



BIENNIAL BUDGET

CITY OF AUBURN, AL

FISCAL YEARS
2021-2022

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

INTRODUCTORY INFORMATION

City Council Members	3
Management and Budget Team	4
City of Auburn Vision and Mission Statement	5
Previous Biennium Budget Award	6
How to Use This Document	7
City Manager's Budget Message	8
Strategic Plans	16
Strategic Goals	17
City of Auburn Organization Chart	18
Auburn at a Glance	19
Citizen Survey – Condensed Findings Report	20

BUDGET AND FINANCIAL OVERVIEW

Description of the Budgetary System	27
Budget Calendar	31
Financial Overview	32
Description of All Budgeted Funds	50
Trends in Revenues, Expenditures/Expenses and Fund Balances – All Budgeted Funds – Fiscal Years 2018 - 2022	53
Overview of Budgeted Revenues and Expenditures/Expenses for Major Funds and Aggregated Non-Major Funds by Fund Type - Fiscal Years 2021 and 2022	54
Overview of Budgeted Revenues and Expenditures/Expenses by Fund Type - All Budgeted Funds - Fiscal Years 2021 and 2022	55
Budgeted Revenues by Source and Expenditures/Expenses by Department and Division for Major Funds and Aggregated Non Major Funds - Fiscal Year 2021	56
Fiscal Year 2022	57
Budgeted Revenues by Source and Expenditures/Expenses by Department and Division - All Budgeted Funds by Fund Type Fiscal Year 2021	58
Fiscal Year 2022	59
Personnel Authorization Summary	60

BUDGET DETAIL

General Fund Changes in Fund Balance	63
General Fund History of Changes in Fund Balance	64
General Fund Projected Changes in Fund Balance	65

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

General Fund Revenues

Trends in Total Revenue and Other Financing Sources – General Fund	69
Trends in Top Ten Revenue Sources – Fiscal Years 2016-2022	
Graphical Analysis	70
Variance Analysis	71
Summary of Revenues by Source – FY 2021	72
Summary of Revenues by Source – FY 2022.....	73

General Fund Expenditures

Expenditures by Business Service Unit, Department, Division and Category	
Fiscal Year 2021	77
Fiscal Year 2022.....	79
Comparative Expenditures by Business Service Unit, Department and Division	
Fiscal Years 2020, 2021 and 2022.....	81
Trends in Expenditures by Business Service Unit, Department and Department	
Fiscal Years 2018-2022	82

General Fund - Departmental Expenditures

Organization Chart, Mission Statement and Major Functions, Initiatives, Relation to City of Auburn Strategic Goals and Comparative Budget Summaries

General Fund Departments	
City Council	85
Office of the City Manager.....	87
Human Resources	91
Information Technology	95
Finance.....	99
Economic Development	103
Developmental Services – Administration	107
Planning Services	111
Inspection Services	115
Community Services	119
Engineering Services	123
Public Works	127
Environmental Services	135
Library	141
Parks and Recreation	145
Judicial	151
Public Safety	155

General Fund - Non-Departmental Expenditures

Description of Non-Departmental Operations	165
Overview of Non-Departmental Expenditures and Other Financing Uses	166
General Operations.....	167
General Project Operations.....	168

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

Parks & Recreation Project Operations	169
Public Works Project Operations	170
Debt Service	171
Outside Agencies Funding	
Trends in Outside Agency Funding	172
Outside Agencies Funding by Agency Type – FY 2021 & FY 2022.....	173
Transfers	174

Special Activities of the General Fund

Description of and Trends in the Special Activities of the General Fund	177
Overview of Revenues, Expenditures and Changes in Fund Balances.....	178
Comparative Revenues, Expenditures and Changes in Fund Balances	
Liability Risk Retention Fund	179
Employee Benefit Self-Insurance Fund	180
Assessment Project Fund.....	181

ENTERPRISE FUNDS

Description of and Trends in Enterprise Funds.....	185
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2018-2022	186
Combining Statement of Budgeted Revenues and Budgeted Expenses	
Fiscal Year 2021	187
Fiscal Year 2022	188

Sewer Fund - Enterprise Fund – A Major Fund

Water Resource Management	
Organization Chart	191
Major Functions	192
Initiatives	193
Financing Structure.....	194
Sewer Fund Capital Improvement Plan – Fiscal Years 2021-2026	196
Sewer Fund History – Fiscal Years 2015–2019	197
Sewer Fund Projections – Fiscal Years 2020–2026.....	198
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2018-2022	199
Budget Summaries	
Administration.....	200
Sewer Maintenance	201
Line Locating	202
Watershed Management	203
Pumping and Treatment	204
General Operations.....	205

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

Solid Waste Management Fund – Enterprise Fund

Environmental Services	
Organization Chart	209
Major Functions	210
Financing Structure	211
Solid Waste Management Fund History – Fiscal Years 2015–2019	212
Solid Waste Management Fund Projections – Fiscal Years 2020–2026	213
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2018-2022	214
Budget Summaries	
Administration	215
Recycling	216
Solid Waste	217
General Operations	218

SPECIAL REVENUE FUNDS

Description of and Trends in Special Revenue Funds	221
<i>Total Special Revenue Funds</i>	
Overview of Revenues, Expenditures and Changes in Fund Balance	222
<i>Individual Special Revenue Funds</i>	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	
Seven Cent State Gas Tax Fund	223
Nine Cent State Gas Tax Fund	224
Ten Cent State Gas Tax Fund	225
Municipal Court Judicial Administration Fund	226
Special School Tax Fund – A Major Fund	227
Public Safety Substance Abuse Prevention Fund	228

DEBT SERVICE FUND

Debt Service Fund - The Special Five-Mill Tax Fund –	
Description of Trends in Special Five Mill Tax Fund	231
Special Five Mill Tax Fund History –	
Fiscal Years 2010-2014	232
Fiscal Years 2015-2019	233
Projection of the Special Five Mill Tax Fund –	
Fiscal Years 2019-2022	234
Fiscal Years 2023-2026	235

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

PUBLIC PARK AND RECREATION BOARD

Tennis Center	
Financing Structure	239
Overview of Revenues, Expenses and Changes in Net Position	241
Comparative Revenue, Expenses and Changes in Net Position	242

CAPITAL BUDGETS

Capital Budgeting Overview	245
Budgeted Capital Outlay & Projects – Summary	247
Budgeted Capital Outlay – Vehicles and Equipment	
Fiscal Year 2021	248
Fiscal Year 2022	249
Budgeted Capital Outlay – Projects	250
Conditional Capital Outlay	252
Capital Improvement Plan - Fiscal Years 2021-2026	253
Selected Project Detail	258

APPENDIX

Financial Policies	267
Citizen Survey and City Council Budget Priorities	277
Community Profile	281
Tax Rate and Fee Schedule	309
Fee Schedule for Water, Sewer, and Solid Waste	310
Demographic and Economic Statistics	311
Principal Revenue Remitters	312
Fund Balance of Governmental Funds - Last 10 Years	313
Ratios of Outstanding Debt by Type	313
Financial Indicators	314
Components of Sales Tax Base	315
Principal Employers	315
Glossary of Terms and Acronyms	316
Fiscal Year 2020 Adjusting Budget Ordinance	321
Fiscal Years 2021 and 2022 Budget Ordinance	327



City of Auburn

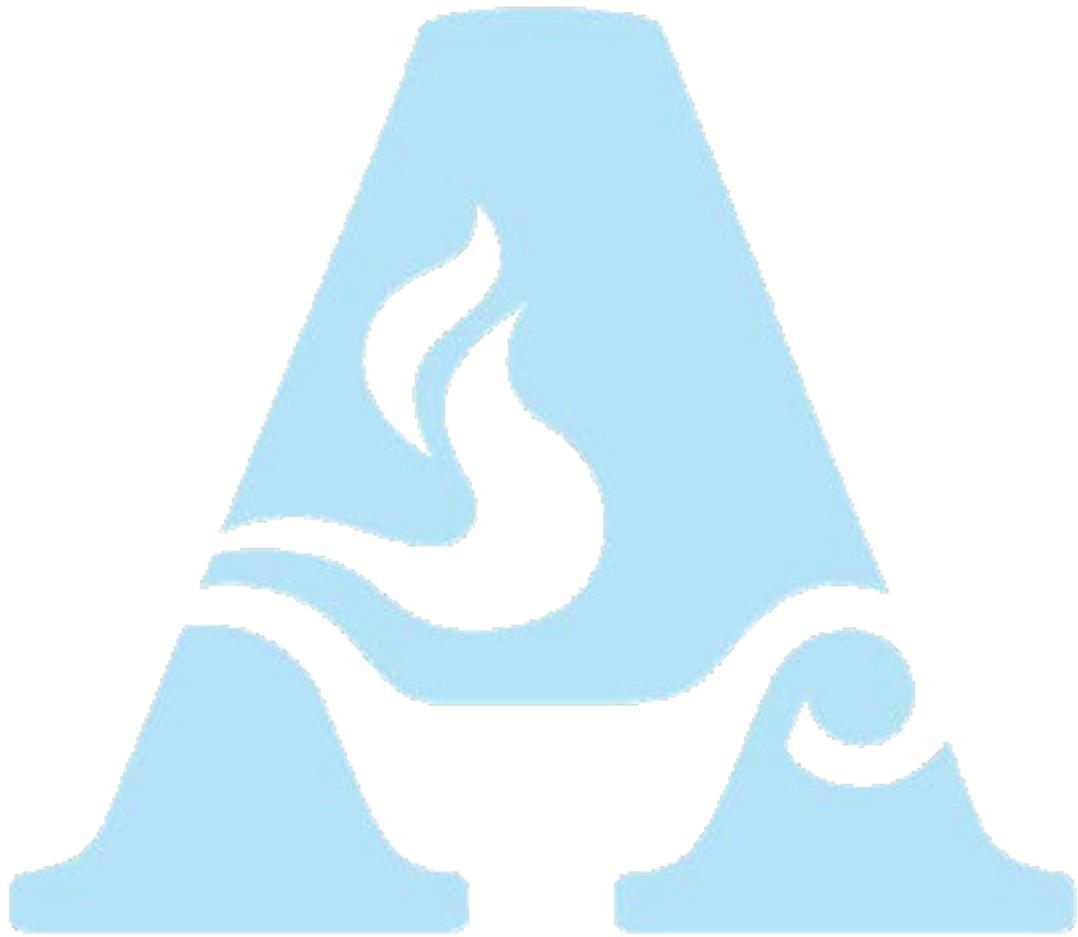
CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

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Strategic Goals	17
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Auburn at a Glance	19
Citizen Survey – Condensed Findings Report	20



City of Auburn



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

CITY COUNCIL



Ron Anders, Jr.
Mayor



Connie Fitch Taylor
Ward 1



Kelley Griswold
Ward 2



Beth Witten
Ward 3 & Mayor Pro Tem



Brett Smith
Ward 4



Steven Dixon
Ward 5



Bob Parsons
Ward 6



Jay Hovey
Ward 7



Tommy Dawson
Ward 8



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

MANAGEMENT TEAM



James C. Buston, III, *City Manager*



Megan Crouch, *Assistant City Manager/COO*

Rick Davidson, *City Attorney*

Alfred Davis, Sr., *Community Services Director*

Scott Cummings, *Development Services Exec. Director*

Phillip Dunlap, *Economic Development Director*

Alison Frazier, *Engineering Services Director*

Catrina Cook, *Environmental Services Director*

Allison Edge, *Finance Director/Treasurer*

Kristen Reeder, *Human Resources Director*

Greg Nelson, *Information Technology Director*

John Hoar, *Inspection Services Director*

Christopher Warren, *Library Director*

James McLaughlin, *Municipal Judge*

Rebecca O. Richardson, *Parks and Recreation Director*

Forrest Cotton, *Planning Director*

Paul Register, *Public Safety Director*

Timothy Woody, *Public Works Director*

Eric A. Carson, *Water Resource Mgt. Director*

David D. Dorton, *Public Affairs Director*

BUDGET DEVELOPMENT TEAM

Allison Edge, *Finance Director/Treasurer*

Erika Sprouse, *Assistant Finance Director*

Katey Skinner, *Budget and Management Analyst*

Heidi Lowery, *Principal Financial Analyst*

Michelle Wall, *HR Business Partner Manager*

Rachel Seibenhener, *Finance Information Officer*



VISION STATEMENT

The City of Auburn is committed to being an attractive, environmentally conscious community that is progressive, responsible and hospitable.

This community desires for all citizens:

- Safe and attractive neighborhoods with adequate housing
- Quality educational opportunities
- Diverse cultural and recreational opportunities
- Vibrant economic opportunities
- Active involvement of all citizens

MISSION STATEMENT

The mission of the City of Auburn is to provide economical delivery of quality services, created and designed in response to the needs of its citizens, rather than by habit or tradition.

We will achieve this by:

- Encouraging planned and managed growth as a means of developing an attractive built-environment and by protecting and conserving our natural resources
- Creating diverse employment opportunities leading to an increased tax base
- Providing and maintaining reliable and appropriate infrastructure
- Providing and promoting quality housing, education, cultural and recreational opportunities
- Providing quality public safety service
- Operating an adequately funded city government in a financially responsible and fiscally sound manner
- Recruiting and maintaining a highly motivated work force, committed to excellence
 - Facilitating citizen involvement

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Auburn

Alabama

For the Biennium Beginning

October 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association (GFOA) began the Budget Presentation Award Program in 1984, since that time the City of Auburn has received this award twenty-four times.

GFOA presented the Budget Presentation Award to the City of Auburn for the biannual budget with a fiscal year beginning on October 1, 2018. In order to receive the award the budget document must conform to the GFOA best practices on budgeting. These documents are reviewed by selected GFOA members with experience in public funds budgeting as well as the GFOA professional staff.

This award is only valid for the lifecycle of the submitted budget. The City of Auburn produces a budget that we believe conforms to the requirements set by GFOA; we will be submitting this budget document to GFOA for consideration of another award.

HOW TO USE THIS DOCUMENT

The budget document is designed to provide the reader with a comprehensive guide to the City's fiscal plan over the next two years, while also serving as a guiding document to City management and staff. The following provides a brief overview of the main areas of the budget document:

ORGANIZATION OF THIS DOCUMENT

The City of Auburn's biennial budget document is divided into five sections; we make every effort to make this document user friendly and easy to read. Our hope is that in outlining the organization of this document, you will be able to easily identify the information you are looking for.

The five sections of this document are as follows:

INTRODUCTORY INFORMATION – this section contains the Vision and Mission Statement of the City, the City Manager's Budget Message, as well as information about the City of Auburn and the City's Strategic Plans. Pages 3-20

BUDGET AND FINANCIAL OVERVIEW – this section contains the Budget Process and Financial Overview; Budget Calendar; Description of Funds; and Trends in Revenues, Expenditures, and Fund Balances. Pages 27-60

BUDGET DETAIL – this section includes the City Authorized Personnel; General Fund Highlights; General Fund Revenue and Expenditure detail – including Departmental details and Non-Departmental detail; Enterprise Funds; Special Revenue Funds; Debt Service Fund; and Public Park and Recreation Board. Pages 63-242

CAPITAL BUDGETS – this section includes a Detail of Projects and Equipment; Six-Year Capital Improvement Plan; and Capital Outlay. Pages 245-264

APPENDIX – this section includes the City's Budget Ordinance; Financial Policies; City of Auburn Community Profile; Organizational Statistics and Data including Tax and Fee Schedules; and a Glossary of Terms and Acronyms. Pages 265-332

TABLE OF CONTENTS

This document includes a comprehensive table of contents, for the ease of readers. We have also included links in the PDF version of this document to locate desired information. Additionally, we have included a section table of contents directly behind each tab page.

ABBREVIATIONS, ACRONYMS, AND GLOSSARY

A detailed listing of abbreviations and acronyms as well as terminology used in this document are listed. Please refer to page 316.

KEY PAGES

City Manager's Budget Message, page 8.

Overview of all Budgeted Funds, page 53.

General Fund Overview, page 63.

Six Year Capital Improvement Plan, pages 253-258.



August 18, 2020

Honorable Mayor and Council Members
City of Auburn, Alabama

It is my honor to present for your consideration the proposed budget for the FY2021 and FY2022 fiscal years. I am indeed fortunate to have the opportunity to work with some of the most talented and dedicated professionals anywhere who have worked tirelessly to compile and analyze the information presented in this biennium budget. This budget process has been one of the most unique our team has experienced. Mid-way through our current fiscal year, the COVID-19 pandemic hit. Many of our employees turned their attention to developing workplace protocols and alternate work sites and schedules to make sure we were able to continue to deliver the services our citizens expect. These actions upended the usual budget process, but we adapted, overcame and met our obligations.



This budget represents the continuing commitment of our City government to deliver superior services while striving toward excellence in efficiency and taxpayer value. Reflected in this budget are the Council's goals, priorities, tradition of fiscal discipline, as well as the City's historically conservative management policies. Fiscal sustainability in the face of a slow national economic recovery due to the impact of COVID-19 is a key factor in our budgeting strategy and, as always, input from the citizens we serve greatly directs our budget development. Even with the challenges presented by COVID-19, I am hopeful that in the next biennium we will continue to see growth, diversification and the continued evolution of our community.

BUDGET PRIORITIES

Auburn's Citizen Survey continues to play a critical role in identifying citizen priorities and is one of our most valuable feedback mechanisms for gauging satisfaction with city services. The 2020 Citizen Survey results confirm that Auburn is a great place to live, work and raise a family. Auburn rated higher than the national average in 57 of the 61 areas we survey and our citizens feel incredibly

positive about the community. It's always striking to see how our residents rank the value they receive for their tax dollars with this year's satisfaction ranking coming in 38 points above the national average.

Citizen responses emphasize traffic flow and congestion, maintenance of City infrastructure and the continued support for the City's school system as top priorities to be addressed over the next two years.

In conjunction with the Citizen Survey results, City Council members were polled regarding their priorities for the next biennium. The Council's top priorities, included school funding, Boykin Campus improvements, support for commercial and industrial development efforts and implementation of the citywide traffic study. The results of these two surveys heavily influenced the development of the FY2021 and FY2022 budget. A presentation of the priorities for both the Citizen Survey and the Council Survey is included starting on page 269 of the appendix to this document.

COVID-19

We have seen many challenges in recent months related to COVID-19, and we will continue to feel the impact of the pandemic as we move into the new biennium. With the temporary closing of businesses and the cancellation of many public events, the City experienced decreases in multiple revenue streams during fiscal year 2020. The uncertainty created by the pandemic is one of the largest influences in projecting revenues and expenditures for the upcoming biennium. While we remain hopeful the pandemic will subside once a vaccine is available, the proposed budget reflects very conservative revenue estimates. One major influence directly related to City revenues is Auburn University football. Will there be a football season? If so, will attendance be limited? Is tailgating going to be allowed on campus? These questions have not been answered as this budget is being developed. For expenditures, I directed departments to remain level funded for contractual services and commodities for both years, with some exceptions for needed increases to maintain services at a level our citizens have become accustomed to.

AN ENVIRONMENT SHAPED BY GROWTH

The City continues to grow in numbers and diversity, creating many opportunities for our community. Below is a summary of noteworthy statistics about our remarkable growth:

- Our population continues to grow. Since the 2010 census, Auburn's population has increased 24.1%. We continue to be the fastest growing city of our size in the state and the 31st fastest growing city in the U.S (on a percentage basis) for cities with a population of 50,000 or more.

- In FY2018, 296.59 acres were annexed into the city limits of the City of Auburn, and 409 new lots were recorded. In FY2019, 169.73 acres were annexed into the city limits, and 709 new lots were recorded. An additional 1,376 lots have received preliminary plat approval.
- Since 2015, 2,955 new beds have been added to the Auburn student rental market, with an additional 2,056 beds currently under construction. These have been concentrated in Auburn's downtown and periphery. In that same time, 979 market rate apartment units have been added. These developments add revenue to help maintain and improve City services while the City Council has implemented new regulations over the past few years to further guide the placement and parameters of student housing.
- Total inspections continued to rise over previous years, equaling 22,475 in FY2018 (up 1.7% from the previous year) and 23,258 in FY2019 (up 3.5%).
- In FY2018, 511 new single-units and 37 new commercial units were permitted. In FY2019, 648 new single-units and 27 new commercial units were permitted.
- Accelerated growth on North Donahue and along Farmville Road is expected as a result of land use zoning changes. The Preserve, Woodward Oaks, Camden Ridge, Camden West, and Farmville Lakes represent a large share of new residential growth. Richland Road continues to see development activity as well, making Auburn's north side a priority for infrastructure investments. Staff continues to promote infill development and redevelopment within the downtown area while we work with project developers to achieve quality design.



FY2021-FY2022 BUDGET PROPOSAL OVERVIEW

The City of Auburn has always been a goal-oriented organization, developing budget proposals based on strategic planning efforts centered on public participation and adopted by the City Council. The FY2021- FY2022 budget follows the guidance of several master plans and adapts capital plans to shifts and changes in growth patterns.

In keeping with our goal to operate a lean government, personal services in the General Fund are kept below the 50% target, with 41.4% projected for FY2021 and 48.0% for FY2022. Maintaining personnel costs below 50% affords management a great deal of flexibility to adapt to changing economic conditions, which is vital as we move into the upcoming biennium.

Included in the personal services budget, is approximately \$300,000 each fiscal year to cover the cost of participating in the Local Government Retirement Fairness Act (Act 2019-132) that allows all employees to receive Tier 1 benefits with the Retirement Systems of Alabama (RSA). Currently, anyone hired after January 1, 2013 is considered a Tier 2 participant which means they receive reduced

retirement benefits and must also work longer before becoming eligible for retirement. RSA implemented Tier 2 in 2012 based on the best information available at that time. Since then, RSA has determined this was an overcorrection and is allowing municipalities to convert Tier 2 employees to Tier 1 status. This small investment will greatly aid in recruiting and retaining the next generation of employees.

As has been the trend over the last several years, a significant portion of the General Fund expenditures are invested in capital outlay and infrastructure projects. Capital investments of \$24.4 million in FY2021 and \$9.9 million in FY2022 are 21.7% and 9.9%, respectively, of total General Fund expenditures and other financing uses.

New Positions – The proposed budget includes 16 new positions for our Public Safety Department to staff Fire Station 6 beginning in FY2022. I am recommending the approval of a fire captain, three fire lieutenants, six fire sergeants, and six firefighters. We will also continue to fill, in the next biennium, the 12 new police officer positions approved by Council during FY2020.



Capital Investments – The City has implemented six different major strategic planning initiatives in conjunction with five overarching strategic goals focused on meeting the needs and desires of citizens. Our strategic planning documents guide the development of the six-year Capital Improvement Plan (CIP). Projects listed on the CIP are funded by the General Fund, other City funds, grant funds, the Auburn Water Works Board, and planned debt issuances. Debt service is included in the budget and projections for the planned debt issuances associated with the proposed CIP.

➤ **Northwest Auburn Neighborhood Plan**

In FY2021-FY2022, I am proposing capital investments totaling \$3 million over both years and almost \$25 million over the term of the CIP. The largest project, which is also included in the Parks, Recreation and Cultural Master Plan, is \$14 million in improvements to the Boykin Campus, which includes a



museum, gym, indoor and outdoor pools, and branch library. Ample space for the planned expansion will be available once the Environmental Services and Public Works departments relocate to accommodate their growing needs. Various road projects are also proposed for the area, including improvements to North Donahue Drive that will ease traffic

congestion and improve traffic flow along Donahue Drive from Bragg Avenue to Cary Drive.

- **Parks, Recreation and Cultural Master Plan** – This plan covers both Parks & Recreation and Auburn Public Library facilities, and is planned for a phased implementation. Projects include an inclusive playground at Town Creek Park, renovations to the Jan Dempsey Community Arts Center, and the expansion of the Auburn Soccer Complex. For the upcoming biennium, an emphasis is being placed on parks, leisure and cultural projects with investments totaling \$17.3 million over FY2021 and FY2022.
- **Downtown Master Plan** - A total of \$7.5 million is proposed to fund projects related to the Downtown Master Plan for the upcoming biennium, including \$3.7 million in federal funds to improve the intersection of South College Street and Samford Avenue, widening the sidewalk on West Magnolia from North Donahue Drive to Wright Street, traffic signal upgrades at South Gay Street and Thach Avenue, and the completion of the Wright Street Parking Deck. The overall investment in the Downtown Master Plan over the term of the CIP is \$10.2 million and focuses on improving traffic flow, sidewalks and downtown lighting.
- **Renew Opelika Road** – During this fiscal year, work began on Phase 4 of Renew Opelika Road. This project improves the section between Gentry Drive and Saugahatchee Road. Phase 4 was moved up in priority due to a large redevelopment project, Midtown Auburn, that located on 15.48 acres formerly occupied by a concrete plant, auto body shop, restaurant/bar (Botcher's) and the Plaza Motel. The construction of the Midtown development will ultimately deliver 137 residential units and 51,170 square feet of retail space. Phase 4, a \$1.7 million project financed in part by the Auburn Water Works Board, is expected to be completed in FY2021 and will serve as a catalyst for further revitalization of Opelika Road. Phase 3, which includes improvements to the Opelika Road and Dean Road intersection, is projected to begin in FY2024. Phase 5, which will improve the section from Ross Street to Temple Street, is projected to begin in FY2026.

In addition to projects driven directly by strategic plans, we are proposing a number of other capital projects related to traffic and transportation issues. This includes North Donahue Drive and Shug Jordan Parkway intersection improvements, installation of a traffic signal at Shell Toomer Parkway and South College Street, and installation of a traffic signal at Farmville Road and North Donahue Drive, when it is warranted. The total proposed investment in traffic and transportation infrastructure for the next biennium is \$22.7 million. Increasing the funding in this area is a result of recommendations from the 2019 comprehensive traffic study.

I am also proposing investments in vehicles and equipment to keep our fleet in good condition and provide the equipment necessary for our crews to do their job. Total capital equipment and vehicle replacements and expansions for all funds is proposed at \$2.5 million for FY2021 and \$2.6 million for FY2022. I am providing a listing of conditional capital investments for vehicles that are

necessary and warranted but that do not fall into the scope of the City's projected revenues for the upcoming biennium. We will reevaluate these items for purchase based on revised projections of available resources as we move through the next two fiscal years. You can find the complete listing of the recommended capital investments, including conditional capital, in the Capital Budgets section of this document.

COMPARATIVE OVERVIEW OF GENERAL FUND BUDGET

In the General Fund overview below, you will see planned drawdowns of fund balance for FY2021 and FY2022 mainly due to proposed capital projects totaling \$31.2 million between both years. Also, as has been our practice, our revenue projections continue to be appropriately conservative while our expenditure projections are realistic. In response to the uncertainty caused by COVID-19, we are projecting a decrease in revenues for FY2021 of \$2.3 million and an increase of \$3.4 million in revenues for FY2022 as the economy hopefully returns to normal. Please see the Revenue Projections section of the Financial Overview in this document for an explanation of the revenue projection process.

FY2021-FY2022 Budget - General Fund Overview					
	Adjusted Budget FY2020	Proposed Budget		Increase over prior year	
		FY2021	FY2022	FY2021> FY2020	FY2022> FY2021
Beginning Fund Balances	\$ 54,785,471	\$ 51,886,064	\$ 33,215,448	(2,899,407)	(18,670,616)
Revenues	\$ 95,213,659	92,892,358	96,285,194	(2,321,301)	3,392,836
Other Financing Sources (OFS)	\$ 551,250	539,250	547,250	(12,000)	8,000
Total Revenues and OFS	95,764,909	93,431,608	96,832,444	(2,333,301)	3,400,836
Total Available Resources	150,550,380	145,317,673	130,047,892	(5,232,707)	(15,269,780)
Expenditures					
Operating					
Departmental	\$ 56,268,349	59,426,149	60,949,033	3,157,800	1,522,884
Non-Departmental Operations	\$ 4,674,834	4,512,690	4,342,690	(162,144)	(170,000)
Outside Agency Support	\$ 2,036,100	1,452,724	1,447,794	(583,376)	(4,930)
Debt Service	\$ 6,471,402	7,095,621	7,305,631	624,219	210,010
Total Operating	69,450,685	72,487,184	74,045,148	3,036,499	1,557,964
Capital Outlay & Projects					
Departmental Capital Outlay	\$ 3,335,104	1,347,154	1,769,817	(1,987,950)	422,663
Departmental Projects	\$ -	219,000	100,000	219,000	(119,000)
General Operations	\$ 671,000	-	-	(671,000)	-
Project Operations	\$ 8,735,463	22,854,475	7,997,967	14,119,012	(14,856,508)
Total Capital Outlay & Projects	12,741,567	24,420,629	9,867,784	11,679,062	(14,552,845)
Total Expenditures	82,192,252	96,907,813	83,912,932	14,715,561	(12,994,881)
Other Financing Uses (Operating)					
Auburn City Schools	\$ 13,770,064	12,890,912	13,442,904	(879,152)	551,992
Transfers	\$ 2,702,000	2,303,500	2,318,000	(398,500)	14,500
Total Other Financing Uses	16,472,064	15,194,412	15,760,904	(1,277,652)	566,492
Total Expenditures & Uses	98,664,316	112,102,225	99,673,836	13,437,909	(12,428,389)
Ending Fund Balances	51,886,064	33,215,448	30,374,057	(18,670,616)	(2,841,391)
Less: Permanent Reserve	\$ 4,176,000	4,196,880	4,217,864	20,880	20,984
Net Ending Fund Balances	\$ 47,710,064	\$ 29,018,568	\$ 26,156,193	\$ (18,691,496)	\$ (2,862,375)
Deficit/Surplus	(2,899,407)	(18,670,616)	(2,841,391)	(15,771,210)	15,829,225
Proj. NEFB (excl. Perm.Res.) as % of Exp & OFU	48.36%	25.89%	26.24%		

The City Council has formally adopted a target net ending fund balance of 20% of total expenditures and other financing uses, but we conservatively keep this ratio around 25% of our ending fund balance net of the permanent reserve. We expect to continue to meet this target in future years, as illustrated in the final row of the chart below.

FY2021-FY2022 Budget - General Fund Projection							
	Proposed Budget		Projections				
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	
Beginning Fund Balances	\$ 51,886,064	\$ 33,215,448	\$ 30,374,057	\$ 31,426,775	\$ 32,590,348	\$ 34,320,764	
Revenues	92,892,358	96,285,194	100,136,602	103,140,700	106,234,921	109,421,969	
Other Financing Sources (OFS)	539,250	547,250	547,250	547,250	547,250	547,250	
Total Revenues and OFS	93,431,608	96,832,444	100,683,852	103,687,950	106,782,171	109,969,219	
Total Available Resources	145,317,673	130,047,892	131,057,909	135,114,725	139,372,519	144,289,983	
Expenditures							
Operating							
Departmental	59,426,149	60,949,033	61,253,778	61,866,316	62,484,979	63,109,829	
Non-Departmental Operations	4,512,690	4,342,690	4,364,403	4,408,047	4,452,128	4,496,649	
Outside Agency Support	1,452,724	1,447,794	1,447,794	1,447,794	1,447,794	1,447,794	
Debt Service	7,095,621	7,305,631	7,357,545	8,041,537	6,742,596	6,747,953	
Total Operating	72,487,184	74,045,148	74,423,521	75,763,694	75,127,497	75,802,225	
Capital Outlay & Projects							
Departmental Capital Outlay	1,347,154	1,769,817	1,000,000	2,000,000	2,000,000	2,000,000	
Departmental Projects	219,000	100,000	-	-	-	-	
General Operations	-	-	-	-	-	-	
Project Operations	22,854,475	7,997,967	8,043,423	8,181,106	10,916,834	9,613,885	
Total Capital Outlay & Projects	24,420,629	9,867,784	9,043,423	10,181,106	12,916,834	11,613,885	
Total Expenditures	96,907,813	83,912,932	83,466,944	85,944,800	88,044,331	87,416,110	
Other Financing Uses (Operating)							
Auburn City Schools	12,890,912	13,442,904	13,846,191	14,261,577	14,689,424	15,130,107	
Transfers	2,303,500	2,318,000	2,318,000	2,318,000	2,318,000	2,318,000	
Total Other Financing Uses	15,194,412	15,760,904	16,164,191	16,579,577	17,007,424	17,448,107	
Total Expenditures & Uses	112,102,225	99,673,836	99,631,134	102,524,377	105,051,755	104,864,217	
Ending Fund Balances	33,215,448	30,374,057	31,426,775	32,590,348	34,320,764	39,425,767	
Less: Permanent Reserve	4,196,880	4,217,864	4,238,954	4,260,148	4,281,449	4,302,856	
Net Ending Fund Balances	\$ 29,018,568	\$ 26,156,193	\$ 27,187,821	\$ 28,330,200	\$ 30,039,315	\$ 35,122,911	
Deficit/Surplus	(18,670,616)	(2,841,391)	1,052,718	1,163,573	1,730,416	5,105,002	
Proj. NEFB (excl. Perm.Res.) as % of Exp & OFU	25.89%	26.24%	27.29%	27.63%	28.59%	33.49%	

LOOKING FORWARD

As we continue to navigate the economic shifts that we have experienced in the past year, I am optimistic about the future of Auburn. We have a very well-managed government, and our staff performs at an exceptionally high level. I am confident that we will be able to persevere through any challenges we experience in the upcoming biennium. The staff and I look forward to working with citizens and the Council during the next biennium to develop the Auburn 2040 strategic plan. Like Auburn 2020, and Auburn 2000 before that, Auburn 2040 will serve as a comprehensive review of citizen expectations, services and priorities, while serving as a guiding document for the future of Auburn.

IN CLOSING

As always, my recommendations for capital and service investments are rooted in long-term strategic plans, and are based on priorities and desires communicated by our City Council and residents. We are fortunate to have a citizenry and governing body that has been steadfast in their priorities. Through the proposed budget, we are prepared to adapt to our changing environment and citizen expectations.

The continued commitment to operating a fiscally sound local government allows the City of Auburn to continue to move forward in providing quality public services at a level commensurate with the demands of our residents. I look forward to working with you through this process, and I believe this budget lays a solid foundation for our strategic approach to the future. The staff and I welcome any questions or comments you may have about the proposed FY2021-FY2022 Biennial Budget.

Sincerely,

A handwritten signature in black ink, reading "James C. Buston, III". The signature is written in a cursive, flowing style.

James C. Buston, III
City Manager

STRATEGIC PLANS

Parks, Recreation, and Cultural Master Plan

The purpose of the Auburn Parks, Recreation and Cultural Master Plan (PRCMP) is to provide a comprehensive look at the City of Auburn parks and recreation and public library system. The Plan includes some 60 sections of recommendations in areas ranging from administration, staffing, maintenance, programs, community partners, greenspace and future parks to facilities including libraries and cultural arts facilities. The PRCMP was developed as a tool to identify the more pressing needs of the community and better focus the funding of facilities to those that meet the greatest overall needs of the community.

Northwest Auburn Neighborhood Plan

The Northwest Auburn Neighborhood Plan is a road-map for the future of northwest Auburn. The planning process emphasized stakeholder input to provide residents the opportunity to assist in the creation of a plan to guide the future growth and development of the study area. Ultimately, the plan provides a guide to enhance Northwest Auburn's attractiveness, walk-ability, and vitality while maintaining the character and heritage of the neighborhood.

CompPlan 2030

CompPlan 2030 is the City of Auburn's plan for future growth and development over the next 20 years and provides recommendations for the future based on public input, analysis of existing and future conditions, and the best practices of planning. This document provides the basic framework for land use, transportation, natural systems, other public services, and community improvements.

Renew Opelika Road Plan

The purpose of the Renew Opelika Road Plan is to revitalize and redevelop one of the City's most important corridors. The Opelika Road Corridor extends from Gay Street on the west to the City Limits on the east, and was identified as a key corridor in need of redevelopment. Plan recommendations are designed to eliminate the unattractive visual element, high levels of vacancy, numerous curb cuts, varying building setbacks and forms, insufficient pedestrian and biking environments, and outdated auto-oriented buildings and road configuration.

Downtown Master Plan

Auburn's Downtown Master Plan aims to expand the current urban core southward and westward and to develop a unified vision that serves all Auburn residents. Undertaken in concert with hands-on community involvement, this Plan reflects a balance of ideas that seek to address the needs of tomorrow while simultaneously seeking to understand the necessary steps for growth today. On this notion, the Master Plan lays out a realistic and community based vision for the future expansion and growth of Downtown Auburn as it pertains to private development, open space, and streetscapes, circulation, transportation and economic development.

Downtown Parking Plan

The Downtown Parking Plan is a detailed outline for how parking will be improved in the downtown area to better serve Auburn residents and the growing number of visitors. Recommendations and an implementation schedule were formulated to improve the use of existing parking resources and to add to the downtown parking inventory.

CITY OF AUBURN STRATEGIC GOALS

casting vision for our future

HIGH QUALITY OF LIFE

Create a family-friendly community with strong, healthy neighborhoods and state of the art recreation, library and cultural facilities that are protected by exceptional public safety personnel.



A UNIQUE PLACE

Create an attractive, clean, business-friendly community with a strong identity. Create a high-energy downtown with a strong sense of place that is the center of the community, and foster thriving businesses and industry.



PLANNED GROWTH

Create a well-planned community that embraces smart growth principles with high-quality infrastructure provided concurrently to support a growing community.



SHARED SENSE OF RESPONSIBILITY

Foster a workforce that is engaged, innovative, accountable and customer service focused. Embrace and leverage our relationships with citizens, our neighborhoods, our business community and Auburn University.



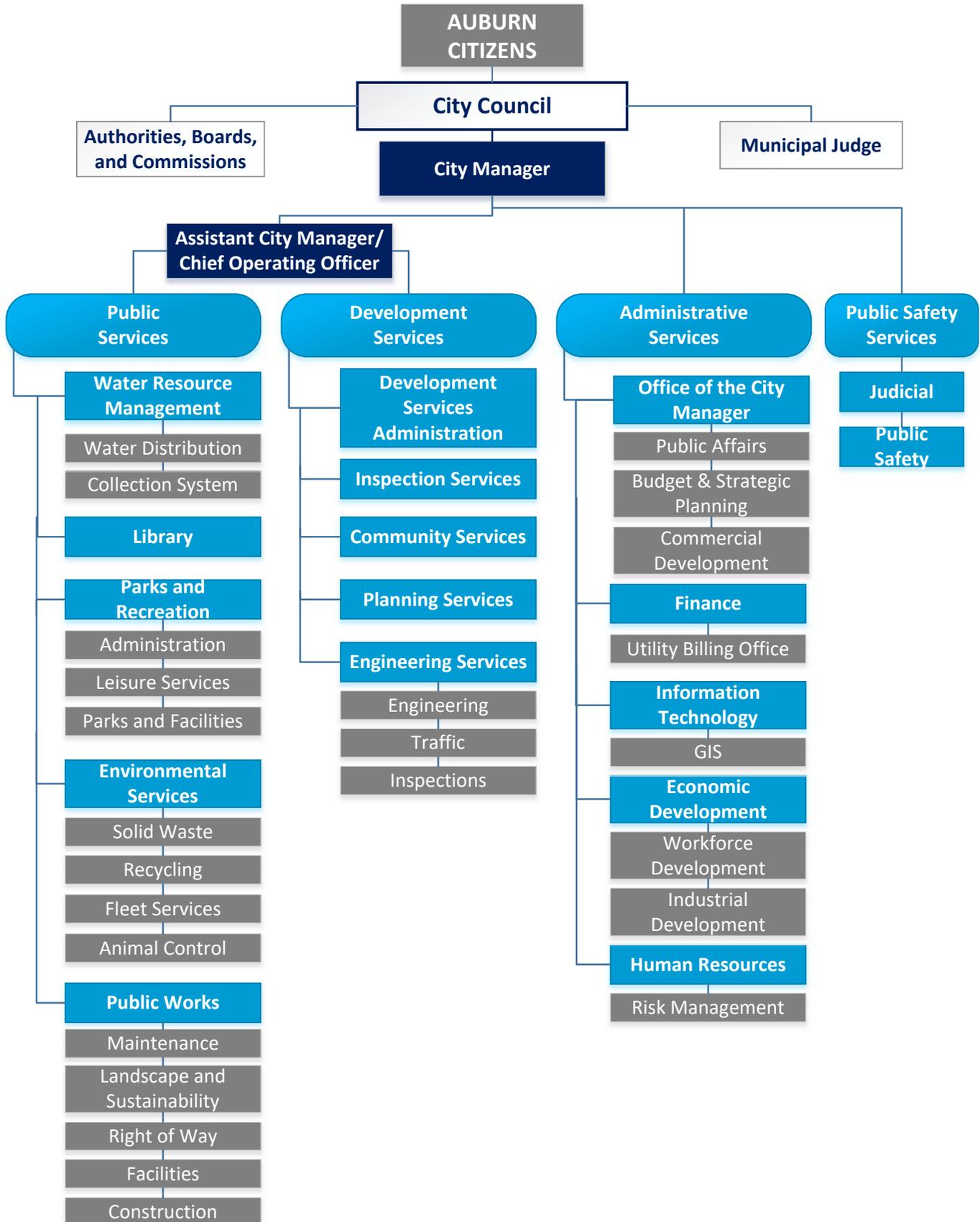
EFFICIENT USE OF RESOURCES

Support and invest in quality education facilities and maintain a strong financial position through excellent management.

Be known as a high performing organization with excellent governance, communication and high quality technological and personnel resources.



ORGANIZATION CHART



AUBURN AT A GLANCE

- Founded in **1836**
- **Council-Manager:** The City's form of government led by a City Council, Mayor, and City Manager
- **City Council:** Includes eight members selected from each of the eight wards and the Mayor is elected in the city at large
- **City Manager:** Appointed by the City Council and acts as the City's Chief Administrative Officer

DEMOGRAPHICS

U.S. CENSUS BUREAU 2018

POPULATION:

1960	16,221
1970	22,767
1980	28,471
1990	33,830
2000	41,987
2010	53,587
2018	65,738

MEDIAN AGE:	24.1
LABOR FORCE:	30,657
EMPLOYED:	29,606
UNEMPLOYMENT RATE:	3.4%
MEAN FAMILY INCOME:	\$104,898

EDUCATIONAL ATTAINMENT:

Less than 9th Grade:	2.9%
9th to 12th Grade, No Diploma:	3.5%
High School Graduate/GED:	12.7%
Some College, No Degree:	17.4%
Associate's Degree:	5.4%
Bachelor's Degree:	29.9%
Graduate or Professional Degree:	28.2%
High School Graduate or Higher:	93.6%
Bachelor's Degree or Higher:	58.1%

EDUCATION

2018-2019 SCHOOL YEAR

NUMBER OF PUBLIC SCHOOLS:

Elementary	9
Middle	2
Junior High	1
High School	1

STUDENT ENROLLMENT: 8,738

STUDENT-TEACHER RATIO: 15.44-1

NEARBY COLLEGES & UNIVERSITIES

Auburn University:	0 Miles
Southern Union State Community College:	5 Miles
Tuskegee University:	7 Miles
Columbus Technical College:	32 Miles
Troy University at Phenix City:	33 Miles

HOUSING

RESIDENTIAL HOME

MEDIAN SALE PRICE: \$282,766

LEE COUNTY ASSOCIATION OF REALTORS 2018

RESIDENTIAL HOME

MEAN SALE PRICE: \$310,446

LEE COUNTY ASSOCIATION OF REALTORS 2018

RESIDENTIAL MEDIAN

RENT PER MONTH: \$848

U.S. CENSUS BUREAU 2017

RESIDENTIAL BUILDING PERMITS

ISSUED PER YEAR SINCE 2007: 500-600

CITY OF AUBURN

CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2020

In an effort to involve citizens in local government affairs and demonstrate the City of Auburn's commitment to strong citizen participation, the City decided to survey a cross-section of the community each budget cycle on issues of governmental importance and community priorities. The first citizen survey was completed in 1986; because of the citizen survey the City was awarded a City Livability Award by the United States Conference of Mayors in 1999. In an effort to track public opinion over time many of the questions have remained constant. Questions are added or removed each biennium to reflect the public sentiment on current issues. Prior to 2020 the City conducted an annual citizen survey, for the upcoming biennium the City has moved to a biannual citizen survey to coincide with the budget planning process.

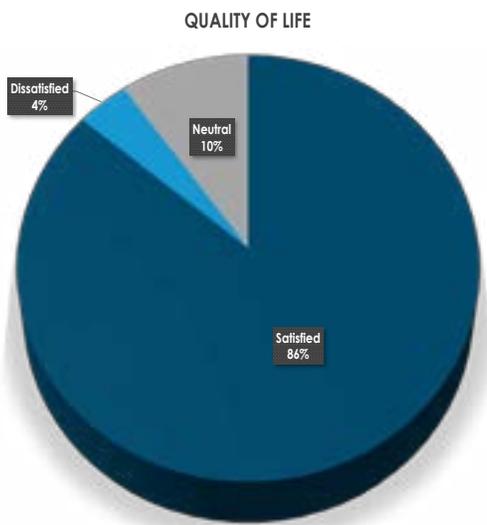
The City contracted the 2020 Citizen Survey to the ETC Institute for survey development, administration, and analysis. The complete results of the Citizen Survey are available on the City's website at www.auburnalabama.org/citizensurvey.

2020 CITIZEN SURVEY RESULTS

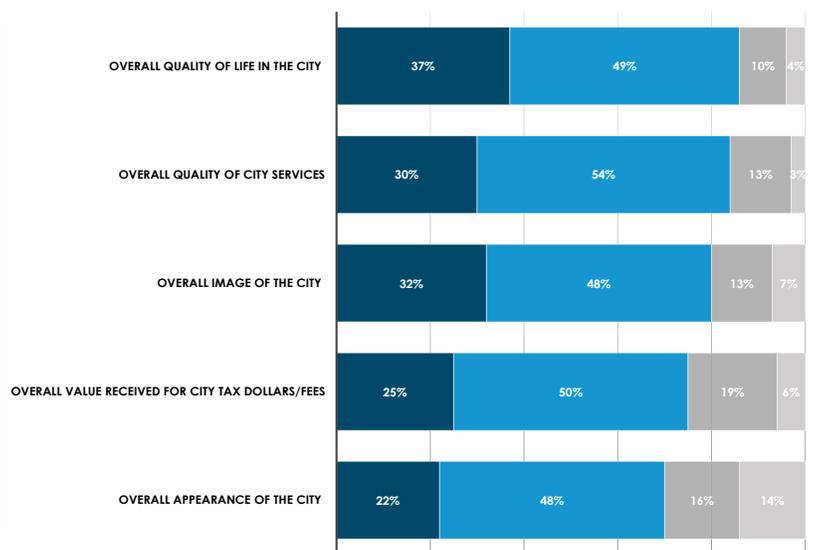
ETC Institute administered the Citizen Survey to the citizens of Auburn during February and March 2020. The seven page survey, cover letter, and paid postage return were mailed at random to a sample of households. The goal was to obtain completed surveys from at least 600 residents, ETC institute received 642 qualified responses for the survey. The overall results for the sample of 642 households have a precision of at least +/-3.8% at the 95% level of confidence.

Disclosure Notice: The percentage of "don't know" responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Auburn with the results from other communities in ETC Institute's DirectionFinder® database. Since the number of "don't know" responses often reflects the utilization and awareness of city services, the percentage of "don't know" responses has been provided in the tabular data section of this report. When the "don't know" responses have been excluded, the text of this report will indicate that the responses have been excluded with the phrase "who had an opinion."

OVERALL PERCEPTIONS OF THE CITY



SATISFACTION WITH ITEMS THAT INFLUENCE PERCEPTION



CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2020

OVERALL SATISFACTION WITH CITY SERVICES



The top areas of satisfaction in the City are Police, Fire and Ambulance services; overall quality of the school system; collection of garbage recycling and waste; and the City's library services.

Respondents feel that emphasis should be placed on the flow of traffic and congestion on City streets, maintenance of City infrastructure and the quality of the City's school system over the next two years. The Citizen Survey from 2018 held these same priorities.

SATISFACTION WITH SPECIFIC CITY SERVICES

PUBLIC SAFETY

The City of Auburn Public Safety services have the highest combined percentage of "very satisfied" and "satisfied" responses among residents. Almost all residents (98%) indicated they feel "very safe" or "safe" in their neighborhoods throughout the day. 89% of respondents indicate they feel safe in their neighborhood at night and in Auburn in general; 87% of respondents report they feel safe in downtown Auburn. Residents stated they feel a higher emphasis should be placed on efforts to prevent crime, visibility of police in neighborhoods, and the overall quality of police protection over the next two years.

SATISFACTION RATES OF PUBLIC SAFETY SERVICES



INSPECTION SERVICES (CODES ENFORCEMENT)

Based on the combined percentage of "very satisfied" and "satisfied" respondents feel the Inspection Services Department should place a higher emphasis on cleanup of overgrown lots, cleanup of debris and litter, and efforts to remove dilapidated structures. These priorities align with the same desires of citizens from the 2018 Citizen Survey. Overall satisfaction with Inspection Services increased to 4% over the two year time span from 66.4% to 66.8% (based on those who responded "very satisfied" and "satisfied")

CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2020

GARBAGE, RECYCLING, SEWER, AND WATER SERVICES

City garbage, recycling, sewer, and water services have seen constant increased satisfaction levels since the 2006 Citizen Survey. From 2018 to 2020 overall satisfaction levels for respondents who responded “very satisfied” or “satisfied” increased by ten percent (10%). The City implemented new recycling measures since the last Citizen Survey, resulting in a drastic increase in recycling approval rates.

SATISFACTION RATE INCREASES FOR RECYCLING SERVICES OVER 2018



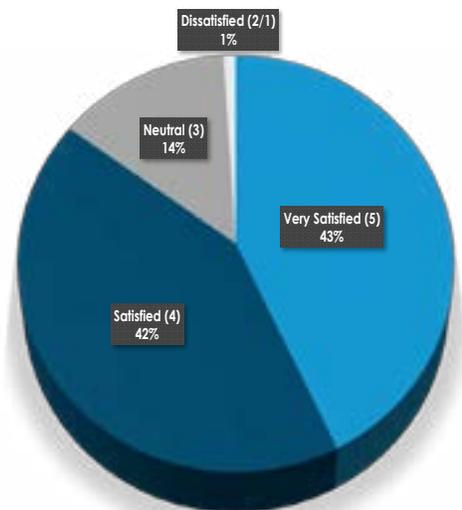
PARKS AND RECREATION

The highest levels of satisfaction with parks and recreation services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of parks (75%), quality of special events (73%), quality of youth athletic programs (69%), and quality of cemeteries (69%). The three parks and recreation services respondents indicated should receive the most emphasis over the next two years were: 1) quality of parks, 2) quality of walking trails, and 3) quality of community recreation centers.

LIBRARY SERVICES

The highest levels of satisfaction with library services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: customer service (85%), hours of operation (85%), and books and audio/visual for adults and children (78% each). The library services respondents indicated should receive the most emphasis over the next biennium include, children’s programs, adult programs, and e-book collections.

LIBRARY CUSTOMER SERVICE SATISFACTION



CITY MAINTENANCE



The highest levels of satisfaction with City maintenance services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: the maintenance City facilities (84%), maintenance of street signs (81%), maintenance of traffic signals (80%), and overall cleanliness of streets/public areas (79%). The three items respondents indicated should receive the most emphasis over the next two years were: 1) maintenance of streets, 2) adequacy of City street lighting, and 3) maintenance of sidewalks.

CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2020

DEVELOPMENT AND REDEVELOPMENT IN THE CITY

The highest levels of satisfaction with development and redevelopment in the City, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of new business development (57%), overall appearance of Downtown Auburn (55%), and quality of new industrial development (55%).

TRAFFIC FLOW AND TRANSPORTATION

The highest levels of satisfaction with traffic flow and transportation services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: ease of travel by car in Auburn (58%) and ease of pedestrian travel in Auburn (54%). Compared to other City priorities, 28% of residents indicated they believe it is either “extremely important” (20%) or “somewhat important” (32%) for the City of Auburn to implement a mass transit system.

ADDITIONAL FINDINGS

Ninety-five percent (95%) of residents surveyed, who had an opinion, rated the City as an “excellent” or “good” place to live.

Ninety-three percent (93%) of residents surveyed, who had an opinion, rated the City as an “excellent” or “good” place to raise children.

Eighty percent (80%) of residents who contacted the City during the past year indicated the department they contacted was responsive to their issue, 18% indicated they were not responsive, and 2% did not provide a response.

DOWNTOWN AUBURN

The highest levels of satisfaction with Downtown Auburn, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: cleanliness of downtown areas (85%), pedestrian accessibility (79%), feeling of safety downtown at night (76%), and quality of public events held downtown (74%).

CITY COMMUNICATION

The highest levels of satisfaction with City Communication, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of Open Line newsletter (73%), quality of the City’s website (67%), availability of information on City services and programs (65%), and quality of the City’s social media (63%).



City of Auburn

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET AND FINANCIAL OVERVIEW

Description of the Budgetary System	27
Budget Calendar	31
Financial Overview	32
Description of All Budgeted Funds.....	50
Trends in Revenues, Expenditures/Expenses and Fund Balances – All Budgeted Funds – Fiscal Years 2018 - 2022.....	53
Overview of Budgeted Revenues and Expenditures/Expenses for Major Funds and Aggregated Non-Major Funds by Fund Type - Fiscal Years 2021 and 2022.....	54
Overview of Budgeted Revenues and Expenditures/Expenses by Fund Type - All Budgeted Funds - Fiscal Years 2021 and 2022	55
Budgeted Revenues by Source and Expenditures/Expenses by Department and Division for Major Funds and Aggregated Non Major Funds - Fiscal Year 2021	56
Fiscal Year 2022	57
Budgeted Revenues by Source and Expenditures/Expenses by Department and Division - All Budgeted Funds by Fund Type Fiscal Year 2021	58
Fiscal Year 2022	59
Personnel Authorization Summary	60



City of Auburn

DESCRIPTION OF THE BUDGETARY SYSTEM

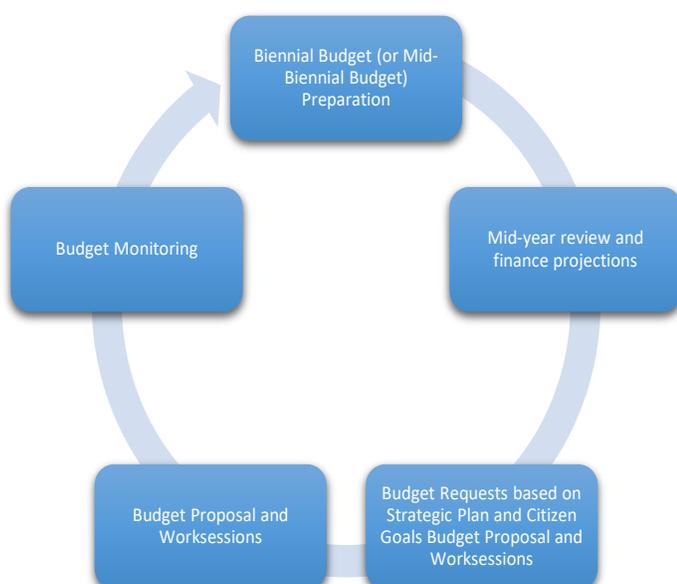
The City of Auburn follows a comprehensive budgeting process founded on the priorities set by the City Council and Auburn residents. In 1982, City leadership began a long term, systematic approach to managing municipal affairs and planning for the future. They organized a community-based initiative through which groups of citizens examined Auburn's problems and potentials, and defined programs and projects through which those problems could be solved and the potentials fulfilled. The result of this process was Auburn 2000, a plan that set forth goals, policies, and programs for encouraging and influencing positive change. In May 1998, City leadership followed the same process to approve the adoption of Auburn 2020. This document was created to set forth ideas and recommendations on how to manage the inevitable changes Auburn would face during the next twenty years. City management has relied on Auburn 2020 over the past twenty years.

In late 2019, City Leadership once again began the process of creating the next guiding document, Auburn 2040. Eight community teams were created to discuss, research and make recommendations about the future of Auburn. Impacts from the novel Coronavirus (COVID-19) pandemic have delayed the planning process for Auburn 2040, which has been postponed indefinitely. The budgetary process for fiscal years 2021 and 2022 is primarily based on results of the latest Citizen Survey and priorities of the City Council.

BUDGETING PROCESS

The City moved to a biennial budget, rather than annual, for fiscal years 2001 and 2002. The objective of a biennial budget is to provide the City Council and City management a longer budgeting horizon and to reduce the amount of staff time required for the development and adjustments to the budget. Each single year is reviewed during a streamlined Mid-Year review and an in-depth Mid-Biennium process is conducted to review results of the first year of the biennium and adjust the second year based on those results.

BIENNIAL BUDGET PREPARATION



BIENNIAL BUDGET START

The City of Auburn's budget process begins in late winter with the biennial Citizen Survey (page 20). The survey results are presented to Council in early April, with the full report and presentation also distributed to media and made available to the public in print and online. The survey is reviewed carefully by management and the City Council and is an influential element in discussions as the City Council sets the priorities for the upcoming biennium. The City Council considers the results of the Citizen Survey when prioritizing the various initiatives for consideration in each upcoming biennium.

DESCRIPTION OF THE BUDGETARY SYSTEM

The City Manager prepares a detailed listing of projects and initiatives and distributes this to the Council for a written priority ranking; this form includes areas for comments on several projects, as well as a general comment field. The budget team and department heads use the priority listing provided from council members to develop goals and strategic plans for the upcoming biennium. Also at this time, members of the budget team reach out to outside agencies that receive City funding to request a written statement of their support needs as well as their prior year financial statements and proposed budgets.

MID-YEAR REVIEW AND PROJECTIONS

The Finance Department reviews the budget-to-actual performance of City's revenues after the first half of each fiscal year (March 31) to determine whether the current fiscal year's revenue projections need to be adjusted. In the event the review shows that revenue projections may not be met, the City Manager would discuss a reduction in expenditures with department heads.

Even numbered years – Finance develops revenue projections for the upcoming biennium, incorporating the most recent budget-to-actual revenue results and current information about the economy and legislation that may affect revenue sources. The City Manager reviews these revenue projections, as well as fund balance projections, to develop a budget strategy for the new biennium.

Odd numbered years – During the first year of the biennium, the budget may be amended by ordinance just prior to fiscal year-end to align with changes made throughout the year. At this time, if revenue projections for the second year of the biennium need to be adjusted the Council may change these through City ordinance.

BUDGET REQUESTS, STRATEGIC PLANS, AND INITIATIVES

Department heads are required to justify all budget requests, specifying the expected cost savings, additional operating and maintenance expenses, and budgetary impact. Requests are submitted through the City's financial software. Additional electronic forms and supporting documentation for capital improvement projects and capital outlay may be required.

Each department submits initiatives based on the Council's strategic plans and on carrying out the priorities established through the Citizen Survey. Similar to budget requests, these initiatives are submitted electronically. Each department's mission, major functions, and initiatives are outlined in this document.

BUDGET PROPOSAL AND WORKSESSIONS

Upon receipt of the departmental budget requests, the City Manager, with assistance from the budget team, develops a proposed budget and presents it to the City Council. The budget is developed with an overriding budgetary goal of maintaining salaries and benefits costs at no more than 50% of the General Fund's budgeted expenditures.

DESCRIPTION OF THE BUDGETARY SYSTEM

The budget proposal represents a balanced budget. The City defines a balanced budget as maintaining a budgeted ending General Fund balance, after revenues and expenditures, of a sufficient amount to provide for a ratio of ending fund balance to total expenditures of at least 25%. This fund balance goal excludes the permanent reserve and eliminates any effect of principal repaid with refinancing debt issues from the total expenditures.

During budget work sessions, the City Manager and staff present an overview of the current biennium's achievements and financial status as well as the proposed budget and initiatives for the upcoming biennium. All work sessions are open to the public and the proposed budget is available for review on the City's website during the worksession process. A final proposed budget will be posted online prior to consideration by Council. State law requires that the budget be approved no later than the first regular Council meeting each October (the City's fiscal year begins on October 1).

BUDGET APPROVAL PROCESS



BUDGET MONITORING

The City Manager, Finance Director and budget staff monitor revenues and expenditures on a monthly basis during the fiscal year and review progress on departmental initiatives. The City Manager holds department heads accountable for their department's overall budgetary performance. Careful budget administration typically results in changes to fund balances that are better than budgeted.

AMENDING THE BUDGET

Following the Mid-Year Review, Council will amend the budget in the spring, if necessary. If the revenue projections, as revised, appear adequate to fund the originally budgeted expenditures, no changes are made. If the revised revenue projections reflect that resources will not be adequate to cover the budgeted expenditures, department heads are directed to make reductions from the original budgeted amounts.

In the event revenue is significantly higher than projected, the City Manager may consider whether to propose using those resources to finance additional projects or services. A review of conditionally budgeted capital outlay for equipment expansion and replacement is also performed. If a determination of excess capacity is made, the department heads are required to submit a prioritized listing of capital needs to the City Manager's budget staff. Needs are evaluated and careful consideration is given to Council priorities and any concerns revealed by the Citizen Survey results. Once final decisions are made, the City Manager releases funds

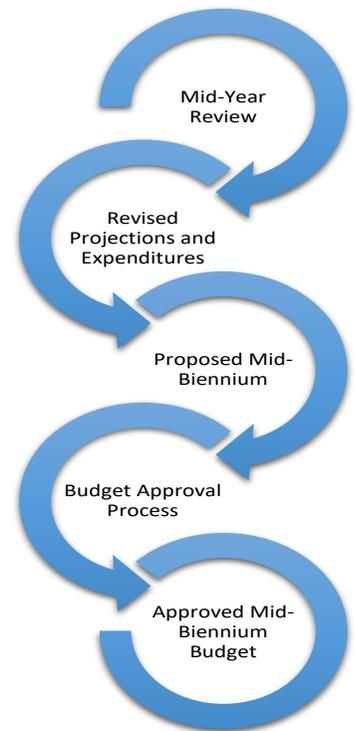
DESCRIPTION OF THE BUDGETARY SYSTEM

for specific purposes. These expenditures are noted for a budget adjustment at Mid-Year or Mid-Biennium as appropriate.

After the City Manager's review of the budget status at Mid-Year, he may submit a proposed budget adjustment to the Council. If the Council approves the proposed adjustments, an amending ordinance is adopted.

In summer of the first year of the biennium, the City Council and staff conduct the Mid-Biennium Review. Once again, revenue projections are reviewed and revised, as appropriate, based on year-to-date actual revenues and other relevant information. In April of the second fiscal year of the biennium, the Mid-Year Review of revenues is conducted in the same manner as during the first fiscal year.

After completion of the Mid-Year Review in the second year of the biennium, the full budget development process begins again.



BASIS OF BUDGETING

Auburn's budget is developed based on generally accepted accounting principles (GAAP) for the governmental fund types. The modified accrual basis of accounting is used to project revenues and appropriations for the governmental funds: General, Special Revenue and Debt Service funds. The City has no primary revenue sources that are treated as being susceptible to accrual. The City does not accrue property or sales taxes because those revenue sources are budgeted to finance the fiscal year in which they are scheduled to be received. Each fiscal year's budget and financial statements include twelve months' revenue from these sources. The City accrues grants receivable for the amounts expended from reimbursable-type grants.

For the proprietary funds, a hybrid approach is used for the budget. The full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over Enterprise Fund expenses, the full accrual basis (expenses recognized when incurred) is modified: in addition to the full accrual basis expenses, including amortization and depreciation, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same as the basis used for accounting and financial reporting for all funds, with the exception of the inclusion of capital outlay and debt service principal expenses in proprietary funds' budgets.

BUDGET CALENDAR

FEBRUARY 2020

1
2 3 4 5 6 7 8
9 10 11 12 13 14 15
16 17 18 19 20 21 22
23 24 25 26 27 28 29

Mid-February - Citizen Survey Started

MAY 2020

1 2
3 4 5 6 7 8 9
10 11 12 13 14 15 16
17 18 19 20 21 22 23
24 25 26 27 28 29 30
31

1 - Outside Agency Funding Packets Due

JUNE 2020

1 2 3 4 5 6
7 8 9 10 11 12 13
14 15 16 17 18 19 20
21 22 23 24 25 26 27
28 29 30

22 - Revenue Update from Finance Department
25 - Budget Guidance to Departments from City Manager
25 - Munis Budget Module Go-Live

JULY 2020

1 2 3 4
5 6 7 8 9 10 11
12 13 14 15 16 17 18
19 20 21 22 23 24 25
26 27 28 29 30 31

20 - All Budget Requests Due; Departmental Initiatives Due
24 - Department Budget Request Packets Distributed
27 - Departmental Budget Meetings
28 - Departmental Budget Meetings
29 - Departmental Budget Meetings
30 - Departmental Budget Meetings

AUGUST 2020

1
2 3 4 5 6 7 8
9 10 11 12 13 14 15
16 17 18 19 20 21 22
23 24 25 26 27 28 29
30 31

3 - Departmental and Other Corrections Due
14 - Draft Budget Document Submitted to City Manager for Review
18 - Final Budget Document Submitted to City Council
24 - City Council Budget Workshop
26 - City Council Budget Workshop

SEPTEMBER 2020

1 2 3 4 5
6 7 8 9 10 11 12
13 14 15 16 17 18 19
20 21 22 23 24 25 26
27 28 29 30

1 - 1st Budget Ordinance Reading
15 - 2nd Budget Ordinance Reading (if needed)
30 - End of Fiscal Year

OCTOBER 2020

1 2 3
4 5 6 7 8 9 10
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1 - Beginning of Fiscal Year 2021

FINANCIAL OVERVIEW

A portion of the mission of the City of Auburn provides for the 'operation of an adequately funded city government in a financially responsible and fiscally sound manner'. This portion of the mission statement is the cornerstone of the financial management policies and practices.

In order to fulfill the mission laid out above, the development of a budget document is a foundational management practice of the City of Auburn. The Finance Director, under the direction of the City Manager, is tasked with multiple duties in regard to fiscal plans, including financial projections, data analysis and budget development. These duties provide the framework for revenue projection and forecasting, capital and operating expenditure development, and asset and liability management.

This financial overview will provide the reader with a description of the process used to project revenue, a review of the top revenue sources for the City of Auburn, an overview of total City revenue, and an overview of the City's current and future borrowing activities.

Revenue Projections

The recording, maintaining and reporting of all past fiscal transactions is the starting point of revenue projections. A detailed history of all revenue transactions is maintained for all funds. The City's financial software records and tracks financial transactions and provides the foundation for analysis and reporting that is completed by staff and management in the development of the budget. The budget document is the final product of hours of analysis, discussion, and review of the revenue projections.

The Finance Director begins projection analysis with historical data. Depending on the type of revenue, amounts from 5-10 years and beyond may be required as a baseline in review of current and future amounts. These trends are created and maintained by staff with notations of significant factors that affected each revenue. These notations include large collections, timing and audit adjustments, the opening and/or closing of industrial and commercial businesses, rate increases by the City or other governing bodies, changes in law at the State, Federal or local level, and economic events that could explain a deviation from the norm with corresponding effects on future market conditions. Recent examples include the restructuring of state gasoline tax that was initially distributed to the City in 2016 and the addition of the Rebuild Alabama Gas Tax established in 2019, the Simplified Sellers Use Tax Remittance Act of 2015 as amended in the 2017 State of Alabama legislative session, and the effects of the Coronavirus (COVID-19) pandemic that forced both the permanent and temporary closure of many businesses nationwide.

These trends, along with any relevant notations, are analyzed by looking at year over year changes and yearly cycles of collection and billing. This analysis establishes a baseline that is reviewed in conjunction with data that might directly affect the revenue line item. Examples of this type of data include population and school enrollment, which can significantly affect revenue sources such as ad valorem and sales taxes; job creation and development, which affects the City's occupation license fees; home sales, days on the market and other residential real estate indicators, which affect ad valorem taxes and construction permit fee growth; and historic and current trends in automobile sales, which affects the motor vehicle portion of ad valorem.

Along with trend analysis, consultation with multiple functional area experts occurs

FINANCIAL OVERVIEW

continuously. Some functional areas include other City departments, such as the Planning Department, the Economic Development Department, the Inspection Services Department and the Public Safety Department. Other departments might be asked to review revenue directly affected by programs and activities in their departments. In addition, the Lee County Revenue Commissioner is consulted on property assessment and valuation trends for the area.

Although not exhaustive, the list below includes some socio-economic factors affecting specific revenue sources:

- relevant new national, state and city statutes, changes in those statutes and recent court decisions;
- global, national and regional economic trends accumulated and compared against various market experts and national market analysis publications;
- residential and commercial building permit data from the City's Inspection Services Department, which are indicators of the housing sector of the economy;
- population projections using data from the latest U.S. Census Bureau reports and projections from the growth model maintained by the City's Planning Department;
- annexation and planned residential and commercial development data from the City's Planning and Economic Development Departments;
- enrollment projections from Auburn University and the City Board of Education;
- business and industrial expansion and downsizing data from the City's Economic Development Department;
- estimates from all City departments concerning grant applications and awards;
- estimates from various City departments concerning staffing and activity levels that affect revenue sources; and
- property tax projections that include data from the Lee County Revenue Commissioner's office on assessments.

For the 2021 and 2022 biennium, consideration of Auburn's past economic growth has been made; however, both the City's and the nation's economic situation is uncertain as economic effects from COVID-19 continue to linger. In response to the uncertainty caused from the pandemic, revenue projections remain conservative for the upcoming biennium. To assist in evaluating the effects of the local and national economy, other sources of information are used to develop the revenue projections. This includes the Economic Development staff's analysis of revenue trends by geographic node, both of which are discussed in the City Manager's quarterly revenue review meetings that include staff from the City Manager's Office, the Finance Department and the Economic Development Department. In addition, the pandemic has created uncertainty in the schedule of Auburn University home football games as well as the determination by the University regarding game attendance and tailgating at home games. Historically, these football games and any other large events held in the City could bring a large number of visitors to the City, increasing several revenue sources. Although the pandemic continues, it is expected that the largest impact will be during the fall. For fiscal 2021, revenue is projected conservatively for the October through December time period with

FINANCIAL OVERVIEW

projections for January through September expected to return to more normal levels. Fiscal 2022 revenue is projected to return to normal averages based on revenues in fiscal years 2017 through 2019.

The Finance Director determines the initial revenue estimates, considering the information, documents and figures outlined above. Other knowledgeable staff review this initial estimate before the final projections are sent to the City Manager for review.

The City Manager's review ensures that relevant factors known at the chief executive level are considered in projecting the revenue sources for the fiscal year's operations. If projected revenues are not adequate to fund the expenditures to be proposed to Council, an analysis of the City's fund balances and the capital and operations spending included in the proposed expenditures is reviewed and modified; various scenarios of fund balance draw-downs, reductions of proposed expenditures, and borrowing options with related debt service costs are considered under direction of the City Manager. After any revisions resulting from this executive level review, additional revisions of the revenue projections are made as new information emerges during the process of developing the budget proposal for Council and to incorporate the effect of any debt issuances that will be proposed.

The City Manager's Office proposes a revenue budget that is consistent with the City's financial policies. The projected revenues must finance the proposed expenditures while meeting the Council's ending fund balance goals.

The Council considers the City Manager's budget proposal in the context of the following revenue guidelines:

- Operating costs which provide City services will be funded through taxes and fees. Borrowed funds will be used only to finance capital acquisition and construction costs.
- Fees for City services or fines and court costs will be set at amounts consistent with state requirements as appropriate.
- Idle funds will be invested as permitted by state law in a manner that will "provide the highest investment return with the maximum security while meeting the City's liquidity demands" as provided by the City's investment policy.
- Projected revenues and borrowing coupled with projected ending fund balance, net of the Permanent Reserve, at the beginning of the new fiscal year must provide for a projected ending fund balance of at least 25% of the budgeted expenditures and other financing uses.

The Finance Department's Revenue Office administers the collection of all City Council-levied (including some associated State) taxes and fees with the exception of ad valorem (property) taxes, which are collected by the county as provided by State law, and fees that are collected by individual City departments for services or fines.

Each month, interim financial statements are prepared that provide information for that month, as well as year-to-date information. These interim statements are made available for management and Council review. The revenues and expenditures are carefully studied for issues that could result in necessary adjustments to the projections. Any concerns about the information in these interim statements are brought to the attention of the City Manager.

FINANCIAL OVERVIEW

Quarterly, the City Manager holds a revenue review meeting which includes staff from the City Manager's Office, the Finance Department and the Economic Development Department to take an in-depth look at the revenue results from the previous three months and accumulated year-to-date numbers. Should any of this review give rise to a revision of the revenue estimates, then consideration will be given of the overall impact on the current council adopted budget. If the revised revenue projections are adequate to fund the expenditure budget originally approved by the City Council, no expenditure revisions are recommended. If the revised projected revenue and debt proceeds are inadequate to fund the originally approved expenditures, the City Manager directs appropriate staff in developing expenditure budget cuts.

At the mid-biennium review in the spring/summer of the first fiscal year of the biennium, the City's management team reviews the operating results of the first six to nine months of that first fiscal year. The Finance Director updates the known socio-economic factors and conducts a thorough analysis of the actual revenues received and projected to be received for the first year of the biennium. Then, Finance revises the revenue projections for both fiscal years of the biennium as necessary. The City departments' revised expenditure requests for the biennium are compiled. The revised revenue and expenditure data, as well as various analyses, are provided to the City Manager for executive review. If adjustments are to be proposed, then the revised revenue and expenditure amounts are reflected in the mid-biennium budget amendment ordinance presented to the Council for adoption prior to the beginning of the second fiscal year of the biennium in October.

At an appointed time, a revenue review is conducted. This report is created to provide Council with a review of the revenue structure, a synopsis of current and future economic, political and legal environment issues, and a description of the challenges and opportunities expected in the near future. The last revenue review, which was presented in July 2015, addressed concerns over recent changes in state legislation, complex taxpayer transactions surrounding audits, and challenges of conducting business in the fast-paced, growing economy in Auburn. The revenue review document is an important part of the financial planning cycle as it provides an opportunity to study revenue trends and developments in a much more comprehensive manner, while also providing a tool to set direction of revenue management over future years. The next revenue review is expected to occur in fiscal 2022 in conjunction with the fiscal 2023-2024 budget process.

During the spring or summer of the second fiscal year of the biennium, a new biennial budget is prepared for the upcoming biennium. As part of this process, the revenue projection steps discussed above are repeated, where the revenue of the second year of the current biennium is reviewed and revised as necessary based on actual revenues to date. In addition, other known factors related to the City's financial position, including the status of the actual expenditures, are compared to the budget in light of action plans for the remainder of the biennium.

In August or September of each fiscal year, a final review of actual revenues is conducted. A review is made for non-budgeted expenditure items approved by the Council since the budget was last amended by ordinance. Typically, there will be a final budget amendment ordinance in September of each fiscal year, incorporating any approved non-budgeted

FINANCIAL OVERVIEW

expenditures and adjusted revenue projections as deemed necessary.

More detailed information on the City's revenue is available in the Reference Information section of this document.

Review of the Top Revenue Sources

General Fund Revenues

As is typical in the State of Alabama, sales and use tax is the largest revenue source in the City's General Fund, providing 45-50% of revenue. The second largest revenue source for the General Fund is the City's occupation license fee, which is a fee of 1.0% of the gross wages earned within the City and produces approximately 15% of General Fund revenues. The third largest revenue source, business license fees provide 13-15% of revenue in the General Fund. Property taxes, the City's fourth largest revenue source, generate approximately 6-7% of total General Fund revenue.

Together, the top four revenue sources provide in excess of 80% of the funds to finance the City services provided by the General Fund. The three largest revenue sources can be increased by a vote of the City Council without a citizens' referendum. Property tax increases are governed by the State Constitution and require approval from the taxpayers via a referendum.

Figure 1 provides a breakdown of the City's largest revenues by source, (representing 90.6% of total revenues) for fiscal 2019 (audited amounts).

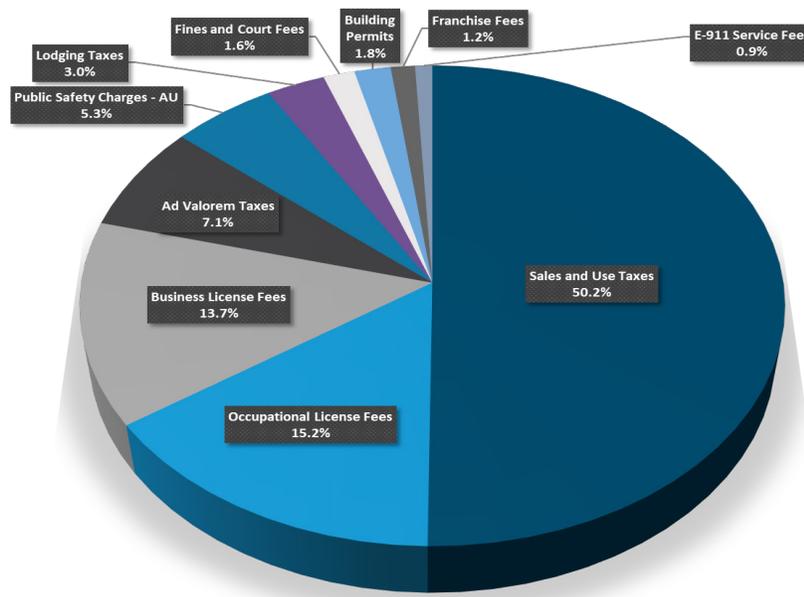


Figure 1

Table 1 (pictured on the next page), *General Fund Revenue Trends*, provides audited, projected, and budgeted information for the top four revenue sources mentioned above, as well as for revenue generated by an agreement between the City and Auburn University for public safety services on campus. These contractual fees received from Auburn University

FINANCIAL OVERVIEW

represent the City's fifth largest source of revenue in the General Fund. In working closely with Auburn University, the City opened an on-campus police substation, which increased the City's public safety services on campus.

General Fund Revenue Trends	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Sales and Use Taxes	42,010,312	43,804,081	43,319,074	41,250,918	43,017,292
Occupational License Fees	12,894,664	13,286,009	12,639,805	13,100,000	13,493,000
Business License Fees	10,747,993	11,971,236	11,969,747	11,552,403	11,777,282
Ad Valorem Taxes	5,765,698	6,231,852	6,814,428	6,950,971	7,130,100
Public Safety Charges - AU	4,257,157	4,607,589	4,744,576	4,971,365	5,219,933
Total - Top Five Revenues	75,675,824	79,900,767	79,487,630	77,825,657	80,637,607
Change from Prior Year	-1.86%	5.58%	-0.52%	-2.09%	3.61%
Total Revenues	93,069,642	97,123,989	95,564,906	93,231,608	96,632,443
Change from Prior Year	9.04%	4.36%	-1.61%	-2.44%	3.65%
Top Five as % of Total	81.3%	82.3%	83.2%	83.5%	83.4%

Table 1

Sales and use tax: Sales taxes are levied on gross receipts resulting from the retail sale of tangible personal property within the corporate limits of the City. Use taxes are levied on gross receipts resulting from the tax-free purchase of tangible personal property that is subsequently used, stored, or consumed by the purchaser. The City's sales and use tax rate is 4.0%; the most recent change was a one cent increase effective August 1, 2011. The State tax is 4.0% and the county sales tax is 1.0%, for a combined sales tax rate within the City of 9.0%. This rate is comparable to that levied in the neighboring city and compares favorably with other Alabama cities nearby. Collection of the City sales tax is administered by the City's Finance Department.

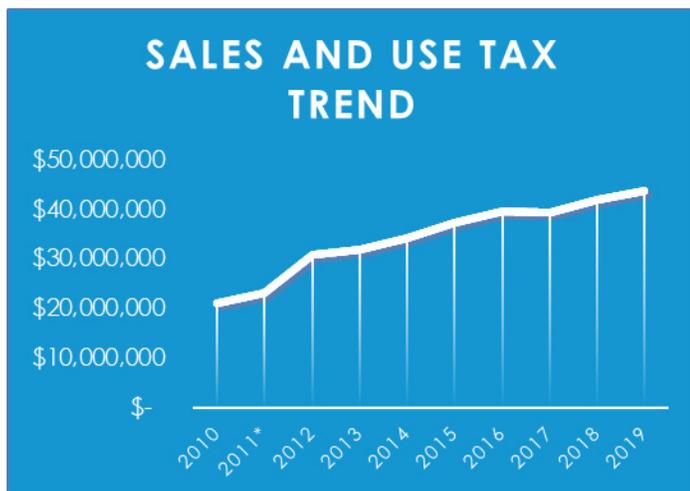


Figure 2

* Sales tax rate increase in August 2011 from 3% to 4%

Figure 2 demonstrates the sales tax trend for the past ten years. The national economic downturn in 2008 caused sales tax revenue to decline in fiscal years 2008 and 2009, with recovery starting in fiscal 2010. In August 2011, the City Council increased the sales tax rate from 3% to 4%. Sales tax revenue increased by 34.4% (\$7.9 million) in 2012, primarily the result of the rate increase. Sales tax collections increased an average of 5.2% from fiscal 2013 to fiscal 2019. Steady growth in population and the local economy contributed to this trend. Other notable changes during this time period include collections resulting from 'piggy-back' audits with the Alabama Department of Revenue in fiscal 2015, sluggish

FINANCIAL OVERVIEW

summer sales in fiscal 2017 and changes in Auburn University's football schedule each year. For most football seasons, there is generally a season of multiple home games in September or large home games with the University of Georgia or the University of Alabama in November. Since the City's fiscal year runs from October through September, there is a two-year cycle for sales tax associated with football where one year might be strong with the following year leaner. Although management attempts to plan for this fluctuation in revenue, it is difficult as the amount collected can also be affected by the strength of opposing teams and the success of Auburn in the previous or current seasons.

The City's sales and use tax is also affected by the Simplified Sellers Use Tax Remittance Act (SSUT), set up by State of Alabama Act No. 2015-448 (as amended, 2018). This act requires marketplace facilitators to collect and remit SSUT tax on all marketplace sales or report sales to the State of Alabama. The SSUT rate is eight percent (8%) and applies to marketplace sales delivered to addresses in Alabama. The tax is collected by the State and remitted back to the City based on population.

As detailed in Table 2 below, the City's SSUT revenue was minimal when the program first began. In 2017, an amendment was passed in which Amazon became an eligible seller; the 2018 amendment allowed qualified sellers to participate in the SSUT even with nexus, and a favorable decision was reached in the South Dakota vs. Wayfair Act, which clears the way for enforcement of existing sales and use tax laws (through SSUT on remote sellers). This is a state shared tax and has been reported separately from the sales and use tax figures since fiscal 2018. The historical and budgeted revenues of SSUT is presented below.

SSUT - Simplified Sellers Use Tax							
Audited Actual					Adjusted Budget	Budgeted	
FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
\$	\$	\$	\$	\$	\$	\$	\$
-	10,365	241,885	363,976	984,781	1,941,950	1,941,950	1,941,950

Table 2

Before this act, online sales had not been captured in any significant way. As society continues moving to more online purchases, other businesses will move to online sales and may qualify for this option as opposed to our locally levied sales and use tax. Management will monitor how any changes in this tax at the state level might affect the City in the future.

Given the challenges discussed above, the sales and use tax budget for fiscal 2021 and 2022 are conservative. However, SSUT collections for FY2021 and FY2022 are expected to grow as online sales during the pandemic increased since Spring 2020.

Occupation license fee: Auburn levies a one percent (1%) occupation license fee on the gross wages of all employees working within the city limits. The occupation license fee rate has not changed from the rate originally enacted in 1970. Generally, the employer withholds the occupation license fee and remits the taxes withheld to the City. If the occupation license fee is not withheld and remitted by federal employers, the federal employee is individually responsible, under the City's ordinance, for remitting the license fee to the City. The occupation license fee, as an additional revenue source and one that is positively affected by the City's industrial development program, provides additional assurance to the rating agencies and creditors that the City of Auburn is a sound credit risk because of the diversification of the City's revenue sources.

FINANCIAL OVERVIEW



Figure 3

This revenue source directly reflects the impact of Auburn University's presence and the City's economic development efforts. The occupation license fee revenue has produced growth on average of approximately 5.1% per year from 2010 through 2019. As a result of the economic slowdown in 2008 and 2009, there was a slight decrease (\$67,178, less than 1%) in occupation license fees due to job losses; however, 2010 and 2011 saw a moderate recovery at 4.2% (\$341,481) and 6.9% (\$584,938), respectively. Fiscal years 2012 through 2017 saw a steady increase in growth with individual years ranging from 2.1% to

7.0% (\$188,538 to \$756,844). This growth is indicative of the City's commitment to the development of a diversified economic base. Revenue from occupation license fees is projected to be approximately \$12.6 million at the end of fiscal 2020. This is a decrease from revenue in fiscal 2019, primarily the result of layoffs and closures during the pandemic. Revenue in fiscal 2021 is expected to increase by 3.6% over the lower 2020 projections but the revenue is still expected to be lower than fiscal 2019. The budget of \$13.4 million for fiscal 2022 brings revenue back to the level originally budgeted in fiscal 2020.

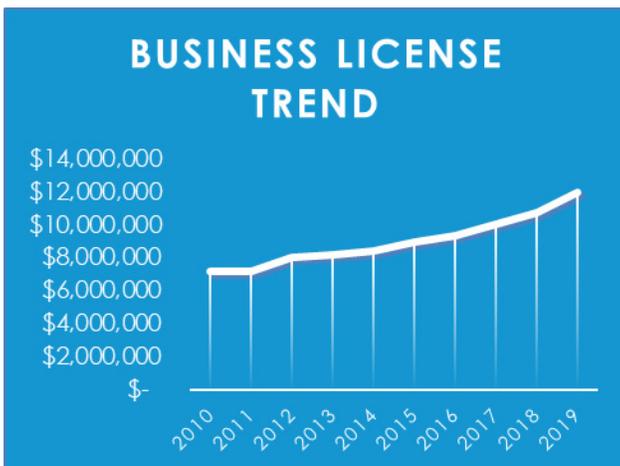


Figure 4

Business license fee: City ordinance requires that each business obtain a license annually before conducting business operations within the City. Included in this category are general business license fees, residential and commercial rental fees and fees related to contractors conducting business within the City. The amount of the business license fee is dependent upon the nature of the business and the amount of its previous year's gross receipts, except that there is a flat fee for the first year's business license. Typically, variations in this revenue source reflect changes in the prior year's economic conditions, changes in the number of businesses conducting operations in Auburn, as well as the

success of individual businesses and the Finance Department's business license enforcement efforts. The majority of business license fees are collected in January and February each year.

Growth in business license revenue, the General Fund's third largest revenue source, has been strong, averaging an annual increase of 5.2% per year from 2010 to 2019. Except for those set by state law, business license fees are calculated as a percentage of the business' gross receipts for the prior calendar year. This revenue source is considered a lagging indicator and economic effects are realized the following year. The recession of 2008 was realized in fiscal years 2010 and 2011. Fiscal 2012 saw a greater increase than normal, 11.8% (\$847,506),

FINANCIAL OVERVIEW

partially the result of an increase in construction necessary to rebuild and repair homes caused by tornado damage in November 2011. From fiscal 2013 through 2019, business license fees experienced an average growth of 5.9%, demonstrating a rising yet varying revenue source. Revenue for business license fees in fiscal 2019 was \$12.0 million, an 11.4% increase from 2018. This increase is primarily due to an increase in residential rental license fees, which increased 46.0% over fiscal 2018. In April of 2019, the City moved from annual collections to quarterly collections for most businesses. The normal annual collections for gross receipts of the prior year occurred in February 2019, soon followed by the first quarterly collection in June 2019. This change along with rises in residential rental properties resulted in the large increase. As the COVID-19 pandemic continues to force closures in businesses, the City expects business license fees to decrease approximately 3.0% in fiscal 2021 from projected fiscal 2020 and then rebound slightly (increase 1.5%) in fiscal 2022 as compared to budgeted fiscal 2021.

Ad valorem (property) tax: Since October 1, 1996, when the City's millage for education increased from 10 to 16 mills, the City's property tax rate has been 54 mills on the assessed value of all taxable property within the city limits. Of this amount, 5 mills are revenue to the General Fund for general governmental purposes, 5 mills are allocated to a debt service fund to amortize bonded debt for capital improvements approved by the City's voters, 19 mills (16 City mills and 3 county mills) provide revenue for the school board, 6.5 mills are earmarked for State purposes, 4 mills are revenue to the county hospital and the children's home and 14.5 mills are directed to the county treasury. Increases in this revenue source reflect increases in assessed valuations and residential and commercial construction activity (new construction as well as renovation), and continuing annexations by the City.

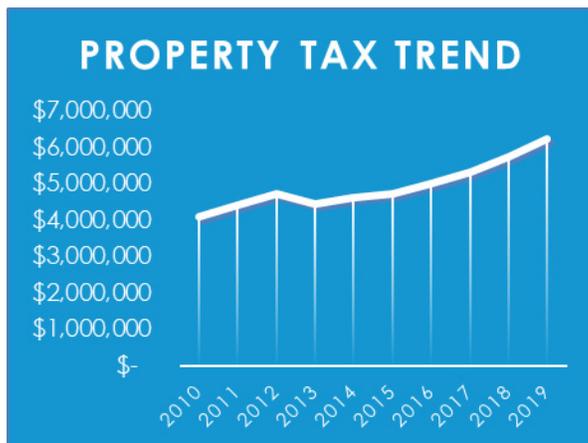


Figure 5

Property taxes, the fourth largest General Fund revenue source, are typically the most stable source of local governments' revenue. Property tax revenue growth has averaged 5.1% per fiscal year from 2010 to 2019. The City's reputation for high quality of life and a highly acclaimed City school system continues to drive property values upward, contributing to a strong tax base through growth in existing real estate values as well as expanded residential and commercial construction. Property tax revenue is also affected by annexations of property into the City. The State conducts a reappraisal of all real property at least once every four years. Each year approximately a

fourth of the City is reevaluated, allowing the increases in appraised values to be reflected in the City's property tax revenue. In fiscal 2013, property tax revenue decreased by 5.9% (\$277,485) from revenue in 2012. The majority of this decrease resulted from a large collection in 2012 of past due government services fees from prior years. Government services fees are funds received from several public entities in lieu of property taxes. From 2014 to 2019, property tax revenue increased an average of 5.8%. Property tax revenue in 2020 is projected to be \$6.8 million, an increase of 3.8% over 2019. The revenue projections for the new biennium estimate that ad valorem taxes for real, personal and equivalent government services fee property will grow by an average of 2.0% over the two-year period. This is due to an increase

FINANCIAL OVERVIEW

in multiple new residential developments and student housing complexes.

Public Safety charges: In July 2004, the Auburn University Public Safety Department was merged into the City's Public Safety Department by mutual agreement between the two entities. The City and the University agreed that having a single entity with public safety authority and responsibility would be a more effective and efficient way of serving the citizens of Auburn and the faculty, staff, and students on campus. Under the terms of the agreement, the University shares in the cost of operating the Police Division of the City's Public Safety Department. Growth in this revenue source is related to staffing and salaries. While the agreement has been amended a number of times to address fire safety, staffing changes and University requests, the most recent agreement authorized an increased police presence on campus and created a sub-station physically located on Auburn University.

The increase from the most recent contract, which includes the new sub-station, was \$1.0 million or 31.3% bringing the total to \$4.3 million in fiscal 2018. The contract has built-in annual increases for inflation and officers' salaries.

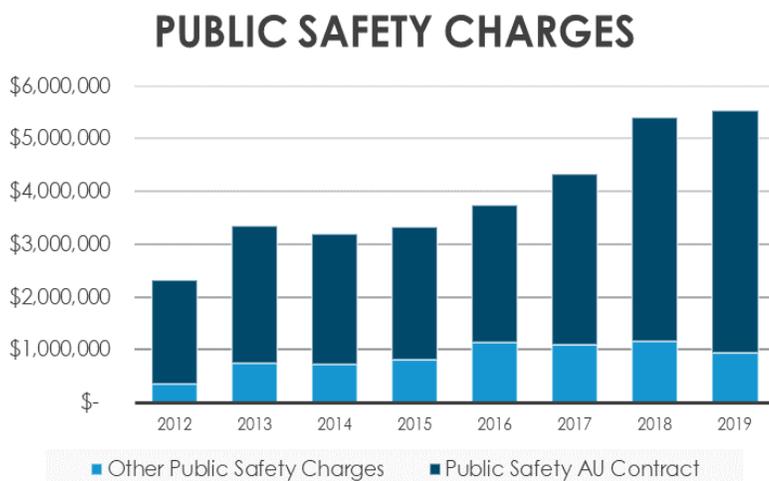


Figure 6

streams. Given the uncertainty of football season this fall, public safety charges outside of the large contract with Auburn University could potentially be as much as 25% lower than revenue in fiscal 2019.

