



# BIENNIAL BUDGET

CITY OF AUBURN, AL  
FISCAL YEARS  
2023-2024





# CITY OF AUBURN



## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

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BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

CITY COUNCIL



**Ron Anders, Jr.**  
*Mayor*



**Connie Fitch Taylor**  
*Ward 1*



**Kelley Griswold**  
*Ward 2*



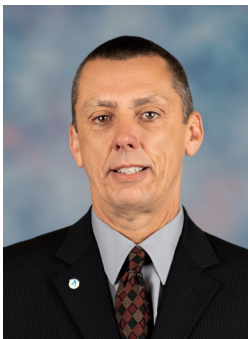
**Beth Witten**  
*Ward 3 & Mayor Pro Tem*



**Jennifer Stephens**  
*Ward 4*



**Steven Dixon**  
*Ward 5*



**Bob Parsons**  
*Ward 6*



**Jay Hovey**  
*Ward 7*



**Tommy Dawson**  
*Ward 8*



City of Auburn

## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### MANAGEMENT TEAM

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Megan McGowen Crouch, *City Manager*

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*

John C. Lankford IV, *Fire Chief*

Kristen Reeder, *Human Resources Director*

Greg Nelson, *Information Technology Director*

John Hoar, *Inspection Services Director*

Tyler Whitten, *Library Director*

James McLaughlin, *Municipal Judge*

Rebecca O. Richardson, *Parks and Recreation Director*

Steve Foote, *Planning Director*

Cedric Anderson, *Police Chief*

Paul Register, *Public Safety Services Exec. Director*

Keith Williams, *Public Services Exec. Director*

Dan Ballard, *Interim Public Works Director*

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

### BUDGET DEVELOPMENT TEAM

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Steven Kranz, *Budget and Strategic Planning Manager*

Allison Edge, *Finance Director/Treasurer*

Erika Sprouse, *Assistant Finance Director/Treasurer*

Lauren Jeffers, *Budget and Management Analyst*

Heidi Lowery, *Principal Financial Analyst*

Michelle Wall, *HR Business Partner Manager*

Valerie Baker, *Finance Information Officer*



## VISION STATEMENT

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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

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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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Auburn**

**Alabama**

For the Biennium Beginning

**October 1, 2020**

*Christopher P. Morill*

Executive Director

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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-five times.

GFOA presented the Budget Presentation Award to the City of Auburn for the biannual budget with a fiscal year beginning on October 1, 2020. 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 9-34

**BUDGET AND FINANCIAL OVERVIEW** – this section contains the Budget Process and Financial Overview; Budget Calendar; Description of Funds; Trends in Revenues, Expenditures, and Fund Balances; and City Authorized Personnel. Pages 35-70

**BUDGET DETAIL** – this section includes the 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 71-262

**CAPITAL BUDGETS** – this section includes a Detail of Projects and Equipment; Six-Year Capital Improvement Plan; and Capital Outlay. Pages 263-306

**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 307-376

## 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 360.

### KEY PAGES

City Manager's Budget Message, page 17.

Overview of all Budgeted Funds, page 63.

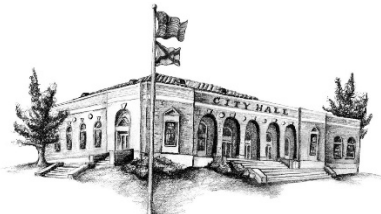
General Fund Overview, page 73.

Six Year Capital Improvement Plan, pages 275-280.



City of Auburn





## City of Auburn

Home of Auburn University

June 11, 2022

Honorable Mayor and Council Members  
City of Auburn, Alabama

I am pleased to present for your consideration the proposed budget for fiscal years 2023 and 2024. I lead an outstanding team of professionals who are dedicated to the Core Values and Vision of the City of Auburn and have worked tirelessly to compile and analyze the information presented in this biennial budget.

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 priorities and tradition of fiscal discipline, input from the citizens we serve, 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 and other economic conditions such as the potential for a recession are key factors in our budgeting strategy. As demonstrated during Fiscal Year 2020 when the pandemic began, Management can quickly pivot to respond to major fluctuations in the economy while continuing to ensure the delivery of essential services. Even with the ongoing uncertainties with the economy, 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 2022 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 71 of the 71 areas we survey, and significantly higher than the national average (4% or more above) in 68 of the 71 areas. Our citizens feel incredibly positive about the community, with 95% of the residents surveyed rating

the City as an “excellent” or “good” place to live. Perhaps the most telling sign of citizen satisfaction is how our residents rank the value they receive for their tax dollars, with this year’s satisfaction ranking coming in 42 points above the national average.

Citizen responses continue to emphasize traffic flow and management, 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, flow of traffic/congestion management, new community centers, and new outdoor athletic fields and facilities. The results of these two surveys heavily influenced the development of the FY2023 and FY2024 budget. A presentation of the priorities for both the Citizen Survey and the Council Survey is included starting on page 319 of the appendix to this document.

**CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

We have seen many challenges in the past two years related to COVID-19, and we will continue to feel the impact of the pandemic as we move into the new biennium. The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, allocates \$16,523,077 to the City of Auburn to support responses to and recovery from the COVID-19 public health emergency. The funds may be used to:

- Replace lost public sector revenue,
- Respond to the far-reaching public health and negative economic impacts of the pandemic,
- Provide premium pay for essential workers,
- Invest in water, sewer, and broadband infrastructure.

