994	750	-	761
Contractual Services	8,182	7,500	45,733	8,080
Recycling Promotions Program	-	-	163	-
 <b>Total Material &amp; Services:</b>	 <u>33,931</u>	 <u>55,050</u>	 <u>72,236</u>	 <u>52,950</u>
 <b>Capital Projects / Transfers Out</b>				
Computer Equipment	491	-	2,500	-
Machinery & Equipment	968	6,000	-	2,000
Special Projects	-	-	15,783	
Roadway Annual Overlay - Transfer	-	500,000	500,000	50,000
 <b>Total Capital Projects:</b>	 <u>1,459</u>	 <u>506,000</u>	 <u>518,283</u>	 <u>52,000</u>
 <b>Total Public Works - Admin.:</b>	 <u>148,790</u>	 <u>790,618</u>	 <u>784,078</u>	 <u>474,477</u>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 320 - Public Works Construction & Maintenance - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Salaries	158,481	214,820	306,388	401,570
Overtime	1,860	8,178	1,561	-
CalPERS - Normal Cost	14,533	32,497	29,334	30,259
Health / Dental / Vision	48,129	67,050	96,929	138,154
FICA / Medicare	3,828	4,512	5,097	5,823
Cost Allocation	-	-	(80,000)	(80,000)
<b>Total Personnel Services:</b>	<b><u>226,831</u></b>	<b><u>327,057</u></b>	<b><u>359,309</u></b>	<b><u>495,806</u></b>
<b>Materials &amp; Services</b>				
Printing	-	-	-	-
Dues and Subscriptions	-	-	123	-
Materials & Supplies	12,237	15,460	15,000	15,225
Clothing Allowance	5,110	12,131	11,000	11,000
Professional Services	-	-	-	-
Minor Equipment	2,585	2,532	2,156	3,650
Personnel Expenses	-	1,850	-	2,436
Training & Education	3,749	4,802	1,868	1,000
Tuition Reimbursement	-	-	-	-
Maintenance of Vehicles	-	52	-	-
Maintenance of Equipment	390	41	1,100	1,117
Maintainance of Buildings	-	15,012	697	-
Contractual Services	4,677	2,640	8,000	8,080
C/S Tree Maintenance	15,105	10,434	5,045	13,000
C/S Flood Maintance	1,591	2,490	3,696	2,500
C/S Landscape Maintance	3,705	4,362	3,898	4,000
Communications	1,357	2,382	1,725	-
Utilities	3,782	3,670	3,261	-
Traffic Sign Maintainance	10,221	9,951	5,447	14,500
Debt Service Payments	-	-	-	-
<b>Total Material &amp; Services:</b>	<b><u>64,509</u></b>	<b><u>87,809</u></b>	<b><u>63,016</u></b>	<b><u>76,508</u></b>
<b>Capital Projects</b>				
Computer Equipment	-	-	-	-
Machinery & Equipment	24,172	-	-	-
Emergency Storm Drain Repairs	-	-	-	10,000
<b>Total Capital Projects:</b>	<b><u>24,172</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>10,000</u></b>
<b>Total Public Works - Mtc / Ops:</b>	<b><u>315,512</u></b>	<b><u>414,866</u></b>	<b><u>422,325</u></b>	<b><u>582,314</u></b>

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 330 - Public Works Corporation Yard - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	143,390	148,124	167,282	166,288
Overtime	249	-	470	-
CalPERS - Normal Cost	10,685	14,682	12,953	14,864
Health / Dental / Vision	5,223	17,534	2,657	3,275
FICA / Medicare	688	2,338	2,452	2,411
Cost Allocation	-	-	(15,000)	(15,000)
 <i>Total Personnel Services:</i>	 160,235	 182,678	 170,814	 171,838
 <b>Materials &amp; Services</b>				
Printing	79	-	35	761
Materials & Supplies	5,633	4,759	5,100	5,177
Clothing Allowance	823	373	2,212	2,000
Fuel for Vehicles	21,602	33,356	27,500	27,913
Professional Services	1,778	3,307	-	5,050
Minor Equipment	3,908	1,075	3,000	3,000
Training and Education	40	899	2,239	3,000
Rents and Leases	-	-	88	-
Maintance of Vehicles	10,642	15,841	22,347	28,420
Maintenance of Equipment	13,836	12,228	12,829	15,225
Maintenance of Buildings	4,970	6,375	6,000	6,090
Contractual Services	-	-	742	-
Communications	-	-	-	-
 <i>Total Material &amp; Services:</i>	 63,311	 78,213	 82,092	 96,636
 <b>Capital Projects</b>				
Machinery & Equipment	4,532	1,906	65,000	5,000
 <i>Total Capital Projects:</i>	 4,532	 1,906	 65,000	 5,000
 <i>Total Public Works - Corp Yard:</i>	 228,078	 262,797	 317,906	 273,474

**City of Auburn**  
**Departmental Expenditure Budget**  
**Department 340 - Public Works Stormwater Mgmt - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>ACTUAL</b> <b>FY 2022-23</b>	<b>BUDGET</b> <b>FY 2023-24</b>
Salaries	-	-	-	-
Overtime	-	-	-	-
CalPERS - Normal Cost	-	-	-	-
Health / Dental / Vision	-	-	-	-
FICA / Medicare	-	-	-	-
 <i>Total Personnel Services:</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>Materials &amp; Services</b>				
Materials & Supplies	1,564	333	2,049	1,500
Professional Services	22,464	54,755	12,769	3,030
SWRCB Fees	11,840	15,666	14,055	14,210
Flood Control Districts Chgs	17,100	17,314	22,606	18,270
Sewer Map Updates	-	-	43,418	-
Special Projects	-	62,567	-	-
 <i>Total Material &amp; Services:</i>	 <u>52,968</u>	 <u>150,635</u>	 <u>94,897</u>	 <u>37,010</u>
 <b>Capital Projects</b>				
Storm Drain	-	-	969,000	-
 <i>Total Capital Projects:</i>	 <u>-</u>	 <u>-</u>	 <u>969,000</u>	 <u>-</u>
 <i>Total Public Works - Stormwater:</i>	 <u>52,968</u>	 <u>150,635</u>	 <u>1,063,897</u>	 <u>37,010</u>