Lesser General Fund revenue sources include court fines; franchise fees; building permit fees; lodging, gasoline, liquor and cigarette taxes; interest; fees for services; and revenues shared with municipalities by the State government. Of these less significant revenue sources, the local portion of the lodging tax rate is currently 7%, with 1% of the tax appropriated to the local Convention and Visitor's Bureau via the City's budget ordinance. Lodging tax has been one of the hardest hit revenue sources during the pandemic. Fiscal 2020 revenue is expected to be down by over 23% compared to revenue in fiscal 2019 with slow rebounding in fiscal 2021 and 2022.

FINANCIAL OVERVIEW

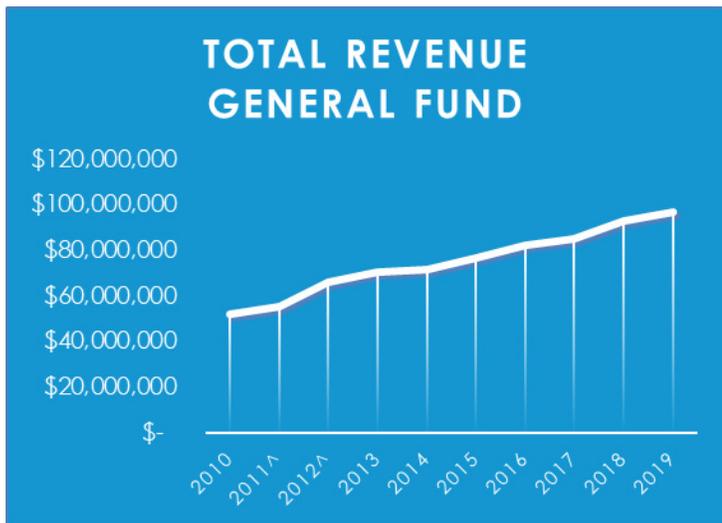


Figure 7

[^] Sales tax rate increase in August 2011 from 3% to 4%

Total revenue of the General Fund (including other financing sources) saw little change from 2008 to 2010 due mainly to the recession. However, in fiscal 2011 revenue increased by 6.8%, which results from improvements to the economy as well as from the increase in the City sales tax rate from 3% to 4% which took effect in the last two months of the fiscal year. Total revenue for 2012 increased by 18.6% (\$10.4 million) over 2011. This increase can be primarily attributed to the sales tax rate increase. Total revenue increased for fiscal years 2013 through 2019 at an average rate of 5.7%. Sales tax had the greatest impact, but all the revenue streams

play a part in Auburn's growth. Total revenue for fiscal 2020 is projected to be \$95.6 million, a 1.6% decrease from 2019. This decrease is primarily the result of COVID-19 impacts. Following the City's policy of conservative budgeting coupled with considerations of the pandemic impacts, a decrease of 2.4% is budgeted for general fund revenues in fiscal 2021. With hopes of easing pandemic related restrictions and a boost in the local economy, total revenues are expected to increase by 3.7% moving into fiscal 2022. Figure 7 shows the historical growth in General Fund revenues.

SPECIAL ACTIVITIES OF THE GENERAL FUND'S REVENUES

The City separately accounts for special activities of the General Fund, which include employee group insurance benefits, liability risk retention and developer related assessments and agreements. The special activities sub-funds of the General Fund receive revenues from charges to City employees for health and dental insurance services provided and from the transfer of resources from the General Fund. These sub-funds are budgeted separately from the General Fund, but are consolidated with the General Fund for financial reporting purposes in the City's Comprehensive Annual Financial Report (CAFR).

SPECIAL REVENUE FUNDS REVENUES

The largest revenue sources for the City's budgeted special revenue funds include the ad valorem tax (16 mills) described above, which provides resources to the school tax fund for education purposes, and gasoline taxes levied by the State, which are earmarked for street construction and maintenance. Another special revenue fund of significance is the Grants – Special Activities fund. This fund was created to account for state and federal grants that were traditionally accounted for in the General Fund.

DEBT SERVICE FUND REVENUES

The primary revenue source of the City's debt service fund is the ad valorem tax (5 mills) described above and investment income. The revenue in this fund is restricted for use by

FINANCIAL OVERVIEW

the City on projects approved by the citizens of Auburn. In April 2015, the City held a special municipal bond election allowing the citizens to vote on using these funds to construct a capital project for the Auburn City School Board of Education. The debt related to this referendum was issued in June 2015. In fiscal 2016, based on Council decisions, the City moved the existing debt service being paid in this debt service fund to the General Fund to allow the fund to pay for the new debt related to education. An additional referendum was held in fiscal 2019 and voters again approved debt service from this fund for education projects. The debt was issued in October 2019. Fiscal years 2021 and 2022 are projected to continue to service the debt issues for education projects.

ENTERPRISE FUNDS REVENUES

Sewer Fund: The City accounts for the wastewater function in a separate enterprise fund, the Sewer Fund. The operations of the City's Sewer Fund are financed primarily by sewer system service charges collected from customers, supplemented by sewer access fees and tap fees. In addition to charges for general sewer services, the City charges access fees for connection of previously undeveloped properties to the City's sewer system. Spending of access fees is restricted to expansion of the sanitary sewer collection, treatment and disposal system.

The Sewer Fund is the City's second largest fund. All the revenues generated from the sewer services provided by the City and all the expenses incurred to provide those services are accounted for in this fund. Management's goal with respect to sewer services is to provide services in a cost efficient manner and maintain sewer rates that will cover the full cost of the related expenses, including any necessary capital improvements.

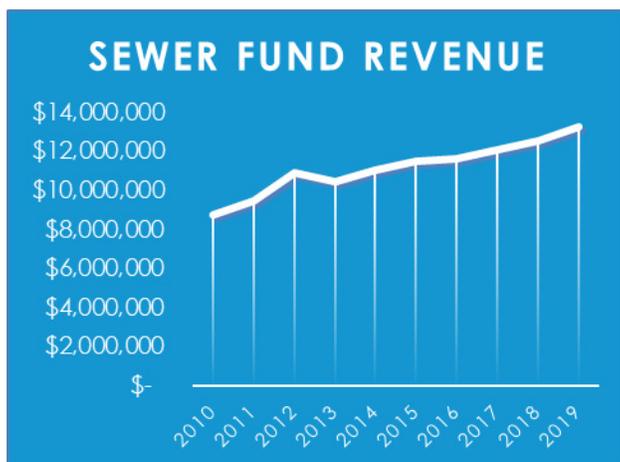


Figure 8

Sewer revenues are affected by residential, commercial and industrial growth within the City, as well as the weather (since sewer usage is based on water usage, except for accounts having a separate irrigation water meter or special sewer meter). Total revenues in the Sewer Fund have increased an average of 5.7% per year from fiscal 2010 to 2019 (Figure 8). In November 2013, the City engaged a utility rate consultant to review and update a rate study that was conducted in fiscal 2011. This study evaluated the City's ability to meet the current and projected operating and capital expenditures with existing revenues. The rate study consultant, with assistance from City of Auburn staff, concluded

that the City's existing rates for sewer service are projected to be sufficient to meet revenue requirements through the end of fiscal 2022. This conclusion was based on identified capital expenditures and no unexpected, significant changes in operating expenses, sewer sales, regulatory requirements, or the economy. Based on this conclusion, the City does not expect to raise sewer rates in the next few fiscal years. The staff has continued to evaluate revenue sufficiency, looking at both the six-year CIP and projected operation expenses. The strength of this fund's net position and continued growth in revenue was reviewed and projected to sustain the fund through the biennium without rate increases. The last sewer rate change was

FINANCIAL OVERVIEW

a 6.9% increase effective October 1, 2012. It is expected that a rate sufficiency update will be conducted in conjunction with the fiscal 2023-2024 budget process. More detailed budget information about the *Sewer Fund* is provided in the Enterprise Funds section of this document.

Solid Waste Management Fund: The City currently provides solid waste collection services for residential customers and small business operations. Revenues received in this fund include garbage charges to customers, special trash pick-up fees, and sales of recyclables. Residential customers receive once-weekly collection of household garbage, recycling and yard debris. As with the Sewer fund, the City hopes to manage the solid waste activity in such a way that it is self-supporting by user fees. In October 2010, the City contracted with a utility rate consultant to evaluate the adequacy of the existing rates for funding current and future needs of the solid waste management system. Results from the study provided management with the necessary information to make decisions on rate increases. The rate study consultant worked with staff to develop a recommendation to the City Council that included several rate increases, phased in over a four-year period. The rate that customers pay for garbage collection increased by 17.0%, 7.5%, 4.6%, and 4.4% on October 1 of 2011, 2012, 2013, and 2014 respectively, bringing the rate for curbside service to \$23.50.

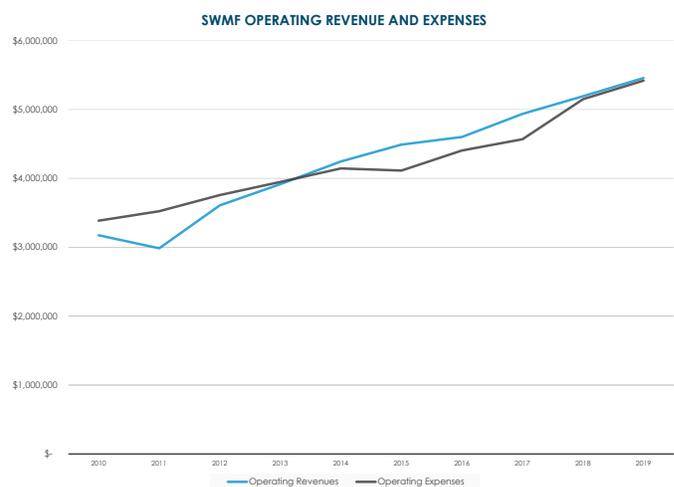


Figure 9

The City offers both curbside and back door collection. Residential customers are given the option to choose the less costly curbside pickup service, with the exception that in certain residential areas where back door service is complicated by the logistics of the housing, in which case curb service is required. The option to choose service levels and the differential fee structure which became effective in October 1999, have resulted in approximately 90% of households electing to have curbside service. Customers who choose to have back door service pay \$10.00 per month more than the rate for curbside service.

Residential growth and the approved rate increases has sustained the fund beyond 2014. However, with normal operations cost increases and aging equipment costs, management decided to update the rate study conducted in 2010. This was conducted in FY2018 and resulted in a tool, which can be used by management to model various scenarios of commercial and residential growth, layering in capital and economic conditions. The consultants also assisted with a study on compactor rate assessment, single stream cost assessment and distribution of fees across entities serviced by the Solid Waste Management Fund. In the coming biennium management will bring to Council recommendations on capital and fund revenue requirements.

Figure 9 shows the steady increase of both operating revenues and expenses of the fund.

FINANCIAL OVERVIEW

Operating revenues in the Solid Waste Management Fund have increased an average of 6.0% per year from fiscal 2010 to 2019. While operating expenses have only increased 5.0% for the same period.

For more detailed financial information about the budget for the *Solid Waste Management Fund*, please see the Enterprise Funds section of this document.

DEBT OVERVIEW

The City's annual revenues typically are not adequate to finance all the expenditures, including capital equipment and projects, that are proposed to and approved by the Council. Expenditures, such as the Parks, Recreation, and Cultural Master Plan and the new downtown parking deck, that benefit the citizens for the long term generally have significant costs and it is reasonable to spread the cost of such expenditures over more than one year. Borrowing allows the City to allocate the costs of large purchases over several years. Balancing this advantage is the cost of borrowing, which includes interest and administrative costs. To manage public debt in a responsible manner requires consistent application of sound debt management policies. The City's financial policies, including debt policies, are included in the Appendix of this document.

The City maintains a conservative debt policy, issuing debt only for the acquisition of property, the construction of capital projects and the purchase of major capital equipment, or to refinance existing debt to achieve interest cost savings. Auburn City Schools follows an approach similar to the City, which is the issuer for school debt. To minimize total interest costs, debt terms are as short as feasible, taking projected revenues, expenditures or expenses and cash flows into consideration.

General obligation (GO) debt is supported by the full faith and credit of the City of Auburn. This debt form is used to finance various types of capital projects of the City and its component units, including school and sewer related projects. Although school and sewer debt both have revenue sources to support the debt service, the City uses GO debt in an effort to obtain the best interest rates possible. The City's overall credit rating, as discussed in the Credit Rating section of this overview, is very strong, making the use of GO debt the best choice for debt issuances. School debt is repaid from property taxes received by the City, which are earmarked for education purposes, and it is the Council's intention that general obligation debt issued for sewer facilities be repaid from revenues of the Sewer Fund. Auburn also has a five mill property tax that is dedicated to the repayment of debt that is issued to finance capital projects that have been approved by the voters; this tax is called the Special Five Mill Tax. When GO debt is issued to pay for voter-approved projects, the City can repay the principal and interest on such debt from the resources of the Special Five Mill Tax Fund. The most recent referendum for voter approval for the Special Five Mill Tax Fund was held in July 2019. The citizens of Auburn voted to use the revenue from this fund to pay for projects related to education. In support of education all current and future debt service from previous Five Mill issuances were moved to the General Fund for payment.

For "smaller" borrowings (less than \$20 million with 20-year maximum term), the City has obtained financing from financial institutions without going to the national bond market. Such financings are obtained via a competitive process. This process results in significantly lower debt issuance costs, as well as very competitive interest rates. The documents for such borrowings

FINANCIAL OVERVIEW

are prepared by the Finance Department and City's bond counsel. These "local borrowings" are submitted to Council for approval and are considered general obligation debt (long-term liability) like the underwritten larger issued warrants.

The City's general obligation long-term debt outstanding at June 30 is shown below. The coloring shown corresponds with information in the chart on the next page.

Indebtedness	Date Issued	General Payment Source	Principal Outstanding as of 6/30/2020	Year of Final Maturity
<u>General obligation bonds (general purposes)</u>				
General Obligation Bonds	7/1/2009	General revenues	930,000	2021
General Obligation Cap. Improvement Bonds	5/1/2012	General revenues	1,605,000	2024
General Obligation Refunding Bonds, Series 2012-B	8/1/2012	General revenues	570,000	2021
General Obligation Refunding Bonds, Series 2014	10/28/2014	General revenues	475,000	2021
			3,580,000	
<u>General obligation bonds (school purposes)</u>				
General Obligation Bonds, Series 2015	6/23/2015	5-mill ad valorem tax	78,145,000	2045
General Obligation Bonds, Series 2019	10/17/2019	5-mill ad valorem tax	37,090,000	2050
			115,235,000	
<u>General obligation warrants (school purposes)</u>				
General Obligation Warrant, Series 2012-A	2/22/2012	Special school ad val. tax	11,993,061	2032
General Obligation Refunding Warrant, Series 2012-B	8/1/2012	Special school ad val. tax	14,385,000	2030
General Obligation Ref./Cap. Imp. Warrant, Series 2014-B	10/28/2014	Special school ad val. tax	10,020,000	2035
General Obligation Warrant, Series 2017	8/4/2017	Special school ad val. tax	16,583,982	2037
General Obligation Refunding Warrant, Series 2018-B	12/11/2018	Special school ad val. tax	4,521,947	2028
General Obligation Refunding Warrant, Series 2020-A	3/20/2020	Special school ad val. tax	14,625,000	2026
			72,128,990	
<u>General obligation warrants (general purposes)</u>				
General Obligation Warrants, Series 2006	9/22/2006	General revenues	1,552,092	2026
General Obligation Refunding Warrant, Series 2010-B	7/27/2010	General revenues	57,662	2020
General Obligation Warrant, Series 2010-C	7/27/2010	General revenues	3,825,287	2024
General Obligation Warrant, Series 2010-D	8/20/2010	General revenues	404,590	2022
General Obligation Warrant, Series 2012-C	9/7/2012	General revenues	548,730	2022
General Obligation Warrant, Series 2012-D	11/9/2012	General revenues	1,423,471	2022
General Obligation Warrant, Series 2018	5/8/2018	General revenues	29,515,000	2048
General Obligation Warrant, Series 2020-B	7/27/2020	General revenues	16,000,000	2040
			53,326,832	
<u>General obligation warrants (sewer purposes)</u>				
General Obligation Refunding & Cap. Imp. Warrant, Series 2012-B	8/1/2012	Sewer revenues ⁽¹⁾	4,010,000	2032
General Obligation Refunding Warrants, Series 2014-A	10/28/2014	Sewer revenues ⁽¹⁾	18,035,000	2034
General Obligation Refunding Warrants, Series 2018-C	12/11/2018	Sewer revenues ⁽¹⁾	7,831,000	2024
			29,876,000	
<i>Total bonds and warrants, outstanding as of June 30, 2020</i>			\$ 274,146,822	

The City of Auburn issues debt in the City's name for the benefit of Auburn City Schools, a component unit of the City. Property taxes dedicated for education are collected by the county and paid to the City, out of which the City pays the principal and interest on school debt. The City of Auburn must report the bonds issued for the schools on the City's books. However, the school board owns the facilities that are purchased or constructed with borrowed funds.

Similarly, in fiscal year 2006, the City entered into an agreement with Auburn University to facilitate the issuance of debt to enable Auburn University to finance the construction of an expansion of the City's new tennis complex. Payment of principal and interest on this debt is reimbursed by Auburn University's lease payments to the City for use of the tennis facilities. The joint tennis facility is owned and operated by the City's Public Park and Recreation Board, a component unit of the City. The outstanding debt principal of \$1.6 million is included in the City's liabilities; however, the Tennis Center facilities are shown as a capital asset of the Public Park and Recreation Board.

FINANCIAL OVERVIEW

Total City debt issued to benefit the Auburn City Schools and outstanding at June 30, 2020, was \$187.4 million. Debt outstanding in respect to agreements made with Auburn University totaled \$1.6 million. The effect of eliminating the Auburn City Schools' and Auburn University-related debt from the City's total debt outstanding as of June 30, is shown below.

General Obligation Long-Term Debt

		As of June 30, 2020
Payable from:		
General Fund		\$ 56,906,832
Special Five-Mill Tax Fund		115,235,000
School Tax Funds		72,128,990
Sewer Fund		29,876,000
	Total G.O. Long-Term Debt	\$ 274,146,822
Less:		
Auburn City Schools' Debt		(115,235,000)
		(72,128,990)
Auburn University-related debt Tennis Center ("AU portion")		(1,552,092)
	Total City Only	\$ 85,230,740
	General Fund	\$ 55,354,740
	Sewer Fund	29,876,000
	Total City Only, as above	\$ 85,230,740

LEGAL DEBT LIMIT

The Code of Alabama establishes the legal debt limit for Alabama municipalities. The State government's ceiling for municipal debt is 20% of the assessed value of property within the city limits that is subject to ad valorem taxation. Excluded from the legal debt limit computation is debt payable from property assessments and debt issued for schools, waterworks and sewer systems.

Computation of the legal debt margin for the City of Auburn as of June 30, 2020 is as follows:

<u>Legal Debt Margin</u>	
Net assessed value	\$ 1,054,315,567
Debt limitation (20% of net assessed value)	210,863,113
Long-term debt outstanding as of June 2020	274,146,822
Less: Debt not chargeable to debt limit:	
Debt issued for schools	(187,363,990)
Debt issued for sewer	(29,876,000)
	<hr/>
Debt chargeable to debt limit	56,906,832
Debt margin	<hr/> \$ 153,956,281

This computation demonstrates that the City is well within the legal debt limit set by State law.

RECENT AND PLANNED DEBT ISSUANCES

In October 2019, the City borrowed \$36.1 million for renovations to two Auburn City Schools facilities. Although this borrowing is funded from revenue in the Five Mill Tax Fund, it was issued as General Obligation debt of the City. Also, in fiscal 2020, the City negotiated with a local bank for the issuance of a \$16 million warrant to fund construction of a downtown parking

FINANCIAL OVERVIEW

deck.

The fiscal 2021 and 2022 budget includes debt service for a borrowing that will fund three projects proposed in the Parks, Recreation and Cultural Master Plan. The borrowing is currently projected to be \$15.5 million. Specific details of this debt issue are unclear and final decisions about debt structure, term, and issue period will be made as project details are finalized. In addition, future debt (FY23 – FY26) will be considered for other parks & recreation projects, facility projects, and road projects.

DEBT SERVICE REQUIREMENTS TO MATURITY

The table below shows the City's debt service requirements to maturity (principal and interest payments) for all City debt as of June 30, 2020. The General Fund has debt service requirements to 2048. The Special Five Mill Tax Fund's last scheduled debt payments are in 2050. Debt service payments from the 16-mill School Tax Fund extend through 2037; and the Sewer Fund has debt service obligations through 2034. As details of the debt issuance mentioned in the previous paragraph become available, this debt service requirements to maturity will change.

Debt Service to Maturity by Fund - Principal and Interest

As of June 30, 2020

Fiscal Year	General Fund	Special Five-Mill Tax Fund	School Tax Fund	Sewer Fund	Total Principal and Interest
2020	1,856,788	1,671,153	4,901,330	422,427	8,851,698
2021	7,092,620	6,238,531	7,352,386	4,183,086	24,866,623
2022	5,552,228	5,974,981	7,341,207	4,187,726	23,056,142
2023 - 2050	70,221,609	182,583,281	68,991,890	28,780,814	350,577,594
Totals	\$ 84,723,245	\$ 196,467,946	\$ 88,586,813	\$ 37,574,053	\$ 407,352,057

Debt Service Payments

As of June 30, 2020

Fiscal Year	Principal	Interest	Total Debt Service
2020	5,240,861	3,610,837	8,851,698
2021	14,755,428	10,111,195	24,866,623
2022	13,425,196	9,630,947	23,056,142
2023 - 2050	240,535,623	110,041,971	350,577,594
Totals	\$ 273,957,107	\$ 133,394,949	\$ 407,352,057

CREDIT RATING

In August 2019, Standard and Poor's (S&P) affirmed the City of Auburn's bond rating as AA+. In their report, S&P cites very strong management, as well as Auburn's "strong financial policies, strong budgetary performance, very strong budgetary flexibility, and very strong liquidity" as factors that were considered in the rating. According to S&P, an AA+ rating indicates a "strong capacity to meet financial commitments."

FINANCIAL OVERVIEW

In addition, the City holds a rating of Aa2 from Moody's Investors Service, also issued in August 2019. The Moody's rating report cited the City's "strong financial position, marked by healthy reserve and liquidity" and the City's "manageable debt burden" as among the factors considered in rating the City's credit.

These ratings are outstanding for a municipality of Auburn's size nationally and the City ranks favorably among cities in Alabama. These ratings are not just a nice label, it translates into lower interest rates for borrowed funds.

CONCLUSION

The City's effective budgeting process, proactive financial management efforts, aggressive (yet selective) industrial and commercial recruitment strategies, the presence of Auburn University, a diversified revenue base and the exceptional City public school system, all combine to position Auburn as a strong municipal economy. Auburn will maintain its strong fiscal presence through conservative budgeting, robust monitoring of transactional activities and practical management.

DESCRIPTION OF BUDGETED FUNDS

GOVERNMENTAL FUNDS revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Revenues are recognized when received in cash, except those that are accruable, which are recorded as receivables when measurable and available to pay current period liabilities. Expenditures are recorded when the associated liability is incurred, with the following exceptions: general long-term obligations' principal and interest are reported when due; pre-paid items are reported as current period expenditures; costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned.

THE GENERAL FUND is the general operating fund for the City of Auburn and is the City's largest major fund. This fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund also includes sub-funds that account for insurance and risk related revenue and expenditures as well as the financing of public improvements or services deemed to benefit the properties against which special assessments are levied, as well as special capital improvement projects, the construction of which is financed by the City and then repaid by the property owner without the levy of a special assessment. These sub-funds are described below.

SPECIAL ACTIVITIES (SUB-FUNDS) OF THE GENERAL FUND

EMPLOYEE BENEFIT SELF-INSURANCE FUND - accounts for the costs of operating and reserves provided for the City's self-insured employee benefits program, including health-care benefits for retirees.

LIABILITY RISK RETENTION FUND - accounts for the costs of operating and the reserves provided for the City's general liability and workers' compensation self-insurance programs.

ASSESSMENT PROJECT FUND - accounts for projects funded by development agreements and special assessments, including performance bonds held for the completion of subdivisions.

SPECIAL REVENUE FUNDS are governmental funds used to account for the proceeds of revenue sources that are legally restricted for specific purposes other than special assessments or major capital projects.

SEVEN CENT STATE GAS TAX FUND - accounts for funds received from the State of Alabama and expended for street related projects.

NINE CENT STATE GAS TAX FUND - accounts for Auburn's share of the State of Alabama four and five cent gas tax revenues and expenditures for the resurfacing, restoration and rehabilitation of roads, bridges, and streets.

TEN CENT STATE GAS TAX FUND - accounts for Auburn's share of the State of Alabama ten cent gas tax revenues and expenditures for transportation improvement, preservation and maintenance.

SPECIAL SCHOOL TAX FUND - a *major fund* that accounts for five mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes and eleven mill ad valorem tax revenues used for the furtherance of education.

PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND - accounts for funds received from the U.S. Marshal and the State of Alabama to be used for enforcement of laws against drug trafficking.

DESCRIPTION OF BUDGETED FUNDS

MUNICIPAL COURT JUDICIAL ADMIN FUND - accounts for funds received from specific fines collected that are to be used for municipal court administration purposes.

DEBT SERVICE FUNDS are used to account for the payment of principal and interest on long-term debt. Revenues of debt service funds are from taxes and other operating revenues, some of which are pledged specifically to repay certain outstanding bond issues.

SPECIAL FIVE MILL TAX FUND - accounts for revenues received from five mills of ad valorem tax dedicated to the payment of principal and interest on bonds issued to finance projects approved by the citizens of Auburn in referenda. In 2014, the City Council dedicated the resources of the Special 5-Mill Tax Fund to provide for construction and renovation of school facilities. After this action, the City's General Fund assumed all the current outstanding debt in the Special Five Mill Tax Fund, and the fund began servicing the voter approved debt issued for school capital investments.

CAPITAL PROJECTS FUNDS are generally established when the City issues long-term bonds or warrants to finance capital projects. Typically, these projects take more than a single year to construct. The ordinances and related legal documents that authorize the borrowing establish the budget for the capital project(s) that will be built with borrowing proceeds. Annual budgets are not adopted for these funds.

The City of Auburn currently has the following capital projects funds with project budgets. More information about the capital projects fund is available in the Capital Budgets section of this document.

AUBURN TECHNOLOGY PARK WEST PHASE II FUND
PUBLIC SAFETY COMPLEX FUND
WRIGHT STREET MUNICIPAL PARKING DECK FUND
PARKS AND RECREATION CAPITAL PROJECTS FUND

PROPRIETARY FUNDS of the City are accounted for on a full accrual basis. Revenues are recorded when earned, and expenses are recorded when incurred. For management control purposes, proprietary funds' expenses are budgeted on the accrual basis with the exception of capital outlays and repayments of debt principal, which are budgeted as expenses.

ENTERPRISE FUNDS are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

SEWER FUND - a major fund, accounts for revenue earned from and costs related to the provision of sewer service.

SOLID WASTE MANAGEMENT FUND - accounts for the revenue earned from and the costs related to the provision of solid waste and recycling collection and disposal services.

DESCRIPTION OF BUDGETED FUNDS

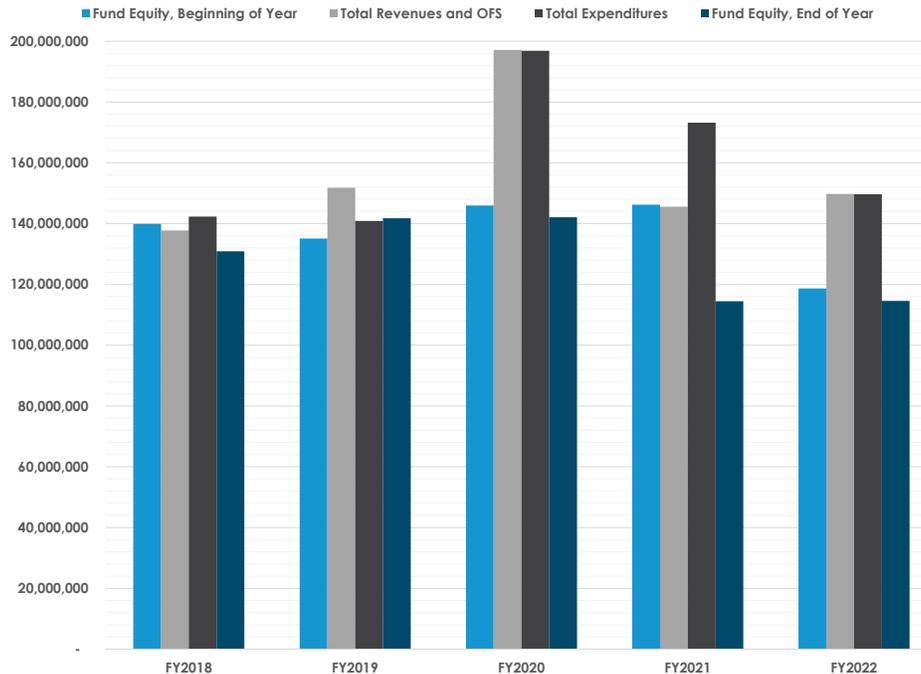
MAJOR FUNDS are designated as such if the fund meets the criteria established by the Governmental Accounting Standards Board (GASB). The criteria for the determination of major funds focus on the relative size of assets, liabilities, revenues and expenditures or expenses as a percentage of corresponding amounts for total funds by fund category, either governmental or proprietary, or the total of all funds. The City adds greater emphasis on major funds in the annual financial report due to their relative importance. The General Fund, the Special School Tax Fund, and the Sewer Fund are major funds for which a budget is adopted.

ALL BUDGETED FUNDS

TRENDS IN REVENUES EXPENDITURES/EXPENSES AND FUND BALANCES

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
Beginning Fund Equity, including Permanent Reserve Fund, Restated*	\$	\$	\$	\$	\$
	139,878,258	135,086,787	145,981,504	146,252,844	118,661,400
Revenues	133,948,033	144,022,398	142,664,749	143,177,975	147,348,640
Other Financing Sources (OFS)	3,792,646	7,773,776	54,476,298	2,413,750	2,421,750
Total Available Resources	137,740,679	151,796,174	197,141,047	145,591,725	149,770,390
Expenditures/Expenses	104,205,147	115,289,523	140,424,272	142,474,979	125,212,928
Other Financing Uses (OFU)	38,099,719	25,611,934	56,445,451	30,708,190	24,456,548
Total Expenditures and OFU	142,304,866	140,901,457	196,869,723	173,183,169	149,669,476
Excess (Deficit) of Revenues and OFS over Expenditures/Expenses and OFU	(4,564,187)	10,894,717	271,324	(27,591,444)	100,914
Prior Period Adjustment	(227,284)	-	-	-	-
Ending Fund Balances/Net Position	135,086,787	145,981,504	146,252,844	118,661,400	118,762,314
Less: Permanent Reserve	4,166,462	4,209,536	4,176,000	4,196,880	4,217,864
Ending Fund Equity, Excluding Permanent Reserve	130,920,325	141,771,968	142,076,844	114,464,520	114,544,450

FIVE YEAR COMPARISON



MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS BY FUND TYPE

OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/ EXPENSES

FY2021

	Governmental Funds			Business-Type Activities		Total
	General Fund	Special School Tax Fund	All Other Governmental Funds	Sewer Enterprise Fund	Solid Waste Management Fund	All Budgeted Funds
	A Major Fund	A Major Fund		A Major Fund	Non-Major	
	\$	\$	\$	\$	\$	\$
Budgeted Ending Fund Equity, 09.30.2020	51,886,060	30,180,333	10,642,839	51,533,388	2,010,223	146,252,844
Revenues	92,892,358	20,543,262	12,653,680	11,999,875	5,088,800	143,177,975
Other Financing Sources	539,250	-	1,064,500	805,000	5,000	2,413,750
Total Available Resources	93,431,608	20,543,262	13,718,180	12,804,875	5,093,800	145,591,725
Expenditures/Expenses	96,907,813	8,015,473	13,538,515	18,023,738	5,989,440	142,474,979
Other Financing Uses (OFU)	15,194,412	14,914,528	468,000	76,250	55,000	30,708,190
Total Budgeted Expenditures/Expenses	112,102,225	22,930,001	14,006,515	18,099,988	6,044,440	173,183,169
Change in Fund Equity	(18,670,617)	(2,386,739)	(288,335)	(5,295,113)	(950,640)	(27,591,444)
Budgeted Ending Fund Equity 09.30.2021	33,215,443	27,793,594	10,354,504	46,238,275	1,059,583	118,661,399

FY2022

	Governmental Funds			Business-Type Activities		Total
	General Fund	Special School Tax Fund	All Other Governmental Funds	Sewer Enterprise Fund	Solid Waste Management Fund	All Budgeted Funds
	A Major Fund	A Major Fund		A Major Fund	Non-Major	
	\$	\$	\$	\$	\$	\$
Budgeted Ending Fund Equity, 09.30.2021	33,215,443	27,793,594	10,354,504	46,238,275	1,059,583	118,661,399
Revenues	96,285,193	21,152,059	12,672,713	12,099,875	5,138,800	147,348,640
Other Financing Sources	547,250	-	1,064,500	805,000	5,000	2,421,750
Total Available Resources	96,832,443	21,152,059	13,737,213	12,904,875	5,143,800	149,770,390
Expenditures/Expenses	83,912,932	8,009,095	13,270,743	13,762,033	6,258,125	125,212,928
Other Financing Uses (OFU)	15,760,904	8,088,394	476,000	76,250	55,000	24,456,548
Total Budgeted Expenditures/Expenses	99,673,836	16,097,489	13,746,743	13,838,283	6,313,125	149,669,476
Change in Fund Equity	(2,841,393)	5,054,570	(9,530)	(933,408)	(1,169,325)	100,914
Budgeted Ending Fund Equity 09.30.2022	30,374,050	32,848,164	10,344,974	45,304,866	(109,742)	118,762,313

ALL BUDGETED FUNDS BY FUND TYPE

OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/ EXPENSES

FY2021

	Governmental Funds					Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Total - All Governmental Funds	Enterprise Funds	All Budgeted Funds
	\$	\$	\$	\$	\$	\$	\$
Budgeted Ending Fund Equity, 09.30.2020	51,886,060	994,058	30,857,977	8,971,138	92,709,233	53,543,611	146,252,844
Revenues	92,892,358	5,981,030	21,177,412	6,038,500	126,089,300	17,088,675	143,177,975
Other Financing Sources	539,250	1,060,000	4,500	-	1,603,750	810,000	2,413,750
Total Available Resources	93,431,608	7,041,030	21,181,912	6,038,500	127,693,050	17,898,675	145,591,725
Expenditures/Expenses	96,907,813	7,073,934	8,054,673	6,425,381	118,461,801	24,013,178	142,474,979
Other Financing Uses (OFU)	15,194,412	-	15,382,528	-	30,576,940	131,250	30,708,190
Total Budgeted Expenditures/Expenses	112,102,225	7,073,934	23,437,201	6,425,381	149,038,741	24,144,428	173,183,169
Change in Fund Equity	(18,670,617)	(32,904)	(2,255,289)	(386,881)	(21,345,691)	(6,245,753)	(27,591,444)
Budgeted Ending Fund Equity 09.30.2021	33,215,443	961,154	28,602,688	8,584,257	71,363,542	47,297,858	118,661,399

FY2022

	Governmental Funds					Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Total - All Governmental Funds	Enterprise Funds	All Budgeted Funds
	\$	\$	\$	\$	\$	\$	\$
Budgeted Ending Fund Equity, 09.30.2021	33,215,443	961,154	28,602,688	8,584,257	71,363,542	47,297,858	118,661,399
Revenues	96,285,193	5,768,158	21,829,209	6,227,405	130,109,965	17,238,675	147,348,640
Other Financing Sources	547,250	1,060,000	4,500	-	1,611,750	810,000	2,421,750
Total Available Resources	96,832,443	6,828,158	21,833,709	6,227,405	131,721,715	18,048,675	149,770,390
Expenditures/Expenses	83,912,932	7,068,212	8,048,295	6,163,331	105,192,770	20,020,158	125,212,928
Other Financing Uses (OFU)	15,760,904	-	8,564,394	-	24,325,298	131,250	24,456,548
Total Budgeted Expenditures/Expenses	99,673,836	7,068,212	16,612,689	6,163,331	129,518,068	20,151,408	149,669,476
Change in Fund Equity	(2,841,393)	(240,054)	5,221,020	64,074	2,203,647	(2,102,733)	100,914
Budgeted Ending Fund Equity 09.30.2022	30,374,050	721,100	33,823,708	8,648,331	73,567,189	45,195,124	118,762,313

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION

FY2021

	Governmental Activities			Business-Type Activities		FY2021 Total All Budgeted Funds
	General Fd Major Fund	Spec. School Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	56,007,212	20,293,262	6,464,500	-	-	82,764,974
Licenses and permits	27,264,095	-	-	-	-	27,264,095
Fines and costs	988,500	-	-	-	-	988,500
Charges for services	7,736,735	-	5,511,396	11,851,500	5,071,500	30,171,131
Other revenue	895,816	250,000	677,784	148,375	17,300	1,989,275
Total revenues	92,892,358	20,543,262	12,653,680	11,999,875	5,088,800	143,177,975
Other financing sources (OFS)						
Transfers in from other funds	539,250	-	1,060,000	-	-	1,599,250
Sale of surplus assets	-	-	-	5,000	5,000	10,000
Capital contributions	-	-	4,500	800,000	-	804,500
Total revenues and OFS	93,431,608	20,543,262	13,718,180	12,804,875	5,093,800	145,591,725
Expenditures/Expenses						
City Council	250,541	-	-	-	-	250,541
City Manager	1,399,480	-	-	-	-	1,399,480
Human Resources						-
HR	1,133,652	-	-	-	-	1,133,652
Risk Management	429,500	-	-	-	-	429,500
Information Technology						-
IT	1,678,699	-	-	-	-	1,678,699
GIS	823,304	-	-	-	-	823,304
Finance	1,724,121	-	-	-	-	1,724,121
Economic Development	1,183,600	-	-	-	-	1,183,600
Development Services	312,391	-	-	-	-	312,391
Planning Services	814,525	-	-	-	-	814,525
Inspection Services	1,419,142	-	-	-	-	1,419,142
Community Services	559,599	-	-	-	-	559,599
Engineering Services	3,159,160	-	-	-	-	3,159,160
Public Works						-
Administration	498,480	-	-	-	-	498,480
ROW Maintenance	1,200,095	-	-	-	-	1,200,095
Facilities Maintenance	529,292	-	-	-	-	529,292
Construction	887,743	-	-	-	-	887,743
Maintenance	834,009	-	-	-	-	834,009
Landscape Sustainability	683,872	-	-	-	-	683,872
Environmental Services						-
Administration	255,258	-	-	-	-	255,258
Animal Control	468,821	-	-	-	-	468,821
Fleet Services	1,158,553	-	-	-	-	1,158,553
Library	2,422,503	-	-	-	-	2,422,503
Parks and Recreation						-
Administration	1,751,091	-	-	-	-	1,751,091
Leisure Services	2,157,202	-	-	-	-	2,157,202
Parks and Facilities	2,872,760	-	-	-	-	2,872,760
Judicial	901,681	-	-	-	-	901,681
Public Safety						-
Administration	2,692,674	-	39,200	-	-	2,731,874
Police	17,265,866	-	-	-	-	17,265,866
Fire	8,010,884	-	0	-	-	8,010,884
Communications	1,513,805	-	-	-	-	1,513,805
Water Resource Management						-
Sewer Administration	-	-	-	593,712	-	593,712
Sewer Maintenance	-	-	-	1,936,558	-	1,936,558
Line Locating	-	-	-	94,268	-	94,268
Watershed Management	-	-	-	312,725	-	312,725
Pumping and Treatment	-	-	-	2,763,479	-	2,763,479
Solid Waste Management						-
Administration	-	-	-	-	612,947	612,947
Recycling	-	-	-	-	2,555,295	2,555,295
Solid Waste	-	-	-	-	2,759,973	2,759,973
Total departmental	60,992,303	-	39,200	5,700,741	5,928,215	72,660,459
Non-departmental	35,915,510	8,015,473	13,499,315	12,322,997	61,225	69,814,520
Total expenditures/expenses	96,907,813	8,015,473	13,538,515	18,023,738	5,989,440	142,474,979
Other financing uses (OFU):						
Transfers out	15,194,412	14,914,528	468,000	76,250	55,000	30,708,190
Total expenditures/expenses and OFU	112,102,225	22,930,001	14,006,515	18,099,988	6,044,440	173,183,169

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION

FY2022

	Governmental Activities			Business-Type Activities		FY2022 Total All Budgeted Funds
	General Fd Major Fund	Spec. School Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	62,184,402	20,902,059	6,653,405	-	-	89,739,866
Licenses and permits	23,872,844	-	-	-	-	23,872,844
Fines and costs	1,318,000	-	-	-	-	1,318,000
Charges for services	8,016,795	-	5,514,346	11,951,500	5,121,500	30,604,141
Other revenue	893,152	250,000	504,962	148,375	17,300	1,813,789
Total revenues	96,285,193	21,152,059	12,672,713	12,099,875	5,138,800	147,348,640
Other financing sources (OFS)						
Transfers in from other funds	547,250	-	1,060,000	-	-	1,607,250
Sale of surplus assets	-	-	-	5,000	5,000	10,000
Capital contributions	-	-	4,500	800,000	-	804,500
Total revenues and OFS	96,832,443	21,152,059	13,737,213	12,904,875	5,143,800	149,770,390
Expenditures/Expenses						
City Council	250,541	-	-	-	-	250,541
City Manager	1,437,585	-	-	-	-	1,437,585
Human Resources						
HR	1,201,913	-	-	-	-	1,201,913
Risk Management	429,500	-	-	-	-	429,500
Information Technology						
IT	1,652,357	-	-	-	-	1,652,357
GIS	847,008	-	-	-	-	847,008
Finance	1,776,384	-	-	-	-	1,776,384
Economic Development	1,224,168	-	-	-	-	1,224,168
Development Services	321,284	-	-	-	-	321,284
Planning Services	847,922	-	-	-	-	847,922
Inspection Services	1,461,779	-	-	-	-	1,461,779
Community Services	510,608	-	-	-	-	510,608
Engineering Services	3,249,552	-	-	-	-	3,249,552
Public Works						
Administration	510,544	-	-	-	-	510,544
ROW Maintenance	1,230,165	-	-	-	-	1,230,165
Facilities Maintenance	536,527	-	-	-	-	536,527
Construction	981,725	-	-	-	-	981,725
Maintenance	794,643	-	-	-	-	794,643
Landscape and Sustainability	635,753	-	-	-	-	635,753
Environmental Services						
Administration	253,211	-	-	-	-	253,211
Animal Control	537,553	-	-	-	-	537,553
Fleet Services	1,191,170	-	-	-	-	1,191,170
Library	2,505,518	-	-	-	-	2,505,518
Parks and Recreation						
Administration	1,723,444	-	-	-	-	1,723,444
Leisure Services	2,134,907	-	-	-	-	2,134,907
Parks and Facilities	3,013,918	-	-	-	-	3,013,918
Judicial	913,421	-	-	-	-	913,421
Public Safety						
Administration	2,672,051	-	-	-	-	2,672,051
Police	17,811,110	-	39,200	-	-	17,850,310
Fire	8,588,926	-	-	-	-	8,588,926
Communications	1,573,663	-	-	-	-	1,573,663
Water Resource Management						
Sewer Administration	-	-	-	624,079	-	624,079
Sewer Maintenance	-	-	-	1,527,179	-	1,527,179
Line Locating	-	-	-	97,274	-	97,274
Watershed Management	-	-	-	324,386	-	324,386
Pumping and Treatment	-	-	-	2,763,479	-	2,763,479
Solid Waste Management						
Administration	-	-	-	-	625,989	625,989
Recycling	-	-	-	-	2,585,616	2,585,616
Solid Waste	-	-	-	-	2,992,795	2,992,795
Total departmental	62,818,850	-	39,200	5,336,396	6,204,400	74,398,846
Non-departmental	21,094,082	8,009,095	13,231,543	8,425,637	53,725	50,814,082
Total expenditures/expenses	83,912,932	8,009,095	13,270,743	13,762,033	6,258,125	125,212,928
Other financing uses (OFU):						
Transfers out	15,760,904	8,088,394	476,000	76,250	55,000	24,456,548
Total expenditures/expenses and OFU	99,673,836	16,097,489	13,746,743	13,838,283	6,313,125	149,669,476

ALL BUDGETED FUNDS BY FUND TYPE

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION

FY2021

	Governmental Funds				Proprietary Funds	FY2021 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	56,007,212	-	20,794,262	5,963,500	-	82,764,974
Licenses and permits	27,264,095	-	-	-	-	27,264,095
Fines and costs	988,500	-	-	-	-	988,500
Charges for services	7,736,735	5,511,396	-	-	16,933,000	30,181,131
Other revenue	895,816	469,634	383,150	75,000	155,675	1,979,275
Total revenues	92,892,358	5,981,030	21,177,412	6,038,500	17,088,675	143,177,975
Other financing sources (OFS)						
Transfers in from other funds	539,250	1,060,000	-	-	-	1,599,250
Sale of surplus assets	-	-	4,500	-	10,000	14,500
Capital contributions	-	-	-	-	800,000	800,000
Total revenues and OFS	93,431,608	7,041,030	21,181,912	6,038,500	17,898,675	145,591,725
Expenditures/expenses						
City Council	250,541	-	-	-	-	250,541
City Manager	1,399,480	-	-	-	-	1,399,480
Human Resources						
HR	1,133,652	-	-	-	-	1,133,652
Risk Management	429,500	-	-	-	-	429,500
Information Technology						
IT	1,678,699	-	-	-	-	1,678,699
GIS	823,304	-	-	-	-	823,304
Finance	1,724,121	-	-	-	-	1,724,121
Economic Development	1,183,600	-	-	-	-	1,183,600
Development Services	312,391	-	-	-	-	312,391
Planning Services	814,525	-	-	-	-	814,525
Inspection Services	1,419,142	-	-	-	-	1,419,142
Community Services	559,599	-	-	-	-	559,599
Engineering Services	3,159,160	-	-	-	-	3,159,160
Public Works						
Administration	498,480	-	-	-	-	498,480
ROW Maintenance	1,200,095	-	-	-	-	1,200,095
Facilities Maintenance	529,292	-	-	-	-	529,292
Construction	887,743	-	-	-	-	887,743
Maintenance	834,009	-	-	-	-	834,009
Landscape Sustainability	683,872	-	-	-	-	683,872
Environmental Services						
Administration	255,258	-	-	-	-	255,258
Animal Control	468,821	-	-	-	-	468,821
Fleet Services	1,158,553	-	-	-	-	1,158,553
Library	2,422,503	-	-	-	-	2,422,503
Parks and Recreation						
Administration	1,751,091	-	-	-	-	1,751,091
Leisure Services	2,157,202	-	-	-	-	2,157,202
Parks and Facilities	2,872,760	-	-	-	-	2,872,760
Judicial	901,681	-	-	-	-	901,681
Public Safety						
Administration	2,692,674	-	39,200	-	-	2,731,874
Police	17,265,866	-	-	-	-	17,265,866
Fire	8,010,884	-	-	-	-	8,010,884
Communications	1,513,805	-	-	-	-	1,513,805
Water Resource Management						
Sewer Administration	-	-	-	-	593,712	593,712
Sewer Maintenance	-	-	-	-	1,936,558	1,936,558
Line Locating	-	-	-	-	94,268	94,268
Watershed Management	-	-	-	-	312,725	312,725
Pumping and Treatment	-	-	-	-	2,763,479	2,763,479
Solid Waste Management						
Administration	-	-	-	-	612,947	612,947
Recycling	-	-	-	-	2,555,295	2,555,295
Solid Waste	-	-	-	-	2,759,973	2,759,973
Total departmental	60,992,303	-	39,200	-	11,628,956	72,660,459
Non-departmental	35,915,510	7,073,934	8,015,473	6,425,381	12,384,222	69,814,520
Total expenditures/expenses	96,907,813	7,073,934	8,054,673	6,425,381	24,013,178	142,474,979
Other financing uses (OFU):						
Transfers out	15,194,412	-	15,382,528	-	131,250	30,708,190
Total expenditures/expenses and OFU	112,102,225	7,073,934	23,437,201	6,425,381	24,144,428	173,183,169

ALL BUDGETED FUNDS BY FUND TYPE

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION FY2022

	Governmental Funds				Proprietary Funds	FY2022 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
Revenues						
Taxes	58,159,655	-	21,413,059	6,142,405	-	85,715,119
Licenses and permits	27,897,591	-	-	-	-	27,897,591
Fines and costs	1,318,000	-	-	-	-	1,318,000
Charges for services	8,016,795	5,514,346	-	-	17,083,000	30,614,141
Other revenue	893,152	253,812	416,150	85,000	155,675	1,803,789
Total revenues	96,285,193	5,768,158	21,829,209	6,227,405	17,238,675	147,348,640
Other financing sources (OFS)						
Transfers in from other funds	547,250	1,060,000	-	-	-	1,607,250
Sale of surplus assets	-	-	4,500	-	10,000	14,500
Capital contributions	-	-	-	-	800,000	800,000
Total revenue and OFS	96,832,443	6,828,158	21,833,709	6,227,405	18,048,675	149,770,390
Expenditures/expenses						
City Council	250,541	-	-	-	-	250,541
City Manager	1,437,585	-	-	-	-	1,437,585
Human Resources						
HR	1,201,913	-	-	-	-	1,201,913
Risk Management	429,500	-	-	-	-	429,500
Information Technology						
IT	1,652,357	-	-	-	-	1,652,357
GIS	847,008	-	-	-	-	847,008
Finance	1,776,384	-	-	-	-	1,776,384
Economic Development	1,224,168	-	-	-	-	1,224,168
Development Services	321,284	-	-	-	-	321,284
Planning Services	847,922	-	-	-	-	847,922
Inspection Services	1,461,779	-	-	-	-	1,461,779
Community Services	510,608	-	-	-	-	510,608
Engineering Services	3,249,552	-	-	-	-	3,249,552
Public Works						
Administration	510,544	-	-	-	-	510,544
ROW Maintenance	1,230,165	-	-	-	-	1,230,165
Facilities Maintenance	536,527	-	-	-	-	536,527
Construction	981,725	-	-	-	-	981,725
Maintenance	794,643	-	-	-	-	794,643
Landscape Sustainability	635,753	-	-	-	-	635,753
Environmental Services						
Administration	253,211	-	-	-	-	253,211
Animal Control	537,553	-	-	-	-	537,553
Fleet Services	1,191,170	-	-	-	-	1,191,170
Library	2,505,518	-	-	-	-	2,505,518
Parks and Recreation						
Administration	1,723,444	-	-	-	-	1,723,444
Leisure Services	2,134,907	-	-	-	-	2,134,907
Parks and Facilities	3,013,918	-	-	-	-	3,013,918
Judicial	913,421	-	-	-	-	913,421
Public Safety						
Administration	2,672,051	-	39,200	-	-	2,711,251
Police	17,811,110	-	-	-	-	17,811,110
Fire	8,588,926	-	-	-	-	8,588,926
Communications	1,573,663	-	-	-	-	1,573,663
Water Resource Management						
Sewer Administration	-	-	-	-	624,079	624,079
Sewer Maintenance	-	-	-	-	1,527,179	1,527,179
Line Locating	-	-	-	-	97,274	97,274
Watershed Management	-	-	-	-	324,386	324,386
Pumping and Treatment	-	-	-	-	2,763,479	2,763,479
Solid Waste Management						
Administration	-	-	-	-	625,989	625,989
Recycling	-	-	-	-	2,585,616	2,585,616
Solid Waste	-	-	-	-	2,992,795	2,992,795
Total departmental	62,818,850	-	39,200	-	11,540,796	74,398,846
Non-departmental	21,094,082	7,068,212	8,009,095	6,163,331	8,479,362	50,814,082
Total expenditures/expenses	83,912,932	7,068,212	8,048,295	6,163,331	20,020,158	125,212,928
Other financing uses (OFU):						
Transfers out	15,760,904	-	8,564,394	-	131,250	24,456,548
Total expenditures/expenses and OFU	99,673,836	7,068,212	16,612,689	6,163,331	20,151,408	149,669,476

PERSONNEL AUTHORIZATION SUMMARY

The City Council has long recognized that employees are the City's most important asset and has invested substantially in employees' training and development over the years. The City Council has adopted the position that the City should limit the number of employees to the absolute minimum "to get the job done" while ensuring that employees are fairly compensated and receive ample opportunities for professional growth. This approach has resulted in having well trained and highly motivated employees providing excellent services to the citizens of Auburn.

Business Service Unit Department	Authorized Regular Full Time Positions			
	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$
Administrative Services				
Office of the City Manager	10	10	11	11
Human Resources	7	8	8	8
Information Technology				
Information Technology	7	7	7	7
GIS	6	6	6	6
Finance	26	26	26	26
Economic Development	9	9	9	9
Total Administrative Services	65	66	67	67
Development Services				
Administration	3	3	2	2
Planning Services	7	7	7	7
Inspection Services	14	15	15	15
Community Services	4	4	4	4
Engineering Services	25	26	26	26
Total Development Services	53	55	54	54
Public Services				
Public Works				
Administration	3	3	3	3
Right of Way	7	13	13	13
Facilities Maintenance	4	4	4	4
Construction	9	10	10	10
Traffic Systems	-	-	-	-
Maintenance	9	7	7	7
Landscape and Sustainability	10	8	8	8
Environmental Services ¹				
Administration	5	4	4	4
Recycling	16	16	16	16
Solid Waste	16	17	17	17
Animal Control	3	3	3	3
Fleet Services	10	10	10	10
Library	19	19	19	19
Parks and Recreation				
Administration	5	5	5	5
Leisure Services ²	17	18	18	18
Parks and Facilities	23	23	23	23
Water Resource Management ³				
Administration	8	8	8	8
Sewer Maintenance	20	16	16	16
Line Locating		4	4	4
Watershed Maintenance	3	4	4	4
Total Public Services	187	192	192	192
Public Safety Services				
Judicial	7	7	7	7
Public Safety				
Administration	3	3	3	3
Police	143	156	156	156
Fire	49	49	65	65
Communications	13	14	14	14
Total Public Safety Services	215	229	245	245
Total Employees	520	542	558	558
Employees by Funding Source				
City - General Fund	449	470	485	485
City - Sewer Fund	31	32	32	32
City - Solid Waste Management Fund	37	37	37	37
City - Public Park and Recreation Board	3	3	4	4
Total City Employees	520	542	558	558
Water Works Board ⁴	29	29	29	29
Total Employees	549	571	587	587

¹ Environmental Services Admin Division employees' costs are allocated between the City's General and Solid Waste Management (SWMF) Funds. Solid Waste and Recycling Divisions are funded by the SWMF.

² Leisure Services included Tennis Center positions funded through the Public Park and Recreations Board

³ Water Treatment and Pumping Divisions, and Administration positions are funded by the Water Boards Board, the remainder are funded by the Sewer Fund

⁴ Water Works Board Employees.

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

General Fund Changes in Fund Balance	63
General Fund History of Changes in Fund Balance.....	64
General Fund Projected Changes in Fund Balance	65

General Fund Revenues

Trends in Total Revenue and Other Financing Sources – General Fund	69
Trends in Top Ten Revenue Sources – Fiscal Years 2016-2022	
Graphical Analysis	70
Variance Analysis.....	71
Summary of Revenues by Source – FY 2021.....	72
Summary of Revenues by Source – FY 2022.....	73

General Fund Expenditures

Expenditures by Business Service Unit, Department, Division and Category	
Fiscal Year 2021	77
Fiscal Year 2022.....	79
Comparative Expenditures by Business Service Unit, Department and Division	
Fiscal Years 2020, 2021 and 2022.....	81
Trends in Expenditures by Business Service Unit, Department and Department	
Fiscal Years 2018-2022	82

General Fund - Departmental Expenditures

Organization Chart, Mission Statement and Major Functions, Initiatives, Relation to City of Auburn Strategic Goals and Comparative Budget Summaries

General Fund Departments

City Council	85
Office of the City Manager.....	87
Human Resources	91
Information Technology	95
Finance.....	99
Economic Development.....	103
Developmental Services – Administration	107
Planning Services	111
Inspection Services	115
Community Services	119
Engineering Services	123
Public Works	127
Environmental Services	135
Library	141
Parks and Recreation	145
Judicial	151
Public Safety	155

General Fund - Non-Departmental Expenditures

Description of Non-Departmental Operations	165
Overview of Non-Departmental Expenditures and Other Financing Uses	166
General Operations	167
General Project Operations.....	168
Parks & Recreation Project Operations	169
Public Works Project Operations	170
Debt Service	171
Outside Agencies Funding	
Trends in Outside Agency Funding	172
Outside Agencies Funding by Agency Type – FY 2021 & FY 2022.....	173
Transfers	174

Special Activities of the General Fund

Description of and Trends in the Special Activities of the General Fund	177
Overview of Revenues, Expenditures and Changes in Fund Balances.....	178
Comparative Revenues, Expenditures and Changes in Fund Balances	
Liability Risk Retention Fund	179
Employee Benefit Self-Insurance Fund	180
Assessment Project Fund	181

GENERAL FUND

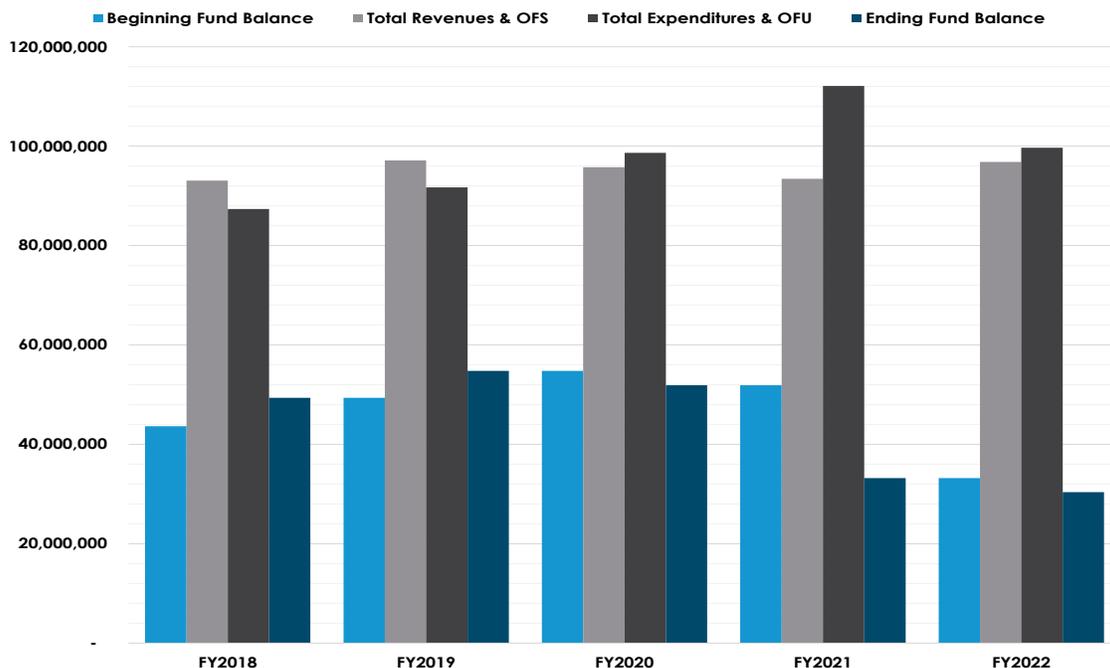
CHANGES IN FUND BALANCE

The City Council's approach to determining the level of fund balance to be maintained in the City's General Fund is two-fold: 1) a strong fiscal administration and budget monitoring process that enables a timely management response to changing economic conditions; and 2) commitment to a taxation level that will support the provision of services and facilities, as well as provide a sufficient reserve. In 2001, the Council created a permanent reserve, to be used only in times of natural disaster or significant, unexpected economic stress. Management strives to maintain a fund balance (less the permanent reserve) that is 25% of expenditures. Maintaining strong reserves is a strategy that has worked well over the years. This approach helped to mitigate the effects of the 2008 recession and has provided additional funding to Auburn City Schools.

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Fund Balance	43,660,587	49,362,893	54,785,470	51,886,060	33,215,443
Revenues	90,464,567	96,742,745	95,213,656	92,892,358	96,285,193
Other Financing Sources (OFS)	2,605,075	381,244	551,250	539,250	547,250
Total Revenues & OFS	93,069,642	97,123,989	95,764,906	93,431,608	96,832,443
Expenditures	72,412,153	76,187,902	82,192,252	96,907,813	83,912,932
Other Financing Uses (OFU)	14,955,183	15,513,510	16,472,064	15,194,412	15,760,904
Total Expenditures & OFU	87,367,336	91,701,411	98,664,316	112,102,225	99,673,836
Excess (Deficit) of Revenues & OFS over Expenditures & OFU	5,702,306	5,422,577	(2,899,410)	(18,670,617)	(2,841,393)
Ending Fund Balance	49,362,893	54,785,470	51,886,060	33,215,443	30,374,050
Less: Permanent Reserve Fund	4,166,462	4,209,536	4,176,000	4,196,880	4,217,864
Net Ending Fund Balance	45,196,431	50,575,934	47,710,060	29,018,563	26,156,186

Net Ending Fund Balance as a % of Expenditures and OFU

51.73% 55.15% 48.36% 25.89% 26.24%



GENERAL FUND

HISTORY OF CHANGES IN FUND BALANCE

FISCAL YEARS 2015 - 2019

	Audited Actual					Increase (Decrease) FY19 > FY15			Inc (Dec) FY19 > FY18	
	FY2015	FY2016	FY2017	FY2018	FY2019	Amount	As %	Avg %	Amount	As %
	\$	\$	\$	\$	\$	\$	%	change	\$	%
Revenues										
Sales taxes	37,418,331	39,672,910	39,648,005	42,010,312	43,804,081	6,385,750	17.1%	3.4%	1,793,769	4.1%
Occupation license fees	10,804,202	11,561,046	12,068,066	12,894,664	13,286,009	2,481,807	23.0%	4.6%	391,344	2.9%
Business license fees	9,971,284	10,496,738	11,125,563	11,789,722	13,033,658	3,062,374	30.7%	6.1%	1,243,936	9.5%
Property taxes	4,746,592	5,027,995	5,338,089	5,765,698	6,231,852	1,485,260	31.3%	6.3%	466,154	7.5%
Court and parking fines	1,288,707	1,153,569	1,087,306	1,158,569	1,200,894	(87,813)	-6.8%	-1.4%	42,325	3.5%
Construction permits	1,123,864	1,052,945	1,450,870	1,194,455	1,590,622	466,758	41.5%	8.3%	396,167	24.9%
E-911 fees	787,723	804,241	797,932	711,473	755,495	(32,228)	-4.1%	-0.8%	44,022	5.8%
Rental and leasing tax	768,245	798,081	890,599	886,630	856,729	88,484	11.5%	2.3%	(29,901)	-3.5%
Public safety charges	3,334,388	3,731,005	4,332,372	5,406,293	5,541,872	2,207,484	66.2%	13.2%	135,579	2.4%
Interest	174,716	229,198	216,078	630,055	1,065,615	890,899	509.9%	102.0%	435,560	40.9%
Lodging taxes	1,816,370	2,247,771	2,355,985	2,373,879	2,581,724	765,354	42.1%	8.4%	207,845	8.1%
State shared taxes	1,166,352	1,189,207	1,246,517	1,582,602	2,488,875	1,322,523	113.4%	22.7%	906,273	36.4%
Corrections "fund" fees	278,359	218,644	196,911	175,754	178,538	(99,821)	-35.9%	-7.2%	2,784	1.6%
Contributions from the public	20,715	888,759	1,176,667	457,547	523,701	502,986	2428.1%	485.6%	66,154	12.6%
Other revenues	3,171,735	3,271,876	3,420,033	3,426,914	3,603,081	431,347	13.6%	2.7%	176,167	4.9%
Total revenues	76,871,583	82,343,985	85,350,994	90,464,567	96,742,745	19,871,161	25.8%	5.2%	6,278,178	6.5%
Other financing sources (OFS)										
Transfers in from other funds	461,250	436,262	364,277	2,605,075	381,244	(80,006)	-17.3%	-3.5%	(2,223,831)	-583.3%
Total OFS	461,250	436,262	364,277	2,605,075	381,244	(80,006)	-17.3%	-3.5%	(2,223,831)	-583.3%
Total revenues and OFS	77,332,833	82,780,247	85,715,271	93,069,642	97,123,989	19,791,155	25.6%	5.1%	4,054,346	4.2%
Expenditures										
Departmental										
Personal services	29,632,674	31,073,425	33,079,881	34,891,307	38,477,049	8,844,375	29.8%	6.0%	3,585,742	9.3%
Contractual services	5,093,721	5,446,400	5,613,129	6,187,496	5,931,842	838,121	16.5%	3.3%	(255,654)	-4.3%
Commodities	2,896,860	3,041,858	3,341,229	3,637,402	5,168,450	2,271,590	78.4%	15.7%	1,531,048	29.6%
Capital outlay	1,586,375	2,198,074	2,728,392	2,417,665	2,621,436	1,035,061	65.2%	13.0%	203,771	7.8%
Projects	11,616	12,423	447,692	-	-	(11,616)	-100.0%	-20.0%	-	n/a
Agency Support	248,788	244,712	358,300	226,990	267,457	18,669	7.5%	1.5%	40,467	15.1%
Total departmental expends	39,470,035	42,016,892	45,568,623	47,360,860	52,466,234	12,996,199	32.9%	6.6%	5,105,374	9.7%
Non-departmental										
Personal services	391,994	203,094	86,926	547,688	364,061	(27,933)	-7.1%	-1.4%	(183,627)	-50.4%
Contractual services	2,431,875	2,865,913	3,260,959	3,390,022	3,740,824	1,308,949	53.8%	10.8%	350,802	9.4%
Commodities	68,264	108,050	85,685	97,216	70,918	2,654	3.9%	0.8%	(26,298)	-37.1%
Capital outlay	6,905,251	135,111	5,244,450	82,824	48,893	(6,856,358)	-99.3%	-19.9%	(33,931)	-69.4%
Projects	-	8,096,184	8,883,260	12,756,582	10,924,849	10,924,849	n/a	n/a	(1,831,732)	-16.8%
Debt service	6,065,225	8,514,935	7,137,361	6,589,176	6,794,373	729,148	12.0%	2.4%	205,197	3.0%
Outside agencies	1,054,420	1,037,158	1,239,818	1,587,787	1,777,751	723,331	68.6%	13.7%	189,964	10.7%
Total non-deptl expends	16,917,029	20,960,444	25,938,460	25,051,293	23,721,668	6,804,639	40.2%	8.0%	(1,329,626)	-5.6%
Total expenditures	56,387,064	62,977,336	71,507,083	72,412,153	76,187,902	19,800,838	35.1%	7.0%	3,775,748	5.0%
Other financing uses										
Transfers to component units										
Board of Education	11,500,000	11,500,000	13,174,623	13,379,911	12,997,953	1,497,953	13.0%	2.6%	(381,958)	-2.9%
Industrial Development Bd	2,707,808	806,500	1,495,000	939,500	1,035,000	(1,672,808)	-61.8%	-12.4%	95,500	9.2%
Public Park and Rec Board	278,292	131,132	201,675	369,496	337,619	59,327	21.3%	4.3%	(31,877)	-9.4%
Water Board	103,000	-	-	-	-	(103,000)	-100.0%	-20.0%	-	n/a
Total trsfrs to comp units	14,589,100	12,437,632	14,871,298	14,688,907	14,370,572	(218,528)	-1.5%	-0.3%	(318,335)	-2.2%
Transfers to other funds	4,073,533	1,300,000	1,703,257	266,276	1,142,938	(2,930,595)	-71.9%	-14.4%	876,662	76.7%
Total other financing uses	18,662,632	13,737,632	16,574,555	14,955,183	15,513,510	(3,149,122)	-16.9%	-3.4%	558,327	3.6%
Total expenditures & OFU	75,049,696	76,714,968	88,081,638	87,367,336	91,701,411	16,651,715	22.2%	4.4%	4,334,075	4.7%
Excess (deficit) of revs/OFS>exps/OFU	2,283,137	6,065,278	(2,366,366)	5,702,306	5,422,577	3,139,440	137.5%	27.5%	(279,729)	-5.2%

GENERAL FUND

PROJECTED CHANGES IN FUND BALANCE

FISCAL YEARS 2019 - 2026

	Audited Actual		Adjusted Budget		Actuals June 30		As % of Budget		Budget		Projected		
	FY2019		FY2020		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026			
	\$	\$	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues													
Sales taxes	43,804,081	43,319,074	32,977,225	76.13%	41,250,918	43,017,292	44,737,984	46,080,123	47,462,527	48,886,403			
Occupation license fees	13,286,009	12,639,805	10,465,147	82.8%	13,100,000	13,493,000	14,032,720	14,453,702	14,887,313	15,333,932			
Business license fees	13,033,658	13,019,747	12,210,368	93.8%	12,602,403	12,827,282	13,340,373	13,740,584	14,152,802	14,577,386			
Property taxes	6,231,852	6,814,428	6,679,906	98.0%	6,950,971	7,130,100	7,415,304	7,637,763	7,866,896	8,102,903			
Court and parking fines	1,200,894	863,826	708,080	82.0%	861,000	1,148,000	1,193,920	1,229,738	1,266,630	1,304,629			
Construction permits	1,590,622	1,900,000	1,529,206	80.5%	1,561,692	1,577,309	1,640,401	1,689,613	1,740,302	1,792,511			
E-911 fees	755,495	750,000	602,192	80.3%	750,000	750,000	780,000	803,400	827,502	852,327			
Rental and leasing tax	856,729	857,444	735,012	85.7%	877,952	904,291	940,463	968,677	997,737	1,027,669			
Public safety charges	5,541,872	5,628,893	4,372,321	77.7%	6,029,348	6,309,408	6,561,784	6,758,638	6,961,397	7,170,239			
Interest	1,065,615	793,739	516,099	65.0%	506,845	504,181	524,348	540,079	556,281	572,969			
Lodging taxes	2,581,724	1,973,455	1,647,269	83.5%	2,142,739	2,309,682	2,402,069	2,474,131	2,548,355	2,624,806			
State shared taxes	2,488,875	3,207,091	2,340,216	73.0%	2,991,950	2,991,950	3,111,628	3,204,977	3,301,126	3,400,160			
Corrections "fund" fees	178,538	127,500	117,400	92.1%	127,500	170,000	176,800	182,104	187,567	193,194			
Contributions from the public	523,701	42,830	37,399	87.3%	53,971	53,971	56,130	57,814	59,548	61,335			
Other revenues	3,603,081	3,275,824	2,627,668	80.2%	3,085,069	3,098,727	3,222,676	3,319,356	3,418,937	3,521,505			
Total Revenues	96,742,745	95,213,656	77,565,508	81.5%	92,892,358	96,285,193	100,136,601	103,140,699	106,234,920	109,421,967			
Other financing sources (OFS)													
Transfers in from other funds	381,244	551,250	263,438	47.8%	539,250	547,250	547,250	547,250	547,250	547,250			
Total other financing sources	381,244	551,250	263,438	47.8%	539,250	547,250	547,250	547,250	547,250	547,250			
Total revenues & OFS	97,123,989	95,764,906	77,828,946	81.3%	93,431,608	96,832,443	100,683,851	103,687,949	106,782,170	109,969,217			
Expenditures													
Departmental													
Personal services	38,477,049	43,306,418	30,163,895	69.7%	46,180,517	47,730,040	47,968,690	48,448,377	48,932,861	49,422,189			
Contractual services	5,931,842	7,594,060	3,999,685	52.7%	7,730,539	7,792,892	7,831,856	7,910,175	7,989,277	8,069,170			
Commodities	5,168,450	5,079,200	2,904,862	57.2%	5,271,306	5,182,314	5,208,226	5,260,308	5,312,911	5,366,040			
Capital outlay	2,621,436	3,332,930	2,006,789	60.2%	1,566,154	1,869,817	1,000,000	2,000,000	2,000,000	2,000,000			
Agency support	267,457	286,321	172,073	60.1%	243,787	243,787	245,006	247,456	249,931	252,430			
Total departmental expenditures	52,466,234	59,598,929	39,247,305	65.9%	60,992,303	62,818,850	62,253,778	63,866,316	64,484,979	65,109,829			
Non-departmental													
Personal services	364,061	244,434	37,761	15.4%	275,000	115,000	115,575	116,731	117,898	119,077			
Contractual services	3,740,824	4,280,900	2,268,405	53.0%	4,177,690	4,167,690	4,188,528	4,230,414	4,272,718	4,315,445			
Commodities	70,918	125,500	56,152	44.7%	60,000	60,000	60,300	60,903	61,512	62,127			
Capital Outlay	48,893	415,000	29,135	7.0%	-	-	-	-	-	-			
Projects	10,924,849	9,075,463	5,444,530	60.0%	22,854,475	7,997,967	9,063,791	8,231,106	10,966,834	9,663,885			
Debt Service	6,794,373	6,471,402	5,392,326	83.3%	7,095,621	7,305,631	7,357,545	8,041,537	6,742,596	6,747,953			
Outside Agencies	1,777,751	1,980,624	1,407,085	71.0%	1,452,724	1,447,794	1,447,794	1,447,794	1,447,794	1,447,794			
Total non-deptl expenditures	23,721,668	22,593,323	14,635,393	64.8%	35,915,510	21,094,082	22,233,533	22,128,484	23,609,352	22,356,281			
Total expenditures	76,187,902	82,192,252	53,882,698	65.6%	96,907,813	83,912,932	84,487,312	85,994,800	88,094,331	87,466,110			
Other financing uses (OFU)													
Transfers to component units													
Board of Education	12,997,953	13,770,064	10,097,735	73.3%	12,890,912	13,442,904	13,846,191	14,261,577	14,689,424	15,130,107			
Industrial Development Bd	1,035,000	995,000	656,538	66.0%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
Public Park and Rec Board	337,619	295,000	149,853	50.8%	303,500	318,000	318,000	318,000	318,000	318,000			
Transfers to other funds	1,142,938	1,412,000	1,107,048	78.4%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
Total other financing uses	15,513,510	16,472,064	12,011,174	72.9%	15,194,412	15,760,904	16,164,191	16,579,577	17,007,424	17,448,107			
Total expenditures & OFU	91,701,411	98,664,316	65,893,872	66.8%	112,102,225	99,673,836	100,651,503	102,574,377	105,101,755	104,914,217			
Excess (deficit) of revs/OFS>exps/OFU	5,422,577	(2,899,410)			(18,670,617)	(2,841,393)	32,348	1,113,571	1,680,414	5,055,000			
Beginning Fund Balance	49,362,893	54,785,471			51,886,064	33,215,448	30,374,057	30,406,407	31,519,980	33,200,399			
Ending Fund Balance	54,785,471	51,886,064			33,215,448	30,374,057	30,406,407	31,519,980	33,200,396	38,255,399			



City of Auburn

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

General Fund Revenues

Trends in Total Revenue and Other Financing Sources – General Fund	69
Trends in Top Ten Revenue Sources – Fiscal Years 2016-2022	
Graphical Analysis	70
Variance Analysis.....	71
Summary of Revenues by Source – FY 2021.....	72
Summary of Revenues by Source – FY 2022.....	73



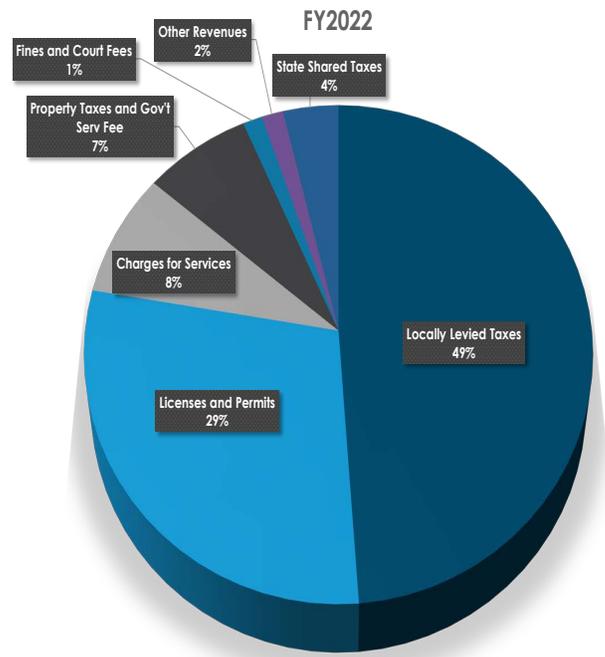
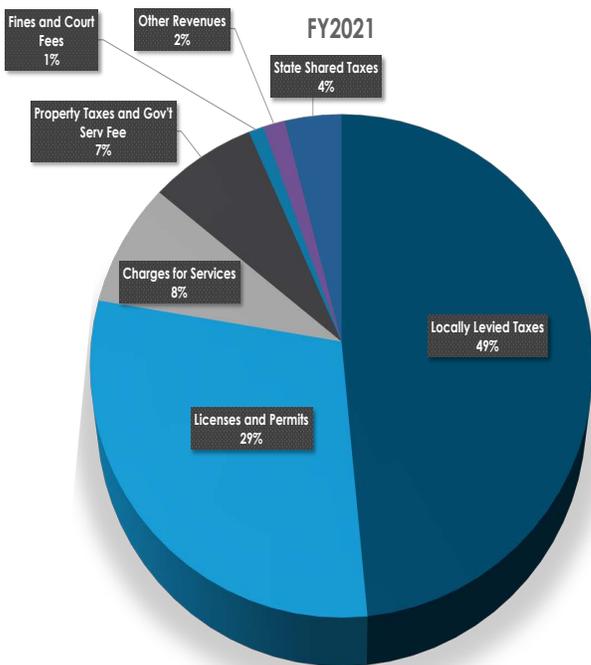
City of Auburn

GENERAL FUND REVENUES

TRENDS IN TOTAL REVENUE AND OTHER FINANCING SOURCES

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Locally Levied Taxes	46,383,493	48,366,362	47,197,055	45,314,291	47,287,605
Licenses and Permits	25,878,841	27,910,289	27,559,552	27,264,095	27,897,591
Charges for Services ¹	7,116,804	7,604,591	7,061,771	7,736,735	8,016,795
Property Taxes and Gov't Serv Fee	5,765,698	6,231,852	6,814,428	6,950,971	7,130,100
Fines and Court Fees	1,334,322	1,379,432	991,326	988,500	1,318,000
Other Revenues	1,691,333	2,005,850	1,632,433	895,816	893,152
State Shared Taxes	2,294,075	3,244,370	3,957,091	3,741,950	3,741,950
Transfers In	2,605,075	381,244	551,250	539,250	547,250
Total General Fund Revenues	93,069,642	97,123,989	95,764,906	93,431,608	96,832,443

BUDGETED REVENUE FY2021 AND FY2022

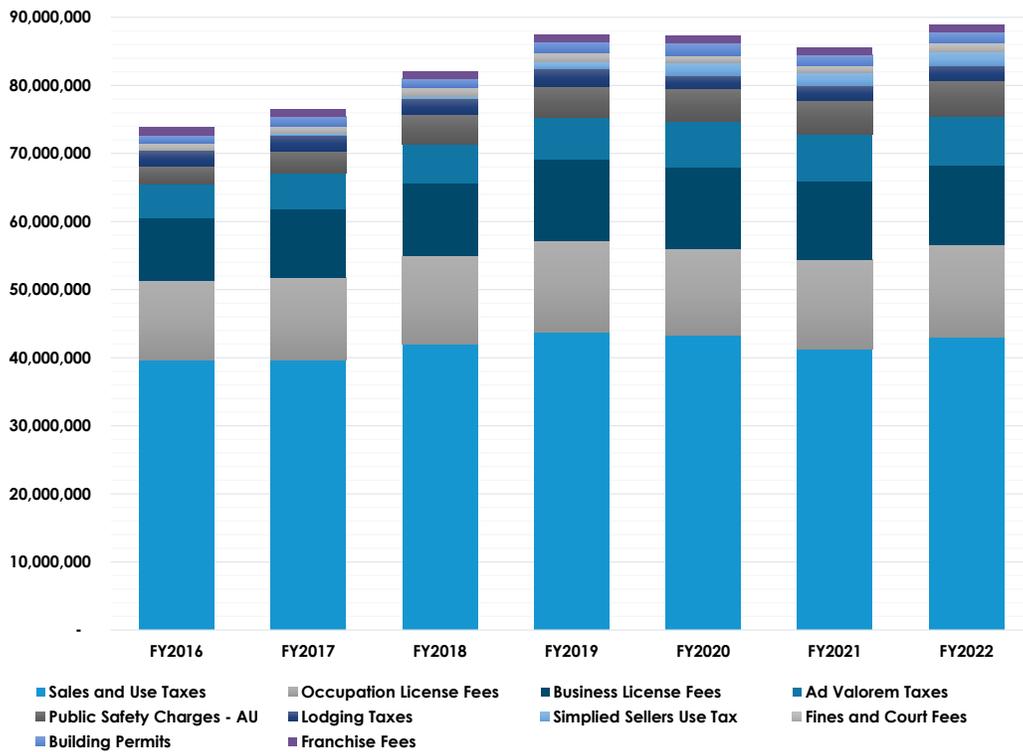


¹ Includes Auburn University Public Safety contract

GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES GRAPHICAL ANALYSIS

	Audited Actual				Adjusted Budget	Budgeted	
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$	\$	\$
Sales and Use Taxes	39,672,910	39,648,005	42,010,312	43,804,081	43,319,074	41,250,918	43,017,292
Occupation License Fees	11,561,046	12,068,066	12,894,664	13,286,009	12,639,805	13,100,000	13,493,000
Business License Fees	9,315,816	10,072,253	10,747,993	11,971,236	11,969,747	11,552,403	11,777,282
Ad Valorem Taxes	5,027,995	5,338,089	5,765,698	6,231,852	6,814,428	6,950,971	7,130,100
Public Safety Charges - AU	2,584,538	3,241,841	4,257,157	4,607,589	4,744,576	4,971,365	5,219,933
Lodging Taxes	2,247,771	2,355,985	2,373,879	2,581,724	1,973,455	2,142,739	2,309,682
Simplified Sellers Use Tax	10,365	241,885	363,976	984,781	1,941,950	1,941,950	1,941,950
Fines and Court Fees	1,153,569	1,087,306	1,334,322	1,379,432	991,326	988,500	1,318,000
Building Permits	1,052,945	1,450,870	1,194,455	1,590,622	1,900,000	1,561,692	1,577,309
Franchise Fees	1,180,922	1,053,310	1,041,730	1,062,422	1,050,000	1,050,000	1,050,000
Totals	73,807,877	76,557,610	81,984,185	87,499,748	87,344,361	85,510,538	88,834,548



GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES VARIANCE ANALYSIS

Revenue Sources:	Audited Actual				Adjusted Budget		Budget			
	FY2016	FY2017	FY2018	FY2019	FY2020	inc/dec	FY2021	inc/dec	FY2022	inc/dec
	\$	\$	\$	\$	\$	%	\$	%	\$	%
1 Sales and Use Taxes	39,672,910	39,648,005	42,010,312	43,804,081	43,319,074	-1.1%	41,250,918	-4.8%	43,017,292	4.3%
2 Occupation License Fees	11,561,046	12,068,066	12,894,664	13,286,009	12,639,805	-4.9%	13,100,000	3.6%	13,493,000	3.0%
3 Business License Fees										
General Business License	6,866,641	6,970,400	7,515,230	7,519,535	7,839,133	4.3%	7,600,525	-3.0%	7,752,535	2.0%
Residential Rental License	1,608,579	1,801,175	1,943,179	2,836,419	2,460,581	-13.3%	2,428,981	-1.3%	2,501,850	3.0%
Contractors' Percentage	828,686	1,289,456	1,276,420	1,601,466	1,656,369	3.4%	1,509,397	-8.9%	1,509,397	0.0%
Commerical Rental License	11,910	11,222	13,164	13,816	13,664	-1.1%	13,500	-1.2%	13,500	0.0%
Total Business License Fees	9,315,816	10,072,253	10,747,993	11,971,236	11,969,747	0.0%	11,552,403	-3.5%	11,777,282	1.9%
4 Ad Valorem Taxes	5,027,995	5,338,089	5,765,698	6,231,852	6,814,428	9.3%	6,950,971	2.0%	7,130,100	2.6%
5 Public Safety Charges - AU	2,584,538	3,241,841	4,257,157	4,607,589	4,744,576	3.0%	4,971,365	4.8%	5,219,933	5.0%
6 Lodging Taxes	2,247,771	2,355,985	2,373,879	2,581,724	1,973,455	-23.6%	2,142,739	8.6%	2,309,682	7.8%
7 Simplified Sellers Use Tax	10,365	241,885	363,976	984,781	1,941,950	97.2%	1,941,950	0.0%	1,941,950	0.0%
8 Fines and Court Fees	1,153,569	1,087,306	1,334,322	1,379,432	991,326	-28.1%	988,500	-0.3%	1,318,000	33.3%
9 Building Permits	1,052,945	1,450,870	1,194,455	1,590,622	1,900,000	19.5%	1,561,692	-17.8%	1,577,309	1.0%
10 Franchise Fees	1,180,922	1,053,310	1,041,730	1,062,422	1,050,000	-1.2%	1,050,000	0.0%	1,050,000	0.0%
Total - Top Ten Revenues	74,601,752	77,113,657	81,620,210	86,514,966	85,402,411	-1.3%	83,568,588	-2.1%	86,892,599	4.0%
Total Revenues	82,343,985	85,350,994	93,069,642	97,123,989	95,764,906	-1.4%	93,431,608	-2.4%	96,832,443	3.6%
Top Ten as % of Total	90.6%	90.3%	87.7%	89.1%	89.2%		89.4%		89.7%	

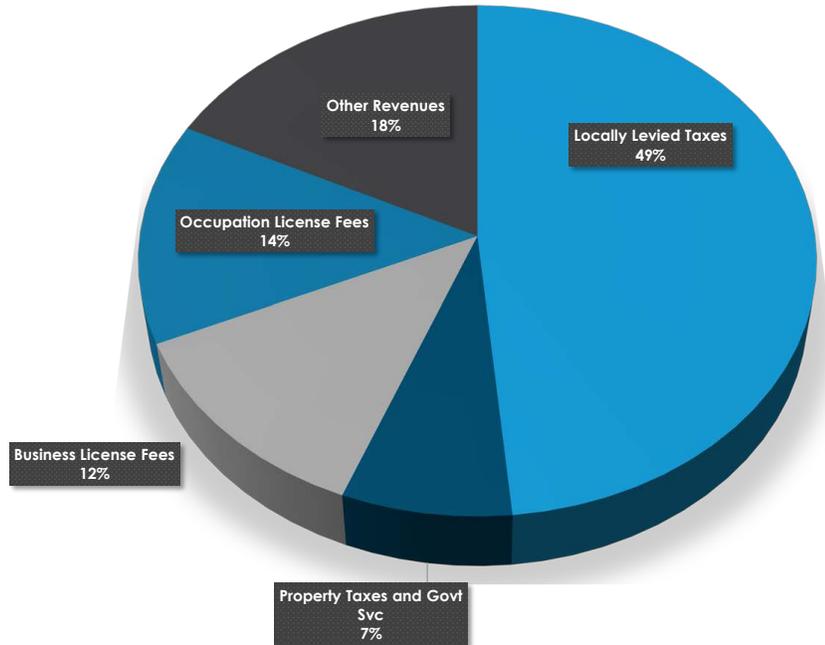
DESCRIPTION OF TOP TEN REVENUE SOURCES

- Total sales tax within the City is 9%, comprised of 4% State, 1% County and 4% City.
- The City levies a 1% occupation license fee on all persons employed within the City.
- All business entities conducting business within the City are required to obtain a business license prior to beginning operations. After a flat fee for the first year, fees are based on the business' gross receipts for the prior calendar year.
- Property tax levy within the City is 54 mills, of which 16 is dedicated to schools, 5 mills are for General Fund purposes and 5 mills are for debt service on voter-approved projects. This category includes government services fee.
- In 2004, Auburn University's Public Safety Department merged with the City's. The University pays a fee to the City for the public safety services provided on campus. The fee calculation is based on a contract between the City and the University.
- Total lodging tax within the City is 13%, comprised of 4% State, 2% County and 7% City.
- The Simplified Sellers Use Tax Remittance Act (SSUT), set up by State of Alabama Act No. 2015-448 (as amended, 2018), requires marketplace facilitators to collect and remit SSUT tax on all marketplace sales or report sales to the State of Alabama. The SSUT rate is eight percent (8%) and applies to the marketplace sales of remote sellers delivered to addresses in Alabama. The tax is collected by the State and remitted back to the City based on population.
- Violations of City ordinances are adjudicated by the City's Municipal Court.
- Building permits are required for most categories of construction and fund the provision of inspection services to ensure compliance with building codes.
- Franchise fees are collected from utility-type entities in exchange for the use of public rights-of-way owned by the City.