The proposed budget includes a distribution plan for these funds, largely applied towards the Northwest Auburn Neighborhood Plan. The proposed distribution is in the chart below:

Funding	Funding %	Proposed Expenditures
\$10,955,577	66.30%	Boykin Donahue Campus Project
\$3,300,000	19.97%	East Alabama Health
\$1,000,000	6.05%	MLK Water Main Improvements
\$960,000	5.81%	Boykin/Frank Brown/Dean Gym HVACs
\$7,500	0.05%	Boykin Corridor HVAC
\$300,000	1.82%	Unallocated – Recommended to be outside agency funding to address unmet needs such as homelessness

## 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:

- The 2020 census shows that Auburn's population is 76,143, a 42.6% increase since 2010, making Auburn the seventh-largest city in Alabama. 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 FY2020, 268 acres were annexed into the city limits of the City of Auburn, and 754 new lots were recorded. In FY2021, 535 acres were annexed into the city limits, and 756 new lots were recorded. An additional 1,228 lots have received preliminary plat approval.
- In addition to the new houses, 441 new beds have been added to the multi-family non-student rental market since 2020, with an additional 504 beds currently under construction.
- Total inspections continued to rise over previous years, equaling 20,974 in FY20 (down 9.8% from the previous year due to the effects of COVID-19) and 23,755 in FY2021 (up 13.3% and returning to pre-pandemic levels).
- In FY2020, 651 new single-units and 41 new commercial units were permitted. In FY2021, 775 new single-units and 44 new commercial units were permitted.
- High growth continues in the northwestern area of Auburn, especially along Richland Road, North Donahue Drive, and Farmville Road, which saw a 133% increase in population from the 2010 Census to the 2020 Census. The development activity in this area of the City makes Auburn's north side a priority for infrastructure investments. Staff continues to promote infill development and redevelopment while we work with project developers to achieve quality design.



## FY2023-FY2024 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 FY2023- FY2024 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 37.9% projected for FY2023 and 43.5% for FY2024. Maintaining personnel costs below 50% affords management a

great deal of flexibility to adapt to changing economic conditions, which is vital as the impact of the pandemic and other factors continue to affect the economy.

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 \$32.7 million in FY2023 and \$16.3 million in FY2024 are 23.4% and 12.6%, respectively, of total General Fund expenditures and other financing uses.

**New Positions** – In order to maintain a quality level of services that are provided to the citizens and businesses of Auburn, and in response to growth in size and population, the proposed budget includes 14 new positions for our City staff.



I am recommending the approval of:

- Computer System Technician - Information Technology
- GIS Coordinator - Information Technology
- Civil Manager for Development - Engineering Services
- Inspector - Engineering Services
- Two (2) Maintenance Workers - Public Works
- Two (2) Right of Way Maintenance Workers - Public Works
- Programming Specialist - Library
- Planner - Planning Services
- Fleet Mechanic - Environmental Services
- Two (2) Recycling Collectors - Environmental Services
- Solid Waste Enforcement Officer - Environmental Services

Additionally, we are transitioning 7 Parks and Recreation Maintenance Worker positions from temporary to full-time status, and 18 student firefighters to full-time (career) firefighters. The transition of some student firefighter positions to full-time firefighter positions will provide more stability in personnel and staff scheduling (shifts) as well as generate additional advanced training opportunities. Because we only show regular full-time positions in the personnel authorization chart in the budget, these transitioned positions will show as new, but in reality, these positions are already part of the City's workforce and budget.

**Transfers** – One of the keys to retaining our workforce is offering a competitive benefits package. However, just as other costs are rising, medical costs are also experiencing an increase of about 8%. This, along with pandemic costs, have resulted in an increase in claims expenses. To accommodate rising costs, I am

recommending that the monthly employee contribution is increased 5% in FY2023 and another 5% in FY2024.

	FY2022 <b>Current</b>	FY2023 <b>5% increase</b>	FY2024 <b>5% increase</b>
Single	\$ 46.00	\$ 48.30	\$ 50.72
Employee + Spouse	\$ 276.00	\$ 289.80	\$ 304.29
Employee + Child	\$ 206.50	\$ 216.83	\$ 227.67
Family	\$ 336.00	\$ 352.80	\$ 370.44

In addition, the City's monthly contribution will increase from \$482 to \$500 for each plan. The goal of the fund is to carry a balance that can cover at least two months of claims. In order to continue this goal, the City is recommending an increase to the transfer from the general fund to a total of \$2.8 million in FY2023 and FY2024.

In 2015, due to the exceptional growth in enrollment and State funding cuts, the City worked with Auburn City Schools on an agreement for 1.25 pennies of sales tax to be transferred to the school system. The transfer amount has grown in proportion to the sales tax revenue growth, from \$11.5 million in 2015 to an estimated \$17.3 million for FY2022.

**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.

➤ **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 the Lake Wilmore Community Center, Lake Wilmore multi-purpose fields, 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 \$85.3 million over FY2023 and FY2024.



- **Northwest Auburn Neighborhood Plan** – In FY2023-FY2024, I am proposing capital investments totaling \$26.8 million over both years and almost \$32 million over the term of the CIP. The largest project, which is also included in the Parks, Recreation and Cultural Master Plan, is \$27.3 million in improvements to the Boykin Donahue Campus, which includes a cultural center, splash pad, 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. Also proposed for the area is the Martin Luther King (MLK) Drive Streetscape project. This streetscape project will enhance this major gateway from Shug Jordan Parkway to North Donahue Drive.
  