**City of Auburn**  
**Fiscal Year 2023-24**  
**Airport Enterprise Fund (Fund 02)**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL 2022-23</b>	<b>PROPOSED BUDGET 2023-24</b>
<b>Revenues:</b>				
Property Taxes	\$ 69,890	86,010	87,500	87,500
Land Rental	543,157	572,963	573,000	573,000
Interest Earned	8,206	4,789	7,500	7,500
CARES Act Funding - Operating Costs	30,000	-	-	-
Airport Improvement Grant (FAA Grant)	911	108,550	473,135	453,865
Other Federal Grants	-	-	82,000	558,000
State of CA Aid to Airports Program	-	-	-	116,362
FBO & Aviation Fuel Sales	17,905	20,748	19,500	19,500
FBO Tie Down Spaces Rentals	40,959	42,999	60,000	60,000
Hangar Rentals	46,597	38,007	46,500	46,500
Office Rentals	9,600	8,621	10,160	10,350
East Hangar Development Reimbursements	-	-	-	-
Other Cooperative Agreements (PCTPA)	-	-	-	-
Miscellaneous	-	-	-	-
	<hr/> <u>\$ 767,225</u>	<hr/> <u>882,687</u>	<hr/> <u>1,359,295</u>	<hr/> <u>1,932,577</u>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 101,706	171,428	265,000	309,729
Airport Operations	900,289	908,768	367,855	260,400
Debt Service	-	-	-	-
Capital Projects	62,782	16,071	1,210,850	651,350
Transfers Out	12,500	25,000	25,000	25,000
	<hr/> <u>\$ 1,077,277</u>	<hr/> <u>1,121,267</u>	<hr/> <u>1,868,705</u>	<hr/> <u>1,246,479</u>
Excess (deficit) of revenues over expenditures:	\$ (310,052)	(238,580)	(509,410)	686,098
Beginning Fund Balance (Working Capital)	\$ 1,886,687	1,576,635	1,338,055	828,645
	<hr/> <u>\$ 1,576,635</u>	<hr/> <u>1,338,055</u>	<hr/> <u>828,645</u>	<hr/> <u>1,514,744</u>
Ending Fund Balance (Working Capital)	<hr/> <u>\$ 1,514,744</u>			

**City of Auburn**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Airport Enterprise Fund (Fund 02)**  
**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>ACTUAL</b> <b>2022-23</b>	<b>BUDGET</b> <b>2023-24</b>
50303 - Machinery & Equipment	\$ 1,273	2,000	15,000	15,000
50800 - Computer Equipment	242	4,902	2,500	3,000
63021 - Industrial Park Projects	4,046	-	-	-
63042 - AWOS / AIP-04	14,691	6,325	-	-
63045 - Tennant Hangar Repairs	1,488	362	-	15,000
63048 - East End Hangar Project	2,698	-	58,000	150,000
63090 - Building & Facility Improvements	4,027	1,960	15,000	10,000
63093 - Runway LED Light Rehab	-	-	-	-
63094 - Pavement Mgmt / Apron Rehab	-	-	50,000	-
63095 - Pollution Abatement Facility	-	-	-	-
63152 - Fire Truck Lease Payment	80			
63153 - Airport Master Plan Update	-	-	-	325,000
63156 - Taxiway LED Light Conversior	-	-	-	-
63304 - Phone System Lease/Support	35			
63306 - Airport Security Camera	-	-	-	-
63308 - Airport Lease Management Software	2,184	-	-	28,000
63309 - Motorize Existing East End Hangar	-	-	-	-
63760 - Airport Cameras	16,173	-	-	10,000
65001 - Back Flow Preventer Device	379	441	350	350
63400 - CLUP Update	-	81	30,000	-
62001 - Helicopter Parking Area	-	-	1,030,000	-
63530 - Pavement Management Program	1,658	-	-	55,000
63532 - On-Call Aviation Engineering Svc's	13,808	-	-	-
63096 - Asset Management Program	-	-	-	-
63097 - Pavement Management Program/PCI	-	-	10,000	40,000
63101 - Wildlife Assessment	-	-	-	-
63098 - Terminal Feasibility Study/Design	-	-	-	-
63099 - Runway Extension Project/ Airport Master Plan	-	-	-	-
<i>Total:</i>	<u>\$ 62,782</u>	<u>16,071</u>	<u>1,210,850</u>	<u>651,350</u>