GENERAL FUND REVENUES

SUMMARY OF REVENUES BY SOURCE

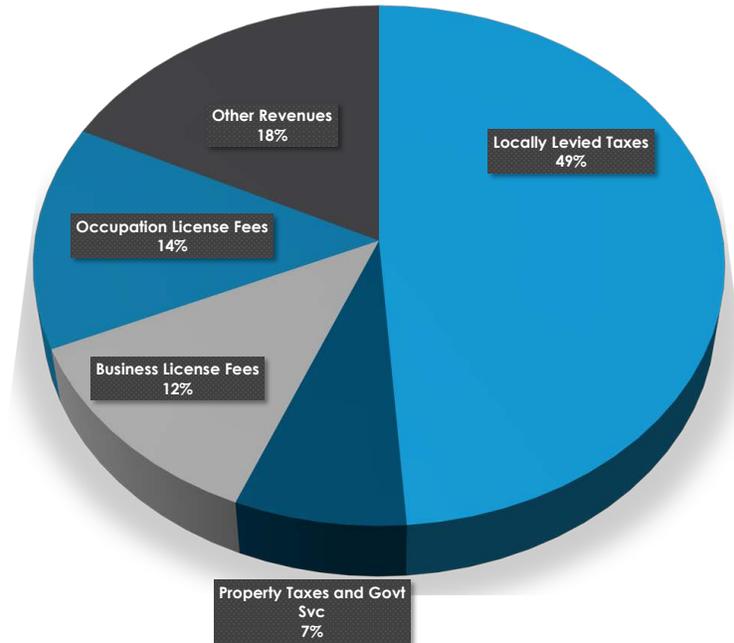
FY2021



Budgeted Revenues	\$	% of total
Sales and use tax	41,250,918	44.2%
Other locally levied taxes	4,063,373	4.3%
Total locally levied taxes	45,314,291	48.5%
Property taxes and government service fees	6,950,971	7.4%
State shared taxes	3,741,950	4.0%
Total taxes	56,007,212	59.9%
Business license fees	11,552,403	12.4%
Occupation license fees	13,100,000	14.0%
Other licenses and permits	2,611,692	2.8%
Total licenses and permits	27,264,095	29.2%
Fines and court fees	988,500	1.1%
Public safety charges	6,029,348	6.5%
Other charges for services	1,707,387	1.8%
Investment income	200,000	0.2%
Other miscellaneous revenue	695,816	0.7%
Total budgeted revenues	92,892,358	99.4%
Other financing sources (OFS)		
Transfers in from other funds	539,250	0.6%
Total budgeted OFS	539,250	0.6%
Total budgeted revenues and OFS	93,431,608	100.0%

GENERAL FUND REVENUES

SUMMARY OF REVENUES BY SOURCE FY2022



Budgeted Revenues	\$	% of total
Sales and use tax	43,017,292	44.4%
Other locally levied taxes	4,270,313	4.4%
Total locally levied taxes	47,287,605	48.8%
Property taxes and government service fees	7,130,100	7.4%
State shared taxes	3,741,950	3.9%
Total taxes	58,159,655	60.1%
Business license fees	11,777,282	12.2%
Occupation license fees	13,493,000	13.9%
Other licenses and permits	2,627,309	2.7%
Total licenses and permits	27,897,591	28.8%
Fines and court fees	1,318,000	1.4%
Public safety charges	6,309,408	6.5%
Other charges for services	1,707,387	1.8%
Investment income	200,000	0.2%
Other miscellaneous revenue	693,152	0.7%
Total budgeted revenues	96,285,193	99.4%
Other financing sources (OFS)		
Transfers in from other funds	547,250	0.6%
Total budgeted OFS	547,250	0.6%
Total budgeted revenues and OFS	96,832,443	100.0%



City of Auburn

CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

General Fund Expenditures

Expenditures by Business Service Unit, Department, Division and Category

Fiscal Year 2021	77
Fiscal Year 2022.....	79
Comparative Expenditures by Business Service Unit, Department and Division	
Fiscal Years 2020, 2021 and 2022.....	81
Trends in Expenditures by Business Service Unit, Department and Department	
Fiscal Years 2018-2022	82



City of Auburn

GENERAL FUND EXPENDITURES

EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

BUDGET FISCAL YEAR 2021

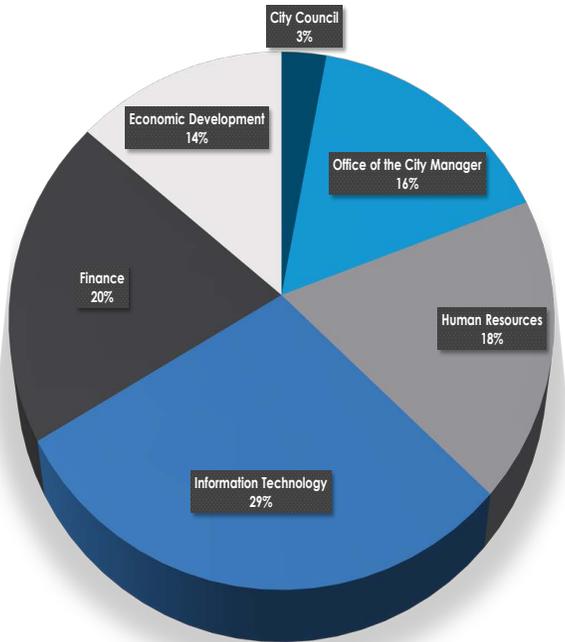
Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	\$	\$	\$	\$	\$	\$
Administrative Services						
City Council	79,241	146,300	25,000	-	-	250,541
Office of the City Manager	1,253,380	122,700	23,400	-	-	1,399,480
Human Resources						
Human Resources	722,062	398,590	13,000	-	-	1,133,652
Risk Management	-	429,500	-	-	-	429,500
Information Technology						
Information Technology	774,892	121,976	587,331	194,500	-	1,678,699
GIS	520,774	83,590	218,940	-	-	823,304
Finance	1,452,586	174,645	96,890	-	-	1,724,121
Economic Development	1,120,100	43,500	20,000	-	-	1,183,600
Total Administrative Services	5,923,035	1,520,801	984,561	194,500	-	8,622,897
Development Services						
Administration	274,041	29,600	8,750	-	-	312,391
Planning Services	703,175	74,600	32,750	-	4,000	814,525
Inspection Services	1,234,574	78,010	91,565	14,993	-	1,419,142
Community Services	287,157	168,542	47,500	56,400	-	559,599
Engineering Services	2,466,285	373,975	302,900	16,000	-	3,159,160
Total Development Services	4,965,232	724,727	483,465	87,393	4,000	6,264,817
Public Services						
Public Works						
Administration	329,152	129,328	40,000	-	-	498,480
Right of Way	1,036,895	40,200	123,000	-	-	1,200,095
Facilities Maintenance	230,042	225,250	74,000	-	-	529,292
Construction	676,818	90,250	120,675	-	-	887,743
Maintenance	477,084	170,250	120,675	66,000	-	834,009
Landscape and Sustainability	405,290	113,082	60,500	105,000	-	683,872
Environmental Services						
Administration	95,583	109,975	49,700	-	-	255,258
Animal Control	199,737	21,400	23,350	-	224,334	468,821
Fleet Services	792,903	268,579	97,071	-	-	1,158,553
Library	1,681,787	294,946	445,770	-	-	2,422,503
Parks and Recreation						
Administration	525,534	652,477	573,080	-	-	1,751,091
Leisure Services	1,778,329	171,622	207,251	-	-	2,157,202
Parks and Facilities	1,953,470	299,120	394,170	226,000	-	2,872,760
Total Public Services	10,182,624	2,586,479	2,329,242	397,000	224,334	15,719,679
Public Safety Services						
Judicial	622,901	227,530	51,250	-	-	901,681
Public Safety						
Administration	346,224	2,188,378	158,072	-	-	2,692,674
Police	15,585,860	216,676	808,616	639,261	15,453	17,265,866
Fire	7,247,088	128,948	386,848	248,000	-	8,010,884
Communications	1,307,553	137,000	69,252	-	-	1,513,805
Total Public Safety Services	25,109,626	2,898,532	1,474,038	887,261	15,453	30,384,910
Total Departmental	46,180,517	7,730,539	5,271,306	1,566,154	243,787	60,992,303
Non-Departmental						
General Operations	275,000	4,177,690	60,000	-	-	4,512,690
Project Operations	-	-	-	20,759,269	-	20,759,269
Parks and Rec. Project Operations	-	-	-	1,557,206	-	1,557,206
Public Works Project Operations	-	-	-	538,000	-	538,000
Outside Agency Funding	-	-	-	-	1,452,724	1,452,724
Transfers to Component Units	-	-	-	-	14,194,412	14,194,412
Transfers to Other Funds	-	-	-	-	1,000,000	1,000,000
Debt Service	-	-	-	-	7,095,621	7,095,621
Total Non-Departmental	275,000	4,177,690	60,000	22,854,475	23,742,757	51,109,922
Total Expenditures	46,455,517	11,908,229	5,331,306	24,420,629	23,986,544	112,102,225
As a %	41.4%	10.6%	4.8%	21.8%	21.4%	100%

GENERAL FUND EXPENDITURES

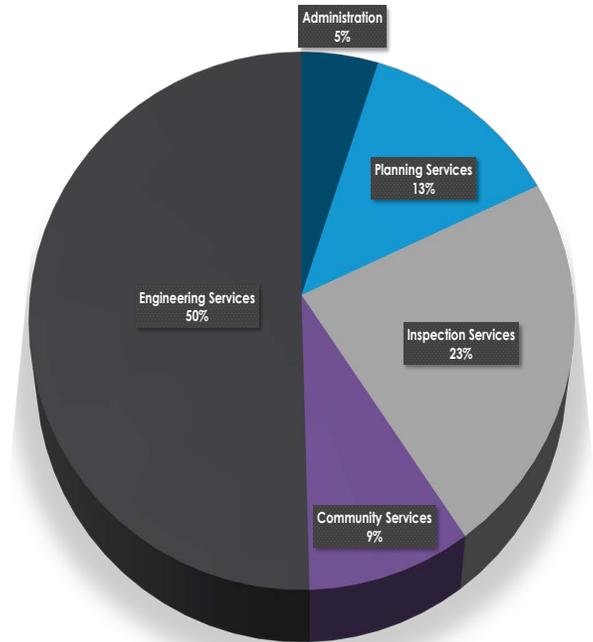
EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

BUDGET FISCAL YEAR 2021

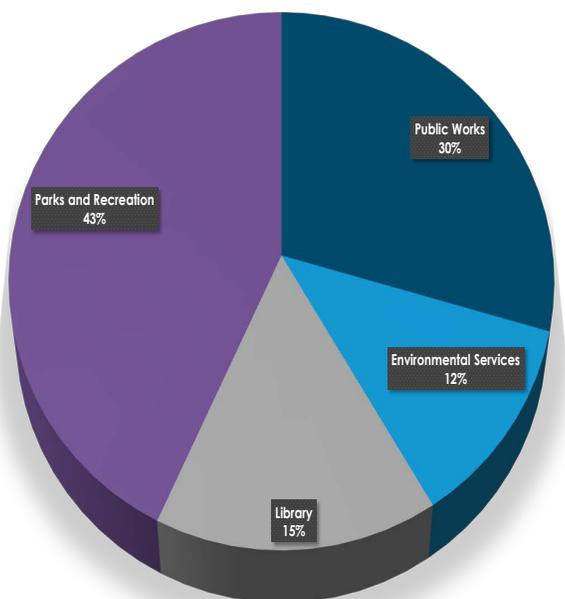
ADMINISTRATIVE SERVICES



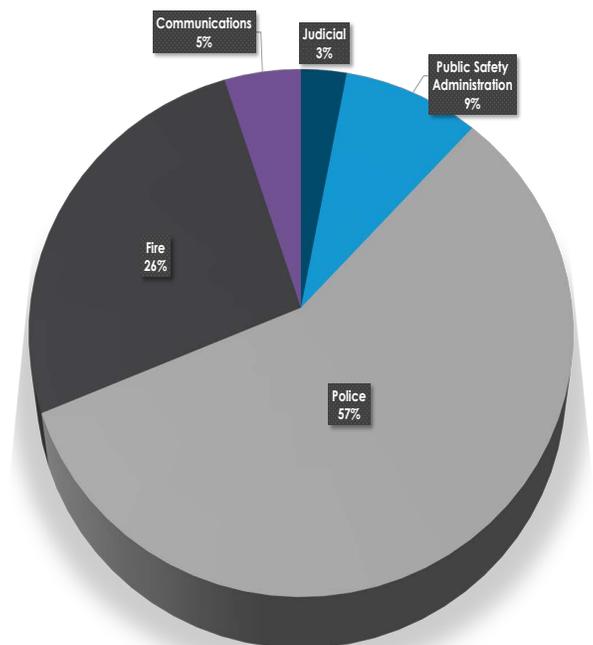
DEVELOPMENT SERVICES



PUBLIC SERVICES



PUBLIC SAFETY SERVICES



GENERAL FUND EXPENDITURES

EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

BUDGET FISCAL YEAR 2022

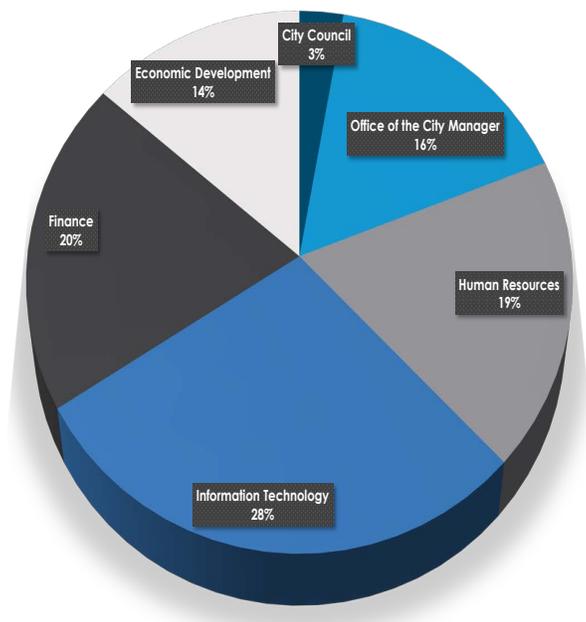
Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	\$	\$	\$	\$	\$	\$
Administrative Services						
City Council	79,241	146,300	25,000	-	-	250,541
Office of the City Manager	1,291,485	122,700	23,400	-	-	1,437,585
Human Resources						
Human Resources	750,873	438,040	13,000	-	-	1,201,913
Risk Management	-	429,500	-	-	-	429,500
Information Technology						
Information Technology	803,550	121,976	587,331	139,500	-	1,652,357
GIS	544,478	83,590	218,940	-	-	847,008
Finance	1,504,849	174,645	96,890	-	-	1,776,384
Economic Development	1,160,668	43,500	20,000	-	-	1,224,168
Total Administrative Services	6,135,144	1,560,251	984,561	139,500	-	8,819,456
Development Services						
Administration	283,434	29,600	8,250	-	-	321,284
Planning Services	736,572	74,600	32,750	-	4,000	847,922
Inspection Services	1,283,254	100,010	78,515	-	-	1,461,779
Community Services	294,566	171,042	45,000	-	-	510,608
Engineering Services	2,572,677	373,975	302,900	-	-	3,249,552
Total Development Services	5,170,503	749,227	467,415	-	4,000	6,391,145
Public Services						
Public Works						
Administration	341,216	129,328	40,000	-	-	510,544
Right of Way	1,066,965	40,200	123,000	-	-	1,230,165
Facilities Maintenance	239,277	225,250	72,000	-	-	536,527
Construction	704,800	90,250	120,675	66,000	-	981,725
Maintenance	501,718	172,250	120,675	-	-	794,643
Landscape and Sustainability	427,171	113,082	60,500	35,000	-	635,753
Environmental Services						
Administration	93,536	109,975	49,700	-	-	253,211
Animal Control	208,469	21,400	23,350	60,000	224,334	537,553
Fleet Services	825,520	268,579	97,071	-	-	1,191,170
Library	1,753,402	305,949	446,167	-	-	2,505,518
Parks and Recreation						
Administration	545,531	652,477	525,436	-	-	1,723,444
Leisure Services	1,756,034	171,622	207,251	-	-	2,134,907
Parks and Facilities	2,013,628	299,120	394,170	307,000	-	3,013,918
Total Public Services	10,477,267	2,599,482	2,279,995	468,000	224,334	16,049,078
Public Safety Services						
Judicial	632,141	229,430	51,850	-	-	913,421
Public Safety						
Administration	355,601	2,158,378	158,072	-	-	2,672,051
Police	16,140,048	216,676	808,616	630,317	15,453	17,811,110
Fire	7,465,425	128,948	362,553	632,000	-	8,588,926
Communications	1,353,911	150,500	69,252	-	-	1,573,663
Total Public Safety Services	25,947,126	2,883,932	1,450,343	1,262,317	15,453	31,559,171
Total Departmental	47,730,040	7,792,892	5,182,314	1,869,817	243,787	62,818,850
Non-Departmental						
General Operations	115,000	4,167,690	60,000	-	-	4,342,690
Project Operations	-	-	-	7,582,967	-	7,582,967
Parks and Rec. Project Operations	-	-	-	-	-	-
Public Works Project Operations	-	-	-	415,000	-	415,000
Outside Agency Funding	-	-	-	-	1,447,794	1,447,794
Transfers to Component Units	-	-	-	-	14,760,904	14,760,904
Transfers to Other Funds	-	-	-	-	1,000,000	1,000,000
Debt Service	-	-	-	-	7,305,631	7,305,631
Total Non-Departmental	115,000	4,167,690	60,000	7,997,967	24,514,329	36,854,986
Total Expenditures	47,845,040	11,960,582	5,242,314	9,867,784	24,758,116	99,673,836
As a %	48.0%	12.0%	5.3%	9.9%	24.8%	100%

GENERAL FUND EXPENDITURES

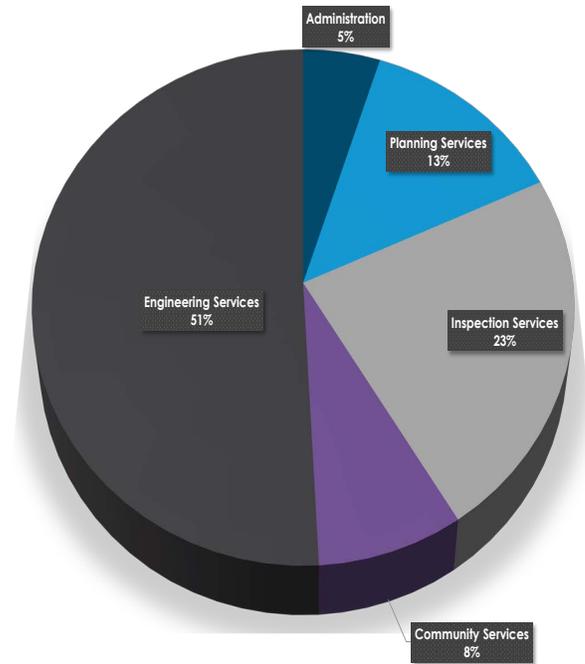
EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

BUDGET FISCAL YEAR 2022

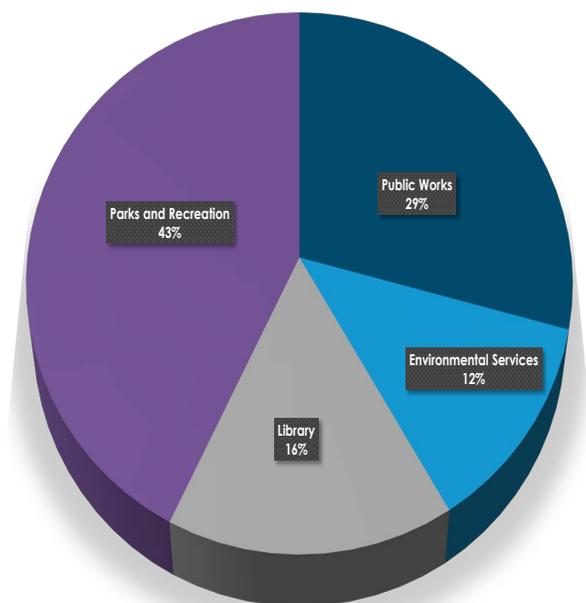
ADMINISTRATIVE SERVICES



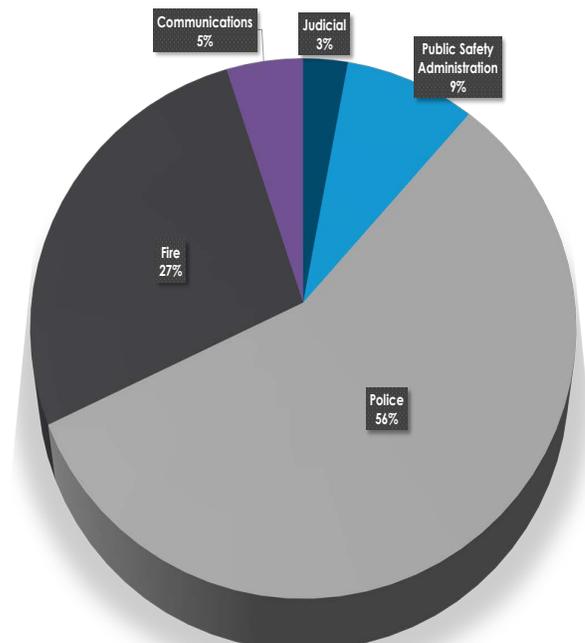
DEVELOPMENT SERVICES



PUBLIC SERVICES



PUBLIC SAFETY SERVICES



GENERAL FUND EXPENDITURES

COMPARATIVE EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION

FISCAL YEARS 2020 - 2022

Business Service Unit Department	FY2020		Budget - FY2021		Budget - FY2022		
	Adjusted Budget	Budget	Increase (Decrease)		Budget	Increase (Decrease)	
	\$	\$	Amount	As a %	\$	Amount	As a %
Administrative Services							
City Council	250,526	250,541	15	0.01%	250,541	-	0.00%
Office of the City Manager	1,310,847	1,399,480	88,633	6.76%	1,437,585	38,105	2.72%
Human Resources							
Human Resources	1,121,667	1,133,652	11,985	1.07%	1,201,913	68,261	6.02%
Risk Management	429,500	429,500	-	0.00%	429,500	-	0.00%
Information Technology							
Information Technology	2,090,390	1,678,699	(411,691)	-19.69%	1,652,357	(26,342)	-1.57%
GIS	706,961	823,304	116,343	16.46%	847,008	23,704	2.88%
Finance	1,744,606	1,724,121	(20,485)	-1.17%	1,776,384	52,263	3.03%
Economic Development	1,206,199	1,183,600	(22,599)	-1.87%	1,224,168	40,568	3.43%
Total Administrative Services	8,860,696	8,622,897	(237,799)	-2.68%	8,819,456	196,559	2.28%
Development Services							
Administration	386,836	312,391	(74,445)	-19.24%	321,284	8,893	2.85%
Planning Services	828,858	814,525	(14,333)	-1.73%	847,922	33,397	4.10%
Inspection Services	1,450,458	1,419,142	(31,316)	-2.16%	1,461,779	42,637	3.00%
Community Services	530,161	559,599	29,438	5.55%	510,608	(48,991)	-8.75%
Engineering Services	3,225,222	3,159,160	(66,062)	-2.05%	3,249,552	90,392	2.86%
Total Development Services	6,421,535	6,264,817	(156,718)	-2.44%	6,391,145	126,328	2.02%
Public Services							
Public Works							
Administration	581,188	498,480	(82,708)	-14.23%	510,544	12,064	2.42%
Right of Way	944,069	1,200,095	256,026	27.12%	1,230,165	30,070	2.51%
Facilities Maintenance	268,068	529,292	261,224	97.45%	536,527	7,235	1.37%
Construction	1,098,856	887,743	(211,113)	-19.21%	981,725	93,982	10.59%
Maintenance	945,403	834,009	(111,394)	-11.78%	794,643	(39,366)	-4.72%
Landscape and Sustainability	732,762	683,872	(48,890)	-6.67%	635,753	(48,119)	-7.04%
Environmental Services							
Administration	308,645	255,258	(53,387)	-17.30%	253,211	(2,047)	-0.80%
Animal Control	504,545	468,821	(35,724)	-7.08%	537,553	68,732	14.66%
Fleet Services	1,135,518	1,158,553	23,035	2.03%	1,191,170	32,617	2.82%
Library	2,447,686	2,422,503	(25,183)	-1.03%	2,505,518	83,015	3.43%
Parks and Recreation							
Administration	1,736,384	1,751,091	14,707	0.85%	1,723,444	(27,647)	-1.58%
Leisure Services	2,278,556	2,157,202	(121,354)	-5.33%	2,134,907	(22,295)	-1.03%
Parks and Facilities	2,878,541	2,872,760	(5,781)	-0.20%	3,013,918	141,158	4.91%
Total Public Services	15,860,221	15,719,679	(140,542)	-0.89%	16,049,078	329,399	2.10%
Public Safety Services							
Judicial	911,305	901,681	(9,624)	-1.06%	913,421	11,740	1.30%
Public Safety							
Administration	2,664,773	2,692,674	27,901	1.05%	2,672,051	(20,623)	-0.77%
Police	15,453,071	17,265,866	1,812,795	11.73%	17,811,110	545,244	3.16%
Fire	8,048,988	8,010,884	(38,104)	-0.47%	8,588,926	578,042	7.22%
Communications	1,378,340	1,513,805	135,465	9.83%	1,573,663	59,858	3.95%
Total Public Safety Services	28,456,477	30,384,910	1,928,433	6.78%	31,559,171	1,174,261	3.86%
Total Departmental	59,598,929	60,992,303	1,393,374	2.34%	62,818,850	1,826,547	2.99%
Non-Departmental							
General Operations	5,345,834	4,512,690	(833,144)	-15.58%	4,342,690	(170,000)	-3.77%
Project Operations	7,044,164	20,759,269	13,715,105	194.70%	7,582,967	(13,176,302)	-63.47%
Parks and Rec. Project Operations	1,751,299	1,557,206	(194,093)	-11.08%	-	(1,557,206)	-100.00%
Public Works Project Operations	-	538,000	538,000	n/a	415,000	(123,000)	-22.86%
Outside Agency Funding	1,980,624	1,452,724	(527,900)	-26.65%	1,447,794	(4,930)	-0.34%
Transfers to Component Units	15,060,064	14,194,412	(865,652)	-5.75%	14,760,904	566,492	3.99%
Transfers to Other Funds	1,412,000	1,000,000	(412,000)	-29.18%	1,000,000	-	0.00%
Debt Service	6,471,402	7,095,621	624,219	9.65%	7,305,631	210,010	2.96%
Total Non-Departmental	39,065,387	51,109,922	12,044,535	30.83%	36,854,986	(14,254,936)	-27.89%
Total Expenditures	98,664,316	112,102,225	13,437,909	13.62%	99,673,836	(12,428,389)	-11.09%

GENERAL FUND EXPENDITURES

TRENDS IN EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION

FISCAL YEARS 2020 - 2022

Business Service Unit Department	Audited Actual				Adjusted Budget		Budget			
	FY2018		FY2019		FY2020		FY2021		FY2022	
	\$	%	\$	%	\$	%	\$	%	\$	%
Administrative Services										
City Council	192,898	0.22%	214,322	0.23%	250,526	0.25%	250,541	0.22%	250,541	0.25%
Office of the City Manager	1,069,055	1.22%	1,174,858	1.28%	1,310,847	1.33%	1,399,480	1.25%	1,437,585	1.44%
Human Resources	861,555	0.99%	908,570	0.99%	1,121,667	1.14%	1,133,652	1.01%	1,201,913	1.21%
Risk Management	247,492	0.28%	255,078	0.28%	429,500	0.44%	429,500	0.38%	429,500	0.43%
Information Technology										
Information Technology	1,474,394	1.69%	1,653,370	1.80%	2,090,390	2.12%	1,678,699	1.50%	1,652,357	1.66%
GIS	491,876	0.56%	693,550	0.76%	706,961	0.72%	823,304	0.73%	847,008	0.85%
Finance	1,483,049	1.70%	1,484,613	1.62%	1,744,606	1.77%	1,724,121	1.54%	1,776,384	1.78%
Economic Development	1,285,006	1.47%	1,003,129	1.09%	1,206,199	1.22%	1,183,600	1.06%	1,224,168	1.23%
Total Administrative Services	7,105,325	8.13%	7,387,490	8.06%	8,860,696	8.98%	8,622,897	7.69%	8,819,456	8.85%
Development Services										
Administration	-	0.00%	276,369	0.30%	386,836	0.39%	312,391	0.28%	321,284	0.32%
Planning Services	758,383	0.87%	810,291	0.88%	828,858	0.84%	814,525	0.73%	847,922	0.85%
Inspection Services	893,459	1.02%	1,212,469	1.32%	1,450,458	1.47%	1,419,142	1.27%	1,461,779	1.47%
Community Services	-	0.00%	488,771	0.53%	530,161	0.54%	559,599	0.50%	510,608	0.51%
Engineering Services	2,371,797	2.71%	2,633,672	2.87%	3,225,222	3.27%	3,159,160	2.82%	3,249,552	3.26%
Total Development Services	4,023,639	4.61%	5,421,572	5.91%	6,421,535	6.51%	6,264,817	5.59%	6,391,145	6.41%
Public Services										
Public Works										
Administration	780,004	0.89%	450,302	0.49%	581,188	0.59%	498,480	0.44%	510,544	0.51%
Right of Way	1,138,106	1.30%	779,369	0.85%	944,069	0.96%	1,200,095	1.07%	1,230,165	1.23%
Facilities Maintenance	-	0.00%	206,217	0.22%	268,068	0.27%	529,292	0.47%	536,527	0.54%
Construction	1,895,480	2.17%	763,720	0.83%	1,098,856	1.11%	887,743	0.79%	981,725	0.98%
Maintenance	-	0.00%	862,204	0.94%	945,403	0.96%	834,009	0.74%	794,643	0.80%
Landscape and Sustainability	-	0.00%	516,729	0.56%	732,762	0.74%	683,872	0.61%	635,753	0.64%
Environmental Services										
Administration	274,820	0.31%	244,193	0.27%	308,645	0.31%	255,258	0.23%	253,211	0.25%
Animal Control	391,385	0.45%	434,927	0.47%	504,545	0.51%	468,821	0.42%	537,553	0.54%
Fleet Services	836,458	0.96%	950,937	1.04%	1,135,518	1.15%	1,158,553	1.03%	1,191,170	1.20%
Library	1,975,427	2.26%	2,284,736	2.49%	2,447,686	2.48%	2,422,503	2.16%	2,505,518	2.51%
Parks and Recreation										
Administration	1,263,817	1.45%	1,249,101	1.36%	1,736,384	1.76%	1,751,091	1.56%	1,723,444	1.73%
Leisure Services	1,957,350	2.24%	2,001,895	2.18%	2,278,556	2.31%	2,157,202	1.92%	2,134,907	2.14%
Parks and Facilities	3,091,889	3.54%	2,966,535	3.23%	2,878,541	2.92%	2,872,760	2.56%	3,013,918	3.02%
Total Public Services	13,604,735	15.57%	13,710,865	14.95%	15,860,221	16.07%	15,719,679	14.02%	16,049,078	16.10%
Public Safety Services										
Judicial	815,752	0.93%	816,305	0.89%	911,305	0.92%	901,681	0.80%	913,421	0.92%
Public Safety										
Administration	2,381,935	2.73%	2,114,695	2.31%	2,664,773	2.70%	2,692,674	2.40%	2,672,051	2.68%
Police	12,805,683	14.66%	14,139,806	15.42%	15,453,071	15.66%	17,265,866	15.40%	17,811,110	17.87%
Fire	5,648,915	6.47%	6,330,233	6.90%	8,048,988	8.16%	8,010,884	7.15%	8,588,926	8.62%
Communications	974,876	1.12%	2,545,266	2.78%	1,378,340	1.40%	1,513,805	1.35%	1,573,663	1.58%
Total Public Safety Services	22,627,161	25.90%	25,946,306	28.29%	28,456,477	28.84%	30,384,910	27.10%	31,559,171	31.66%
Total Departmental	47,360,860	54.21%	52,466,234	57.21%	59,598,929	60.41%	60,992,303	54.41%	62,818,850	63.02%
Non-Departmental										
General Operations	4,510,986	5.16%	4,493,657	4.90%	5,345,834	5.42%	4,512,690	4.03%	4,342,690	4.36%
Project Operations	10,831,622	12.40%	9,299,921	10.14%	7,044,164	7.14%	20,759,269	18.52%	7,582,967	7.61%
Parks and Rec. Project Operations	1,531,723	1.75%	1,355,967	1.48%	1,751,299	1.78%	1,557,206	1.39%	-	0.00%
Public Works Project Operations	-	-	-	-	-	-	538,000	-	415,000	-
Outside Agency Funding	1,587,787	1.82%	1,777,751	1.94%	1,980,624	2.01%	1,452,724	1.30%	1,447,794	1.45%
Transfers to Component Units	14,688,907	16.81%	14,370,572	15.67%	15,060,064	15.26%	14,194,412	12.66%	14,760,904	14.81%
Transfers to Other Funds	266,276	0.30%	1,142,938	1.25%	1,412,000	1.43%	1,000,000	0.89%	1,000,000	1.00%
Debt Service	6,589,176	7.54%	6,794,373	7.41%	6,471,402	6.56%	7,095,621	6.33%	7,305,631	7.33%
Total Non-Departmental	40,006,476	45.79%	39,235,177	42.79%	39,065,387	39.59%	51,109,922	45.59%	36,854,986	36.98%
Total Expenditures	87,367,336	100.00%	91,701,411	100.00%	98,664,316	100.00%	112,102,225	100.00%	99,673,836	100.00%

CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

General Fund - Departmental Expenditures

Organization Chart, Mission Statement and Major Functions, Initiatives, Relation to City of Auburn Strategic Goals and Comparative Budget Summaries

General Fund Departments	
City Council	85
Office of the City Manager.....	87
Human Resources	91
Information Technology	95
Finance.....	99
Economic Development.....	103
Developmental Services – Administration	107
Planning Services	111
Inspection Services	115
Community Services	119
Engineering Services	123
Public Works	127
Environmental Services	135
Library	141
Parks and Recreation	145
Judicial	151
Public Safety	155

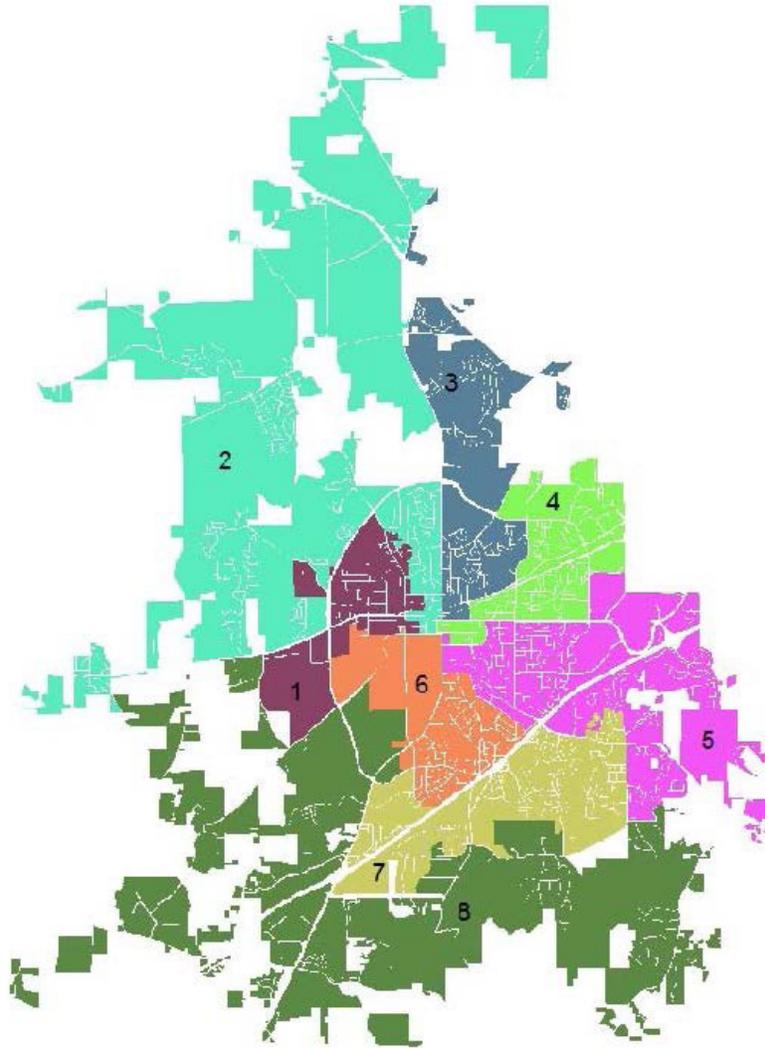


City of Auburn



City of Auburn

CITY COUNCIL



MISSION

The mission of the City of Auburn is to provide economical delivery of quality services, created and designed in response to the needs of its citizens, rather than by habit or tradition.

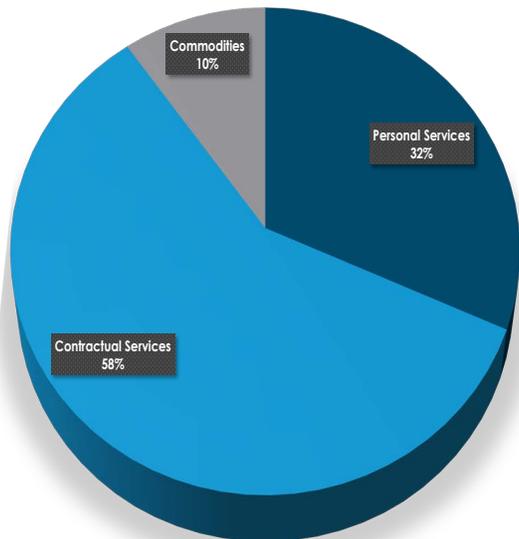
CITY COUNCIL

COMPARATIVE SUMMARY BY CATEGORY

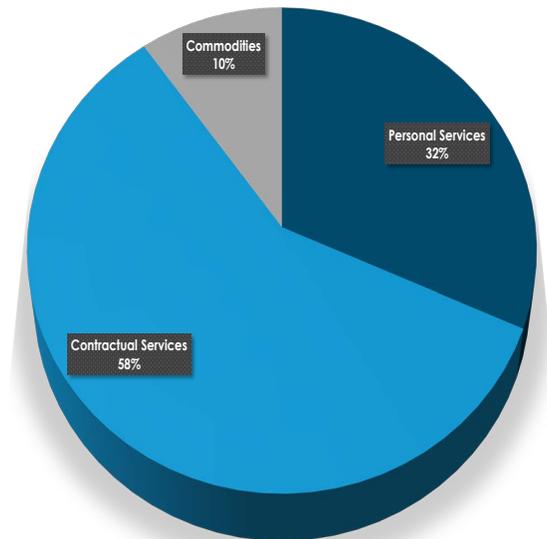
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	79,230	79,443	79,226	79,241	79,241
Contractual Services	90,544	110,534	146,300	146,300	146,300
Commodities	23,124	24,345	25,000	25,000	25,000
TOTALS	192,898	214,322	250,526	250,541	250,541

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



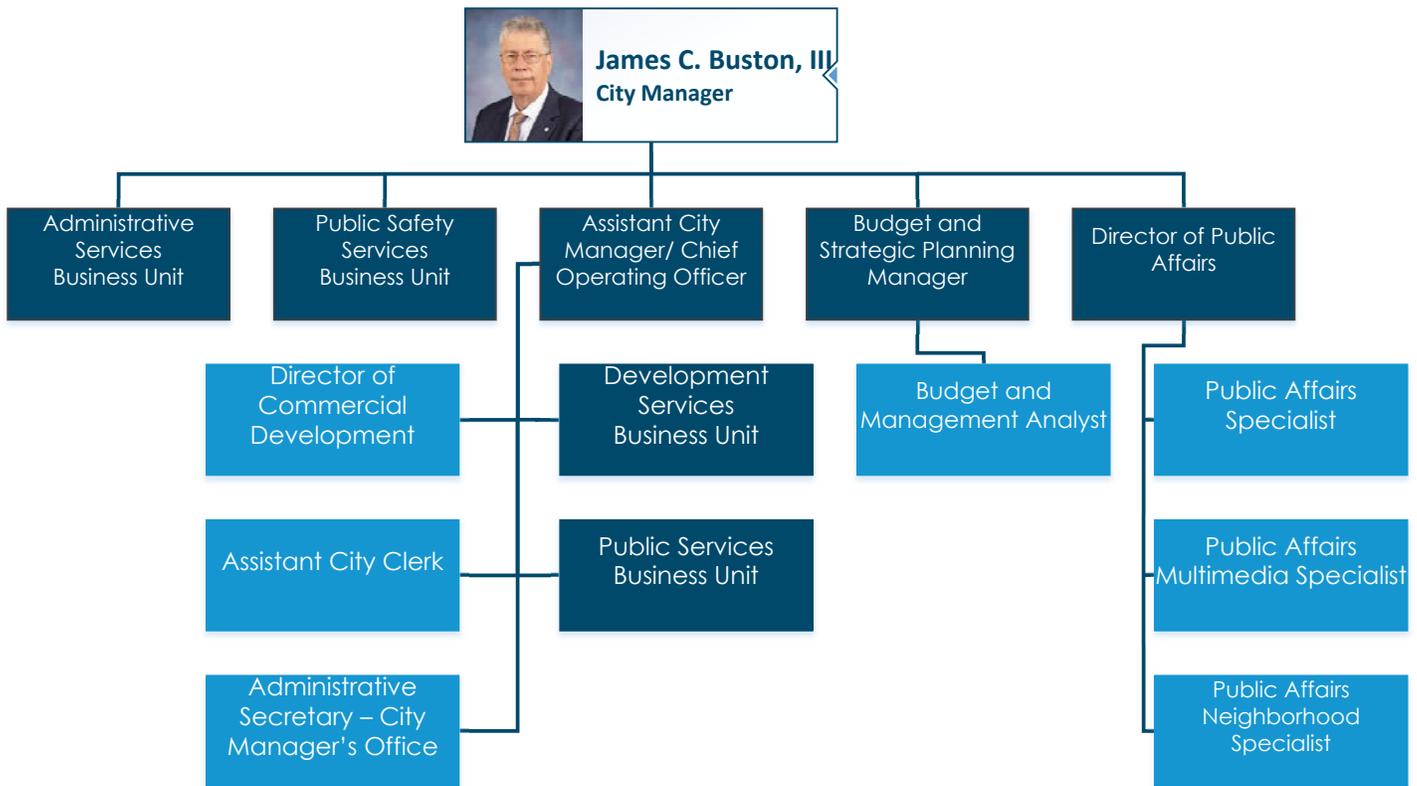
FY2022





City of Auburn

OFFICE OF THE CITY MANAGER



MISSION

The mission of the Office of the City Manager is to work with the City Council and the department heads to ensure the ability of the City of Auburn government to provide services desired and needed by the community in an efficient, effective, and responsive manner, both presently and in the future.

OFFICE OF THE CITY MANAGER

MAJOR FUNCTIONS

- Management of daily City operations
- Advising the City Council on policy matters
- Implementation of City Council decisions
- Responding to calls from citizens in a courteous and timely manner
- Development and implementation of long range planning for the City
- Preparation of proposed biennial budget for City Council consideration (joint function with Finance Department)
- Preparation of City Council meeting agendas

CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE
PLACE**



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



**PLANNED
GROWTH**



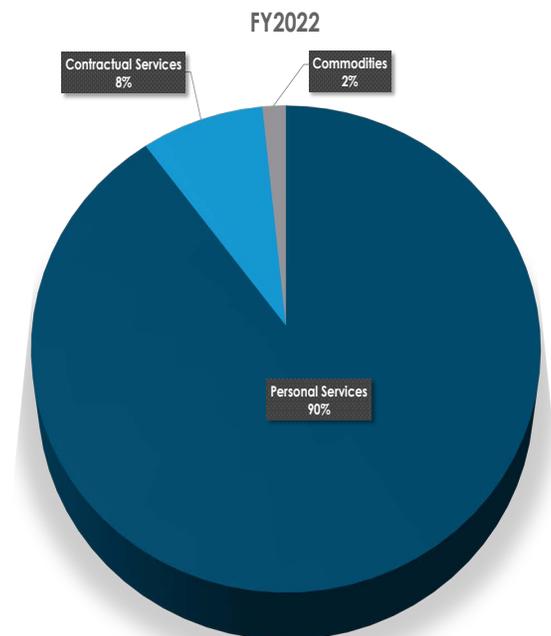
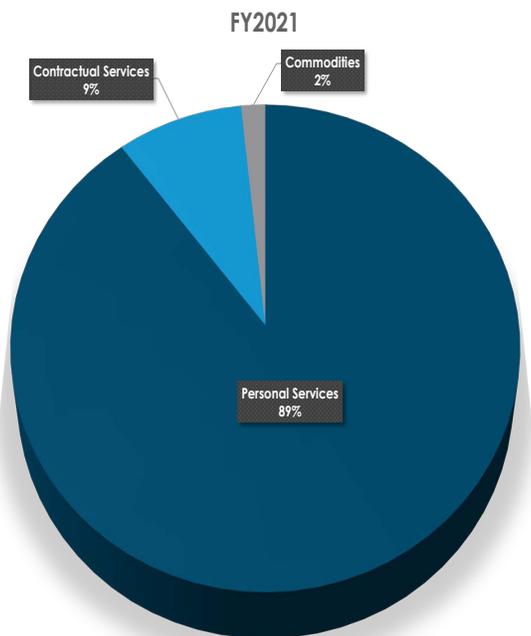
**SHARED SENSE OF
RESPONSIBILITY**

OFFICE OF THE CITY MANAGER

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	980,602	1,070,023	1,147,146	1,253,380	1,291,485
Contractual Services	66,676	64,355	125,700	122,700	122,700
Commodities	21,778	40,480	38,001	23,400	23,400
TOTALS	1,069,055	1,174,858	1,310,847	1,399,480	1,437,585

BUDGET FISCAL YEARS 2021 AND 2022



¹ In FY2021, Commercial Development Services Director moved from Development Services - Administration to Office of the City Manager.

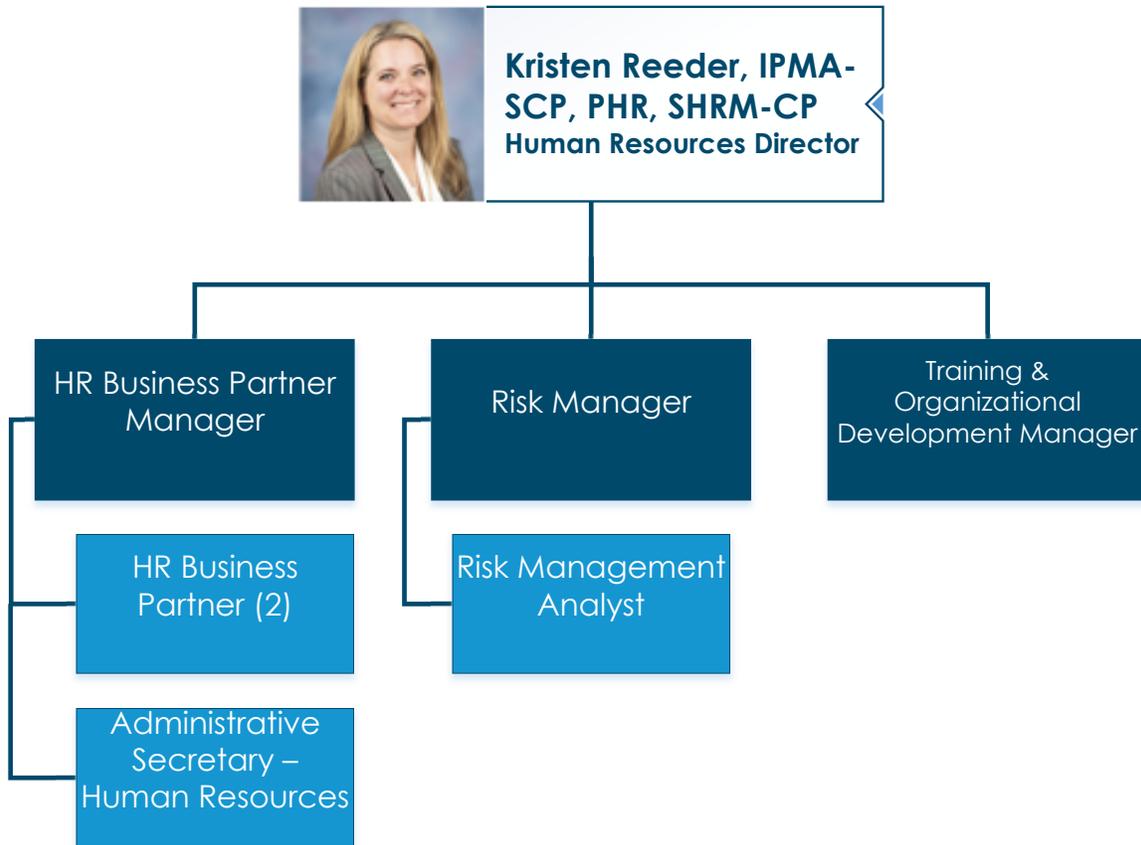


City of Auburn



City of Auburn

HUMAN RESOURCES



MISSION

The mission of the Human Resources Department is to recruit and maintain an able and highly motivated work force and to assist the City government operate in a financially responsible and fiscally sound manner.

HUMAN RESOURCES

MAJOR FUNCTIONS

- Coordinate and manage a competitive employee compensation and benefits program
- Recruit, screen, enroll, and orient new employees
- Develop and coordinate human resources training and development
- Consult and assist employees and managers with human resource management issues and problems while promoting good employee relations
- Promote fair and consistent treatment of employees in accordance with the City Policies
- Administer a comprehensive risk management program including loss control and risk financing of all liability exposures

INITIATIVES

Enhance current policies and practices to facilitate a higher performing organization. The Human Resources Department plays a vital role in providing the tools and procedures necessary to equip employees to exceed the service expectations of the Auburn Community. Through continued implementation of paperless operations, updating our Personnel Policies, utilizing principles of a High Performing Organization, additional online training and development, we will ensure employees have the necessary tools to make the best decisions.

Strengthen employee engagement to decrease turnover and promote excellent employee relations. Employees are the key to a successful organization, no matter the organization's mission if employees are not engaged and passionate about their work, then the success of the organization is unlikely. The Human Resources Department will encourage increased engagement through the exploration of bi-weekly payroll for all new employees and open enrollment of bi-weekly payroll to current employees, updating our Risk Management manual, administer a class and compensation study to ensure we have accurate job descriptions and explore the feasibility of telemedicine for workers' compensation claims.

Promote the value of ethical public service. Public service is the mission and calling of the employees of the City of Auburn. We recognize that the calling of public service is honorable and important. The Human Resources Department will continue to aid our employees in navigating the intricacies of public service. This will be accomplished through continued training on Ethics and Social Media guidelines, focus on what ethical public service means during new hire orientation and increased communication between supervisors and employees on expectations of behavior as public servants.

CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



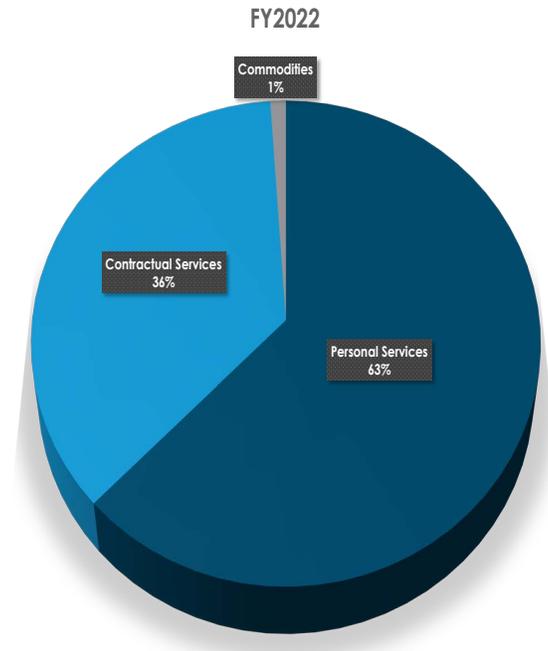
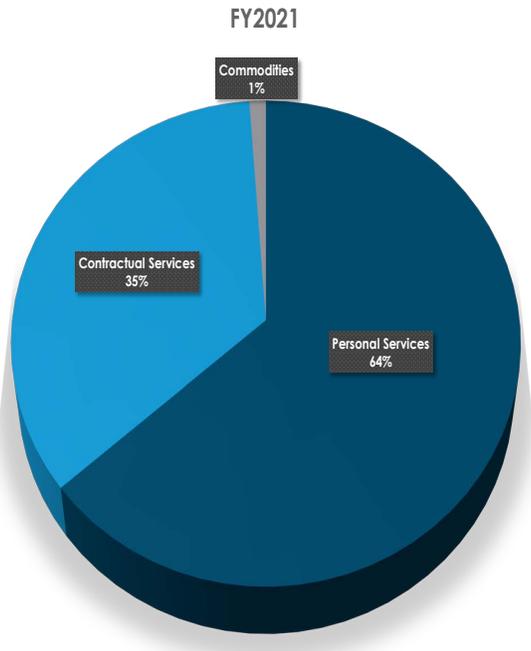
**SHARED SENSE OF
RESPONSIBILITY**

HUMAN RESOURCES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	634,407	626,556	707,812	722,062	750,873
Contractual Services	191,711	265,030	400,680	398,590	438,040
Commodities	10,344	16,984	13,175	13,000	13,000
Capital Outlay	25,093	-	-	-	-
TOTALS	861,555	908,570	1,121,667	1,133,652	1,201,913

BUDGET FISCAL YEARS 2021 AND 2022



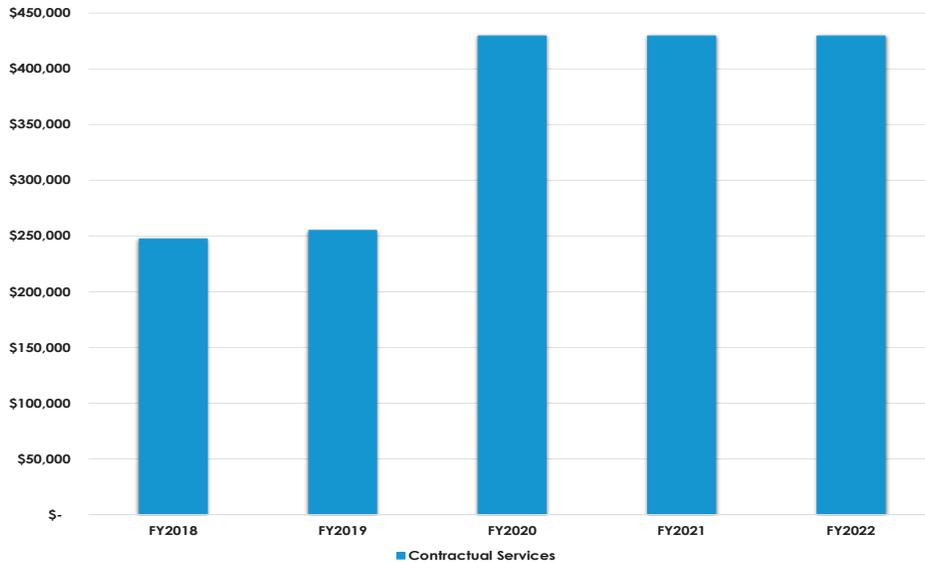
HUMAN RESOURCES

RISK MANAGEMENT

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Contractual Services	247,492	255,078	429,500	429,500	429,500
TOTALS	247,492	255,078	429,500	429,500	429,500

FIVE YEAR SUMMARY

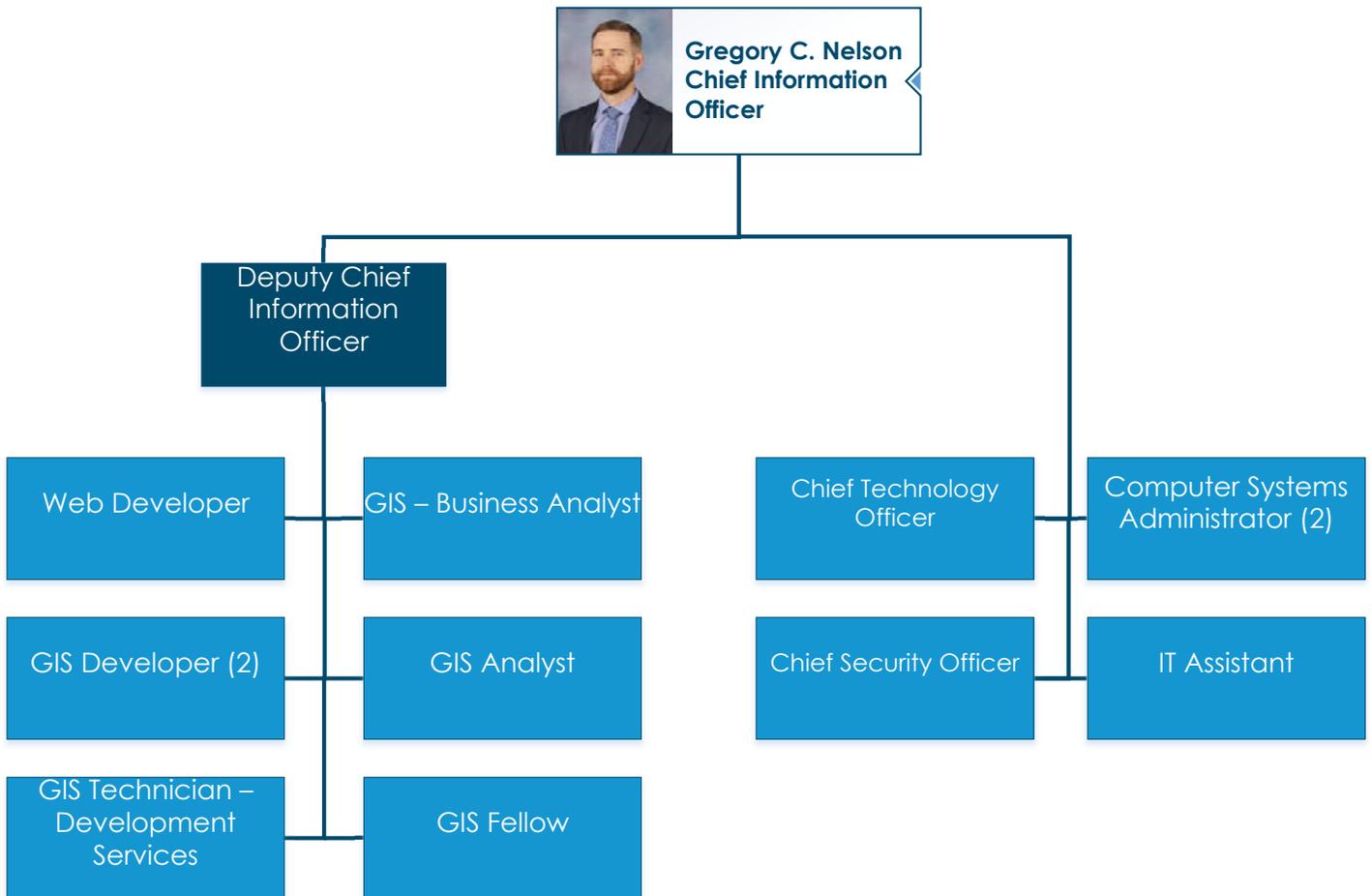


1 The Risk Management budget includes premiums for all City assets, including those accounted for in enterprise funds. At year-end, premium expenses are moved into the appropriate fund, resulting in a decrease in actual expenditures.



City of Auburn

INFORMATION TECHNOLOGY



MISSION

We recognize technology as a means to elevate people and that people are the City's most valuable resource. How people communicate, share knowledge, and make decisions is greatly influenced by the presentation of reliable information when and where it is needed. Information Technology develops and implements cost-effective strategies to arm people with the knowledge and tools necessary to achieve the City's mission.

INFORMATION TECHNOLOGY

MAJOR FUNCTIONS

- Provide technical assistance and advice to the City Manager, Department Heads, and City personnel on all Information Technology concerns
- Operate and maintain a fiscally sound and reliable voice and data communications infrastructure while providing an exceedingly high level of service and support
- Facilitate interdepartmental and community involvement in Information Technology decisions
- Provide City employees and City residents with the best available, most cost effective technology and procedures relating to the field of Information Technology

INITIATIVES

Information Technology Initiatives are tied to the IT Business Plan

Empower Staff with Enhanced Technology Properly deployed and supported information and technology empower City staff to deliver services efficiently and effectively. Solutions must be sufficiently integrated, current, easy to use and well supported. Success empowers continual citywide service improvements.

Promote an Accessible, Responsive, and Transparent Government - Information Technology has become a critical component of every public organization's ability to brand itself, do business with all customers, provide valuable public information, and facilitate community engagement. Customers increasingly expect services to be available online and on all devices. We will use technology to communicate with and deliver services in ways that enhance the individual customer experience.

Ensure Sustainable Capacity, Reliability and Security of IT Infrastructure - Core technologies are a key element of citywide infrastructure – like roads and water lines. It provides a foundation to streamline City operations and automates critical business functions. It includes the hardware, system software, database software, and network components. We are responsible for ensuring capacity equal to at least projected demand, reliable access for employees and the public, and secured access to this infrastructure under both normal and abnormal conditions.

CITY OF AUBURN STRATEGIC GOALS



**PLANNED
GROWTH**



**A UNIQUE
PLACE**



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



**SHARED SENSE OF
RESPONSIBILITY**

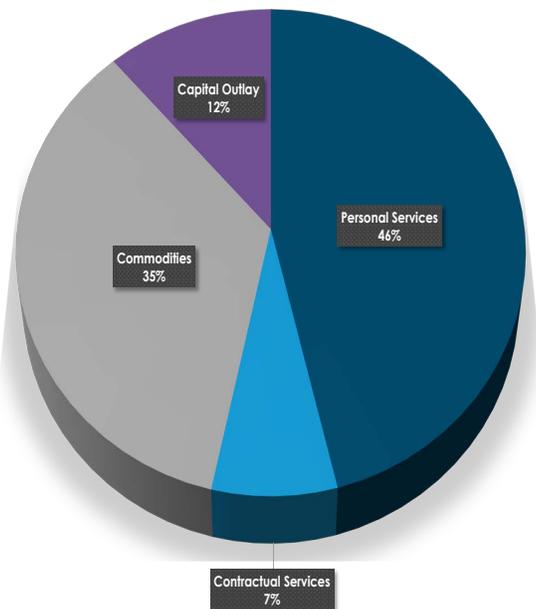
INFORMATION TECHNOLOGY

COMPARATIVE SUMMARY BY CATEGORY

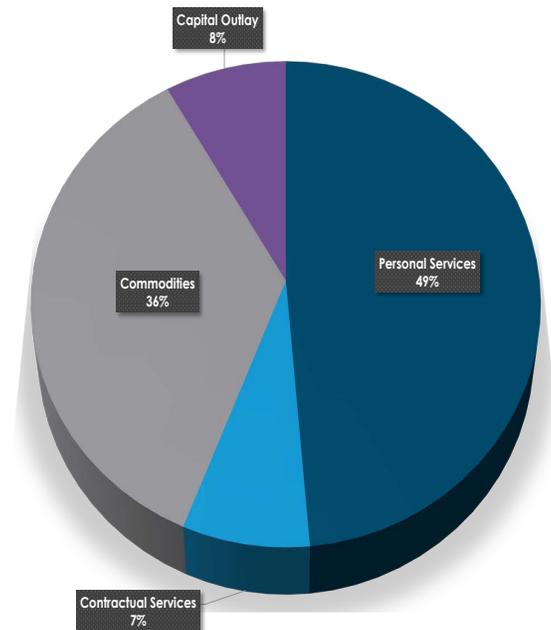
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	633,746	750,204	851,495	774,892	803,550
Contractual Services	194,961	42,390	174,429	121,976	121,976
Commodities	367,254	487,917	519,913	587,331	587,331
Capital Outlay	220,249	284,958	464,621	194,500	139,500
Projects	58,185	87,902	79,932	-	-
TOTALS	1,474,394	1,653,370	2,090,390	1,678,699	1,652,357

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ In FY2021, Web Developer moved from IT to IT-GIS.

INFORMATION TECHNOLOGY

GIS

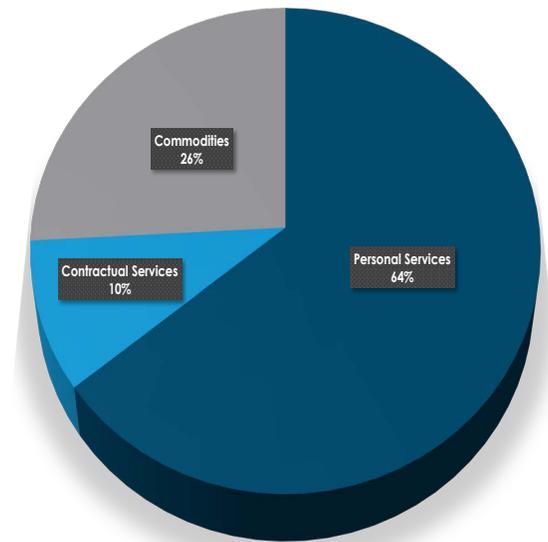
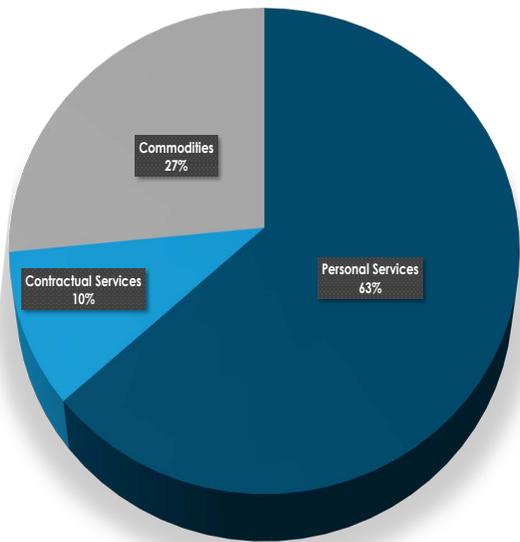
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	303,595	425,759	403,340	520,774	544,478
Contractual Services	114,952	125,020	83,590	83,590	83,590
Commodities	55,114	142,770	218,940	218,940	218,940
Capital Outlay	18,216	-	1,091	-	-
TOTALS	491,876	693,550	706,961	823,304	847,008

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022

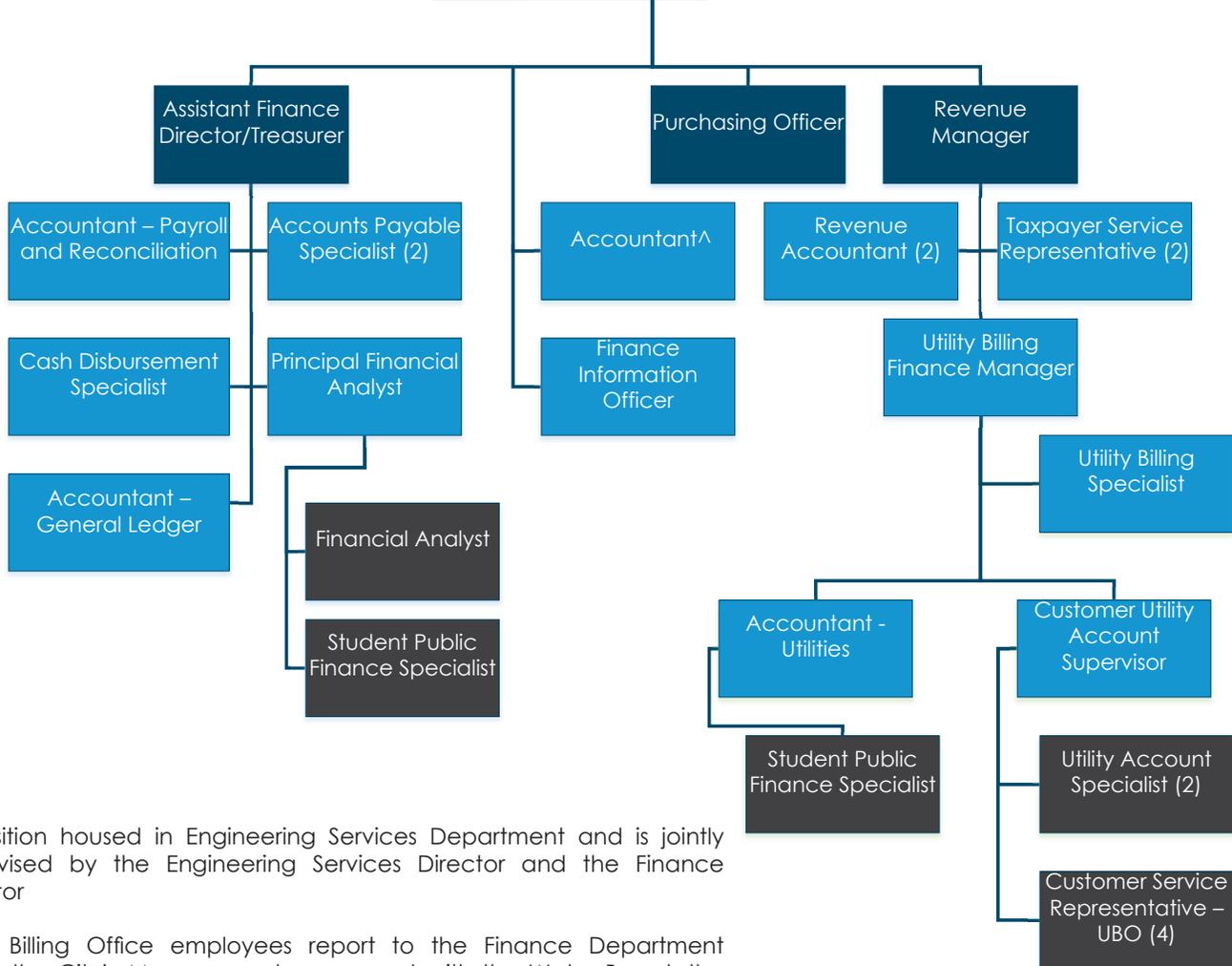


¹ In FY2021, Web Developer moved from IT to IT-GIS.



City of Auburn

FINANCE DEPARTMENT



^ Position housed in Engineering Services Department and is jointly supervised by the Engineering Services Director and the Finance Director

Utility Billing Office employees report to the Finance Department under the City's Management agreement with the Water Board; the Water Board reimburses the City for the Utility Billing Office employee's salary and benefits

MISSION

The mission of the Finance Department is to provide high quality financial services to all of its customers, both external and internal

FINANCE DEPARTMENT

MAJOR FUNCTIONS

- Perform centralized treasury function for all City departments: cash receipting, cash disbursements, cash account reconciliation, investment of idle cash, etc.
- Monitor and collect City accounts receivable
- Maintain the City's general ledger
- Perform debt management functions
- Provide payroll processing services for all City and Water Board employees (jointly with the Human Resources Department)
- Provide financial management services to the Water Works Board, including supervision of the Utility Billing Office
- Provide various financial data and analysis reports to City departments

INITIATIVES

Exercise responsible stewardship of City resources - Stewardship is the cornerstone of the finance mission. By implementing continued improvements to the financial management software system (with support from Information Technology), providing timely and accurate financial reporting to both internal and external parties, and regularly reviewing and updating financial policies and procedures, Finance will demonstrate good stewardship of City resources.

Promote practices to enhance the delivery of exceptional services - The foundation of the finance function is service. Finance commits to providing services that exceed expectations and demonstrate value to both internal and external customers by supporting all City functions, and regularly researching, reviewing and updating communication methods and policies and procedures to ensure the most effective, efficient and relevant processes are used to service customers.

Empower employees to fulfill the City's mission - In an effort to provide exceptional services necessary to effectively and efficiently conduct the City's fiscal affairs, applicable training and professional development will be encouraged, promoted, and provided to employees. Finance will work with Human Resources to ensure adequate offerings are available to all employees.

CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



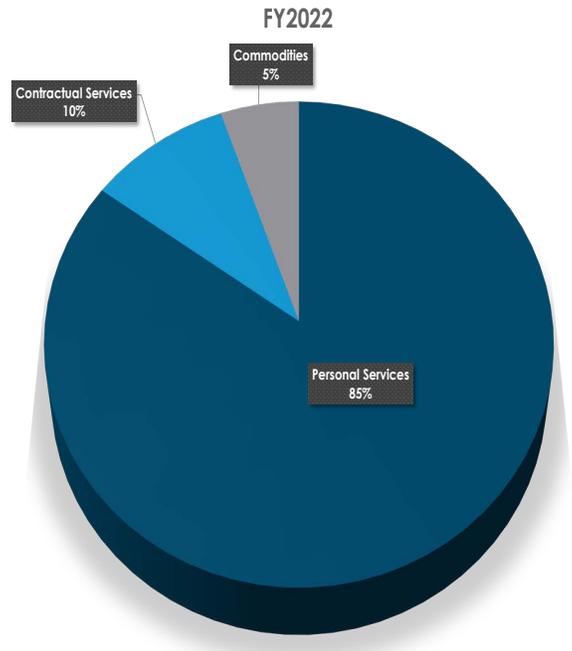
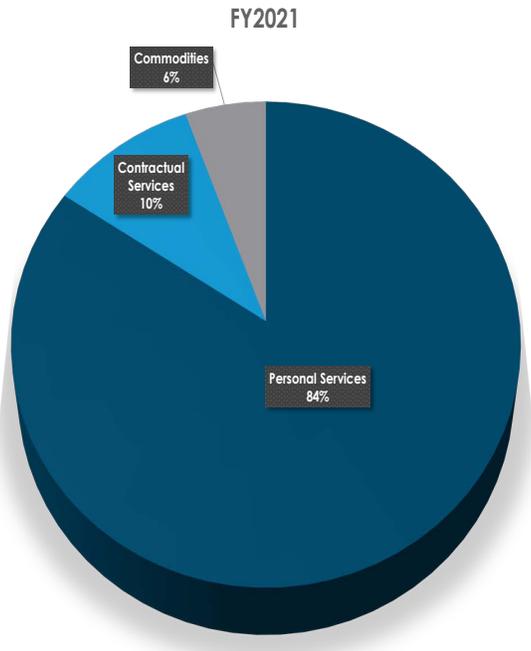
**SHARED SENSE OF
RESPONSIBILITY**

FINANCE DEPARTMENT

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,267,242	1,328,163	1,449,071	1,452,586	1,504,849
Contractual Services	145,829	86,649	197,945	174,645	174,645
Commodities	69,979	69,801	97,590	96,890	96,890
TOTALS	1,483,049	1,484,613	1,744,606	1,724,121	1,776,384

BUDGET FISCAL YEARS 2021 AND 2022



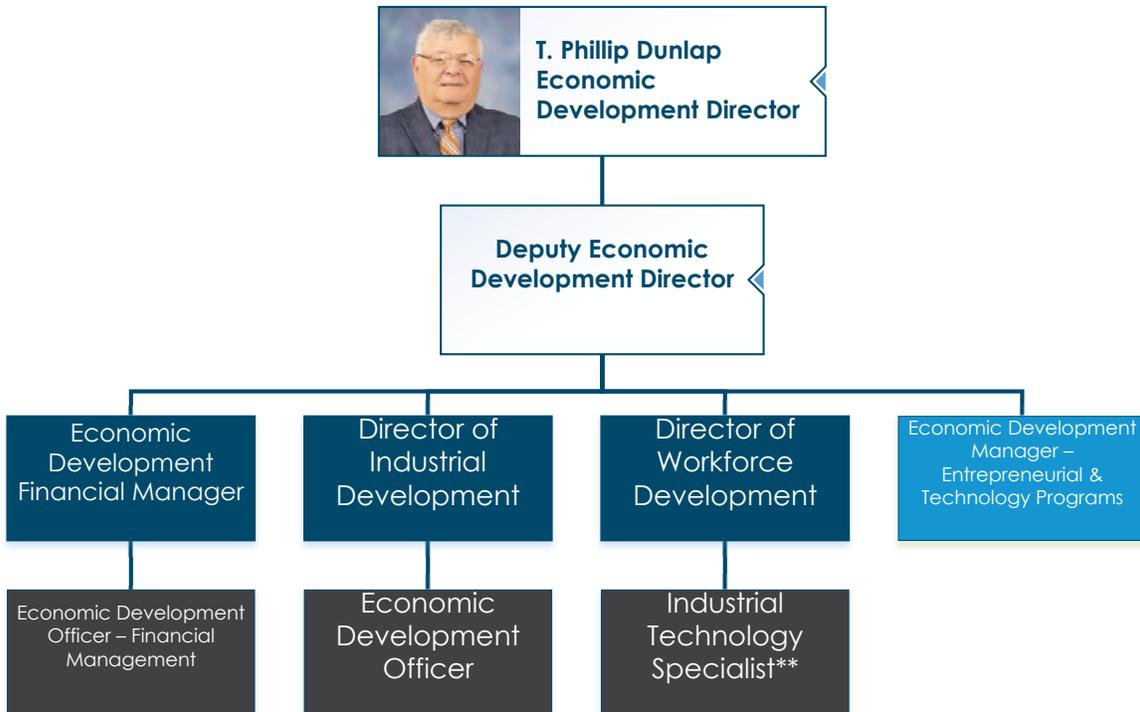


City of Auburn



City of Auburn

ECONOMIC DEVELOPMENT



** Position partially funded by Auburn City Schools

MISSION

The mission of the City's Economic Development Department is to create employment opportunities for citizens of Auburn and to expand the tax base of the community through industrial, workforce, and entrepreneurial development. We will develop and maintain economic development plans, strategies, and programs.

ECONOMIC DEVELOPMENT

MAJOR FUNCTIONS

- Recruit industrial businesses to locate in the City of Auburn
- Support commercial development recruitment efforts within the City of Auburn
- Support existing businesses and industry
- Provide grant expertise and management for businesses and industrial development activities as well as community development activities
- Provide administration, management, and support for major capital projects
- Provide workforce development assistance for new, expanding, and existing industry
- Provide support for entrepreneurial activities within the City of Auburn and in partnership with Auburn University

INITIATIVES

Emphasize entrepreneurial and technology programs designed to create a thriving environment for early-stage technology businesses/startups by facilitating a healthy entrepreneurial ecosystem to bring talent, business, jobs, and capital investment to the City of Auburn. Partnerships with the Auburn University Harbert College of Business and Samuel Ginn College of Engineering will accelerate the successful realization of new entrepreneurial projects.

Emphasize the Advanced Manufacturing Training Center (AMTC) on Pumphrey Avenue to create a solution for upscale training for high-tech jobs in modern industries, targeting employees of Auburn-based industries as well as talent development for future prospects. Through a memorandum of understanding with Auburn University Samuel Ginn College of Engineering, the focus areas of the AMTC will include the following technologies: multi-axis machining, additive manufacturing, coordinate measuring machines, and Industry 4.0. This partnership with Auburn University supports the departmental mission of workforce development.

Intensify apprenticeship program efforts to allow further partnerships between the community college system, Auburn-based industries, and Auburn citizens to develop pathways for technical careers through the establishment of new programs. The apprenticeship training commitment between the German American Chambers of Commerce and Southern Union State Community College, facilitated by the Industrial Development Board, will enhance employment opportunities for young citizens.

CITY OF AUBURN STRATEGIC GOALS



**PLANNED
GROWTH**



**A UNIQUE
PLACE**



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



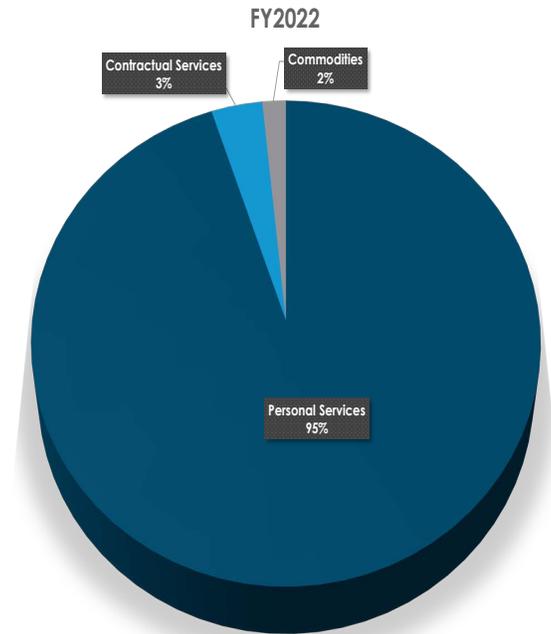
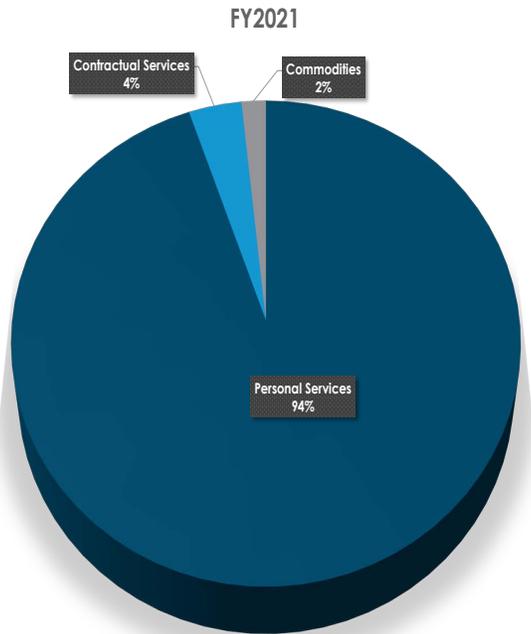
**SHARED SENSE OF
RESPONSIBILITY**

ECONOMIC DEVELOPMENT

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,161,969	916,191	1,142,699	1,120,100	1,160,668
Contractual Services	47,438	49,491	43,500	43,500	43,500
Commodities	75,599	37,448	20,000	20,000	20,000
TOTALS	1,285,006	1,003,129	1,206,199	1,183,600	1,224,168

BUDGET FISCAL YEARS 2021 AND 2022





City of Auburn



City of Auburn

DEVELOPMENT SERVICES



MISSION

The mission of the City's Development Services Administration Division is to oversee, coordinate and foster collaboration in the activities and operations of the Development Services Business Unit including Planning Services, Inspection Services, Engineering Services, Commercial Services and Community Services in order to deliver exceptional service to the community while meeting current needs and positioning for a sustainable future.

DEVELOPMENT SERVICES

MAJOR FUNCTIONS

- Promotes sustainable growth patterns
- Promotes proper timing of infrastructure investments
- Promotes commercial economic development
- Promotes strong neighborhoods and neighborhood relations
- Promotes the delivery of quality services to the development community
- Promotes implementation of sustainable infrastructure
- Promotes innovation among staff in delivery of services

INITIATIVES

Continue to build upon and enhance the Development Services business practices and tools to improve efficiency in delivery of services to the community and develop enhanced monitoring and reporting tools to track development activity by staff and by developers. This initiative is part of the mission of the business unit, the implementation of High Performing Organization (HPO) practices and in harmony with the City's Core Values.

Support the implementation of an enterprise project management solution for efficient management of projects. The enterprise project management solution is intended to synchronize Engineering, Water Resource Management, Parks and Recreation, Finance and Office of the City Manager to better track project schedules and budget performance, provide early identification of project delivery issues, and provide enhanced information for capital project status and activities to the City Council and to the public. This initiative is part of the mission of the business unit and the City's Core Values.

CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE
PLACE**



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



**PLANNED
GROWTH**



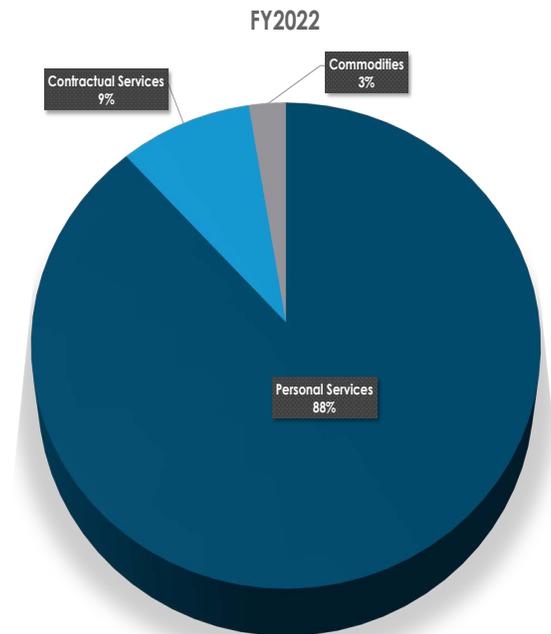
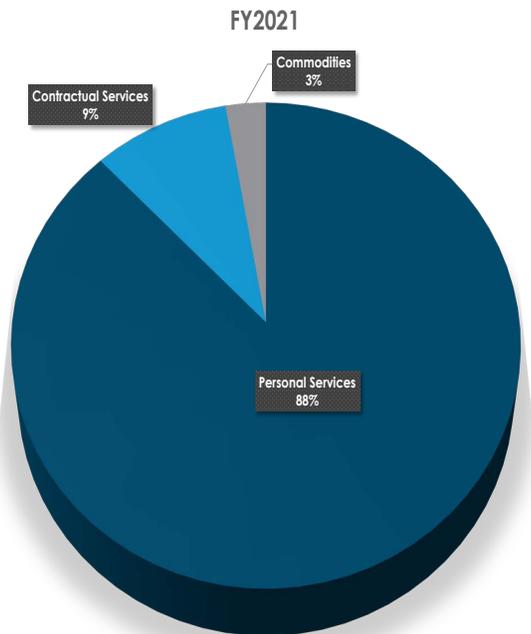
**SHARED SENSE OF
RESPONSIBILITY**

DEVELOPMENT SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018 ¹	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ²	-	254,088	344,536	274,040	283,433
Contractual Services	-	18,246	33,100	29,600	29,600
Commodities	-	4,036	9,200	8,750	8,250
TOTALS	-	276,369	386,836	312,390	321,283

BUDGET FISCAL YEARS 2021 AND 2022



1 This department/division was created by the 2018 City-wide reorganization.

2 In FY2021, Commercial Development Services Director moved from Development Services - Administration to Office of the City Manager.



City of Auburn



City of Auburn

PLANNING SERVICES



MISSION

The mission of the Planning Department is to promote planned and managed change as a means of creating and maintaining an attractive “built environment” and conserving and protecting the City’s “natural environment.”

PLANNING SERVICES

MAJOR FUNCTIONS

- Provide technical support to the City Manager, City Council, and other Municipal Departments
- Provide staff support and prepare agendas for the Planning Commission, Board of Zoning Adjustment and Historic Preservation Commission
- Develop proactive development policies
- Administer and responsibly interpret and apply the City of Auburn's Comprehensive Plan, Zoning Ordinance and Subdivision Regulations
- Assist developers, citizens, and other governmental agencies
- Monitor current case law and update zoning ordinance accordingly
- Process annexation requests
- Provide informational support to the Planning Commission for various strategic undertakings relating to matters affecting the comprehensive plan, zoning ordinance, and subdivision regulations

INITIATIVES

Redistricting Plan - Alabama Code requires municipalities to adopt an ordinance defining council districts whenever there is a major change in population of any district by the latest decennial census. It is estimated that the census will release detailed data to municipalities by April 1, 2021. The Planning Department will recommend a redistricting plan based on that data. The resulting districts shall be contiguous, well-defined and each shall contain the same population, as reasonably as is possible. The City Manager shall submit said plan for adoption by the City Council by September 30, 2021.

Highway 14 Focus Area Study - CompPlan 2030 (Chapter Three: Land Use) recommends that an analysis and evaluation of the current future land use designations along the north side of the Corridor, in particular, be conducted. An assessment of the land located at the northwest corner of the Shug Jordan Parkway/Highway 14 intersection for future commercial/mixed-use purposes should be performed and future land use map amendments considered. Maintaining the rural character of the study area west of Willow Creek is recommended.

Complete Five-Year Major Update of CompPlan 2030 - In FY 22, the Planning Department will begin to work on the second major five year update of CompPlan 2030 in order to ensure its continued relevance over time. All chapters will be revisited and updated, as necessary, with the assistance of multiple city departments in an effort to make sure the document remains focused and current as the guiding document for Auburn's future growth.

CITY OF AUBURN STRATEGIC GOALS



**PLANNED
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**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



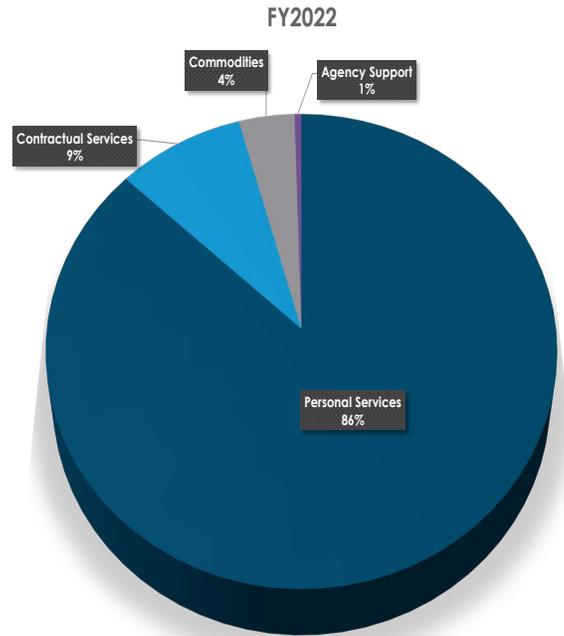
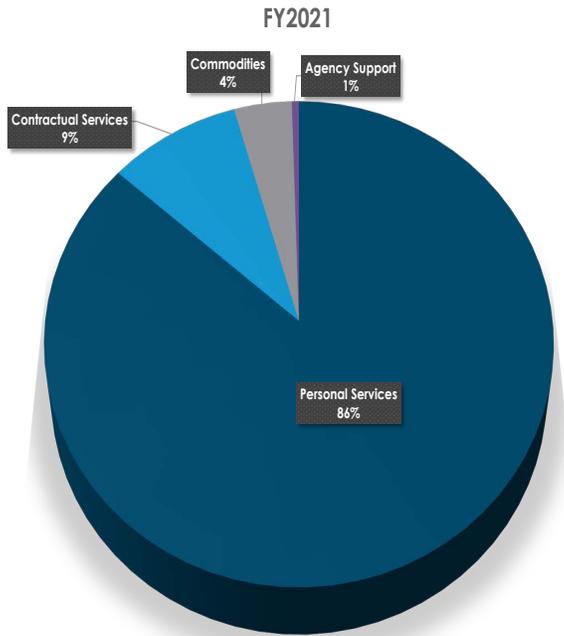
**SHARED SENSE OF
RESPONSIBILITY**

PLANNING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	615,494	665,287	722,508	703,175	736,572
Contractual Services	92,468	116,323	71,600	74,600	74,600
Commodities	22,897	25,431	30,750	32,750	32,750
Capital Outlay	24,059	-	-	-	-
Agency Support	3,465	3,249	4,000	4,000	4,000
TOTALS	758,383	810,291	828,858	814,525	847,922

BUDGET FISCAL YEARS 2021 AND 2022



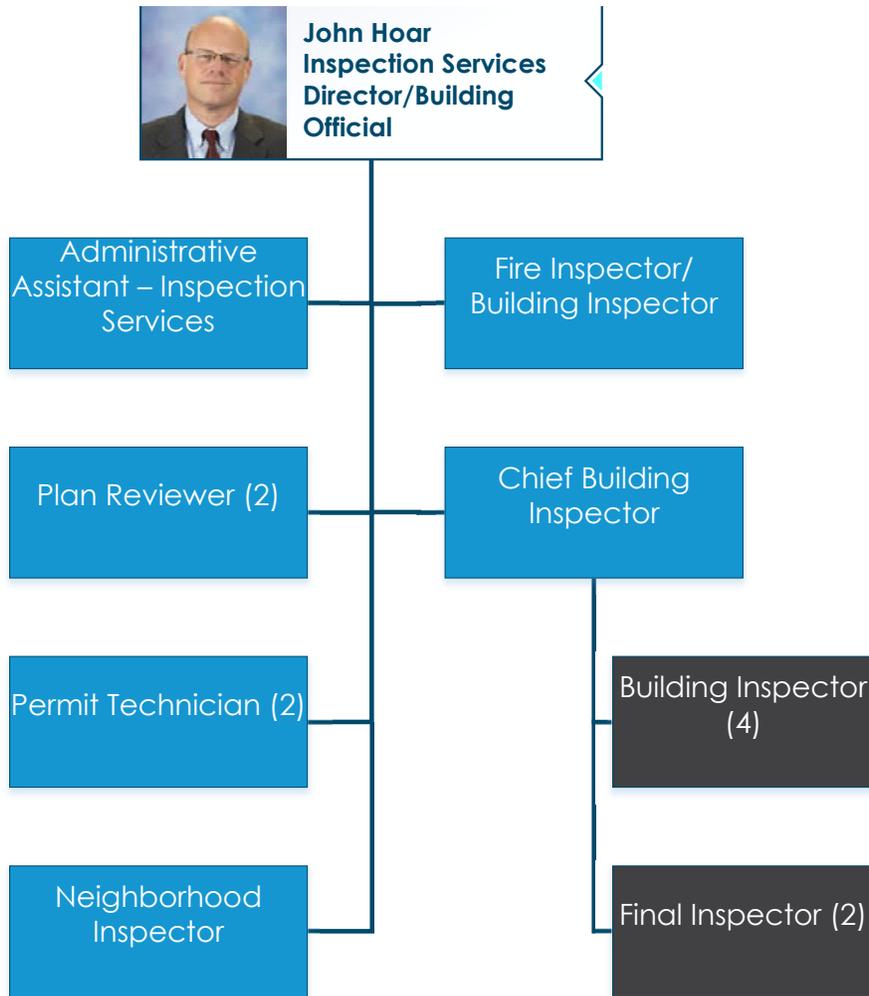


City of Auburn



City of Auburn

INSPECTION SERVICES



MISSION

The mission of the Inspection Services Department is to promote and maintain a safe environment for the public use of public and private buildings through administration of building codes, nuisance codes, and zoning regulations.

INSPECTION SERVICES

MAJOR FUNCTIONS

Conduct building plan reviews and issue permits
Provide Building Code inspections for all new construction in the City
Enforce zoning regulations and nuisance codes to maintain strong neighborhoods

INITIATIVES

Continue to improve the use of technology with current information management tools and additional resources to improve tracking and scheduling building inspections and complaint response in a manner that maximizes the efficiency of our resources and enables Inspection Services to be responsive to contractors and citizens. This will include maintaining current records and key metrics associated with permitted construction in the City. This initiative implements the City's Core Values and High Performing Organization (HPO) practices in executing the mission of the department.

Work with the City's Information Technology Department to develop dashboard reports to monitor key metrics associated with Inspection Services duties to perform building code reviews, perform building inspections, and respond to neighborhood complaints. The dashboard reports will be for internal use to monitor the number of active permits and types of permits; the valuation of building construction permits; the status of the permitted activity; and the responsiveness of City staff to perform duties to support the mission of the department in service to the community. This initiative further builds upon the City's Core Values and High Performing Organization (HPO) practices.

Implement a building code update with the issuance of the 2021 International Building Code by reviewing and assessing the 2021 International Building Code in order to prepare a recommendation for the City Council to adopt an updated code. Staff will provide education and outreach to inform staff and building contractors on the proposed changes to the City's Building Code. This initiative implements the City's Mission Statement and Core Values.