- **Downtown Master Plan** – A total of \$6.2 million is proposed to fund projects related to the Downtown Master Plan for the upcoming biennium, including \$2.7 million in federal funds to improve the intersection of South College Street and Samford Avenue, and installation of pedestrian and street lighting along South College, Samford Avenue, and Gay Street. The overall investment in the Downtown Master Plan over the term of the CIP is \$8.1 million and focuses on improving traffic flow and downtown lighting.

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 improvements at the intersections of North College Street and Drake Avenue, Drake Avenue and North Gay Street, North Dean Road and East University Drive, and Annalue Drive and East University Drive. In FY2023 we will also construct a connector road from Highway 14 to Richland Road, known as Will Buechner Parkway, which will include a multiuse path to improve pedestrian connectivity to residential neighborhoods, public schools, and future parks. The total proposed investment in traffic and transportation infrastructure for the next biennium is \$30.5 million. Increasing the funding in this area is a result of recommendations from the Citizens Survey, City Council Priorities and 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. The total capital for all funds is proposed at \$5.9 million for FY2023 and \$4.3 million for FY2024. I am providing a listing of conditional capital investments for vehicles and equipment 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 FY2023 and FY2024 mainly due to proposed capital projects totaling \$42.2 million between both years. Also, as has been our practice, our revenue projections continue to be appropriately conservative while our expenditure projections are realistic.

	Proposed FY2022	Proposed Budget	
	FY2022	FY2023	FY2024
<b>Beginning Fund Balances</b>	<b>\$ 67,562,098</b>	<b>\$ 68,120,266</b>	<b>\$ 47,621,773</b>
Revenues	117,164,022	118,578,779	120,912,853
Other Financing Sources (OFS)	4,739,279	767,250	771,250
Total Revenues and OFS	121,903,301	119,346,029	121,684,103
<b>Total Available Resources</b>	<b>189,465,399</b>	<b>187,466,295</b>	<b>169,305,876</b>
<b>Expenditures</b>			
<b>Operating</b>			
Departmental	63,478,781	68,774,606	71,898,630
Non-Departmental Operations	4,706,390	5,036,120	5,292,120
Outside Agency Support	1,494,289	1,619,781	1,916,493
Debt Service	5,368,916	9,068,694	10,641,688
<b>Total Operating</b>	<b>75,048,376</b>	<b>84,499,201</b>	<b>89,748,931</b>
<b>Capital Outlay &amp; Projects</b>			
Departmental Capital Outlay	2,865,237	3,431,928	3,403,757
Departmental Projects	50,000	50,000	50,000
General Operations	-	-	-
Project Operations	21,194,771	29,259,768	12,823,600
<b>Total Capital Outlay &amp; Projects</b>	<b>24,110,008</b>	<b>32,741,696</b>	<b>16,277,357</b>
<b>Total Expenditures</b>	<b>99,158,384</b>	<b>117,240,897</b>	<b>106,026,288</b>
<b>Other Financing Uses (Operating)</b>			
Auburn City Schools	17,343,750	17,690,625	18,044,438
Transfers	4,843,000	4,913,000	4,780,800
<b>Total Other Financing Uses</b>	<b>22,186,750</b>	<b>22,603,625</b>	<b>22,825,238</b>
<b>Total Expenditures &amp; Uses</b>	<b>121,345,134</b>	<b>139,844,522</b>	<b>128,851,526</b>
<b>Ending Fund Balances</b>	<b>68,120,266</b>	<b>47,621,773</b>	<b>40,454,349</b>
Less: Permanent Reserve	4,248,500	4,269,743	4,291,091
<b>Net Ending Fund Balances</b>	<b>\$ 63,871,766</b>	<b>\$ 43,352,031</b>	<b>\$ 36,163,258</b>
Surplus/Deficit	558,167	(20,498,493)	(7,167,424)
NEFB as % Exp & OFU	52.64%	31.00%	28.07%

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.