**City of Auburn**  
**Fiscal Year 2023-24**  
**Sewer Enterprise Fund (Fund 11)**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL 2022-23</b>	<b>PROPOSED BUDGET 2023-24</b>
<b>Revenues:</b>				
Sewer Service Charges	\$ 6,703,248	6,686,541	6,700,000	6,700,000
Sewer Connection Fees	182,047	68,920	77,518	35,000
Interest Income	53,347	27,367	60,000	45,000
Miscellaneous Income	5,107	83	-	-
Debt Proceeds	-	-	-	-
<i>Total:</i>	<b><u>\$ 6,943,749</u></b>	<b><u>6,782,911</u></b>	<b><u>6,837,518</u></b>	<b><u>6,780,000</u></b>
<b>Expenditures:</b>				
Administrative Expense - Staff Costs	\$ 455,536	335,293	571,384	597,242
Materials and Services	2,168,107	2,694,963	861,213	788,686
Contract Operations	2,339,145	2,065,514	2,100,000	2,142,000
Debt Service	463,477	344,180	850,421	812,198
Capital Projects	317,729	356,197	4,261,845	3,945,000
Capital Outlay	5,850	3,517	795,400	87,000
Transfer Out	32,817	77,201	72,619	75,000
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<b><u>\$ 5,782,660</u></b>	<b><u>5,876,865</u></b>	<b><u>9,512,882</u></b>	<b><u>8,447,127</u></b>
Excess (deficit) of revenues over expenditures	\$ 1,161,089	906,046	(2,675,364)	(1,667,127)
Beginning Fund Balance (Working Capital)	\$ 14,323,982	15,485,071	16,391,118	13,715,754
Less:				
General Reserve - SWRCB Loans	\$ 173,543	173,543	173,543	393,107
Connection Fee Reserve	1,107,031	1,175,951	1,278,469	1,313,469
<i>Ending Fund Balance (Working Capital)</i>	<b><u>\$ 14,204,497</u></b>	<b><u>15,041,624</u></b>	<b><u>12,263,742</u></b>	<b><u>10,342,051</u></b>
<b>Personal Services Allocation</b>				
	<b>AUTHORIZED 2020-21</b>	<b>AUTHORIZED 2021-22</b>	<b>AUTHORIZED 2022-23</b>	<b>AUTHORIZED 2023-24</b>
City Engineer	1.00	1.00	0.00	0.00
Public Works Manager	0.00	0.00	0.25	0.25
Management Analyst	0.00	0.00	0.25	0.25
Engineering Tech II	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	2.00	2.00
<i>Total:</i>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.50</u></b>	<b><u>3.50</u></b>

**City of Auburn**  
**Fiscal Year 2023-24**  
**Sewer Enterprise Fund (Fund 11)**  
**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL</b> <b>2020-21</b>	<b>ACTUAL</b> <b>2021-22</b>	<b>ESTIMATED</b> <b>ACTUAL</b> <b>2022-23</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>2023-24</b>
63054 - Groundwater Monitoring Wells	\$ 1,349	-	219	-
63856 - Auburn Ravine Sampling	8,223	88	10,000	10,000
63895 - Lift Station Repairs	37,086	31,959	-	600,000
63899 - Emergency Sewer Repair Projects	190,583	11,518	250,000	250,000
63901 - Sewer Map Updates	1,500	-	15,000	10,000
63902 - Prospector Hill Projects	6,285	-	-	-
63903 - WWTP - Repairs / Projects	30,470	53,982	60,000	60,000
63914 - NPDES Permit Renewal	26,340	-	30,000	30,000
63915 - Annual Sewer Rehab	8,389			
64004 - Sewer Mast Plan/SSMP Upgrades	-	-	220,000	120,000
64005 - Diamond Oaks Lift Station (Corr J/E)	(74,180)			
64006 - Oxidation Ditch	2,506	-	1,769	-
64012 - Vista Del Val Lift Station	-	-	-	-
65001 - Back Flow Preventer Device	455	490	1,125	-
65602 - Utility Billing Software	-	-	50,000	40,000
67011 - Electric Sewer Collection Project	528	1,811	-	-
67023 - Diamond Ridge Lift Station	74,180	-	225,000	775,000
67025 - Southridge Lift Station	-	-	-	200,000
67026 - Borland Sewer Realignment	-	-	50,000	100,000
67027 - Infrastructure Mgmt / Configuration	-	-	100,000	-
67028 - Annual Collection System Rehab	-	254,349	598,732	890,000
67029 - 510 High St. Sewer Rehab	-	-	50,000	-
63533 - WWTP Sludge Dewatering	-	-	2,350,000	-
63317 - Fawn Creek Lift Station/SCADA & Hydrop	-	-	-	250,000
63318 - Monticello Lift Station SCADA	-	-	-	60,000
63319 - Maidu Lift Station	-	-	-	100,000
XXXX - Canyon Ct Lift Station/SCADA	-	-	-	100,000
XXXX - Auburn Oak Lift Station	-	-	-	100,000
63320 - Asset Management - Sewer	-	-	250,000	250,000
<i>Total:</i>	<b>\$ 313,715</b>	<b>354,197</b>	<b>4,261,845</b>	<b>3,945,000</b>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**Gas Tax Fund (Fund 21)**

	<u>ACTUAL 2020-21</u>	<u>ACTUAL 2021-22</u>	<u>ESTIMATED ACTUAL 2022-23</u>	<u>PROPOSED BUDGET 2023-24</u>
<b>Revenues:</b>				
CA Gax Tax Section 2105	\$ 74,351	79,780	83,153	90,431
CA Gax Tax Section 2106	51,412	55,763	57,048	61,709
CA Gax Tax Section 2107	100,610	105,136	99,612	108,619
CA Gax Tax Section 2107.5	3,000	3,000	3,000	3,000
CA Gax Tax Section 2103	97,367	103,964	118,293	136,560
SB-1 RMMA Revenues	290,669	287,377	298,886	340,670
Miscellaneous	-	-	-	-
Interest Income	1,710	1,549	4,000	4,000
<i>Total:</i>	<u>\$ 619,119</u>	<u>636,569</u>	<u>663,992</u>	<u>744,989</u>
<b>Expenditures:</b>				
Public Works Staff Allocations	\$ 72,387	85,658	79,000	79,000
Service and Supplies	7,356	3,983	10,000	10,000
Utilities - Street Lighting	199,059	205,127	210,000	225,000
Capital Projects	273,635	108,458	750,000	525,000
Transfers Out - For Debt Service	-	-	-	-
<i>Total:</i>	<u>\$ 552,437</u>	<u>403,226</u>	<u>1,049,000</u>	<u>839,000</u>
Excess (deficit) of revenues over expenditures	\$ 66,682	233,343	(385,008)	(94,011)
Beginning Fund Balance	\$ 506,250	572,932	806,275	421,267
<i>Ending Fund Balance</i>	<u>\$ 572,932</u>	<u>806,275</u>	<u>421,267</u>	<u>327,256</u>