CITY OF AUBURN STRATEGIC GOALS



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**EFFICIENT USE OF
RESOURCES**



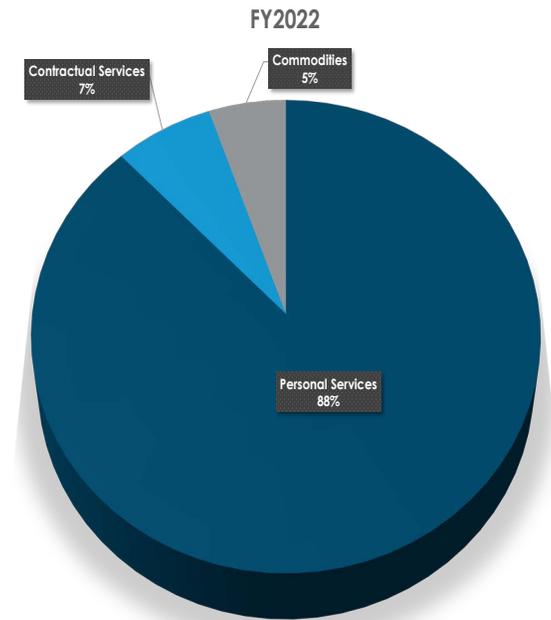
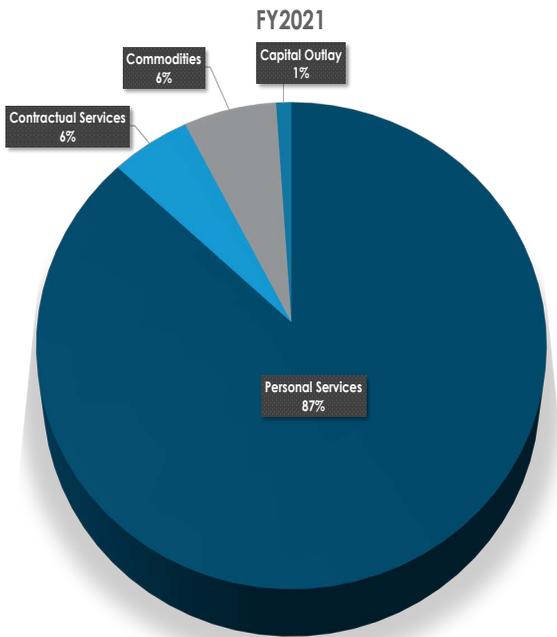
**HIGH QUALITY
OF LIFE**

INSPECTION SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	771,860	1,014,415	1,240,778	1,234,574	1,283,254
Contractual Services	34,727	54,957	99,680	78,010	100,010
Commodities	46,445	68,464	85,000	91,565	78,515
Capital Outlay	40,426	74,633	25,000	14,993	-
TOTALS	893,459	1,212,469	1,450,458	1,419,142	1,461,779

BUDGET FISCAL YEARS 2021 AND 2022



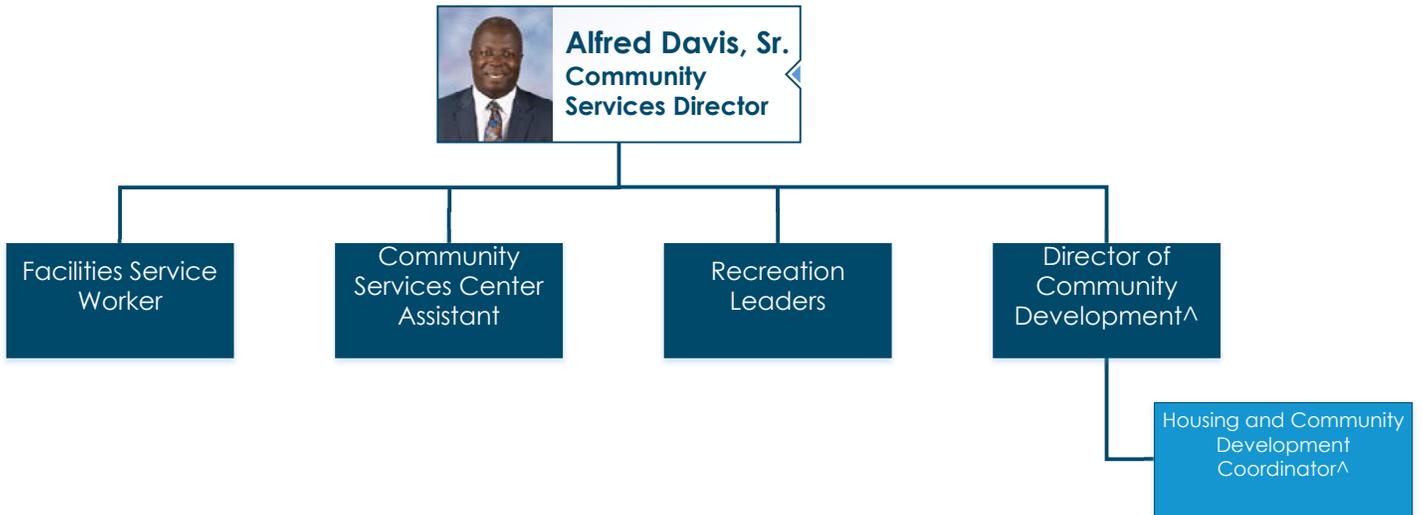


City of Auburn



City of Auburn

COMMUNITY SERVICES



MISSION

The mission of the City's Community Services Division is to administer community development programs to enhance infrastructure, housing and business opportunities to improve predominantly low and moderate income neighborhoods.

COMMUNITY SERVICES

MAJOR FUNCTIONS

- Provide housing opportunities through new construction and rehabilitation for low to moderate income families and individuals
- Oversees Section 108 Loan Program
- Allocate Community Development Block Grant (CDBG) proceeds to fund public improvement projects to improve the living environment of low to moderate-income (LMI) residential areas and fund public service programs to provide needed resources to provide services to benefit LMI families and individuals

INITIATIVES

Expand the resource opportunities at the Boykin Community Center to enhance the quality of life for low to moderate income neighborhood residents. The Community Services Department, in partnership with other organizations, will launch a food pantry for residents as a means to eliminate hunger and food insecurity. We will also launch a new technology resource center to grant residents of low to moderate income neighborhoods access to computer technology. This initiative is part of the Community Development Block Grant Consolidated Plan and Action Plan as well as the Departmental Mission.

Increase Opportunities for Affordable Housing. Owning your own home is the American Dream. The City of Auburn is partnering with the North Auburn Housing Development Corporation (NAHDC) to increase homeownership opportunities for all citizens and create neighborhood stability. The Tucker Heights Subdivision, located at the corner of Tucker Avenue and Byrd Street, is Auburn's second affordable housing subdivision for low- to moderate income families. It will boast seven affordable homes. Initial site work is complete to make two lots available for the NAHDC to begin constructing the first two homes. This initiative is part of the Community Development Block Grant Consolidated Plan and Action Plan as well as the Departmental Mission.

CITY OF AUBURN STRATEGIC GOALS



A UNIQUE PLACE



EFFICIENT USE OF RESOURCES



HIGH QUALITY OF LIFE



PLANNED GROWTH



SHARED SENSE OF RESPONSIBILITY

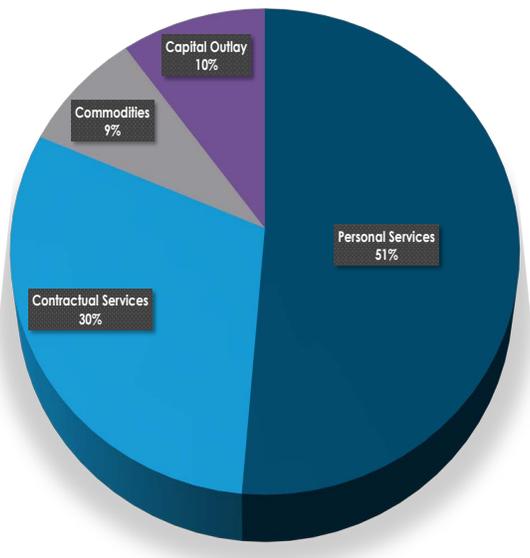
COMMUNITY SERVICES

COMPARATIVE SUMMARY BY CATEGORY

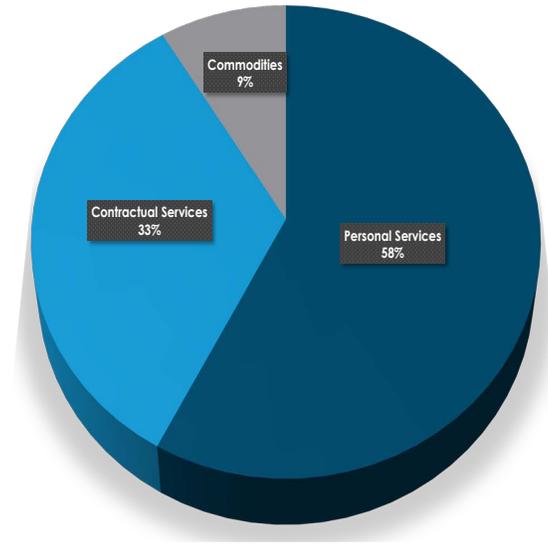
	Audited Actual		Adjusted Budget	Budget	
	FY2018 ¹	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	-	264,876	276,544	287,157	294,566
Contractual Services	-	152,593	171,542	168,542	171,042
Commodities	-	65,670	82,075	47,500	45,000
Capital Outlay	-	5,632	-	56,400	-
TOTALS	-	488,771	530,161	559,599	510,608

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ This department/division was created by the 2018 City-wide Reorganization.

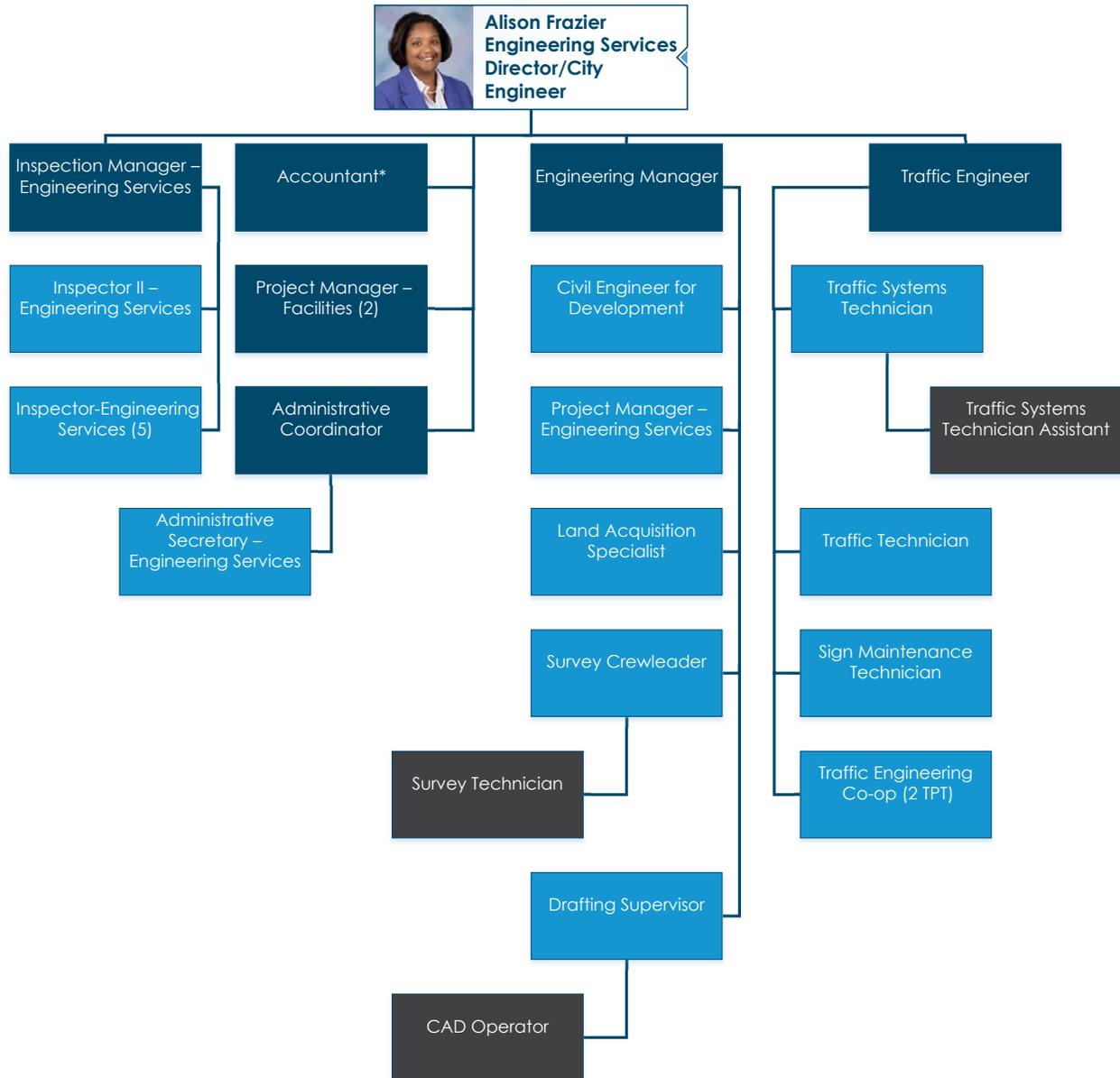


City of Auburn



City of Auburn

ENGINEERING SERVICES



MISSION

The mission of Engineering Services is to plan, organize and direct the design and construction of infrastructure and engineering programs, projects and activities to provide transportation and related infrastructure to support a growing community.

ENGINEERING SERVICES

MAJOR FUNCTIONS

- Provide project technical assistance to the City Manager, City Council, and Planning Commission
- Provide project inspections of public infrastructure installed by private developers
- Provide project management for major construction within the City of Auburn
- Provide engineering services for construction projects
- Maintain all traffic signals and signs within the City of Auburn

INITIATIVES

Boykin Campus - Select a local consultant to update the planning and programming for the Boykin/Public Works/Environmental Services/Fleet campus to be consistent with the Parks, Recreation Cultural Master Plan and expanded emphasis on a museum, branch library, and swimming opportunities. The project will involve intensive coordination with Community Development, Parks & Recreation, Library, and Environmental Services. The project will be long term facility asset to the Auburn Community and Northwest Auburn directly.

Conversion of all street lights to LED - We will work with Alabama Power providing benefits of energy savings, maintenance cost reduction and lighting performance. LED light bulbs are extremely energy efficient and long-lasting and can cut energy consumption by over 80% when compared to conventional light bulbs and can last up to 25% longer. Converting to LED lighting can have a positive sustainable impact on our environment. By reducing electricity consumption, we reduce our carbon footprint and provide enhanced lighting in the process.

Signal Performance Measures (SPM) are a set of measurements and visualizations that allow for advanced design, tuning, and troubleshooting of traffic signal timings and operations. With using SPM, we will have timing plans that are optimized for time of day, day of week, and/or seasons of the year and balanced main street and side street delays as well as improved vehicle and pedestrian detection error reporting. The 2020 Citizen Survey listed the flow of traffic and congestion management as the No. 1 area to work on over the next 2 years. This will help us to achieve what our citizens feel is very important.

CITY OF AUBURN STRATEGIC GOALS



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RESOURCES**



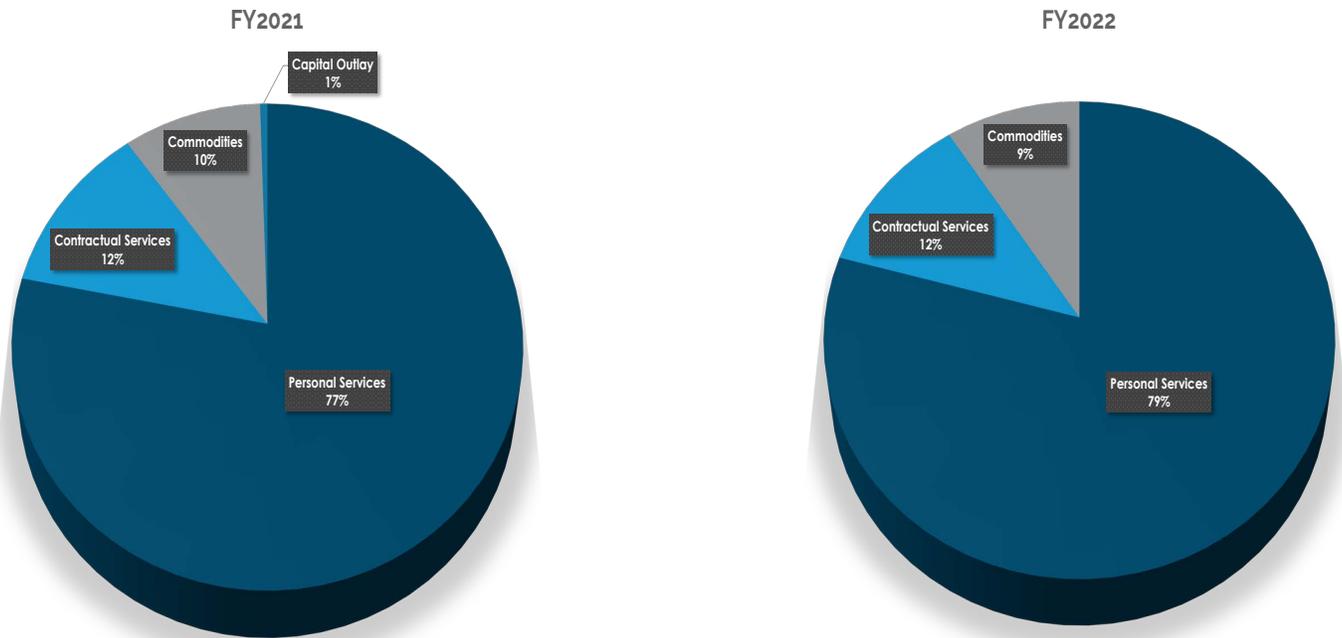
**HIGH QUALITY
OF LIFE**

ENGINEERING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	1,635,205	2,092,059	2,520,371	2,466,285	2,572,677
Contractual Services	122,864	176,181	371,250	373,975	373,975
Commodities	254,568	281,474	303,125	302,900	302,900
Capital Outlay	359,160	83,958	30,476	16,000	-
TOTALS	2,371,797	2,633,672	3,225,222	3,159,160	3,249,552

BUDGET FISCAL YEARS 2021 AND 2022



¹ The positions in this department/division were impacted by the 2018 reorganization. Please see the Personnel Authorization Summary in the General Information section of this document for further details.

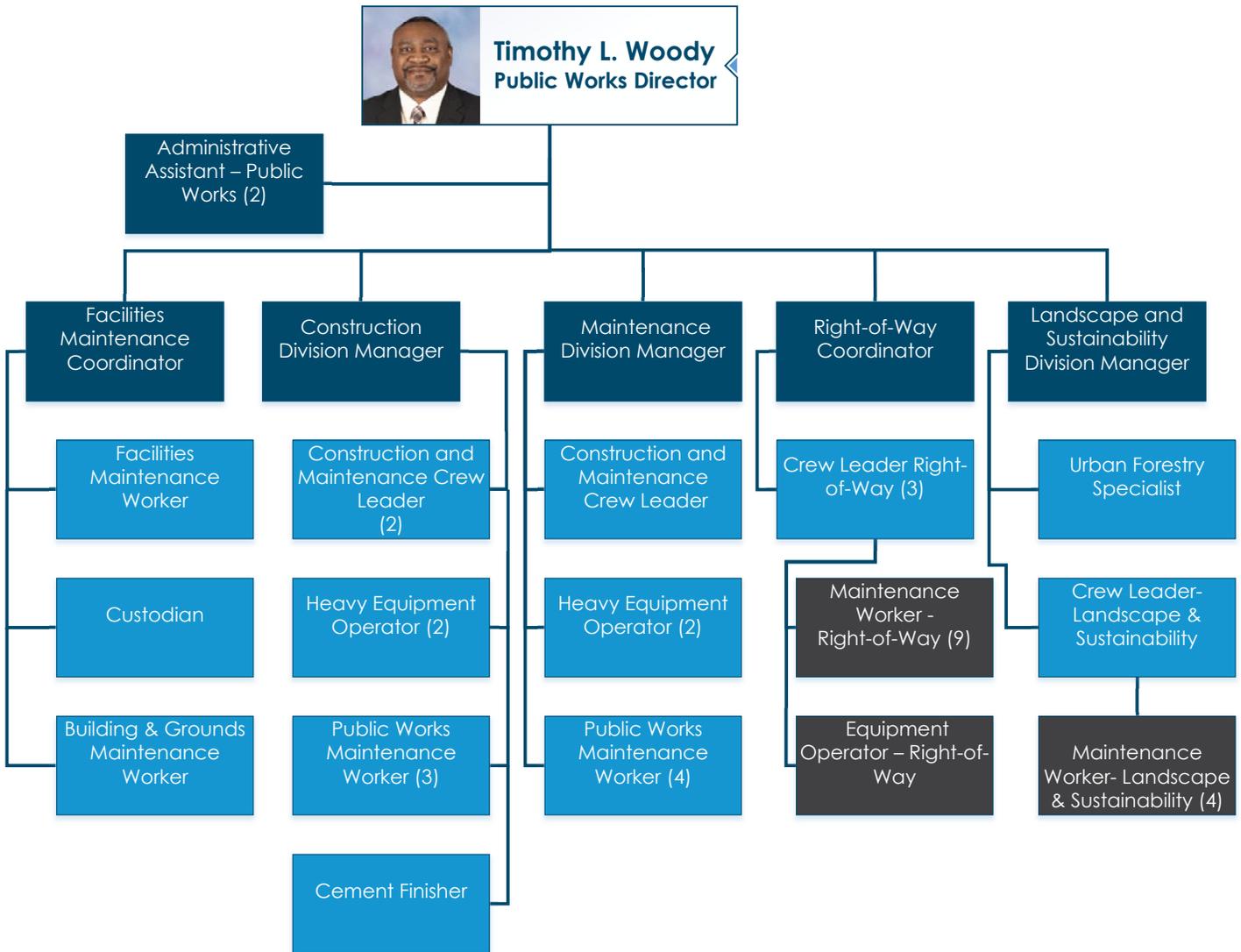


City of Auburn



City of Auburn

PUBLIC WORKS



MISSION

The mission of the Public Works Department is to oversee the maintenance of City facilities and infrastructure including streets, sidewalks, storm water and drainage facilities, landscape areas including medians and traffic islands, right-of-way vegetation, litter control, and mosquito control.

PUBLIC WORKS

MAJOR FUNCTIONS

- Maintain streets, ditches, storm water pipes, and sidewalks within the City of Auburn
- Maintain the City's buildings and facilities
- Maintain the City's rights-of-way through cutting, trimming, litter collection and prevention, and street sweeping
- Provide an integrated mosquito abatement program

INITIATIVES

Strategic Storm Sewer Evaluation and Maintenance Plan. This will include system-wide modeling, physical inspections, upgrades, and data-driven prioritization scheduling of repairs. This initiative will be consistent with CompPlan 2030, MS4 permit requirements, ASCE studies and recommendations regarding critical infrastructure operations and maintenance, and the Public Works Department's mission.

Strategic Sidewalk Expansion. This will include inventory, prioritization, planning, design and construction. This initiative will be consistent with the Citizen Survey, CompPlan 2030, Parks and Recreation Cultural Master Plan, and the Public Works Department's mission.

Development of a Comprehensive Sustainability Program. The program will focus on operational efficiency and cost savings at facilities, and in internal operations. This initiative will be consistent with the Citizen Survey, CompPlan 2030, and the Public Works Department's mission.

CITY OF AUBURN STRATEGIC GOALS



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**EFFICIENT USE OF
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OF LIFE**



**PLANNED
GROWTH**



**SHARED SENSE OF
RESPONSIBILITY**

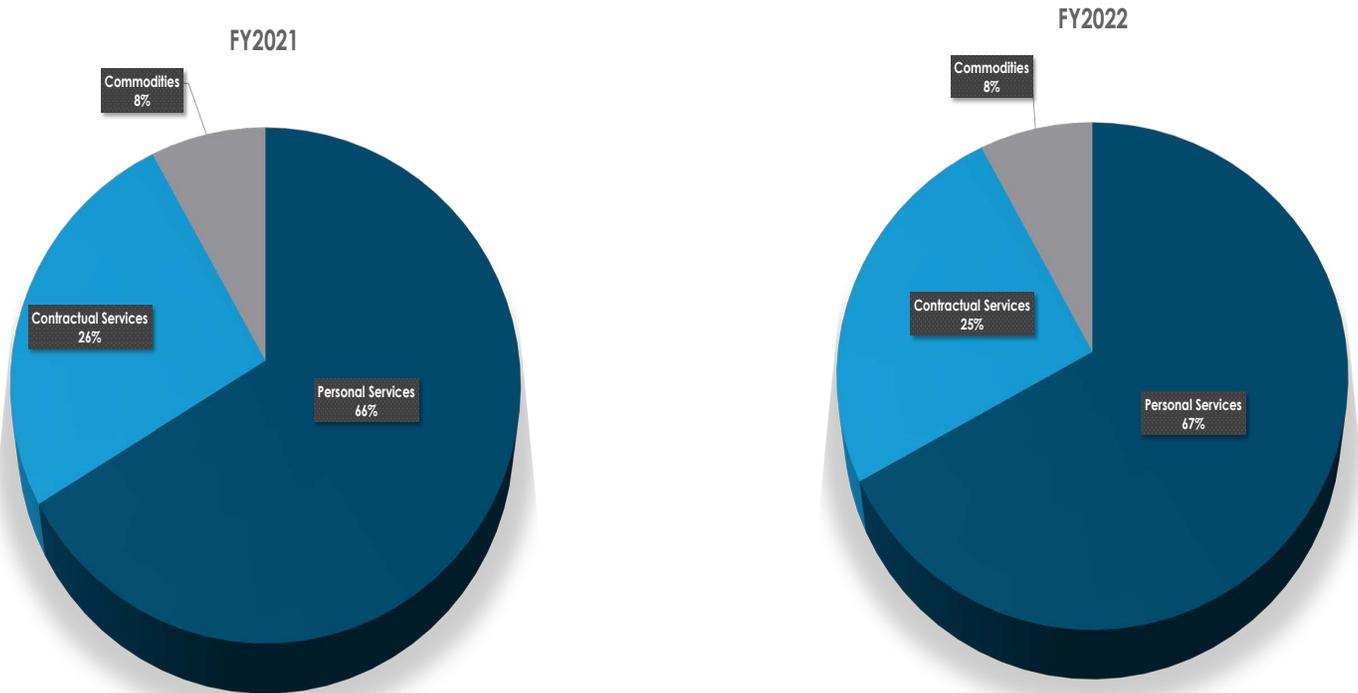
PUBLIC WORKS

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	507,415	278,022	364,360	329,152	341,216
Contractual Services ²	163,975	133,726	157,328	129,328	129,328
Commodities ²	101,189	38,555	59,500	40,000	40,000
Capital Outlay	7,425	-	-	-	-
TOTALS	780,004	450,302	581,188	498,480	510,544

BUDGET FISCAL YEARS 2021 AND 2022



1 The positions in this department/division were impacted by the 2018 reorganization. Please see the Personnel Authorization Summary in the General Information section of this document for further details.

2 In FY2021, the building maintenance budget for Public Works is moved to Public Works Facilities division.

PUBLIC WORKS

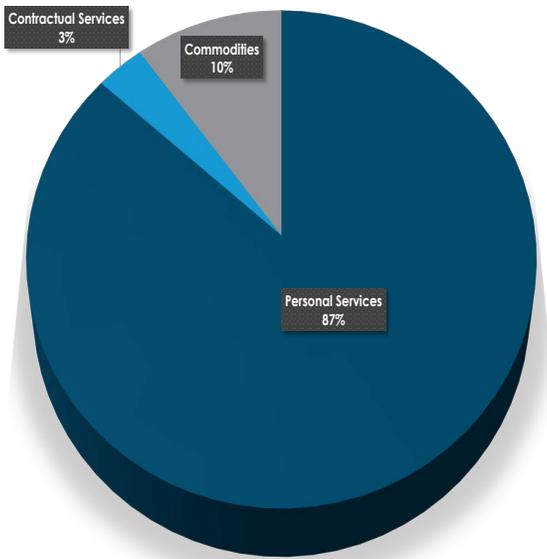
RIGHT OF WAY MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

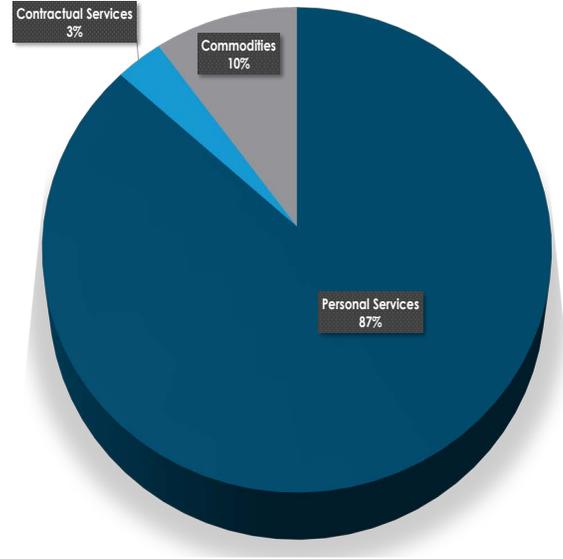
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	777,000	572,415	640,231	1,036,895	1,066,965
Contractual Services	87,193	45,029	40,200	40,200	40,200
Commodities	140,995	119,894	117,500	123,000	123,000
Capital Outlay	132,918	42,031	146,138	-	-
TOTALS	1,138,106	779,369	944,069	1,200,095	1,230,165

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ The positions in this department/division were impacted by the 2018 reorganization. Please see the Personnel Authorization Summary in the General Information section of this document for further details.

PUBLIC WORKS

FACILITIES MAINTENANCE

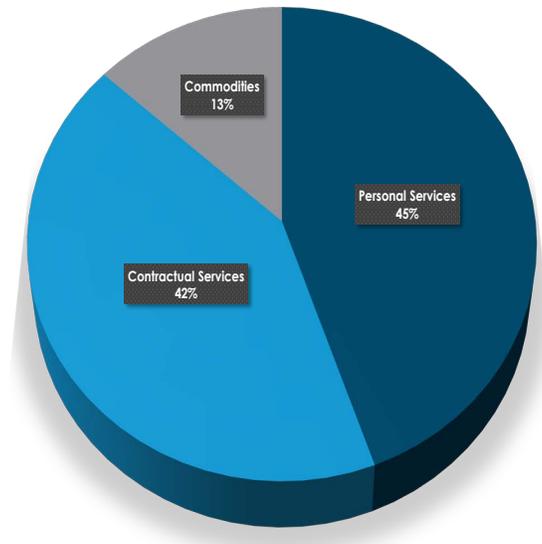
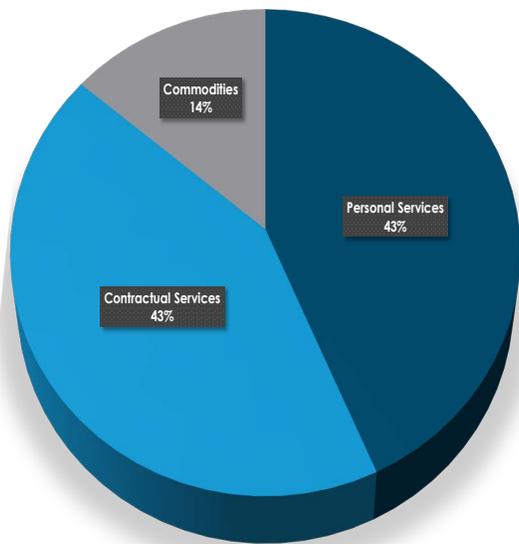
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018 ¹	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	-	198,062	195,068	230,042	239,277
Contractual Services ²	-	206	6,500	225,250	225,250
Commodities ²	-	7,949	31,500	74,000	72,000
Capital Outlay	-	-	35,000	-	-
TOTALS	-	206,217	268,068	529,292	536,527

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



1 This department/division was created by the Citywide Reorganization in FY2018

2 In FY2021, the maintenance budgets for City Hall, Library, Environmental Services, Fleet Services, Development Services, and Public Works is moved to this division.

PUBLIC WORKS

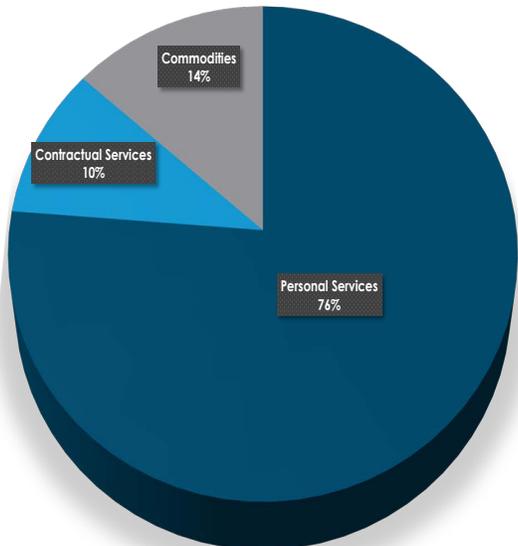
CONSTRUCTION

COMPARATIVE SUMMARY BY CATEGORY

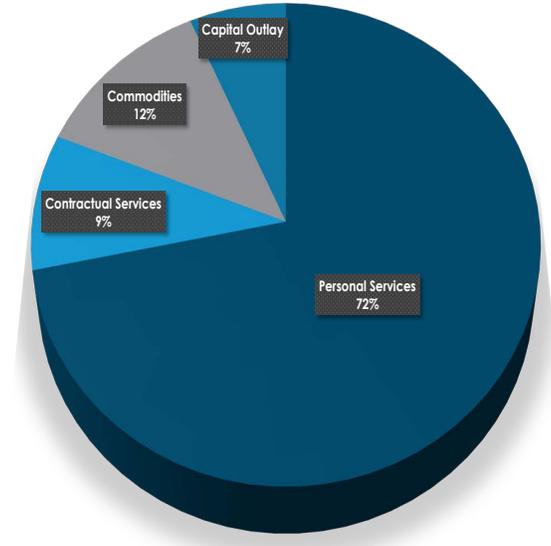
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	1,090,438	591,069	668,431	676,818	704,800
Contractual Services	226,741	67,188	90,250	90,250	90,250
Commodities	213,882	70,792	114,675	120,675	120,675
Capital Outlay	364,418	34,671	225,500	-	66,000
TOTALS	1,895,480	763,720	1,098,856	887,743	981,725

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ The positions in this department/division were impacted by the 2018 reorganization. Please see the Personnel Authorization Summary in the Budget and Financial Overview section of this document for further details.

PUBLIC WORKS

MAINTENANCE

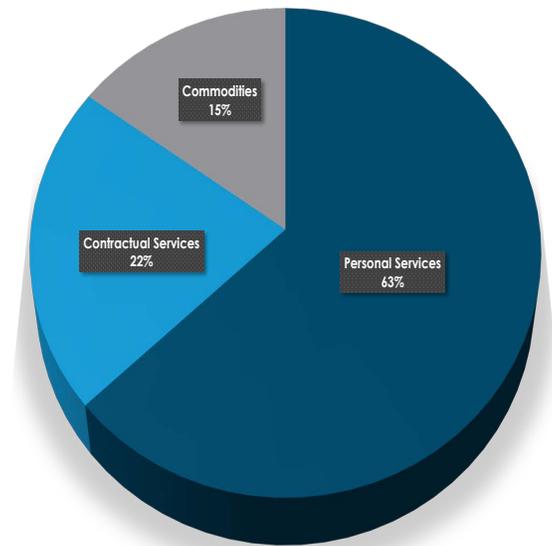
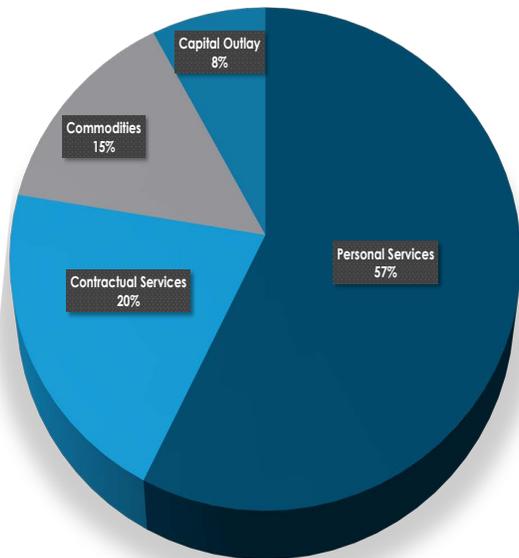
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018 ¹	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	-	499,812	638,188	477,084	501,718
Contractual Services ²	-	40,837	107,240	170,250	172,250
Commodities	-	76,589	114,675	120,675	120,675
Capital Outlay	-	244,966	85,300	66,000	-
TOTALS	-	862,204	945,403	834,009	794,643

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



1 This department/division was created by the Citywide Reorganization in FY2018
 2 Beginning in FY2020, a portion of right-of-way maintenance is contracted to third parties.

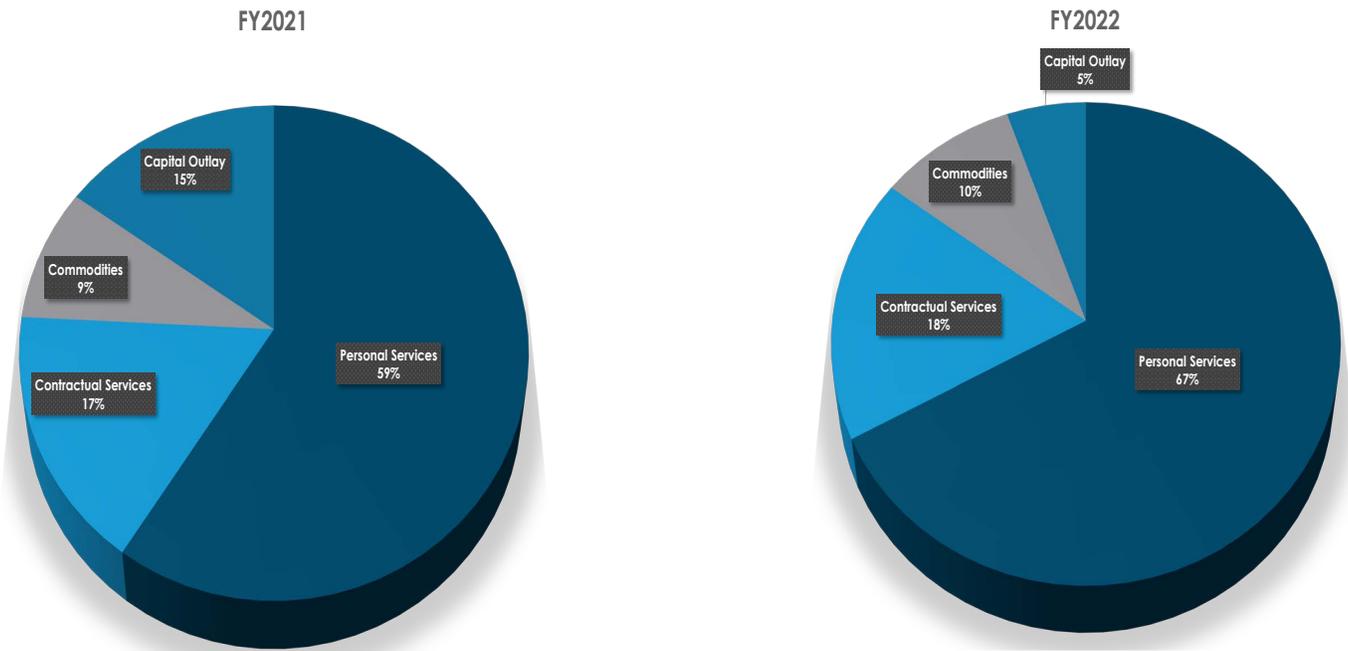
PUBLIC WORKS

LANDSCAPE AND SUSTAINABILITY

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018 ¹	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	-	432,981	554,102	405,290	427,171
Contractual Services	-	14,868	108,800	113,082	113,082
Commodities	-	59,520	60,500	60,500	60,500
Capital Outlay	-	9,360	9,360	105,000	35,000
TOTALS	-	516,729	732,762	683,872	635,753

BUDGET FISCAL YEARS 2021 AND 2022

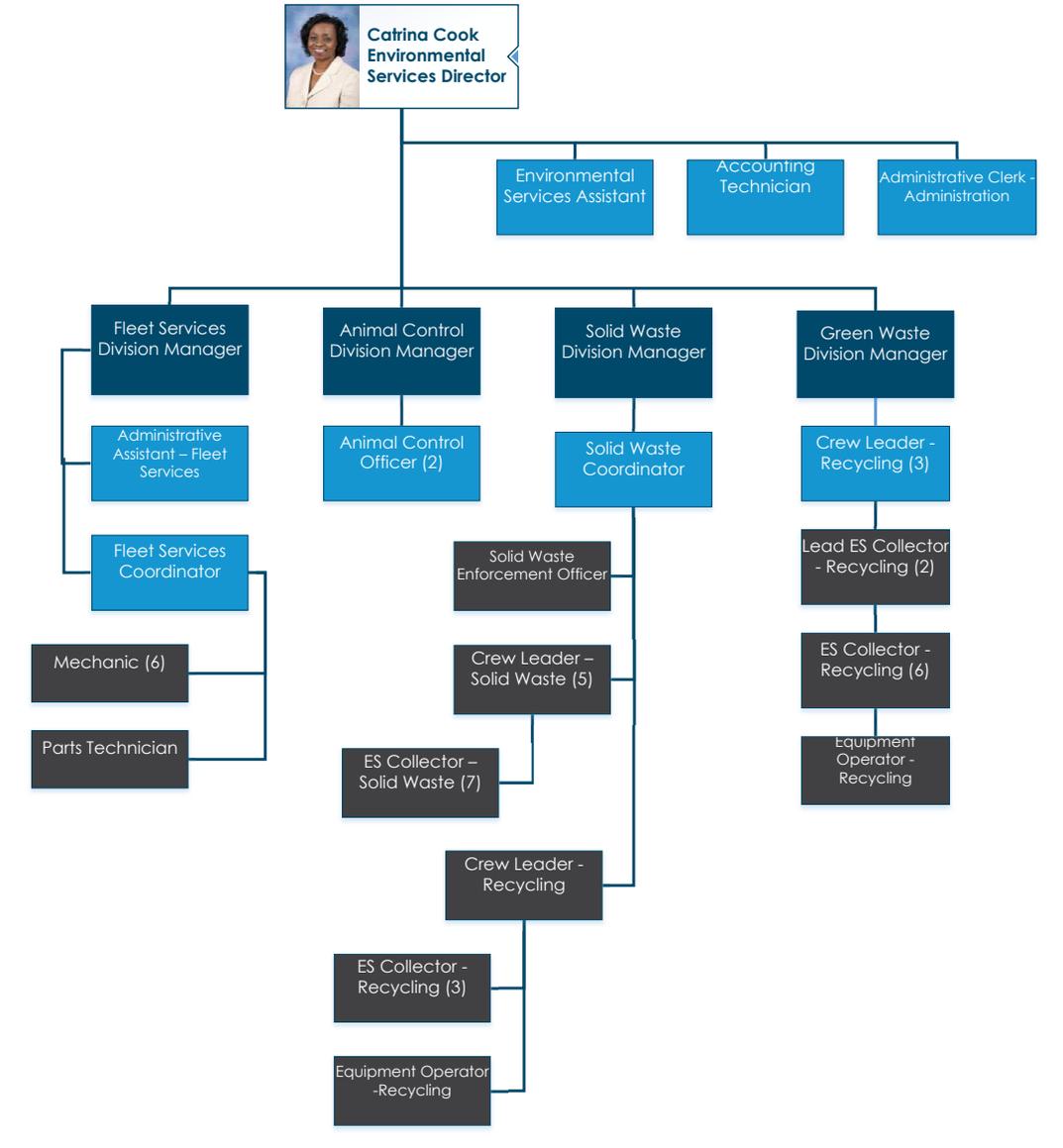


1 This department/division was created by the Citywide Reorganization in FY2018



City of Auburn

ENVIRONMENTAL SERVICES



MISSION

The mission of the City of Auburn Environmental Services Department is to provide quality services that meet the needs of the Auburn community and comply with all applicable regulations and standards.

ENVIRONMENTAL SERVICES

MAJOR FUNCTIONS

- Provide a comprehensive solid waste management program to the City's residential and commercial services customer base
- Educate citizens as to proper animal care issues and enforce the city's animal ordinance
- Service and maintain the City's vehicle and equipment fleet, assist with vehicle and equipment procurement, and implement the City's capital equipment replacement program efficiently and effectively

INITIATIVES

Provide creative and innovative solutions to waste management issues, ensuring we provide quality services that meet the needs of the Auburn community. The Environmental Services department will accomplish this by evaluating and recommending revisions of the current solid waste ordinance keeping in mind best practice standards of the profession.

Continue training initiatives to enhance the knowledge, skills and abilities of mechanics and collectors in order to stay abreast of the latest automotive, engineering and technological advances in the profession. The purpose of this initiative follows the department's mission of developing and maintaining a highly professional and competent staff.

Ensure continued development of the department's education and outreach efforts as it relates to the following programs:

- Keep Auburn Beautiful. Provide beautification opportunities for homeowners with an annual trash amnesty period where fees are waived for oversized debris collection.
- Recycle Auburn. Strive to improve community involvement with continued promotion of a clean single stream recycling program.
- Household Hazardous Waste Collection. Provide hazardous waste collection activities to eliminate collection hazards for employees and provide environmentally safe disposal/recycling of harmful chemicals.
- Animal Control and Care. Promoting a public awareness campaign to highlight the importance of animal welfare and responsible pet ownership.
- The purpose of this initiative is to ensure the department's mission and major functions are fulfilled.

CITY OF AUBURN STRATEGIC GOALS



A UNIQUE PLACE



EFFICIENT USE OF RESOURCES



HIGH QUALITY OF LIFE



SHARED SENSE OF RESPONSIBILITY

ENVIRONMENTAL SERVICES

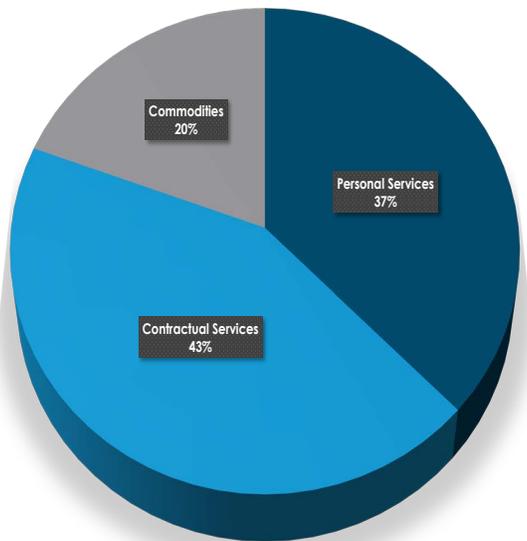
ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

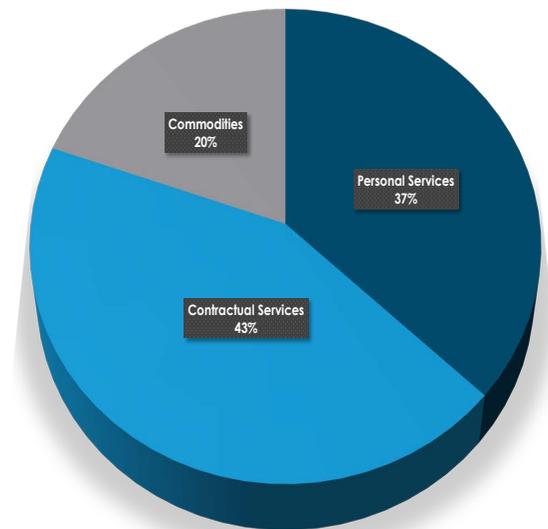
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	119,180	115,909	134,841	95,583	93,536
Contractual Services ²	120,480	90,685	117,275	109,975	109,975
Commodities ²	35,160	32,006	56,529	49,700	49,700
Capital Outlay	-	5,593	-	-	-
TOTALS	274,820	244,193	308,645	255,258	253,211

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



1 In FY2021, the Assistant Environmental Services Director position is not being filled.

2 In FY2021, the building maintenance budget for Environmental Services is moved to Public Works Facilities division.

ENVIRONMENTAL SERVICES

ANIMAL CONTROL

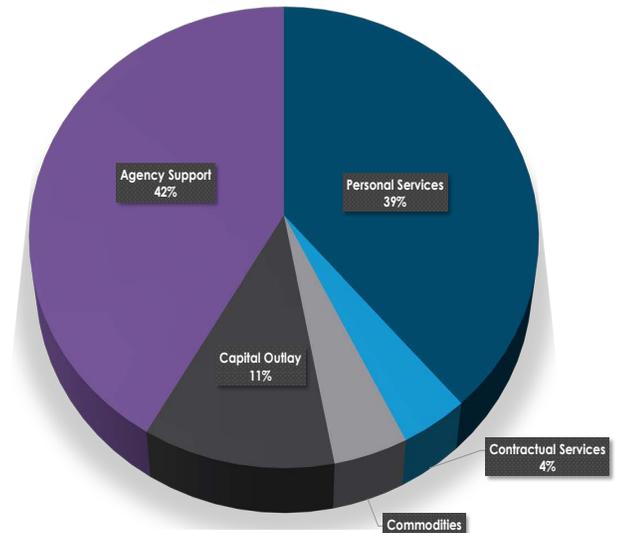
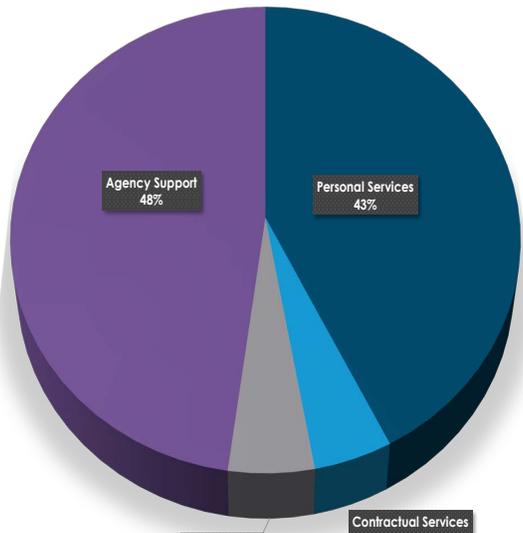
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	156,260	163,093	192,927	199,737	208,469
Contractual Services	8,999	6,493	21,400	21,400	21,400
Commodities	16,961	13,473	23,350	23,350	23,350
Capital Outlay	-	-	-	-	60,000
Agency Support ¹	209,165	251,868	266,868	224,334	224,334
TOTALS	391,385	434,927	504,545	468,821	537,553

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



¹ Agency support is paid to Lee County Humane Society.

ENVIRONMENTAL SERVICES

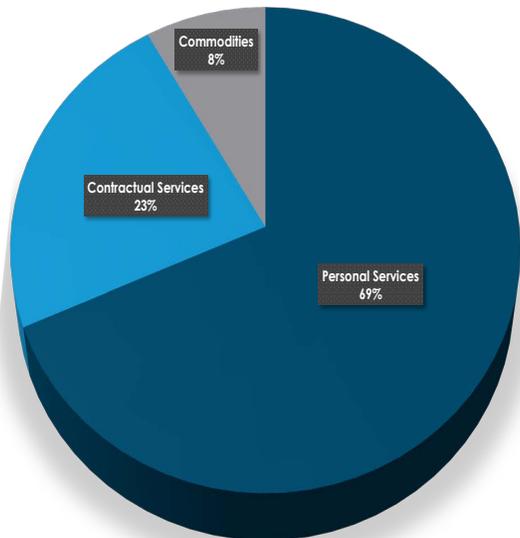
FLEET SERVICES

COMPARATIVE SUMMARY BY CATEGORY

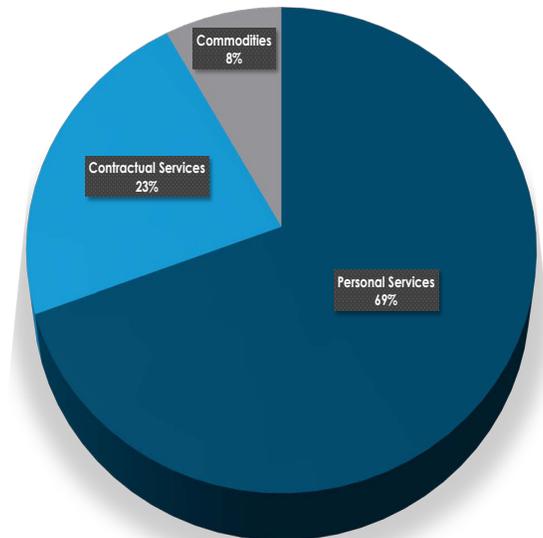
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	692,857	740,240	764,418	792,903	825,520
Contractual Services ¹	73,762	92,342	274,029	268,579	268,579
Commodities	46,943	84,337	97,071	97,071	97,071
Capital Outlay	22,897	34,018	-	-	-
TOTALS	836,458	950,937	1,135,518	1,158,553	1,191,170

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ In FY2021, the building maintenance budget for Fleet Services is moved to Public Works Facilities division.

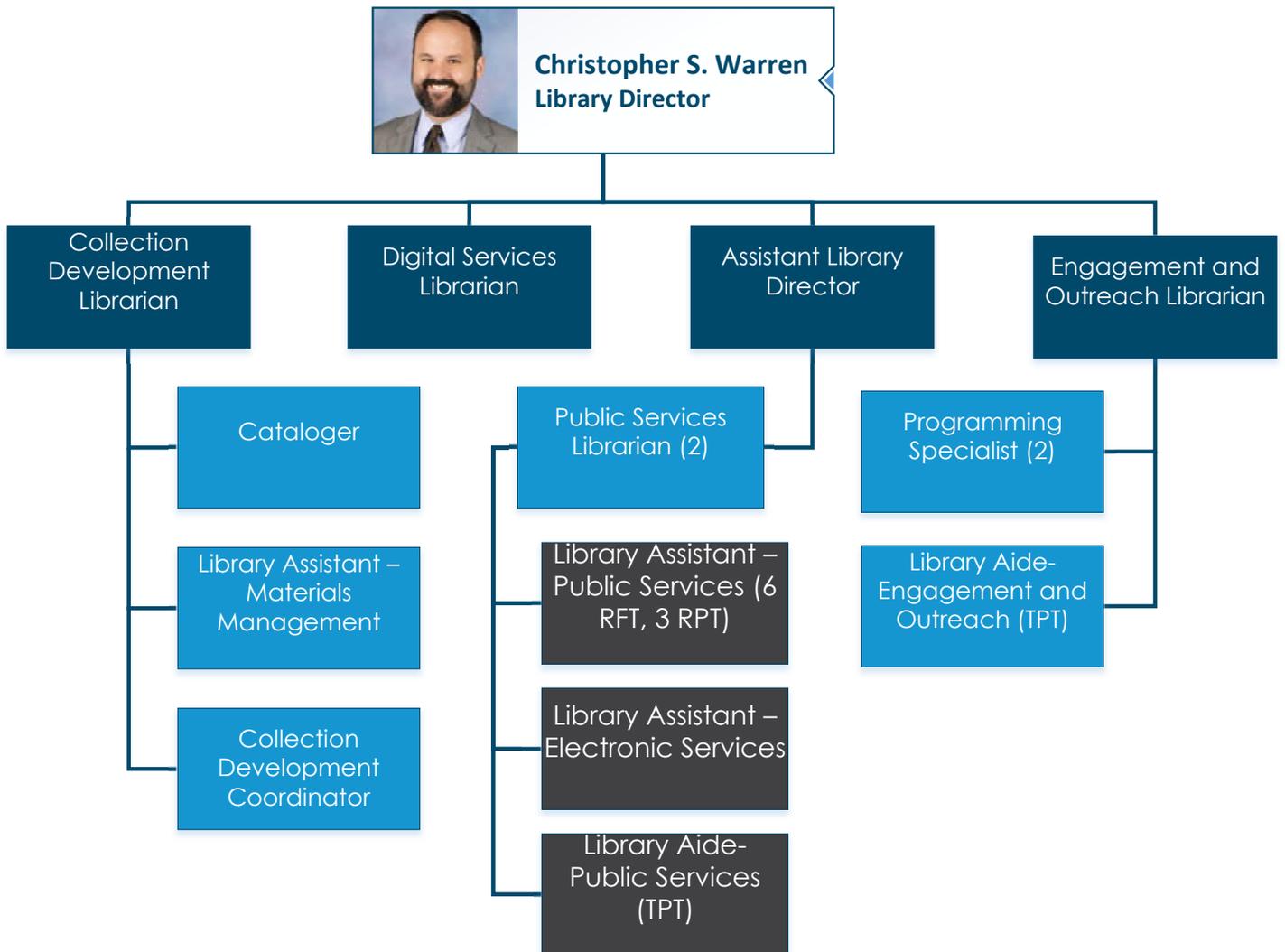


City of Auburn



City of Auburn

LIBRARY



MISSION

The Auburn Public Library inspires, enriches, and delights our residents with vital and valuable resources, services, and experiences.

LIBRARY

MAJOR FUNCTIONS

- The library will be an integral and vital partner in our community, one that connects Auburn residents with local agencies and with each other, so that our city can be a great place to live, work, learn, and play.
 - The Auburn Public Library will help cultivate a community that is active, engaged, and informed.
 - The Auburn Public Library will be a welcoming, safe, and comfortable destination, both in person and online.
 - The Auburn Public Library will provide our community with the best public technology possible so that people can achieve their personal, professional, and educational goals.
 - The Auburn Public Library will make available a collection that reflects the varied interests of our dynamic community, in a variety of mediums.
-

INITIATIVES

Expand digital legal/small business resources collection. Recommended in APL Strategic Plan FY 2021 - FY 2024. This initiative would provide resources in support of economic development, small business development, entrepreneurship, and personal legal assistance.

Develop a plan for serving patrons who are homebound and patrons with limited mobility. Recommended in APL Strategic Plan FY 2021 - FY 2024. This initiative would remove barriers to access for patrons who may have difficulty accessing the library's physical facility.

Produce introductory promotional materials, both digital and in print, for new users. Recommended in APL Strategic Plan FY 2021 - FY 2024. This initiative would provide patrons with a "welcome kit" that summarizes many of the library's key offerings, with the goal of growing awareness of library services and resources and improving patron retention.

CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE
PLACE**



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**

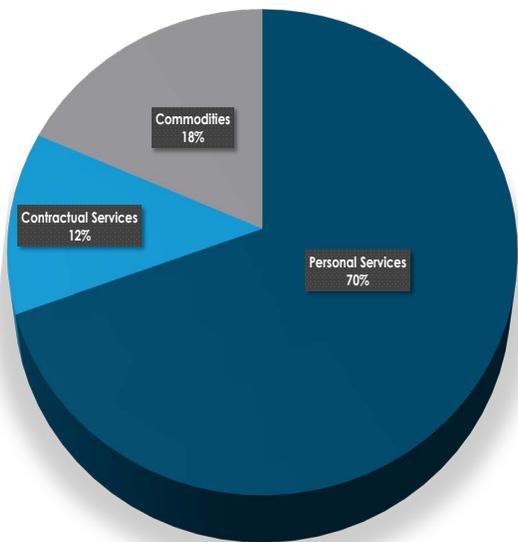
LIBRARY

COMPARATIVE SUMMARY BY CATEGORY

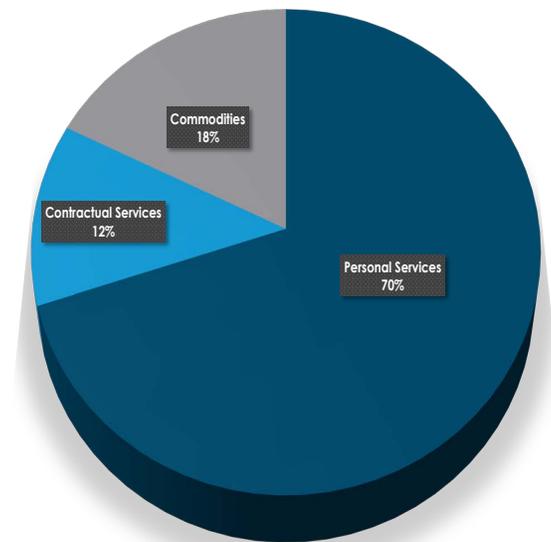
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,422,215	1,490,961	1,588,970	1,681,787	1,753,402
Contractual Services ¹	321,443	351,070	400,871	294,946	305,949
Commodities ¹	221,609	435,053	457,845	445,770	446,167
Capital Outlay	10,160	7,323	-	-	-
Agency Support	-	329	-	-	-
TOTALS	1,975,427	2,284,736	2,447,686	2,422,503	2,505,518

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ In FY2021, the building maintenance budget for Library is moved to Public Works Facilities division.

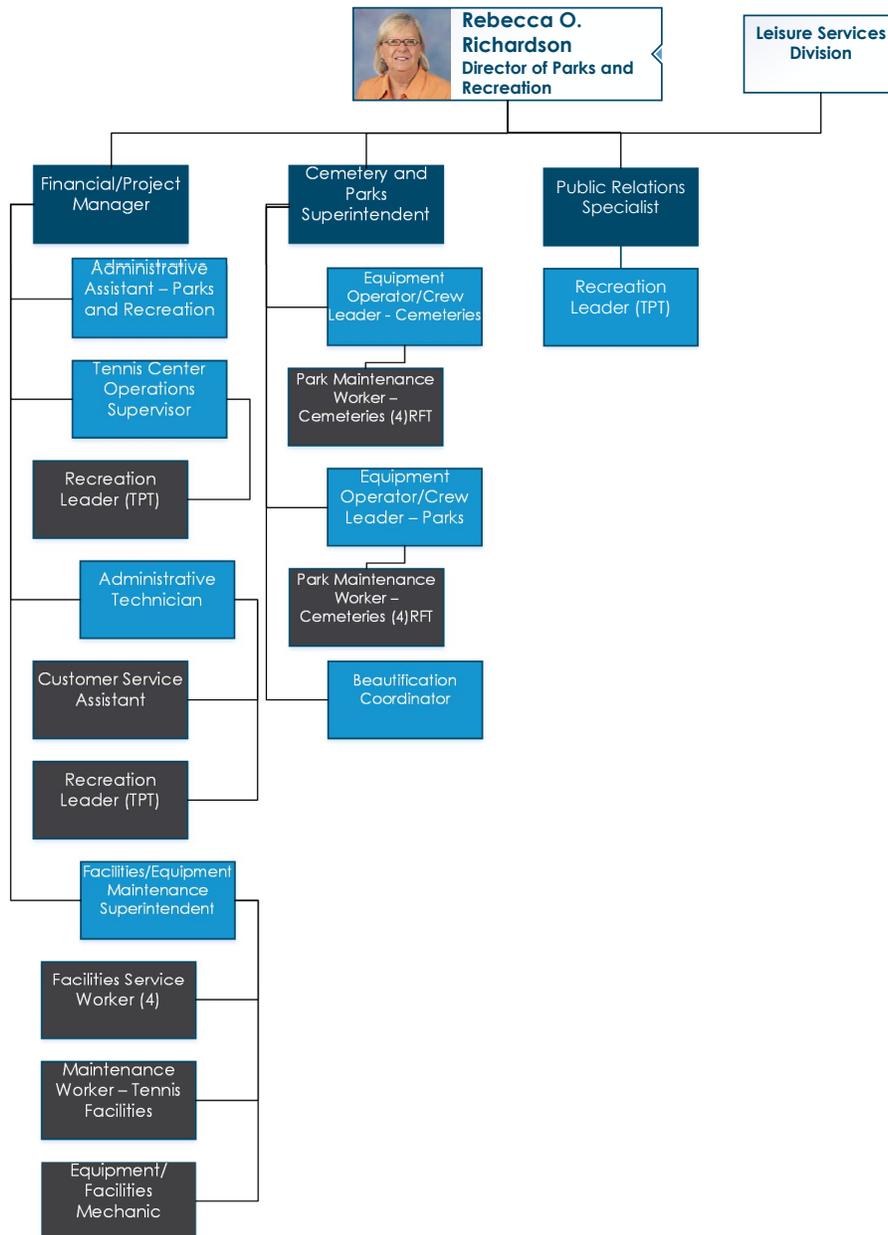


City of Auburn



City of Auburn

PARKS AND RECREATION



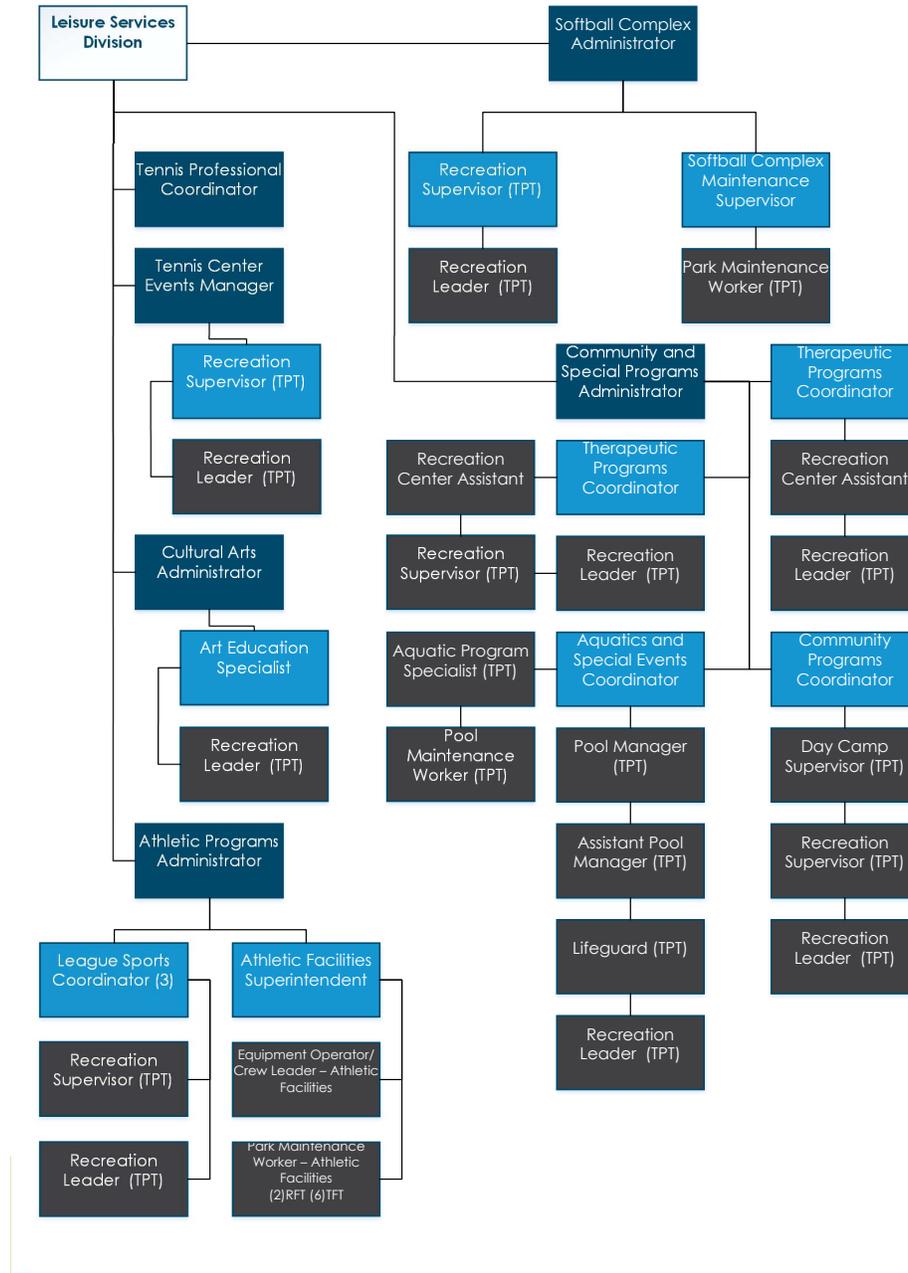
MISSION

The mission of the Auburn Parks & Recreation Department is twofold: to provide quality leisure services and facilities to the citizens of Auburn and to appropriately manage Auburn's cemeteries.



City of Auburn

PARKS AND RECREATION



MISSION

The mission of the Auburn Parks & Recreation Department is twofold: to provide quality leisure services and facilities to the citizens of Auburn and to appropriately manage Auburn's cemeteries.

PARKS AND RECREATION

MAJOR FUNCTIONS

- Provide safe, affordable, and innovative leisure activities for adults and children
 - Develop and maintain recreation facilities
 - Maintain the City of Auburn cemeteries to be safe and attractive
 - Promote recreation events as an economic development activity
 - Provide athletic programs for all levels of ability and competition for youth and adults
-

INITIATIVES

The Parks, Recreation and Cultural Master Plan (PRMCP) and the 2020 Citizen Survey identify park facilities as a top priority. The Parks & Recreation Department will continue to collaborate with other City departments to deliver needed indoor and outdoor recreational facilities, an inclusive playground, greenways and arts facilities.

Aggressively pursue tournaments and other events to generate revenue and stimulate the local economy. This initiative will help to fulfill the City's Vision Statement.

Develop a pop-up recreation concept that can introduce recreation activities to various parts of the community. Utilize non-profits and other groups to deliver half day programs to introduce children and adults to different recreation opportunities. This initiative is part of the departmental mission.

CITY OF AUBURN STRATEGIC GOALS



A UNIQUE PLACE



EFFICIENT USE OF RESOURCES



HIGH QUALITY OF LIFE



SHARED SENSE OF RESPONSIBILITY

PARKS AND RECREATION

ADMINISTRATION

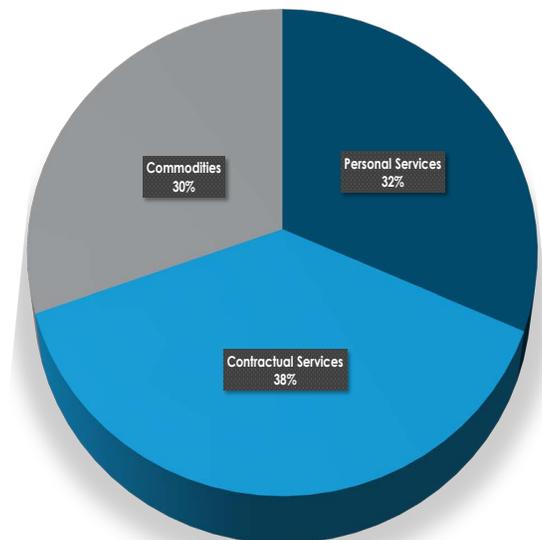
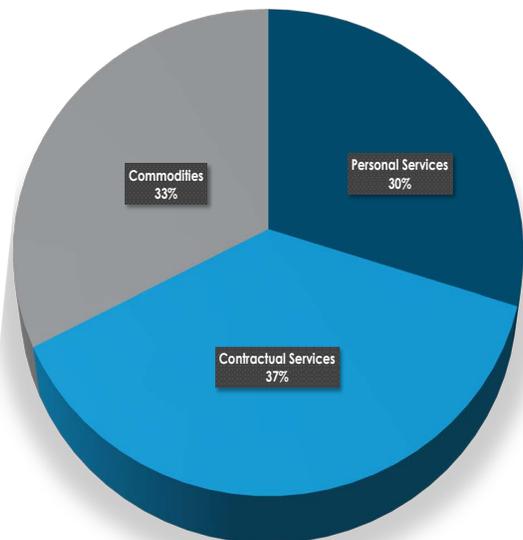
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	436,329	467,741	510,827	525,534	545,531
Contractual Services	606,095	568,385	652,477	652,477	652,477
Commodities	221,393	212,974	525,436	573,080	525,436
Capital Outlay	-	-	47,644	-	-
TOTALS	1,263,817	1,249,101	1,736,384	1,751,091	1,723,444

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



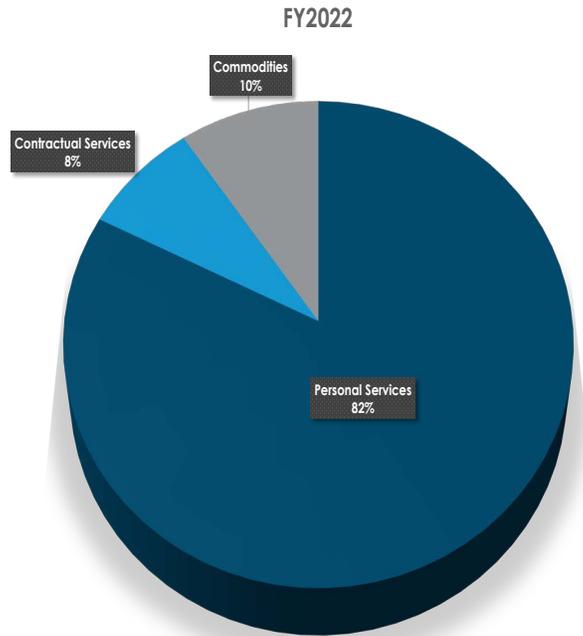
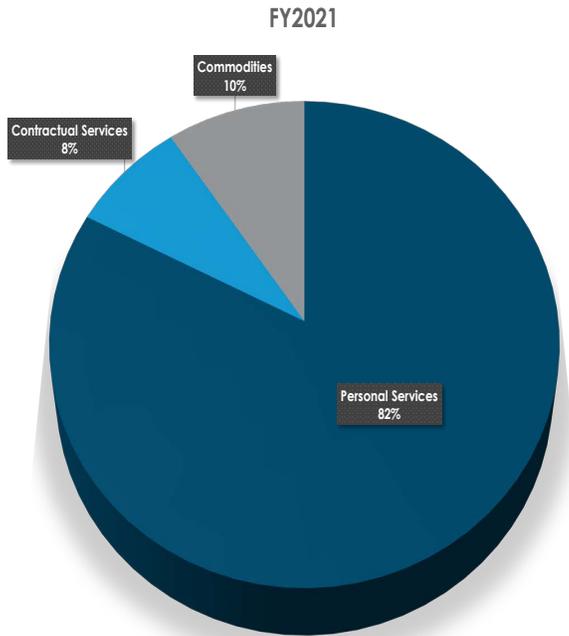
PARKS AND RECREATION

LEISURE SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,565,955	1,556,382	1,899,683	1,778,329	1,756,034
Contractual Services	171,534	220,562	171,622	171,622	171,622
Commodities	168,612	208,236	207,251	207,251	207,251
Capital Outlay	51,250	16,714	-	-	-
TOTALS	1,957,350	2,001,895	2,278,556	2,157,202	2,134,907

BUDGET FISCAL YEARS 2021 AND 2022



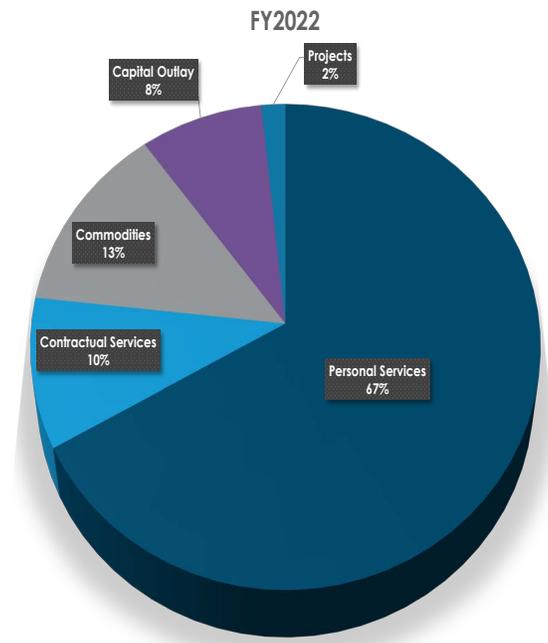
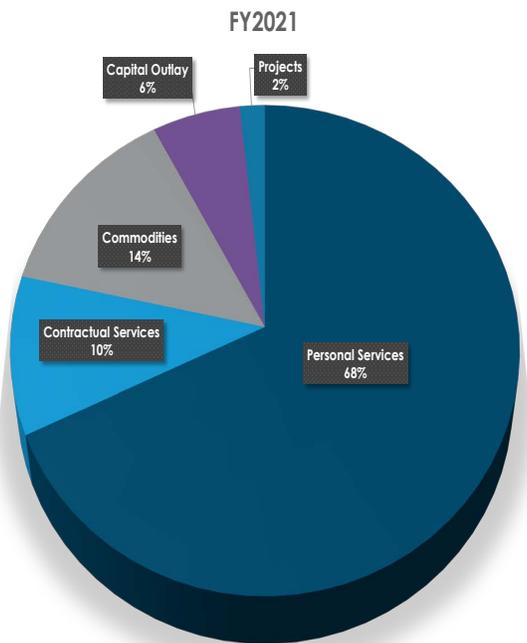
PARKS AND RECREATION

PARKS AND FACILITIES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,729,285	1,554,563	1,915,251	1,953,470	2,013,628
Contractual Services	501,703	478,447	299,120	299,120	299,120
Commodities	361,381	404,792	394,170	394,170	394,170
Capital Outlay	335,828	396,407	220,000	176,000	257,000
Projects	163,691	132,326	50,000	50,000	50,000
TOTALS	3,091,889	2,966,535	2,878,541	2,872,760	3,013,918

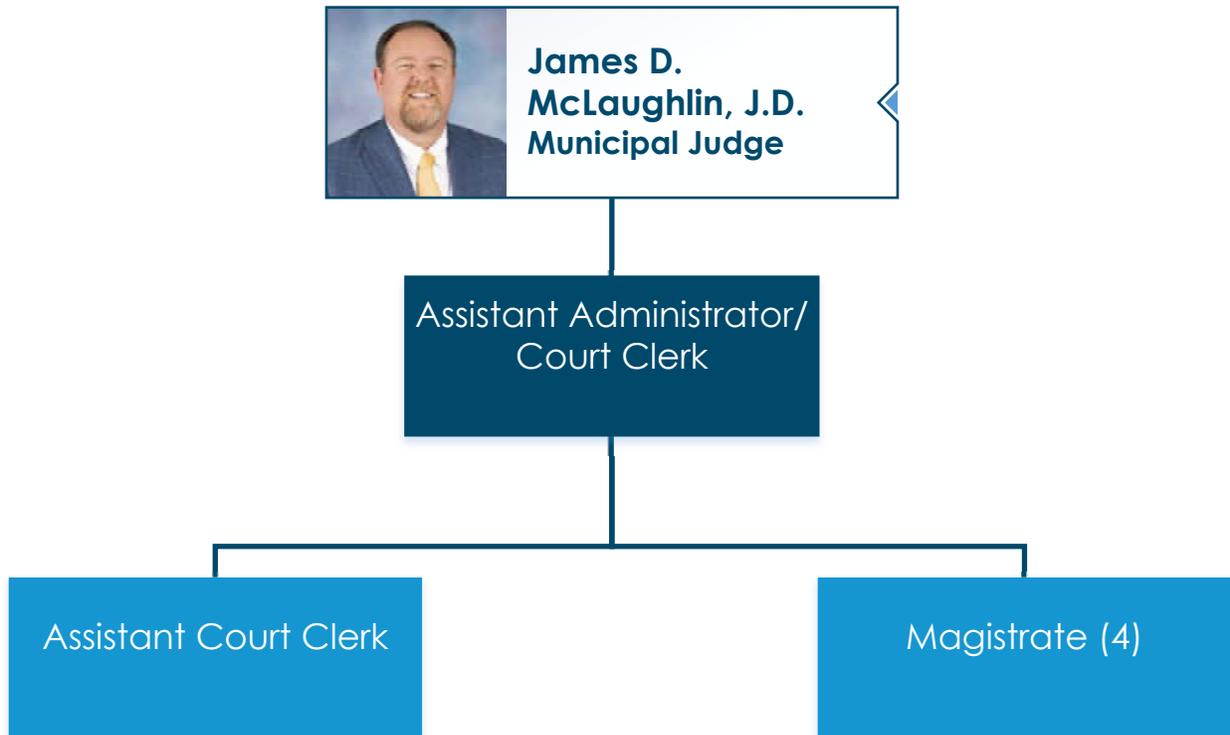
BUDGET FISCAL YEARS 2021 AND 2022





City of Auburn

JUDICIAL



MISSION

The mission of the Judicial Department is to provide a constitutional and statutory medium for the enforcement of traffic offenses, municipal ordinance violations, and State misdemeanors adopted by municipal ordinance as offenses against the City of Auburn. In order to accomplish this mission, the Judicial Department operates the Auburn Municipal Court.

JUDICIAL

MAJOR FUNCTIONS

- Conduct probable cause hearings and issue arrest warrants for violations of municipal ordinance and State misdemeanors
- Conduct trials for all other cases
- Receive, process, and docket for trial Uniform Traffic Citations issued by Auburn Police
- Accept payments for those desiring to plead guilty to certain charges that do not require court appearances
- Process all parking tickets issued by Auburn Police
- Monitor those sentenced to serve time in the Lee County Jail
- Through the Court Referral Officer, direct all persons convicted of drug or alcohol crimes to various counseling programs and monitor their progress/completion
- Conduct a Domestic Violence Intervention Program
- Oversee the provision of probation services, including the collection of fines, rehabilitation, community service, and counseling

INITIATIVES

Work with the IT Department and the Auburn Police Division to determine a way(s) to integrate the Court's Case Management software with RMS, NCIC and/or LETS to make the City's arrest warrants available/viewable to other agencies on a statewide or multi-county basis. This would allow better enforcement, as sharing the warrants would allow us to contact/find defendants who are not residents of Lee County more efficiently. It would also reduce unpaid fines and possibly reduce the number of driver's license suspensions issued each year by the Court.

Work with the IT Department and the Lee County Sheriff's Department to integrate systems to allow transmittal of arrest reports and other vital information electronically between the jail and the Court's new Case Management software. Integrating said reports and other information would reduce the time spent on duplicative data entry, and would ensure that all defendants were accurately in the database. This, in turn, would lessen the likelihood of keeping inmates incarcerated beyond the Constitutional mandates.

Develop a program, through consulting with the Office of the City Manager, to increase communication between the citizens and the Court system. Such an outreach program would promote transparency and, hopefully, understanding between the citizens and the justice system.

CITY OF AUBURN STRATEGIC GOALS



**HIGH QUALITY
OF LIFE**



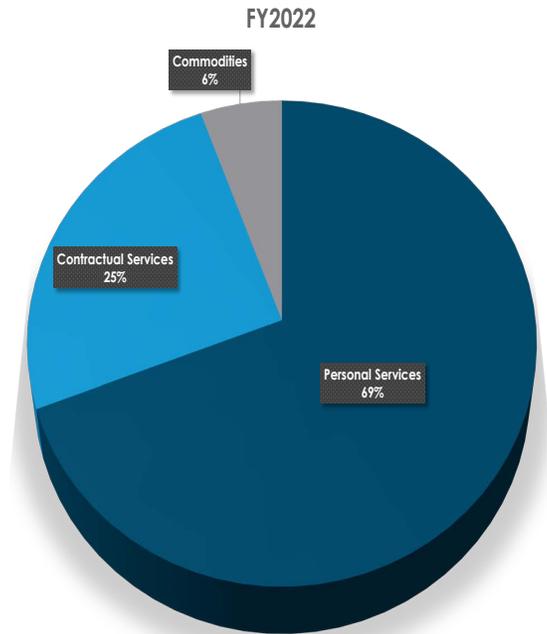
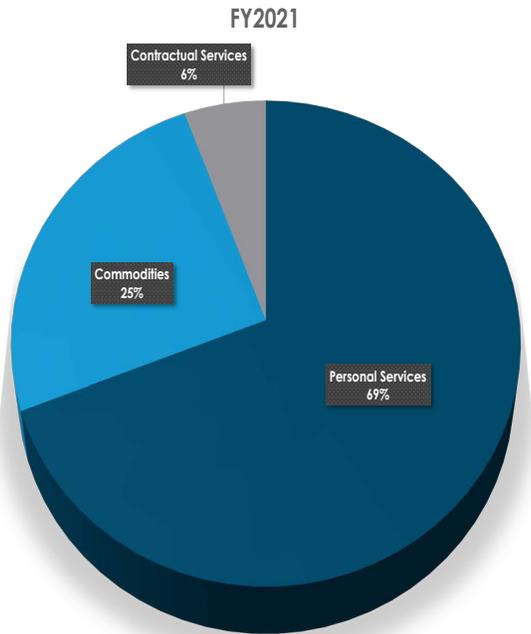
**SHARED SENSE OF
RESPONSIBILITY**

JUDICIAL

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	534,243	560,392	629,319	622,901	632,141
Contractual Services	248,751	227,002	238,380	227,530	229,430
Commodities	32,758	28,910	43,606	51,250	51,850
TOTALS	815,752	816,305	911,305	901,681	913,421

BUDGET FISCAL YEARS 2021 AND 2022



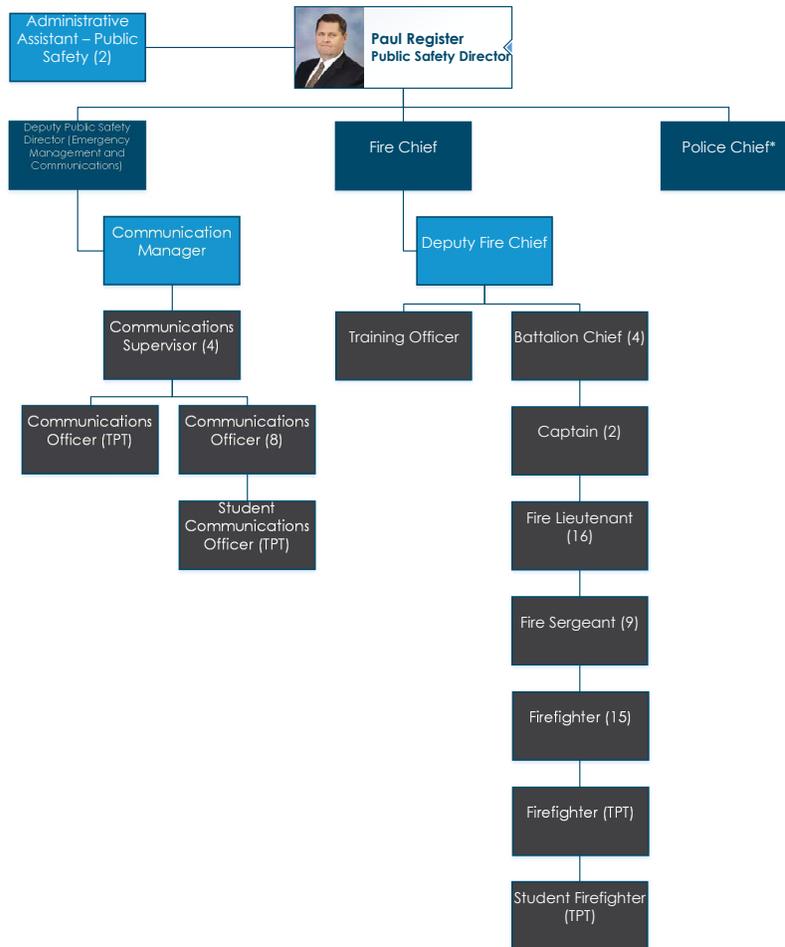


City of Auburn



City of Auburn

PUBLIC SAFETY DEPARTMENT



MISSION

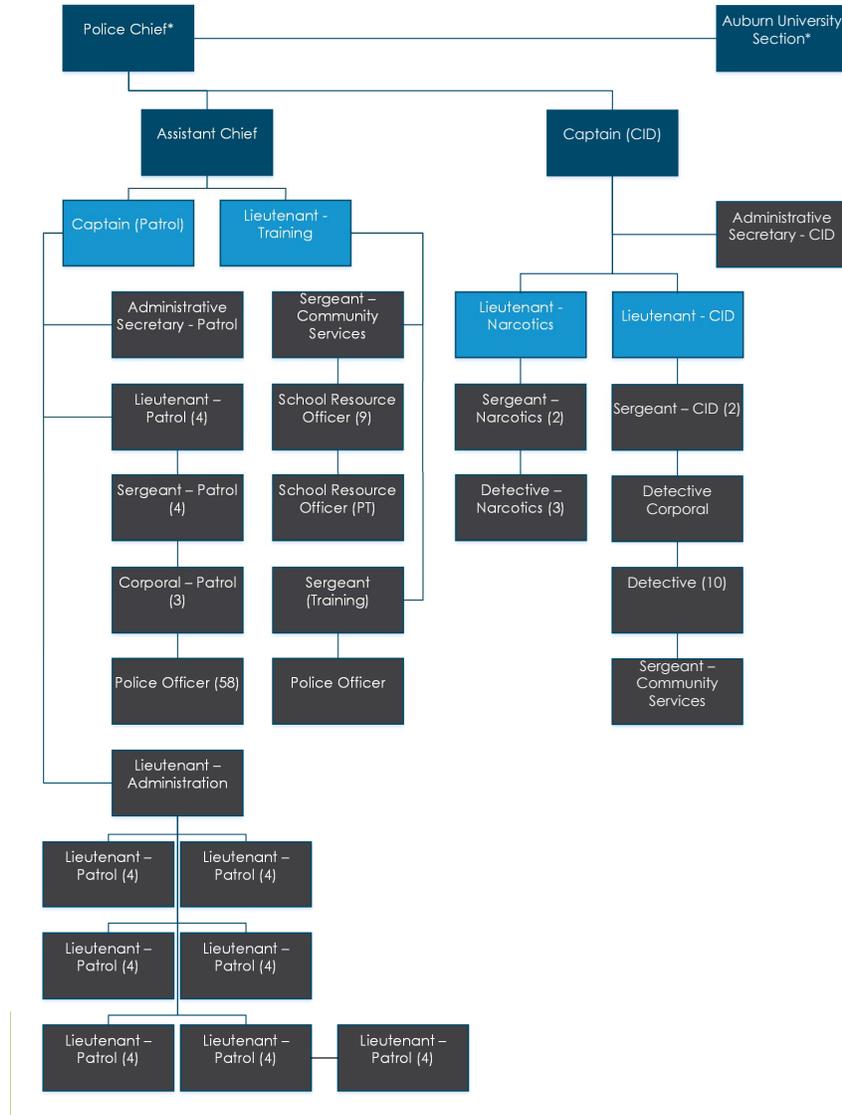
The mission of the Auburn Public Safety Department is to promote and maintain a safe environment in all areas of the City. Through employee commitment to provide quality Public Safety services, the Department will strive to assure that the residents of Auburn feel safe in their neighborhoods and workplaces



City of Auburn

PUBLIC SAFETY DEPARTMENT

POLICE DIVISION



MISSION

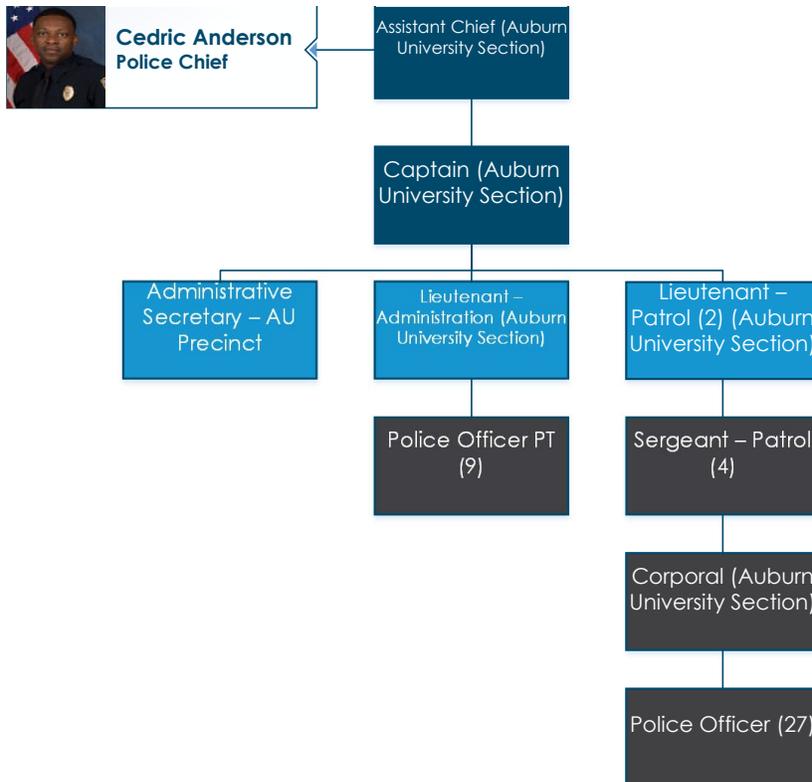
The mission of the Auburn Public Safety Department is to promote and maintain a safe environment in all areas of the City. Through employee commitment to provide quality Public Safety services, the Department will strive to assure that the residents of Auburn feel safe in their neighborhoods and workplaces



City of Auburn

PUBLIC SAFETY DEPARTMENT

POLICE AUBURN UNIVERSITY SECTION



MISSION

The mission of the Auburn Public Safety Department is to promote and maintain a safe environment in all areas of the City. Through employee commitment to provide quality Public Safety services, the Department will strive to assure that the residents of Auburn feel safe in their neighborhoods and workplaces

PUBLIC SAFETY

MAJOR FUNCTIONS

- Provide fire prevention inspections for all City businesses and industries
 - Provide immediate response to all fire calls
 - Provide police patrol throughout the City
 - Provide immediate response to all police calls for service
 - Provide immediate dispatch of emergency 911 calls
 - Provide special crime prevention programs (foot patrol, bike patrol) to maintain a sense of security in the community
 - Provide all-hazards emergency planning, preparation and notification
-

INITIATIVES

Effective communication is key to promote and maintain a safe environment in all areas of the City. In order to enhance communication with citizens and stakeholders we will develop and implement a platform to provide mass notification to the community in real-time as needed to address emergency situations and information through multiple delivery methods based on phone, GPS or other location data. This initiative fulfills the departmental mission and the City's Vision Statement.