	Proposed Budget		Projections			
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	<b>Beginning Fund Balances</b>	\$ 68,120,266	\$ 47,621,773	\$ 40,454,349	\$ 41,590,585	\$ 44,537,750
Revenues	118,578,779	120,912,853	126,958,495	133,306,420	139,971,741	146,970,328
Other Financing Sources (OFS)	767,250	771,250	771,250	771,250	771,250	771,250
Total Revenues and OFS	119,346,029	121,684,103	127,729,745	134,077,670	140,742,991	147,741,578
<b>Total Available Resources</b>	<b>187,466,295</b>	<b>169,305,876</b>	<b>168,184,095</b>	<b>175,668,255</b>	<b>185,280,742</b>	<b>196,004,065</b>
<b>Expenditures</b>						
<b>Operating</b>						
Departmental	68,774,606	71,898,630	73,336,603	74,803,335	76,299,402	77,825,390
Non-Departmental Operations	5,036,120	5,292,120	5,345,041	5,398,492	5,452,477	5,507,001
Outside Agency Support	1,619,781	1,916,493	1,916,493	1,916,493	1,916,493	1,916,493
Debt Service	9,068,694	10,641,688	11,770,746	11,776,103	11,497,683	11,499,985
<b>Total Operating</b>	<b>84,499,201</b>	<b>89,748,931</b>	<b>92,368,883</b>	<b>93,894,423</b>	<b>95,166,054</b>	<b>96,748,869</b>
<b>Capital Outlay &amp; Projects</b>						
Departmental Capital Outlay	3,431,928	3,403,757	2,500,000	2,500,000	2,500,000	2,500,000
Departmental Projects	50,000	50,000	50,000	50,000	50,000	50,000
General Operations	-	-	-	-	-	-
Project Operations	29,259,768	12,823,600	9,488,500	12,131,850	16,372,500	15,782,230
<b>Total Capital Outlay &amp; Projects</b>	<b>32,741,696</b>	<b>16,277,357</b>	<b>12,038,500</b>	<b>14,681,850</b>	<b>18,922,500</b>	<b>18,332,230</b>
<b>Total Expenditures</b>	<b>117,240,897</b>	<b>106,026,288</b>	<b>104,407,383</b>	<b>108,576,273</b>	<b>114,088,554</b>	<b>115,081,099</b>
<b>Other Financing Uses (Operating)</b>						
Auburn City Schools	17,690,625	18,044,438	18,405,327	18,773,433	19,148,902	19,531,880
Transfers	4,913,000	4,780,800	3,780,800	3,780,800	3,780,800	3,780,800
<b>Total Other Financing Uses</b>	<b>22,603,625</b>	<b>22,825,238</b>	<b>22,186,127</b>	<b>22,554,233</b>	<b>22,929,702</b>	<b>23,312,680</b>
<b>Total Expenditures &amp; Uses</b>	<b>139,844,522</b>	<b>128,851,526</b>	<b>126,593,510</b>	<b>131,130,506</b>	<b>137,018,256</b>	<b>138,393,779</b>
<b>Ending Fund Balances</b>	<b>47,621,773</b>	<b>40,454,349</b>	<b>41,590,585</b>	<b>44,537,750</b>	<b>48,262,486</b>	<b>57,610,287</b>
Less: Permanent Reserve	4,269,743	4,291,091	4,312,547	4,334,109	4,355,780	4,377,559
<b>Net Ending Fund Balances</b>	<b>\$ 43,352,031</b>	<b>\$ 36,163,258</b>	<b>\$ 37,278,038</b>	<b>\$ 40,203,641</b>	<b>\$ 43,906,706</b>	<b>\$ 53,232,728</b>
Surplus/Deficit	(20,498,493)	(7,167,424)	1,136,236	2,947,165	3,724,736	9,347,800
NEFB as % Exp & OFU	31.00%	28.07%	29.45%	30.66%	32.04%	38.46%

## LOOKING FORWARD

As we continue to navigate the economic shifts that we have experienced for the past few years, 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.



## 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 FY2023-FY2024 Biennial Budget.

Sincerely,

A handwritten signature in black ink that reads "Megan McGowen Crouch". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Megan McGowen Crouch  
City Manager

# STRATEGIC PLANS

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## **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.

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## **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.

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## **CompPlan 2030**

CompPlan 2030 is the City of Auburn's plan for future growth and development 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.

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## **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.