**Capital Expenditure Detail**

	<u>ACTUAL 2020-21</u>	<u>ACTUAL 2021-22</u>	<u>ESTIMATED ACTUAL 2022-23</u>	<u>PROPOSED BUDGET 2023-24</u>
<b>Capital Expenditures</b>				
50303 - Machinery and Equipment	\$ -	-	-	-
63053 - Annual Street Surface Maintenance	-	-	-	75,000
61006 - Annual Storm Drain Rehabilitation	-	-	-	62,500
63159 - Annual Overlay Project	273,635	108,458	750,000	387,500
<i>Total:</i>	<u>\$ 273,635</u>	<u>108,458</u>	<u>750,000</u>	<u>525,000</u>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**Transportation Fund (Fund 26)**

	<u>ACTUAL 2020-21</u>	<u>ACTUAL 2021-22</u>	<u>ESTIMATED ACTUAL 2022-23</u>	<u>PROPOSED BUDGET 2023-24</u>
<b>Revenues:</b>				
Transportation Tax, TDA	\$ 312,724	-	662,381	475,574
CMAQ Grant - Nevada Street	260,402	-	-	-
Active Transporation Program (ATP) - Nevada Street	-	-	-	-
Chargepoint Revenues	601	-	-	-
RSTP Funding	-	-	-	-
Interest Income	366	-	832	500
PC APCD Grants / State Grant Sources	-	92,597	-	-
PCTPA Funding Agreement	-	-	350,935	-
Transfers-In - General Fund	-	500,000	500,000	50,000
Transfers In - Gas Tax Fund	-	-	-	-
Transfers In - FEP Fund	-	-	-	-
Transfers-In - Development Impact Fee Fund	-	-	-	-
Transfers-In - Sewer Fund	-	-	-	-
Transfers In - Transit Fund	-	-	-	-
<i>Total:</i>	<u><u>\$ 574,093</u></u>	<u><u>592,597</u></u>	<u><u>1,514,148</u></u>	<u><u>526,074</u></u>
<b>Expenditures:</b>				
Administrative Expense	\$ 18,601	28,103	60,000	30,000
Materials and Services	49,387	74,391	45,000	75,000
Debt Service	-	-	-	-
Capital Projects	1,055,428	223,438	915,186	602,500
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u><u>\$ 1,123,416</u></u>	<u><u>325,932</u></u>	<u><u>1,020,186</u></u>	<u><u>707,500</u></u>
Excess (deficit) of revenues over expenditures	-	\$ (549,323)	266,665	493,962
Beginning Fund Balance	\$ 459,381	(89,942)	176,722	670,684
<i>Ending Fund Balance</i>	<u><u>\$ (89,942)</u></u>	<u><u>176,722</u></u>	<u><u>670,684</u></u>	<u><u>489,258</u></u>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**Transportation Fund (Fund 26)**  
**Capital Expenditure Detail**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL</b>	<b>PROPOSED BUDGET</b>
			<b>2022-23</b>	<b>2023-24</b>
<b>Capital Expenditures</b>				
50303 - Machinery & Equipment	\$ 80,478	-	-	-
61004 - Vegetation / Tree Removal	-	10,400	10,000	10,000
61005 - Pavement Management Project	-	51,455	4,315	-
61006 - Storm Drain Rehabilitation	-	-	62,500	62,500
63011 - Paving / Crackfill - Public Works Dept.	392,356	25,886	50,000	50,000
63016 - Sidewalk Repairs - Commercial	3,054	45,412	25,000	25,000
63159 - Annual Overlay Project	3,669	22,035	583,371	300,000
63160 - Nevada St Sidewalk Project	327,045	(484)	-	-
63299 - Emergency Repairs - Storm Drain	2,736	2,472	50,000	25,000
63501 - Sidewalk Repairs - Residential	2,489	23,423	15,000	15,000
63503 - Annual Street Surface Maintenance	200,554	32,269	75,000	75,000
63510 - City Pavement Marking Project	6,503	9,384	-	-
65012 - Storm Drain Channel - Downtown	-	-	-	-
66005 - Palm Avenue Sidewalk Project	-	-	-	-
63300 - ADA Transition Plan Phase II	754	-	-	-
67021 - Wayfinding Project	-	1,186	20,000	20,000
63299 - Crimson Court Storm Drain	-	-	-	-
64015 - Cherry & Magnolia EV Charging Stn	35,790	-	-	-
XXXX - Storm Drain Master Plan	-	-	-	-
63322 - Asset Management Program(s)	-	-	20,000	20,000
<i>Total:</i>	<i>\$ 1,055,428</i>	<i>223,438</i>	<i>915,186</i>	<i>602,500</i>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**Transit Fund (Fund 27)**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL 2022-23</b>	<b>PROPOSED BUDGET 2023-24</b>
<b>Revenues:</b>				
Transportation Tax LTF (Article 4)	388,558	-	1,330,928	549,623
Transportation Tax STA	56,955	115,774	115,774	128,775
Interest Income	-	-	-	-
Fare Box Revenues	15,325	33,574	46,770	53,500
Other Revenues (FTA)	72,017	58,152	60,378	78,492
Proposition 1B - TSSDRA	-	-	-	-
Non-Urbanized Transt Operation (CRSSA)	-	-	159,626	135,318
HVIP Incentive Plus Up - EVSE	-	-	-	200,000
SEACT Funding	-	-	-	-
Low Carbon Transit Opsn Program (LCTOP)	-	-	-	-
State of Good Repair - SB1	17,647	-	18,123	18,080
Greenhouse Gas Reduction Funds	-	-	-	-
CARES Act Funding	-	-	-	85,000
Miscellaneous Revenues	13,800	200	-	-
PGE Rebate	-	38,710	-	-
<i>Total:</i>	<b><u>564,302</u></b>	<b><u>246,410</u></b>	<b><u>1,731,599</u></b>	<b><u>1,248,788</u></b>
<b>Expenditures:</b>				
Administrative Expense	498,978	463,350	591,676	685,141
Materials and Services	147,055	147,297	209,290	210,440
Debt Service	24,612	57,901	54,464	54,464
Capital Outlay	26,147	18,167	411,000	101,000
Capital Projects	20,239	84,744	12,500	12,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<b><u>717,031</u></b>	<b><u>771,459</u></b>	<b><u>1,278,930</u></b>	<b><u>1,063,545</u></b>
Excess (deficit) of revenues over expenditures	(152,729)	(525,049)	452,669	185,243
Beginning Fund Balance	39,868	(112,861)	(637,910)	(185,241)
Less:				
Bus Replacement Reserve	-	-	-	-
Ending Fund Balance	<b><u>(112,861)</u></b>	<b><u>(637,910)</u></b>	<b><u>(185,241)</u></b>	<b><u>2</u></b>
<b>Personal Services Allocation</b>				
	<b>AUTHORIZED 2020-21</b>	<b>AUTHORIZED 2021-22</b>	<b>PRELIMINARY 2022-23</b>	<b>PRELIMINARY 2023-24</b>
Bus Driver	2.0	4.0	4.0	4.0
Transit Supervisor	1.0	1.0	1.0	1.0
Projects & Transit Manager	1.0	0.0	0.0	0.5
Part-Time Bus Drivers	4.0	3.0	3.0	3.0
Transit Dispatcher	0.0	0.0	0.0	1.0
<i>Total:</i>	<b><u>8.0</u></b>	<b><u>8.0</u></b>	<b><u>8.0</u></b>	<b><u>9.5</u></b>