Enhance cooperative crime information sharing and networking with neighboring jurisdictions to prevent and solve criminal activity through use of additional camera/ data systems in order to detect and apprehend criminals that move between jurisdictions. This initiative fulfills the departmental mission and the City's Vision Statement.

Enhance the Police Division's preparedness and training capabilities by increasing training opportunities through a partnership with Auburn University to host mission critical training locally. This initiative fulfills the departmental mission and the City's Vision Statement.

CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF
RESOURCES**



**HIGH QUALITY
OF LIFE**



**SHARED SENSE OF
RESPONSIBILITY**

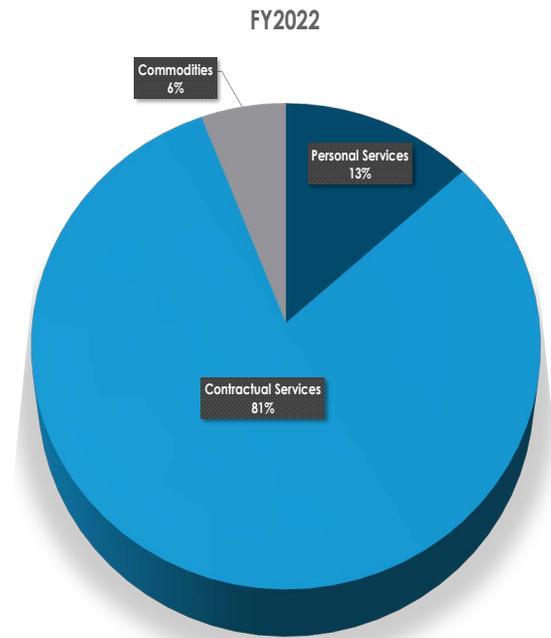
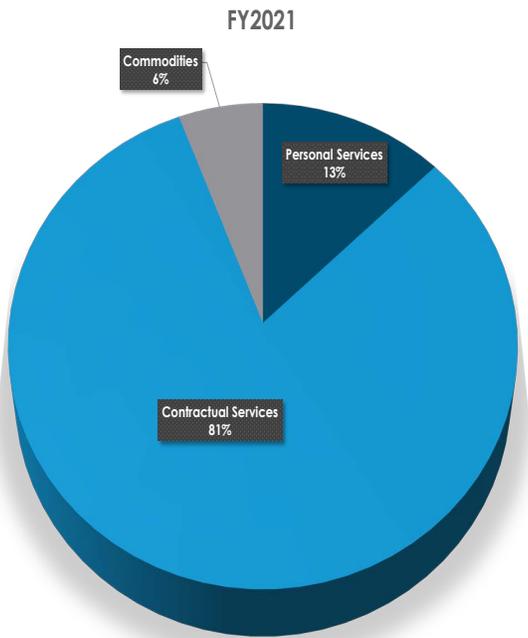
PUBLIC SAFETY

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	311,297	311,961	334,717	346,224	355,601
Contractual Services	1,963,182	1,696,569	2,173,090	2,188,378	2,158,378
Commodities	83,647	76,366	156,966	158,072	158,072
Capital Outlay	23,810	29,799	-	-	-
TOTALS	2,381,935	2,114,695	2,664,773	2,692,674	2,672,051

BUDGET FISCAL YEARS 2021 AND 2022



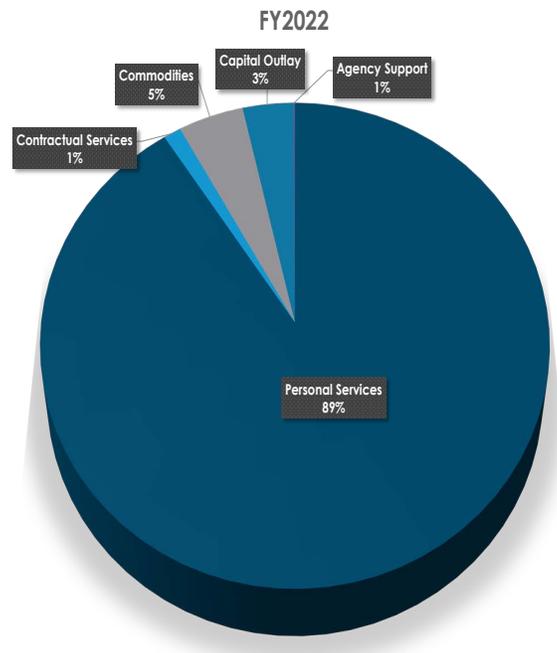
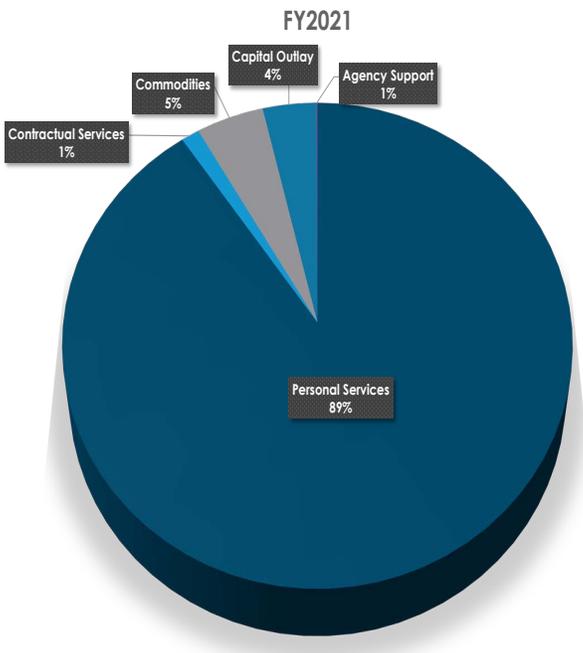
PUBLIC SAFETY

POLICE

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	11,346,442	12,734,069	13,939,995	15,585,860	16,140,048
Contractual Services	174,327	196,603	146,785	216,676	216,676
Commodities	762,064	703,253	827,060	808,616	808,616
Capital Outlay	508,490	493,870	523,778	639,261	630,317
Agency Support	14,360	12,010	15,453	15,453	15,453
TOTALS	12,805,683	14,139,806	15,453,071	17,265,866	17,811,110

BUDGET FISCAL YEARS 2021 AND 2022



¹ In FY2020, 12 new police officer positions were added.

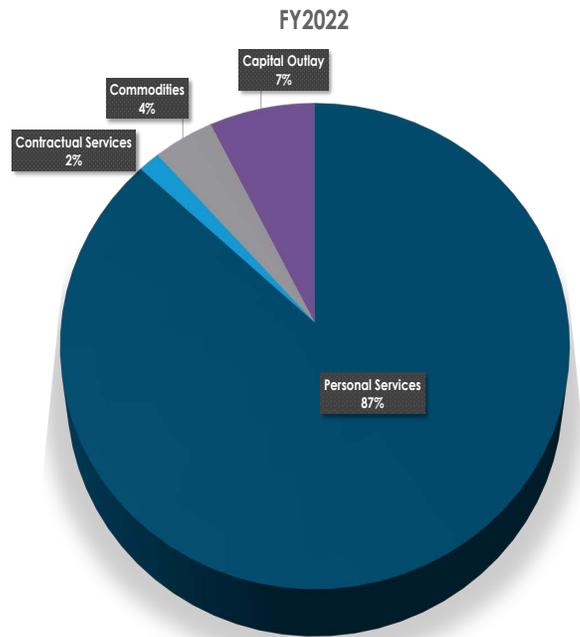
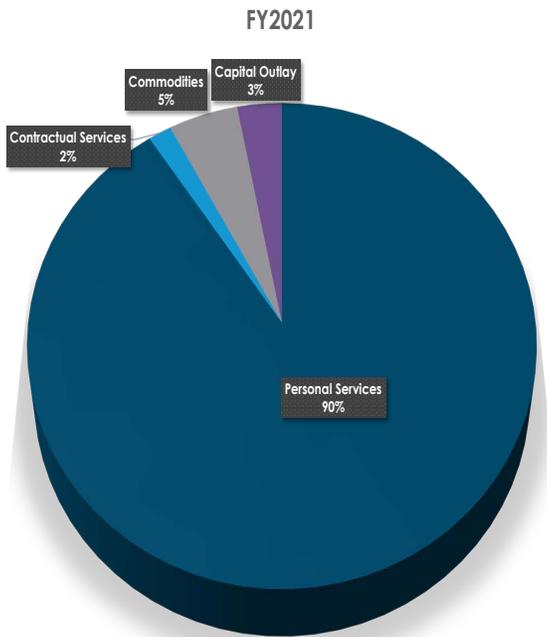
PUBLIC SAFETY

FIRE

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	5,220,355	5,715,946	6,348,484	7,247,088	7,465,425
Contractual Services	110,510	120,743	120,948	128,948	128,948
Commodities	280,455	314,560	318,545	386,848	362,553
Capital Outlay	37,595	178,984	1,261,011	248,000	632,000
TOTALS	5,648,915	6,330,233	8,048,988	8,010,884	8,588,926

BUDGET FISCAL YEARS 2021 AND 2022



¹ In FY2020, 6 new fire captain positions were added.

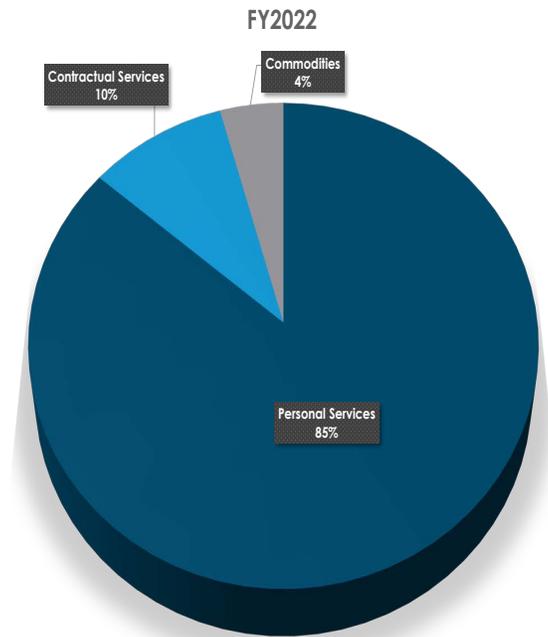
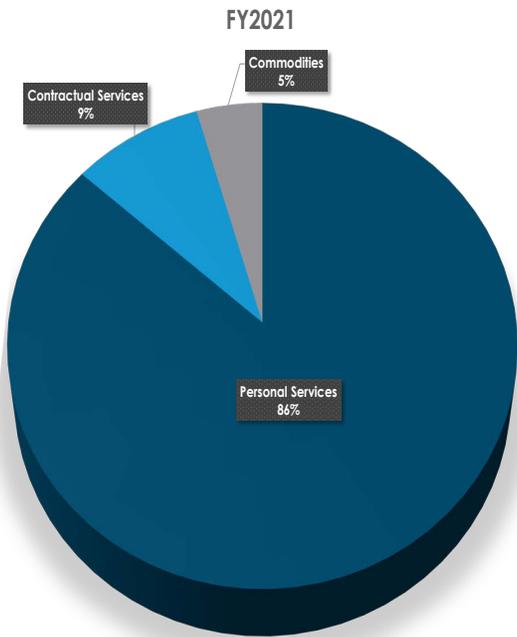
PUBLIC SAFETY

EMERGENCY MANAGEMENT AND COMMUNICATIONS

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	898,687	1,006,366	1,101,080	1,307,553	1,353,911
Contractual Services ²	59,141	64,240	118,929	137,000	150,500
Commodities ²	3,253	1,016,370	30,252	69,252	69,252
Capital Outlay	13,794	458,290	128,079	-	-
TOTALS	974,876	2,545,266	1,378,340	1,513,805	1,573,663

BUDGET FISCAL YEARS 2021 AND 2022



1 In FY2020, the Deputy Public Safety Director (Emergency Management and Communications) position was added and budgeted in the Communications Division.

2 In FY2021, items associated with emergency management are now budgeted in the Communications Division

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

General Fund - Non-Departmental Expenditures

Description of Non-Departmental Operations	165
Overview of Non-Departmental Expenditures and Other Financing Uses	166
General Operations	167
General Project Operations.....	168
Parks & Recreation Project Operations	169
Public Works Project Operations	170
Debt Service	171
Outside Agencies Funding	
Trends in Outside Agency Funding	172
Outside Agencies Funding by Agency Type – FY 2021 & FY 2022.....	173
Transfers	174



City of Auburn

GENERAL FUND

DESCRIPTION OF NON-DEPARTMENTAL OPERATIONS

General Operations

General Operations is the “department” that is used to account for expenditures that benefit multiple departments. An example of such expenditures is building maintenance services for a building or complex that houses multiple departments. Also included in General Operations are the utilities costs for street lighting, traffic signals and other utilities for City buildings.

General Project Operations

General Project Operations is a separate General Fund “department” used for the various General Fund departments’ capital outlays for projects for which the amount expended is significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting for large dollar capital projects funded within the General Fund in Project Operations, multi-year expenditures comparisons for the departments involved are more clearly “apples to apples.” General Project Operations accounts for infrastructure and non-recreation facilities projects.

Parks and Recreation Project Operations

Parks and Recreation Project Operations is a separate General Fund “department” used for the various General Fund departments’ capital outlays for projects for which the amount expended is significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting for large dollar capital projects funded within the General Fund in Parks and Recreation Project Operations, multi-year expenditures comparisons for the departments involved are more clearly “apples to apples.” Parks and Recreation Project Operations accounts for projects and improvements to parks and recreation facilities.

Public Works Project Operations

Public Works Project Operations is a separate General Fund “department” used for the various in house projects for which the amount expended is large enough to create disparities in the Public Works departmental budget. Public Works Project Operations accounts for infrastructure and non-recreation facilities projects that are typically performed by City employees and managed by the Public Works department.

Debt Service

Debt service is the category of expenditures representing the repayment of debt, including both principal and interest. Resources expended to repay debt are not available for expenditure on other goods and services. However, the long-term nature of many capital assets (roads, bridges, buildings, fire trucks, etc.) justify the borrowing of resources to enable the City to purchase or construct long-lived assets.

Outside Agencies

The City Council adopted policies in 2003 governing the funding of agencies that provide services to the Auburn community but are not legal entities of the City of Auburn. These policies form a framework from which appropriations to such agencies are set. It is noted on all agreements with outside agencies: “City shall only be obligated to contribute said funds for the fiscal years set forth above, contingent upon receipt by the City of revenues sufficient for such payments to be made. Agency may submit a written request to the City for subsequent fiscal years...In no event shall the City be obligated to appropriate additional monies to Agency.”

Transfers

The nature of governmental accounting requires that resources be accounted for in separate sets of books, called “funds,” to show compliance with the legal restrictions placed on the spending of the resources. It is common for the various funds to transfer resources between them, when allowed by law. The City also transfers resources to some of its component units, which are entities created by the City to carry out public responsibilities, as authorized by law.

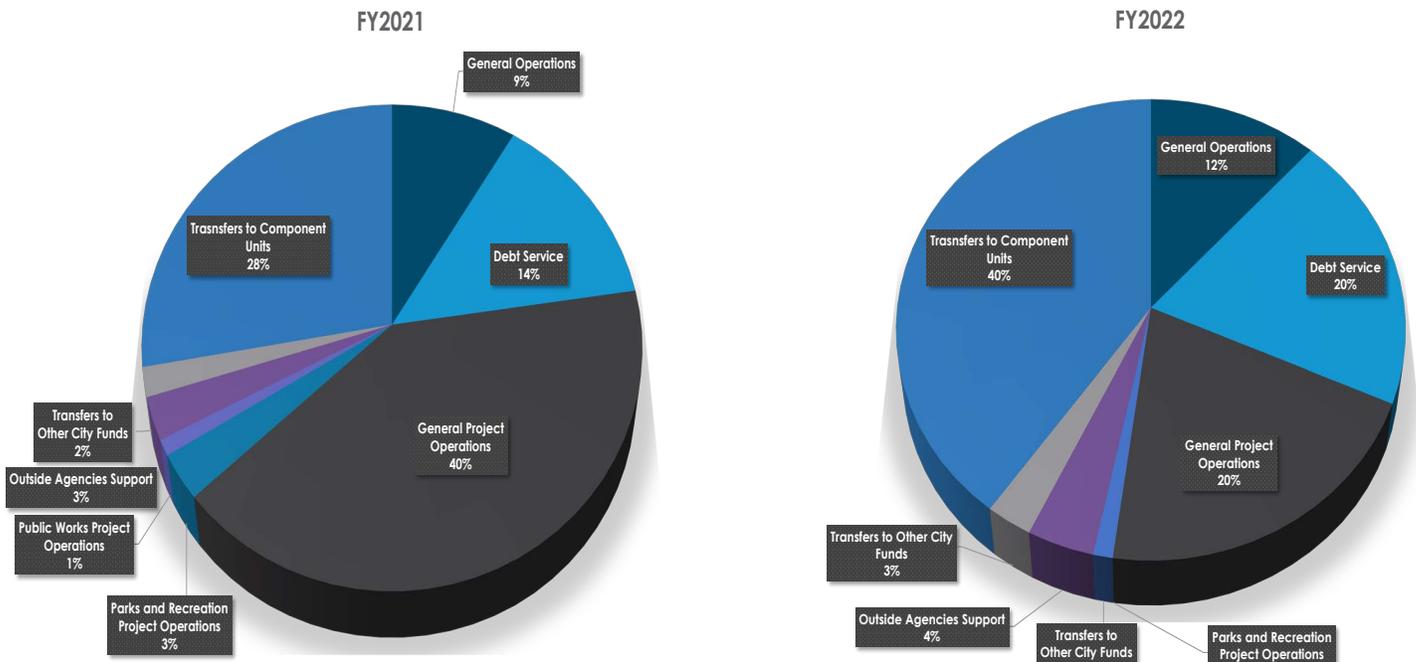
GENERAL FUND

OVERVIEW OF NON-DEPARTMENTAL EXPENDITURES AND OTHER FINANCING USES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
General Operations	4,510,986	4,493,657	5,345,834	4,512,690	4,342,690
Debt Service	6,589,176	6,794,373	6,471,402	7,095,621	7,305,631
General Project Operations	10,831,622	9,299,921	7,044,164	20,759,269	7,582,967
Parks and Recreation Project Operations	1,531,723	1,355,967	1,751,299	1,557,206	-
Public Works Project Operations	-	-	-	538,000	415,000
Outside Agencies Support	1,587,787	1,777,751	1,980,624	1,452,724	1,447,794
Transfers to Other City Funds	266,276	1,142,938	1,412,000	1,000,000	1,000,000
Transfer to Component Units ¹	14,688,907	14,370,572	15,060,064	14,194,412	14,760,904
TOTALS	\$ 40,006,476	\$ 39,235,177	\$ 39,065,387	\$ 51,109,922	\$ 36,854,986

BUDGETED FISCAL YEARS 2021 AND 2022



1 Includes appropriation to Auburn City Schools.

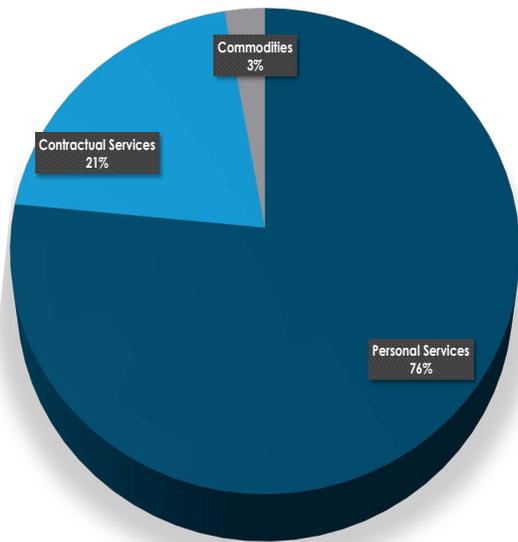
GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

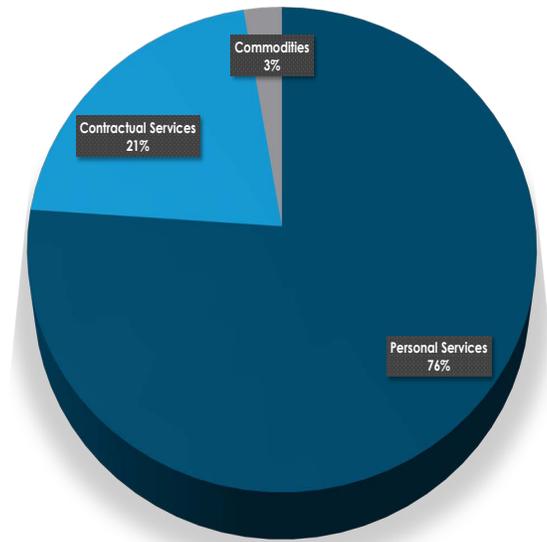
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	547,688	364,061	244,434	275,000	115,000
Contractual Services	3,390,022	3,740,824	4,280,900	4,177,690	4,167,690
Commodities	97,216	70,918	125,500	60,000	60,000
Capital Outlay	82,824	48,893	415,000	-	-
Projects	393,237	268,961	280,000	-	-
TOTALS	\$ 4,510,986	\$ 4,493,657	\$ 5,345,834	\$ 4,512,690	\$ 4,342,690

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



GENERAL PROJECT OPERATIONS

COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Engineering Prof Svcs	295,579	343,801	49,455	507,535	-
Special Projects	1,028,555	377,390	557,006	4,232,773	-
Intersection Improvements	309,357	82,846	868,419	3,559,928	2,153,024
Bridge Improvements	15,446	70,085	422,300	775,524	-
Streets Roadways Expansion	-	256,942	55,000	554,949	232,575
Streets Roadways Replacement	1,961,116	1,339,049	562,316	1,063,108	-
Street Resurf Restripe	1,040,126	967,706	587,346	2,998,000	2,000,000
Street Lights	26,750	112,649	37,000	544,400	27,500
Traffic Signals Improve	543,832	961,593	137,839	641,740	705,000
Downtown Improvements	-	2,579,356	1,224,450	123,670	961,320
Downtown Parking Improvements	180,624	-	-	-	-
Wright Street Deck	2,847,800	869,578	-	-	-
E Magnolia Parking Lot	113,446	11,891	-	-	-
Street Construction	12,567	-	-	-	-
Drainage Projects	438,096	189,238	100,000	879,000	-
Sidewalk Projects	429,555	1,069,794	248,668	287,382	503,548
Bikeways	45,818	-	-	-	-
Landscape & Irrigation	-	30,123	342,700	-	-
Boykin Center Improvements	-	33,928	1,575,575	-	1,000,000
Dev Svcs Pub Safety Bldg	1,542,957	-	66,090	191,260	-
Public Safety Facility	-	3,954	210,000	4,400,000	-
TOTALS	\$ 10,831,622	\$ 9,299,921	\$ 7,044,164	\$ 20,759,269	\$ 7,582,967

PARKS AND RECREATION PROJECT OPERATIONS

COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted	Budget	
	FY2018	FY2019	Budget	FY2021	FY2022
	\$	\$	FY2020	\$	\$
Unclassified Prof Svs	2,246	-	-	-	-
Special Projects	100,903	372,002	31,050	-	-
Samford Pool Renovation	-	-	57,407	-	-
Samford Sports Complex	108,130	-	-	-	-
Saugahatchee Green Blue	-	76,644	-	-	-
Town Creek Park	-	48,963	63,593	-	-
Sam Harris Park	-	81,038	214,906	456,126	-
Frank Brown Renovation	-	31,584	667,045	-	-
Softball Complex	-	56,975	-	-	-
Duck Samford	117,080	316,185	355,000	-	-
Skate Park	-	126,263	280,369	-	-
Westview Cemetery	112,122	6,000	-	-	-
Dinius Park	14,950	61,260	81,929	972,276	-
Lake Wilmore	-	112,737	-	-	-
Pine Hill Cemetery	74,036	57,610	-	128,804	-
Memorial Park Cemetery	42,480	6,420	-	-	-
Boykin Center Improve	959,776	2,285	-	-	-
TOTALS	\$ 1,531,723	\$ 1,355,967	\$ 1,751,299	\$ 1,557,206	\$ -

PUBLIC WORKS PROJECT OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

	Budget	
	FY2021	FY2022
	\$	\$
Special Projects	15,000	15,000
Drainage Projects	200,000	200,000
Sidewalk Projects	188,000	100,000
Landscape/Irrigation	35,000	-
Misc Facility Condition	100,000	100,000
TOTALS	\$ 538,000	\$ 415,000

1 This account was created during the FY2021 and FY22 budgeting process to account for in house projects

DEBT SERVICE

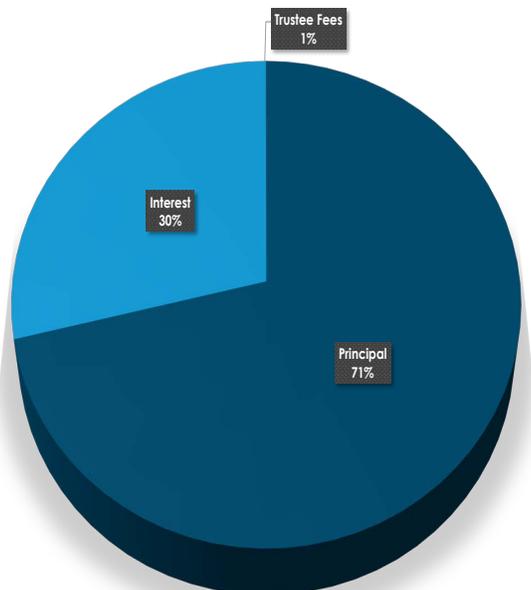
COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Bond Trustee Fees	8,862	3,039	3,000	3,000	3,000
Principal and Interest					
'06 GO Warrant (Tennis Center - AU Portion)	275,613	275,613	275,613	275,614	275,614
'08 GO Warrant (Community Development Authority)	811,928	-	-	-	-
'08 GO Warrant (Community Development Authority)	825,336	-	-	-	-
'09 GO Bonds (former 5 mill - '09 capital projects)	948,800	951,400	957,600	967,200	-
'10 GO Warrant (Alabama Street Property)	199,696	196,889	193,703	190,835	187,878
'10 GO Warrant (Refunding Series 2000A Bonds)	347,224	347,224	318,289	-	-
'10 GO Warrant (Refunding Series 2004A Bonds)	1,017,045	1,017,045	1,017,045	1,017,045	1,017,044
'12 GO Bonds (former 5 mill - '12 capital projects)	437,800	439,700	444,125	441,000	442,000
'12 GO Bonds (Refunding former 5 mill - '98, '99, '02, '05 Bonds)	363,300	350,900	338,500	273,000	-
'12 GO Warrant (West Tech Park)	601,771	601,771	601,771	601,771	601,772
12 GO Warranty (Refunding 1999 Warrants)	292,000	291,200	-	-	-
'14 GO Bonds (Refunding former 5 mill - '07 bonds (partial))	459,800	470,300	472,900	484,500	-
'18 GO Warrant (Public Safety Complex)	-	1,849,290	1,848,856	1,847,656	1,846,006
'20 GO Warrant Parking Deck	-	-	-	994,000	995,602
GO Warrant (Future Proposed Borrowing)	-	-	-	-	1,936,715
Total Principal and Interest	6,580,313	6,791,333	6,468,402	7,092,621	7,302,631
Total Debt Service	6,589,176	6,794,373	6,471,402	7,095,621	7,305,631
Principal	5,689,549	4,792,721	4,620,531	5,053,528	4,389,482
Interest	890,764	1,998,613	1,847,871	2,039,093	2,913,149
Total Principal and Interest	6,580,313	6,791,333	6,468,402	7,092,621	7,302,631

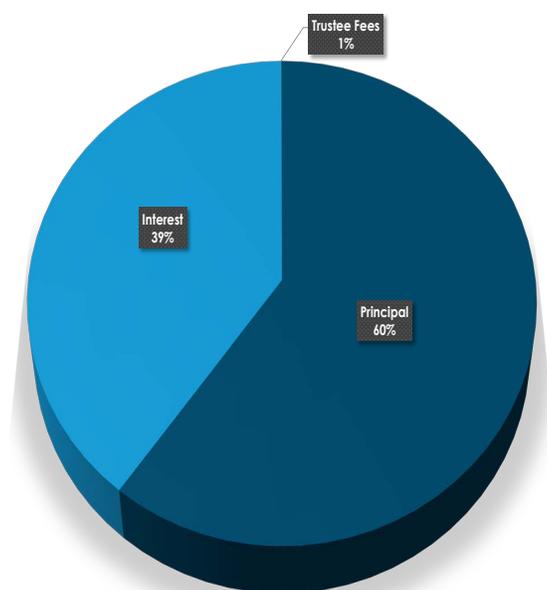
Principal and Interest as a % of total expenditures and other uses 7.53% 7.41% 6.56% 6.33% 7.33%

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



OUTSIDE AGENCIES¹

TRENDS IN OUTSIDE AGENCY FUNDING

FISCAL YEARS 2018 - 2022

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Alabama Cooperative Extension Service	10,000	10,000	10,000	10,000	10,000
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647
AU Airport - Runway Extension	36,317	42,509	30,000	30,000	30,000
AU Airport - Terminal Improvements	100,000	100,000	100,000	100,000	100,000
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000	50,000
Auburn University Performing Arts Center ²	500,000	500,000	550,000	50,000	50,000
Auburn-Opelika Convention and Visitor Bureau	306,881	442,592	441,768	441,768	441,768
Boys and Girls Club of Lee County	18,123	18,123	18,123	18,123	18,123
Child Advocacy Center	5,000	5,000	5,000	5,000	5,000
Community Market of the Lee Co. Food Bank	25,000	25,000	25,000	25,000	25,000
Domestic Violence Intervention Center	15,000	15,000	15,000	15,000	15,000
Downtown Merchants Association	30,000	15,000	30,000	-	-
East Alabama Medical Center - Cancer Center	-	35,000	-	-	-
East Alabama Medical Center - Surgical Center ³	-	-	200,000	200,000	200,000
East Alabama Mental Health	42,000	42,000	42,000	42,000	42,000
East Alabama Services for the Elderly (EASE)	12,500	12,500	12,500	12,500	12,500
Forest Ecology Preserve	50,000	50,000	50,000	50,000	50,000
Jule Collins Smith Museum of Fine Art	49,456	49,766	50,000	50,000	50,000
Lee Co. Emergency Management Agency	31,903	31,903	31,903	31,903	31,903
Lee Co. Food Bank - Capital Campaign	-	16,667	16,667	16,667	-
Lee Co. Young Leaders	-	2,500	2,500	-	-
Lee Co. Youth Development Center	45,200	45,200	45,200	45,200	45,200
Lee County Health Department	47,904	47,904	47,904	47,904	47,904
Lee County Juvenile Court	18,612	18,612	18,612	18,612	18,612
Lee-Russell Council of Governments (LRCOG)	158,744	167,328	153,300	157,900	169,637
Red Cross	10,000	10,000	10,000	10,000	10,000
Unity Wellness Center	3,500	3,500	3,500	3,500	3,500
Total Outside Agency Funding	1,587,787	1,777,751	1,980,624	1,452,724	1,447,794

1 Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

2 In FY2020, the final \$500,000 contribution for the Gogue Performing Arts Center was paid.

3 The EAMC Surgical Center is located at Auburn Research Park.

OUTSIDE AGENCIES¹

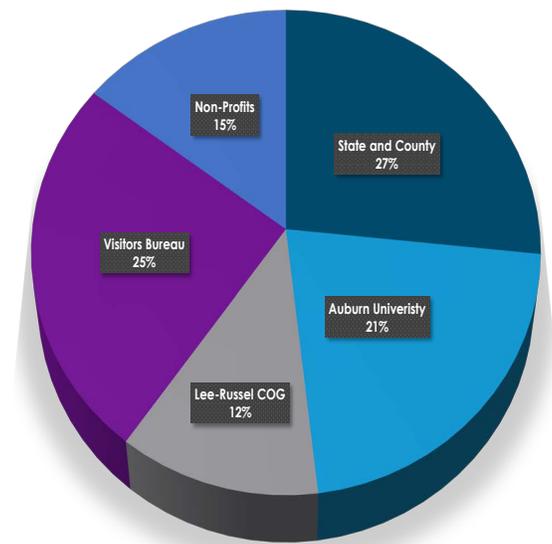
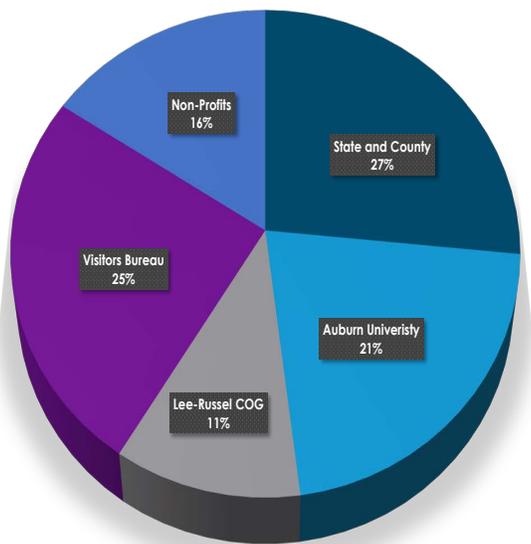
COMPARATIVE SUMMARY BY AGENCY TYPE

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
State and County	185,619	220,619	385,619	385,619	385,619
Auburn University ²	767,420	773,921	811,647	311,647	311,647
Governmental Entities	465,625	609,920	520,068	524,668	536,405
Non-Profit Organizations	169,123	173,290	263,290	230,790	214,123
Total Outside Agency Funding	1,587,787	1,777,751	1,980,624	1,452,724	1,447,794

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



1 Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

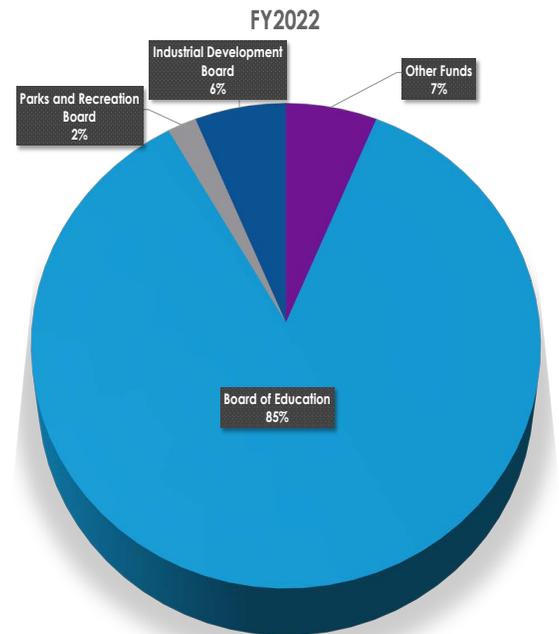
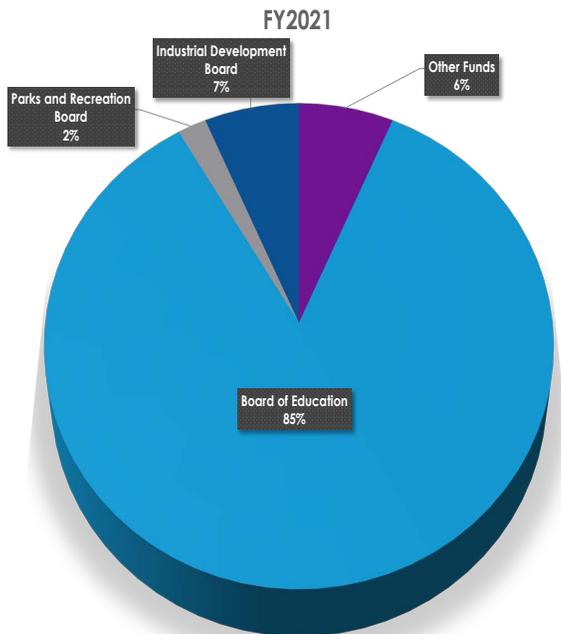
2 In FY2020, the final \$500,000 contribution for the Gogue Performing Arts Center was paid.

TRANSFERS

COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Transfers to Other City Funds					
Liability Risk Rentention Fund	260,000	125,000	22,000	-	500,000
Employee Benefit Self Insurance	-	500,000	1,000,000	1,000,000	500,000
Assessment Project Fund	6,276	-	-	-	-
Solid Waste Management Fund	-	517,938	300,000	-	-
Total Transfers to Other Funds	266,276	1,142,938	1,412,000	1,000,000	1,000,000
Transfers to Component Units					
Board of Education	13,379,911	12,997,953	13,770,064	12,890,912	13,442,904
Public Parks and Recreation Board	369,496	337,619	295,000	303,500	318,000
Industrial Development Board (IDB)					
General Operations	409,500	450,000	410,000	415,000	415,000
Workforce Development	115,425	115,000	115,000	115,000	115,000
Commercial Development	150,000	150,000	150,000	150,000	150,000
Industrial Recruitment	239,575	295,000	295,000	295,000	295,000
AU Research Park	25,000	25,000	25,000	25,000	25,000
Total Transfers to IDB	939,500	1,035,000	995,000	1,000,000	1,000,000
Total Transfers to Component Units	14,688,907	14,370,572	15,060,064	14,194,412	14,760,904
Totals	14,955,183	15,513,510	16,472,064	15,194,412	15,760,904

BUDGET FISCAL YEARS 2021 AND 2022



CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

BUDGET DETAIL

Special Activities of the General Fund

Description of and Trends in the Special Activities of the General Fund177
Overview of Revenues, Expenditures and Changes in Fund Balances.....178
Comparative Revenues, Expenditures and Changes in Fund Balances
 Liability Risk Retention Sub-Fund.....179
 Employee Benefit Self-Insurance Sub-Fund.....180
 Assessment Project Fund181



City of Auburn

GENERAL FUND

SPECIAL ACTIVITIES OF THE GENERAL FUND

SPECIAL ACTIVITIES OF THE GENERAL FUND are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

Liability Risk Retention Sub-Fund

Liability Risk Retention Sub-Fund accounts for the costs of operating the City's general liability and workers' compensation self-insurance program and funding self-insured retentions for other liability exposures. Services are provided to all City departments, as well as the Auburn Water Works Board.

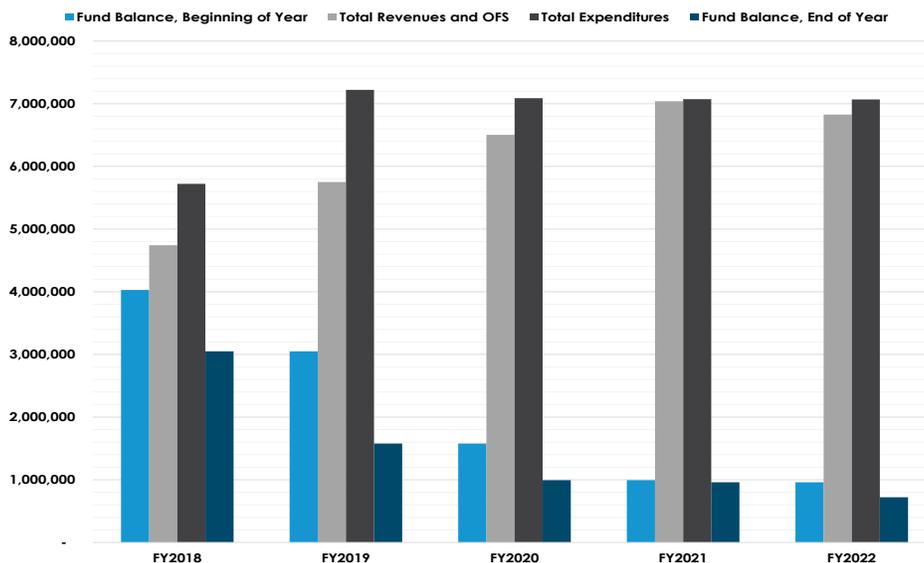
Employee Benefit Self-Insurance Sub-Fund

Employee Benefit Self-Insurance Sub-Fund accounts for the cost of operating the City's self-insured employee health benefits program. Services are provided to all City departments, as well as the Auburn Water Works Board.

Assessment Project Sub-Fund

Assessment Project Sub-Fund accounts for projects funded by development agreements and special assessments, including performance bonds held for the completion of subdivisions.

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Fund Balances, Restated	4,029,044	3,049,854	1,578,847	994,058	961,154
Total Revenues and OFS	4,742,849	5,750,910	6,503,305	7,041,030	6,828,158
Total Expenditures	5,722,039	7,221,917	7,088,094	7,073,934	7,068,212
Excess (Deficit) of Revenues and OFS over Expenditures	(979,189)	(1,471,008)	(584,789)	(32,904)	(240,054)
Ending Fund Balances	3,049,854	1,578,847	994,058	961,154	721,100



SPECIAL ACTIVITIES OF THE GENERAL FUND

OVERVIEW OF BUDGETED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

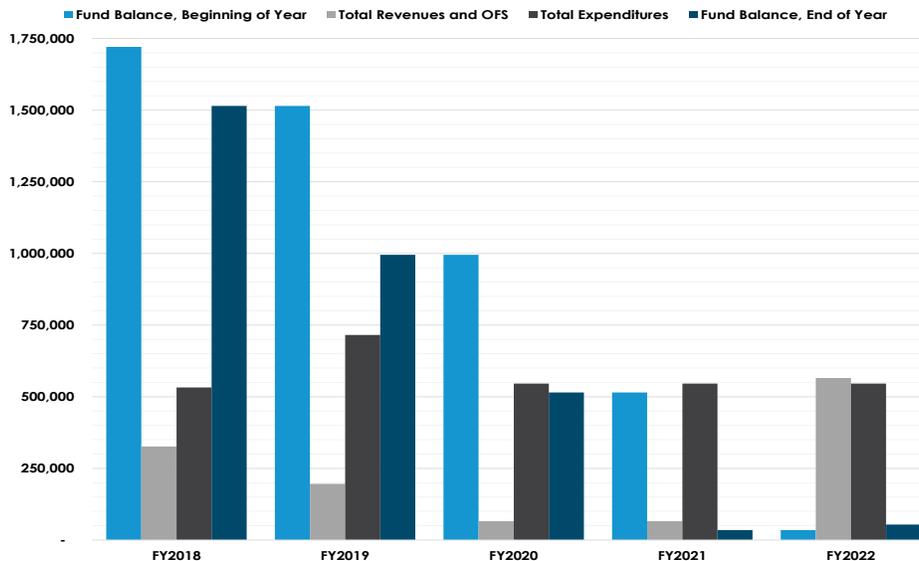
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Charges for Service					
Employer Premiums	2,770,626	3,080,206	3,439,775	3,896,900	3,899,850
Employee Premiums	1,210,133	1,347,286	1,529,946	1,614,496	1,614,496
Other Revenues					
Interest	14,178	21,839	17,000	17,000	17,000
Claims Reimbursement	221,989	420,335	50,000	50,000	50,000
Other	199,647	196,244	406,036	402,634	186,812
Total Revenues	4,416,573	5,065,910	5,442,757	5,981,030	5,768,158
Other Financing Sources (OFS)					
Transfers in from Other Funds	326,276	685,000	1,060,548	1,060,000	1,060,000
Total Revenues and OFS	4,742,849	5,750,910	6,503,305	7,041,030	6,828,158
Expenditures					
Claims Payments	4,300,959	5,780,156	5,195,605	4,980,000	5,170,000
Liability Retention	47,286	(10,866)	122,000	90,000	90,000
Premium Expenditures	403,516	452,444	465,913	685,500	688,500
Legal Professional Services	2,000	763	10,000	10,000	10,000
Administration Fees	313,003	327,843	377,840	384,200	384,300
Employee Wellness Clinic	455,355	475,058	511,200	522,100	539,100
Assessment Projects	199,921	196,519	405,536	402,134	186,312
Total Expenditures	5,722,039	7,221,917	7,088,094	7,073,934	7,068,212
Excess (Deficit) of Revenue and OFS over Expenditures	(979,189)	(1,471,008)	(584,789)	(32,904)	(240,054)
Fund Balance, Beginning of Year	4,029,044	3,049,854	1,578,847	994,058	961,154
Fund Balance, End of Year	3,049,854	1,578,847	994,058	961,154	721,100

LIABILITY RISK RETENTION FUND¹

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Interest	6,507	11,130	5,000	5,000	5,000
Insurance Reimbursement	-	-	500	500	500
Total Revenues	6,507	11,130	5,500	5,500	5,500
Other Financing Sources (OFS)					
Transfers in from Other Funds	320,000	185,000	60,000	60,000	560,000
Total Revenues and OFS	326,507	196,130	65,500	65,500	565,500
Expenditures					
Claims Payment	350,674	595,631	280,000	270,000	270,000
Liability Retention	47,286	(10,866)	122,000	90,000	90,000
Premium Expenditures	111,523	113,167	105,000	147,000	147,000
Legal Professional Services	2,000	763	10,000	10,000	10,000
Administration Fees	21,060	16,925	29,000	29,000	29,000
Total Expenditures	532,544	715,620	546,000	546,000	546,000
Excess (Deficit) of Revenue and OFS over Expenditures	(206,037)	(519,490)	(480,500)	(480,500)	19,500
Fund Balance, Beginning of Year	1,720,955	1,514,918	995,428	514,928	34,428
Fund Balance, End of Year	1,514,918	995,428	514,928	34,428	53,928

FIVE YEAR SUMMARY



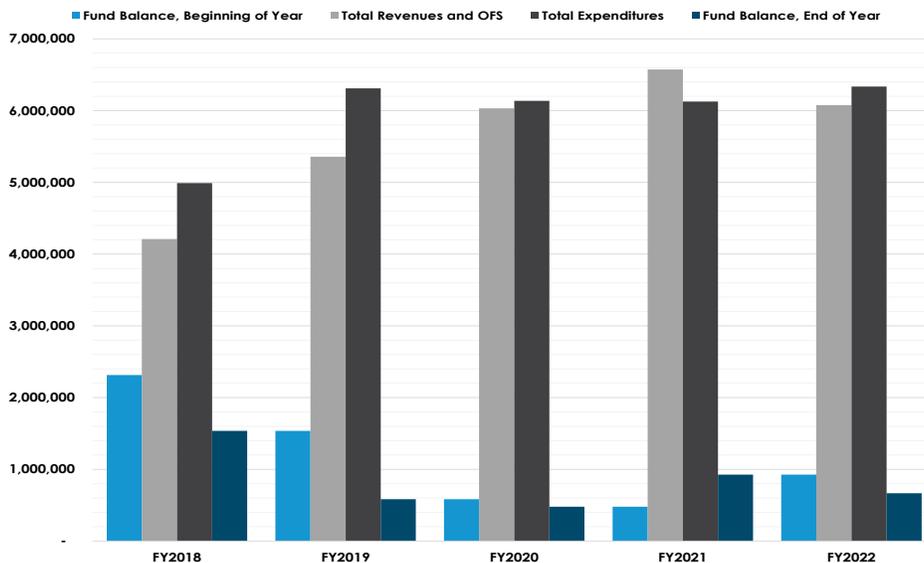
¹ The budget for risk retention is based on the potential exposure to workers compensation and other liability claims, not necessarily historical trends.

EMPLOYEE BENEFIT SELF-INSURANCE FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Employer Premiums	2,770,626	3,080,206	3,439,775	3,896,900	3,899,850
Employee Premiums	1,210,133	1,347,286	1,529,946	1,614,496	1,614,496
Interest	7,672	10,709	12,000	12,000	12,000
Claims Reimbursement	221,989	420,335	50,000	50,000	50,000
Total Revenues	4,210,420	4,858,535	5,031,721	5,573,396	5,576,346
Other Financing Sources (OFS)					
Transfers in from General Fund	-	500,000	1,000,000	1,000,000	500,000
Total Revenues and OFS	4,210,420	5,358,535	6,031,721	6,573,396	6,076,346
Expenditures					
Claims Payment	3,950,284	5,184,525	4,915,605	4,710,000	4,900,000
Premium Expenditures	291,993	339,277	360,913	538,500	541,500
Administration Fees	291,943	310,918	348,840	355,200	355,300
Employee Wellness Clinic	455,355	475,058	511,200	522,100	539,100
Total Expenditures	4,989,575	6,309,779	6,136,558	6,125,800	6,335,900
Excess (Deficit) of Revenue and OFS over Expenditures	(779,155)	(951,244)	(104,837)	447,596	(259,554)
Fund Balance, Beginning of Year	2,314,365	1,535,211	583,967	479,130	926,726
Fund Balance, End of Year	1,535,211	583,967	479,130	926,726	667,172

FIVE YEAR SUMMARY

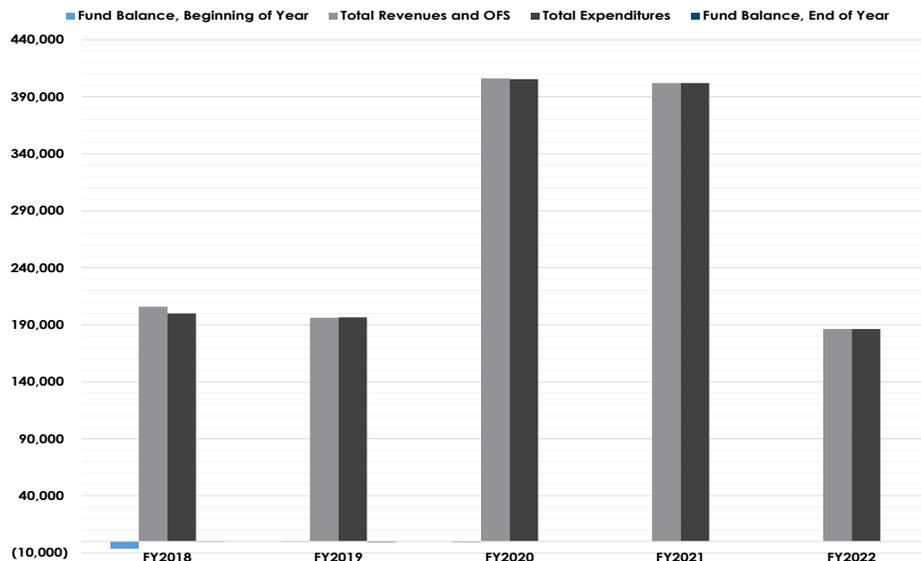


ASSESSMENT PROJECT FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Assessment - Cary Creek	182,910	182,910	182,910	182,910	182,910
Assessment Interest - Cary Creek	16,737	13,334	10,206	6,804	3,402
Forfeited Performance Bond	-	-	212,420	212,420	-
Total Revenues	199,647	196,244	405,536	402,134	186,312
Other Financing Sources (OFS)					
Transfers in from General Fund	6,276	-	548	-	-
Total Revenues and OFS	205,923	196,244	406,084	402,134	186,312
Expenditures					
Projects					
Street Resurface/Striping	-	-	212,420	212,420	-
Total Projects	-	-	212,420	212,420	-
Debt Service					
GO Warrant 2012C - Cary Creek West	182,910	182,910	182,910	182,910	182,910
GO Warrant 2012C - Cary Creek West	17,011	13,609	10,206	6,804	3,402
Total Expenditures	199,921	196,519	405,536	402,134	186,312
Excess (Deficit) of Revenue and OFS over Expenditures	6,002	(274)	548	-	-
Fund Balance, Beginning of Year	(6,276)	(274)	(548)	0	0
Fund Balance, End of Year	(274)	(548)	0	0	0

FIVE YEAR SUMMARY





City of Auburn



ENTERPRISE FUNDS

Description of and Trends in Enterprise Funds.....	185
Overview of Revenues, Expenses and Changes in Net Position – Fiscal Years 2018-2022	186
Combining Statement of Budgeted Revenues and Budgeted Expenses Fiscal Year 2021	187
Fiscal Year 2022	188

Sewer Fund - Enterprise Fund – A Major Fund

Water Resource Management	
Organization Chart.....	191
Major Functions	192
Initiatives	193
Financing Structure.....	194
Sewer Fund Capital Improvement Plan – Fiscal Years 2021-2026	196
Sewer Fund History – Fiscal Years 2015–2019	197
Sewer Fund Projections – Fiscal Years 2020–2026.....	198
Overview of Revenues, Expenses and Changes in Net Position – Fiscal Years 2018-2022	199
Budget Summaries	
Administration.....	200
Sewer Maintenance	201
Line Locating	202
Watershed Management.....	203
Pumping and Treatment.....	204
General Operations.....	205

Solid Waste Management Fund – Enterprise Fund

Environmental Services	
Organization Chart.....	209
Major Functions	210
Financing Structure.....	211
Solid Waste Management Fund History – Fiscal Years 2015–2019.....	212
Solid Waste Management Fund Projections – Fiscal Years 2020–2026.....	213
Overview of Revenues, Expenses and Changes in Net Position – Fiscal Years 2018-2022	214
Budget Summaries	
Administration.....	215
Recycling	216
Solid Waste	217
General Operations.....	218



City of Auburn

ENTERPRISE FUNDS

Enterprise Funds

Enterprise funds are funds used to account for activities for which a fee is charged to external users for goods or services. Enterprise funds are categorized as proprietary or business-type funds and are accounted for using the full accrual basis. The City of Auburn budgets for the following enterprise funds:

Sewer Fund

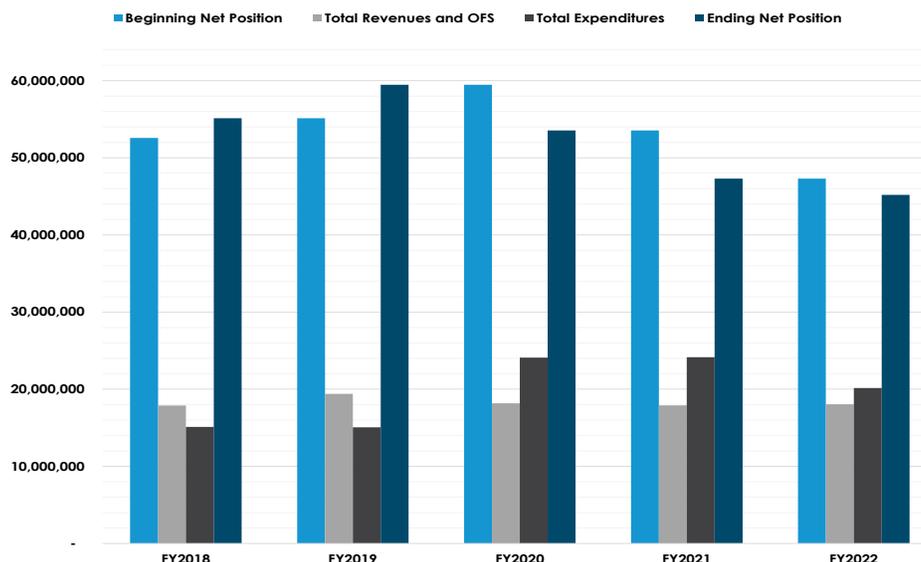
Sewer Fund accounts for the provision of wastewater collection and treatment services provided to the public, as well as watershed protection services. The Sewer Fund's assets include the City's two wastewater treatment plants and the sewer collection system (sewer lines). The Sewer Fund's activities are regulated by both the federal (Environmental Protection Agency) and state (Alabama Department of Environmental Management) governments. Sewer fees are established by the City Council.

Solid Waste Management Fund

Solid Waste Management Fund accounts for the provision of solid waste and recycling collection and disposal services provided to the public. The Solid Waste Fund's assets include heavy equipment, vehicles and other equipment. The City contracts with a private company for landfill services. The City has a permit for a construction and demolition landfill which has been closed for a number of years, but is still under monitoring.

TOTAL ENTERPRISE FUNDS - REVENUES, EXPENSES AND NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Net Position	52,579,428	55,137,242	59,464,147	53,543,611	47,297,857
Total Revenues	17,887,931	19,388,218	18,174,051	17,898,675	18,048,675
Total Expenses	15,102,833	15,061,313	24,094,587	24,144,428	20,151,408
Excess of Revenues over Expenditures	2,785,098	4,326,905	(5,920,536)	(6,245,753)	(2,102,733)
Prior Period Adjustment	(227,284)	-	-	-	-
Ending Net Position	55,137,242	59,464,147	53,543,611	47,297,857	45,195,124



ENTERPRISE FUNDS

OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Net Position	52,579,428	55,137,242	59,464,147	53,543,611	47,297,857
Operating revenues					
Grants	333,981	380,231	-	-	-
Charges for Service	16,548,014	17,316,161	16,817,876	16,933,000	17,083,000
Reimbursements and Contributions	71,250	74,061	71,250	71,250	71,250
Interest	77,588	142,495	134,000	78,500	78,500
Other Revenues	7,674	27,512	5,925	5,925	5,925
Total Operating Revenues	17,038,507	17,940,459	17,029,051	17,088,675	17,238,675
Non-Operating Revenues					
Sales of Surplus Assets	133,189	99,571	45,000	10,000	10,000
Transfer in General Fund	-	517,938	300,000	-	-
Capital Contributions	716,235	830,250	800,000	800,000	800,000
Total Revenues	17,887,931	19,388,218	18,174,051	17,898,675	18,048,675
Expenses	12,758,412	13,548,320	13,932,574	13,901,442	14,061,582
Capital Outlays ¹	-	-	403,000	1,100,000	844,200
Projects ¹	-	-	5,445,000	4,827,000	925,000
Debt Payments ¹	1,538,176	1,351,744	4,182,763	4,184,736	4,189,376
Transfers	806,245	161,250	131,250	131,250	131,250
Total Expenses and Transfers	15,102,833	15,061,313	24,094,587	24,144,428	20,151,408
Excess (Deficit) of Revenues over Expenses and Transfers Out	2,785,098	4,326,905	(5,920,536)	(6,245,753)	(2,102,733)
Prior Period Adjustment	(227,284)	-	-	-	-
Ending Net Position	55,137,242	59,464,147	53,543,611	47,297,857	45,195,124

¹ Actual amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt payments are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

ENTERPRISE FUNDS

COMBINING STATEMENT - FISCAL YEAR 2021

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
	\$	\$	\$
Audited Net Position, 09.30.2019	57,228,472	2,235,675	59,464,147
FY2020 Budgeted Revenues	12,820,375	5,353,676	18,174,051
FY2020 Budgeted Expenses	18,515,459	5,579,128	24,094,587
Budgeted Net Position, 09.30.2020	51,533,388	2,010,223	53,543,611
Operating Revenues			
Sewer Service Fees	10,550,000	-	10,550,000
Sewer Access Fees	1,200,000	-	1,200,000
Sewer Penalties	101,500	-	101,500
Miscellaneous Revenue	2,125	3,800	5,925
Investment Interest	75,000	3,500	78,500
Reimbursement and Contributions	71,250	-	71,250
Solid Waste Collection Fees	-	5,000,000	5,000,000
Solid Waste Penalties	-	71,500	71,500
Recycling	-	10,000	10,000
Total Operating Revenues	11,999,875	5,088,800	17,088,675
Non-Operating Revenues			
Sale of Surplus Assets	5,000	5,000	10,000
Capital Contributions	800,000	-	800,000
Total Revenues	12,804,875	5,093,800	17,898,675
Expenses			
Sewer Fund - Administration	593,712	-	593,712
Sewer Fund - Maintenance	1,936,558	-	1,936,558
Sewer Fund - Line Locating	94,268	-	94,268
Sewer Fund - Watershed Management	312,725	-	312,725
Sewer Fund - Pumping and Treatment	2,763,479	-	2,763,479
Sewer Fund - General Operations	3,311,261	-	3,311,261
Sewer Fund - Debt Service	4,184,736	-	4,184,736
Sewer Fund - Project Operations	4,827,000	-	4,827,000
Solid Waste Management Fund - Administration	-	612,947	612,947
Solid Waste Management Fund - Recycling	-	2,555,295	2,555,295
Solid Waste Management Fund - Solid Waste	-	2,759,973	2,759,973
Solid Waste Management Fund - General Operations	-	61,225	61,225
Total Expenses	18,023,738	5,989,440	24,013,178
Operating Transfers	76,250	55,000	131,250
Total Expenses and Transfers	18,099,988	6,044,440	24,144,428
Budgeted Net Position 09.30.2021	46,238,274	1,059,583	47,297,857

ENTERPRISE FUNDS

COMBINING STATEMENT - FISCAL YEAR 2022

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
	\$	\$	\$
Budgeted Net Position, 09.30.2021	46,238,274	1,059,583	47,297,857
Operating Revenues			
Sewer Service Fees	10,650,000	-	10,650,000
Sewer Access Fees	1,200,000	-	1,200,000
Sewer Penalties	101,500	-	101,500
Miscellaneous Revenue	2,125	3,800	5,925
Investment Interest	75,000	3,500	78,500
Reimbursement and Contributions	71,250	-	71,250
Solid Waste Collection Fees	-	5,050,000	5,050,000
Solid Waste Penalties	-	71,500	71,500
Recycling	-	10,000	10,000
Total Operating Revenues	12,099,875	5,138,800	17,238,675
Non-Operating Revenues			
Sale of Surplus Assets	5,000	5,000	10,000
Capital Contributions	800,000	-	800,000
Total Revenues	12,904,875	5,143,800	18,048,675
Expenses			
Sewer Fund - Administration	624,079	-	624,079
Sewer Fund - Maintenance	1,527,179	-	1,527,179
Sewer Fund - Line Locating	97,274	-	97,274
Sewer Fund - Watershed Management	324,386	-	324,386
Sewer Fund - Pumping and Treatment	2,763,479	-	2,763,479
Sewer Fund - General Operations	3,311,261	-	3,311,261
Sewer Fund - Debt Service	4,189,376	-	4,189,376
Sewer Fund - Project Operations	925,000	-	925,000
Solid Waste Management Fund - Administration	-	625,989	625,989
Solid Waste Management Fund - Recycling	-	2,585,616	2,585,616
Solid Waste Management Fund - Solid Waste	-	2,992,795	2,992,795
Solid Waste Management Fund - General Operations	-	53,725	53,725
Total Expenses	13,762,033	6,258,125	20,020,158
Operating Transfers	76,250	55,000	131,250
Total Expenses and Transfers	13,838,283	6,313,125	20,151,408
Budgeted Net Position 09.30.2022	45,304,866	(109,742)	45,195,124

ENTERPRISE FUNDS

Sewer Fund - Enterprise Fund – A Major Fund

Water Resource Management	
Organization Chart.....	191
Major Functions.....	192
Initiatives.....	193
Financing Structure.....	194
Sewer Fund Capital Improvement Plan – Fiscal Years 2021-2026.....	196
Sewer Fund History – Fiscal Years 2015–2019.....	197
Sewer Fund Projections – Fiscal Years 2020–2026.....	198
Overview of Revenues, Expenses and Changes in Net Position – Fiscal Years 2018-2022.....	199
Budget Summaries	
Administration.....	200
Sewer Maintenance.....	201
Line Locating.....	202
Watershed Management.....	203
Pumping and Treatment.....	204
General Operations.....	205

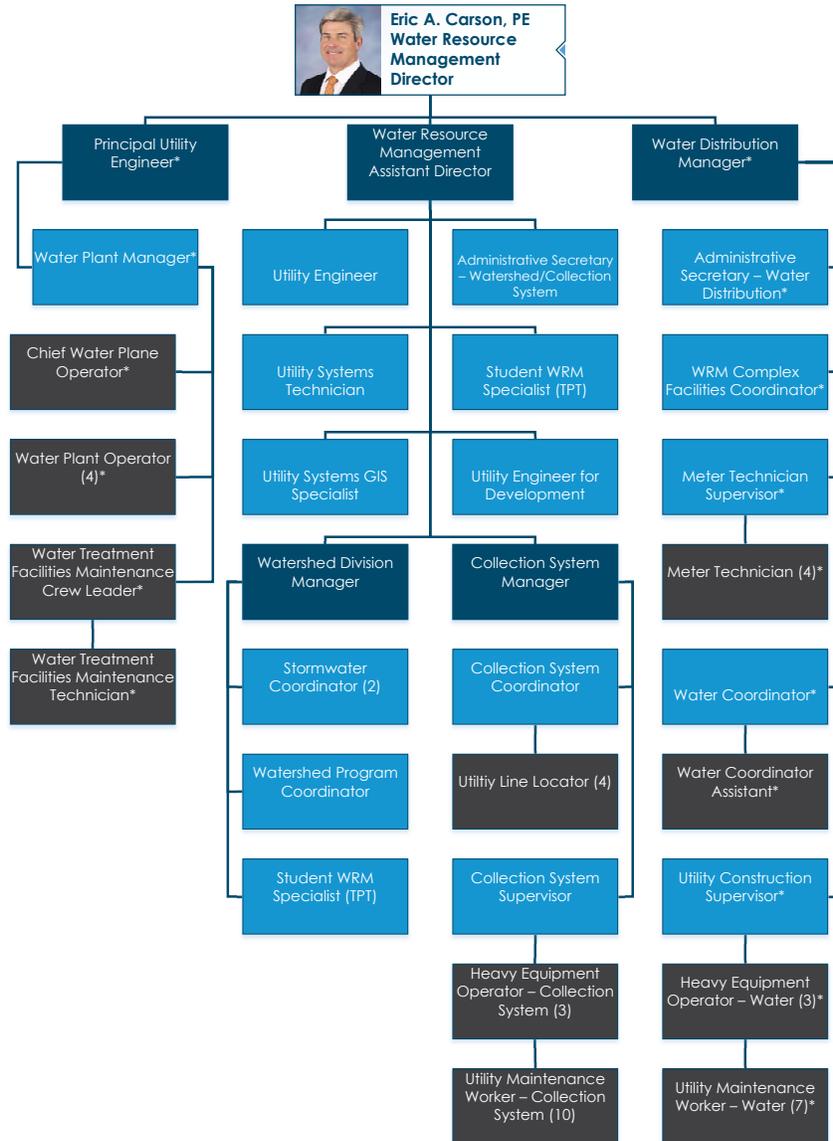


City of Auburn



City of Auburn

WATER RESOURCE MANAGEMENT



*Water Board Employee

MISSION

The mission of the City's Water Resource Management Department is to provide excellent water, sewer and watershed management services to all residents and businesses. Excellent service includes appropriate service hours and a trained, courteous staff to provide timely, accurate, and appropriate information and assistance.

WATER RESOURCE MANAGEMENT

MAJOR FUNCTIONS

- Maintain over 335 miles of gravity sewer lines, over 12 miles of sewer force mains, 7,800 manholes and service lines for over 25,000 sewer customers, 16 wastewater pumping stations and associated force mains.
- Respond to approximately 625 sanitary sewer work orders each year, inspect approximately 210 grease traps semi-annually, perform approximately 15,000 line locate requests each year and inspect gravity sewers and major interceptor sewers.
- Respond to over 27,500 water service requests annually and maintains meters, storage tanks, booster pump stations and Lake Ogletree.
- Work with new developments on the review and approval of water and sanitary sewer systems internal to the development and evaluate the effects of the water and sewer systems on surrounding watersheds.
- Provide water and sewer service to approximately 66,500 residents.
- Manage the contract operator of the Northside Water Pollution Control Facility (WPCF) and the HC Morgan (Southside) WPCF in treating domestic wastewater in compliance with federal and state regulations.
- Operate and maintain a water distribution system consisting of over 300 miles of water main, 2,500 fire hydrants, 6 storage tanks, 2 booster stations, and over 24,000 water meters.
- Provide an annual water system consumer confidence report that summarizes water quality data and water system and watershed activities for the past year.
- Operate and maintain the James Estes Water Treatment Plant and raw water pumping facilities at Lake Ogletree to produce potable drinking water that meets or exceeds regulatory requirements.
- Manage approximately 12-15 capital projects per year associated with the water and sewer system.
- Oversee compliance with current regulatory requirements regarding the water, sewer and stormwater management programs and address changing regulatory requirements as necessary.
- Provide annual Municipal Water Pollution Prevention (MWPP) reports to ADEM as required.
- Manage implementation and compliance of the City's Phase II Stormwater Program.
- Conduct approximately 1,200 routine and monthly erosion and sediment control inspections per year on all developments within the City of Auburn.
- Manage a comprehensive water quality sampling program to include weekly turbidity monitoring, realtime quarterly water quality monitoring of local streams utilizing the City's Hydrolab sampling probe, stormwater outfall monitoring and bacteriological sampling to identify potential illicit discharges.
- Respond to customer requests concerning water quality issues such as illicit discharges and erosion and sediment control concerns.
- Provide public education and outreach program to raise awareness of stormwater-related issues.

WATER RESOURCE MANAGEMENT

INITIATIVES

Finalize long term wastewater treatment plans. - Plans will be based on recommendations outlined in the 2020 Wastewater Treatment Facilities Master Plan currently being prepared by JACOBS. These plans are critical as the Water Resource Management Department plans for future wastewater treatment initiatives to provide wastewater treatment capacity and support future growth and development in the City of Auburn.

Complete upgrades to the James Estes Water Treatment Plant. - Project is currently being designed by JACOBS with construction anticipated to take place in FY21 and FY22. Upgrades and improvements are based on recommendations that were outlined in the Water Facilities Master Plan that was completed in 2017 as well as during subsequent meetings with Estes WTP staff. The purpose of the project is to extend the life of the James Estes WTP by replacing aging and outdated equipment, improving reliability and safety of treatment processes, and increasing operational efficiency of treatment processes.

Negotiate agreement with Opelika Utilities to construct new water treatment plant. - Project is based on long term water supply options identified by the Water Resource Management Department. The purpose of this initiative is to develop a contract agreement with Opelika Utilities for the design, construction and operation of a new water treatment plant that would meet the long term water supply needs of the City of Auburn and the City of Opelika.

SEWER FUND

FINANCING STRUCTURE

The Water Resource Management Department (WRM) is housed in the Bailey-Alexander Complex on W. Samford Avenue. The operations of the City of Auburn's Water Resource Management Department are financed differently from most other City departments' activities. WRM operations are funded jointly by the City and the Auburn Water Works Board, which is a component unit of the City. The Sewer administration and operating divisions are budgeted within a City fund separate from the General Fund. The City's Sewer Enterprise Fund accounts for sewer activities using business-type accounting (full accrual basis). The Sewer Fund's revenue sources include sewer service charges, sewer access fees, special sewer charges, and investment income. The Sewer Fund's expenses are accounted for in the following WRM Sewer divisions: Administration, Sewer Maintenance, Line Locating, Watershed Management, Sewer Treatment & Pumping, and General Operations.

Sewer rates and fees are established by City Council ordinance. It is the Council's intention that sewer fees shall cover the costs of providing wastewater services to residences and businesses. The schedule of current sewer fees is shown below:

CURRENT SEWER RATE SCHEDULE

Sewer service charges	\$4.94 per 1,000 gallons	
	Subject to minimum bills, see below	
	Residential billing capped at 18,000 gallons	
	Late penalty	5% of overdue balance
Minimum sewer service charges	Sewer access fees (for undeveloped property)	
3/4" meter	\$14.81	3/4" meter \$1,800.00
1" meter	\$24.76	1" meter \$4,500.00
1 1/2" meter	\$49.49	1 1/2" meter \$9,000.00
2" meter	\$74.23	2" meter \$14,400.00
3" meter	\$160.83	3" meter \$28,800.00
4" meter	\$321.64	4" meter \$45,000.00
6" meter	\$643.30	6" meter \$90,000.00
Deposit to open account	Residential	Commercial
3/4" meter	\$30.00	\$50.00
1" meter	\$85.00	\$100.00
1 1/2" meter	\$165.00	\$180.00
2" meter		\$300.00
3" meter		\$600.00
4" meter		\$1,000.00
6" or 8" meter		\$1,595.00

The Water Divisions' operations are financed by the Water Works Board of the City of Auburn, a legal entity that is separate from the City. The City Council appoints the members of the Water Works Board, which then establishes policies for water operations, manages the water supply, and sets rates for the provision of potable water services to residents and businesses in the City. The Water Board's primary revenue sources include sales of water to customers, water access fees, fire protection service fees and other miscellaneous fees and charges. Expenses of water operations are accounted for in the following WRM Water divisions: Administration, Pumping and Purification,

SEWER FUND

FINANCING STRUCTURE

Water Distribution, Meter Reading, Utility Billing Office, and General Operations. Salaries of some WRM employees are allocated between sewer and water functions, resulting in reimbursements between the City Sewer Fund and the Water Board.

The City has a contract with the Water Board to provide management services to the Board. The head of the City's Water Resource Management Department supervises the operation of the water treatment plant and the water storage and distribution system, as well as the meter reading team and water source planning efforts. The City's Finance Director/Treasurer is responsible for managing the Utility Billing Office, which includes the customer service representatives, billing and collection, accounting, and financial reporting functions. In addition, the Finance Department provides other financial services to the Water Board, including accounts payable, cash management, and debt management services. The City's Human Resources Department provides employee recruitment and retention and also risk management services to the Water Board. The City's Information Technology Department provides computer hardware and software support Services and GIS (computerized mapping) services to the Water Board.

The Water Works Board approves a separate biennial budget for its operations. The budget approved by the Water Board for fiscal year 2020 is shown below, along with comparative, audited data for fiscal years 2018 and 2019. Actual revenues and expenses through June 30, 2020 are presented with projected ending 2020 information, as well.

City of Auburn Water Works Board					
	Audited Actual		Approved Budget	Actual as of 06.30.20	Projected
	FY2018	FY2019	FY2020	FY2020	FY2020
	\$	\$	\$	\$	\$
Revenues					
Water sales	10,425,944	11,905,493	11,426,900	8,824,640	11,426,900
Fire protection fees	151,324	161,622	157,700	124,160	157,700
Penalties & collection fees	302,712	344,344	295,900	210,406	295,900
Tapping fees	140,362	119,735	147,600	102,420	147,600
Initiation fees	83,844	80,817	87,200	31,185	87,200
Investment income	120,896	183,002	70,000	101,734	70,000
Other revenues	157,316	199,022	167,400	233,923	167,400
Total revenues	11,382,400	12,994,035	12,352,700	9,628,469	12,352,700
Capital contributions					
Access fees	1,057,200	1,059,600	700,000	128,160	700,000
Developers	621,672	807,075	450,000	14,580	450,000
Total revenues and capital contributions	1,678,872	1,866,675	1,150,000	142,740	1,150,000
Expenses					
Water treatment and pumping	2,872,915	3,153,757	3,207,830	1,994,402	3,207,830
Distribution	1,268,010	1,431,575	1,990,014	1,228,799	1,990,014
Meter reading	787,772	806,470	922,155	661,098	922,155
Utility Billing Office	1,186,617	1,172,598	1,270,026	792,317	1,270,026
Operations administration	400,872	426,356	492,278	259,221	492,278
Bond operations	892,956	1,532,051	1,865,313	1,593,191	1,595,652
General operations	3,253,039	3,319,719	9,387,165	2,588,196	9,387,165
Total expenses	10,662,180	11,842,526	19,134,781	9,117,224	18,865,120
Net income ¹	2,399,091	3,018,184	(5,632,081)	653,984	(5,362,420)

The proposed budget for the City's funding of the Water Resource Management Department's wastewater management and operations is shown in the following pages about the City Sewer Fund.

¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.

SEWER FUND

CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2021-2026

Projects	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	Total
WPCF Improvements							
H C Morgan Stream Restoration Project	50,000	100,000	-	-	-	-	150,000
2019 HC Morgan WPCF Improvements Project	2,352,000	-	-	-	-	-	2,352,000
Facility Master Plan Update	-	-	-	-	100,000	-	100,000
WPCF Miscellaneous Projects	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Northside Pole Barn	30,000	-	-	-	-	-	30,000
H C Morgan WPCF Clarifier Weir and Baffle Replacement	300,000	-	-	-	-	-	300,000
Northside and Choctafaula Pump Station Guiderail Replacement	200,000	-	-	-	-	-	200,000
Unspecified Future Wastewater Treatment Capacity Project	-	-	500,000	1,000,000	11,000,000	20,000,000	32,500,000
Sewer Collection System Projects							
Sewer Collection System Projects	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Long-Term Flow Metering Project	65,000	65,000	75,000	75,000	75,000	75,000	430,000
Southside Basins 6 and 16 Rehab Project	550,000	-	-	-	-	-	550,000
Northside Highway 14 Forcemain Repair/Rehab	600,000	-	-	-	-	-	600,000
S College/Reese Outfall Relocation and Rehab	-	80,000	-	-	-	-	80,000
Watershed Projects							
Miscellaneous Green Infrastructure Projects	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Other Projects							
Blueway/Greenway Project	-	-	100,000	-	-	-	100,000
Aerial Topographical Mapping	-	-	60,000	-	-	60,000	120,000
Total - Sewer Fund	4,827,000	925,000	1,415,000	1,755,000	11,855,000	20,815,000	41,592,000

SEWER FUND

HISTORY - FISCAL YEARS 2015-2019

	Audited Actual					Increase FY19<FY15		
	FY2015	FY2016	FY2017	FY2018	FY2019	Amount	As a %	Average % per Year
	\$	\$	\$	\$	\$	\$	%	%
Operating Revenues	11,529,707	11,541,668	12,075,120	11,658,295	12,318,208	788,501	6.84%	1.14%
Operating Expenses	6,492,424	6,621,557	7,033,483	7,496,855	8,177,670	1,685,246	25.96%	4.33%
Operating Income (Loss)	5,037,283	4,920,111	5,041,637	4,161,440	4,140,538	(896,745)	-17.80%	-2.97%
Nonoperating Revenues (Expenses)								
Gain (Loss) on Disposal of Assets	71,142	10,130	21,633	(1,308)	8,133	(63,009)	-88.57%	-14.76%
Payments to component units	-	-	-	(135,000)	-	-	n/a	n/a
Interest Earned	30,351	35,953	32,922	72,721	135,390	105,039	346.08%	57.68%
Interest and Fiscal Charges	(2,147,458)	(1,765,887)	(1,672,393)	(1,537,888)	(1,349,769)	797,689	-37.15%	-6.19%
Total Nonoperating	(2,045,965)	(1,719,804)	(1,617,838)	(1,601,475)	(1,206,246)	839,719	-41.04%	-6.84%
Income before Transfers and Capital Contributions	2,991,318	3,200,307	3,423,799	2,559,965	2,934,292	(57,026)	-1.91%	-0.32%
Grants	-	13,135	-	-	-	-	n/a	n/a
Transfers	(196,170)	(70,358)	(60,268)	(288,945)	(60,885)	135,285	-68.96%	-11.49%
Capital Contributions from Developers	1,741,381	445,050	830,112	716,235	830,250	(911,131)	-52.32%	-8.72%
Change in Net Position	4,536,529	3,588,134	4,193,643	2,987,255	3,703,657	(832,872)	-18.36%	-3.06%
Prior Period Adjustment	(795,990)	-	-	(102,921)	-	795,990	-100.00%	-16.67%
Net Position, Beginning	39,118,166	42,858,705	46,446,839	50,640,481	53,524,815	14,406,649	36.83%	4.60%
Net Position, Ending	42,858,705	46,446,839	50,640,481	53,524,815	57,228,472	14,369,767	33.53%	4.19%
This history is reported on the full accrual basis. Per Generally Accepted Accounting Principles (GAAP) other sources and used of funds from capital outlays, debt issuances and debt principal payments (past, present, and future) are not reflected in the numbers listed above.								
Cash Flows From								
Operations	6,938,426	7,256,305	7,555,734	6,735,000	7,145,038	206,612	2.98%	0.50%
Noncapital Financing	(196,170)	(70,358)	(60,268)	(288,945)	(60,885)	135,285	-68.96%	-11.49%
Capital and Related Activities	(6,197,287)	(7,190,949)	(5,077,180)	(6,806,862)	(5,478,587)	718,700	-11.60%	-1.93%
Investing Activities	30,351	35,953	32,922	72,721	135,390	105,039	346.08%	57.68%
Net Increase (Decrease) in Cash	575,320	30,951	2,451,208	(288,086)	1,740,956	1,165,636	202.61%	18.42%
Beginning Cash and Equivalents	7,718,595	8,293,915	8,324,866	10,776,074	10,487,988	2,769,393	35.88%	5.98%
Ending Cash and Equivalents	8,293,915	8,324,866	10,776,074	10,487,988	12,228,944	3,935,029	47.44%	7.91%

SEWER FUND

PROJECTIONS - FISCAL YEARS 2020-2026

Financial Projections are based on assumptions and are subject to continuous change as actual revenue and expense information is updated and assumptions revised. These projections do not include the effect of any borrowings or any rate increases beyond those already approved.

	Adjusted Budget	Budget		% Increases		Projected			
	FY2020	FY2021	FY2022	Hist. %	Proj. %	FY2023	FY2024	FY2025	FY2026
	\$	\$	\$			\$	\$	\$	\$
Operating Revenues	11,849,875	11,924,875	12,024,875	1.14%	2%	12,265,373	12,510,680	12,760,894	13,016,111
Operating Expenses	8,408,446	8,552,002	8,647,657	4.33%	3%	8,907,087	9,174,299	9,449,528	9,733,014
Operating Income (Loss)	3,441,429	3,372,873	3,377,218			3,358,286	3,336,380	3,311,365	3,283,097
Nonoperating Revenues (Expenses)									
Gain (Loss) on Disposal of Assets	40,000	5,000	5,000	-14.76%	0%	5,000	5,000	5,000	5,000
Interest Earned	130,500	75,000	75,000	57.68%	0%	75,000	75,000	75,000	75,000
Interest and Fiscal Charges	(1,246,763)	(1,140,736)	(1,029,376)	amortization sched.		(911,030)	(791,363)	(694,244)	(621,244)
Total Nonoperating	(1,076,263)	(1,060,736)	(949,376)			(831,030)	(711,363)	(614,244)	(541,244)
Income before Transfers and Capital Contributions	2,365,166	2,312,137	2,427,842			2,527,256	2,625,017	2,697,121	2,741,853
Transfers	(76,250)	(76,250)	(76,250)	-11.49%	0%	(76,250)	(76,250)	(76,250)	(76,250)
Capital Contributions from Developers	800,000	800,000	800,000	-8.72%	0%	800,000	800,000	800,000	800,000
Change in Net Position	3,088,916	3,035,887	3,151,592			3,251,006	3,348,767	3,420,871	3,465,603
Net Position, Beginning	57,228,472	60,317,388	63,353,275			66,504,866	69,755,872	73,104,640	76,525,511
Net Position, Ending	60,317,388	63,353,275	66,504,866			69,755,872	73,104,640	76,525,511	79,991,114

This projection is reported on the full accrual basis. Per Generally Accepted Accounting Principles (GAAP) other sources and uses of funds from capital outlays, debt issuances and debt principal payments (past, present, and future) are not reflected in the numbers listed above. As a referene, we have included the budgeted and projected amounts below.

Capital Outlays and Projects	5,848,000	5,287,000	925,000			1,415,000	1,755,000	11,855,000	20,815,000
Principal Debt Repayment	2,936,000	3,044,000	3,160,000			3,282,000	3,400,000	1,430,000	1,500,000

SEWER FUND

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Net Position	50,640,481	53,524,816	57,228,472	51,533,388	46,238,274
Operating Revenues					
Charges for Service	11,628,379	12,234,254	11,776,500	11,851,500	11,951,500
Reimbursements and Contributions	71,250	74,061	71,250	71,250	71,250
Interest	73,032	137,389	130,500	75,000	75,000
Other Revenue	3,236	22,401	2,125	2,125	2,125
Total Operating Revenues	11,775,896	12,468,105	11,980,375	11,999,875	12,099,875
Non-Operating Revenues					
Sale of Surplus Assets	89,761	8,133	40,000	5,000	5,000
Capital Contributions	716,235	830,250	800,000	800,000	800,000
Total Non-Operating Revenues	805,996	838,383	840,000	805,000	805,000
Total Revenues	12,581,892	13,306,488	12,820,375	12,804,875	12,904,875
Expenses					
Capital Outlays ¹	-	-	403,000	460,000	-
Projects ¹	-	-	5,445,000	4,827,000	925,000
Debt Payments ¹	1,538,176	1,351,744	4,182,763	4,184,736	4,189,376
Transfers	458,750	106,250	76,250	76,250	76,250
Total Expenses and Transfers	9,594,637	9,602,832	18,515,459	18,099,988	13,838,283
Excess of Revenues over Expenditures and Transfers	2,987,256	3,703,656	(5,695,084)	(5,295,113)	(933,408)
Prior Period Adjustment	(102,921)	-	-	-	-
Ending Net Position	53,524,816	57,228,472	51,533,388	46,238,274	45,304,866

¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.

SEWER FUND

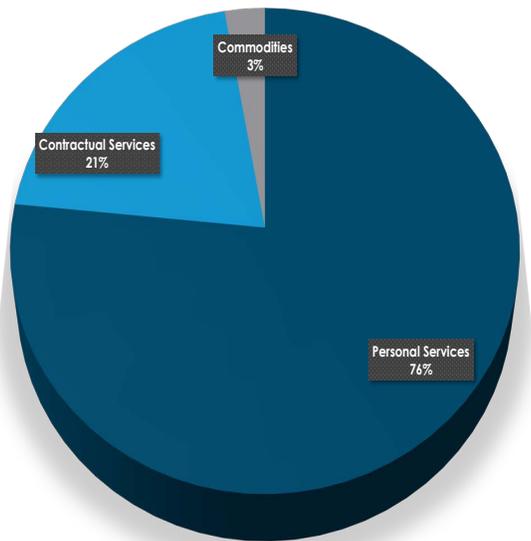
ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

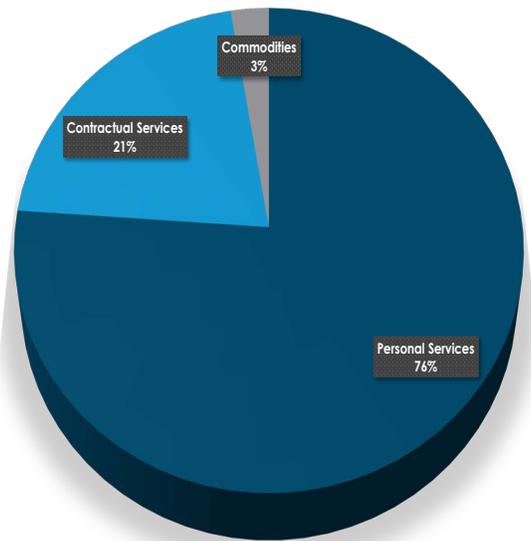
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	353,213	378,145	441,387	454,612	474,979
Contractual Services	603,894	93,276	113,000	122,550	132,550
Commodities	2,746	22,360	12,400	16,550	16,550
TOTALS	959,853	493,781	566,787	593,712	624,079

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



SEWER FUND

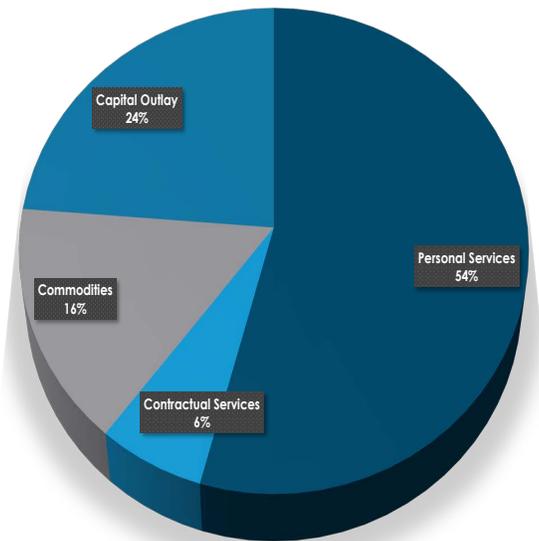
MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

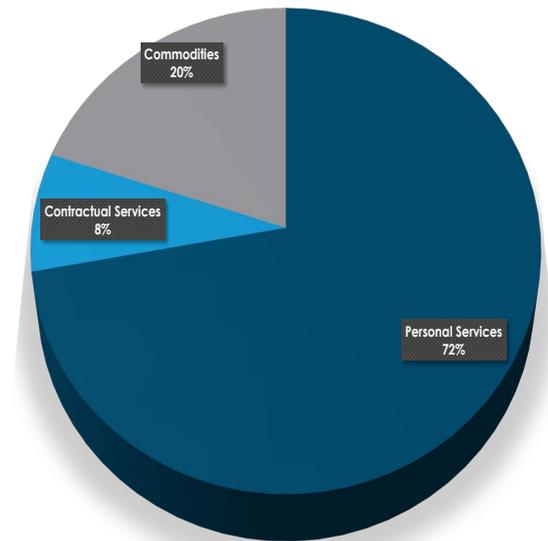
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	719,629	854,736	1,032,463	1,050,908	1,101,529
Contractual Services	92,429	99,307	122,250	121,000	121,000
Commodities	314,099	316,944	402,000	304,650	304,650
Capital Outlay	-	-	361,000	460,000	-
TOTALS	1,126,156	1,270,987	1,917,713	1,936,558	1,527,179

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



SEWER FUND

LINE LOCATING

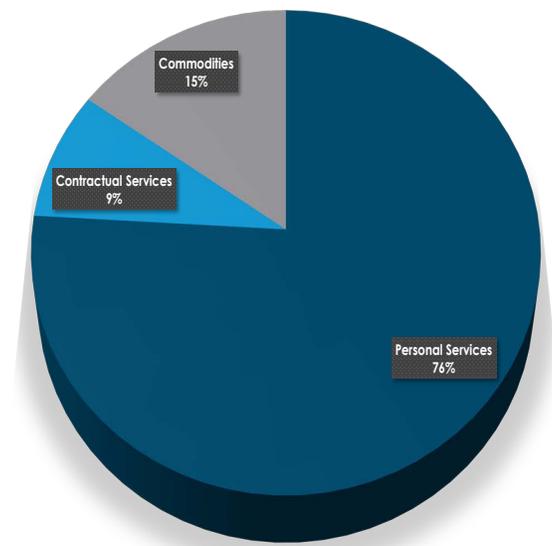
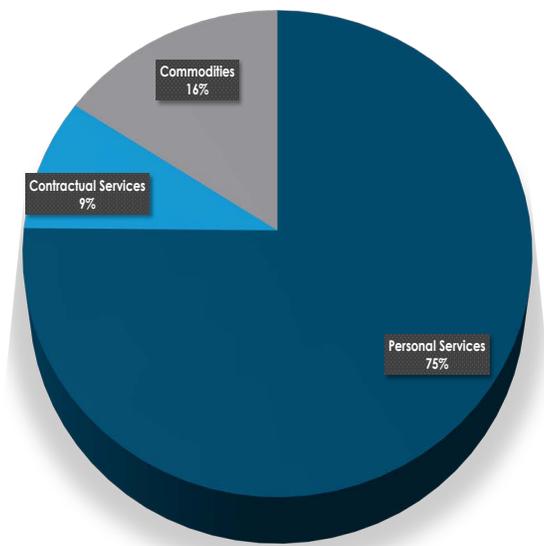
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	48,922	54,850	70,094	70,843	73,849
Contractual Services	1,418	4,117	9,900	8,500	8,500
Commodities	13,530	7,902	14,925	14,925	14,925
TOTALS	63,870	66,870	94,919	94,268	97,274

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



SEWER FUND

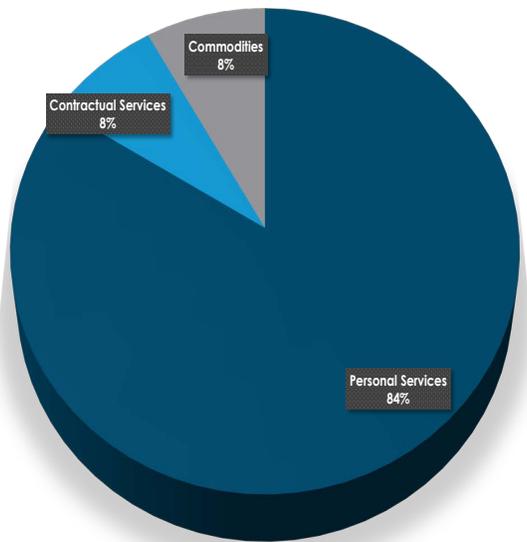
WATERSHED MANAGEMENT

COMPARATIVE SUMMARY BY CATEGORY

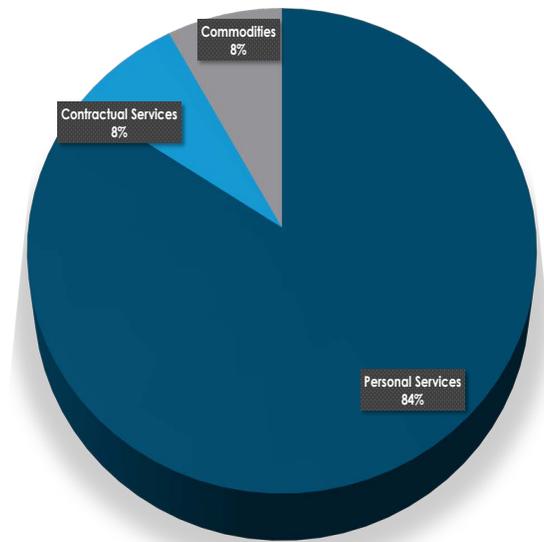
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	174,579	147,158	276,221	261,825	273,486
Contractual Services	26,163	23,245	31,200	24,900	24,900
Commodities	15,706	18,961	24,200	26,000	26,000
Capital Outlay	-	-	7,000	-	-
TOTALS	216,448	189,364	338,621	312,725	324,386

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



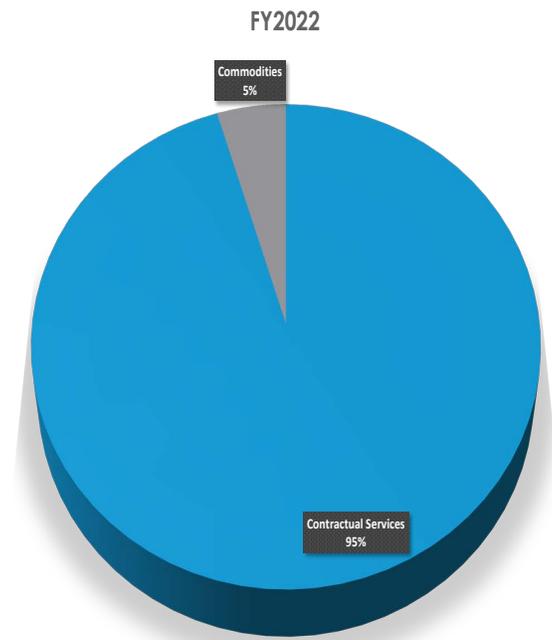
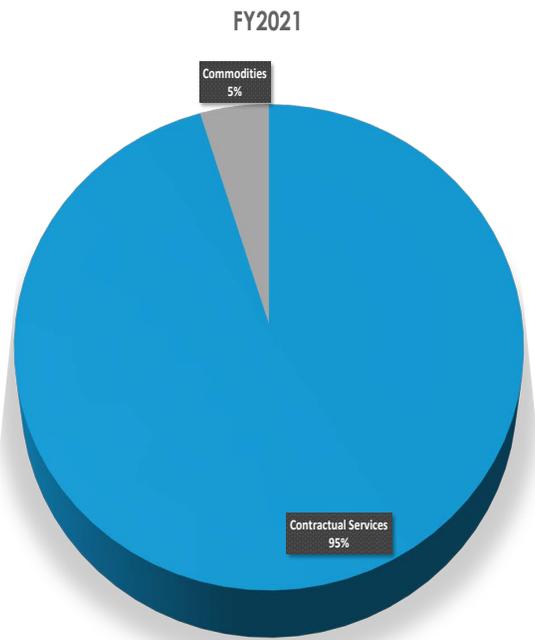
SEWER FUND

PUMPING AND TREATMENT

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Contractual Services	1,822,396	2,387,614	2,589,245	2,631,079	2,631,079
Commodities	31,843	139,009	100,400	132,400	132,400
Capital Outlay	-	-	35,000	-	-
TOTALS	1,854,239	2,526,623	2,724,645	2,763,479	2,763,479

BUDGET FISCAL YEARS 2021 AND 2022



SEWER FUND

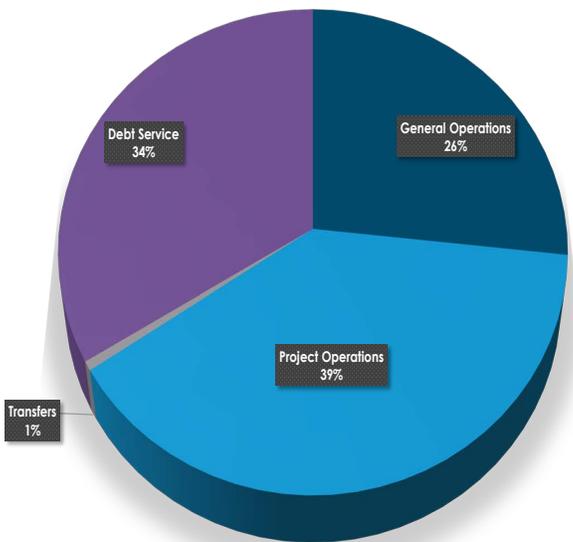
GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

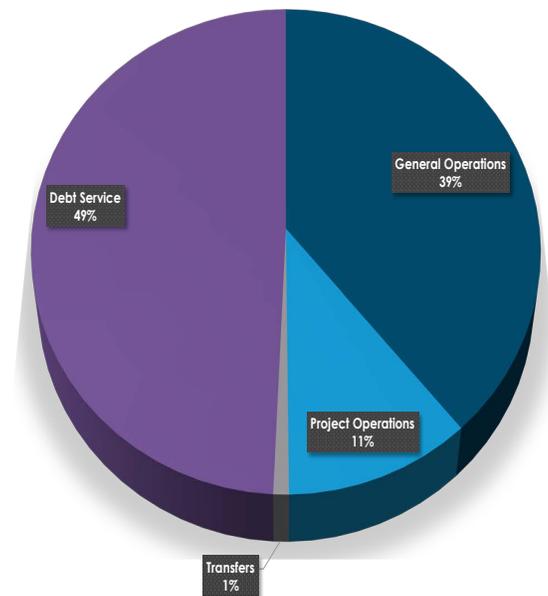
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
General Operations	3,377,144	3,597,213	3,168,761	3,311,261	3,311,261
Project Operations ¹	-	-	5,445,000	4,827,000	925,000
Transfers	458,750	106,250	76,250	76,250	76,250
Debt Service ¹	1,538,176	1,351,744	4,182,763	4,184,736	4,189,376
TOTALS	5,374,071	5,055,207	12,872,774	12,399,247	8,501,887

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.