# 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.



## 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.

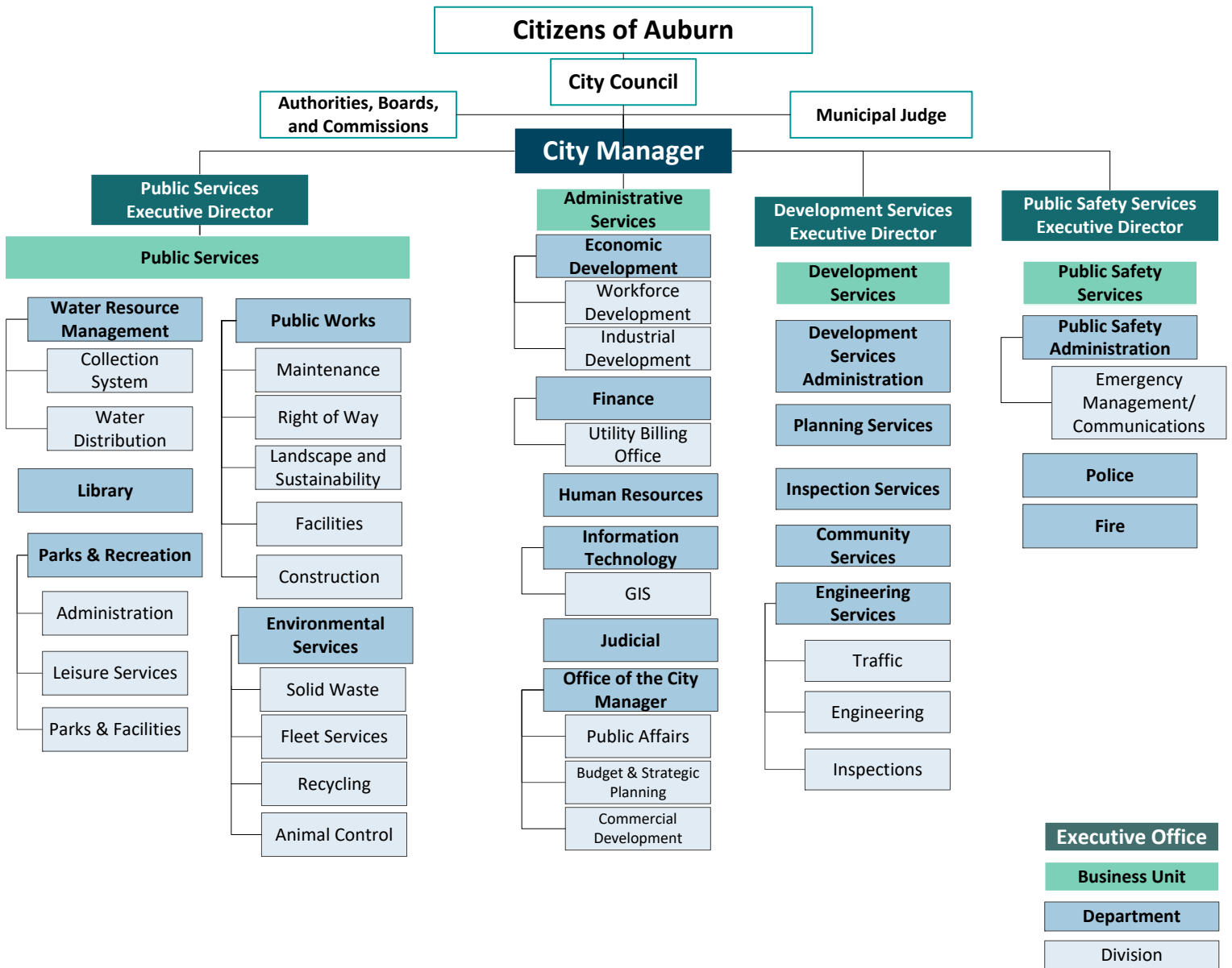


## SHARED SENSE OF RESPONSIBILITY

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.



# 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 2020

### POPULATION:

1960	16,221
1970	22,767
1980	28,471
1990	33,830
2000	41,987
2010	53,587
2020	76,143

MEDIAN AGE: 25.2

LABOR FORCE: 30,904

EMPLOYED: 30,268

UNEMPLOYMENT RATE: 2.1%

MEAN FAMILY INCOME: \$120,712

### EDUCATIONAL ATTAINMENT:

Less than 9th Grade:	1.0%
9th to 12th Grade, No Diploma:	1.7%
High School Graduate/GED:	10.4%
Some College, No Degree:	11.9%
Associate's Degree:	8.3%
Bachelor's Degree:	34.2%
Graduate or Professional Degree:	32.5%
High School Graduate or Higher:	97.3%
Bachelor's Degree or Higher:	66.7%

## EDUCATION

2021-2022 SCHOOL YEAR

### NUMBER OF PUBLIC SCHOOLS:

Elementary	9
Middle	2
Junior High	1
High School	1

STUDENT ENROLLMENT: 9,221

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: \$328,191

LEE COUNTY ASSOCIATION OF REALTORS 2021

### RESIDENTIAL HOME

MEAN SALE PRICE: \$369,029

LEE COUNTY ASSOCIATION OF REALTORS 2021

### RESIDENTIAL MEDIAN

RENT PER MONTH: \$827

U.S. CENSUS BUREAU

### RESIDENTIAL BUILDING PERMITS

ISSUED PER YEAR SINCE 2007: 500-600

CITY OF AUBURN

# CITY OF AUBURN CITIZEN SURVEY

## CONDENSED FINDINGS REPORT 2022

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 2018 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 2022 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/survey](http://www.auburnalabama.org/survey).

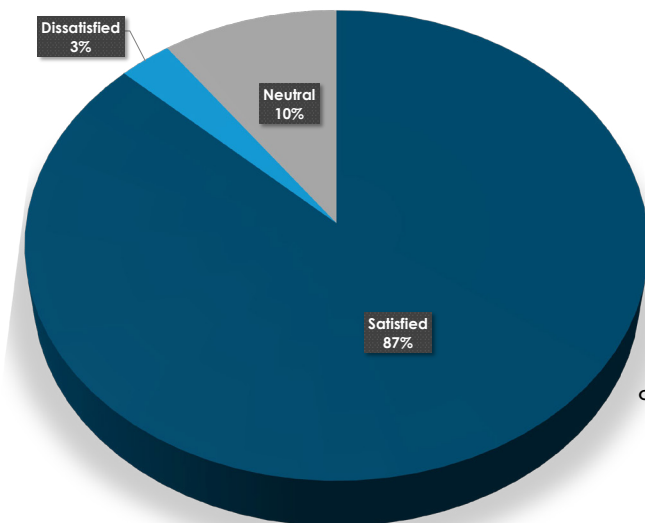
### 2022 CITIZEN SURVEY RESULTS

ETC Institute administered the Citizen Survey to the citizens of Auburn during February and March 2022. 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 685 qualified responses for the survey. The overall results for the sample of 685 households have a precision of at least +/-3.7% at the 95% level of confidence.

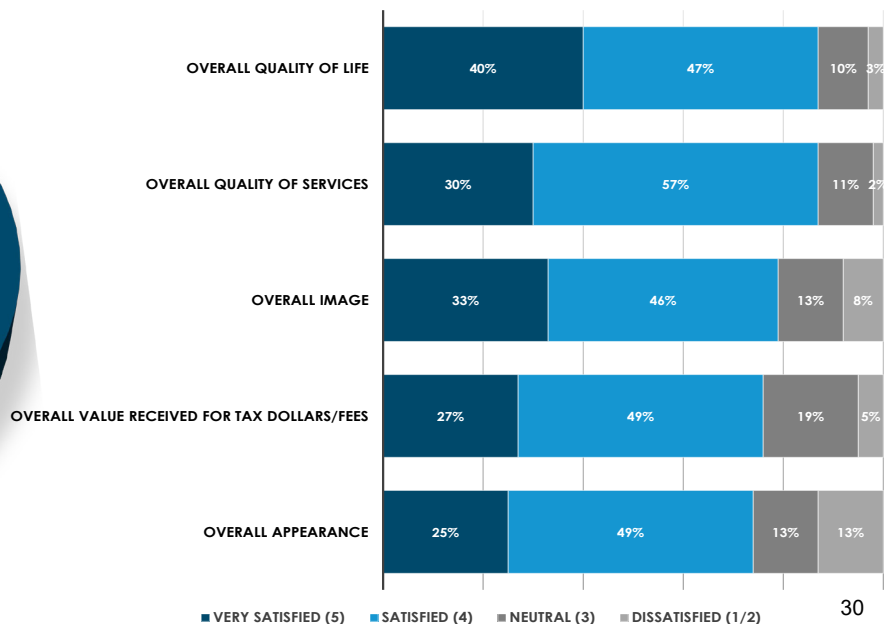
Disclosure Notice: The percentage of "don't know" responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Auburn with the results from other communities in ETC Institute's DirectionFinder® database. Since the number of "don't know" 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