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**Transit Fund (Fund 27)**  
**Capital Expenditure Detail**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL 2022-23</b>	<b>PROPOSED BUDGET 2023-24</b>
<b>Capital Outlay</b>				
50302 - Vehicles	24,076	14,967	410,000	100,000
50303 - Machinery & Equipment	1,986	240	-	-
50800 - Computer Equipment	86	2,960	1,000	1,000
<i>Total:</i>	<b>26,148</b>	<b>18,167</b>	<b>411,000</b>	<b>101,000</b>
<b>Capital Projects</b>				
61007 - On-Demand Transit System	-	76,164	-	-
63161 - Bus Stop Facility Improvements	12,649	8,171	10,000	10,000
63162 - Transit On-Board Cameras	1,264	-	2,500	2,500
63163 - Bus Shelter on Locksley Lane	-	-	-	-
63164 - Security Camera Upgrades	-	-	-	-
63534 - Transit EV Charging Station	5,062	-	-	-
64003 - Transit Guide	-	-	-	-
66022 - Security Lighting	-	-	-	-
69999 - IT Efficiency Solution	1,264	409	-	-
<i>Total:</i>	<b>20,239</b>	<b>84,744</b>	<b>12,500</b>	<b>12,500</b>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Auburn School Park Preserve AB-1600 Fee Fund (Fund 29)**

	<b>ACTUAL 2020-21</b>	<b>ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
AB-1600 Mitigation Fee Revenue	15,232	5,108	2,000	2,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<b><u>15,232</u></b>	<b><u>5,108</u></b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>
<b>Expenditures:</b>				
Personnel Expenses	-	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Excess (deficit) of revenues over expenditures	15,232	5,108	2,000	2,000
Beginning Fund Balance	(179,854)	(164,622)	(159,514)	(157,514)
<i>Ending Fund Balance</i>	<b><u>(164,622)</u></b>	<b><u>(159,514)</u></b>	<b><u>(157,514)</u></b>	<b><u>(155,514)</u></b>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**AUDA Redevelopment Property Tax Trust Fund (Fund 35)**

	<b>ACTUAL 2020-21</b>	<b>ESTIMATED ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Property Taxes	265,813	279,843	320,356	294,161
Interest Income	505	52	900	-
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<b><u>266,318</u></b>	<b><u>279,895</u></b>	<b><u>321,256</u></b>	<b><u>294,161</u></b>
<b>Expenditures:</b>				
Administrative Expense	20,022	25,485	19,000	19,000
Professional / Contractual Services	8,886	8,984	4,000	4,000
Special Projects	-	-	-	-
Debt Service	-	-	297,156	297,156
Capital Projects	-	-	-	-
AB1290 Pass-Throughs	-	-	-	-
Redevelopment Distribution	-	-	-	-
Transfers-Out for Low / Mod Set Aside	592,091	-	-	-
Transfers-out for Debt Service	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<b><u>620,999</u></b>	<b><u>34,469</u></b>	<b><u>320,156</u></b>	<b><u>320,156</u></b>
Excess (deficit) of revenues over expenditures	-	(354,681)	245,426	1,100
Beginning Fund Balance	137,571	(217,110)	28,316	29,416
<i>Ending Fund Balance</i>	<b><u>(217,110)</u></b>	<b><u>28,316</u></b>	<b><u>29,416</u></b>	<b><u>3,421</u></b>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**CDBG Defeferredalized Funding Fund (Fund 46)**