City of Auburn

ENTERPRISE FUNDS

Solid Waste Management Fund – Enterprise Fund

Environmental Services Department	
Organization Chart	209
Major Functions	210
Financing Structure	211
Solid Waste Management Fund History – Fiscal Years 2015–2019	212
Solid Waste Management Fund Projection – Fiscal Years 2020–2026	213
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2018-2022	214
Budget Summaries	
Administration.....	215
Recycling	216
Solid Waste	217
General Operations.....	218

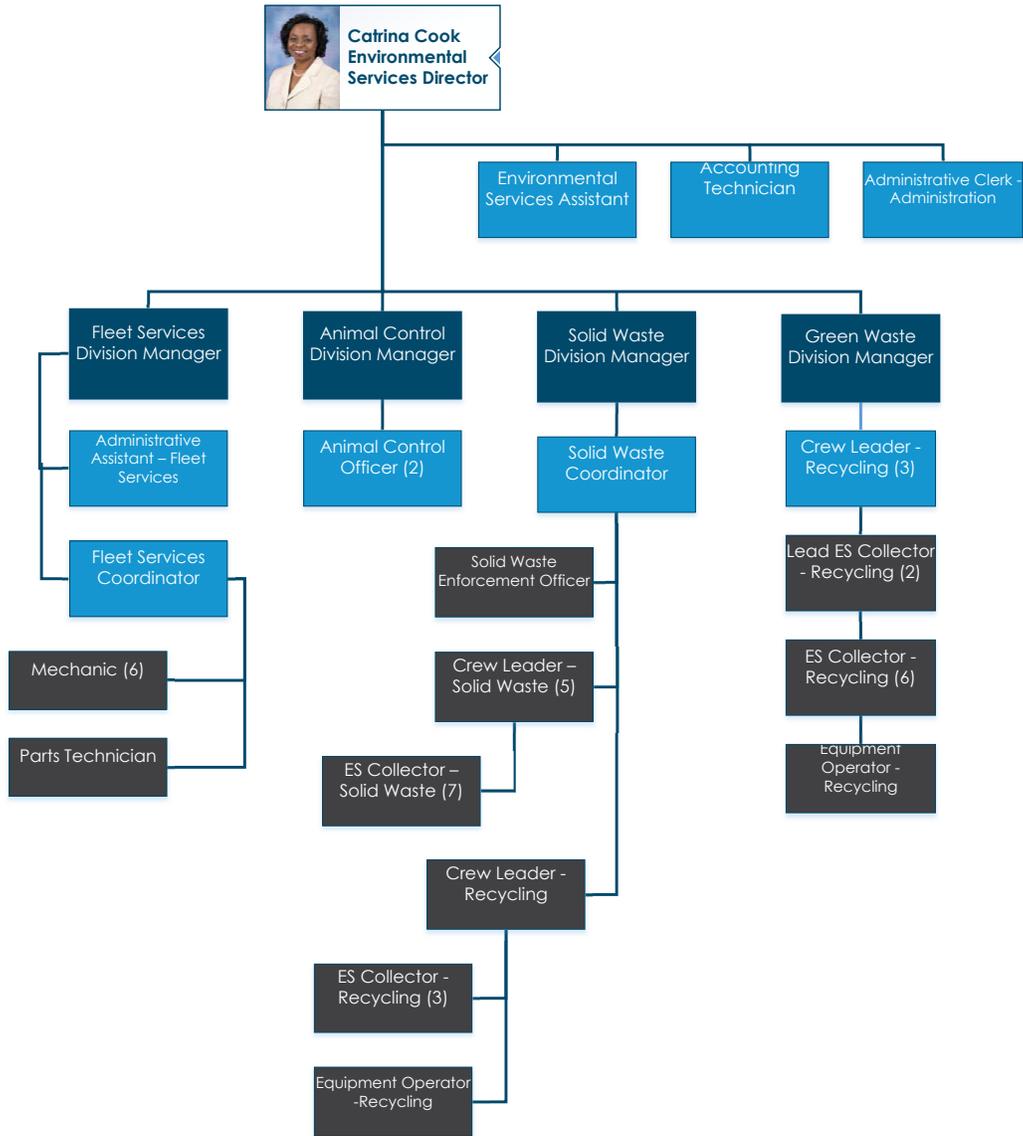


City of Auburn



City of Auburn

ENVIRONMENTAL SERVICES



MISSION

The mission of the City of Auburn Environmental Services Department is to provide quality services that meet the needs of the Auburn community and comply with all applicable regulations and standards.

ENVIRONMENTAL SERVICES

MAJOR FUNCTIONS

- Provide a comprehensive solid waste management program to the city's residential and commercial services customer base (This function is accounted for in the separate Solid Waste Management Enterprise Fund.)¹
- Educate citizens as to proper animal care issues and enforce the city's Animals and Fowls ordinance.
- Maintain the city's right-of-ways through cutting, trimming, litter collection and prevention, and street sweeping
- Provide an integrated mosquito abatement program.
- Providing creative and innovative solutions to the diverse waste management issues facing the City of Auburn¹

¹ These missions and functions are funded by the Solid Waste Management enterprise fund. All others are funded by the General Fund.

SOLID WASTE MANAGEMENT FUND

FINANCING STRUCTURE

The Solid Waste Management Fund accounts for the solid waste collection and disposal and recycling activities within the City of Auburn. The Solid Waste Management Fund receives revenue from garbage charges to customers, special trash pick-up fees, and sales of recyclables. Expenses include salaries and benefits of the Environmental Services employees whose duties include solid waste and recycling functions, landfill tipping fees, fuel and other supplies, and depreciation expense on the capital assets used in the solid waste and recycling functions.

Solid waste fees are included on the utility billings for water and sewer services, which are processed by the Water Works Board of the City of Auburn. The City provides once a week pickup of garbage (household waste), trash (yard waste) and recycling, at two levels of service: curb service and back-yard service to most residences within the City. Environmental Services also services some non-residential customers, primarily City facilities. Most commercial solid waste services are provided by outside contractors. Fees for the City's solid waste services as of October 1, 2020 are as follows:

CURRENT SOLID WASTE SERVICES

Monthly fees for residential service

Back yard service	\$ 33.50
Curb service	\$ 23.50

Security Deposit	\$ 30.00
------------------	----------

Fees for excess yard waste (more than 5 cubic yards)

Up to 1/2 truck load (truck = 22 cubic yards)	\$ 50.00
More than 1/2 truck load up to 1 truck load	\$ 100.00
Each load over one truck load	\$ 100.00

Some costs of the Environmental Services Administration Division are allocated to the Solid Waste Management Fund; the remaining costs of the Environmental Services Administration Division are budgeted in the General Fund. Through consultation and study of the positions contained in the administration division of the Environmental Services department, it has been determined that a majority of the time spent by these employees were on planning, analysis and supervision of the Solid Waste and Recycling activities. This is reflected in the salaries and benefits of the administrative staff allocated to the Solid Waste Management Fund.

SOLID WASTE MANAGEMENT FUND

HISTORY - FISCAL YEARS 2015-2019

	Audited Actual					Increase FY19<FY15		
	FY2015 \$	FY2016 \$	FY2017 \$	FY2018 \$	FY2019 \$	Amount \$	As a %	Average % per Year
Operating Revenues	4,489,115	4,596,421	4,846,645	5,192,330	5,456,540	967,425	21.55%	4.31%
Operating Expenses	4,112,900	4,405,115	4,568,571	5,149,644	5,418,703	1,305,803	31.75%	6.35%
Operating Income (Loss)	376,215	191,306	278,074	42,686	37,837	(338,378)	-89.94%	-17.99%
Nonoperating Revenues (Expenses)								
Gain (Loss) on Disposal of Assets	7,280	20,850	18,770	20,658	60,438	53,158	730.19%	121.70%
Interest Earned	4,044	5,263	3,611	4,556	5,106	1,062	26.26%	5.25%
Total Nonoperating	11,324	26,113	22,381	25,214	65,544	54,220	478.81%	95.76%
Income before Transfers and Capital Contributions	387,539	217,419	300,455	67,900	103,381	(284,158)	-73.32%	-14.66%
Capital Contributions - Grants	-	-	86,404	-	-	-	n/a	n/a
Transfers	65,191	(55,282)	(110,754)	(270,058)	519,868	454,677	697.45%	139.49%
Change in Net Position	452,730	162,137	276,105	(202,158)	623,249	170,519	37.66%	7.53%
Prior Period Adjustment	(1,079,739)	-	-	(124,363)	-	-	0.00%	0.00%
Net Position, Beginning	2,127,709	1,500,700	1,662,837	1,938,947	1,612,426	(515,283)	-24.22%	-3.46%
Net Position, Ending	1,500,700	1,662,837	1,938,947	1,612,426	2,235,675	734,975	48.98%	7.00%

This history is reported on the full accrual basis. Per Generally Accepted Accounting Principals (GAAP) other sources and used of funds from capital outlays, debt issuances and debt principal payments (past, present, and future) are not reflected in the numbers listed above.

Cash Flows From								
Operations	953,570	527,778	858,876	834,838	458,384	(78,691)	-14.65%	-2.44%
Noncapital Financing	65,191	(48,397)	(50,337)	(270,058)	519,868	134,599	34.94%	5.82%
Capital and related Activities	(758,032)	(239,628)	(545,800)	(1,364,823)	(472,837)	53,745	-10.21%	-1.70%
Investing Activities	4,044	5,263	3,611	4,556	5,106	2,623	105.64%	17.61%
Net Increase (Decrease) in Cash	264,773	245,016	266,350	(795,487)	510,521	112,276	28.19%	2.56%
Beginning Cash and Equivalents	707,176	971,949	1,216,965	1,483,315	687,828	378,897	122.65%	20.44%
Ending Cash and Equivalents	971,949	1,216,965	1,483,315	687,828	1,198,349	491,173	69.46%	11.58%

SOLID WASTE MANAGEMENT FUND

OPERATING PROJECTIONS - FY2020-2026

Financial Projections are based on assumptions and are subject to continuous change as actual revenue and expense information is updated and assumptions revised.

	Adjusted Budget	Budget		% Increases		Projected			
	FY2020	FY2021	FY2022	Hist. %	Proj. %	FY2023	FY2024	FY2025	FY2026
	\$	\$	\$	%	%	\$	\$	\$	\$
Operating Revenues	5,045,176	5,085,300	5,135,300	4.31%	2%	5,238,006	5,342,766	5,449,621	5,558,614
Operating Expenses	5,524,128	5,349,440	5,413,925	6.35%	3%	5,576,343	5,743,633	5,915,942	6,093,420
Operating Income (Loss)	(478,952)	(264,140)	(278,625)			(338,337)	(400,867)	(466,321)	(534,806)
Nonoperating Revenues (Expenses)									
Gain (Loss) on Disposal of Assets	5,000	5,000	5,000	121.70%	0%	5,000	5,000	5,000	5,000
Interest Earned	3,500	3,500	3,500	5.25%	0%	3,500	3,500	3,500	3,500
Total Nonoperating	8,500	8,500	8,500			8,500	8,500	8,500	8,500
Income before Transfers and Capital Contributions	(470,452)	(255,640)	(270,125)			(329,837)	(392,367)	(457,821)	(526,306)
Transfers In	300,000	-	-			-	-	-	-
Transfers Out	(55,000)	(55,000)	(55,000)	139.49%	0%	(55,000)	(55,000)	(55,000)	(55,000)
Change in Net Position	(225,452)	(310,640)	(325,125)			(384,837)	(447,367)	(512,821)	(581,306)
Net Position, Beginning	2,235,675	2,010,223	1,699,583			1,374,458	989,621	542,254	29,434
Net Position, Ending	2,010,223	1,699,583	1,374,458			989,621	542,254	29,434	(551,873)

This projection is reported on the full accrual basis. Per Generally Accepted Accounting Principles (GAAP) other sources and used of funds from capital outlays are not reflected in the numbers listed above. As a referene, we have included the budgeted and projected amounts below.

Capital Outlays and Projects	-	640,000	844,200			35,000	-	-	-
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SOLID WASTE MANAGEMENT FUND

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted	Budget	
	FY2018	FY2019	Budget FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Beginning Net Position	1,938,947	1,612,426	2,235,675	2,010,223	1,059,583
Operating Revenues					
Grants	333,981	380,231	-	-	-
Charges for Services	4,882,458	5,061,232	5,021,376	5,071,500	5,121,500
Recycling Revenue	37,177	20,675	20,000	10,000	10,000
Interest	4,556	5,106	3,500	3,500	3,500
Other Revenue	4,438	5,111	3,800	3,800	3,800
Total Operating Revenues	5,262,610	5,472,355	5,048,676	5,088,800	5,138,800
Non-Operating Revenues					
Sale of Surplus Assets	43,428	91,438	5,000	5,000	5,000
Transfer in from General Fund	-	517,938	300,000	-	-
Total Non-Operating Revenues	43,428	609,376	305,000	5,000	5,000
Total Revenues	5,306,039	6,081,731	5,353,676	5,093,800	5,143,800
Expenses	5,160,701	5,403,482	5,524,128	5,349,440	5,413,925
Capital Outlays ¹	-	-	-	640,000	844,200
Transfers	347,495	55,000	55,000	55,000	55,000
Total Expenses and Transfers	5,508,196	5,458,482	5,579,128	6,044,440	6,313,125
Excess of Revenues over Expenses and Transfers Out	(202,158)	623,249	(225,452)	(950,640)	(1,169,325)
Prior Period Adjustment	(124,363)	-	-	-	-
Ending Fund Balances	1,612,426	2,235,675	2,010,223	1,059,583	(109,742)

¹ Actual amounts are reported on the full accrual basis; capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis; capital outlays are reflected as expenses, for budgetary control purposes. Capital outlay budgeted for FY2020 - FY2022 totals \$1,484,200, resulting in a negative ending net position for FY2022. When this is adjusted for, the projected FY2022 ending net position is \$1,374,458.

SOLID WASTE MANAGEMENT FUND

ADMINISTRATION

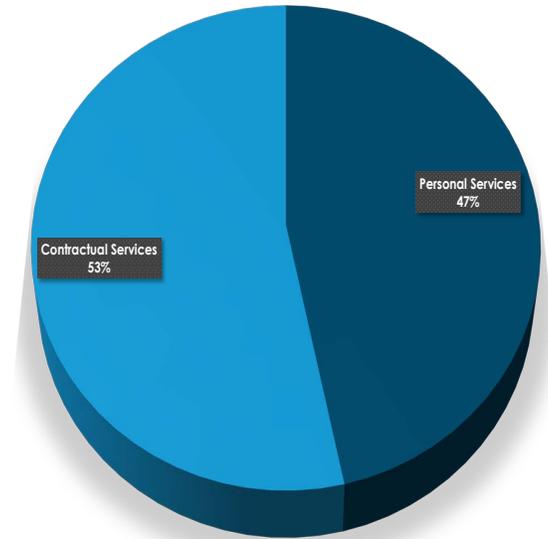
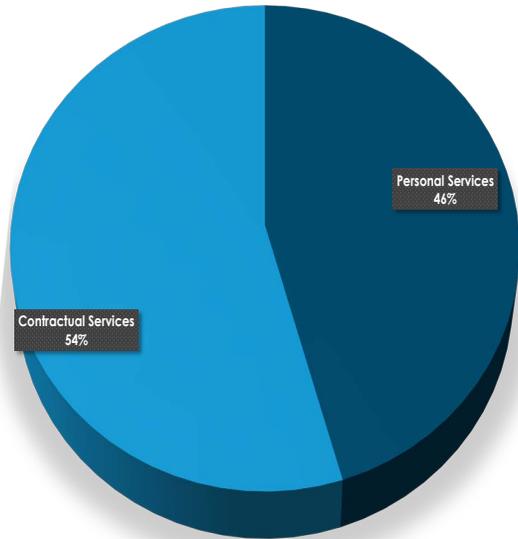
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services ¹	365,637	335,985	431,576	278,947	291,989
Contractual Services	346,559	334,000	334,000	334,000	334,000
TOTALS	712,196	669,985	765,576	612,947	625,989

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



¹ In FY2021, the Assistant Environmental Services Director position is not being filled.

SOLID WASTE MANAGEMENT FUND

RECYCLING

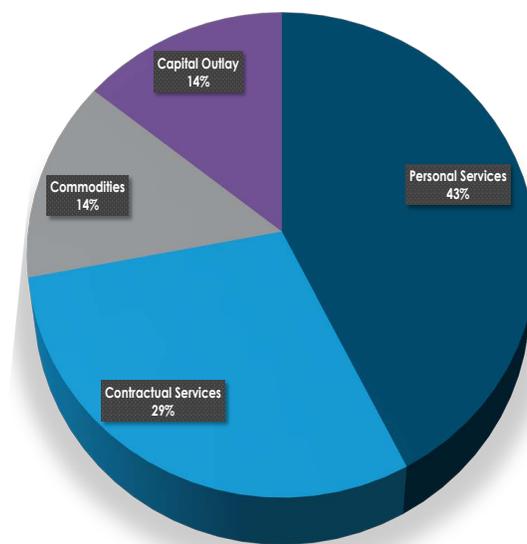
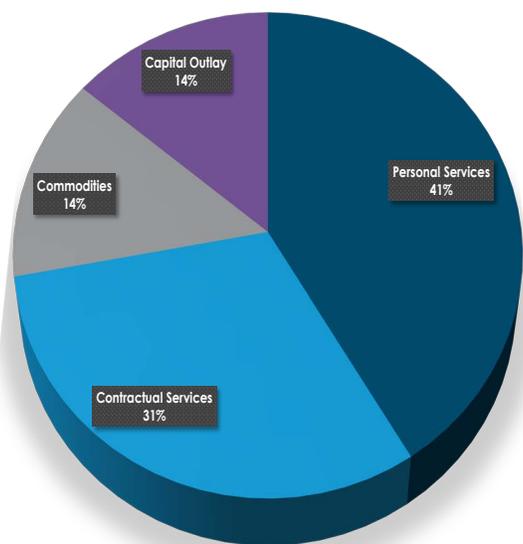
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,057,898	1,027,422	1,093,866	1,056,297	1,100,818
Contractual Services	531,812	683,217	795,498	785,498	760,498
Commodities	498,321	632,944	386,500	353,500	353,500
Capital Outlay	-	-	-	360,000	370,800
Projects	-	3,911	-	-	-
TOTALS	2,088,030	2,347,493	2,275,864	2,555,295	2,585,616

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



SOLID WASTE MANAGEMENT FUND

SOLID WASTE

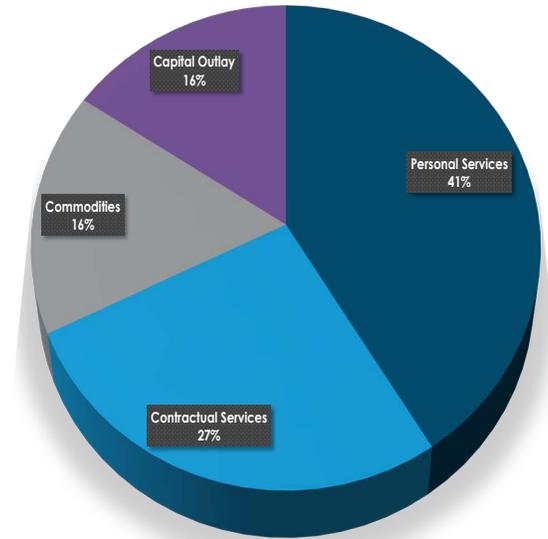
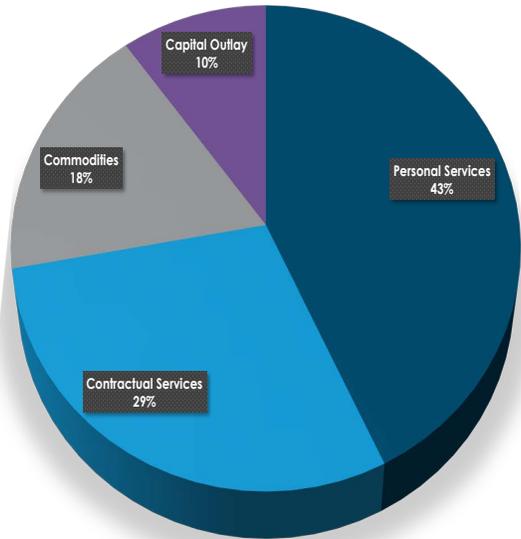
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Personal Services	1,067,107	1,101,528	1,091,763	1,186,273	1,230,695
Contractual Services	743,376	786,765	840,900	804,900	799,900
Commodities	414,698	379,331	488,800	488,800	488,800
Capital Outlay	-	-	-	280,000	473,400
TOTALS	2,225,181	2,267,623	2,421,463	2,759,973	2,992,795

BUDGET FISCAL YEARS 2021 AND 2022

FY2021

FY2022



SOLID WASTE MANAGEMENT FUND

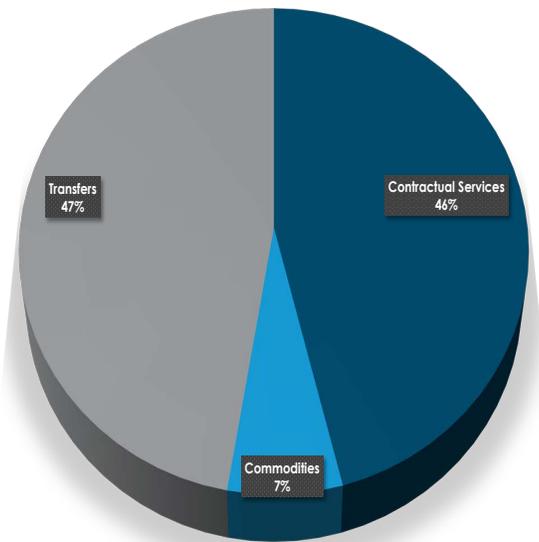
GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

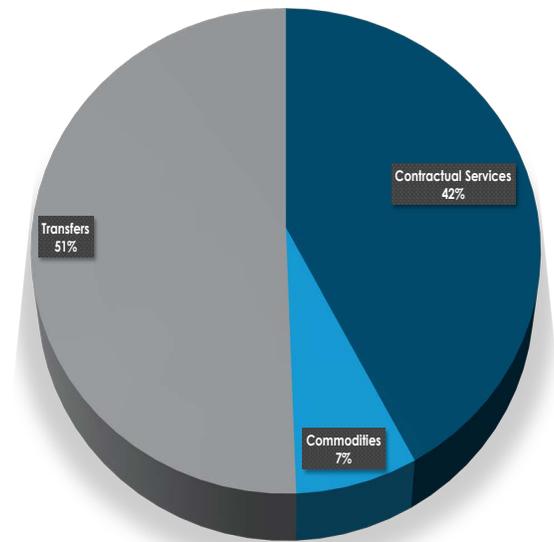
	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Contractual Services	128,161	117,556	53,500	53,500	46,000
Commodities	7,132	825	7,725	7,725	7,725
Transfers	347,495	55,000	55,000	55,000	55,000
TOTALS	482,789	173,381	116,225	116,225	108,725

BUDGET FISCAL YEARS 2021 AND 2022

FY2021



FY2022



CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

SPECIAL REVENUE FUNDS

Description of and Trends in Special Revenue Funds.....	221
<i>Total Special Revenue Funds</i>	
Overview of Revenues, Expenditures and Changes in Fund Balance	222
<i>Individual Special Revenue Funds</i>	
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	
Seven Cent State Gas Tax Fund.....	223
Nine Cent State Gas Tax Fund.....	224
Ten Cent State Gas Tax Fund	225
Municipal Court Judicial Administration Fund.....	226
Special School Tax Fund – A Major Fund	227
Public Safety Substance Abuse Prevention Fund	228



City of Auburn

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS are operating funds used to account for the proceeds of specific revenue sources that are legally restricted to be spent for specific purposes. Generally accepted accounting principles require these separate Special Revenue Funds, which demonstrate compliance with the legal restrictions on the use of these revenues.

The City of Auburn budgets for the following special revenue funds:

Seven Cent State Gas Tax Fund

Seven Cent State Gas Tax Fund accounts for funds received from the State of Alabama and disbursed for street related projects.

Nine Cent State Gas Tax Fund

Nine Cent Gas Tax Fund accounts for Auburn's share of the State of Alabama four cent and five cent gas tax revenues disbursed for the resurfacing and restoration of roads, bridges, and streets.

Ten Cent State Gas Tax Fund

Ten Cent Gas Tax Fund accounts for Auburn's share of the State of Alabama Rebuild Alabama Gas Tax established by Act 2019-2 for revenues disbursed for transportation infrastructure improvements.

Special School Tax Fund

Special School Tax Fund accounts for five mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes and eleven mill ad valorem tax revenues used in furtherance of education.

Public Safety Substance Abuse Prevention Fund

Public Safety Substance Abuse Prevention Fund accounts for funds received from the U.S. Marshals Service and the State of Alabama used for enforcement of laws against drug trafficking.

Municipal Court Judicial Administration Fund

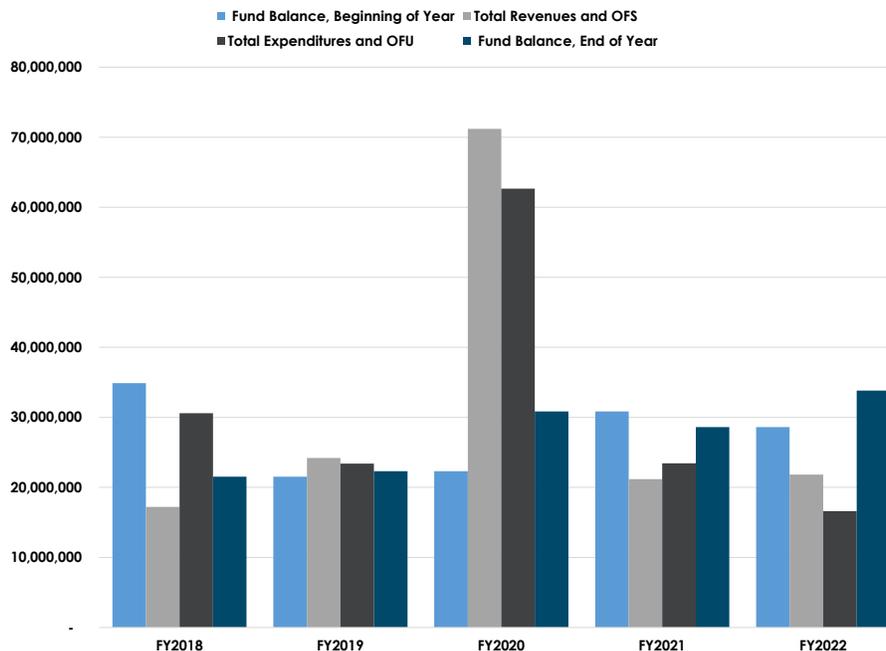
Municipal Court Judicial Administration Fund accounts for funds received from specific fines collected that are to be used for municipal court administration purposes.

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Fund Balance, Beginning of Year	34,891,807	21,518,599	22,314,457	30,857,977	28,602,688
Revenues	17,204,818	18,943,055	19,485,285	21,177,412	21,829,209
Other Financing Sources (OFS)	11,870	5,259,773	51,719,500	4,500	4,500
Total Revenues and OFS	17,216,688	24,202,828	71,204,785	21,181,912	21,833,709
Expenditures	8,251,606	13,469,795	22,819,128	8,054,673	8,048,295
Other Financing Uses (OFU)	22,338,291	9,937,175	39,842,137	15,382,528	8,564,394
Total Expenditures and OFU	30,589,897	23,406,970	62,661,265	23,437,201	16,612,689
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	(13,373,209)	795,858	8,543,520	(2,255,289)	5,221,020
Fund Balance, End of Year	21,518,599	22,314,457	30,857,977	28,602,688	33,823,708

SPECIAL REVENUE FUNDS

OVERVIEW OF BUDGETED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2018 \$	FY2019 \$	FY2020 \$	FY2021 \$	FY2022 \$
Revenues					
Locally Levied Taxes	16,540,366	18,057,480	18,539,910	20,293,262	20,902,059
State Shared Taxes	283,014	287,852	513,000	501,000	511,000
Other Revenues	381,438	597,723	432,375	383,150	416,150
Total Revenues	17,204,818	18,943,055	19,485,285	21,177,412	21,829,209
Other Financing Sources (OFS)					
Sale of Surplus Assets	11,870	105	4,500	4,500	4,500
Debt Proceeds	-	5,259,668	51,715,000	-	-
Total Revenues and OFS	17,216,688	24,202,828	71,204,785	21,181,912	21,833,709
Expenditures					
Public Safety	27,629	38,110	46,963	39,200	39,200
Municipal Court	22,842	127,953	177,750	-	-
General Operations	618,101	574,620	625,395	661,585	666,385
Debt Service (Board of Ed.)	7,583,034	12,729,112	21,969,020	7,353,888	7,342,710
Total Expenditures	8,251,606	13,469,795	22,819,128	8,054,673	8,048,295
Other Financing Uses (OFU)					
Bond/Warrant Issue Expense	-	70,852	433,097	-	-
Operating Transfers to Other Funds	280,000	279,994	1,030,000	468,000	476,000
Transfer to Board of Education	22,058,291	9,586,329	38,379,040	14,914,528	8,088,394
Total Expenditures and OFU	30,589,897	23,406,970	62,661,265	23,437,201	16,612,689
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	(13,373,209)	795,858	8,543,520	(2,255,289)	5,221,020
Fund Balance, Beginning of Year	34,891,807	21,518,599	22,314,457	30,857,977	28,602,688
Fund Balance, End of Year	21,518,599	22,314,457	30,857,977	28,602,688	33,823,708

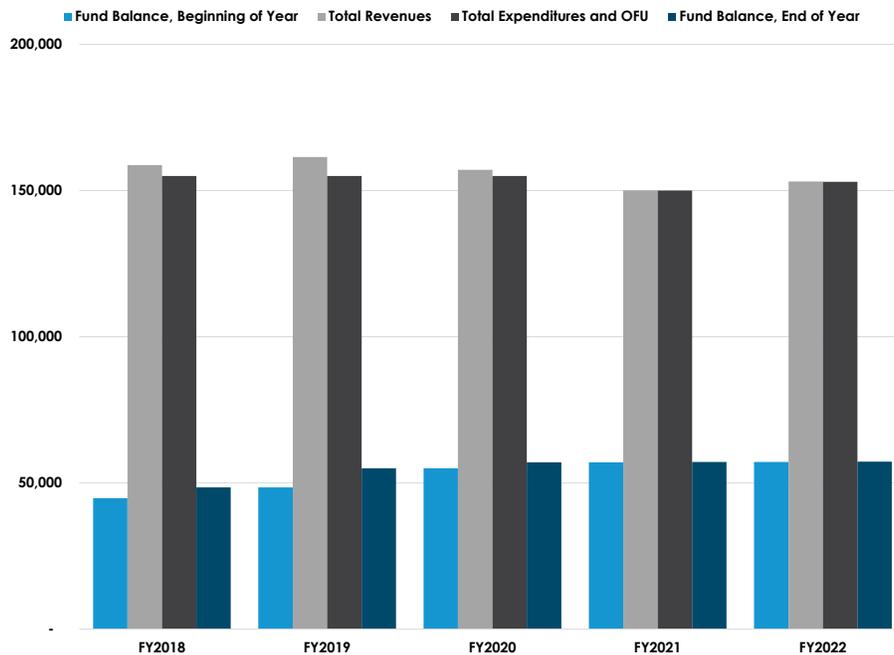


SEVEN CENT STATE GAS TAX FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	158,569	161,173	157,000	150,000	153,000
Interest	147	316	100	100	100
Total Revenues	158,716	161,488	157,100	150,100	153,100
Other Financing Uses (OFU)					
Operating Transfers to Other Funds	155,000	154,994	155,000	150,000	153,000
Excess of Revenue over Expenditures and OFU	3,716	6,494	2,100	100	100
Fund Balance, Beginning of Year	44,786	48,502	54,996	57,096	57,196
Fund Balance, End of Year	48,502	54,996	57,096	57,196	57,296

FIVE YEAR SUMMARY

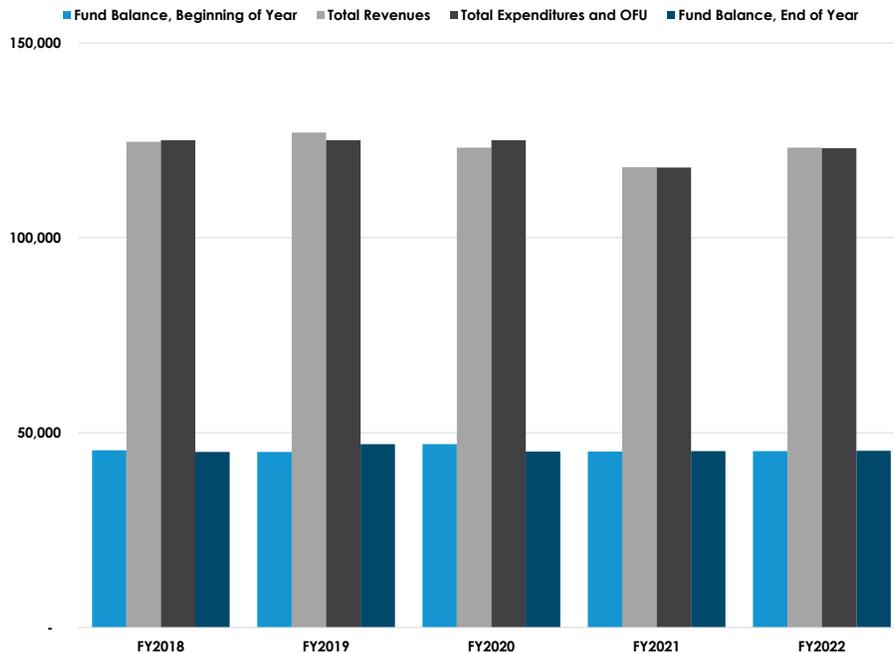


NINE CENT STATE GAS TAX FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	124,446	126,679	123,000	118,000	123,000
Interest	146	293	100	100	100
Total Revenues	124,592	126,972	123,100	118,100	123,100
Other Financing Uses (OFU)					
Operating Transfers to Other Funds	125,000	125,000	125,000	118,000	123,000
Excess of Revenue over Expenditures and OFU	(408)	1,972	(1,900)	100	100
Fund Balance, Beginning of Year	45,476	45,067	47,039	45,139	45,239
Fund Balance, End of Year	45,067	47,039	45,139	45,239	45,339

FIVE YEAR SUMMARY

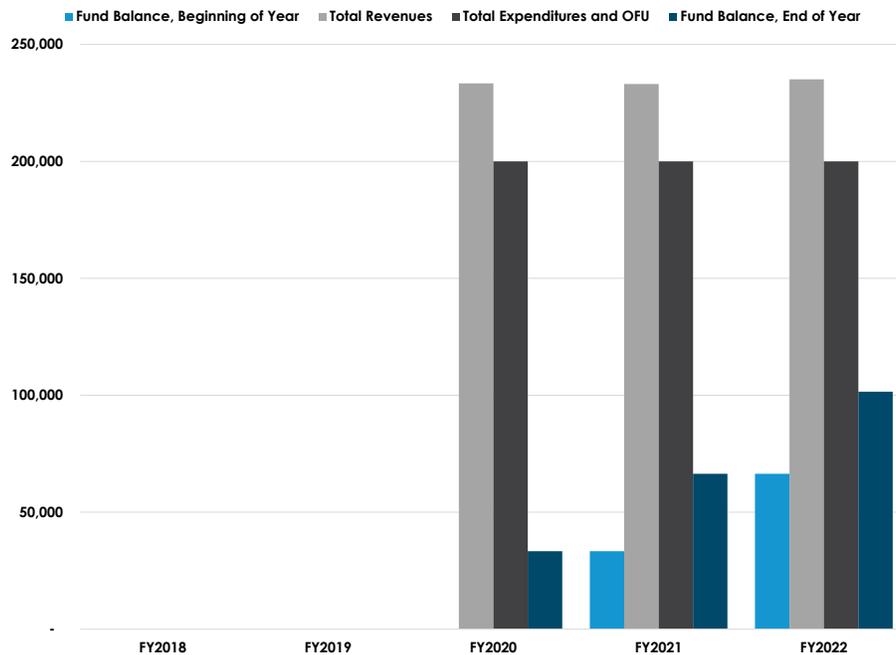


TEN CENT STATE GAS TAX FUND¹

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	-	-	233,000	233,000	235,000
Interest	-	-	350	100	100
Total Revenues	-	-	233,350	233,100	235,100
Other Financing Uses (OFU)					
Operating Transfers to Other Funds	-	-	200,000	200,000	200,000
Excess of Revenue over Expenditures and OFU	-	-	33,350	33,100	35,100
Fund Balance, Beginning of Year	-	-	-	33,350	66,450
Fund Balance, End of Year	-	-	33,350	66,450	101,550

FIVE YEAR SUMMARY



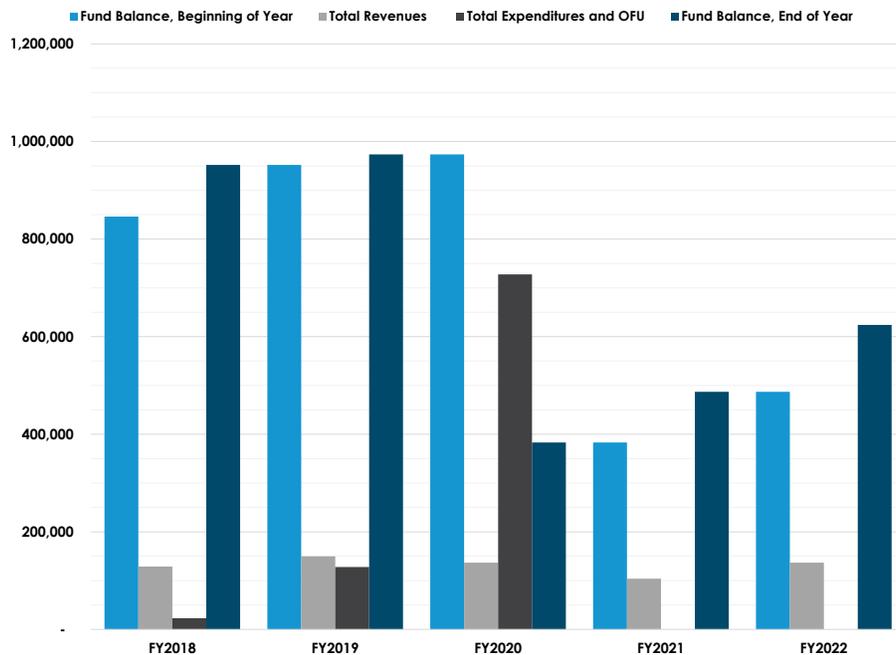
¹ This is a new fund established in 2020 for funds received from the Rebuild Alabama Gas Tax.

MUNICIPAL COURT JUDICIAL ADMINISTRATION FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Court Fines	125,580	141,922	135,000	102,000	135,000
Interest	3,257	7,736	2,000	2,000	2,000
Total Revenues	128,837	149,658	137,000	104,000	137,000
Expenditures					
Municipal Court Operations	1,892	305	10,750	-	-
Municipal Court Capital Outlay	20,950	127,648	167,000	-	-
Other Financing Uses (OFU)					
Transfer to Capital Projects Fund	-	-	550,000	-	-
Operating Transfers to Other Funds	22,842	127,953	727,750	-	-
Excess of Revenue over Expenditures and OFU	105,996	21,705	(590,750)	104,000	137,000
Fund Balance, Beginning of Year	846,008	952,004	973,708	382,958	486,958
Fund Balance, End of Year	952,004	973,708	382,958	486,958	623,958

FIVE YEAR SUMMARY



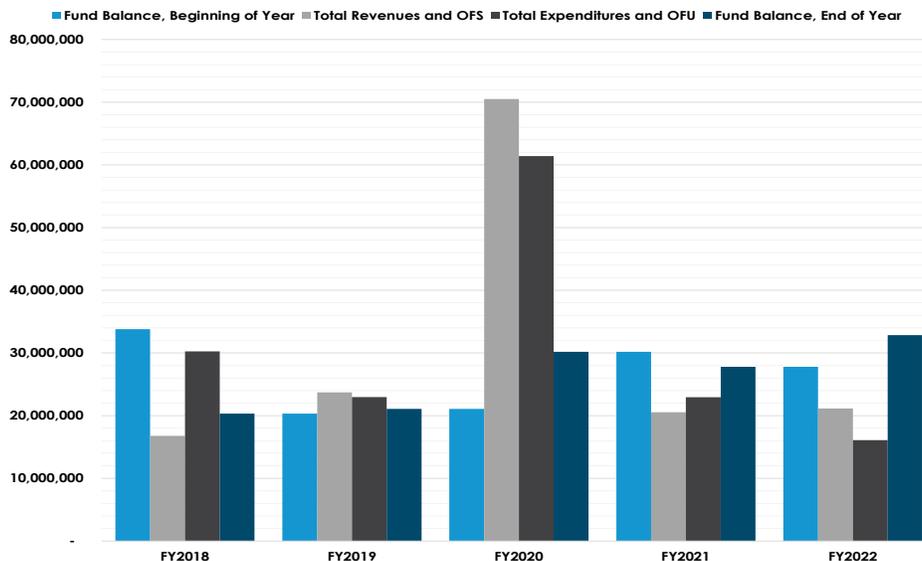
SPECIAL SCHOOL TAX FUND

A MAJOR FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
General Property Tax	16,540,366	18,057,480	18,539,910	20,293,262	20,902,059
Interest	243,473	397,734	250,000	250,000	250,000
Total Revenues	16,783,839	18,455,214	18,789,910	20,543,262	21,152,059
Other Financing Sources (OFS)					
Debt Proceeds	-	5,259,668	51,715,000	-	-
Total Revenues and OFS	16,783,839	23,714,882	70,504,910	20,543,262	21,152,059
Expenditures					
General Operations	618,101	574,620	625,395	661,585	666,385
Debt Service	7,583,034	12,729,112	21,969,020	7,353,888	7,342,710
Other Financing Uses (OFU)					
Transfer to Board of Education	6,332,238	6,942,518	6,759,040	8,084,298	7,955,394
Transfer to BOE - Debt Proceeds	15,726,053	2,643,811	31,620,000	6,830,230	133,000
Bond/Warrant Issue Expense	-	70,852	433,097	-	-
Total Expenditures and OFU	30,259,426	22,960,913	61,406,552	22,930,001	16,097,489
Excess of Revenues and OFS over Expenditures and OFU	(13,475,588)	753,969	9,098,358	(2,386,739)	5,054,570
Fund Balance, Beginning of Year	33,803,594	20,328,006	21,081,975	30,180,333	27,793,594
Fund Balance, End of Year	20,328,006	21,081,975	30,180,333	27,793,594	32,848,164

FIVE YEAR SUMMARY

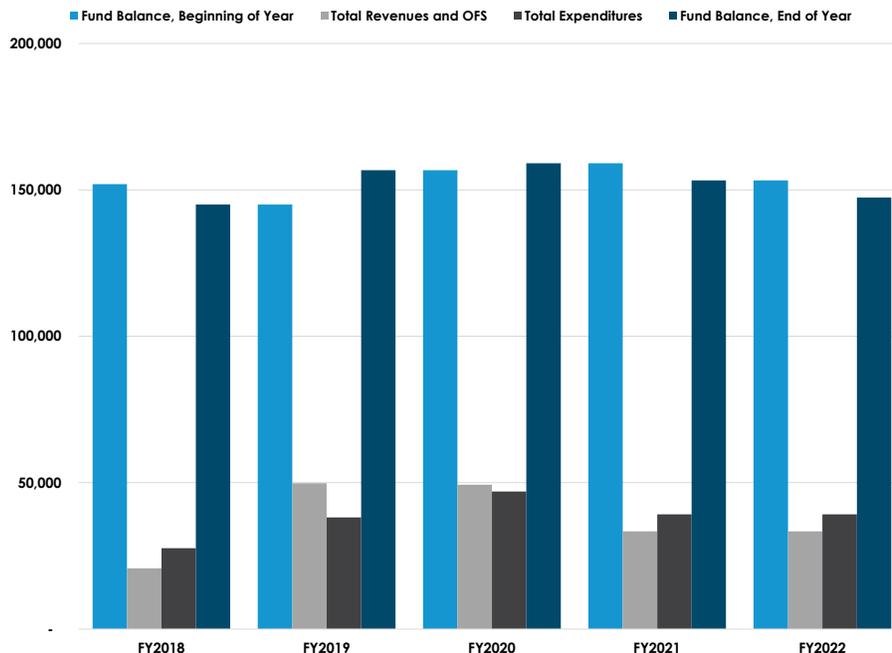


PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
Confiscation Revenues	8,082	48,009	43,725	27,500	27,500
Interest	753	1,713	1,100	1,350	1,350
Total Revenues	8,835	49,722	44,825	28,850	28,850
Other Financing Sources					
Sale of Surplus Assets	11,870	105	4,500	4,500	4,500
Total Revenues and OFS	20,705	49,827	49,325	33,350	33,350
Expenditures					
Public Safety Police Operations	13,724	38,110	9,200	10,200	10,200
Public Safety Police Capital Outlay	13,905	-	37,763	29,000	29,000
Total Expenditures	27,629	38,110	46,963	39,200	39,200
Excess of Revenues and OFS over Expenditures	(6,924)	11,717	2,362	(5,850)	(5,850)
Fund Balance, Beginning of Year	151,944	145,020	156,737	159,099	153,249
Fund Balance, End of Year	145,020	156,737	159,099	153,249	147,399

FIVE YEAR SUMMARY



CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

DEBT SERVICE FUND

Debt Service Fund - The Special Five-Mill Tax Fund –
 Overview of Revenues, Other Sources, Expenditures and Other Uses231

Special Five Mill Tax Fund History –
 Fiscal Years 2010-2014232
 Fiscal Years 2015-2019233

Projection of the Special Five Mill Tax Fund –
 Fiscal Years 2019-2022234
 Fiscal Years 2023-2026235



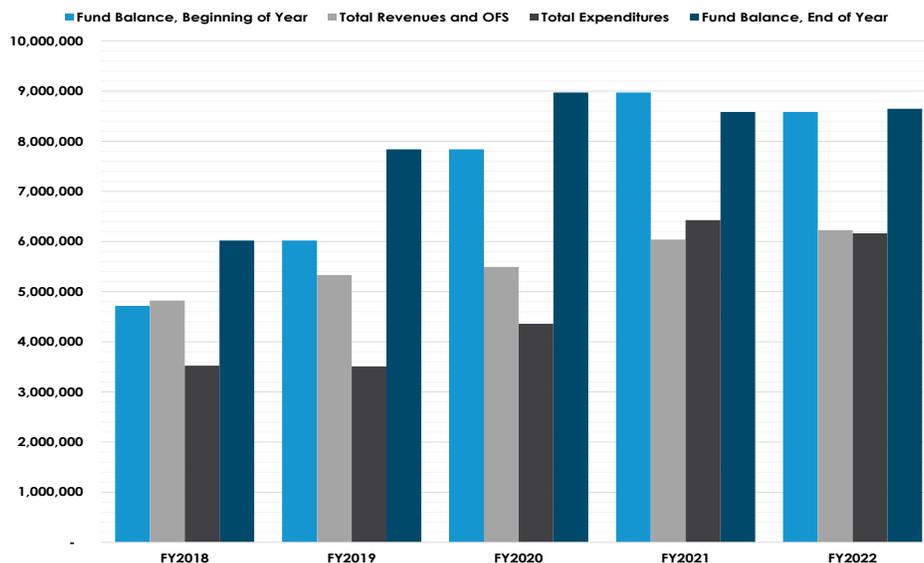
City of Auburn

DEBT SERVICE FUND

Special Five-Mill Tax Fund

Special Five-Mill Tax Fund accounts for revenues received from five mills of ad valorem tax dedicated to the payment of principal and interest on bonds issued to finance projects approved by the citizens of Auburn in referenda. In 2014, the City Council dedicated the resources of the Special Five-Mill Tax Fund to provide for construction of new school facilities; in April of 2015, voters approved the use of these funds to construct a new high school and other facility improvements. During 2015, General Fund made a \$3.8 million contribution to the Special School Tax Fund for the amount of debt service paid from the Special Five-Mill Tax Fund. In 2016, the City's General Fund assumed all the current outstanding debt in this fund, and the Special Five-Mill Tax Fund now services the most recent voter approved debt issued for school capital investments.

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues					
General Property Tax	4,792,454	5,238,151	5,394,000	5,963,500	6,142,405
Interest	31,115	92,078	100,000	75,000	85,000
Total Revenues	4,823,569	5,330,230	5,494,000	6,038,500	6,227,405
Expenditures					
Tax Administration Fee	179,649	166,732	182,865	186,000	187,500
Debt Service					
Principal	-	-	-	1,355,000	1,130,000
Interest	3,342,306	3,342,306	4,177,746	4,883,531	4,844,981
Fiscal Fees	806	806	850	850	850
Total Expenditures	3,522,762	3,509,845	4,361,461	6,425,381	6,163,331
Excess of Revenues and OFS over Expenditures	1,300,807	1,820,385	1,132,539	(386,881)	64,074
Fund Balance, Beginning of Year	4,717,408	6,018,214	7,838,599	8,971,138	8,584,257
Fund Balance, End of Year	6,018,214	7,838,599	8,971,138	8,584,257	8,648,331



SPECIAL FIVE-MILL TAX FUND

HISTORY - FISCAL YEARS 2010-2014

	Actual				
	FY2010	FY2011	FY2012	FY2013	FY2014
Revenues	\$	\$	\$	\$	\$
Ad Valorem	3,657,712	3,777,188	3,812,161	3,752,492	3,862,390
Interest	48,663	47,247	28,869	19,538	16,496
Total Revenues	3,706,375	3,824,435	3,841,030	3,772,030	3,878,886
Expenditures					
Capital Imp wts 6.01.98 \$2.0M Principal	130,000	135,000	145,000	-	-
Capital Imp wts 6.01.98 \$2.0M Interest (refunded by 2012 issue)	40,883	37,774	31,173	-	-
GO Warrants 08.01.99 (Lib) \$3.7M Principal	330,000	355,000	375,000	-	-
GO Warrants 08.01.99 (Lib) \$3.7M Interest (refunded by 2012 issue)	96,371	82,672	64,225	-	-
GO Warrants 08.01.02 \$7.25M Principal	495,000	530,000	565,000	-	-
GO Warrants 08.01.02 \$7.25M Interest (refunded by 2012 issue)	187,908	170,744	148,498	-	-
GO Warrants 03.01.05 \$5.0M Principal ¹	705,000	785,000	865,000	900,000	965,000
GO Warrants 03.01.05 \$5.0M Interest ¹	327,548	296,954	262,854	115,990	76,120
GO Warrants 01.01.07 \$5.2M Principal ¹	265,000	280,000	300,000	315,000	335,000
GO Warrants 01.01.07 \$5.2M Interest ¹	185,656	177,887	166,300	154,000	139,325
GO Bonds 06.01.09 \$9.0M Principal ¹	620,000	635,000	655,000	675,000	695,000
GO Bonds 06.01.09 \$9.0M Interest ¹	254,002	296,162	277,125	260,750	240,500
GO Bonds 05.01.12 \$4.0M Principal ¹	-	-	-	250,000	265,000
GO Bonds 05.01.12 \$4.0M Interest ¹	-	-	19,757	160,632	157,191
GO Bonds 08.01.12 \$6.18M Principal ¹	-	-	-	1,155,000	1,235,000
GO Bonds 08.01.12 \$6.18M Interest ¹	-	-	-	182,200	159,100
Non-Departmental ²	126,441	141,347	125,514	117,995	150,674
Trustee Fees	10,152	8,017	89,265	5,775	3,150
Total Expenditures	3,773,961	3,931,557	4,089,711	4,292,342	4,421,060
Other Financing Sources and Uses					
Proceeds of Refunding Bonds	-	-	6,180,000	-	-
Premium on Debt Issued	-	-	493,473	-	-
Payment to Refunded Bond Escrow	-	-	(6,608,445)	-	-
Total Other Financing Sources and Uses	-	-	65,028	-	-
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	(67,586)	(107,122)	(183,653)	(520,312)	(542,174)
Beginning Fund Balance	3,898,631	3,831,045	3,723,923	3,540,270	3,019,958
Ending Fund Balance	3,831,045	3,723,923	3,540,270	3,019,958	2,477,784

1 Debt Service moved to the General Fund in FY2016.
2 Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

HISTORY - FISCAL YEARS 2015-2019

	Actual					Increase FY19 > FY15	
	FY2015	FY2016	FY2017	FY2018	FY2019	Amount	As a %
Revenues	\$	\$	\$	\$	\$	\$	%
Ad Valorem	3,999,233	4,222,083	4,438,499	4,792,454	5,238,151	1,238,918	30.98%
Interest	14,699	18,976	11,706	31,115	92,078	77,379	526.43%
Total Revenues	4,013,932	4,241,059	4,450,205	4,823,569	5,330,230	1,316,298	32.79%
Expenditures							
GO Warrants 03.01.05 \$5.0M Principal ¹	565,000	-	-	-	-	(565,000)	-100.00%
GO Warrants 03.01.05 \$5.0M Interest ¹	44,625	-	-	-	-	(44,625)	-100.00%
GO Warrants 01.01.07 \$5.2M Principal ¹	355,000	-	-	-	-	(355,000)	-100.00%
GO Warrants 01.01.07 \$5.2M Interest ¹	36,232	-	-	-	-	(36,232)	-100.00%
GO Bonds 06.01.09 \$9.0M Principal ¹	720,000	-	-	-	-	(720,000)	-100.00%
GO Bonds 06.01.09 \$9.0M Interest ¹	219,650	-	-	-	-	(219,650)	-100.00%
GO Bonds 05.01.12 \$4.0M Principal ¹	275,000	-	-	-	-	(275,000)	-100.00%
GO Bonds 05.01.12 \$4.0M Interest ¹	152,125	-	-	-	-	(152,125)	-100.00%
GO Bonds 08.01.12 \$6.18M Principal ¹	1,260,000	-	-	-	-	(1,260,000)	-100.00%
GO Bonds 08.01.12 \$6.18M Interest ¹	134,400	-	-	-	-	(134,400)	-100.00%
GO Bonds 10.28.14 \$2.51M Interest ¹	61,501	-	-	-	-	(61,501)	-100.00%
GO Bonds 06.23.15 \$78.2M Interest	-	2,859,529	3,342,306	3,342,306	3,342,306	3,342,306	n/a
Non-Departmental ²	133,410	136,403	166,746	179,649	166,732	33,322	24.98%
Trustee Fees	3,250	806	-	806	806	(2,444)	-75.19%
Bond/Warrant Issue Expense	36,023	-	-	-	-	(36,023)	-100.00%
Total Expenditures	3,996,216	2,996,738	3,509,052	3,522,762	3,509,845	(486,371)	-12.17%
Other Financing Sources and Uses							
Proceeds of Refunding Bonds	2,510,000	-	-	-	-	(2,510,000)	-100.00%
Premium on Debt Issued	217,027	-	-	-	-	(217,027)	-100.00%
Payment to Refunded Bond Escrow	(2,690,594)	-	-	-	-	2,690,594	-100.00%
Total Other Financing Sources and Uses	36,433	-	-	-	-	(36,433)	-100.00%
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	54,149	1,244,321	941,153	1,300,807	1,820,385	1,766,236	3261.81%
Beginning Fund Balance	2,477,785	2,531,934	3,776,255	4,717,408	6,018,214	3,540,429	142.89%
Ending Fund Balance	2,531,934	3,776,255	4,717,408	6,018,214	7,838,599	5,306,665	209.59%

1 Debt Service moved to the General Fund in FY2016.

2 Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

PROJECTION - FISCAL YEARS 2019-2022

In 2014, the City Council dedicated the resources of the Special Five-Mill Tax Fund to provide for construction of new school facilities. In April of 2015, voters approved the use of these funds to construct a new high school and other facility improvements. In FY2016, the City's General Fund assumed all the current outstanding debt in this fund, and the Special Five-Mill Tax Fund now services the approved 2015 debt issued for school capital investments as well as the 2019 debt issued for school renovations.

	Audited	Adjusted	Budget	
	Actual	Budget	FY2021	FY2022
	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$
Revenues				
Ad Valorem	5,238,151	5,394,000	5,963,500	6,142,405
Interest	92,078	100,000	75,000	85,000
Total Revenues	5,330,230	5,494,000	6,038,500	6,227,405
Expenditures				
GO Bonds 06.23.15 \$78.2M Principal	-	-	750,000	500,000
GO Bonds 06.23.15 \$78.2M Interest	3,342,306	3,342,306	3,342,306	3,325,431
GO Bonds 10.17.19 \$37.1M Principal	-	-	605,000	630,000
GO Bonds 10.17.19 \$37.1M Interest	-	835,440	1,541,225	1,519,550
Non-Departmental ¹	166,732	182,865	186,000	187,500
Trustee Fees	806	850	850	850
Total Expenditures	3,509,845	4,361,461	6,425,381	6,163,331
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	1,820,385	1,132,539	(386,881)	64,074
Beginning Fund Balance	6,018,214	7,838,599	8,971,138	8,584,257
Ending Fund Balance	7,838,599	8,971,138	8,584,257	8,648,331

¹ Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

PROJECTION - FISCAL YEARS 2023-2026

In 2014, the City Council dedicated the resources of the Special Five-Mill Tax Fund to provide for construction of new school facilities. In April of 2015, voters approved the use of these funds to construct a new high school and other facility improvements. In FY2016, the City's General Fund assumed all the current outstanding debt in this fund, and the Special Five-Mill Tax Fund now services the approved 2015 debt issued for school capital investments as well as the 2019 debt issued for school renovations.

	Rate of Projected Change	Projected			
		FY2023	FY2024	FY2025	FY2026
Revenues	%	\$	\$	\$	\$
Ad Valorem	3%	6,326,677	6,516,477	6,711,972	6,913,331
Interest		100,000	100,000	100,000	100,000
Total Revenues		6,426,677	6,616,477	6,811,972	7,013,331
Expenditures					
GO Bonds 06.23.15 \$78.2M Principal		1,200,000	1,200,000	1,200,000	2,545,000
GO Bonds 06.23.15 \$78.2M Interest		3,300,431	3,240,431	3,180,431	3,120,431
GO Bonds 10.17.19 \$37.1M Principal		655,000	690,000	725,000	765,000
GO Bonds 10.17.19 \$37.1M Interest		1,490,575	1,456,950	1,421,575	1,385,325
Non-Departmental ¹	3%	193,125	198,919	204,886	211,033
Trustee Fees		850	850	850	850
Total Expenditures		6,839,981	6,787,150	6,732,742	8,027,639
Excess (Deficit) of Revenues and OFS over Expenditures and OFU		(413,304)	(170,672)	79,229	(1,014,308)
Beginning Fund Balance		8,648,331	8,235,027	8,064,355	8,143,584
Ending Fund Balance		8,235,027	8,064,355	8,143,584	7,129,276

¹ Tax collection fees and property reappraisal fees.



City of Auburn

CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

PUBLIC PARK AND RECREATION BOARD

Tennis Center

Financing Structure	239
Overview of Revenues, Expenses and Changes in Net Position	241
Comparative Revenue, Expenses and Changes in Net Position	242



City of Auburn

TENNIS CENTER

FINANCING STRUCTURE

In July 2007, the City of Auburn opened its newest tennis facility, the Yarbrough Tennis Center. With 16 outdoor clay courts, 12 outdoor hard courts with stadium seating, and 6 indoor tennis courts, this facility provides the public with excellent opportunities for tournament play, individual play, and lessons. The Center also includes a clubhouse with pro shop, men's and women's locker rooms, concessions area and meeting space. The facilities are located on 18 acres in a beautifully landscaped setting in the south-western portion of the City. A portion of the land for the complex was donated to the City of Auburn by the Cecil Yarbrough family.

The City financed and built the Tennis Center through a creative partnership with Auburn University (AU). When the City began preparing for the design and construction of its tennis center, the University approached the City about expanding the Tennis Center project to accommodate the University's Tennis Team. The City and the University developed an agreement to construct expanded facilities to provide space for the AU Tennis Team. The portion of the facilities housing the University's Tennis Team is available to the public when not in use by the University. The larger facilities and additional court space mean that the Yarbrough Tennis Center is capable of accommodating a wider variety of and larger-scale tennis tournaments.



The construction that the City had originally planned was financed with general obligation bond proceeds to be repaid from the City's Special Five-Mill Tax Debt Service Fund which is now serviced by the General Fund. Auburn voters approved the construction of the Tennis Center and an expansion of the City Library in a referendum; then, \$5.2 million in bonds were issued to fund these two projects in January 2007. Financing for the facilities used by the University was provided by a City general obligation warrant in the amount of \$3.7 million issued in September 2006. Prior to the construction of the tennis complex, the City leased the property to the Auburn Public Park and Recreation Board (PPRB). The PPRB oversaw the design and construction of the facilities, coordinating with the University on those facilities to be used by the Tennis Team. Auburn University leases the section of the Tennis Center used by the Tennis Team; the lease payments are structured to cover the principal and interest due on the G.O. Warrants that financed the facilities leased to the University. City Parks and Recreation staff manages the complex and schedules all uses of the facilities. The University is billed for its proportionate share of the Tennis Center's operating costs.

The PPRB operates the Tennis Center on a user-charge basis. Members of the public can purchase annual passes or fees can be paid on a per visit basis. The fees for passes and per visit use of the complex are presented on the next page.

The Yarbrough Tennis Center is owned, via a lease, by the Public Park and Recreation Board (PPRB). It is accounted for as a separate business-type activity (an Enterprise fund). The PPRB does not have its own employees; the Tennis Center is managed and

TENNIS CENTER

FINANCING STRUCTURE

YARBROUGH TENNIS CENTER COURT FEES

	COURTS	COURTS	COURTS
Annual Passes			
Individual	\$ 250.00	\$ 125.00	\$ 250.00
Family	\$ 400.00	\$ 225.00	\$ 425.00
Junior	\$ 200.00	\$ 75.00	\$ 180.00
Per Visit	\$ 5.00	\$ 3.00	\$ 10.00
Added to Clay Court Pass			
Individual			\$ 120.00
Family			\$ 300.00

The use of Hard and Indoor Courts are subject to availability based on scheduling of the Auburn University Tennis Team

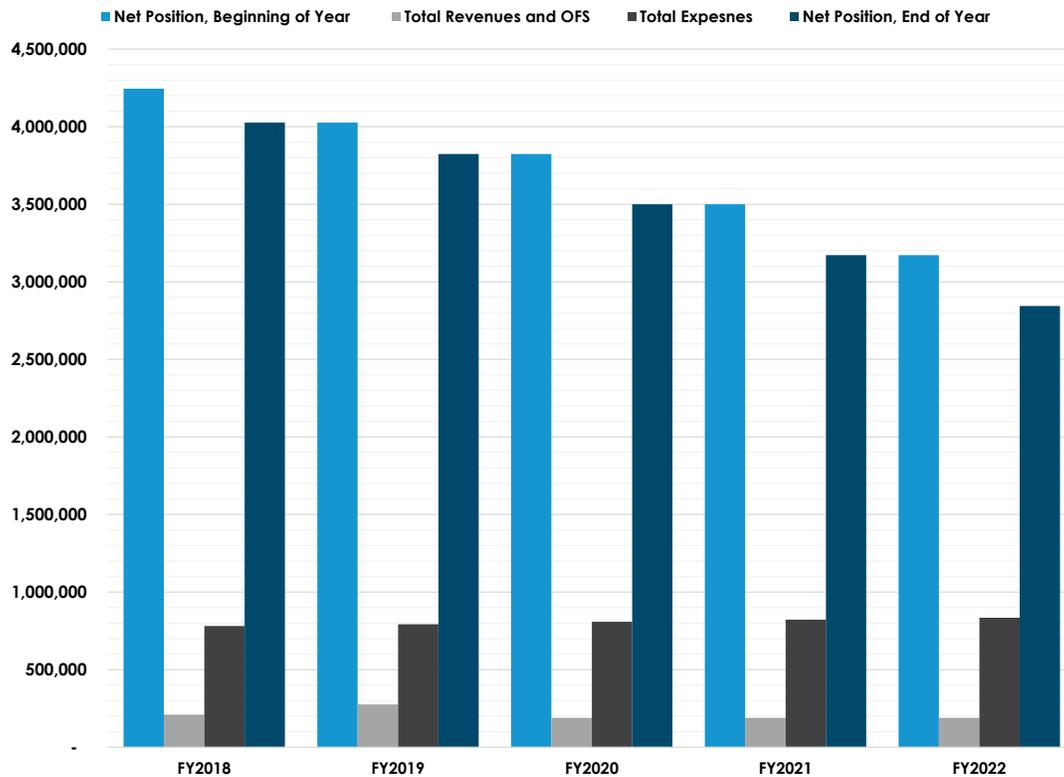
operated by the City's Parks and Recreation Department staff. It is not the City Council's intention that the Tennis Center's revenues cover its costs (full-accrual expenses, including depreciation). Separately accounting for the Tennis Center as an enterprise enables the PPRB and City Management to evaluate the Tennis Center's operating results and make informed decisions concerning the fees to be charged to the public. The proposed operating budget for fiscal years 2021 and 2022 is based on historical operating data and knowledge of the staff of the forecasted and booked number and size of tournaments and events hosted by the complex. Some recent history is presented below.

	Audited Actual				Adjusted Budget
	FY2016	FY2017	FY2018	FY2019	FY2020
	\$	\$	\$	\$	\$
Operating Revenues					
Tennis Center Revenue	84,412	96,735	100,496	117,947	89,000
Service Charges to Auburn University	93,579	76,710	109,472	157,184	100,000
Total Operating Revenues	177,991	173,445	209,967	275,131	189,000
Operating Expenses					
Personal Services	172,167	208,669	246,590	269,091	315,959
Contractual	141,009	152,116	171,638	150,929	130,712
Commodities	30,719	42,686	35,490	43,359	32,965
Depreciation	303,601	340,570	317,942	323,146	323,000
Total Operating Expenses	647,496	744,041	771,660	786,526	802,636
Operating Income (Loss)	(469,505)	(570,596)	(561,693)	(511,394)	(613,636)
Transfers (General and Capital Projects)	131,132	201,675	369,496	337,619	295,000

PUBLIC PARKS AND RECREATION BOARD

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Revenues	210,595	275,711	189,500	189,500	189,500
Other Financing Sources - COA appropriations	369,496	337,619	295,000	303,500	318,000
Total Revenues and OFS	580,091	613,329	484,500	493,000	507,500
Expenses	781,515	816,163	808,136	822,001	835,272
Total Expenses	781,515	816,163	808,136	822,001	835,272
Excess (Deficit) of Revenues and OFS over Expenses	(201,424)	(202,834)	(323,636)	(329,001)	(327,772)
Beginning Net Position	4,245,532	4,026,955	3,824,120	3,500,484	3,171,483
Prior Period Adjustment	(17,153)	-	-	-	-
Ending Net Position	4,026,955	3,824,120	3,500,484	3,171,483	2,843,711



PUBLIC PARKS AND RECREATION BOARD

COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Operating Revenues					
Tennis Center Revenue	39,444	57,928	27,500	27,500	27,500
Membership Fees	22,388	22,286	26,000	26,000	26,000
Tennis Court Fees	38,664	37,733	35,500	35,500	35,500
Service Charges to Auburn University	109,472	157,184	100,000	100,000	100,000
Miscellaneous	628	580	500	500	500
Total Operating Revenues	210,595	275,711	189,500	189,500	189,500
Operating Expenses					
Salaries and Benefits	250,523	269,055	317,459	325,324	339,595
Utilities	126,385	123,439	103,715	103,715	103,715
Ground Maintenance	42,257	23,443	21,000	21,000	21,000
Miscellaneous Contractual	8,918	10,179	9,997	9,997	9,997
Supplies	35,490	43,359	32,965	32,965	32,965
Depreciation	317,942	323,146	323,000	329,000	328,000
Total Operating Expenses	781,515	792,622	808,136	822,001	835,272
Operating Income (Loss)	(570,920)	(516,911)	(618,636)	(632,501)	(645,772)
Loss on Disposal of Assets	-	(23,542)	-	-	-
Appropriations from the City of Auburn	369,496	337,619	295,000	303,500	318,000
Change in Net Position	(201,424)	(202,834)	(323,636)	(329,001)	(327,772)
Net Position, Beginning of Year	4,245,532	4,026,955	3,824,120	3,500,484	3,171,483
Prior Period Adjustment	(17,153)	-	-	-	-
Net Position, End of Year	4,026,955	3,824,120	3,500,484	3,171,483	2,843,711

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

CAPITAL BUDGETS

Capital Budgeting Overview	245
Budgeted Capital Outlay & Projects – Summary	247
Budgeted Capital Outlay – Vehicles and Equipment	
Fiscal Year 2021	248
Fiscal Year 2022	249
Budget Capital Outlay – Projects.....	250
Conditional Capital Outlay -	252
Capital Improvement Plan - Fiscal Years 2021-2026	253
Selected Project Detail.....	258



City of Auburn

CAPITAL BUDGETS

OVERVIEW OF CAPITAL BUDGETING

The Capital Improvement Plan (CIP) is a six-year (three biennia) projection of major capital projects that the City Council has approved for funding based on the priorities established by Council. The CIP is carefully reviewed each biennium by the City Council following the development and presentation of the Plan by the City Manager and his staff. Since Council priorities and citizen preferences can change, the CIP is a flexible document that reflects the Council's current consensus on the priorities of various projects. The CIP guides the City's decision-making on debt issuance and capital budgeting and is a critical part of the City's biennial budget.

A number of different factors are considered during the development of the CIP. These include results of the Citizen Survey, priorities established by Council in their biennial ranking exercise, priorities from other advisory bodies, external studies, internal guiding documents and staff analysis. More detail on these factors follows.

Citizen Survey Conducted at the beginning of the second quarter of every other fiscal year, the Citizen Survey is an independently conducted, statistically valid tool to measure satisfaction with various aspects of City services. The survey also contains targeted questions to gauge citizen preferences on a variety of potential projects and initiatives, and also measures satisfaction with different infrastructural conditions, such as biking trails or road conditions. The survey results are presented to Council at the beginning of the third fiscal quarter, and published to the City's website; they are also available in print at City Hall and the Auburn Public Library.

Council Priorities Following the presentation of the Citizen Survey, the City Manager compiles a listing of a number of initiatives and projects. The listing contains descriptions of potential projects and broad strategic initiatives based on past priorities, citizen concerns based on the survey results, and needs identified by staff and consultants. Priorities are completed by individual Council members, then compiled by staff. Each item is ranked, based on average ranking, and placed in a matrix that allows for a visual representation of the general consensus of Council. The management team then reviews this information to determine which capital needs to emphasize in their capital budget requests. The current list of priorities can be found in the City Manager's Budget Message in the Introductory Information in this document.

Advisory Bodies While non-binding, the input from other advisory bodies is often considered when examining which specific projects to consider within the broad categories. For example, the Parks and Recreation Advisory Board may offer a priority assessment under the broad Council priority of "Community Recreation Centers." The advisory bodies typically work with staff liaisons, who communicate their input to management.

External Studies During the process of evaluating and considering potential projects and long-range capital investment strategies, the input of professional consultants is often solicited to vet Council priorities and staff recommendations. This is often the case when consultants can offer considerably more technical expertise and experience on specific projects. For example, the Council's priority of redevelopment downtown and along the Opelika Road corridor necessitated the need to solicit the skills and advice of known experts to gather citizen feedback and facilitate planning. External studies and professional services are typically, but not exclusively, sought regarding legal, engineering and financial concerns. Of course, staff thoroughly evaluates proposals and works closely with providers.

Internal Guiding Documents Over the last several decades, a number of principal guiding documents have been created, updated and relied upon in long-range planning. Chief among these are CompPlan 2030 and Auburn 2020 (and, previously, Auburn 2000.) These plans provide a broad strategic foundation for the long-range plans, and sets general timetables

CAPITAL BUDGETS

OVERVIEW OF CAPITAL BUDGETING

for reevaluating more specific internal guiding documents. Examples of the more specific documents include the Master Street Plan, Bicycle Plan, Greenways Master Plan and Land Use Plan. In July 2016, the Parks, Leisure and Culture Master Plan began, which provided guidance on future capital investments for Parks & Recreation and Library facilities.

Staff Analysis The City's professional staff utilizes both internal guiding documents and external studies to provide the optimal, most effective and efficient ways to meet the priorities defined by the Citizen Survey and City Council. The Council relies on staff's professional judgment, recognizing their expertise and experience in providing for the needs of the community.

Early in the budget process, the City Manager requests that the department heads submit project proposals documenting projected capital and operating costs, benefits to the City and its citizens, other community impacts, and priority ranking. The project requests are submitted electronically, and cataloged in a database for further review. After the department heads submit all the projects by the established deadline, the City Manager places the projects in a draft CIP based on the priority rankings determined by the department heads and City Manager, and in keeping with the Council and citizen priorities. Following the development of the draft CIP, the City Manager, and the department heads that have proposed projects for inclusion in the CIP, meet to discuss each project and its relative importance to the City in meeting the objectives of Council and needs of residents. This meeting allows points of view from department heads not directly involved in each project to be expressed and considered.

The outcome of the CIP sessions is a consensus document that the City Manager submits to the City Council with the biennial budget. The CIP included in the Proposed Budget document identifies the projects by fiscal year and specifies the projected funding sources for the projects. All projects listed for the earliest biennium are included in the proposed biennial budget presented to the Council. Public input concerning the CIP is encouraged at the public hearing held on the budget. Citizens are informed about the CIP during the budget work sessions, through press releases about the budget process, online access to the budget document, and printed copies available for review at City Hall and the Auburn Public Library. Citizens also have the opportunity to comment on the CIP during the public hearing held during a City Council meeting prior to adoption of the budget.

Following adoption of the budget and CIP, staff begins the process of initiating the included projects. For those projects in the immediate term, this may involve immediate construction; for those projects with a longer horizon, staff begins to fully explore design, engineering and financing options. In addition to the responsible department managing individual projects, the City Manager, in conjunction with Finance personnel, monitors the project expenditures and completion of major milestones to adjust overall budgets and planning horizons. Additionally, construction updates are provided to Council weekly for all ongoing projects, and photo captioned reports are published on the City's website.

BUDGETED CAPITAL OUTLAY AND PROJECTS

SUMMARY (BY FUNDING SOURCE)

The budget includes several different categories of capital outlay in different funds. The totals appearing below summarize capital outlay for vehicle, equipment, project and infrastructure funding in the various departmental and non-departmental accounts, and across budgeted funds. Additional details can be found on the pages that follow.

	FY2021 \$	FY2022 \$	Total \$
General Fund			
Departmental Vehicles & Equipment Replacement	981,709	1,378,230	2,359,939
Departmental Vehicles & Equipment Expansion	365,445	391,587	757,032
Departmental Projects	219,000	100,000	319,000
Public Works Project Operations	538,000	415,000	953,000
Parks & Recreation Project Operations	1,557,206	-	1,557,206
Engineering Services Project Operations	20,759,269	7,582,967	28,342,236
Total - General Fund Capital Outlay & Projects	24,420,629	9,867,784	34,288,413
Sewer Fund			
Departmental Vehicles & Equipment Replacement	380,000	-	380,000
Departmental Vehicles & Equipment Expansion	80,000	-	80,000
Projects	4,827,000	925,000	5,752,000
Total - Sewer Fund	5,287,000	925,000	6,212,000
Solid Waste Management Fund			
Departmental Vehicles & Equipment Replacement	640,000	789,200	1,429,200
Departmental Vehicles & Equipment Expansion	-	55,000	55,000
Total - Solid Waste Management Fund	640,000	844,200	1,484,200
Public Safety Substance Abuse Fund			
Departmental Vehicles & Equipment Replacement	14,000	14,000	28,000
Departmental Vehicles & Equipment Expansion	15,000	15,000	30,000
Total - Planned Borrowing	29,000	29,000	58,000
Assessment Project Fund			
Projects	212,420	-	212,420
Total - Assessment Project Fund	212,420	-	212,420
Planned Borrowing			
Projects	13,438,847	32,760,606	46,199,453
Total - Planned Borrowing	13,438,847	32,760,606	46,199,453
Grants and Other Funding			
Projects	7,503,605	930,298	8,433,903
Total - Grants and Other Funding	7,503,605	930,298	8,433,903
Total - Budgeted Capital Outlay & Projects	51,531,501	45,356,888	96,888,389

BUDGETED CAPITAL OUTLAY

VEHICLES AND EQUIPMENT (BY FUNDING SOURCE)

FISCAL YEAR 2021

GENERAL FUND

			Equipment Replacement	Equipment Expansion	Total
			\$	\$	\$
Public Safety					
Explosive K9	Police		12,000		
Chevrolet Tahoes (12)	Police		396,209		
Upfit for (12) Chevrolet Tahoes	Police		102,000		
Chevrolet Tahoes (3)	Police			99,052	
Upfit for (3) Chevrolet Tahoes	Police			30,000	
Fire Equipment for Engine #1	Fire		35,000		
Ford F250 (Station 6)	Fire			41,000	
Fire Equipment for Engine #6	Fire			35,000	
Total - Public Safety					750,261
Community Services					
Outdoor Digital Sign	Community Services			24,400	
Total - Community Services					24,400
Public Works					
F-550 4x4 Crew Cab Pickup Truck	Maintenance		66,000		
F-150 Pickup Truck 4WD Supercab	Landscape and Sustainability			35,000	
F-550 Dump Truck	Landscape and Sustainability			70,000	
Total - Public Works					171,000
Information Technology					
Dell/EMC Isilon H400 Two Node Storage Expansion	Information Technology		40,000		
Enterprise Document Management System - OnBase	Information Technology		154,500		
Total - Information Technology					194,500
Parks & Recreation					
Backhoe	Parks and Facilities		120,000		
2 - 1/2 Ton Trucks	Parks and Facilities		56,000		
Total - Parks & Recreation					176,000
Inspection Services					
Minor Office and Building Modification	Inspection Services			14,993	
Total - Inspection Services					14,993
Engineering Services					
Plotter	Engineering			16,000	
Total - Engineering Services					16,000
Total - General Fund			981,709	365,445	1,347,154

SEWER FUND

			Equipment Replacement	Equipment Expansion	Total
Water Resource Management					
Mini Excavator	Sewer Maintenance			80,000	
Vac/Jetter Combo	Sewer Maintenance		380,000		
Total - Sewer Fund			380,000	80,000	460,000

SOLID WASTE MANAGEMENT FUND

			Equipment Replacement	Equipment Expansion	Total
Environmental Services					
Knuckle Boom Chassis	Recycling		360,000		
Garbage Truck 28 YD Side Loader	Solid Waste		280,000		
Total - Solid Waste Management Fund			640,000	-	640,000

PUBLIC SAFETY SUBSTANCE ABUSE FUND

			Equipment Replacement	Equipment Expansion	Total
Public Safety Substance Abuse Fund					
Unmarked Police Vehicle	Police		14,000		
Police Equipment	Police			15,000	
Total - Public Safety Substance Abuse Fund			14,000	15,000	29,000
Total - All Funds			2,015,709	460,445	2,476,154

BUDGETED CAPITAL OUTLAY

VEHICLES AND EQUIPMENT (BY FUNDING SOURCE)

FISCAL YEAR 2022

GENERAL FUND

		Equipment Replacement	Equipment Expansion	Total
		\$	\$	\$
Public Safety				
Narcotic Detection K9	Police	12,000		
Chevrolet Tahoes (9)	Police	297,157		
Dodge Durango	Police	24,073		
Upfit for Replacement Vehicles	Police	102,000		
Chevrolet Tahoes (5)	Police		165,087	
Upfit for (5) Chevrolet Tahoes	Police		30,000	
Fire Engine 3 #930	Fire	520,000		
Fire Equipment for Engine #3	Fire	40,000		
Technical Rescue Equipment	Fire		22,000	
Total - Public Safety				1,212,317
Public Works				
F150 Pickup Truck 4WD Supercab	Landscape and Sustainability		35,000	
F-550 4x4 Crew Cab Pickup Truck	Construction	66,000		
Total - Public Works				101,000
Information Technology				
Dell/EMC VXRail Two Node Expansion	Information Technology		84,000	
Enterprise Document Management System - OnBase	Information Technology		55,500	
Total - Information Technology				139,500
Parks & Recreation				
InField Machine	Parks and Facilities	22,000		
Dump Truck	Parks and Facilities	65,000		
F350 Truck with Auto Crane	Parks and Facilities	86,000		
3 - 1/2 Ton Truck	Parks and Facilities	84,000		
Total - Parks & Recreation				257,000
Environmental Services				
Animal Control Van	Animal Control	60,000		
Total - Environmental Services				60,000
Total - General Fund		1,378,230	391,587	1,769,817

SOLID WASTE MANAGEMENT FUND

		Equipment Replacement	Equipment Expansion	Total
Environmental Services				
Knuckle Boom Chassis	Recycling	370,800		
Garbage Compactor 34 YD Self Contained	Solid Waste		55,000	
Garbage Truck 28 YD Side Loader	Solid Waste	288,400		
Garbage Truck	Solid Waste	130,000		
Total - Solid Waste Management Fund		789,200	55,000	844,200

PUBLIC SAFETY SUBSTANCE ABUSE FUND

		Equipment Replacement	Equipment Expansion	Total
Public Safety Substance Abuse Fund -				
Unmarked Police Vehicle	Police	14,000		
Police Equipment	Police		15,000	
Total - Public Safety Substance Abuse Fund		14,000	15,000	29,000
Total - All Funds		2,181,430	461,587	2,643,017

BUDGETED CAPITAL OUTLAY

PROJECTS (BY FUNDING SOURCE)

FISCAL YEARS 2021 AND 2022

GENERAL FUND				
	Budgeted In	FY2021	FY2022	Total
		\$	\$	\$
Departmental Projects				
Boykin Landscape Maintenance Improvements	Community Services	32,000	-	32,000
Parks Facilities ADA Compliance Projects	Parks and Recreation	50,000	50,000	100,000
Fire Station Renovations	Public Safety	137,000	50,000	187,000
	Total - Departmental	219,000	100,000	319,000
Parks & Recreation Project Operations				
Sam Harris/Westview Greenway Project	Parks and Recreation Project Operations	456,126	-	456,126
Dinius Park	Parks and Recreation Project Operations	972,276	-	972,276
Pine Hill Cemetery Renovations and Improvements - Cremation Garden	Parks and Recreation Project Operations	128,804	-	128,804
	Total - Parks & Recreation Project Operations	1,557,206	-	1,557,206
Public Works Project Operations				
Neighborhood Cleanup	Special Projects	15,000	15,000	30,000
Cured-In-Place-Pipe Drainage Improvements	Drainage Projects	200,000	200,000	400,000
Sidewalk ADA Compliance Projects - Various	Sidewalk Projects	100,000	100,000	200,000
Library - Exterior ADA Compliance Improvements	Public Works Project Operations	88,000	-	88,000
N. College/EUD/Shug Jordan Landscape Improvements	Traffic/Transportation Improvements	35,000	-	35,000
Facility Condition Improvements	Misc. Facility Improvements	100,000	100,000	200,000
	Total - Public Works Project Operations	538,000	415,000	953,000
Engineering Services Project Operations				
Outer Loop Feasibility Study Beehive to 280 (Local Match)	Traffic/Transportation Improvements	57,535	-	57,535
Signal Performance Measures	Traffic/Transportation Improvements	200,000	-	200,000
Roadway ROW Assessment	Traffic/Transportation Improvements	250,000	-	250,000
Renew Opelika Rd. Phase 4 - Gentry to Saugahatchee	Special Projects	1,532,773	-	1,532,773
ES/PW Relocation - Design	Special Projects	1,000,000	-	1,000,000
ES/PW Property Acquisition	Special Projects	1,700,000	-	1,700,000
Boykin Campus Improvements	Parks and Facilities	-	1,000,000	1,000,000
S College and Samford Avenue Intersection Improvements (City Match)	Intersection Improvements	2,424,008	-	2,424,008
Donahue & Shug Intersection Improvements	Intersection Improvements	303,540	-	303,540
Cox Road and Wire Road Roundabout (City Match 10%)	Intersection Improvements	470,583	-	470,583
N. College/EUD/Shug Jordan Pkwy Intersection Improvements	Intersection Improvements	361,797	-	361,797
Moore's Mill Rd./Hamilton Rd Widening	Intersection Improvements	-	995,497	995,497
Annaloe Dr/E University Dr Intersection Improvements	Intersection Improvements	-	1,157,527	1,157,527
Ogletree Road Culvert replacement	Bridge Improvements	775,524	-	775,524
N Donahue Dr Widening - Bragg Ave to Cary Dr (City Match)	Streets Roadways Expansion	-	232,575	232,575
Richland Road connector - Hwy 14/Webster Road	Streets Roadways Expansion	554,949	-	554,949
Cox Road Reconstruction & Widening - Wire to Tech Park	Street Roadways Replacement	1,063,108	-	1,063,108
Street Resurfacing/Restriping	Street Resurfacing & Restriping	1,500,000	2,000,000	3,500,000
FY20 Street Resurfacing	Street Resurfacing & Restriping	1,249,000	-	1,249,000
FY20 Street Restriping	Street Resurfacing & Restriping	249,000	-	249,000
North Donahue Drive Lighting	Street Lights	-	27,500	27,500
Cox Road Lighting	Street Lights	100,000	-	100,000
Exit 50 Lighting & Landscaping	Street Lights	222,200	-	222,200
Exit 57 Lighting & Landscaping	Street Lights	222,200	-	222,200
South Gay at Thach Ave. Traffic Signal Improvements	Traffic Signals Improvements	-	250,000	250,000
North Donahue Drive at Farmville Road Traffic Signal Installation	Traffic Signals Improvements	-	150,000	150,000
Traffic Signal Rehabilitation/Improvements	Traffic Signals Improvements	65,000	65,000	130,000
College and Shell Toomer Traffic Signal Installation	Traffic Signals Improvements	336,740	-	336,740
Fiber Expansion	Traffic Signals Improvements	200,000	200,000	400,000
Rectangular Rapid Flashing Beacons (RRFB)	Traffic Signals Improvements	40,000	40,000	80,000
West Magnolia Ave Pedestrian Lighting & Sidewalk	Downtown Improvements	-	823,820	823,820
Toomer Street/Thomas Street 2-Way Conversion	Downtown Improvements	15,770	-	15,770
Toomer's Corner Lighting Replacement	Downtown Improvements	-	29,600	29,600
AuburnBank Redevelopment Streetscape	Downtown Improvements	107,900	107,900	215,800
Farmville Road Culvert Replacement	Drainage Projects	879,000	-	879,000
MLK Drive Multiuse Path	Sidewalk Projects	267,382	-	267,382
Development Extensions	Sidewalk Projects	20,000	20,000	40,000
Camden Ridge Subdivision Sidewalk	Sidewalk Projects	-	180,280	180,280
Richland Road Sidewalk	Sidewalk Projects	-	303,268	303,268
DSB Exterior Improvements	Dev. Serv. Pubic Safety Building	21,260	-	21,260
Engineering Services Relocation	Dev. Serv. Pubic Safety Building	100,000	-	100,000
Public Safety Building Freestanding Signs	Dev. Serv. Pubic Safety Building	70,000	-	70,000
Fire Station 6	Public Safety Facilities	4,000,000	-	4,000,000
Shug Jordan PS Complex - Infrastructure and Programming	Public Safety Facilities	400,000	-	400,000
	Total - Engineering Services Project Operations	20,759,269	7,582,967	28,342,236
	Total - General Fund Projects	23,073,475	8,097,967	31,171,442

BUDGETED CAPITAL OUTLAY

PROJECTS (BY FUNDING SOURCE)

FISCAL YEARS 2021 AND 2022

		Sewer Fund		
Projects	Budgeted In	FY2021	FY2022	Total
Green Infrastructure/Low Impact Development Misc. Projects	Special Projects	30,000	30,000	60,000
Sewer Collection System Projects	Sewer Rehab Projects	400,000	400,000	800,000
Long-Term Flow Metering Project	Sewer Rehab Projects	65,000	65,000	130,000
Southside Sewer Basins 6 and 16 Rehab Project	Sewer Rehab Projects	550,000	-	550,000
Northside Highway 14 Force Main Rehab Project	Sewer Rehab Projects	600,000	-	600,000
S College/Reese Avenue Outfall Relocation and Rehab	Sewer Rehab Projects	-	80,000	80,000
H.C. Morgan Stream Restoration Project	WPCF Improvements	50,000	100,000	150,000
2019 H.C. Morgan WPCF Improvements Project	WPCF Improvements	2,352,000	-	2,352,000
H.C. Morgan WPCF Clarifier Weir, Baffle and Skimmer Arm Replacement	WPCF Improvements	300,000	-	300,000
Northside and Choctawhatchee Pumpstations - Guide Cable Replacement	WPCF Improvements	200,000	-	200,000
Northside Recycling and Construction Debris Pole Barn	WPCF Improvements	30,000	-	30,000
WPCF Miscellaneous Projects	WPCF Improvements	250,000	250,000	500,000
Total - Sewer Fund Projects		4,827,000	925,000	5,752,000
Assessment Project Fund				
Projects				
Hilltop Pines Subdivision Completion		43,420	-	43,420
Solamere Left Turn Lane		169,000	-	169,000
Total - Assessment Project Fund		212,420	-	212,420
Capital Projects Fund (General Fund Borrowing)				
Projects				
New Public Safety Complex	Public Safety	790,000	-	790,000
Wright Street Parking Deck	Development Services	8,605,502	-	8,605,502
Town Creek Inclusive Playground	Parks and Facilities	4,043,345	-	4,043,345
JDCAC Renovations	Parks and Facilities	-	2,856,275	2,856,275
Soccer Complex	Parks and Facilities	-	8,643,578	8,643,578
ES/PW Relocation - Construction	Special Projects	-	13,500,000	13,500,000
Richland Road Connector	Streets Roadways Expansion	-	7,760,753	7,760,753
Total - Capital Projects Fund		13,438,847	32,760,606	46,199,453
Grant/Other Funding				
Grant/Other Funding				
Outer Loop Feasibility Study Beehive to 280 (Federal/AOMPO)	Traffic/Transportation Improvements	230,141	-	230,141
MLK Drive M/U Path - ALDOT TAP Grant	Sidewalk Projects	400,000	-	400,000
N Donahue Dr Widening/Bragg Ave to Cary Dr (AOMPO Portion)	Streets Roadways Expansion	-	930,298	930,298
Samford Intersection Improvements - AOMPO Portion	Intersection Improvements	3,735,617	-	3,735,617
Cox Road and Wire Road Roundabout (Grant Portion)	Intersection Improvements	1,110,247	-	1,110,247
Ogletree Road Culvert Replacement - ALDOT Funding	Bridge Improvements	250,000	-	250,000
Exit 50 Lighting & Landscaping - AOMPO Portion	Street Lights	888,800	-	888,800
Exit 57 Lighting & Landscaping - AOMPO Portion	Street Lights	888,800	-	888,800
Total - Grant/Other Funding		7,503,605	930,298	8,433,903
Total - All Funds		49,055,347	42,713,871	91,769,218

CONDITIONAL CAPITAL OUTLAY

VEHICLES AND EQUIPMENT

FISCAL YEARS 2021 AND 2022

Conditional Capital Outlay includes vehicles and equipment that are necessary and warranted, but are not within the scope of the City's projected resource availability for the upcoming biennium. Each fiscal year of the biennium after the City completes the FY2020 and FY2021 financial audits, the Office of the City Manager, in conjunction with the Finance Director, Fleet Services Manager and impacted department directors, will re-evaluate these items for purchase based on a revised projection of available resources. If these items are approved for purchase, or if items scheduled for FY2022 are moved up to FY2021, budget adjustments will be requested at Mid-Biennium.