QUALITY OF LIFE



SATISFACTION WITH ITEMS THAT INFLUENCE PERCEPTION



# CITY OF AUBURN CITIZEN SURVEY

## CONDENSED FINDINGS REPORT 2022

### OVERALL SATISFACTION WITH CITY SERVICES



The top areas of satisfaction in the City are Police and Fire 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 2020 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; 88% 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 2020 Citizen Survey. Overall satisfaction with Inspection Services increased 2.4% over the two year time span from 66.8% to 69.2% (based on those who responded "very satisfied" and "satisfied").

# CITY OF AUBURN CITIZEN SURVEY

## CONDENSED FINDINGS REPORT 2022

### GARBAGE, RECYCLING, SEWER, AND WATER SERVICES

City garbage, recycling, sewer, and water services have seen dramatic increases in satisfaction levels since the 2006 Citizen Survey. From 2020 to 2022, satisfaction levels for respondents who responded “very satisfied” or “satisfied” increased most for Quality of Drinking Water and Water Service.

#### SATISFACTION RATE INCREASES FOR WATER SERVICES OVER 2020

9% QUALITY OF DRINKING WATER

4% WATER SERVICE

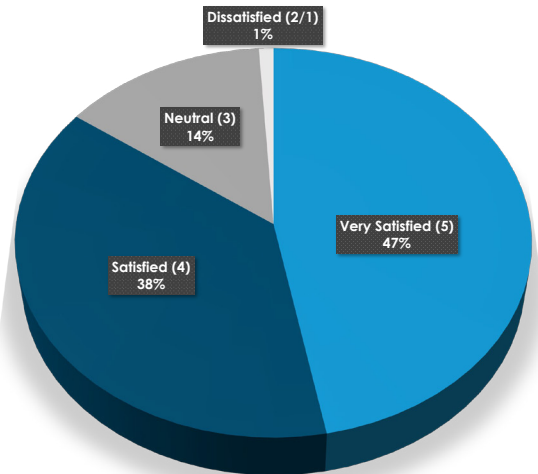
### PARKS AND RECREATION

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 (81%), quality of cemeteries (75%), quality of special events (73%), and quality of youth athletic programs (70%). 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 (84%), 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 of City facilities (90%), maintenance of traffic signals (83%), overall cleanliness of streets/public areas (81%), and maintenance of street signs (80%). 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 2022

### 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 (61%), overall appearance of Downtown Auburn (62%), and quality of new industrial development (61%).

### 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 (55%) and ease of pedestrian travel in Auburn (54%). Compared to other City priorities, 28% of residents indicated they believe it is either “extremely important” (24%) or “somewhat important” (24%) for the City of Auburn to implement a mass transit system.

### ADDITIONAL FINDINGS

95% of residents surveyed, who had an opinion, rated the City as an “excellent” or “good” place to live.

94% of residents surveyed, who had an opinion, rated the City as an “excellent” or “good” place to raise children.

82% of residents who contacted the City during the past year indicated the department they contacted was responsive to their issue, 10% indicated they were not responsive, and 8% 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 (88%), pedestrian accessibility (79%), feeling of safety downtown at night (76%), and quality of public events held downtown (75%).

### 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 (71%), quality of the City's website (63%) and availability of information on City services and programs (63%).



City of Auburn

# CITY OF AUBURN



## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### BUDGET AND FINANCIAL OVERVIEW

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City of Auburn

# DESCRIPTION OF THE BUDGETARY SYSTEM

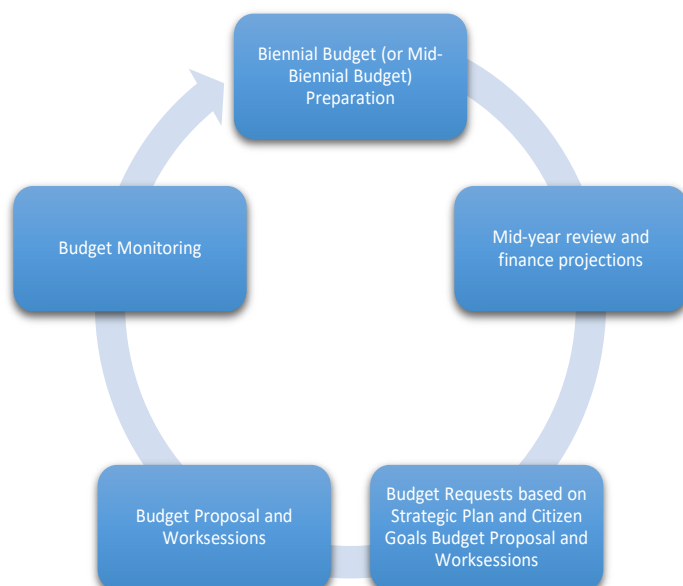
The City of Auburn follows a comprehensive budgeting process founded on the priorities set by the City Council and Auburn residents. In 1982, City leadership began a long term, systematic approach to managing municipal affairs and planning for the future. They organized a community-based initiative through 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 2023 and 2024 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 30). 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