	<b>ACTUAL 2020-21</b>	<b>ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Interest Income	-	-	-	-
Transfers in from Fund 66 - CDBG Fund	26,382	32,536	31,706	31,706
<i>Total:</i>	<u>26,382</u>	<u>32,536</u>	<u>31,706</u>	<u>31,706</u>
<b>Expenditures:</b>				
Program Expenses - RFL Small Business	16,729	3,733	4,000	4,000
Re-Use Loans - Small Business	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>16,729</u>	<u>3,733</u>	<u>4,000</u>	<u>4,000</u>
Excess (deficit) of revenues over expenditures	9,653	28,803	27,706	27,706
Beginning Fund Balance	10,109	19,762	48,565	76,271
<i>Ending Fund Balance</i>	<u>19,762</u>	<u>48,565</u>	<u>76,271</u>	<u>103,977</u>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Property Seizure Fund (Fund 47)**

	ACTUAL 2020-21	ACTUALS 2021-22	ESTIMATED ACTUALS 2022-23	PRELIMINARY BUDGET 2023-24
<b>Revenues:</b>				
Asset Forfeiture Revenue	214,841	53,547	57,401	50,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>214,841</u>	<u>53,547</u>	<u>57,401</u>	<u>50,000</u>
<b>Expenditures:</b>				
Administrative Expenses	-	-	-	-
Services and Supplies	-	24,706	-	-
Capital Outlay - Police Equipment	-	34,797	20,000	20,000
Capital Outlay - Police Vehicle Leases	75,931	34,663	22,543	45,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>75,931</u>	<u>94,166</u>	<u>42,543</u>	<u>65,000</u>
Excess (deficit) of revenues over expenditures	138,910	(40,619)	14,858	(15,000)
Beginning Fund Balance	85,009	223,919	183,300	198,158
<i>Ending Fund Balance</i>	<u>223,919</u>	<u>183,300</u>	<u>198,158</u>	<u>183,158</u>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**HOME FTHB (First Time Home Buyer) (Fund 65)**

	<b>ACTUAL 2020-21</b>	<b>ACTUAL 2021-22</b>	<b>ESTIMATED ACTUAL 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Interest Income	14	14,007	5,000	5,000
Program Income Grant Funding	-	-	-	-
Program Income - Repayments	-	265,850	1,500	1,500
<i>Total:</i>	<u><u>14</u></u>	<u><u>279,857</u></u>	<u><u>6,500</u></u>	<u><u>6,500</u></u>
<b>Expenditures:</b>				
Administrative Expenses - HOME Program	3,022	5,145	4,360	5,000
Loans - HOME Program	-	-	-	-
<i>Total:</i>	<u><u>3,022</u></u>	<u><u>5,145</u></u>	<u><u>4,360</u></u>	<u><u>5,000</u></u>
Excess (deficit) of revenues over expenditures	(3,008)	274,712	2,140	1,500
Beginning Fund Balance	3,607	599	275,311	277,451
<i>Ending Fund Balance</i>	<u><u>599</u></u>	<u><u>275,311</u></u>	<u><u>277,451</u></u>	<u><u>278,951</u></u>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Community Development Block Grant Funds (Fund 66)**

	<b>ACTUAL 2020-21</b>	<b>ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Interest Income	38	344	2,550	3,000
Re-use Monies - Small Business Loans	26,344	32,536	31,706	31,706
Program Income Grant Funding	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u><u>26,382</u></u>	<u><u>32,880</u></u>	<u><u>34,256</u></u>	<u><u>34,706</u></u>
<b>Expenditures:</b>				
Administrative Expenses - RLF Small Business	-	-	-	-
Program Expenses - RFL Small Business	-	-	-	-
Re-Use Loans - Small Business	212,870	-	-	-
Transfer to Fund 46 - DeFederalized Funding	<u>26,382</u>	<u>32,536</u>	<u>31,706</u>	<u>31,706</u>
<i>Total:</i>	<u><u>239,252</u></u>	<u><u>32,536</u></u>	<u><u>31,706</u></u>	<u><u>31,706</u></u>
Excess (deficit) of revenues over expenditures	(212,870)	344	2,550	3,000
Beginning Fund Balance	386,328	173,458	173,802	176,352
<i>Ending Fund Balance</i>	<u><u>173,458</u></u>	<u><u>173,802</u></u>	<u><u>176,352</u></u>	<u><u>179,352</u></u>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Recycle Grant Program Fund (Funds 68)**

	<b>ACTUAL 2020-21</b>	<b>ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Intergovernmental Revenues	5,000	-	10,000	5,000
Interest	-	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<b>5,000</b>	<b>-</b>	<b>10,000</b>	<b>5,000</b>
<b>Expenditures:</b>				
Administrative Expenses	-	10,000	-	-
Contractual Expenses	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
Excess (deficit) of revenues over expenditures	5,000	(10,000)	10,000	5,000
Beginning Fund Balance	(14,807)	(9,807)	(19,807)	(9,807)
Ending Fund Balance	<b>(9,807)</b>	<b>(19,807)</b>	<b>(9,807)</b>	<b>(4,807)</b>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Closed Landfill Fund (Fund 69)**

	<b>ACTUAL 2020-21</b>	<b>ESTIMATED ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
Franchise Fees	240,041	272,467	260,000	260,000
Interest	8	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<b>240,049</b>	<b>272,467</b>	<b>260,000</b>	<b>260,000</b>
<b>Expenditures:</b>				
Administrative Expenses	24,502	37,732	26,607	25,580
Insurance Expenses	81,842	92,282	118,706	92,000
Contractual Expenses	279,316	187,123	150,000	175,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	-	-	-	-
<i>Total:</i>	<b>385,660</b>	<b>317,137</b>	<b>295,313</b>	<b>292,580</b>
Excess (deficit) of revenues over expenditures	(145,611)	(44,670)	(35,313)	(32,580)
Beginning Fund Balance	(94,195)	(239,806)	(284,476)	(319,789)
<i>Ending Fund Balance</i>	<b>(239,806)</b>	<b>(284,476)</b>	<b>(319,789)</b>	<b>(352,369)</b>