Request	Department/Division	Equipment Replacement	Expansion - Other	Total
		\$	\$	\$
General Fund - Vehicles and Equipment				
Rotary Brush Cutter	Maintenance	11,000	-	11,000
Wallenstein Tree Trailer and Log Loader	Landscape and Sustainability	-	25,000	25,000
Kubota B26 Tractor	Landscape and Sustainability	45,000	-	45,000
Skid Steer	Parks and Facilities	-	133,000	133,000
Chevrolet Tahoe	Fire	-	40,000	40,000
Extended Cab Pickup Truck 4x4	Engineering	31,000	-	31,000
Medium Duty Wrecker	Fleet Services	-	200,000	200,000
Tractor	Parks and Facilities	46,500	-	46,500
Ford F-150	Police	22,272	-	22,272
Ford F150 (Fire Station #4)	Fire	32,000	-	32,000
Total - General Fund		187,772	398,000	585,772

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2021 - 2026

Funding Sources		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
General Fund - (Cash)	General Fund	23,073,475	8,097,967	8,223,423	8,361,106	11,096,834	9,793,885	68,646,690
General Fund - Current & Planned General Obligation Debt	Borrowing	13,438,847	32,760,606	16,016,250	2,500,000	2,500,000	-	67,215,703
Other City Funds	Other City Funds	212,420	-	-	-	-	-	212,420
Grant Funds	Grant Funds	7,503,605	930,298	1,947,343	-	-	-	10,381,246
Development Agreement Funds	Development Agreement	-	-	-	-	-	-	-
Sewer Fund	Sewer Fund	4,827,000	925,000	1,415,000	1,755,000	11,855,000	20,815,000	41,592,000
Auburn Water Works Board	Auburn WWB	7,612,225	5,135,000	1,935,000	650,000	650,000	1,150,000	17,132,225
Total - All Funding Sources		56,667,572	47,848,871	29,537,016	13,266,106	26,101,834	31,758,885	205,180,284

Funding by Project Type	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Sidewalk/Neighborhood Projects	802,382	315,280	653,593	658,694	1,343,324	1,440,458	5,213,731
Downtown Master Plan/Improvement Projects	6,283,295	1,211,320	107,900	1,033,316	1,301,942	257,500	10,195,273
Downtown Parking Plan Implementation Projects	8,605,502	-	-	-	-	-	8,605,502
Renew Opelika Road Projects	1,729,998	-	-	1,750,000	1,750,000	1,966,081	7,196,079
Northwest Auburn Neighborhood Plan Projects	335,540	2,643,641	16,388,025	385,460	2,996,568	2,231,436	24,980,670
Technology Investments	-	-	180,000	-	-	60,000	240,000
Public Safety Projects & Major Equipment	5,397,000	50,000	245,000	107,700	50,000	50,000	5,899,700
Parks, Recreation and Culture Master Plan Projects	5,738,551	11,549,853	1,250,000	150,000	1,050,000	50,000	19,788,404
Facility Improvements	2,921,260	13,600,000	100,000	100,000	100,000	100,000	16,921,260
Industrial Improvements	-	-	3,000,000	2,500,000	2,500,000	-	8,000,000
Traffic/Transportation Improvements	10,507,520	12,218,777	3,635,197	3,405,000	2,305,000	2,305,000	34,376,494
Watershed, Stormwater & Drainage Improvements	2,104,524	200,000	847,301	770,936	200,000	1,393,410	5,516,171
Sewer System Improvements	4,827,000	925,000	1,255,000	1,755,000	11,855,000	20,755,000	41,372,000
Water System Improvements	7,415,000	5,135,000	1,875,000	650,000	650,000	1,150,000	16,875,000
Total - All Projects	56,667,572	47,848,871	29,537,016	13,266,106	26,101,834	31,758,885	205,180,284

Sidewalk/Neighborhood Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Neighborhood Cleanup	General Fund	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Sidewalk ADA Compliance Projects - Various	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
MLK Drive Multiuse Path	General Fund	267,382	-	-	-	-	-	267,382
MLK Drive M/U Path - ALDOT TAP Grant	Grant Funds	400,000	-	-	-	-	-	400,000
Harper Ave Sidewalk	General Fund	-	-	-	-	627,467	627,466	1,254,933
S Donahue Dr Sidewalk	General Fund	-	-	-	-	-	261,802	261,802
E University Dr Sidewalk - Samford to Dean Road	General Fund	-	-	-	-	509,267	-	509,267
Kimberly Dr Sidewalk	General Fund	-	-	-	-	-	36,690	36,690
Shelton Mill Rd Sidewalk	General Fund	-	-	-	-	71,590	-	71,590
Mall Parkway/Commerce Drive Sidewalk	General Fund	-	-	-	-	-	379,500	379,500
Rock Fence Rd (Fairway:Ogletree) & Oaletree (Rock Fence:719 Oaletree)	General Fund	-	-	329,645	-	-	-	329,645
Development Extensions	General Fund	20,000	20,000	20,000	20,000	20,000	20,000	120,000
North Gay Street Sidewalk - Drake Avenue to Pitts Circle	General Fund	-	-	-	523,694	-	-	523,694
Ross Street Sidewalk & Lighting	General Fund	-	-	188,948	-	-	-	188,948
Camden Ridge Subdivision Sidewalk	General Fund	-	180,280	-	-	-	-	180,280
Total - Sidewalk Projects		802,382	315,280	653,593	658,694	1,343,324	1,440,458	5,213,731

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2021 - 2026

Downtown Master Plan/Improvement Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
S College and Samford Avenue Intersection Improvements (City Match)	General Fund	2,424,008	-	-	-	-	-	2,424,008
Samford Intersection Improvements - AOMPO Portion	Grant Funds	3,735,617	-	-	-	-	-	3,735,617
South Gay at Thach Ave. Traffic Signal Improvements	General Fund	-	250,000	-	-	-	-	250,000
West Magnolia Ave Pedestrian Lighting & Sidewalk	General Fund	-	823,820	-	-	-	-	823,820
Toomers St. Sidewalk/Ped. Lighting	General Fund	-	-	-	-	471,942	-	471,942
Toomers St. Sidewalk/Ped. Lighting (Uncommon Auburn Contribution)	General Fund	-	-	-	-	105,000	-	105,000
Toomer Street/Thomas Street 2-Way Conversion	General Fund	15,770	-	-	-	-	-	15,770
Toomer's Corner Lighting Replacement	General Fund	-	29,600	-	-	-	-	29,600
Tichenor Avenue Streetscape (Gay to College)	General Fund	-	-	-	-	725,000	-	725,000
Traffic Signal Impr. - E Glenn Ave/Ross Street	General Fund	-	-	-	-	-	257,500	257,500
Drake Ave Sidewalk - North College to Ross	General Fund	-	-	-	329,545	-	-	329,545
Auburn Bank Redevelopment Streetscape	General Fund	107,900	107,900	107,900	-	-	-	323,700
N Gay St/Drake Ave Intersection Impr.	General Fund	-	-	-	703,771	-	-	703,771
Total - Downtown Improvement Projects		6,283,295	1,211,320	107,900	1,033,316	1,301,942	257,500	10,195,273

Downtown Parking Plan Implementation Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Wright Street Parking Deck	Borrowing	8,605,502	-	-	-	-	-	8,605,502
Total - Downtown Parking Projects		8,605,502	-	-	-	-	-	8,605,502

Renew Opelika Road Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Renew Opelika Rd. Phase 3 - Opelika Rd/Dean Rd Intersection Impr.	General Fund	-	-	-	1,750,000	1,750,000	-	3,500,000
Renew Opelika Rd. Phase 4 - Gentry to Sauahatchee	General Fund	1,532,773	-	-	-	-	-	1,532,773
Renew Opelika Rd. Phase 4 - Gentry to Sauahatchee - WWB Contribution	Auburn WWB	197,225	-	-	-	-	-	197,225
Renew Opelika Rd. Phase 5 - Ross to Temple	General Fund	-	-	-	-	-	1,966,081	1,966,081
Total - Renew Opelika Road Projects		1,729,998	-	-	1,750,000	1,750,000	1,966,081	7,196,079

Northwest Auburn Neighborhood Plan Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Boykin Landscape and Maintenance Improvements	General Fund	32,000	-	-	-	-	-	32,000
Boykin Campus Improvements	General Fund	-	1,000,000	-	-	-	-	1,000,000
Boykin Campus Improvements - Borrowing	Borrowing	-	-	13,016,250	-	-	-	13,016,250
N Donahue Dr Widening - Bragg Ave to Cary Dr (City Match)	General Fund	-	232,575	486,836	-	-	-	719,411
N Donahue Dr Widening/Bragg Ave to Cary Dr (AOMPO Portion)	Grant Funds	-	930,298	1,947,343	-	-	-	2,877,641
Donahue & Shug Intersection Improvements	General Fund	303,540	-	-	-	-	-	303,540
North Donahue Drive at Farmville Road Traffic Signal Installation	General Fund	-	150,000	-	-	-	-	150,000
North Donahue Drive Lighting	General Fund	-	27,500	-	-	-	-	27,500
College St/Bragg Ave/Mitcham Ave Improvements	General Fund	-	-	-	-	765,133	-	765,133
MLK Drive Streetscape: Shug to Donahue	General Fund	-	-	-	-	2,231,435	2,231,436	4,462,871
N College St/Drake Ave Intersection Impr.	General Fund	-	-	937,596	-	-	-	937,596
Byrd Street Sidewalk (MLK to Zellars)	General Fund	-	-	-	385,460	-	-	385,460
Richland Road Sidewalk (MLK to Church of God by Faith)	General Fund	-	303,268	-	-	-	-	303,268
Total - Northwest Auburn Neighborhood Plan Projects		335,540	2,643,641	16,388,025	385,460	2,996,568	2,231,436	24,980,670

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2021 - 2026

Technology Investments	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Aerial Photography	General Fund	-	-	60,000	-	-	-	60,000
GIS - Aerial Photography	Auburn WWB	-	-	60,000	-	-	-	60,000
Aerial Topographical Mapping (Sewer Fund Portion)	Sewer Fund	-	-	60,000	-	-	60,000	120,000
Total - Technology Investments		-	-	180,000	-	-	60,000	240,000

Public Safety Projects & Major Equipment	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Fire Station Renovations	General Fund	137,000	50,000	50,000	50,000	50,000	50,000	387,000
New Public Safety Complex	Borrowing	790,000	-	-	-	-	-	790,000
Public Safety Building Freestanding Signs	General Fund	70,000	-	-	-	-	-	70,000
Fire Station 6	General Fund	4,000,000	-	-	-	-	-	4,000,000
Public Safety Training Center - Search & Rescue Maze	General Fund	-	-	-	28,850	-	-	28,850
Public Safety Training Center - Burn Building	General Fund	-	-	195,000	-	-	-	195,000
Public Safety Training Center - Drafting Pit	General Fund	-	-	-	28,850	-	-	28,850
Public Safety Training Center - Infrastructure and Programming	General Fund	400,000	-	-	-	-	-	400,000
Total - Public Safety Projects & Major Equipment		5,397,000	50,000	245,000	107,700	50,000	50,000	5,899,700

Parks, Recreation and Culture Master Plan Projects	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Library - Exterior ADA Compliance Improvements	General Fund	88,000	-	-	-	-	-	88,000
Dinius Park	General Fund	972,276	-	-	-	-	-	972,276
Saugahatchee Blueway/Greenway Phase 1a	General Fund	-	-	1,000,000	-	1,000,000	-	2,000,000
Saugahatchee Blueway/Greenway Phase 1a (Sewer Fund Portion)	Sewer Fund	-	-	100,000	-	-	-	100,000
Signage and Wayfinding - Downtown Area	General Fund	-	-	100,000	100,000	-	-	200,000
Town Creek Inclusive Playground	Borrowing	4,043,345	-	-	-	-	-	4,043,345
Soccer Complex	Borrowing	-	8,643,578	-	-	-	-	8,643,578
JDCAC Renovations	Borrowing	-	2,856,275	-	-	-	-	2,856,275
Sam Harris/Westview Greenway Project	General Fund	456,126	-	-	-	-	-	456,126
Pine Hill Cemetery Renovations and Improvements - Cremation Garden	General Fund	128,804	-	-	-	-	-	128,804
Total - Parks, Leisure & Cultural Projects		5,738,551	11,549,853	1,250,000	150,000	1,050,000	50,000	19,788,404

Facility Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
ES/PW Relocation - Design	General Fund	1,000,000	-	-	-	-	-	1,000,000
ES/PW Property Acquisition	General Fund	1,700,000	-	-	-	-	-	1,700,000
ES/PW Relocation - Construction	Borrowing	-	13,500,000	-	-	-	-	13,500,000
DSB Exterior Improvements	General Fund	21,260	-	-	-	-	-	21,260
Engineering Services Relocation	General Fund	100,000	-	-	-	-	-	100,000
Facility Condition Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Total - City Facility Improvements		2,921,260	13,600,000	100,000	100,000	100,000	100,000	16,921,260

Industrial Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Industrial Property Acquisition and Infrastructure	Borrowing	-	-	3,000,000	2,500,000	2,500,000	-	8,000,000
Total - Industrial Improvements		-	-	3,000,000	2,500,000	2,500,000	-	8,000,000

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2021 - 2026

Traffic/Transportation Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Outer Loop Feasibility Study Beehive to 280 (Local Match)	General Fund	57,535	-	-	-	-	-	57,535
Outer Loop Feasibility Study Beehive to 280 (Federal/AOMPO)	Grant Funds	230,141	-	-	-	-	-	230,141
Street Resurfacing/Restriping	General Fund	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,500,000
FY20 Street Resurfacing	General Fund	1,249,000	-	-	-	-	-	1,249,000
FY20 Street Restriping	General Fund	249,000	-	-	-	-	-	249,000
Hilltop Pines Subdivision Completion	Other City Funds	43,420	-	-	-	-	-	43,420
Solamere Left Turn Lane	Other City Funds	169,000	-	-	-	-	-	169,000
Traffic Signal Rehabilitation/Impr.	General Fund	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Cox Road Reconstruction & Widening - Wire to Tech Park	General Fund	1,063,108	-	-	-	-	-	1,063,108
Cox Road and Wire Road Roundabout (City Match 10%)	General Fund	470,583	-	-	-	-	-	470,583
Cox Road and Wire Road Roundabout (Grant Portion)	Grant Funds	1,110,247	-	-	-	-	-	1,110,247
Cox Road Lighting	General Fund	100,000	-	-	-	-	-	100,000
Wire Road Overhead Lighting	General Fund	-	-	52,200	-	-	-	52,200
N. College/EUD/Shug Jordan Pkwy Intersection Impr.	General Fund	361,797	-	-	-	-	-	361,797
N. College/EUD/Shug Jordan Landscape Improvements	General Fund	35,000	-	-	-	-	-	35,000
S College St/S Donahue Dr Intersection Impr.	General Fund	-	-	614,598	-	-	-	614,598
Moore's Mill Rd/Hamilton Rd Widening	General Fund	-	995,497	-	-	-	-	995,497
N College St/Shelton Mill Rd Intersection Impr.	General Fund	-	-	663,399	-	-	-	663,399
Annalue Dr/E University Dr Intersection Impr.	General Fund	-	1,157,527	-	-	-	-	1,157,527
Richland Road connector - Hwy 14/Webster Road	General Fund	554,949	-	-	-	-	-	554,949
Richland Road connector - Borrowing	Borrowing	-	7,760,753	-	-	-	-	7,760,753
Exit 50 Lighting & Landscaping	General Fund	222,200	-	-	-	-	-	222,200
Exit 50 Lighting & Landscaping - AOMPO Portion	Grant Funds	888,800	-	-	-	-	-	888,800
Exit 57 Lighting & Landscaping	General Fund	222,200	-	-	1,100,000	-	-	1,322,200
Exit 57 Lighting & Landscaping - AOMPO Portion	Grant Funds	888,800	-	-	-	-	-	888,800
College and Shell Toomer Traffic Signal Installation	General Fund	336,740	-	-	-	-	-	336,740
Signal Performance Measures	General Fund	200,000	-	-	-	-	-	200,000
Roadway ROW Assessment	General Fund	250,000	-	-	-	-	-	250,000
Fiber Expansion	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Rectangular Rapid Flashing Beacons (RRFB)	General Fund	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Total - Transportation Improvements		10,507,520	12,218,777	3,635,197	3,405,000	2,305,000	2,305,000	34,376,494

Watershed, Stormwater & Drainage Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Cured-In-Place-Pipe Drainage Impr.	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
EUD Culvert Replacement at Summertrees Drive	General Fund	-	-	647,301	-	-	-	647,301
Wrights Mill Rd Culvert Replacement	General Fund	-	-	-	570,936	-	-	570,936
Ogletree Road Culvert replacement	General Fund	775,524	-	-	-	-	-	775,524
Ogletree Road Culvert Replacement - ALDOT Funding	Grant Funds	250,000	-	-	-	-	-	250,000
Farmville Road Culvert Replacement	General Fund	879,000	-	-	-	-	-	879,000
Gay Street Bridge Replacement	General Fund	-	-	-	-	-	1,093,410	1,093,410
City-Wide Drainage Analysis	General Fund	-	-	-	-	-	100,000	100,000
Total - Watershed, Stormwater & Drainage Improvements		2,104,524	200,000	847,301	770,936	200,000	1,393,410	5,516,171

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2021 - 2026

Sewer System Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
WPCF Improvements								
H.C. Morgan Stream Restoration Project	Sewer Fund	50,000	100,000	-	-	-	-	150,000
2019 H.C. Morgan WPCF Improvements Project	Sewer Fund	2,352,000	-	-	-	-	-	2,352,000
H.C. Morgan WPCF Clarifier Weir, Baffle and Skimmer Arm Replacement	Sewer Fund	300,000	-	-	-	-	-	300,000
Northside and Choctawhatchee Pumpstations - Guide Cable Replacement	Sewer Fund	200,000	-	-	-	-	-	200,000
Northside Recycling and Construction Debris Pole Barn	Sewer Fund	30,000	-	-	-	-	-	30,000
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Facility Master Plan Update	Sewer Fund	-	-	-	-	100,000	-	100,000
Unspecified Future Wastewater Treatment Capacity Project	Sewer Fund	-	-	500,000	1,000,000	11,000,000	20,000,000	32,500,000
Sewer Collection System Projects								
Sewer Collection System Projects	Sewer Fund	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Long-Term Flow Metering Project	Sewer Fund	65,000	65,000	75,000	75,000	75,000	75,000	430,000
Southside Sewer Basins 6 and 16 Rehab Project	Sewer Fund	550,000	-	-	-	-	-	550,000
Northside Highway 14 Force Main Rehab Project	Sewer Fund	600,000	-	-	-	-	-	600,000
S College/Reese Avenue Outfall Relocation and Rehab	Sewer Fund	-	80,000	-	-	-	-	80,000
Other Projects								
Green Infrastructure/Low Impact Development Misc. Projects	Sewer Fund	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Total - Sewer System Improvements		4,827,000	925,000	1,255,000	1,755,000	11,855,000	20,755,000	41,372,000

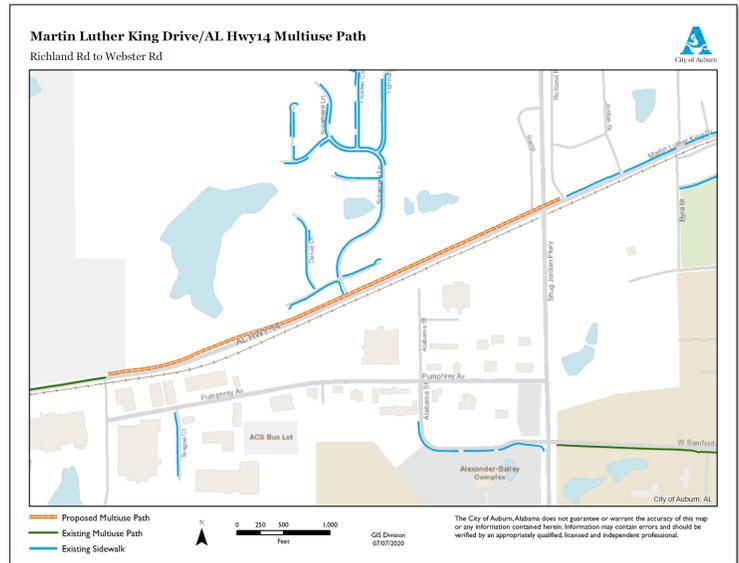
Water System Improvements	Funding Source	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Water Distribution System								
Teague Court Tank Rehabilitation	Auburn WWB	350,000	-	-	-	-	-	350,000
West Farmville Tank Rehabilitation	Auburn WWB	20,000	350,000	-	-	-	-	370,000
Opelika Road Water Extension (Phase I - Gentry Drive to Sauquahatchee)	Auburn WWB	225,000	-	-	-	-	-	225,000
Opelika Road Water Improvements Phase II & III	Auburn WWB	-	225,000	225,000	-	-	-	450,000
Dean Rd/Terrace Acres Intersection Improvements	Auburn WWB	10,000	-	-	-	-	-	10,000
Fixed Network Meter Reading System	Auburn WWB	700,000	-	-	-	-	-	700,000
Tank Maintenance - Emergency	Auburn WWB	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Misc. Water System Improvements (DBP Treatment/Mains/EUD BPS)	Auburn WWB	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
MLK Streetscape Water Line Replacement Project	Auburn WWB	500,000	-	-	-	-	-	500,000
North Donahue Booster Station Generator	Auburn WWB	-	-	-	-	-	500,000	500,000
Byrd St/Hemlock Drive Water Main Improvements	Auburn WWB	310,000	-	-	-	-	-	310,000
Webster Road Connector Water Main Project	Auburn WWB	-	800,000	-	-	-	-	800,000
Water Treatment and Supply System								
Facility Master Plan Update	Auburn WWB	-	85,000	-	-	-	-	85,000
Equipment Storage Building - Lake Oaletree	Auburn WWB	15,000	-	-	-	-	-	15,000
Moore's Mill Meter	Auburn WWB	-	-	1,000,000	-	-	-	1,000,000
2019-2020 Estes WTP Expansion & Improvements	Auburn WWB	4,635,000	3,005,000	-	-	-	-	7,640,000
Equipment Storage Building - Estes Plant	Auburn WWB	-	20,000	-	-	-	-	20,000
Miscellaneous WTP Improvements	Auburn WWB	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Unspecified Future Capital Expenditures	Auburn WWB	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Total - Water System Improvements		7,415,000	5,135,000	1,875,000	650,000	650,000	1,150,000	16,875,000

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022 SIDEWALK AND NEIGHBORHOOD PROJECTS

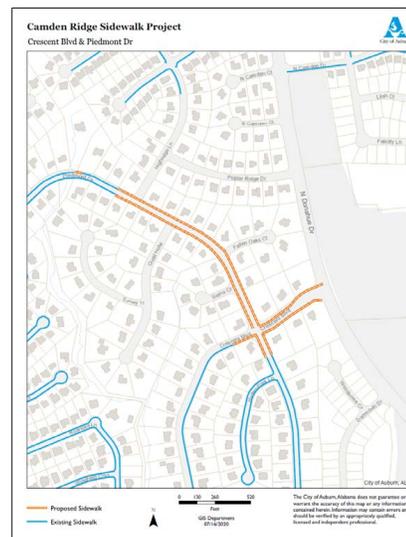
Martin Luther King Drive/Highway 14 Multi-Use Path

- Construct a 10-foot asphalt multi-use path along Martin Luther King Drive/Highway 14 from Shug Jordan Parkway to Webster Road.
- Project Budget: \$667,382 (\$400,000 ALDOT Grant) and \$267,382 (City Match)
- FY2021
- Phase: Design Complete
- Est. Construction Start Date: January 2020
- Est. Completion: August 2020



Camden Ridge Sidewalk & Crosswalks

- Complete 5-foot sidewalk on Crescent Boulevard and both sides of Piedmont Drive. Crosswalks will be installed at the intersection of Piedmont and Crescent.
- Project Budget: \$180,280
- FY2022
- Phase: Preliminary Design
- Est. Construction Start Date: December 2021
- Est. Completion: September 2022



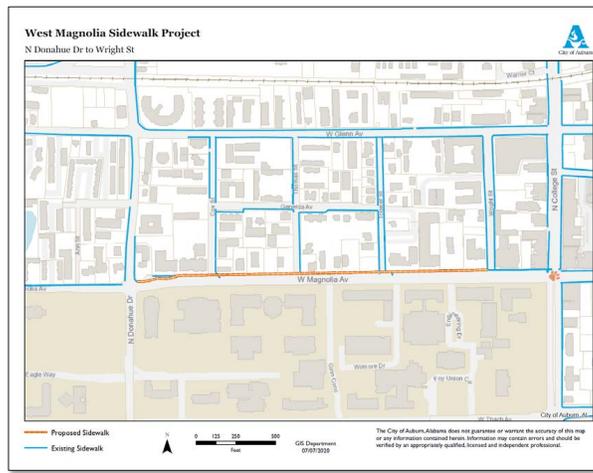
CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022

DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

West Magnolia Sidewalk & Lighting

- Widen sidewalk to 8-feet along West Magnolia (north side) from Wright Street to Donahue Drive, and make ADA Improvements. Lighting was completed in FY20.
- Project Budget: \$823,820
- FY 2022
- Phase: Design Complete
- Est. Construction Start Date: December 2021
- Est. Completion: August 2022



Wright Street Parking Deck

- 350 space parking deck and build-out of the Alabama Baptist State Board of Missions space.
- Project Budget (construction): \$13,910,000
- Construction Start Date: May 2020
- Est. Construction Completion: July 2021

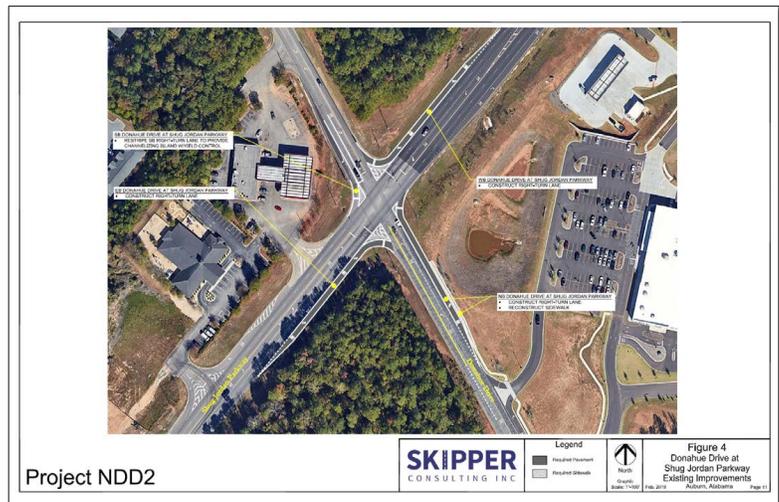


CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022 NORTHWEST AUBURN NEIGHBORHOOD PROJECTS

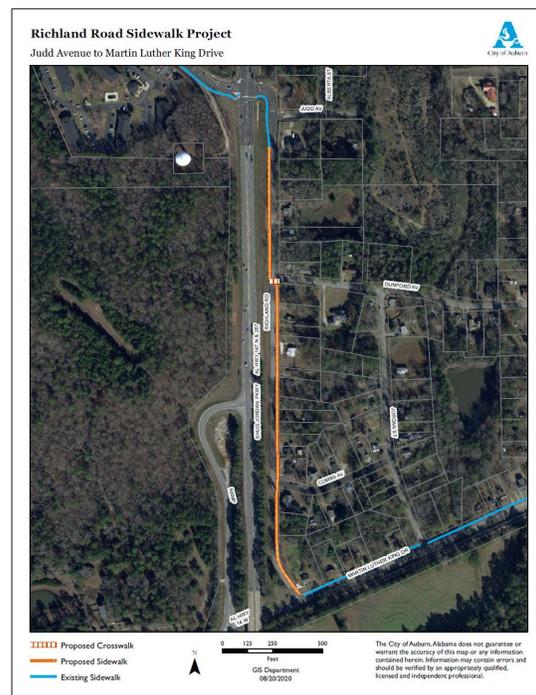
Donahue & Shug Jordan Parkway Intersection Improvements

- Improvements consist of the addition of eastbound and westbound right turn lanes along Shug Jordan Parkway at the intersection of North Donahue Drive. The project will also include northbound and southbound right turn lanes along North Donahue Drive at the intersection.
- Total Project Budget: \$303,540
- FY2021
- Phase: Preliminary Design
- Est. Construction Start Date: July 2021
- Est. Completion: October 2022



Richland Road Sidewalk & Crosswalks

- Construct a sidewalk on Richland Road from Martin Luther King Drive / AL 14 to the existing sidewalk terminus at Church of God by Faith near Judd Avenue.
- Project Budget: \$303,261
- FY 2022
- Phase: Preliminary Design
- Construction Start Date: TBD
- Est. Completion: TBD

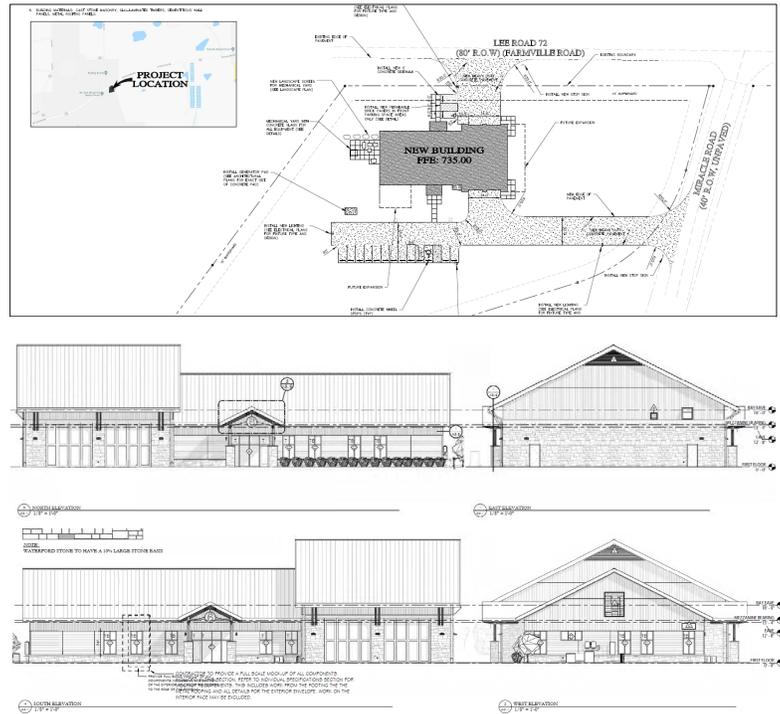


CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022 PUBLIC SAFETY PROJECTS

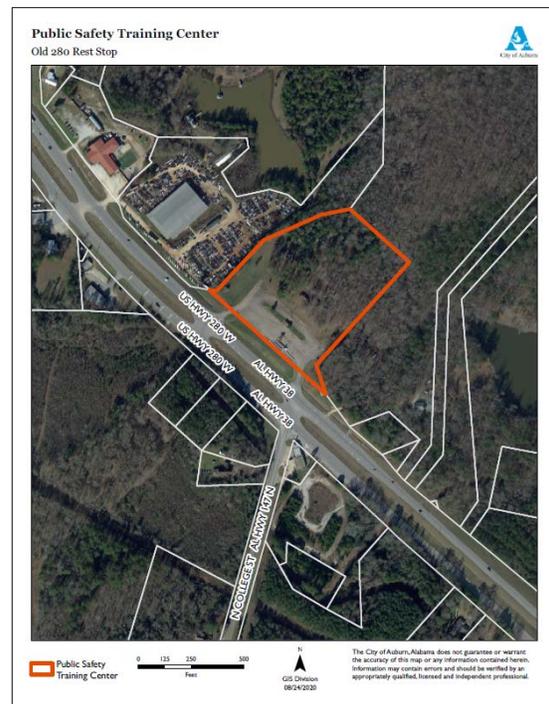
Fire Station #6

- Addition of a new Fire Station at the intersection of Farmville Road and Miracle Road
- Project Budget: \$4,000,000
- FY2021
- Phase: Plans 95% Complete
- Construction Start Date: November 2020
- Est. Construction Completion: October 2021



Public Safety Training Center – Infrastructure and Programming

- Programming and initial infrastructure for the Public Safety Training Center. Project to be located at the former Hwy 280/AL 147 rest stop.
- Project Budget: \$400,000
- FY2021
- Phase: Preliminary Programming
- Construction Start Date: FY2021
- Est. Construction Completion: FY2021



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022 PARKS RECREATION AND CULTURE MASTER PLAN

Dinius Park

- Passive Park to include: entrance drive, dog parks with water fountains, parking, restrooms, playground, walking trails, lighting and utilities.
- Project Budget: \$972,276*
- Phase: Bid Award
- FY2021
- Construction Start Date: October 2020
- Est. Construction Completion: May 2021

*Property and funds (\$834,109) to construct the park were donated.



Jan Dempsey Community Arts Center Renovations

- Renovations to the Jan Dempsey Community Arts Center to include ADA compliance, interior renovations, addition of ceramic studio, storage, dance studio and parking.
- Project Budget: \$2,856,275
- FY2022
- Phase: Design
- Construction Start Date: FY2022
- Est. Construction Completion: FY2022



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2021 AND 2022

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

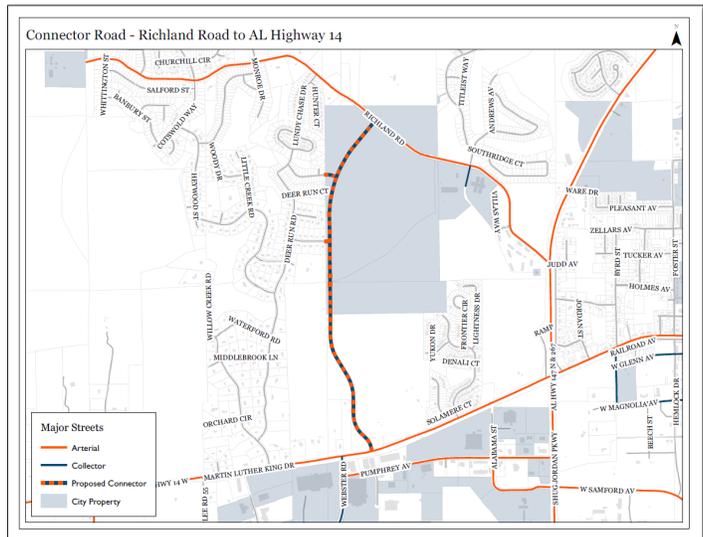
Cox Road and Wire Road Roundabout

- Construct a roundabout at the intersection of Cox Road and Wire Road.
- Phase: Design & Right-of-Way Acquisition
- Project Budget: \$1,653,400 (ALDOT Grant \$1,488,000)
- Est. Construction Start Date: June 2021
- Est. Construction Completion: May 2022



Richland Road Connector

- Construction of a new connector road from Richland Road to Alabama Highway 14, via City, Auburn City Schools and Thad Webster Property
- Phase: Design
- Project Budget: \$8,315,702 (FY 2021 –Design Completion \$554,949)
- FY2022 – Construction \$7,760,753
- Est. Construction Start Date: November 2021
- Est. Completion: December 2022





City of Auburn

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2021 AND 2022

APPENDIX

Financial Policies	267
Citizen Survey and City Council Budget Priorities	277
Community Profile	281
Tax Rate and Fee Schedule.....	309
Fee Schedule for Water, Sewer, and Solid Waste.....	310
Demographic and Economic Statistics.....	311
Principal Revenue Remitters	312
Fund Balance of Governmental Funds - Last 10 Years	313
Ratios of Outstanding Debt by Type.....	313
Financial Indicators	314
Components of Sales Tax Base	315
Principal Employers	315
Glossary of Terms and Acronyms	316
Fiscal Year 2020 Adjusting Budget Ordinance	321
Fiscal Years 2021 and 2022 Budget Ordinance.....	327



City of Auburn

FINANCIAL POLICIES

BACKGROUND

As the City has expanded, City management believed that it was important to codify the municipality's broad financial policies, to put into writing the practices that management had employed to provide adequate resources for providing high quality services and facilities to citizens and taxpayers. Because these are policies they provide broad guidelines for management in developing proposals for the City Council to consider. Sound recommendations and prudent decisions still require the Management Team to exercise their professional judgment and, in some cases, to seek expertise outside the City staff. In February 2007, the Council approved Resolution Number 07-34, which adopted these policies. Financial management recognizes that many of these policies have been modified as the results of procedural, governmental accounting rules and legal changes (some of which are noted in italics in the narrative or at the end of the document), however we still believe the basic concepts conveyed and structure of these policies still apply in the fiscal management of the City of Auburn and its component units. In the upcoming fiscal years, City management will re-evaluate these policies and present to Council appropriate amendments.

OVERVIEW

The City of Auburn establishes these financial policies to provide guidance to the City's management and staff in conducting the financial activities of the City. Financial policy statements provide broad guidance and are not intended to be a detailed statement of procedures to be performed. Financial policies are proposed by the management staff and presented to the City Council for approval via adoption of a Council resolution. The financial policies may be amended from time to time, as conditions change or the need for additional policies is identified.

LEGAL COMPLIANCE

The City of Auburn's financial activities shall be conducted in accordance with the provisions of relevant federal and State of Alabama laws and regulations. Examples of such legal requirements include IRS regulations concerning the use of borrowed monies, SEC regulations concerning financial disclosures, the State bid law, and the State law governing conflicts of interest. The City of Auburn's financial activities shall also be conducted in compliance with City policies that have been approved by the City Council and/or the boards of the City's component units.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The City of Auburn's financial activities shall be accounted for and reported on in accordance with generally accepted accounting principles established for local governments within the United States. At the time of the approval of these financial policies, the primary source for GAAP for local governments is the Governmental Accounting Standards Board. In the event that legal requirements conflict with GAAP, the Finance Department shall account for and report the transactions in accordance with GAAP and also maintain detailed subsidiary records as necessary to demonstrate legal compliance.

FINANCIAL POLICIES

INTERNAL CONTROLS

A system of internal control consists of all measures that the management of an organization implements in order to protect assets from theft, loss, or misuse (intentional and unintentional) and to ensure the accuracy of the financial statements. The management of the City of Auburn is responsible for developing, monitoring and maintaining a cost beneficial system of internal control over all financial related activities of the City. The Finance Department shall fulfill this responsibility, under the direction of the City Manager.

The Finance Department shall assess the effectiveness of existing internal controls, taking into consideration their costs and benefits, and make recommendations to the City Manager for improvements. If at any time, the Finance Department identifies a significant weakness in the internal control system, this deficiency shall be reported to the City Manager immediately. At any time that Finance proposes changes in the internal control system, Finance shall evaluate the results of those changes periodically to determine whether the level of internal control has been strengthened and whether the cost of the newly implemented controls does not outweigh the benefits.

COMPONENT UNITS¹

The City of Auburn's discretely presented component units include the Board of Education (also referred to as Auburn City Schools), the Water Works Board, the Industrial Development Board, the Public Park and Recreation Board, the Commercial Development Authority and the Housing Authority of the City of Auburn. As much as is practical, the financial policies and accounting systems used for the component units shall parallel the City's, in order to streamline processes and increase efficiency of financial operations. It is understood that the Board of Education's financial policies and activities are supervised by the State of Alabama Department of Education.

FINANCIAL REPORTING

ANNUAL REPORTS The City of Auburn Finance Department shall prepare and publish annual financial reports for the City, Water Works Board, Industrial Development Board and Commercial Development Authority as required by generally accepted accounting principles (GAAP). The City's annual financial report shall include all component units required to be included by GAAP. Separately issued annual reports shall be published for the Water Works Board, Industrial Development Board, Public Park and Recreation Board, the Commercial Development Authority and the Housing Authority of the City of Auburn. The annual financial report of the Auburn City Schools (ACS) is prepared and published by ACS. In addition to meeting GAAP requirements, the annual financial reports published by the City shall be prepared to embody a spirit of full disclosure for the benefit of the citizens of Auburn, the City Council and the boards of the component units.

MONTHLY REPORTS The City of Auburn Finance Department shall prepare and publish monthly financial reports for the City and the Water Works Board to demonstrate the budget status of revenues and expenditures/expenses, as well as the entities' financial position as of the end of each month.

¹ The City implemented GASB 61, "The Financial Reporting Entity: Omnibus (an amendment of GASB statements 14 and 34)" during fiscal year 2013. This statement changes certain requirements for the inclusion of component units in the financial reporting entity. It also amends the criteria for blending component units. As mentioned above, the Housing Authority of the City of Auburn was added as a discretely presented component unit.

FINANCIAL POLICIES

OTHER INTERIM REPORTS The Finance Department shall prepare such other financial reports as may be requested by the City Manager and department heads. Requests for special financial reports by the City Council shall be directed to the City Manager, who shall then make the request to the Finance Department. If City departments request other reports that are available from the City's financial management software system, the Finance Department will train other departments' staff on generating such reports.

FUNDS STRUCTURE

The City of Auburn shall use the fund basis of accounting, as prescribed by generally accepted accounting principles. Within the funds structure requirements prescribed by GAAP, the City shall endeavor to employ the smallest possible number of funds to increase efficiency of financial processes. If grant agreements state that separate accounting funds are required, the Finance Department shall inquire of the grantor to determine whether separate accounting within an existing fund may be used to meet the requirements of the grant agreement. City Council approval shall be required to open or close any City fund. Council approval of any borrowing shall be deemed approval to open a fund to account for receipt and expenditure of the borrowing proceeds.

INTERFUND TRANSACTIONS

Any interfund transaction that is not authorized by the budget shall be documented as to amount and purpose; the documentation shall include a statement of whether or not the amount transferred is intended to be repaid and the repayment timeframe. The proposed interfund transaction shall be approved in writing by the City Manager in advance of recording the transaction. The Finance Department shall develop a form to be used for documenting the request for and approval of interfund transactions. This documentation shall be maintained with the accounting records of the interfund transaction.

FUND BALANCE/NET POSITION¹

GENERAL POLICIES FOR FUND BALANCES/NET POSITION It is the City's policy that all funds shall have positive fund balances/net position. In developing the proposed budget and any budget amendments, City staff shall not propose revenue projections and budgeted expenditures that would result in a deficit fund balance/net position in any fund. In the event that any City fund other than the General Fund should have a deficit fund balance/net position at fiscal year-end, the City's General Fund shall extend a short-term loan to such fund and the City's budget staff shall determine how to address the deficit as expeditiously as possible. In such cases, the General Fund shall be reimbursed for the interest foregone on the interfund receivable as soon as the receivable is repaid.

GENERAL FUND The fund balance goal for the City's General Fund (fund 100) shall be 20% of the General Fund's expenditures plus other financing uses. The 20% goal applies to the total fund balance, including all reservations and designations, of the General Fund (fund 100). This goal is established in recognition that the State of Alabama's tax structure is such that a significant amount (40%+) of the General Fund's total revenues is derived from a single source – sales tax, and that sales tax is a revenue source which is highly sensitive to general and local economic conditions. This fund balance goal is a goal and is not intended to be

¹ The City implemented GASB 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" during fiscal year 2013. This statement replaced the term net assets with net position for the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, where full accrual basis accounting is used, e.g. in enterprise fund types.

FINANCIAL POLICIES

a legal requirement; there may be economic conditions under which attainment of this goal is not possible. The City Manager adopts a more conservative goal of 25% of Ending Fund Balance net of the permanent reserve.

In compliance with the requirements of the State workers' compensation program, the total budgeted ending fund balance of the General Fund (fund 100) is pledged to fund the satisfaction of any actuarial liabilities arising from the City's risk retention for worker's compensation and general liability claims. This pledge shall be incorporated into each budget ordinance presented to the City Council for consideration as long as the State requires such pledge.

GENERAL FUND - PERMANENT RESERVE The City Council has established, through various budget ordinances, a Permanent Reserve within the fund balance of the General Fund (fund 100). The City Council's intention in establishing the Permanent Reserve, as first stated in Ordinance 2025 (adopted September 18, 2001), is that the Permanent Reserve is to be maintained for the purpose of providing financial resources to be budgeted by the Council for use only in times of natural disaster or economic downturn. This Permanent Reserve is to be invested in such securities as allowed under the provisions of the Code of Alabama and the City's Investment Policy. Investment earnings on the Permanent Reserve within fund balance shall be added to the Permanent Reserve so long as the balance in the Permanent Reserve is less than fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses. At such time as the balance of the Permanent Reserve exceeds fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses, investment earnings on the Permanent Reserve shall be available to finance the budgeted expenditures and other financing uses of the General Fund.

LIABILITY RISK RETENTION SUB-FUND The City of Auburn is self-insured for workers compensation losses and maintains self-insured retentions (deductibles) for various other risks of loss, including general liability, public officials' liability, and law enforcement liability. Insurance is purchased as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss. The City maintains a separate fund to account for the costs of insurance, payment of liability claims and defense costs, and payment of costs of administration of the risk management program. To maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Liability Risk Retention Fund is \$600,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. The full faith and credit of the City backs the Liability Risk Retention Fund.

EMPLOYEE BENEFITS SELF-INSURANCE SUB-FUND The City of Auburn is self-insured for various benefits provided to its employees, primarily health and dental insurance benefits. Some insurance is purchased as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss for health care expenses. The City maintains a separate fund to account for the costs of insurance, payment of health claims, and payment of costs of administration of the employee benefits program. To maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Employee Benefits Self-Insurance Fund is \$1,000,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. The full faith and credit of the City backs the Employee Benefits Self-Insurance Fund.

FINANCIAL POLICIES

ACCOUNTS PAYABLE

The City shall record all obligations of funds prior to the issuance of orders for goods and services, to ensure effective budgetary control over expenditures. The City shall pay all legal obligations promptly upon the receipt of original billings therefore which have been generated by the party providing the goods or performing the services for which the billings are submitted, provided that complete documentation of the receipt of the goods or services, including data concerning the degree of completion of construction projects, has been provided to the Finance Department. The Accounts Payable Office shall maintain documentation of all City payments, other than for payroll, in an easily retrievable manner to facilitate the resolution of accounts payable issues as well as the completion of the City's annual audit. The Finance Department is responsible for developing detailed procedures and deadlines for the processing of the City's accounts payable, and for providing training to City staff concerning accounts payable procedures and for notifying City staff of accounts payable deadlines.

AUDITING SERVICES

The City of Auburn (primary government) and its component units shall be audited annually as required by State law. The City shall obtain auditing services through a "request for proposal" (RFP) process to identify the best qualified public accounting firm to provide auditing services at a reasonable fee. The RFP process shall be coordinated by the Finance Department and shall invite proposals for a three-year period with the option to renew for two successive one-year periods. Finance shall analyze the proposals, which analysis may include interviews with the respondents to the RFP. Finance shall prepare a report to the City Manager about the responses to the RFP; and the City Manager shall make a recommendation to the City Council. The City may engage one public accounting firm to audit the City (primary government) and a separate firm for its component units. Although it is more expeditious to have the same firm audit all component units, the Board of Education may request to engage its own auditor through a separate process.

BANKING SERVICES

The City of Auburn and Auburn Water Works Board shall obtain demand deposit banking services through a "request for proposal" (RFP) process to identify the most advantageous offering of investment income structures and banking services fees. The RFP process shall invite proposals for a three-year period with the option to renew for two successive one-year periods. The RFP shall clearly state that proposals are invited for demand deposit services only and that subsequent investment or borrowing decisions shall be made based on subsequent competitive processes.

REVENUE ADMINISTRATION

The City of Auburn shall administer its ordinances concerning and directly collect all taxes, license fees and other revenues as allowed under State law. The Finance Department shall maintain a taxpayer database which documents the collection of such revenues and enables the prosecution of delinquent taxpayers as provided under State law and City ordinances. All revenue administration processes shall be performed in an equitable manner and all taxpayers shall be treated without discrimination. Procedures shall be established to preserve and protect the confidentiality of taxpayer information as required by State law. Taxpayers to be audited shall be selected based on 1) the results of analytical review of the taxpayer database, 2) random selection, 3) the need to verify the validity of a refund request; or 4) creditable evidence of taxpayer non-compliance.

FINANCIAL POLICIES

The Finance Department shall conduct a Revenue Review at least once every four years in the spring following the installation of each new City Council. The purposes of the Revenue Review are to 1) evaluate the City's tax structure and consider recommendations for revisions therein based on changes in economic conditions and revenue trends; and 2) evaluate the City's revenue ordinances to determine the need for revision based on changes in circumstances and the identification of procedures in need of improvement. Financial projections shall be used as part of the Revenue Review process to assist in the evaluation of the need for changes in revenue rates. This policy is not intended to restrict the consideration of changes in tax structure or revenue administration procedures to the quadrennial Revenue Review; it is intended to ensure that an overall review of the revenue structure and revenue administration procedures is done once every four years. The results of the Revenue Review shall be completed and a report thereon provided to the City Manager prior to the inception of the Mid-Biennium Budget Review.

PURCHASING

All City purchasing activities shall be conducted in accordance with State law governing municipal purchases and the City's detailed Purchasing Policies. Such activities include the maintenance of bidders' lists, the issuance of bid invitations, the receipt and opening of sealed bids, and the awarding of bid contracts. The Purchasing Officer shall be responsible for managing the issuance of bid invitations and the opening of sealed bids, except for bids wherein the preparation of project specifications, the issuance of the bid invitations and the opening of sealed bids shall be conducted by an architectural, engineering or other specialized consulting firm. In such exceptional circumstances, the Purchasing Officer shall be notified by the department head prior to the issuance of the bid invitations and the Purchasing Officer shall review and approve the bid invitation documents and bidders list prior to the issuance of the bid invitations by the consultant.

The purchase of any item with a cost of the State bid law minimum (currently \$15,000) or more, whether or not included in the approved budget, shall be placed upon the City Council agenda for Council consideration. The agenda item shall state whether or not bids or quotes were taken and if so, the results thereof, as well as whether or not the item is budgeted. For items proposed to Council for purchase that are not budgeted, the department requesting approval of the purchase shall state whether the purchase can be absorbed in the department's approved budget.

In the event that a contract change order is proposed in which the change order amount is an increase in the contract of 10% or more of the original contract amount or in which the change order amount is an increase in the contract price of more than the State Public Works Project bid law amount (currently \$50,000), the change order shall be submitted to the City Council for approval. This policy shall also apply to change orders that in themselves do not constitute 10% of the original contract amount or an amount greater than the State Public Works Project bid law amount, but which, when combined with all previous change orders to that contract, produces a dollar amount that exceeds either of these thresholds (10% of the original contract amount or the State Public Works Project bid law amount).

FINANCIAL POLICIES

DEBT MANAGEMENT

Overview: The City's annual revenues typically are not adequate to finance all the expenditures proposed to and approved by the Council. The acquisition or construction of capital assets benefit the citizens for the long term and generally have significant costs; therefore, it is reasonable to spread the cost of such expenditures over more than one year. Borrowing is the mechanism through which the City is able to allocate the costs of large purchases so their costs can be paid from the revenues of several years. Balancing this advantage are the costs of borrowing, which include interest and administrative costs.

The City shall strive to maintain conservative policies for managing the City's level of outstanding indebtedness and annual expenditures for debt repayments, as follows:

- All debt issuances will be accomplished in compliance with federal regulations, State law, City ordinances and all other applicable legal constraints.
- The City will retain on a continuing basis, a competent and reputable attorney specializing in municipal financing in the State of Alabama.
- The City will retain on a continuing basis, a competent and reputable bond underwriter specializing in municipal financing in the State of Alabama.
- When issuing bonds that are to be sold in the national bond market and if the bonds are to be sold in a negotiated sale, the City shall consider whether to retain an independent financial advisor; this consideration shall address the dollar amount to be borrowed and the fee structure proposed by potential financial advisors.
- City debt will be issued only to finance the acquisition or construction of capital assets, including land to be held for future use. Annual operating costs, including costs of employees' personal services, will be financed from current revenues or fund equities.
- The repayment periods for long term debt issuances will not be extended beyond the expected useful life of the capital asset being acquired with the proceeds of the financing. Debt repayment periods will be as short as feasibly possible in order to minimize interest costs and maximize flexibility for future financial planning. Financial projections shall be used to evaluate the appropriate repayment period for individual borrowings.
- If the impact of significant capital outlays proposed to be budgeted on projected ending fund equities will cause fund equity to be less than 20% of annual budgeted expenditures, other financing sources (proceeds of long term debt) for specified significant capital outlays will be considered for inclusion in the proposed budget in order to maintain fund equity at an acceptable level. Financial projections shall be used to evaluate the effect of the repayment of such proposed borrowings on fund balances in future fiscal years.
- City's Special Five Mill property tax is dedicated by law to the payment of debt service on general obligation debt that is issued to finance the construction of capital projects that have been approved by the voters in a public referendum. Before holding any referendum on the use of the Special Five Mill Tax debt service fund as a debt repayment source, financial projections shall be used to evaluate principal amounts and the structure of amortization schedules of proposed debt issues to maintain a positive fund balance in the Special Five Mill Tax Fund.

FINANCIAL POLICIES

- When the City plans to borrow principal amounts that financial institutions can lend and when there are no legal requirements related to the planned debt repayment source that requires the issuance of bonds, general obligation notes or warrants will be issued to the financing source that submits the lowest responsible proposal meeting specifications. All invitations to bid on City borrowings that are issued to financial institutions will be reviewed by and must receive the approval of the City's bond attorneys prior to their issuance. Requests for proposals to lend monies to the City via general obligation warrants or notes shall be sent to all financial institutions within the city limits, as well as to any other financial institutions that have expressed an interest in lending to the City. Proposals for borrowings via general obligation warrants or notes shall be opened in a public meeting set for that purpose. The acceptance of such proposals shall be made by the City Council.
- Debt will be issued on behalf of the City Board of Education as provided under the Code of Alabama upon the official request of the Board. Principal amounts and amortization schedules of proposed education debt issues will be structured in a manner to maintain a positive fund balance in the City's School property tax funds (the Special School Tax and Special Additional School Tax special revenue funds) that are held by the City.
- The City shall engage a properly qualified consultant to perform a review of the City's compliance with federal regulations governing the issuance of tax-exempt debt at least once every three years. The cost of such consulting services shall be allocated among the various funds in which debt repayments are recorded unless such allocation is prohibited by law.

EMPLOYEE BENEFITS MANAGEMENT

In an effort to recruit and retain well qualified employees, the City of Auburn shall strive to provide a competitive compensation and a comprehensive benefits package. Employee benefit programs shall be designed to meet the needs of employees, including employees with families. Periodically, the City shall conduct a salary and benefits survey to help ensure that the City retains its competitive position in the employment market. Close attention shall be paid to the design of the City's employee benefits plan to ensure that benefits are attractive to current and potential future employees, that benefit costs are manageable, that economy is achieved, and that overall performance of the organization is not inadvertently hampered. As in all service areas, the City shall strive to give its citizens good value for their tax dollars through the compensation and benefits available to City employees.

BUDGETING

The City of Auburn shall develop and adopt budgets in compliance with State law. City staff shall develop a proposed biennial budget consisting of two one-year budgets and a six-year long-term capital plan (the first two years of which shall be the capital plan for the biennial budget being proposed) for the City Council's consideration. The proposed budget shall be presented to the Council prior to the first year of the proposed biennial budget.

The process for developing the budget shall begin with the conduct of an annual Citizen Survey, which shall be based on a random sample of Auburn residents which are questioned about their satisfaction with City services and their priorities for spending of public funds. The City Manager's Office shall be responsible for administering the Citizen Survey process. A report on the results of the Citizen Survey shall be presented to Council and made available to the public.

FINANCIAL POLICIES

The Finance Department shall develop revenue projections for the proposed budget, based on trend information available for each revenue source, knowledge of general and local economic trends, new State laws and City ordinances that may affect revenues, and other relevant factors. The City Manager shall review and revise revenue projections as he/she may consider appropriate.

The City Council shall then engage in a priority-setting process in which each Council member assigns priorities to a list of initiatives that is developed by the City Manager and to which the Council members may add their own initiatives. The City Council shall take into consideration the results of the Citizen Survey in determining their individual priorities. The Office of the City Manager will develop a consensus of the Council's priorities based on the individual Council members' priorities.

The City Manager will determine a budget strategy based on the revenue projections and the Council's consensus priorities and shall communicate the budget strategy to the department heads to guide the development of the departmental goals and proposed budgets. The Office of the City Manager shall also establish procedures for development of the proposed long-term capital plan.

The City Manager's Office shall compile the departments' budget requests and review for consistency with Council priorities. With support from the Finance Department, the City Manager's Office shall review the revenue projections and budget requests to evaluate their effects on fund balance. Then, the City Manager's Office shall determine the extent of reductions in proposed expenditures that may be necessary, the extent to which revenue rate increases may be necessary and the extent to which borrowing may be advisable. A long-term financial projection shall be developed to determine the long-term effects on fund balance of various revenue, expenditure and borrowing alternatives. The City Manager shall determine which alternatives to employ in developing a proposed budget that meets the City's current and long-term goals and that is consistent with the City's financial policies.

The proposed budget shall be presented by the City Manager and management staff to the City Council for its consideration in one or more meetings during which the strategies and components of the proposed budget shall be explained and Council members may pose questions about the proposed budget. The proposed budget shall identify the key decisions affecting the budget that are to be made by the Council. Upon its initial presentation to the Council, the proposed budget shall be made available to the public for inspection.

A public hearing on the proposed budget shall be publicized in advance and shall be held at a regularly scheduled City Council meeting. The budget adoption ordinance shall be placed on the Council agenda no later than the first regular Council meeting in September of each even-numbered fiscal year. If the City Council fails to adopt a budget prior to any fiscal year-end (September 30), the provisions of State law shall be followed concerning the budget for the new fiscal year.

Budgetary control shall be at the fund level, with managerial control exercised by the City Manager at the department level. The City Manager is authorized to make minor adjustments of appropriated amount between and among the various accounts (line items) of the General Fund and Sewer Fund (but not between the General Fund and the Sewer Fund), as necessitated by changing requirements; the City Council shall be informed of any such adjustments made.

FINANCIAL POLICIES

A Mid-Biennium Budget Review shall be held after March (50% of the fiscal year elapsed) in the first fiscal year of the biennium. During the Mid-Biennium Budget Review, the approved budget for both fiscal years of the biennium may be amended by the Council. In addition to the Mid-Biennium Budget Review, the City Manager's Office shall conduct a review of each fiscal year's budget prior to fiscal year-end and may propose a fiscal year-end budget adjustment. Generally, the budget will be amended by ordinance only at the Mid-Biennium Budget Review and just prior to fiscal year-end. The Council may show its commitment to significant changes to the budget at other times during the biennium by approval of a resolution.

CAPITAL PROJECTS

Capital projects shall be managed by the department responsible for operating the project upon its completion; however, the City Manager may designate a specific department head to manage a specific capital project. The Finance Department shall be responsible for assigning project account numbers, which shall be used to accumulate all project costs for capitalization according to GAAP. The Finance Department shall prepare specialized reports as necessary to report on the financial status of all capital projects.

CONTRACTS MANAGEMENT

City contracts for amounts exceeding the State bid law minimum (currently \$15,000) may be executed only by the Mayor and City Manager. Contracts for amounts less than the State bid law minimum may be executed only by the City Manager. Prior to the execution of City contracts, the proposed contract document shall be reviewed by the City Attorney, the Finance Director, and the City's Risk Manager; review by other City staff, as may be appropriate, may be invited.

Originals of all executed contracts shall be routed to the Finance Department for filing in the City Archives; copies of executed contracts shall be routed to affected City departments and other offices, as appropriate.

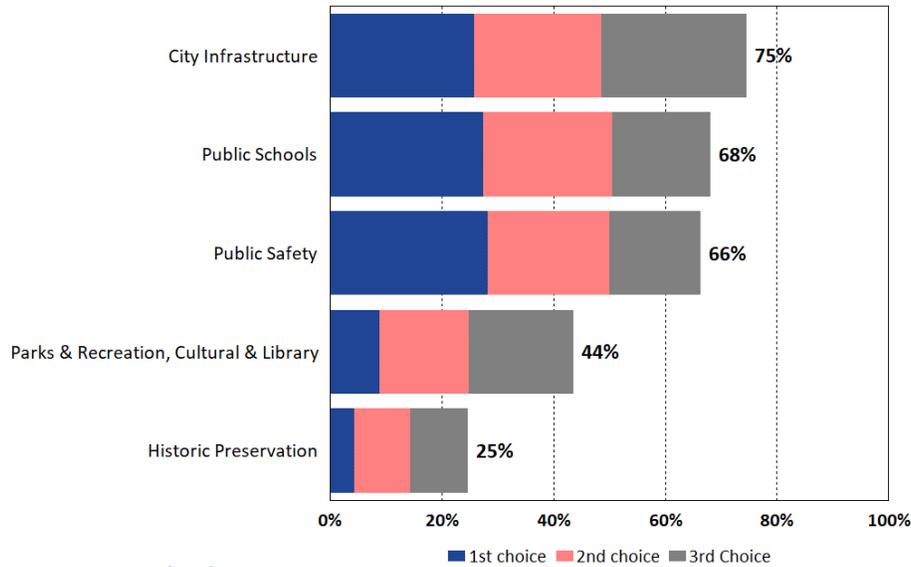
The Finance Department shall be responsible for establishing detailed procedures for tracking contract payments, include payments of retainage, and shall assign contract codes for managing contracts via the City's financial management software. The City Attorney shall address legal issues that may arise in connection with contracts management.

BUDGET PRIORITIES

CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

Q16. Services That Should Receive the Most Funding Emphasis Over the Next Two Years

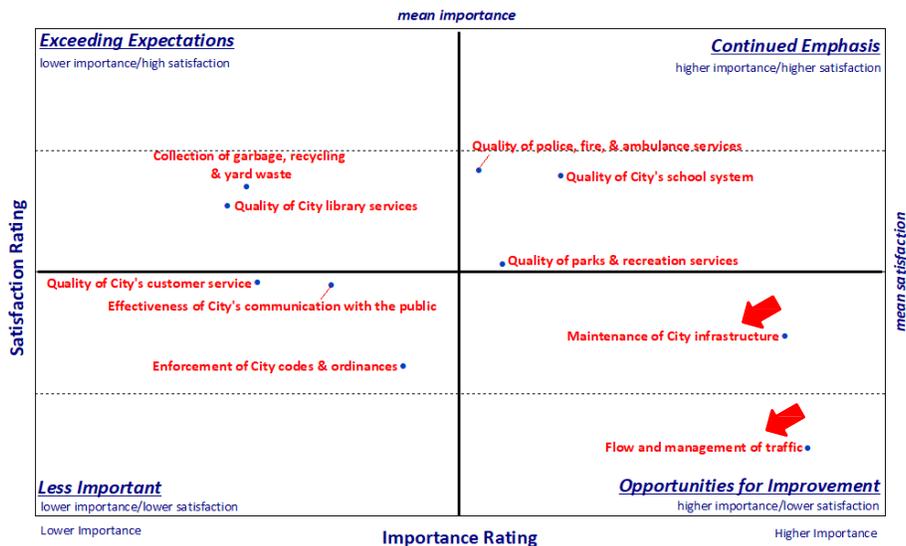
by percentage of residents surveyed who selected the item as one of their top three choices



Source: ETC Institute (2020)

2020 City of Auburn Citizen Survey Importance-Satisfaction Assessment Matrix *-Major Categories of City Services-*

(points on the graph show deviations from the mean satisfaction and importance ratings given by respondents to the survey)



Source: ETC Institute (2020)

BUDGET PRIORITIES

CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

2020 Importance-Satisfaction Rating City of Auburn Citizen Survey Maintenance						
Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
High Priority (IS .10-.20)						
Maintenance of streets	51%	1	64%	10	0.1827	1
Adequacy of city street lighting	36%	2	65%	9	0.1264	2
Medium Priority (IS <.10)						
Maintenance of sidewalks	28%	3	69%	7	0.0876	3
Maintenance of biking paths and lanes	20%	5	57%	11	0.0867	4
Cleanup of debris/litter in/near roadways	23%	4	67%	8	0.0747	5
Maintenance of downtown Auburn	18%	7	75%	6	0.0454	6
Overall cleanliness of streets/public areas	19%	6	79%	4	0.0401	7
Mowing/trimming along streets and public areas	15%	8	75%	5	0.0373	8
Maintenance of traffic signals	14%	9	80%	3	0.0278	9
Maintenance of street signs	7%	11	81%	2	0.0133	10
Maintenance of City facilities	8%	10	84%	1	0.0125	11

Maintenance Priorities: 

2020 Importance-Satisfaction Rating City of Auburn Citizen Survey Parks and Recreation						
Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
High Priority (IS .10-.20)						
Quality of senior programs	27%	4	55%	12	0.1239	1
Quality of walking trails	36%	2	66%	5	0.1218	2
Quality of community recreation centers	30%	3	59%	11	0.1205	3
Quality of parks	45%	1	75%	1	0.1107	4
Quality of fitness areas within recreation centers	21%	8	52%	14	0.1033	5
Medium Priority (IS <.10)						
Quality of playgrounds	24%	6	63%	10	0.0915	6
Quality of special needs/therapeutics programs	15%	11	51%	15	0.0744	7
Quality of youth athletic programs	24%	7	69%	3	0.0721	8
Quality of special events	25%	5	73%	2	0.0664	9
Quality of cultural arts programs	17%	9	65%	8	0.0597	10
Quality of outdoor athletic fields	16%	10	65%	7	0.0552	11
Quality of adult athletic programs	11%	12	52%	13	0.0511	12
Quality of cemeteries	10%	13	69%	4	0.0312	13
Ease of registering for programs	7%	14	64%	9	0.0258	14
Fees charged for recreation programs	7%	15	66%	6	0.0247	15

Parks and Recreation Priorities: 

BUDGET PRIORITIES

CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

2020 Importance-Satisfaction Rating City of Auburn Citizen Survey Downtown Auburn						
Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very Priority (IS > .20)						
Availability of parking	70%	1	20%	11	0.5556	1
Medium Priority (IS < .10)						
Availability of outdoor dining venues	20%	4	50%	10	0.0972	2
Availability of retail shopping	18%	6	55%	8	0.0794	3
Availability of public event space	15%	9	52%	9	0.0715	4
Feeling of safety of downtown at night	29%	2	76%	3	0.0683	5
Landscaping and green space	16%	7	72%	6	0.0462	6
Quality of public events held downtown	16%	8	74%	4	0.0429	7
Availability of dining opportunities	14%	10	70%	7	0.0427	8
Pedestrian accessibility	18%	5	79%	2	0.0377	9
Cleanliness of downtown areas	20%	3	85%	1	0.0312	10
Signage and wayfinding	8%	11	72%	5	0.0212	11

Downtown Auburn Priorities:

FY21-FY22 City Council Priority Rankings

Council Rankings	Anders	Taylor	Griswold	Witten	Smith	Dixon	Parsons	Hovey	Dawson	Average
School funding	1	2	3	1	1	10	7	1	2	3.1
Boykin Campus - PW and ES Relocation	5	1	5	4	5	1	4	7	8	4.4
Commercial development	3	13	6	3	3	8	3	2	1	4.7
Industrial development	2	14	7	2	2	7	2	6	3	5.0
City-wide traffic study implementation	6	7	1	9	9	3	1	4	6	5.1
Sidewalk construction/improvements	7	4	4	7	13	11	12	9	9	8.4
New community centers and gymnasiums	4	8	12	8	7	5	9	14	12	8.8
Open space, green space and passive parks	11	10	9	14	8	2	8	8	10	8.9
Traffic signal and intersection improvements	10	12	2	6	11	12	14	10	5	9.1
Street resurfacing	12	3	8	13	14	6	11	11	7	9.4
New outdoor athletic fields and facilities	9	11	11	5	6	14	15	3	13	9.7
New and expanded pools	13	9	10	12	10	4	5	15	11	9.9
Continue to implement the Downtown Master Plan	8	15	13	11	4	15	6	5	14	10.1
Street light improvements	14	6	14	10	15	13	13	13	4	11.3
Funding for outside agencies	15	5	15	15	12	9	10	12	15	12.0

BUDGET PRIORITIES

OTHER COUNCIL PRIORITIES

- Public Safety (Dawson, Witten, Smith)
- Highway 14/Richland Road Connector (Griswold)

CITY OF AUBURN COMMUNITY PROFILE

2019



City of Auburn

CONTENTS



WELCOME	1
NATIONAL RECOGNITION	2
LOCATION	3
DEMOGRAPHICS & HOUSING	4
MUNICIPAL & UTILITIES	5
PUBLIC EDUCATION	6-7
COLLEGES & UNIVERSITIES	8-10
HEALTHCARE	11
TRANSPORTATION	12-13
PARKS & RECREATION	14-18
CULTURAL ARTS	19
EVENTS	20
COMMERCIAL DEVELOPMENT	21
INDUSTRIAL DEVELOPMENT	22-24
WORKFORCE	25
TAXES & INCENTIVES	26

WELCOME

Home to Auburn University, the city of Auburn offers many of the amenities of a larger city while maintaining a small town feel.

The city of Auburn was founded in 1836. The city is known as being one of the more progressive cities in the south with a nationally ranked public school system and a diverse population. Auburn University creates a significant international presence for the community with 2,235 international students and 500 international employees. Many other foreign nationals live and work in the community, and it is estimated that two of three residents are from other parts of the country creating a cosmopolitan feel.



Jordan-Hare Stadium, home to the Auburn University's football team, is the nation's 10th largest on-campus football stadium with a seating capacity of 87,451.

Auburn University's presence makes the town quite different from most small cities. A sense of community pride is created from The University as citizens and local alumni proudly identify themselves as being from the city of Auburn, home of Auburn University (AU). As a member of one of the nation's top athletic conferences (SEC), The University hosts major sporting events year-round. These events continue to generate a tremendous amount of excitement and entertainment for area residents. Auburn University offers many other activities of interest as well including art shows, theatre, speakers, and concerts.

Downtown is the heart of Auburn, located adjacent to the University's main campus.



Downtown Auburn is lively with thriving retail that includes unique shops, fine and casual dining, quaint coffee shops, bookstores, banks, and nightlife. Toomer's Corner, an Auburn tradition since the late 1800s, is the focal point of downtown. Toomer's Corner is known as the gateway from the Auburn community to Auburn University. The Tiger Trail of downtown honors the greatest athletes, coaches and administrators from Auburn University. Each inductee is presented with a granite plaque placed in the sidewalk of downtown.

NATIONAL RECOGNITION

	2018 “The South’s 2 nd Best College Town”
	2018 “10 th Best Performing City for Economic Growth in the U.S.”
	2018 “Top 100 Best Places to Live in the U.S.”
	2017 “16 th Best City for Job Creation in the U.S.”
	2017 “2 nd Best Zip Code to Live in Alabama”
	2016 “10 th Best Small City for Jobs in the U.S.”
	2016 “Top Place to Retire in the U.S.”
	2016 “Top 25 Cities People are Moving to.”
	2016 “6 th Best Metro for Attracting Business in the U.S.”
	2016 “45 th Best College Town/32 nd Best Small College Town in the U.S.”
	2015 “9 th Best Small Place for Business and Careers in the U.S.”
	2015 “7 th Best Small City for Jobs in the U.S.”
	2015 “One of the 100 Most Educated Cities in the U.S.”
	2015 “3 rd Best Town to Raise a Family in Alabama”
	2014 “4 th Smartest City in the U.S. and Smartest City in Alabama”
	2014 “10 th Best Small Place for Business and Careers in the U.S.”
	2014 “Top 25 City for Retirement in the U.S.”
	2014 “Best City in Alabama”
	2013 “Smartest City in Alabama and 44 th Smartest City in the U.S.”
	2013 “18 th Best Small Place for Business and Careers in the U.S.”
	2013 “22 nd Best County for Job Growth in the U.S.”
	2013 “10 th Best Small City for Jobs in the U.S.”
	2012 “17 th Best Small Place for Business and Careers in the U.S.”
	2011 “6 th Best College Town in the U.S.”
	2011 “One of the South’s Best College Towns”
	2010 “6 th Best Small Place for Business and Careers in the U.S.”
	2010 “Top 10 Job Growth and Building Markets in the U.S.”

LOCATION

The city of Auburn is conveniently located along Interstate 85 in East Central Alabama (Lee County), at the junction of the Piedmont Plateau and Coastal Plains.



The Atlanta International Airport (the world's busiest airport) is only a 1.5 hour drive, and the Gulf of Mexico, one of the world's most popular vacation spots, is only a 3.5 hour drive.

APPROXIMATE DISTANCE & DRIVE TIME TO SELECTED CITIES:

Tuscaloosa, AL - 170 miles, 3 hrs	Athens, GA - 180 miles, 3 hrs	Tallahassee, FL - 190 miles, 4 hrs
Panama City, FL - 200 miles, 4 hrs	Chattanooga, TN - 200 miles, 3.5 hrs	Huntsville, AL - 220 miles, 3.5 hrs
Mobile, AL - 220 miles, 3.5 hrs	Pensacola, FL - 220 miles, 3.5 hrs	Biloxi, MS - 280 miles, 4 hrs
Savannah, GA - 280 miles, 4.5 hrs	Jackson, MS - 300 miles, 5 hrs	Columbia, SC - 320 miles, 4.5 hrs
Gainesville, FL - 320 miles, 5 hrs	Knoxville, TN - 320 miles, 4.5 hrs	Jacksonville, FL - 330 miles, 5.5 hrs
Nashville, TN - 330 miles, 5 hrs	Charlotte, NC - 350 miles, 5.5 hrs	Memphis, TN - 350 miles, 5.5 hrs
New Orleans, LA - 360 miles, 5.5 hrs	Charleston, SC - 380 miles, 6.5 hrs	Orlando, FL - 420 miles, 6.5 hrs

Auburn enjoys a warm and sunny climate with mild winters. The average annual temperature is 64°F (18°C), and the average annual rainfall is 53 in (1,346 mm).

AVERAGE SEASONAL TEMPERATURE:

	Average High	Average Low
Winter	58°F (14°C)	36°F (2°C)
Spring	74°F (23°C)	52°F (11°C)
Summer	89°F (32°C)	69°F (21°C)
Fall	78°F (26°C)	54°F (12°C)
ANNUAL	75°F (24°C)	53°F (12°C)

DEMOGRAPHICS & HOUSING

The U.S. Census Bureau estimates Auburn as the #1 fastest growing city in Alabama. Since 1960, Auburn has averaged slightly more than 3% population growth per year.

POPULATION:

City of Auburn U.S. Census Bureau 2018	65,738
Auburn-Opelika MSA (Lee County) U.S. Census Bureau 2018	163,941

HISTORICAL POPULATION - CITY OF AUBURN:

1960 U.S. Census Bureau	16,221
1970 U.S. Census Bureau	22,767
1980 U.S. Census Bureau	28,471
1990 U.S. Census Bureau	33,830
2000 U.S. Census Bureau	41,987
2010 U.S. Census Bureau	53,587

AGE & GENDER - CITY OF AUBURN:

Male U.S. Census Bureau 2017	49.6%
Female U.S. Census Bureau 2017	50.4%
Median Age U.S. Census Bureau 2017	24.1%
Under 18 Yrs U.S. Census Bureau 2017	18.1%
20-64 Years U.S. Census Bureau 2017	64.1%
65 Years & + U.S. Census Bureau 2017	7.9%

INCOME - CITY OF AUBURN:

Mean Family Income U.S. Census Bureau	\$104,898
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RACE - CITY OF AUBURN:

White U.S. Census Bureau	71.9%
Black or African American U.S. Census Bureau	17.5%
American Indian U.S. Census Bureau	.1%
Asian U.S. Census Bureau	7.7%
Native Hawaiian & Other Pacific Islander U.S. Census Bureau	0%
Some Other Race U.S. Census Bureau	.1.7%
Two or More Races U.S. Census Bureau	1%
Hispanic U.S. Census Bureau	5%

EDUCATIONAL ATTAINMENT - CITY OF AUBURN (POPULATION 25 YEARS & OLDER):

Less than 9th Grade U.S. Census Bureau 2017	2.9%
9th to 12th Grade, No Diploma U.S. Census Bureau 2017	3.5%
High School Graduate or GED U.S. Census Bureau 2017	12.7%
Some College, No Degree U.S. Census Bureau 2017	17.4%
Associate's Degree U.S. Census Bureau 2017	5.4%
Bachelor's Degree U.S. Census Bureau 2017	29.9%
Graduate or Professional Degree U.S. Census Bureau 2017	28.2%
High School Graduate or Higher U.S. Census Bureau 2017	93.6%
Bachelor's Degree or Higher U.S. Census Bureau 2017	58.1%

Auburn has a wide range of housing options due to a diverse population that includes families, students, professionals and retirees.



HOUSING - CITY OF AUBURN:

Residential Home Median Sale Price Lee County Association of Realtors 2018	\$282,766
Residential Home Mean Sale Price Lee County Association of Realtors 2018	\$310,446
Residential Median Rent Per Month U.S. Census Bureau 2017	\$848
Residential Building Permits Issued Per Year Since 2007 City of Auburn	500-600

MUNICIPAL & UTILITIES

The City of Auburn was incorporated on February 2, 1839. Since 1986, the City of Auburn has conducted an annual citizen survey. The 2018 Citizen Survey revealed very high levels of satisfaction from citizens in City services, the overall value received for their tax dollar, and quality of life, exceeding the national average of cities surveyed in 58 areas.

COUNCIL-MANAGER: The City’s form of government, led by a City Council, Mayor, and City Manager.

CITY COUNCIL: Includes eight members elected from eight wards and the mayor elected in the city at-large. Each member of the city council serves four-year terms. The city council acts as a legislative body of the city, passing laws and regulations, and appointing citizens to various boards and commissions.

MAYOR: Conducts city council meetings and is a voting member of the city council. Auburn’s mayor serves as the primary contact for the governor of the State of Alabama.

CITY MANAGER: Appointed by the city council, acts as the city’s chief administrative officer, responsible for the overall operations of day-to-day public services and city government.



CITY OF AUBURN ORGANIZATION:

City Council	Office of the City Manager
Auburn Public Library	Community Services
Economic Development	Engineering Services
Environmental Services	Finance
Human Resources	Information Technology
Inspection Services	Municipal Court
Parks & Recreation	Planning
Public Safety	Public Works



FIRE: 105 firefighters serve the city at five stations. The fire division is responsible for fire suppression, rescue, and building inspections within the Auburn city limits as well as the Auburn University campus.



POLICE: 140 police officers serve the city responsible for preserving peace and order within the city limits of Auburn as well as the Auburn University campus. The City’s police division is centrally located adjacent to downtown Auburn.

ALABAMA POWER COMPANY: Serves electricity to homes and businesses in Auburn. www.alabamapower.com

SPIRE: Provides natural gas to homes and businesses in Auburn. www.spireenergy.com

THE WATERWORKS BOARD OF THE CITY OF AUBURN: Provides quality water and sewer services to homes and businesses in the city limits of Auburn. www.auburnalabama.org/wrm.org

ENVIRONMENTAL SERVICES OF THE CITY OF AUBURN: Serves Auburn citizens and businesses in solid waste pickup, right-of-way maintenance, recycling, and animal control. www.auburnalabama.org/environmental-services.org

AT&T: Provides phone and internet to homes and businesses. www.att.com

SPECTRUM: Provides cable, phone, and internet to homes and businesses. www.spectrum.com

WOW: Provides cable, phone, and internet to homes and businesses. www.wowway.com

PUBLIC EDUCATION



Auburn City Schools (ACS), the fastest growing school district in Alabama over the last five years, is recognized among the nation’s top public school systems each year, due to a progressive use of technology and continued support from the City and the community.



SACSCASI

Accredited by: Alabama State Department of Education, The Southern Association of Colleges & Schools (SACS), and The Council on Accreditation and School Improvement (CASI), and AdvancED.



Student Enrollment (2018-2019)	8,738	Annual Spending Per Student	\$8,983
Student-Teacher Ratio	15.44-1	Student-Computer Ratio	3.5-1 (U.S. 5-1)
Teachers with Advanced Degrees	70%	Teachers with Doctorates	23
Average Teacher Experience	12.5 Years	Average Teacher’s Salary	\$53,794
High School Graduates (2017)	615	Scholarships Awarded (2017)	\$16.7 million
Average ACT Score (2017)	23 (State 19.1)	Languages Spoken by Students	42

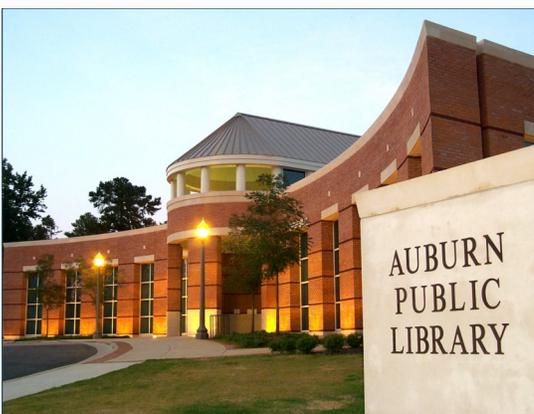
www.auburnschools.org



INTERNATIONAL BACCALAUREATE (IB): Offers high quality programs of international education to 3,665 schools in 146 countries. Auburn High School has been an IB World School since 1997 and is one of only 12 high schools in Alabama to offer an IB diploma. www.ibo.org

ADVANCED PLACEMENT (AP): Offers 32 college level courses of which AHS offers 19 with exams taken during 11th and 12th grades. AP is an opportunity for high school students to earn placement in advanced college courses or earn college credit, while experiencing the type of work that is required of college students.

FOUNDATION FOR AUBURN’S CONTINUING ENRICHMENT IN SCHOOLS (FACES): Auburn Citizens and business partners joined together to support and enhance the educational program of all Auburn City students. The FACES program promotes innovative opportunities that enrich the educational experiences of ACS students.



CITY OF AUBURN PUBLIC LIBRARY: Inspires people to explore new ideas, pursue their dreams, and change their lives. The 35,000 square foot facility is home to a collection of over 55,000 books, audiobooks, DVDs and more. Computers, printers, and copiers are available to the public. The library also offers a digital collection available 24/7 that includes eBooks, downloadable audiobooks, and digital magazines. The City’s public library offers a wide range of programs and classes for all ages, including several weekly storytimes, monthly book clubs, One Book One Auburn (in partnership with Auburn University’s Common Book program) and the Summer Learning Challenge. Anyone who lives, works, or attends school in Auburn is welcome to a library card at no charge (749 E. Thach Ave.). www.auburnalabama.org/library

PUBLIC EDUCATION

Auburn's City Schools are housed on 13 different campuses with 1 high school, 1 junior high, 2 middle schools, and 9 elementary schools. ACS has six schools with national distinction.

AUBURN HIGH SCHOOL (AHS)



1701 East Samford Avenue
www.auburnschools.org/ahs

U.S. News & World Report 2018
 "10th Best High School in Alabama"

- 5 National Merit Commended Students, 1 National Merit Semi-Finalist, 8 National Merit Finalists, 1 National Hispanic Scholar, and 6 Presidential Scholars Nominees
- 2018 scholarships: \$16.7+ million (\$90+ million since 2012)
- Auburn High School students outscore national and state averages in every category.



AUBURN JUNIOR HIGH



405 South Dean Road
www.auburnschools.org/ajhs

EAST SAMFORD SCHOOL



332 East Samford Avenue
www.auburnschools.org/ess

J.F. DRAKE MIDDLE SCHOOL



655 Spencer Avenue
www.auburnschools.org/dms

AUBURN EARLY EDUCATION



721 East University Drive
www.auburnschools.org/aeec

CARY WOODS ELEMENTARY



715 Sanders Street
www.auburnschools.org/cwes

CREEKSIDE ELEMENTARY



1800 Richland Road
www.auburnschools.org/domain/1891

DEAN ROAD ELEMENTARY



335 South Dean Road
www.auburnschools.org/dres

OGLETREE ELEMENTARY



737 Ogletree Road
www.auburnschools.org/oes

PICK ELEMENTARY



1320 North College Street
www.auburnschools.org/pes

RICHLAND ELEMENTARY



770 South Yarbrough Farms Blvd.
www.auburnschools.org/res

WRIGHTS MILL ROAD ELEMENTARY



807 Wrights Mill Road
www.auburnschools.org/wmres

YARBROUGH ELEMENTARY



1555 North Donahue Drive
www.auburnschools.org/yes

COLLEGES & UNIVERSITIES

Auburn University (AU), established in 1856, is a comprehensive land, space and sea grant research institution blending arts and applied sciences. The University is the city’s largest employer with approximately 7,100 employees. Located adjacent to downtown Auburn, the main campus covers more than 1,841 acres including a total of 427 buildings.



Forbes

“Top 30% nationally and recognized as the best public university in Alabama.”

Kiplinger “100 Best Values in Public Colleges”

Money “Top Ranked University in Alabama”

STUDENT ENROLLMENT:

In-State-Students	16,988
Out-of-State Students	13,452
TOTAL (Fall 2018)	30,440

HISTORICAL ENROLLMENT (1960-2010):

1960	8,829
1970	14,229
1980	18,603
1990	21,537
2000	21,860
2010	25,078

AU FACTS:

- ◆ The oldest 4-year, coeducational school in Alabama and 2nd oldest in the Southeast.
- ◆ Six NASA astronauts and three past directors of Kennedy Space Center graduated from Auburn University which placed The University in the top 5 nationally with such a distinction.
- ◆ Cancer research is a top focus of Auburn University’s College of Veterinary Medicine, one of the few veterinary colleges in the country with an on-campus linear accelerator, MRI and CT-scan.
- ◆ AU’s School of Engineering is the 1st in the United States to offer a bachelor’s degree in wireless engineering and 1st in the Southeast to offer a software engineering program.
- ◆ The automotive engineering and manufacturing curriculum is the first of its kind in the Southeast.
- ◆ 93% of recent bachelor’s degree recipients report they would attend Auburn University again.
- ◆ 6,672 degrees were awarded in the years 2017-2018.
- ◆ The average freshman high school GPA is 3.89%.



COLLEGES & UNIVERSITIES



Auburn University offers studies in 14 schools and colleges, with more than 140 majors at the undergraduate, graduate, and professional levels.

AU SCHOOLS & COLLEGES:

College of Agriculture
College of Architecture, Design/Construction
College of Business
College of Education
College of Engineering
School of Forestry & Wildlife Sciences
College of Human Sciences



Graduate School
College of Liberal Arts
Honors College
School of Nursing
School of Pharmacy
College of Veterinary Medicine
College of Sciences & Mathematics

www.auburn.edu



AU ENGINEERING: Offering courses since 1872, Auburn has a long and rich tradition of excellence in engineering education. The Samuel Ginn College of Engineering is the state's largest and most prestigious engineering program consistently ranked among the highest public universities offering doctoral programs and produces more than one third of Alabama's engineering graduates. AU engineering programs include: **Aerospace, Biosystems, Chemical, Civil, Computer Science and Software, Electrical and Computer, Industrial and Systems, Materials, Mechanical, and Wireless.** The University's College of Engineering consists of 6,501 undergraduate and graduate students. Prominent alumni include four astronauts and Tim Cook, CEO of Apple, Inc. www.eng.auburn.edu



AUBURN RESEARCH PARK: The Research Park opened in 2008 adjacent to the south portion of AU's main campus in Auburn, AL. The Park consists of more than 170 acres with four buildings which include: The Auburn Research and Technology Foundation building #1, AU's MRI Research Center, The Center for Advanced Science, Innovation and Commerce, and VCOM - The Edward Via College of Osteopathic Medicine. The Auburn Research Park is an entrepreneurial ecosystem which combines business, research, and fosters creativity and innovation, while embracing collaboration and promoting partnership. The Park plays a significant role in leveraging Auburn University's intellectual property assets to technology-based economic development by facilitating technology transfer, partnering with industry, forming new business ventures, and attracting knowledge-based companies to the park. www.auburnrtf.org



COLLEGES & UNIVERSITIES

Southern Union State Community College (SUSCC) serves more than 5,000 students at three campuses in East Alabama in Opelika, Valley, and Wadley with an educational emphasis on academic programs for transferability, technical programs for specialized career competencies and health sciences programs for specialized training in the health field. The main campus is located in Opelika, AL, only five miles from Auburn.