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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 departments mission, major functions, and initiatives are outlined in this document

## **BUDGET PROPOSAL AND WORKSESSIONS**

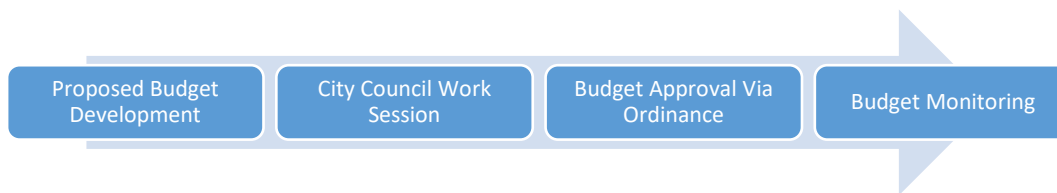
Upon receipt of the departmental budget requests, the City Manager, with assistance from the budget team, develops a proposed budget and presents it to the City Council. The budget is developed with an overriding budgetary goal of maintaining salaries and benefits costs at no more than 50% of the General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

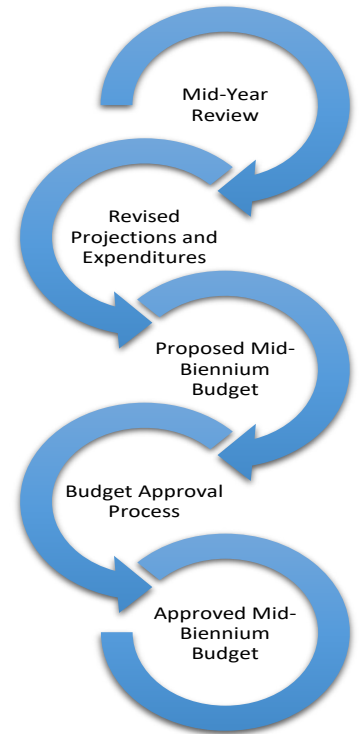
# DESCRIPTION OF THE BUDGETARY SYSTEM

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, she 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 2022

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

**Mid-February** - Citizen Survey Started

## APRIL 2022

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** - Outside Agency Funding Packets Due  
**7** - Budget Guidance to Departments from City Manager  
**7** - Munis Budget Module Go-Live  
**22** - Revenue Update from Finance Department

## MAY 2022

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

**6** - All Budget Requests Due  
**16** - Departmental Budget Meetings  
**17** - Departmental Budget Meetings  
**18** - Departmental Budget Meetings  
**19** - Departmental Budget Meetings  
**23** - Departmental and Other Corrections Due

## JUNE 2022

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

**10** - Final Budget Document Submitted to City Council  
**13** - City Council Budget Workshop  
**15** - City Council Budget Workshop  
**21** - 1st Budget Ordinance Reading

## JULY 2022

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

**5** - 2nd Budget Ordinance Reading (if needed)

## SEPTEMBER 2022

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

**30** - End of Fiscal Year

## OCTOBER 2022

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** - Beginning of Fiscal Year 2023

# FINANCIAL OVERVIEW

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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.

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 the 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 continuously.

# FINANCIAL OVERVIEW

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Some functional areas include other City business units or departments, such as Planning Services, Economic Development, Inspection Services and Public Safety Services. Other business units or 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 2023 and 2024 biennium, consideration of Auburn's past economic growth has been made; however, there is some uncertainty surrounding the economy and inflation. In response to this uncertainty, 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.

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

# FINANCIAL OVERVIEW

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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.

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 to 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

# FINANCIAL OVERVIEW

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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. Due to the COVID-19 pandemic, a revenue review was not conducted in fiscal 2020. The next revenue review is expected to occur in fiscal 2024 in conjunction with the 2025-2026 biennium 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 actual expenditures, are compared to the budget considering 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 expenditures and adjusted revenue projections as deemed necessary.