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

**City of Auburn**  
**Fiscal Year 2023-24 Adopted Budget**  
**State Law Enforcement Personnel Grant Fund (Fund 77)**

	<b>ACTUAL 2020-21</b>	<b>ACTUALS 2021-22</b>	<b>ESTIMATED ACTUALS 2022-23</b>	<b>PRELIMINARY BUDGET 2023-24</b>
<b>Revenues:</b>				
State Grant Revenues	156,110	184,855	165,271	175,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<b><u>156,110</u></b>	<b><u>184,855</u></b>	<b><u>165,271</u></b>	<b><u>175,000</u></b>
<b>Expenditures:</b>				
Personnel Expenses	-	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	156,110	184,855	165,271	175,000
<i>Total:</i>	<b><u>156,110</u></b>	<b><u>184,855</u></b>	<b><u>165,271</u></b>	<b><u>175,000</u></b>
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Project / Impact Fee Fund (Fund 89)**

	ACTUAL 2020-21	ACTUALS 2021-22	ESTIMATED ACTUALS 2022-23	PRELIMINARY BUDGET 2023-24
<b>Revenues:</b>				
Development Impact Fees	89,840	14,788	108,497	30,000
Interest Income	2,913	1,597	8,500	8,500
Other Revenues	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>92,753</u>	<u>16,385</u>	<u>116,997</u>	<u>38,500</u>
<b>Expenditures:</b>				
Administrative Expense	803	843	1,250	1,250
Contractual Expenses / Agreement Disbursements	20,802	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>21,605</u>	<u>843</u>	<u>1,250</u>	<u>1,250</u>
Excess (deficit) of revenues over expenditures	71,148	15,542	115,747	37,250
Beginning Fund Balance	711,588	782,736	798,278	914,025
<i>Ending Fund Balance</i>	<u>782,736</u>	<u>798,278</u>	<u>914,025</u>	<u>951,275</u>
<b>Mitigation Fee Balances:</b>				
	ACTUAL 2020-21	ESTIMATED ACTUALS 2021-22	PRELIMINARY BUDGET 2022-23	PRELIMINARY BUDGET 2023-24
39011 - Maidu Fire Station	444	457	457	457
39012 - Dairy / Luther / Oakwood Drainage	34,635	35,647	35,647	35,647
39013 - Arroyo Sewer Reimbursement	(164)	(169)	(169)	(169)
39014 - Auburn Bluffs Sewer Reimbursement	9,653	9,935	9,935	9,935
39015 - Maidu Lift Station	14,552	14,977	14,977	14,977
39017 - Edgewood Connector	326,700	336,245	336,245	336,245
39018 - Traffic Mitigation - Dairy Road	14,592	14,632	14,632	14,632
39019 - Westwood Road Traffic Mitigation	1,804	1,858	1,858	1,858
39020 - Shirley / Garfield Traffic Mitigation	16,913	17,407	17,407	17,407
39030 - Herdal Drive Signal	46,641	48,004	48,004	48,004
39031 - Monticello Traffic Mitigation	14,762	15,193	15,193	15,193
39032 - Auburn / Folsom Traffic Mitigation	376	387	387	387
39035 - Diamond Ridge Traffic Mitigation	273	281	281	281
39047 - Industrial Park / Hwy 49 Mitigation	51,247	52,744	57,699	57,699
39049 - Nevada St / Hwy 49 Traffic Mitigation	1,812	(42)	5,192	5,192
39080 - Baltimore Ravine Planning / Eng.	44,216	44,184	44,184	44,184
39085 - Parking In Lieu Fees	7,728	7,954	7,954	7,954
39089 - Tree Mitigation	209,235	172,780	268,943	268,943
39090 - Oakridge Way Widening	13,105	13,488	13,488	13,488
39149 - Highway 49 - Zone 1	4,446	4,458	6,603	6,603
39150 - Summer Ridge Reimbursement Agmt	-	-	-	-
39000 - Uassigned Equity	(30,234)	7,858	15,110	22,360
<i>Ending Fund Balance</i>	<u>782,736</u>	<u>798,278</u>	<u>914,025</u>	<u>921,275</u>

**City of Auburn**  
**Fiscal Year FY 2023-24 Adopted Budget**  
**Facilities and Equipment Plan Fund (Fund 91)**

	ACTUAL 2020-21	ACTUALS 2021-22	ESTIMATED ACTUALS 2022-23	PRELIMINARY BUDGET 2023-24
<b>Revenues:</b>				
Development Impact Fees	78300	55,000	23,174	85,025
Interest Income	757	289	1,000	-
Grants	-	5,618	-	-
Other Revenues	36,000	11,031	3,366	-
Transfers In	-	-	-	-
<i>Total:</i>	<u><u>91,757</u></u>	<u><u>40,112</u></u>	<u><u>89,391</u></u>	<u><u>55,000</u></u>
<b>Expenditures:</b>				
Administrative Expense	208	192	800	-
Contractual Expenses	-	(1,503)	-	-
Debt Service	-	39,506	-	-
Capital Outlay - Building Department	29,120	-	-	-
Capital Outlay - Police Department	-	-	-	-
Capital Outlay - Fire Department	-	-	-	-
Capital Outlay - Public Works Department	50303	14,481	156,293	27,599
Transfers-Out	-	-	-	-
<i>Total:</i>	<u><u>43,809</u></u>	<u><u>194,488</u></u>	<u><u>28,399</u></u>	<u><u>200,000</u></u>
Excess (deficit) of revenues over expenditures	47,948	(154,376)	60,992	(145,000)
Beginning Fund Balance	191,655	239,603	85,227	146,219
Ending Fund Balance	<u><u>239,603</u></u>	<u><u>85,227</u></u>	<u><u>146,219</u></u>	<u><u>1,219</u></u>