ACADEMIC DIVISION: Offers the Associate in Science (A.S.) and Associate in Applied Science (A.A.S.) degrees. The division’s departments include: Business, Child Development, Fine Arts, Language Arts, Mathematics, Science and Social Science, Wellness, including Health and Physical Education, and Therapeutic Massage. The SUSCC Learning Resource Centers and Adult Education are also part of the division.

HEALTH SCIENCES DIVISION: Offers Emergency Medical Services, Registered Nursing, Practical Nursing, Surgical Technology, Therapeutic Massage, Radiography, Computed Tomography (CT), Magnetic Resonance Imaging (MRI), Medical Assistant Technology and Health and Physical Education Courses.

TECHNICAL EDUCATION & WORKFORCE DEVELOPMENT DIVISION: Consists of three programs that lead to an Associate in Applied Science degree: Engineering and Design, Industrial Electricity and Electronics Technology and Manufacturing Technology and five programs which lead to an Associate in Occupational Technologies Degree: Air Conditioning/Refrigeration, Automotive Service Technology, Cosmetology, Machine Shop Technology and Welding Technology. In addition, certificates within all of the listed technical programs for students, as well as short term certificates in Plastics Injection Molding and Robotics/Automation. Customized training for the area’s business and industry is also offered through a partnership with SUSCC’s Training for Existing Business and Industry unit (TEBI).

www.suscc.edu

DISTANCES TO NEARBY COLLEGES & UNIVERSITIES:

Auburn University Auburn, AL- 0 miles	Southern Union State Community College (SUSCC) Opelika, AL- 5 miles	Tuskegee University Tuskegee, AL- 7 miles	Columbus Technical College Columbus, GA- 32 miles
Troy University at Phenix City Phenix City, AL- 33 miles	Chattahoochee Valley Community College Phenix City, AL- 33 miles	Columbus State University Columbus, GA- 34 miles	Central Alabama Community College Alexander City- 35 miles
West Georgia Technical College LaGrange, GA- 38 miles	LaGrange College LaGrange, GA- 40 miles	Auburn University at Montgomery Montgomery, AL- 43 miles	Faulkner University Montgomery, AL- 46 miles
Trenholm State Technical College Montgomery, AL- 50 miles	Troy University at Montgomery Montgomery, AL- 50 miles	Huntingdon College Montgomery, AL- 50 miles	Alabama State University Montgomery, AL- 50 miles

HEALTHCARE



East Alabama Medical Center (EAMC) is an acute-care regional referral center serving more than 150,000 people annually in east Alabama and west Georgia with approximately 150 physicians, practicing in more than 30 different specialties. EAMC is located in nearby Opelika, AL approximately five miles from Auburn. EAMC has facilities in Auburn as well.



FACILITIES: EAMC is a 340-bed hospital which includes a cancer center, four assisted/independent living facilities, nursing home, fitness center, wound treatment center, and Auburn University Medical Clinic. The cancer center is currently expanding and is expected to open in summer 2019. The new center will expand to allow for a radiation/oncology program and add an additional linear accelerator. EAMC’s medical oncology program will also be expanding doubling the facility size to 40,000 square feet. The new center will be offering new services and expanding ones already in place, including an onsite outpatient pharmacy for patients being treated at the center. www.eamc.org

EAMC SERVICES:

Assisted & Independent Living	HealthPlus Fitness Center	Psychiatric Services
Auburn University Medical Clinic	Imaging Services	RehabWorks
Comprehensive Cancer Services	Neurosurgery	Renal & Dialysis Facilities
Cardiology	Oak Park Nursing Home	Skilled Nursing Facility
Cardiovascular Surgery	Orthopaedic Joint Center for Excellence	Sleep Disorders Center
Diabetes & Nutrition Center	Outpatient Services Center	Women & Children’s Center
Emergency Department	Pain Clinic	Wound Treatment Center

AUBURN UNIVERSITY MEDICAL CLINIC (AUMC):

A partner of EAMC, provides professional medical services. AUMC is a full-service primary care clinic serving Auburn University students, faculty, and other university staff. In addition, AUMC serves citizens with primary care from the surrounding areas. <https://cws.auburn.edu/aumc>



EAST ALABAMA EMERGENCY MEDICAL SERVICES (EAEMS): Operates the primary pre-hospital emergency medical transport service that serves citizens in the area. EAEMS responds from 4 stations strategically located around Lee County, maintains a fleet of 13 ambulances, staffing 7 advanced life support (ALS) ambulances 24/7, an ALS rescue truck, and a non-emergency transport vehicle. EAEMS also operates the E-911 medical dispatch center www.eamc.org/services/emergency-medical-services-ems

Healthcare options are plentiful with a number of established practices and many new doctors relocating to the Auburn area. Auburn is home to several emergency care facilities with extended days and hours of operation.

TRANSPORTATION

The City continues to make major roadway infrastructure improvements to meet the needs of Auburn citizens and ease traffic flow. Auburn is easily accessible by road from one major interstate and three highways.



INTERSTATE 85 (I-85 NORTH/SOUTH): Provides access to Auburn via Exit 50 (Auburn Technology Pkwy/Cox Road), Exit 51 (U.S. Hwy 29/S. College Street), and Exit 57 (Bent Creek Road).



U.S. HIGHWAY 280 (280 EAST/WEST): Provides access to Auburn via N. College Street, Shelton Mill Road, and Opelika Road.



U.S. HIGHWAY 29 (U.S. HWY 29 NORTH/SOUTH): Provides access to Auburn from the south via South College Street.



ALABAMA HIGHWAY 14 (AL HWY 14 EAST/WEST): Provides access to the city from the west via Martin Luther King Drive.



Five airports are located within 110 miles of Auburn including the Atlanta Airport, the busiest airport in the world with more than 2,500 daily flights.

HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT (ATL): Serves more than 150 U.S. destinations and more than 60 international cities in 50 countries in Atlanta, Georgia (100 miles). www.atlanta-airport.com

BIRMINGHAM SHUTTLESWORTH INTERNATIONAL AIRPORT (BHM): Offers more than 100 daily flights to over 25 U.S. cities in Birmingham, Alabama (110 miles), served 2.8 million passengers in 2012. www.bhamairport.com



MONTGOMERY REGIONAL AIRPORT (MGM): Serves nearly 400,000 travelers each year in Montgomery, Alabama (60 miles). www.iflymontgomery.com

COLUMBUS AIRPORT (CSG): Serves 100,000 passengers annually in Columbus, Georgia (35 miles). www.flycolumbusga.com

AUBURN UNIVERSITY REGIONAL AIRPORT (AUO): Serves citizens in the area as a public use facility in Auburn, AL off of Interstate 85, Exit 57, and is owned by Auburn University. www.auoairport.com

Three deepwater ports are located within 290 miles of Auburn, and a Class I main line railroad travels through Auburn owned and operated by CSX Transportation.

PORT OF MOBILE: 12th largest seaport in the U.S., located in Mobile, Alabama (220 miles). www.asdd.com

PORT OF SAVANNAH: Largest single-terminal container facility of its kind in North America. The port has the 4th largest container handling facilities in the U.S., located in Savannah, Georgia (275 miles). www.gaports.com

PORT OF BRUNSWICK: Home to the South Atlantic's fastest growing bulk export/import operation. The port is located in Brunswick, GA (280 miles). www.gaports.com

PARKS & RECREATION

The City of Auburn is committed to preserving green space as the city grows to ensure the next generation’s enjoyment of City parks for years to come. Auburn is home to several top-notch recreational parks, walking trails, and bike trails.



KIESEL PARK: The City’s largest park includes a pavilion, a pond, a garden, a pet-friendly 2¼ mile walking trail and the historic Nunn-Winston House, a perfect venue for small events. Kiesel hosts the annual CityFest which attracts more than 35,000 people each year. The 157 acre dog friendly park is known for its colorful nature trails and horticultural beauty (520 Chadwick Ln.).

TOWN CREEK PARK: Auburn’s newest green space, includes a 9/10 mile long walking trail, swinging benches, a pavilion, picnic tables, and a historic tree trail (1150 S. Gay St.).

HICKORY DICKORY PARK: A nursery rhyme themed playground for children located off of Shug Jordan Parkway (1400 Hickory Ln.).

MARTIN LUTHER KING PARK: Includes a pavilion, playground, basketball goal and a fenced-in-field (190 Byrd St.).

FELTON LITTLE PARK: The park provides a playground area, a batting cage, a concession stand, a picnic area with three grills and three picnic tables, as well as three youth softball and baseball fields (341 E. Glenn Ave.).



MOORES MILL PARK: The park is temporarily closed due to road work and bridge construction. The park will be renovated and will reopen soon (900 E. University Dr.).

SAM HARRIS PARK: Renovated in 2017, the park includes a playground, pavilion and walking trail (850 Foster St.)

WALKING TRAILS:

Duck Samford Baseball Trail 335 Airport Rd. (3 ¾ laps=1 mile)	Duck Samford Track 1623 E. Glenn Ave. (3 ¾ laps=1 mile)	Frank Brown Rec. Center Path 335 Airport Rd. (3 ¾ laps=1 mile)
Kiesel Park Trail 520 Chadwick Ln. (1 lap=2 ¼ miles)	Sam Harris Park Trail 85 Foster St. (6 laps=1 mile)	Town Creek Park Trail 1150 South Gay St. (1 lap= .87 mile)

www.auburnalabama.org/parks/facilities

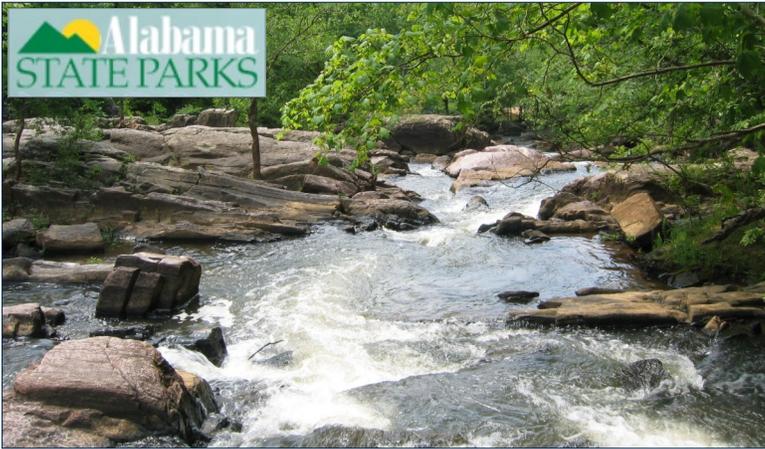


CYCLING: Auburn is one of 150 cities to be named a Bicycle-Friendly Community by the League of American Bicyclists. The city of Auburn remains the only Bicycle-Friendly Community in the state since the year of 2000. The City is happy to offer bike sharing programs, welcome cyclist group rides, and several unique biking trails throughout the city with more than 40 miles of bike trails and paths throughout the city.



www.auburnalabama.org/cycle

PARKS & RECREATION



CHEWACLA STATE PARK: The State Park has 696 scenic acres offering plenty of rest, relaxation and recreation. Chewacla's facilities include a 26-acre lake, peaceful waterfalls, a swimming area, a playground, modern campgrounds, picnic areas, grills and shelters, cabins, hiking and mountain bike trails. Chewacla has eight trails including the Charlotte and Curtis Ward bike path along Shell Toomer Parkway consisting of three miles. Visitors are allowed to fish in the lake or two creeks and may bring their own small non-motorized watercraft such as canoes or kayaks if they can be hand-launched from the bank (124 Shell Toomer Pkwy.). www.alapark.com/chewacla

DONALD E. DAVIS ARBORETUM: An Auburn University facility providing visitors with a place to enjoy a natural setting and experience the native plants and habitats of Alabama. The arboretum functions as a museum and an outdoor classroom for the University, schools and community groups. The primary purposes are: conservation, education and research. The Davis Arboretum also works in protecting the campus natural resource areas. The primary mission of the arboretum is to display and preserve living plant collections and native southeastern plant communities; to inspire an understanding of the natural world and our connection to it; and promote education, research, and outreach. www.auburn.edu/cosam/arboretum



KREHER PRESERVE & NATURE CENTER (KPNC): Since its endowment to the Auburn University School of Forestry and Wildlife Sciences, KPNC has continued to evolve into a first-class discovery and nature center with exciting programs offered throughout each year including exciting nature-based programs such as: Discovery Hikes, Nature Walks, School Programs, Youth Camps, Adult Workshops & Classes, Educational Exhibits, and Wildlife Study Programs. Five miles of trails on 120 acres, an amphitheater, pavilion, and nature playground are featured at the Preserve. KPNC is located in Auburn (2222 North College St). www.auburn.edu/preserve

Many other recreational attractions and hot spots that Auburn citizens take advantage of are located within 30 miles of Auburn.

LAKE MARTIN: A very popular attraction located 25 miles from Auburn. The 44,000-acre lake features over 750 miles of wooded shoreline with activities including boating, fishing, skiing, swimming, and golfing. The lake's main attractions are Chimney Rock, Kowaliga Bridge, Willow Point Country Club, and Stillwaters Resort. The lake hosts special events year-round including concerts, fishing tournaments, and more. www.lakemartin.com

LAKE HARDING: A 5,850-acre reservoir on the Chattahoochee River 10 miles from Auburn with portions of the lake located in Georgia and Alabama. The lake offers fishing, boating, and more. www.lakeharding.com

LEE COUNTY LAKE: A 130-acre fishing lake owned by the State of Alabama, located 9 miles from Auburn.

TUSKEGEE NATIONAL FOREST: Includes camping facilities, bike trails, hiking trails, horseback riding trails, a shooting range, and wildlife viewing areas. www.fs.usda.gov/alabama

PARKS & RECREATION

The City of Auburn owns and maintains nine athletic facilities and has some of the premier facilities in the state playing host to many major sporting events.

AUBURN SOFTBALL COMPLEX: Home of the Auburn High School softball program and has served as home field for the Auburn University softball team. The Softball Complex features a three story press box, concessions, covered dugouts, a picnic area, adult ball fields and seats 1,200 spectators. The Auburn Softball Complex has been named the 2013 Alabama ASA Complex of the Year and is also an Alabama ASA Hall of Fame member as well. The softball facility is located in south Auburn adjacent to Interstate 85 (I-85), Exit 51, on U.S. Highway 29 (2560 S. College St.). www.auburnalabama.org/parks/facilities/auburn-softball-complex



DUCK SAMFORD PARK: The park includes 10 lighted baseball fields at three different locations: Duck Samford Baseball fields 1-3 (1720 East University Drive), Bo Cavin Baseball Fields 4-7 (335 Airport Road), and Duck Samford Baseball fields 8-10 (333 Airport Road). All three locations include batting cages and concession stands. Duck Samford Park has hosted the Dixie Youth World Series as well as the Dixie Youth State Tournament. www.auburnalabama.org/parks/facilities/duck-samford-park

SAMFORD POOL: Samford Pool features three pools: the main pool, diving well (with diving boards: two high dive & two low dive), and a children's pool. In 2016, Samford Pool celebrated 40 years of swimming. Renovations were made in 2016 with updates to the concessions, the pool house and resurfacing of the pools (465 Wrights Mill Rd.). www.auburnalabama.org/parks/facilities/samford-pool



WIRE ROAD SOCCER COMPLEX: Includes seven lighted fields and is home to the Auburn Soccer Association leagues (2340 Wire Road). www.auburnalabama.org/parks/facilities/auburn-soccer-complex Additional fields are located at Wrights Mill Road Elementary School (910 Wrights Mill Road) and off Shug Jordan Pkwy. (950 Pride Avenue). www.auburnalabama.org/parks/facilities/auburn-soccer-field

YARBROUGH TENNIS CENTER: Owned and maintained jointly by the City of Auburn and Auburn University, the tennis center is home to The University's tennis teams as well as all City programs and events. The Yarbrough tennis facility features 16 clay courts (includes a stadium court), 12 outdoor hard courts, and six indoor courts. All tennis clinics, lessons and events are hosted at Yarbrough Tennis Center. The Tennis Center is located off Shug Jordan Pkwy off Richland Rd. (777 South Yarbrough Farms Blvd.). www.auburnalabama.org/parks/facilities/yarbrough-tennis-center Additional courts are available to at Samford Avenue (901 E. Samford Ave.) and Indian Pines (900 Indian Pines Dr.).



PARKS & RECREATION

Golf Digest

Golf Digest once named the Auburn area the #1 Metro area for golf in the U.S.



AUBURN LINKS AT MILL CREEK: Opened in 1992, the 18-hole public golf course features 7,145 yards from the back tees. The course has large TifDwarf bermuda grass greens and rolling fairways. Auburn Links golf course is located in south Auburn .25 miles from Interstate 85, Exit 51 on Shell Toomer Parkway (826 Shell Toomer Parkway).

INDIAN PINES GOLF COURSE: 18-hole public golf course is a par 70 course measuring 6,310 yards with summer Tifdwarf bermuda grass and Poa Trivialis overseed in the winter. The course was cited by Golf Digest in their rating of the Auburn area as the "best golf city in America." The Cities of Auburn and Opelika operate Indian Pines as a municipal course. Indian Pines is the home course of the Auburn High School Tiger's golf team (900 Country Club Dr.). www.indianpinesgc.com



ROBERT TRENT JONES GOLF TRAIL AT GRAND NATIONAL: Popular vacation spot in Opelika, AL, includes three 18-hole public golf courses. One of the three is a Par-3 course. RTJ at Grand National has played host to PGA Tour events. The Links and Lake courses were in the top 10 of Golf Digest's list of "America's Top 50 Affordable Courses" and all three courses were listed in the U.S. 40 Super Value courses by Golf Digest's "Places to Play" (3000 Robert Trent Jones Trail, Opelika, AL). www.rtjgolf.com/grandnational

AUBURN UNIVERSITY CLUB: 18-hole private golf club in northwest Auburn features a full-service restaurant, tennis courts, two swimming pools, and a fitness center. Established in 1999, the Auburn University Club serves as the official home of the Auburn University golf teams. The AU Club hosted the NCAA regionals in 2013 for the women and the NCAA regionals for the men in 2014 (1650 Yarbrough Farms Blvd.). www.augolfclub.com



MOORE'S MILL CLUB: Private golf club in Auburn includes an 18-hole golf course on rolling terrain through dense hardwoods. Other club facilities include tennis courts, two swimming pools, a fitness center, a spacious clubhouse with a restaurant and lounge, childcare, and an outdoor pavilion that hosts special events (1957 Fairway Dr.). www.mooremillclub.com

SAUGAHATCHEE COUNTRY CLUB: Private country club that offers an 18-hole golf course, tennis courts, a swimming pool, fitness and dining facilities. Saugahatchee Country Club is located directly adjacent to Auburn in Opelika, Alabama only .5 miles from Interstate 85, Exit 57 (3800 Bent Creek Rd.) www.saugahatcheecountryclub.com



PARKS & RECREATION

The City offers programs for all citizens including: **Adult 50+, Aquatics, Camps, Ceramics, Cultural Arts, Fitness, Special Events and Holiday Happenings, Special Interest, and Therapeutics.** These programs are held at five facilities (The City's Arts Center is featured on the next page).



DEAN ROAD RECREATION CENTER: The center consists of a gym and a Ceramics Studio. The gymnasium has a youth-sized basketball court and a pickle ball court. The Ceramics Studio provides innovative studio space that includes nine pottery wheels, a stainless steel extruder, a slab roller, four commercial-grade kilns, and a selection of glazes. It offers children homeschool, adult, and senior ceramic classes. Dean Road Recreation Center is also home to various Therapeutic programs offered year-round. New programs are being developed and will be advertised in the quarterly brochures and on the City's Parks and Rec. social media pages (307 S. Dean Rd.). www.auburnalabama.org/parks/facilities/dean-road-rec-center

BOYKIN COMMUNITY CENTER: Houses programs including free-play basketball, Aikido classes, programs for seniors, and fitness. The Boykin Community Center is home to the Auburn Day Care Center, the Auburn Senior Center sponsored by the Lee-Russell Council on Government Area on Aging, Boys & Girls Clubs of Greater Lee County-Auburn Unit, and Joyland Child Development Center. The Boykin Community Center is also available for rentals (400 Boykin St.). www.auburnalabama.org/community-development/boykin-community-center



FRANK BROWN RECREATIONAL CENTER: The facility features a fitness center which includes a cardio room, strength room, free weight room, a group fitness room, fitness instruction, and locker rooms. The Frank Brown Recreation Center also has a newly constructed .42 mile walking path, a racquetball court, volleyball, activity rooms, a game room, and free-play basketball (indoor and outdoor). Many programs and classes are offered at the Frank Brown Rec. center for all ages (235 Opelika Rd.). www.auburnalabama.org/parks/facilities/frank-brown-rec-center

HUBERT & GRACE HARRIS SENIOR CENTER: Home of the City's Parks and Recreation administrative offices and all 50+ programming including bingo, movie night, book club, speaker series and fitness classes. This Harris Center is equipped with a computer café which includes four desktop computers and one printer for public use. Top priority of computer use is given to 50+ members of the community, but can also be used by anyone in the general public. The activity room, meeting room and catering kitchen at the Harris Center are available for rentals. Please check the City's Parks & Rec. quarterly brochure for more info on programs and classes (425 Perry St.). www.auburnalabama.org/facilities/hubert-and-grace-harris-center



CULTURAL ARTS

JAN DEMPSEY COMMUNITY ARTS CENTER (JDCAC):

The City's Arts Center allows citizens to experience visual/performing arts, entertain innovative ideas, develop new talent, and experience all cultural that Auburn has to offer. There are classes and workshops for all ages, art exhibits, community theatre, education programs and special events each year. JDCAC serves artistic needs of the city and provides residents and visitors with cultural programming, art exhibitions, theatre, concerts, dance recitals, lectures and workshops. JDCAC offers an art gallery, children's gallery, performance room, two art studios, and conference room. JDCAC is available for rental and has been the site of many birthday celebrations, showers, workshops, and art related events. JDCAC has developed a strong collaboration with the Auburn Arts Association, Auburn Area Community Theatre, Auburn University/Community Orchestra, Jule Collins Smith Museum of Fine Art and others (222 E. Drake Ave.). www.auburnalabama.org/parks/facilities/jan-dempsey-community-arts-center



JULE COLLINS SMITH MUSEUM OF FINE ART (JCSM): 30,000 visit JCSM annually, with a growing collection of close to 2,500 works of art as well as 200 free public programs. Located at Auburn University's entry to the main campus, JCSM includes galleries, an auditorium, café, gift shop, an English-inspired formal area, woodland landscape, outdoor sculpture, walking paths, and botanical gardens. The museum offers a permanent collection, children's program, lectures, traveling exhibitions, concerts, and is in the top 6 percent of American museums that are accredited (901 S. College St). www.jcsm.auburn.edu

JAY & SUSIE GOGUE PERFORMING ARTS CENTER: The Arts Center at Auburn University (under construction) will provide high quality performance venues for musicals, theatre, dance, speakers and more. The multipurpose venue will seat 1,200 guests. In addition, a second small space will serve as a performance venue, connected to an outdoor amphitheater. It is estimated that construction of the 85,000 square foot facility will be late summer 2019. www.goguecenter.auburn.edu



AUBURN UNIVERSITY TELFAIR B. PEET THEATRE: Offers classical and modern productions year-round, located on Auburn University's main campus (350 W. Samford Ave.). www.cla.auburn.edu/theatre

JONATHAN B. LOVELACE HALL OF HONOR: Displays and honors the history of Auburn University's collegiate athletics at the Auburn Arena (392 S. Donahue Dr.). www.auburn.edu/main/welcome/visitorsguide/hallofhonor.php

OPELIKA CENTER FOR THE PERFORMING ARTS: Features a 1,200 seat hall which hosts theatre productions and events throughout each year in Opelika, AL (1700 Lafayette Parkway, Opelika, AL). www.eastalabamaarts.org

ALABAMA SHAKESPEARE FESTIVAL (ASF): The largest professional theatre in Alabama and one of the largest Shakespeare festivals worldwide. ASF has been a leader in performing arts throughout the state and country. The ASF complex is located in Montgomery, AL only 50 miles from Auburn (1 Festival Drive). www.asf.net

THE COLUMBUS MUSEUM: One of the Southeast's largest museums has a unique focus on American art/regional history, located 35 miles from Auburn in Columbus, GA (1251 Wynnton Rd.). www.columbusmuseum.com

EVENTS

The City organizes over 30 special events each year. Events are also held by Auburn University and other organizations in the surrounding area for citizens to enjoy.



2019 CITY OF AUBURN CALENDAR OF SPECIAL EVENTS:

EVENT	DATE
FitFest, Frank Brown Recreation Center	Jan. 12
Polar Plunge	Jan. 26
Daddy Daughter Date Night	Feb. 1, 2, 7, 8, 9
Empty Bowls, JDCAC	Feb. 23
Bark in the Park, Kiesel Park	Mar. 23
Cops on the Top Area Kroger	Apr. 5
Bike Bash	Apr. 13
Easter Egg Hunt, Kiesel Park	Apr. 20
Auburn CityFest Juried Art Preview Reception	Apr. 25
Auburn CityFest Kiesel Park	Apr. 27
Spring Sundown Concert Series, Town Creek Park	May 9, 16, 23, 30
Fishing Rodeo, Auburn Technology Park South	May 18
Mayor's Memorial Day Breakfast	May 27
SummerNight Downtown Art Walk/Parade	June 7
Friday Night Splash, Samford Pool	June 28
Independence Day Celebration	July 4
Float-N-Movie, Samford Pool	July 11
Friday Night Splash, Samford Pool	July 26
End of Summer Outdoor Movie	Aug. 3
Arts on the Hill, Pebble Hill	Sept. 29
Fall Sundown Concert Series Kiesel Park	Oct. 3, 10, 17, 24
Fright Nights Movie Series, Arboretum	Oct. 4, 11, 18, 25
Annual Downtown Trick or Treat	Oct. 31
Auburn Veteran's Day Ceremony	Nov. 11
Polar Express	Dec. 7
Holiday Art Sale	Dec. 14
Jingle Jog/Santa Stroll	Dec. 14



AUBURN CHRISTMAS PARADE: Celebrated annually downtown in early December in Auburn, Alabama.

AUBURN FLORAL TRAIL: Sponsored by the Auburn Beautification Council, City of Auburn, and the Auburn-Opelika Tourism Bureau, the trail includes over 14 miles of beautiful spring blooms in Auburn, Alabama. The trail begins March 11th, 2019 with a north trail (3.5 miles), south trail (10.5 miles), and an optional trail. Trail directions are on the website. www.auburnalabama.org/environmental-services/auburn-floral-trail



A-DAY: Auburn University football Tiger's final practice scrimmage held at Jordan-Hare Stadium (April 13, 3:00 p.m.) draws close to 50,000 fans each year. Auburn set an A-Day record in 2013, when 83,401 fans attended the annual scrimmage. Tickets for the A-Day game are \$5 for the general public and free admission for AU students. www.auburntigers.com

AUBURN UNIVERSITY FOOTBALL FAN DAY: Auburn fans have the opportunity for autographs and pictures with players, coaches, cheerleaders and Auburn's mascot "Aubie" each August. www.auburntigers.com

PIONEER DAY: Formerly know as the Syrup Sopping, the 48th annual event will be held in October in Loachapoka, AL only five miles west of Auburn. www.leecountyhistoricalsociety.org/pioneerday

SUPER 7: The State football championships, held bi-yearly in December at Jordan-Hare Stadium. www.super7al.com

COMMERCIAL DEVELOPMENT



A positive business environment, a viable workforce, a fantastic education system and a high quality of life have all fueled Auburn’s economy and growth over the years. Driven by continued population growth in East Alabama, rapidly expanding tourism and travel marketing, Auburn continues to experience steady commercial growth.



The downtown area continues to attract new unique retailers and restaurants. The exit 57 area at Bent Creek Road area has expanded to accommodate Sam’s Club, Academy Sports, and several restaurants and retailers. The Shoppes at the Heart of Auburn on South College Street opened in 2014 including a CVS Pharmacy as the anchor tenant along with other restaurants and retailers. Two Publix shopping centers (Hamilton Place and Shoppes at Cary Creek) opened within the last five years. These developments include adjacent retailers and restaurants as well. The Auburn Mall, anchored by Belk, Dillard’s, and Stein Mart, offers 524,097 square feet of retail shopping and dining. The Auburn Mall is home to more than 60 specialty retailers, located at the intersection of E. University Drive and Opelika Road. The West Pace Village development off exit 51/S. College St. will continue to develop. Two new hotels and three auto dealerships are the development’s current tenants. Two new Walmart Neighborhood Market stores opened as over the last few years to serve the community. Lastly, the Flint’s Crossing and Market Square Shopping Centers completed major renovations for more attractive locations to shop and dine.

VARIOUS COMMERCIAL PROJECTS WITH ASSISTANCE FROM THE CITY:

Academy Sports	Earth Fare	Publix (2)
Acre	Family Dollar	Red Lobster
Ace Hardware	Five Guys	Sam’s Club
Applebee’s	Flint’s Crossing Shopping Center	Shoppes at Cary Creek
Auburn Furniture	Glendean Shopping Center	Shoppes at Heart of Auburn
Auburn Mall	Hamilton Place Shopping Center	Sleep Inn
Auburn University Club	Hampton Inn	Stein Mart
Auburn University Hotel	Hyatt House	SunSouth Auburn
Berney Office Solutions	Hyundai of Auburn	The Depot
Bob’s Victory Grille	Kia of Auburn	Tiger Crossing Shopping Center
Carl Gregory Ford-Lincoln	Magnolia Plaza	Tiger Theatre
Central Park	Market Square Shopping Center	Walmart Neighborhood Market (2)
Chipotle Mexican Grill	Niffer’s Place	Walmart Supercenter
CVS Pharmacy (3)	Ogletree Village	Ware Jewelers
Downtown Facades	Old Towne Station	West Pace Village
Dunkin Donuts	Pieology	Wynnsong 16

INDUSTRIAL DEVELOPMENT



Since 1994, the City has announced more than 6,350 jobs and over \$1.5 billion in capital investment. In the last 10 years, 84 new and expanding industrial projects have been announced with over 3,000 jobs and more than \$975 million in capital investment.

Auburn's diversified industrial base has been built around small to medium-sized value added technology based manufacturing firms which includes 45 companies housed in four different parks. These companies produce a wide variety of parts including: aviation/aerospace components, filtration parts, power transmission parts, engines and generators, specialty plastics packaging, wireless technologies and automotive products including: aluminum wheels, axles, driveshafts, engine parts, various plastics, solenoid valves, textiles, and aluminum and metals parts.



AUBURN TECHNOLOGY PARK SOUTH: Developed in 1994 when Briggs & Stratton constructed a facility as the anchor tenant. The tech park is located off South College St. 3/4 mile south of Interstate 85, Exit 51, and one mile southeast of Interstate 85, Exit 50. The park is occupied by eight national and foreign companies based in France, Germany, Japan, Korea, Switzerland, and the U.S. with a total employment of 1,100.



AUBURN TECHNOLOGY PARK NORTH: Developed in 2002, the tech park is located off South College St. and Cox Rd. on West Veterans Blvd. one mile north-west of Interstate 85, Exit 51, and 1.5 miles northeast of Interstate 85, Exit 50. The tech park is occupied by eight foreign companies based in, Germany, Korea, and the U.S. with a total employment of 1,100.



AUBURN TECHNOLOGY PARK WEST: Developed in 2008, the tech park is located off Beehive Rd. (Lee Road 10) and Corporate Parkway three miles north-west of Interstate 85, Exit 51, and one mile northwest of Interstate 85, Exit 50. The tech park is occupied by 11 national and foreign businesses based in Germany, Israel, Italy, Korea, Portugal, and the U.S. with a total employment of 900.



AUBURN INDUSTRIAL PARK: Developed in 1974 as the City's first industrial park, the Auburn Industrial Park is located off Shug Jordan Parkway and Webster Road three miles northwest of Interstate 85, Exit 51 and four miles north of Interstate 85, Exit 50. The park is occupied by 18 national and foreign businesses based in Germany, Israel, Korea, and the U.S. with a total employment of 2,300.

INDUSTRIAL DEVELOPMENT

AUBURN TECHNOLOGY PARK SOUTH MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
Briggs & Stratton Corporation	Gasoline Engines	Milwaukee, WI
Capitol Plastic Products, Inc.	Custom Plastics Packaging	Amsterdam, NY
Coachcomm, LLC	Wireless Technologies	Auburn, AL
Leehwa America	Automotive Plastic Components	Korea
Nikki America Fuel Systems, LLC	Small Engine Carburetors	Japan
Straehle + Hess USA, Inc.	Automotive Textiles	Germany
Touchstone Precision, Inc.	Automotive Plastic Components	Japan
Weidplas North America, LLC	Automotive Plastic Components	Switzerland

AUBURN TECHNOLOGY PARK NORTH MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
Borbet Alabama, Inc.	Automotive Aluminum Wheels	Germany
Capitol Plastic Products, LLC	Custom Plastics Packaging	Amsterdam, NY
CSP Technologies, Inc.	Custom Plastic Packaging	Amsterdam, NY
K.C. Sol-Tech, Inc.	Tool & Die	Korea
Lotte Chemical Alabama Corporation	Glass Fiber Reinforced Thermoplastics	Korea
Pyongsan America, Inc.	Automotive Plastic Components	Korea
SCA, Inc.	Automotive Plastic Components	Korea
YC Manufacturing, LLC	Automotive Metal Components	Korea

INDUSTRIAL DEVELOPMENT

AUBURN TECHNOLOGY PARK WEST MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
2a USA, Inc.	Automotive Aluminum Components	Italy
Arkal Automotive USA, Inc.	Automotive Plastics	Israel
Berghoff Precision Machining, L.P.	Metal Components	Germany
Donghee Alabama, LLC	Automotive Plastic Fuel Tanks	Korea
GE Aviation	Jet Engine Components	Cincinnati, OH
Innovative Tech, Inc.	Automotive Plastics	Korea
Rausch & Pausch, L.P.	Automotive Solenoid Valves	Germany
Schmidt Automotive USA, L.P.	Automotive Engine Components	Germany
SiO2 Medical Products, Inc.	Medical Plastics	Amsterdam, NY
Seohan Auto USA Corporation (Plant 2)	Automotive Axles	Korea
Sodecia Automotive Auburn, L.P.	Automotive Metal Components	Portugal

AUBURN INDUSTRIAL PARK MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
Archangel Systems, Inc.	Inertial Sensing Systems	Auburn, AL
Auburn Millwork, Inc.	Windows & Doors	Auburn, AL
CNJ, Inc.	Automotive Brake Discs	Korea
Daewon America, Inc.	Automotive Metal Springs	Korea
Gummoon USA, LLC	Automotive Plastic Components	Korea
Intramicon, Inc.	Microfibrous Materials	Auburn, AL
Leonard Peterson & Company, Inc.	Wood Lab & Office Furniture	Auburn, AL
MDT Armor Corporation	Armored Vehicles	Ann Arbor, MI
Nashville Wire Products Mfg. Co, Inc.	Wire Components	Nashville, TN
R.E. Hodges, LLC	Chemical Analyzers	Auburn, AL
Rexnord Corporation	Gear Couplings	Milwaukee, WI
Rice Signs, LLC	Road Signage	Auburn, AL
Seohan Auto USA Corporation	Automotive Axles	Korea
Seohan-NTN Driveshaft USA Corporation	Automotive Driveshafts	Korea
Swigro Additive Manufacturing, Inc.	Additive Components	Auburn, AL
Tennibot, LLC	Robotic Tennis Ball Collectors	Auburn, AL
Thermo Fisher Scientific, Inc.	Plastics Packaging	Waltham, MA
Winkelmann Flowform Technology, L.P.	Flowformed Metal Components	Germany

WORKFORCE

Auburn’s workforce consists of Auburn citizens and residents from around Lee County. A significant portion of the city’s workforce also commutes from the surrounding counties within a 60-minute drive. No unions exist in Auburn. Alabama is a “Right-to-Work” state.

AUBURN LABOR:

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
30,657	29,606	1,051	3.4%

Alabama Department of Labor - June 2019

LEE COUNTY LABOR:

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
76,918	74,447	2,471	3.2%

Alabama Department of Labor - June 2019

LABOR WITHIN 5-COUNTY AREA (CHAMBERS, LEE, MACON, RUSSELL, TALLAPOOSA):

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
142,624	137,768	4,856	3.7%

Alabama Department of Labor - June 2019



AUBURN TRAINING CONNECTION (ATC): Assists the training needs of area industry. ATC offers programs including Career Technical Education at Auburn High School, Dual Enrollment, and Industrial Maintenance Technology at Southern Union State Community College. The non-profit has been recognized nationally and internationally with awards in workforce development. ATC is managed by the City’s Economic Development Workforce division. www.auburnalabama.org/workforce

AUBURN TECHNICAL ASSISTANCE CENTER (ATAC): Assists businesses, industry, not-for-profits and government agencies learn how to improve and enhance their competitiveness and efficiency through a variety of educational, training, consulting/outreach services. ATAC is Auburn University’s affiliate of the Alabama Technology Network (ATN), Economic Development Administration University Center and the College of Business. www.auburnworks.org



ALABAMA INDUSTRIAL DEVELOPMENT TRAINING (AIDT): A division Alabama’s Department of Commerce, AIDT encourages economic development through job-specific training. Services are offered at no cost, to new and expanding businesses throughout the State. AIDT is the first state workforce training organization in the U.S. to earn international certification for its quality management system. www.aidt.edu

ALABAMA CAREER CENTERS: Serves job seekers in employment opportunities as well as employers in job posting and job training. www.joblink.alabama.gov/ada/r

TAXES & INCENTIVES

	CITY	COUNTY	SCHOOLS	STATE	OTHER
RATE:	26 MILS	14.5 MILS	3 MILS	6.5 MILS	4 MILS*
Official Ratio of Assessment (20% of Market Value)					
ACTUAL RATIO OF ASSESSMENT:					
Residential **	10%	10%	10%	10%	10%
Industrial Real	20%	20%	20%	20%	20%
Industrial Personal	20%	20%	20%	20%	20%
Production, Machinery & Equipment	20%	20%	20%	20%	20%
Raw Materials Inventory	N/A	N/A	N/A	N/A	N/A
Goods-in-Process Inventory	N/A	N/A	N/A	N/A	N/A
Finished Goods Inventory	N/A	N/A	N/A	N/A	N/A

*Hospital Tax, 2.5 mils; Lee County Dependent Children, 1.5 mils ** With Homestead Exemption (Without Homestead Exemption, 20%)

SALES TAX: 9% (State of Alabama - 4%, City of Auburn - 4%, Lee County - 1%)

OCCUPATIONAL LICENSE FEE: 1% of gross income per year of each person who works in the City.

LOCAL TAXATION POLICY FOR INDUSTRY: City will consider tax abatements for industrial projects.

BUSINESS LICENSE FEE: Levied for any businesses with the privilege of conducting business in the city limits of Auburn. The City's business license fee is based on gross receipts of business conducted.

BUSINESS PRIVELEGE TAX: Applies to corporations conducting business in Alabama.

CORPORATE INCOME TAX: Levied based on the corporation's net taxable income derived from business being conducted within the state of Alabama.

PROPERTY TAX: Classified/assessed at 20% of fair market value for non-exempt business property in Alabama.

JOBS CREDIT: Annual refund for companies of up to 3% of the previous year's gross payroll for up to 10 years; for companies employing at least 12% veterans, up to an additional .5% credit is available for veteran's wages.

INVESTMENT CREDIT: Available for up to 1.5% of the qualified capital investment expenses for up to 10 years.

PROPERTY TAX ABATEMENTS: Available to qualified new/expanding industries for non-educational taxes on equipment and building for a period of up to 10 years.

SALES & USE TAX ABATEMENTS: Available to qualified new/expanding industries for non-educational taxes on construction materials and equipment used in manufacturing.

CORPORATE INCOME TAX CREDITS & DEDUCTIONS: Available for Alabama Corporate taxpayers.

INDUSTRIAL DEVELOPMENT GRANT PROGRAM: State grant to pay for site preparation costs for property owned by public corporations including municipalities, industrial development boards, etc.

INDUSTRIAL REVENUE BONDS: Used as long-term financing for up to 100% of a project for land acquisition, buildings, site prep/improvements; building construction; furnishings, fixtures and equipment; and soft costs.

SECTION 108 LOANS: The City offers a micro-loan and economic development loan for eligible projects.

CITY OF AUBURN

TAX RATE AND FEE RATE SCHEDULE

Revenue Source	Rates				Effective Date of Most Recent City Rate Change	
	City	County	State	Total		
Sales Tax	general items	4.00%	1.00%	4.00%	9.00%	August 1, 2011
	automobiles	1.10%	0.25%	2.00%	3.35%	
	manufacturing and farm machines	1.50%	0.25%	1.50%	3.25%	
Occupation License Fee	Percent of gross income received in the City of Auburn	1.00%	n/a	n/a	1.00%	January 20, 1970
Business License Fees	Various percentages of gross receipts	\$100 minimum				January 1, 2000
Ad valorem (Property) Tax ¹		5 mills	21.5 mills	6.5 mills	33 mills	Prior to 1948
Lodging Tax	(1% is committed to the Visitors Bureau through City ordinance)	7.00%	2.00%	4.00%	13.00%	February 1, 2006
Cigarette Tax ²		\$0.04 per pack	\$ -	\$0.425 per pack	\$0.465 per pack	March 10, 1981
Rental and Leasing Tax	Percent of lease amount on automobiles with a lease including automobiles with lease periods of less than 12 months	1.25%	n/a	1.50%	3.75%	April 1, 2001
	linens/clothing	2.50%	n/a	4.00%	6.50%	
	video rental	2.50%	n/a	2.00%	4.50%	
		2.50%	\$0.10	n/a	n/a	
Gasoline Taxes ²	Per Gallon (Split between General Fund and Gas Tax Fund)	\$0.02	\$0.00	\$0.24	\$0.26	August 1, 2019
Building Permit Fees	Graduated base fee + any additional required fees	n/a	n/a	n/a	n/a	1990
Leased Parking	Parking in Municipal Parking Deck	\$100/month	n/a	n/a	n/a	October 1, 2008
Parking Fines	Meter Violation (graduated fine with each violation; capped at \$50)	20	n/a	n/a	n/a	August 20, 2018
	Parking in a leased space	50	n/a	n/a	n/a	
	Parking in a handicapped space	\$ 100.00	n/a	n/a	n/a	
Library Fees	Overdue items	0	n/a	n/a	n/a	October 1, 2017
	InterLibrary overdue items	\$1.00 per item per day	n/a	n/a	n/a	
	Library Cards (free for individuals living or working in the City)	\$25/year	n/a	n/a	n/a	
Planning Fees	Various rates and associated fees	n/a	n/a	n/a	n/a	January 1, 2003
Inspection Fees	First and Second inspection are included in building permit	n/a	n/a	n/a	n/a	March 16, 2004
	Third inspection	\$25.00	n/a	n/a	n/a	
	Additional Inspections	\$100.00	n/a	n/a	n/a	

1 -Total Ad valorem (property) tax is 54 mills; 26 mills comes directly to the City of which 11 mills is for schools and 5 mills goes to the Debt Service.

2 * The City also collects these taxes from businesses in the Police Jurisdiction at half the rate levied against businesses in the corporate limits

CITY OF AUBURN

FEE SCHEDULE FOR WATER, SEWER AND SOLID WASTE EFFECTIVE FEBRUARY 1, 2019

After Hours Turn On	\$50 per incident		
Delinquent Account Fee	\$50 per incident		
Service Charge New & Transfer	\$15 per incident		
Lock Charge	\$30 per incident		
1" Water Tap Fee	\$850.00 per incident		
Water Meter Set Fee	Meter Size	Water (\$)	
	3/4"	200.00	
	1"	225.00	
Deposits Residential[^]	Meter Size	Water (\$)	Sewer (\$)
	3/4"	27.50	30.00
	1"	75.00	85.00
	1 1/2"	135.00	165.00
Deposits Commercial^{^^}	Meter Size	Water (\$)	Sewer (\$)
	3/4"	37.50	50.00
	1"	75.00	100.00
	1 1/2"	135.00	180.00
	2"	225.00	300.00
	3"	450.00	600.00
	4"	750.00	1,000.00
6" or larger	1,200.00	1,595.00	
Minimum Monthly Charges	Meter Size	Water (\$)	Sewer (\$)
	3/4"	15.75	14.81
	1"	26.20	24.76
	1 1/2"	52.37	49.49
	2"	78.54	74.23
	3"	170.19	160.83
	4"	340.39	321.64
	6"	680.76	643.30
	8"	1,361.55	643.30
10" or larger	2,593.44	N/A	
Monthly Charge Solid Waste^{^^^}	Curbside	\$23.50	
	Back Yard	\$33.50	
Monthly Charge -Water & Sewer (Based on Water Usage)	Water Usage	Water (\$)	Sewer (\$)
	1-3,000 Gallons	15.75	14.81
	Over 3,000 Gallons	4.17 per 1,000 Gallons	4.94 per 1,000 Gallons
Master Meter Minimum Monthly Charge*	Desc.	Water (\$)	Sewer (\$)
	Per Unit (2,000 Gallons)	10.50	9.88
	# of Units x 1,000 Gallons	5.25	4.94
	Over allotted usage	4.17	4.94
Access Fees	Meter Size	Water (\$)	Sewer (\$)
	3/4"	1,200.00	1,800.00
	1"	2,400.00	4,500.00
	1 1/2"	4,800.00	9,000.00
	2"	9,600.00	14,400.00
	3"	19,200.00	28,800.00
	4"	36,000.00	45,000.00
	6"	60,000.00	90,000.00
8"	120,000.00	144,000.00	
10"	180,000.00	144,000.00	

[^]Solid Waste Deposit \$30.00

^{^^} The minimum deposits (\$225 Water and \$225 Sewer) for Restaurants, Boarding Houses, Car Washes, Laundries, Auto Detail Shops, Service Stations, Motels, Apartment Complexes, Trailer Parks and similar users.

^{^^^} In some areas, curb pick up is required

* Master metered (sewer) residential is charged the greater of the minimum charge per unit or the charge for actual usage.

CITY OF AUBURN

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽²⁾	Personal Income (expressed in thousands) ⁽³⁾	Unemployment Rate ⁽⁴⁾
		\$	\$	%
2009	57,828	28,339	1,638,788	7.6%
2010	53,780	28,838	1,550,908	7.3%
2011	54,927	29,800	1,636,825	7.0%
2012	57,058	30,332	1,730,683	5.7%
2013	58,582	30,499	1,786,692	4.9%
2014	60,258	33,064	1,992,371	4.9%
2015	62,059	33,622	2,086,548	4.9%
2016	63,118	34,372	2,169,492	4.9%
2017	63,973	36,941	2,363,227	4.9%
2018	65,378	38,036	2,486,718	3.5%
2019	*	*	*	2.9%

(1) U. S. Census Bureau

(2) U. S. Department of Commerce, Bureau of Economic Analysis (Data reported for Auburn-Opelika MSA)

(3) "Population" multiplied by "Per Capita Personal Income"

(4) U.S. Bureau of Labor Statistics

* Data not available at time of publication

CITY OF AUBURN

PRINCIPAL REVENUE REMITTERS OF SALES AND USE TAX CURRENT YEAR V. 9 YEARS AGO

Unaudited

<u>Employer</u>	<u>2010 Rank</u>	<u>2019 Rank</u>
Wal-Mart Store	1	1
Sam's Club (Opened 2008)	2	2
Auburn University Financial Reporting	3	3
Kroger	4	4
Auburn University Dining (Chartwells and Aramark)	7	5
Publix - Cary Creek (Opened 2012)	-	6
Publix - Moore's Mill (Opened 2010)	-	7
Builders First Source SE (formerly Waid True Value)	9	8
Academy Sports (Opened 2008)	5	9
Wal-Mart Market - East University (Opened 2016)	-	10

⁽¹⁾ State law prohibits the disclosure of the amount of sales tax remitted and any information that could enable the disclosure or calculation of confidential taxpayer information.

PRINCIPAL REMITTERS OF PROPERTY TAX

Unaudited

<u>Taxpayers</u>	<u>Total Assessed Value - Property in City Limits¹</u>	<u>Property Taxes Paid²</u>	<u>Property Taxes Paid as a Percentage of City's Total Property Tax Revenue</u>
	\$	\$	
Alabama Power Company	22,997,660	1,241,874	4.84%
The Greens At Auburn, LP	11,316,140	611,072	2.38%
General Electric Company	15,180,820	483,877	1.88%
Borbet Alabama, Inc.	11,552,180	458,631	1.79%
Briggs & Stratton Corporation	9,374,060	446,053	1.74%
Seohan Auto/Seohan Driveshaft	12,252,240	426,098	1.66%
ACC OP (Ross Street) LLC	6,757,720	364,917	1.42%
CH Realty VII/SH Auburn Connection LLC	6,286,500	339,471	1.32%
M & A CP Auburn, LP	5,672,180	306,298	1.19%
Copper Beech Townhomes	5,294,340	302,173	1.18%

Source: Lee County Revenue Commissioner

¹ Assessed 2018; collected October 2019 through September 2020

² 26-mill City levy only

CITY OF AUBURN

FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund										
Reserved	7,451,985	-	-	-	-	-	-	-	-	-
Unreserved	19,649,481	-	-	-	-	-	-	-	-	-
Nonspendable	-	7,504,505	7,038,187	6,753,924	9,998,365	15,992,698	19,776,701	6,954,036	7,022,566	4,559,530
Restricted	-	176,679	237,639	298,192	341,705	343,988	343,769	305,255	313,696	2,231,277
Assigned	-	4,854,720	4,778,855	2,840,828	6,565,787	5,649,101	4,788,112	8,557,221	13,872,942	17,234,592
Unassigned	-	16,489,870	20,973,636	29,025,058	25,574,688	22,328,970	24,486,213	31,873,117	31,203,543	32,338,918
Total general fund	27,101,466	29,025,774	33,028,317	38,918,002	42,480,545	44,314,757	49,394,795	47,689,629	52,412,747	56,364,317
All other governmental funds										
Reserved	4,075,582	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	4,766,559	-	-	-	-	-	-	-	-	-
Debt service funds	3,831,043	-	-	-	-	-	-	-	-	-
Capital projects funds	1,297,837	-	-	-	-	-	-	-	-	-
Nonspendable	-	560,000	-	-	-	-	-	-	-	-
Restricted	-	10,015,439	13,631,350	13,152,780	9,496,112	90,168,804 ⁽²⁾	49,118,334	42,164,339	58,916,615	42,040,085
Unassigned	-	-	(347,364)	-	-	-	-	-	-	-
Total all other governmental funds	13,971,021	10,575,439	13,283,986	13,152,780	9,496,112	90,168,804	49,118,334	42,164,339	58,916,615	42,040,085

⁽¹⁾ For fiscal year 2011, GASB Statement No. 54 was implemented requiring changes in fund balance classifications.

⁽²⁾ This increase was due to the issuance of \$78.1 million in bonds for the Board of Education's construction of a new high school.

RATIOS OF OUTSTANDING DEBT BY TYPE - LAST TEN FISCAL YEARS (DOLLAR AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT FOR PER CAPITA AMOUNT)

Fiscal Year	Governmental Activities		Business-Type Activities	Total Primary Government		
	General Obligation Bonds	Notes Payable	General Obligation Bonds ⁽²⁾	Total Debt Primary Government	Total Debt as Percentage of Personal Income	Total Debt Per Capita
	\$	\$	\$	\$		\$
2010	140,282	-	45,694	185,976	13.34%	3,478
2011	129,760	-	44,608	174,368	13.04%	3,196
2012	143,704	1,500	49,528	194,732	14.76%	3,519
2013	140,564	1,585	48,130	190,279	13.19%	3,365
2014	127,035	1,782	45,899	174,716	12.48%	3,023
2015 ⁽¹⁾	196,429	3,143	46,755	246,327	15.91%	3,961
2016	184,967	2,965	44,127	232,059	14.81%	3,739
2017	192,494	2,787	41,333	236,614	13.87%	3,572
2018	214,785	2,608	38,419	255,812	14.34%	3,914
2019	204,506	2,428	35,142	242,076	13.05%	3,614

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ This increase was due to the issuance of \$78.1 million in bonds for the Board of Education's construction of a new high school.

⁽²⁾ The City has issued General Obligation Bonds/Warrants for the Sewer Revenue Fund. It is the intention of the Council that the Bonds/Warrants be repaid from Sewer Fund revenue.

CITY OF AUBURN

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS - UNAUDITED

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Physical arrests	2,643	2,712	3,096	3,053	3,102	3,679	2,957	2,612	2,703	3,133
Traffic violations	20,618	23,736	25,016	21,510	18,557	21,805	16,518	26,970	27,357	29,446
Calls for service	*	*	*	*	*	*	184,429	211,860	248,030	246,303
Fire										
Number of calls answered	4,025	4,065	4,303	4,367	4,948	4,950	5,532	5,900	5,850	6,000
Inspections	1,575	1,391	1,559	1,760	1,879	1,946	1,750	2,170	2,170	2,184
Public Works										
Potholes repaired	750	625	454	70	87	18	23	19	42	110
Environmental Services										
Refuse collected (tons/day) ⁽¹⁾	91	104	103	102	101	104	108	112	116	115
Recyclable collected (tons/day) ⁽¹⁾	4.36	4.40	5.82	5.60	4.96	5.03	5.09	5.21	6.65	9.21
Parks and Recreation										
Athletic participants	4,959	2,964	4,540	4,478	6,069	6,846	15,002 ²	17,159	15,818	16,119
Recreation center admissions	138,751	150,690	164,888	241,042	292,933	216,416	379,704 ²	434,806	456,356	377,644
Sewer										
Average daily sewage treatment (millions of gallons)	6.69	6.02	6.28	6.70	7.54	7.50	7.56	8.06	8.46	8.60

Source: City departments

* New operating indicator for 2016

⁽¹⁾ Each year consists of 251 work days.

⁽²⁾ Represents a change in methodology

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS - UNAUDITED

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	2	2	2
Patrol units	98	94	96	96	94	96	100	113	116	114
Fire stations	5	5	5	5	5	5	5	5	5	5
Environmental Services										
Collection trucks	8	8	8	8	8	8	8	8	8	8
Public Works										
Streets (lane miles)	693	693	700	739	742	624 ¹	627 ¹	635 ¹	648 ¹	672,000 ¹
Engineering Services										
Signaled Intersections	59	60	60	60	61	61	63	64	64	66
Parks and Recreation										
Parks acreage	1,944	1,944	1,944	1,944	1,944	1,956	2,022	2,195	2,195	2,198
Swimming pools	2	2	2	2	2	2	2	2	1 ²	1
Tennis courts	44	44	44	44	44	44	44	44	40 ³	40
Community centers	4	4	4	5	5	5	5	5	5	5
Community Skate Park	0	0	0	0	0	0	0	0	0	1
Sewer										
Sanitary sewers (miles)	248	300	300	330	350	350	350	350	350	350
Maximum daily treatment capacity (millions of gallons)	11	11	13	13	13	13	13	13	13	13

Source: City departments

¹ Represents a change in methodology

² Pool at Drake Middle School no longer in use

³ Replacing 4 tennis court with the Auburn-Opelika Joint Skate Park

CITY OF AUBURN

COMPONENTS OF SALES TAX BASE - LAST TEN FISCAL YEARS (AMOUNTS EXPRESSED IN THOUSANDS)

Unaudited

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Apparel Stores	60,201	68,169	66,354	67,768	51,655	56,558	53,115	52,416	50,342	49,418
Grocery Stores	55,799	70,663	77,901	88,493	122,960 ⁽¹⁾	130,561	146,793	164,818	169,942	125,006
Eating & Drinking Establishments	127,753	148,302	131,813	144,085	153,152	166,863	184,695	191,206	200,133	218,815
Mass General Merchandise Store	114,644	122,437	116,691	111,335	81,345 ⁽¹⁾	85,900	87,640	90,626	93,225	97,982
Auto Dealers & Supplies	39,021	42,278	38,291	39,471	48,882	52,936	53,992	55,658	57,961	60,323
Building Materials	31,794	26,698	36,185	45,462	46,000	51,865	55,841	60,923	66,589	72,875
Home Furnishing & Appliances	9,733	11,126	12,477	17,343	18,209	20,302	24,702	25,399	31,690	31,268
All Other Retail Sales	254,509	273,606	289,079	281,822	313,376	335,521	368,646	333,866	364,157	439,787
Totals	<u>693,454</u>	<u>763,279</u>	<u>768,791</u>	<u>795,780</u>	<u>835,579</u>	<u>900,507</u>	<u>975,424</u>	<u>974,912</u>	<u>1,034,039</u>	<u>1,095,474</u>

⁽¹⁾ Beginning in FY14 the total sales of big box retailers are split between "Grocery Stores" and "Mass General Merchandise Stores".

PRINCIPAL EMPLOYERS CURRENT YEAR V. 9 YEARS AGO

Employer	2010			2019		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Auburn University ⁽¹⁾	8,446	1	36.80%	9,607	1	31.47%
Auburn City Schools	800	2	3.49%	1,010	2	3.31%
City of Auburn and Auburn Water Works Board(2)	665	3	2.90%	740	3	2.42%
Briggs & Stratton Corporation	540	4	2.35%	630	4	2.06%
Aptar CSP Technologies, Inc.	300	5	1.31%	520	5	1.70%
SCA, Inc.	265	7	1.15%	320	6	1.05%
Wal-Mart Supercenter	325	6	1.42%	320	7	1.05%
GE Aviation	-	-	-	280	8	0.92%
Borbet Alabama, Inc.	255	9	1.11%	265	9	0.87%
Seohan Auto USA Corp./Seohan-NTN Driveshaft USA Co	140	10	0.61%	245	10	0.80%
Total	<u>11,736</u>		<u>51.13%</u>	<u>13,937</u>		<u>45.65%</u>

⁽¹⁾ Includes temporary and seasonal employees.

Source: City of Auburn Economic Development Department, Alabama Department of Labor

GLOSSARY

TERMS AND ACRONYMS

A

Accrual Basis- Accounting method in which revenues are recorded when earned and expenses recorded when the associated liability is incurred, irrespective of the timing of the related cash receipts and disbursements.

ADA- Americans with Disabilities Act.

ADEM- Alabama Department of Environmental Management.

Ad valorem tax- A property tax based on the valuation assigned to property by the elected county tax assessor. State law establishes the method of valuing property and calculating the tax assessment.

ALDOT- Alabama State Department of Transportation.

Appropriation- A legislative authorization for expenditures for specific purposes within a specific time frame.

ASA- Amateur Softball Association.

Assessment- Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

AU- Auburn University, the State's land grant university, located in Auburn, Alabama.

Auburn 2020- The City's long-range planning process, whereby the City Council and management, community leaders, and the citizens of Auburn developed a consensual vision of the City in the year 2020.

B

Basis of accounting- The timing for recognition of revenues and expenditures or expenses.

BCC- Boykin Community Center.

Biennium- A twenty-four month period for measuring financial activities, which may be divided into two twelve month periods, ending on a date specified by law. A biennial budget is a two-year budget, which may consist of two one-year budgets adopted at the same time.

Bond- A document evidencing the City's promise to pay a specified sum of money on a specified future date and periodic interest at a specified rate.

Budget- A financial plan showing projected costs and revenue for a specified time period.

C

Capital Improvement Program (CIP)- A six-year projection of capital improvements spending for long-term assets, which includes sources of funding and estimated project costs.

Capital lease- An agreement that gives the right to use real property or equipment for a stated period of time and that meets the accounting criteria for capitalization. The City uses such agreements as a financing method.

Capital Outlay- Expenditures for items with an estimated useful life of more than two years and of a substantial cost (more than \$5,000).

Census Bureau- An entity of the federal government responsible for determining the population of the states and cities within the United States.

City Council- The nine-person governing body of the City of Auburn. The Mayor is elected at-large and serves as a member of the City Council. The other eight members are elected from eight districts. All members serve concurrent four-year terms.

GLOSSARY

TERMS AND ACRONYMS

City Manager- The person hired by the City Council to serve as the chief executive officer of the City Council. The City Manager's duties include recommending the biennial budget, overseeing all personnel matters, and advising the City Council on policy matters.

Commodities- Tangible goods to be consumed in the course of governmental operations with a period of less than two years.

CDBG- Community Development Block Grant, a grant program of the US Housing and Urban Development agency of the federal government.

Component units- Organizations that are legally separate from but affiliated with and financially accountable to the primary government, in this case, the City.

Contractual services- Services provided to the government by entities other than its own employees.

Covid-19 - COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'

Credit rating- A rating assigned by a professional organization as an indicator of the organization's evaluation of the degree of risk associated with the debt issued by a company or a governmental entity. A high credit rating indicates that the rating organization considers the debt to have a low risk of default. The national rating agencies include Moody's Investors Service and Standard & Poors, Inc.

D

Debt- An obligation to pay money in the future for borrowing money or receiving goods or services presently.

Debt limit- The legally permitted maximum amount of outstanding debt of the City under the provisions of State law.

Debt service- The amount of money needed to pay principal and interest on borrowed funds for a specified period.

Debt Service Funds- Funds used to account for the payment of principal and interest on long-term debt.

Department- A major administrative unit that indicates overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one division.

Department head- The person appointed by the City Manager to oversee the day-to-day operations of a City department.

DRRC- Dean Road Recreation Center.

E

EAMC- East Alabama Medical Center located in Opelika, Alabama. The City of Auburn contracts with EAMC for the provision of emergency medical services.

EMS- Emergency Medical Services.

Encumbrance- Funding commitment related to unperformed contracts for goods and services.

Enterprise Funds- Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EUD- East University Drive.

Expenditures- Decreases in a governmental fund's net financial resources resulting from the procurement

GLOSSARY

TERMS AND ACRONYMS

of goods and services or the payment of principal and interest on general long-term debt.

Expenses- Outflows of net financial resources in a proprietary fund typically from the production and/or delivery of goods and services.

F

FAA- Federal Aviation Administration.

FBRC- Frank Brown Recreation Center.

FICA- Social Security and Medicare.

Fire insurance rating- A rating from 1 to 10 (with 1 being the best) assigned by the Insurance Services Office which reflects the adequacy of water supply as well as the quantity and quality of fire protection service.

Firewall- A dedicated “gateway” computer and related software that provides security measures to protect a network of more loosely administered computers from being accessed by computer networks and individuals outside the organization.

Fiscal year- A twelve-month period used by a government, not necessarily a calendar year. The City of Auburn's fiscal year begins October 1 and ends September 30, as required by State law.

Full faith and credit- A pledge of the City's general taxing power to pay the debt service requirement (principal and interest) of its debt obligations.

Fund- An accounting entity comprised of a group of self-balancing accounts.

Fund balance- The excess or deficit of fund assets over fund liabilities of governmental fund types.

Fund equity- The excess or deficit of fund assets over fund liabilities, equivalent to net position.

FY- Fiscal year (see above).

G

General Fund- The main operating fund of the City which is used to account for all City financial resources except those required by generally accepted accounting principles to be accounted for in another fund.

General obligation bonds (GO Bond)- Bonds backed by the full faith and credit of the City.

GIS- Geographic Information System. A type of computer generated mapping system used to organize various types of map-related data for reference and analysis.

Goal- A specific and measurable target that managers are expected to achieve.

Governmental funds- Funds generally used to account for tax-supported activities- the general fund, special revenue funds, and debt service funds are all governmental funds.

Government Services Fee- Government Services Fee is negotiated with governmental and/or tax-exempt entities in exchange for the provision of municipal services.

GPS- Global Positioning System. A type of computer generated mapping system that identifies the latitude, longitude, and elevation of a particular point on earth, such as a building or a fire hydrant.

H

HR- Human Resources. The City department that provides personnel and risk management services.

I

ICMA- International City/County Management Association.

GLOSSARY

TERMS AND ACRONYMS

ISA- Independent Softball Association.

ISDN- Integrated Services Digital Network. A high-speed telephone line used to allow computers in various building to communicate.

ISO- Insurance Services Office. A private, national organization that provides quasi-regulatory services to the insurance industry and that assigns ratings to fire organizations based on the personnel, equipment, and training.

K

Key decisions- Decisions made by the City Council that have been identified by the Council and management as the critical decisions that will affect the budget each fiscal year.

M

MGD- Million gallons per day. A unit of measure used in reference to water or wastewater treatment facilities.

Major fund- Any fund for which certain financial statement components (assets, liabilities, revenues, expenditures) meet certain thresholds when compared with comparable components of either total governmental funds or the total of governmental and proprietary funds. By definition, the general fund of a government is always a major fund.

Management Team- the upper level management staff of the City, including the City Manager, assistant city managers, and the City Attorney.

Millage- A unit of measure used to refer to the calculation of ad valorem (property) taxes based on appraised value or some other valuation basis. One mill is one tenth of a cent.

Mission- The central purposes of the organization that represent the reasons for the organization's existence.

Modified accrual basis- The basis of accounting used in governmental fund types wherein revenues and other financial resources are recognized when both measurable and available and expenditures are recognized in the period in which governments in general normally liquidate the related liability.

Moody's- Moody's Investors Service, one of the national credit rating agencies (see "credit rating").

N

Net position- The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources, where full accrual-basis accounting is used, e.g. in Enterprise fund types.

Non-departmental- Expenditures or expenses not specifically associated with any individual department or division.

O

OFS- Other financing sources. Inflows of financial resources other than from revenues, such as from borrowing proceeds or the receipt of resources transferred from another fund.

OFU- Other financing uses. Outflows of financial resources other than for expenditures, such as for transfers of resources to other City funds or component units or for deposit of refunding bond proceeds with a trustee/escrow agent.

P

PC- Personal computer. A computer designed to be used by one person at a time.

GLOSSARY

TERMS AND ACRONYMS

Personal services- Expenditure category including all salaries, wages, and fringe benefit expenditures paid to or on behalf of the government' employees. Fringe benefits include FICA, State of Alabama retirement, medical insurance, dental insurance, life insurance, workers compensation, education assistance, and other employee benefits.

Principal- The face or par value of bonds or warrants payable at maturity.

Program- A group of activities, operations, or departments or divisions focused on achieving specific objectives.

Property tax – see ad valorem tax.

Proprietary funds- Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase order- A written document issued by an entity to a vendor for ordering goods or services. The purchase order (PO) obligates the issuer to pay for the goods or services specified therein upon delivery.

R

Referendum- A direct vote of the citizens to decide local issues.

Revenue- Increases in a fund's net financial resources, typically resulting from such things as the collection of taxes, fees, charges for services, and earnings on invested resources.

ROW- Right-of-Way. The real property that a governmental or utility agency has the right to declare as public use property for transportation or utility purposes.

S

Special Revenue Funds- Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Standard & Poor's- One of the national credit rating agencies. (see "credit rating").

T

TIP- Transportation Improvement Plan. The short-range transportation capital improvement plan for the Auburn-Opelika metropolitan area managed by the Lee-Russell Council of Governments.

W

Warrant- A document authorized by the City Council directing the Treasurer to pay a specified amount to a specified entity. If the warrant specifies an interest rate and due date, it functions much like a bond.

ORDINANCE NO. 3247

AN ORDINANCE AMENDING ORDINANCE 3174 ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF AUBURN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020.

BE IT ORDAINED by the City Council of the City of Auburn, Alabama as follows:

1. That, for the purposes of financing the conduct of the affairs of the City of Auburn, Alabama, during the fiscal year beginning October 1, 2019 and ending September 30, 2020 (herein referred to as Fiscal Year 2020 or FY2020,) the Budget of the City's revenues and expenditures or expenses for such period prepared and submitted by the City Manager to the City Council, and made a part of this Ordinance, be and the same hereby is adopted as the official Budget of the City of Auburn.
2. That the revenue and resources set forth in the General Fund are projected as follows:

<i>Budgeted Revenues</i>	FY2020
Sales and use tax	\$ 43,319,074
Other locally levied taxes	<u>3,877,981</u>
Total locally levied taxes	47,197,055
Property taxes and governmental service fees	6,814,428
States shared taxes	<u>3,957,091</u>
Total taxes	57,968,574
Business license fees	11,969,747
Occupation license fees	12,639,805
Other licenses and permits	<u>2,950,000</u>
Total licenses and permits	27,559,552
Fines and court fees	991,326
Public safety charges	5,628,893
Other charges for service	1,432,878
Investment income	484,340
Other miscellaneous revenue	<u>1,148,093</u>
Total budgeted revenues	<u>95,213,656</u>
 <i>Other financing sources</i>	
Transfers in from other funds	<u>551,250</u>
Total budgeted other finances sources	<u>551,250</u>
Total available resources	<u>\$ 95,764,906</u>

3. a. That the expenditures set forth in the General Fund for each activity be as follows:

	FY2020
Administrative Services	
City Council	\$ 250,526
Office of the City Manager	1,310,847
Human Resources	1,551,167
Information Technology	2,797,351
Finance	1,744,606
Economic Development	1,206,199
Development Services	
Administration	386,836
Planning Services	828,858
Inspection Services	1,450,458
Community Services	530,161
Engineering Services	3,225,222
Public Services	
Public Works	4,570,346
Environmental Services	1,948,708
Library	2,447,686
Parks and Recreation	6,893,481
Public Safety Services	
Judicial	911,305
Public Safety	27,545,172
Total - Departmental	<u>59,598,929</u>
General Operations	5,345,834
Project Operations	7,044,164
PR Project Operations	1,751,299
Outside Agencies	1,980,624
Debt Service	6,471,402
Total - Non-departmental	<u>22,593,323</u>
Total - Expenditures	<u>82,192,252</u>
Transfers to other funds	1,412,000
Transfers to component units	15,060,064
Total - Transfers and Other Uses	<u>16,472,064</u>
Total - Expenditures & Other Uses	<u>\$ 98,664,316</u>

- b. That of the total budgeted ending fund balances of the General Fund of \$51,886,060 in fiscal year 2020, \$4,176,000 shall be designated as the Permanent Reserve Fund, which shall be maintained for the purpose of providing financial resources to be budgeted by the City Council for use only in times of natural disaster or significant economic downturn. The Permanent Reserve Fund shall be invested in such investments as allowed under the provisions of the Code of Alabama and the City's Investment Policy. Investment earnings on the Permanent Reserve Fund shall be added to the Permanent Reserve Fund so long as the balance in the Permanent Reserve Fund is less than fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses. At such time as the balance of the Permanent Reserve Fund exceeds fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses, investment earnings on the Permanent Reserve Fund shall be available to finance the budgeted expenditures and other financing uses of the General Fund.
- c. That the budgeted ending fund balance of the General Fund as set forth above in Section 3.b., excluding the permanent reserve, are pledged to fund the satisfaction of any actuarial liabilities arising from the City's risk retention for worker's compensation and general liability claims.

- d. The City shall appropriate from the primary General Fund (fund number 100) for payment to the City of Auburn Board of Education an amount equal to 1.25 pennies of Sales and Use tax revenues. For Fiscal Year 2020 the payment is projected to be \$13,770,064.
- i. Payment of the appropriations and supplemental appropriations to the City of Auburn Board of Education specified herein shall be made in twelve substantially equal monthly installments.
 - ii. Upon completion of the audit fieldwork, an analysis of the actual Sales and Use Taxes collected amount will be completed. Analysis and subsequent payment or adjustments (as appropriate) will be issued upon approval by the City Manager.
 - iii. The appropriation to the City of Auburn Board of Education authorized herein must be used exclusively for educational purposes and no other; educational purposes shall include without limitation, school operation and maintenance, capital outlay for educational purposes and retirement of debt incurred for educational purposes.
- e. That of the expenditures authorized in Section 3.a. above, the projected revenue received from the court costs ordered by the Municipal Court and accounted for as Corrections Collections, which is projected to be \$127,500 in Fiscal Year 2020, shall be expended for the City of Auburn's costs to house City prisoners in the Lee County jail, including the City's share of debt service on Lee County's debt issued to construct and expand the Lee County jail, and for the costs to maintain the City building which houses the Municipal Court's chambers and administrative offices.
- f. That of the expenditures authorized in Section 3.a. above, the projected revenue from the Alabama Trust Fund, which revenue is projected to be \$516,604 in Fiscal Year 2020, is budgeted to assist the financing of capital improvement projects such as improving government buildings, streets, roads, bridges and utilities in accordance with Title 11, Chapter 66 of the Code of Alabama 1975.
4. That the revenues and resources set forth in the Sewer Fund are projected as follows:

	FY2020
Sewer service fees	\$10,470,000
Other charges to customers	1,306,500
Investment interest	130,500
Other revenues	2,125
Reimbursements	71,250
Total - Operating Revenues	<u>11,980,375</u>
Sale of surplus assets	40,000
Lines contributed by developers	800,000
Total - Non Operating Revenues	<u>840,000</u>
Total Revenues	<u>12,820,375</u>
Beginning Net Position	<u>57,228,472</u>
Total available resources	<u>\$70,048,847</u>

5. That the expenses set forth in the Sewer Fund be as follows:

	FY2020
Sewer Administration Division	\$ 566,787
Sewer Maintenance Division	1,917,713
Sewer Line Locating	94,919
Watershed Management Division	338,621
Sewer Pumping and Treatment	2,724,645
General Operations	3,168,761
Project Operations	5,445,000
Debt Service	4,182,763
Total - Expenses	<u>18,439,209</u>
Operating Transfers	76,250
Total Sewer Fund Expenses and Transfers	<u>\$18,515,459</u>

6. That the revenues and resources set forth in the Solid Waste Management Fund are projected as follows:

	FY2020
Fees for services	\$ 5,021,376
Recycling revenues	20,000
Other revenues	7,300
Total - Operating Revenues	<u>5,048,676</u>
Sale of surplus assets	5,000
Transfers in	300,000
Total - Non - Operating Revenues	<u>305,000</u>
Total - Revenues	<u>5,353,676</u>
Beginning Net Position	2,235,675
Total available resources	<u><u>\$ 7,589,351</u></u>

7. That the expenses set forth in the Solid Waste Management Fund be as follows:

	FY2020
Administration	\$ 765,576
Recycling	2,275,864
Solid Waste	2,421,463
General Operations	61,225
Total - Expenses	<u>5,524,128</u>
Operating Transfers	55,000
Total SWMF Expenses and Transfers	<u><u>\$ 5,579,128</u></u>

8. That for certain other budgeted funds of the City, revenue projections and expenditures or other financing uses be as follows:

	FY2020
Seven Cent Gas Tax Fund	
Revenues	\$ 157,100
Beginning fund balance	54,996
Total available resources	<u>212,096</u>
Expenditures & other financing uses	(155,000)
Nine Cent Gas Tax Fund	
Revenues	123,100
Beginning fund balance	47,039
Total available resources	<u>170,139</u>
Expenditures & other financing uses	(125,000)
Ten Cent Gas Tax Fund	
Revenues	233,350
Beginning fund balance	-
Total available resources	<u>233,350</u>
Expenditures & other financing uses	(200,000)
Special School Tax Fund	
Revenues and other financing sources	70,504,910
Beginning fund balance	21,081,975
Total available resources	<u>91,586,885</u>
Expenditures & other financing uses	(61,406,552)
Municipal Court Judicial Administration Fund	
Revenues and other financing sources	137,000
Beginning fund balance	973,708
Total available resources	<u>1,110,708</u>
Expenditures & other financing uses	(727,750)

Public Safety Substance Abuse Fund

Revenues and other financing sources	49,325
Beginning fund balance	<u>156,737</u>
Total available resources	206,062
Expenditures & other financing uses	(46,963)

Special Five Mill Tax Fund

Revenues and other financing sources	5,494,000
Beginning fund balance	<u>7,838,599</u>
Total available resources	13,332,599
Expenditures & other financing uses	(4,361,461)

Liability Risk Retention Fund

Revenues and other financing sources	65,500
Beginning fund balance	<u>995,428</u>
Total available resources	1,060,928
Expenditures & other financing uses	(546,000)

Employee Benefit Self-Insurance Fund

Revenues and other financing sources	6,031,721
Beginning fund balance	<u>583,967</u>
Total available resources	6,615,688
Expenditures & other financing uses	(6,136,558)

Assessment Project Fund

Revenues and other financing sources	406,084
Beginning fund balance	<u>(548)</u>
Total available resources	405,536
Expenditures & other financing uses	(405,536)

9. That the total expenditure and expense amounts listed above be and hereby are appropriated to such uses, and authority is hereby granted to the City Manager to approve the expenditure of the amounts shown for the purposes indicated. The City Manager shall have the authority to approve loans between City funds and from City funds to the Auburn Water Works Board, the Auburn Industrial Development Board, the Auburn Commercial Development Authority, the Auburn Housing Authority, the Auburn Board of Education/Auburn City Schools, the Auburn Downtown Redevelopment Authority, and the Auburn Public Park and Recreation Board.
10. That the Finance Director/Treasurer be and hereby is authorized and directed by the City Manager to make the appropriate disbursements.
11. That payment of the amounts appropriated to other agencies, under Outside Agencies Funding expenditures of the General Fund, shall be contingent upon receipt of revenues sufficient for such payments.
12. That the City Manager be and hereby is authorized to make adjustments of appropriated amounts between and among the various accounts of the General Fund, Sewer Fund and Solid Waste Management Fund and other funds as listed in Section 8 of this Ordinance, as necessitated by changing requirements, provided that the City Council shall be informed of any such adjustments made.
13. That transfers from the State gas tax funds into the General Fund will be limited to the amount of available revenues; and the General Fund expenditures thereof shall be limited to the same purposes for which the State gas tax revenues may be expended in accordance with the provisions as specified in the Code of Alabama 1975, Sections 40-17-359, 40-17-363, and 40-17-370.
14. That the City of Auburn will renew and extend the Appropriation Agreement with the Industrial Development Board of the City of Auburn, Alabama dated July 1, 2006. The

City understands and acknowledges the obligations set forth in the agreement with respect to the Taxable Industrial Development Refunding and Improvement Bonds Series 2006-A.

15. In accordance with Section 12-14-30 of the Code of Alabama 1975, James D. McLaughlin is hereby confirmed to the office of full-time municipal judge effective January 1, 2019.
16. If any section, subsection or provision of this Ordinance shall be declared to be invalid or unconstitutional by judgment or decree of a court of competent jurisdiction, such judgment or decree shall not affect any other section, subsection or provision of this Ordinance.

ADOPTED AND APPROVED by the City Council of the City of Auburn, Alabama this the 1st day of September, 2020.

Mayor

ATTEST:

City Manager

ORDINANCE NO. 3248

AN ORDINANCE ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF AUBURN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021 AND THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

BE IT ORDAINED by the City Council of the City of Auburn, Alabama as follows:

1. That, for the purposes of financing the conduct of the affairs of the City of Auburn, Alabama, during the fiscal year beginning October 1, 2020 and ending September 30, 2021 (herein referred to as Fiscal Year 2021 or FY2021,) and for fiscal year beginning October 1, 2021 and ending September 30, 2022 (herein referred to as Fiscal Year 2022 or FY2022,) the Budget of the City's revenues and expenditures or expenses for such period prepared and submitted by the City Manager to the City Council, and made a part of this Ordinance, be and the same hereby is adopted as the official Budget of the City of Auburn.
2. That the revenue and resources set forth in the General Fund are projected as follows:

<i>Budgeted Revenues</i>	FY2021	FY2022
Sales and use tax	\$ 41,250,918	\$ 43,017,292
Other locally levied taxes	4,063,373	4,270,313
Total locally levied taxes	45,314,291	47,287,605
Property taxes and governmental service fees	6,950,971	7,130,100
States shared taxes	3,741,950	3,741,950
Total taxes	56,007,212	58,159,655
Business license fees	11,552,403	11,777,282
Occupation license fees	13,100,000	13,493,000
Other licenses and permits	2,611,692	2,627,309
Total licenses and permits	27,264,095	27,897,591
Fines and court fees	988,500	1,318,000
Public safety charges	6,029,348	6,309,408
Other charges for service	1,707,387	1,707,387
Investment income	200,000	200,000
Other miscellaneous revenue	695,816	693,152
Total budgeted revenues	92,892,358	96,285,193
 <i>Other financing sources</i>		
Transfers in from other funds	539,250	547,250
Total budgeted other finances sources	539,250	547,250
Total available resources	\$ 93,431,608	\$ 96,832,443

3. a. That the expenditures set forth in the General Fund for each activity be as follows:

	FY2021	FY2022
Administrative Services		
City Council	\$ 250,541	\$ 250,541
Office of the City Manager	1,399,480	1,437,585
Human Resources	1,563,152	1,631,413
Information Technology	2,502,003	2,499,365
Finance	1,724,121	1,776,384
Economic Development	1,183,600	1,224,168
Development Services		
Administration	312,391	321,284
Planning Services	814,525	847,922
Inspection Services	1,419,142	1,461,779
Community Services	559,599	510,608
Engineering Services	3,159,160	3,249,552
Public Services		
Public Works	4,633,491	4,689,357
Environmental Services	1,882,632	1,981,934
Library	2,422,503	2,505,518
Parks and Recreation	6,781,053	6,872,269
Public Safety Services		
Judicial	901,681	913,421
Public Safety	29,483,229	30,645,750
Total - Departmental	60,992,303	62,818,850
General Operations	4,512,690	4,342,690
Project Operations	20,759,269	7,582,967
PR Project Operations	1,557,206	-
PW Project Operations	538,000	415,000
Outside Agencies	1,452,724	1,447,794
Debt Service	7,095,621	7,305,631
Total - Non-departmental	35,915,510	21,094,082
Total - Expenditures	96,907,813	83,912,932
Transfers to other funds	1,000,000	1,000,000
Transfers to component units	14,194,412	14,760,904
Total - Transfers and Other Uses	15,194,412	15,760,904
Total - Expenditures & Other Uses	\$ 112,102,225	\$ 99,673,836

- b. That of the total budgeted ending fund balances of the General Fund of \$33,215,443 in fiscal year 2021 and \$30,374,050 in fiscal year 2022, \$4,196,880 and \$4,217,864, respectively, shall be designated as the Permanent Reserve Fund, which shall be maintained for the purpose of providing financial resources to be budgeted by the City Council for use only in times of natural disaster or significant economic downturn. The Permanent Reserve Fund shall be invested in such investments as allowed under the provisions of the Code of Alabama and the City's Investment Policy. Investment earnings on the Permanent Reserve Fund shall be added to the Permanent Reserve Fund so long as the balance in the Permanent Reserve Fund is less than fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses. At such time as the balance of the Permanent Reserve Fund exceeds fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses, investment earnings on the Permanent Reserve Fund shall be available to finance the budgeted expenditures and other financing uses of the General Fund.
- c. That the budgeted ending fund balances of the General Fund as set forth above in Section 3.b., excluding the permanent reserve, are pledged to fund the satisfaction of any actuarial liabilities arising from the City's risk retention for worker's compensation and general liability claims.

- d. The City shall appropriate from the primary General Fund (fund number 100) for payment to the City of Auburn Board of Education an amount equal to 1.25 pennies of Sales and Use tax revenues. For Fiscal Year 2021 and Fiscal Year 2022, these payments are projected to be \$12,890,912 and \$13,442,904, respectively.
- i. Payment of the appropriations and supplemental appropriations to the City of Auburn Board of Education specified herein shall be made in twelve substantially equal monthly installments.
 - ii. Upon completion of the audit fieldwork, an analysis of the actual Sales and Use Taxes collected amount will be completed. Analysis and subsequent payment or adjustments (as appropriate) will be issued upon approval by the City Manager.
 - iii. The appropriation to the City of Auburn Board of Education authorized herein must be used exclusively for educational purposes and no other; educational purposes shall include without limitation, school operation and maintenance, capital outlay for educational purposes and retirement of debt incurred for educational purposes.
- e. That of the expenditures authorized in Section 3.a. above, the projected revenue received from the court costs ordered by the Municipal Court and accounted for as Corrections Collections, which is projected to be \$127,500 in Fiscal Year 2021 and \$170,000 in Fiscal Year 2022, shall be expended for the City of Auburn's costs to house City prisoners in the Lee County jail, including the City's share of debt service on Lee County's debt issued to construct and expand the Lee County jail, and for the costs to maintain the City building which houses the Municipal Court's chambers and administrative offices.
- f. That of the expenditures authorized in Section 3.a. above, the projected revenue from the Alabama Trust Fund, which revenue is projected to be \$450,000 in Fiscal Year 2021 and \$450,000 in Fiscal Year 2022, is budgeted to assist the financing of capital improvement projects such as improving government buildings, streets, roads, bridges and utilities in accordance with Title 11, Chapter 66 of the Code of Alabama 1975.
4. That the revenues and resources set forth in the Sewer Fund are projected as follows:

	FY2021	FY2022
Sewer service fees	\$10,550,000	\$ 10,650,000
Other charges to customers	1,301,500	1,301,500
Investment interest	75,000	75,000
Other revenues	2,125	2,125
Reimbursements	71,250	71,250
Total - Operating Revenues	11,999,875	12,099,875
Sale of surplus assets	5,000	5,000
Lines contributed by developers	800,000	800,000
Total - Non Operating Revenues	805,000	805,000
Total Revenues	12,804,875	12,904,875
Beginning Net Position	51,533,388	46,238,274
Total available resources	\$64,338,263	\$ 59,143,149

5. That the expenses set forth in the Sewer Fund be as follows:

	FY2021	FY2022
Sewer Administration Division	\$ 593,712	\$ 624,079
Sewer Maintenance Division	1,936,558	1,527,179
Sewer Line Locating	94,268	97,274
Watershed Management Division	312,725	324,386
Sewer Pumping and Treatment	2,763,479	2,763,479
General Operations	3,311,261	3,311,261
Project Operations	4,827,000	925,000
Debt Service	4,184,736	4,189,376
Total - Expenses	18,023,739	13,762,033
Operating Transfers	76,250	76,250
Total Sewer Fund Expenses and Transfers	\$18,099,989	\$ 13,838,283

6. That the revenues and resources set forth in the Solid Waste Management Fund are projected as follows:

	FY2021	FY2022
Fees for services	\$ 5,071,500	\$ 5,121,500
Recycling revenues	10,000	10,000
Other revenues	7,300	7,300
Total - Operating Revenues	<u>5,088,800</u>	<u>5,138,800</u>
Sale of surplus assets	5,000	5,000
Total - Non - Operating Revenues	<u>5,000</u>	<u>5,000</u>
Total - Revenues	<u>5,093,800</u>	<u>5,143,800</u>
Beginning Net Position	2,010,223	1,059,583
Total available resources	<u><u>\$ 7,104,023</u></u>	<u><u>\$ 6,203,383</u></u>

7. That the expenses set forth in the Solid Waste Management Fund be as follows:

	FY2021	FY2022
Administration	\$ 612,947	\$ 625,989
Recycling	2,555,295	2,585,616
Solid Waste	2,759,973	2,992,795
General Operations	61,225	53,725
Total - Expenses	<u>5,989,440</u>	<u>6,258,125</u>
Operating Transfers	55,000	55,000
Total SWMF Expenses and Transfers	<u><u>\$ 6,044,440</u></u>	<u><u>\$ 6,313,125</u></u>

8. That for certain other budgeted funds of the City, revenue projections and expenditures or other financing uses be as follows:

	FY2021	FY2022
Seven Cent Gas Tax Fund		
Revenues	\$ 150,100	\$ 153,100
Beginning fund balance	57,096	57,196
Total available resources	<u>207,196</u>	<u>210,296</u>
Expenditures & other financing uses	(150,000)	(153,000)
Nine Cent Gas Tax Fund		
Revenues	118,100	123,100
Beginning fund balance	45,139	45,239
Total available resources	<u>163,239</u>	<u>168,339</u>
Expenditures & other financing uses	(118,000)	(123,000)
Ten Cent Gas Tax Fund		
Revenues	233,100	235,100
Beginning fund balance	33,350	66,450
Total available resources	<u>266,450</u>	<u>301,550</u>
Expenditures & other financing uses	(200,000)	(200,000)
Special School Tax Fund		
Revenues and other financing sources	20,543,262	21,152,059
Beginning fund balance	30,180,333	27,793,594
Total available resources	<u>50,723,595</u>	<u>48,945,653</u>
Expenditures & other financing uses	(22,930,000)	(16,097,489)
Municipal Court Judicial Administration Fund		
Revenues and other financing sources	104,000	137,000
Beginning fund balance	382,958	486,958
Total available resources	<u>486,958</u>	<u>623,958</u>
Expenditures & other financing uses	-	-

Public Safety Substance Abuse Fund

Revenues and other financing sources	33,350	33,350
Beginning fund balance	<u>159,099</u>	<u>153,249</u>
Total available resources	192,449	186,599
Expenditures & other financing uses	(39,200)	(39,200)

Special Five Mill Tax Fund

Revenues and other financing sources	6,038,500	6,227,405
Beginning fund balance	<u>8,971,138</u>	<u>8,584,257</u>
Total available resources	15,009,638	14,811,662
Expenditures & other financing uses	(6,425,381)	(6,163,331)

Liability Risk Retention Fund

Revenues and other financing sources	65,500	565,500
Beginning fund balance	<u>514,928</u>	<u>34,428</u>
Total available resources	580,428	599,928
Expenditures & other financing uses	(546,000)	(546,000)

Employee Benefit Self-Insurance Fund

Revenues and other financing sources	6,573,396	6,076,346
Beginning fund balance	<u>479,130</u>	<u>926,726</u>
Total available resources	7,052,526	7,003,072
Expenditures & other financing uses	(6,125,800)	(6,335,900)

Assessment Project Fund

Revenues and other financing sources	402,134	186,312
Beginning fund balance	<u>-</u>	<u>-</u>
Total available resources	402,134	186,312
Expenditures & other financing uses	(402,134)	(186,312)

9. That the total expenditure and expense amounts listed above be and hereby are appropriated to such uses, and authority is hereby granted to the City Manager to approve the expenditure of the amounts shown for the purposes indicated. The City Manager shall have the authority to approve loans between City funds and from City funds to the Auburn Water Works Board, the Auburn Industrial Development Board, the Auburn Commercial Development Authority, the Auburn Housing Authority, the Auburn Board of Education/Auburn City Schools, the Auburn Downtown Redevelopment Authority, and the Auburn Public Park and Recreation Board.
10. That the Finance Director/Treasurer be and hereby is authorized and directed by the City Manager to make the appropriate disbursements.
11. That payment of the amounts appropriated to other agencies, under Outside Agencies Funding expenditures of the General Fund, shall be contingent upon receipt of revenues sufficient for such payments.
12. That the City Manager be and hereby is authorized to make adjustments of appropriated amounts between and among the various accounts of the General Fund, Sewer Fund and Solid Waste Management Fund and other funds as listed in Section 8 of this Ordinance, as necessitated by changing requirements, provided that the City Council shall be informed of any such adjustments made.
13. That transfers from the State gas tax funds into the General Fund will be limited to the amount of available revenues; and the General Fund expenditures thereof shall be limited to the same purposes for which the State gas tax revenues may be expended in accordance with the provisions as specified in the Code of Alabama 1975, Sections 40-17-359, 40-17-363, and 40-17-370.

14. That the City of Auburn will renew and extend the Appropriation Agreement with the Industrial Development Board of the City of Auburn, Alabama dated July 1, 2006. The City understands and acknowledges the obligations set forth in the agreement with respect to the Taxable Industrial Development Refunding and Improvement Bonds Series 2006-A.
15. In accordance with Section 12-14-30 of the Code of Alabama 1975, James D. McLaughlin is hereby reappointed to the office of full-time municipal judge effective January 1, 2021.
16. If any section, subsection or provision of this Ordinance shall be declared to be invalid or unconstitutional by judgment or decree of a court of competent jurisdiction, such judgment or decree shall not affect any other section, subsection or provision of this Ordinance.

ADOPTED AND APPROVED by the City Council of the City of Auburn, Alabama this the 1st day of September, 2020.

Mayor

ATTEST:

City Manager

AUBURN CITY HALL
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