## **GLOSSARY OF BUDGET TERMINOLOGY**

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

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

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

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

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

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

**Base Budget:** Cost of continuing the existing levels of service in the current budget year (typically excludes one-time revenues and expenditures).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Redevelopment Property Tax Trust Fund (RPTTF):** With the dissolution of statewide redevelopment agencies in 2012, the Redevelopment Property Tax Trust Fund was created for each former redevelopment to pay down remaining expenditures obligations of former redevelopment agencies. All tax increment previously allocated to redevelopment agencies is deposited into the RPTTF and used to pay annual obligations. Funds remaining subsequent to the distribution of funds for legal obligations are distributed to affected taxing entities (including the City) as property tax.

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

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

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

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

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

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

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

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

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

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

**CITY OF AUBURN POSITION CONTROL LISTING**  
**FISCAL YEAR 2023-2024**

	Authorized Position	FY2023	FY2024	Change
<b>City Manager</b>				
City Manager		1	1	0
Administrative Assistant		1	1	0
Management Analyst		1	1	0
<b>City Manager Total</b>		3	3	0
<b>Economic Development</b>	Authorized Position	FY2023	FY2024	Change
Director of Community & Economic Development		1	1	0
Administrative Assistant		0.5	0.5	0
<b>Economic Development Total</b>		1.5	1.5	0
<b>Community Development</b>	Authorized Position	FY2023	FY2024	Change
Senior Planner		1	1	0
Planning Technician		1	1	0
<b>Community Development Total</b>		2	2	0
<b>City Clerk</b>	Authorized Position	FY2023	FY2024	Change
City Clerk		1	1	0
<b>City Clerk Total</b>		1	1	0
<b>Administrative Services</b>	Authorized Position	FY2023	FY2024	Change
Administrative Services Director		1	1	0
Finance Analyst		1	1	0
Finance Technician		1	1	0
Human Resources Manager		1	0	-1
Human Resources Analyst		1	0	-1
<b>Administrative Services Total</b>		5	3	-2
<b>Human Resources</b>	Authorized Position	FY2023	FY2024	Change
Human Resources Director		0	1	1
Human Resources Analyst		0	1	1
<b>Human Resources Total</b>		0	2	2
<b>Police</b>	Authorized Position	FY2023	FY2024	Change
Chief of Police		1	1	0
Lieutenant		2	2	0
Sergeant		6	6	0
Officer		15	16	1
	<b>Total Sworn</b>	24	25	1

**CITY OF AUBURN POSITION CONTROL LISTING**  
**FISCAL YEAR 2023-2024**

Police		Authorized Position	FY2023	FY2024	Change
	Administrative Assistant		1	1	0
	Community Service Officer		2	2	0
	Code Enforcement Officer		1	1	0
	Dispatcher I		5	5	0
	Dispatcher II		1	1	0
	Records Supervisor		1	1	0
		Total Non-Sworn	11	11	0
<b>Police Total</b>			35	36	1
Fire		Authorized Position	FY2023	FY2024	Change
	Fire Chief		1	1	0
	Battalion Chief		3	3	0
	Fire Captain		6	6	0
	Fire Engineer		6	6	0
	Firefighter		7	7	0
	Community Risk Reduction Manager		1	1	0
<b>Fire Total</b>			24	24	0
Building		Authorized Position	FY2023	FY2024	Change
	Building Official		1	1	0
	Building Inspector		1	1	0
<b>Building Total</b>			2	2	0
Public Works - Administration		Authorized Position	FY2023	FY2024	Change
	Engineer		1	1	0
	Engineering Technician I		1	1	0
	Project/Transit Manager		0.5	0.5	0
	Public Works Manager		1	1	0
<b>Public Works - Administration Total</b>			3.5	3.5	0
Public Works - Corp Yard		Authorized Position	FY2023	FY2024	Change
	Equipment Operator		1	1	0
	Facilities Maintenance Worker		1	1	0
	Maintenance Worker I		2	2	0
	Maintenance Worker II		2	2	0
	Public Works Superintendent		1	1	0
<b>Public Works - Corp Yard Total</b>			7	7	0
Public Works - Mechanics		Authorized Position	FY2023	FY2024	Change
	Lead Mechanic		1	1	0
	Mechanic		1	1	0
<b>Public Works - Mechanics Total</b>			2	2	0

**CITY OF AUBURN POSITION CONTROL LISTING**  
**FISCAL YEAR 2023-2024**

Category	Position Title	FY2023	FY2024	Change
<b>Airport Operations</b>	Authorized Position			
	Administrative Assistant	0.5	0.5	0
	Management Analyst	1	1	0
<b>Airport Total</b>		1.5	1.5	0
<b>Sewer Operations</b>	Authorized Position			
	Maintenance Worker II	2	2	0
	Engineering Technician II	1	1	0
	Equipment Operator	1	1	0
<b>Sewer Operations Total</b>		4	4	0
<b>Transit Operation</b>	Authorized Position			
	Bus Driver	4	4	0
	Transit Manager	0.5	0.5	0
	Transit Dispatcher	1	1	0
	Transit Supervisor	1	1	0
<b>Transit Operations Total</b>		6.5	6.5	0
<b>Citywide Total</b>		98.5	99.5	1