# FINANCIAL OVERVIEW

## Review of the Top Revenue Sources

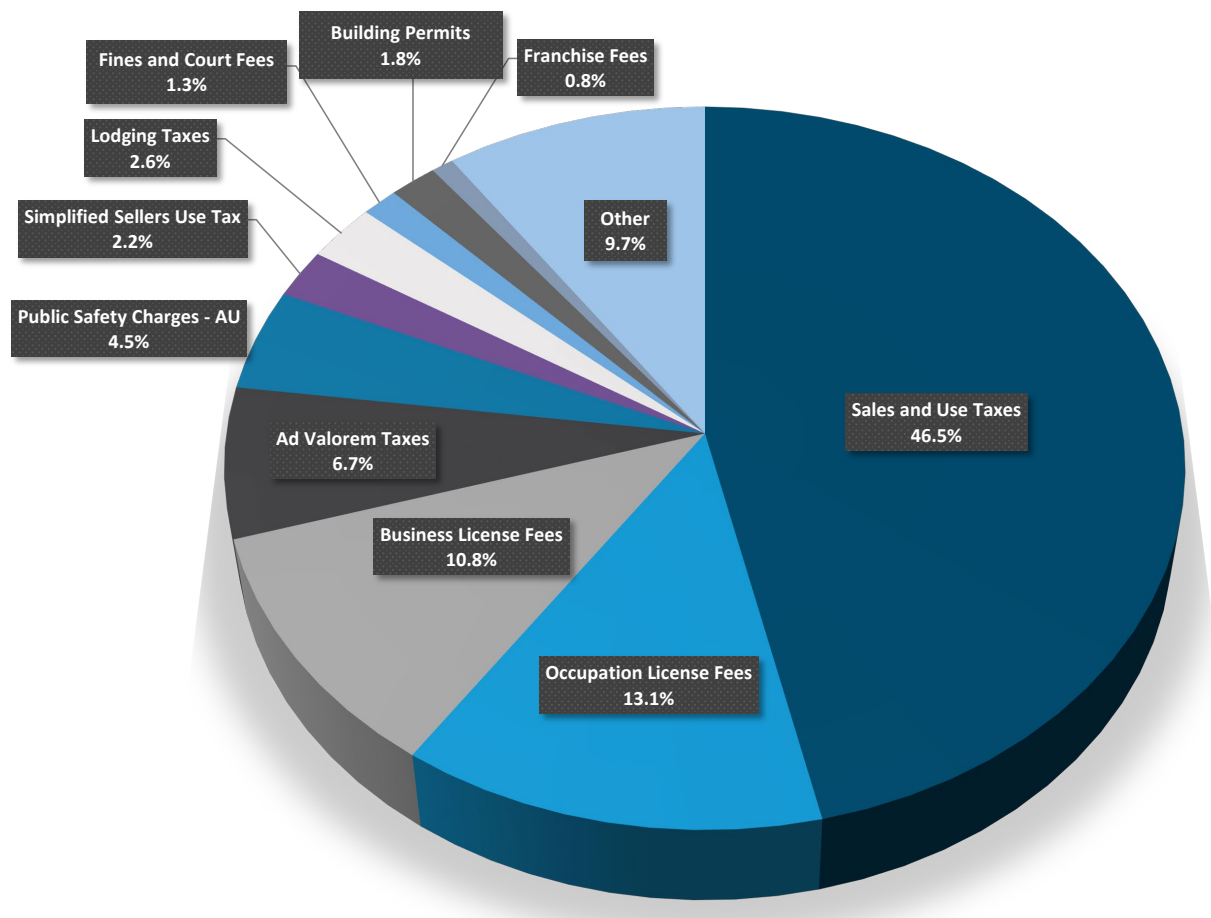
### General Fund Revenues

As is typical in the State of Alabama, sales and use tax is the largest revenue source in the City's General Fund, providing approximately 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 13-15% of General Fund revenues. The third largest revenue source, business license fees, provide 10-12% of revenue in the General Fund. Property taxes, the City's fourth largest revenue source, generate approximately 7-8% 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 revenues by source for fiscal 2021 (audited amounts).

Figure 1



# FINANCIAL OVERVIEW

Table 1, General Fund Revenue Trends, provides audited, adjusted budget, 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 (AU) for public safety services on campus. These contractual fees received from AU represent the City's fifth largest source of revenue in the General Fund. In working closely with AU, the City opened an on-campus police substation, which increased the City's public safety services on campus.

Table 1

General Fund Revenue Trends

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Sales and Use Taxes	43,838,542	50,902,320	55,500,000	56,610,000	57,742,200
Occupational License Fees	13,829,887	14,345,722	14,583,000	14,874,700	15,172,200
Business License Fees	12,280,732	11,883,685	12,780,400	13,002,200	13,228,300
Ad Valorem Taxes	6,946,386	7,375,310	7,732,400	7,935,000	8,143,700
Public Safety Charges - AU	4,744,546	4,971,364	5,219,933	5,480,930	5,754,976
Total - Top Five Revenues	81,640,092	89,478,401	95,815,733	97,902,830	100,041,376
Change from Prior Year	5.87%	9.60%	7.08%	2.18%	2.18%
Total Revenues and Other Financing Sources	99,710,653	109,627,968	121,903,300	119,346,029	121,684,103
Change from Prior Year	16.82%	9.95%	11.20%	-2.10%	1.96%
Top Five as % of Total	81.9%	81.6%	78.6%	82.0%	82.2%

**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 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 City sales and use tax is administered by the City's Finance Department.

Figure 2

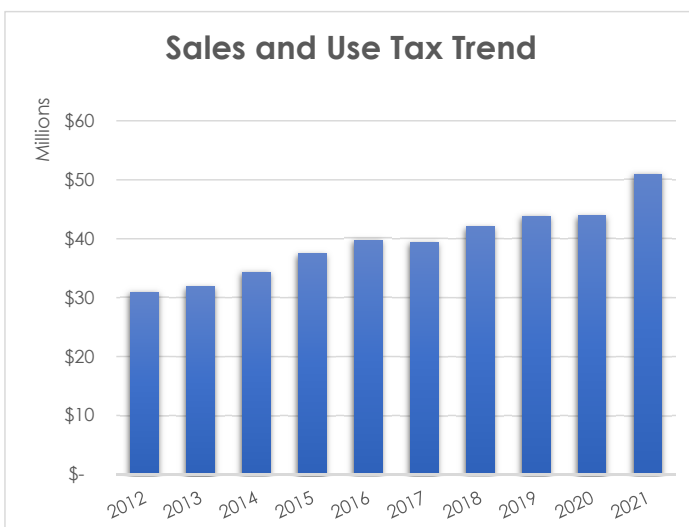


Figure 2 demonstrates the sales and use tax trend for the past ten years. Sales tax collections increased an average of 5.8% from fiscal 2012 to fiscal 2021. Steady growth in population and the local economy contributed to this trend. Other notable changes during this time period include collections resulting from 'piggy-back' audits with the Alabama Department of Revenue in fiscal 2015, sluggish 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

# FINANCIAL OVERVIEW

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. Auburn University had an exceptional football season in the fall of 2019 (fiscal 2020) with both Georgia and Alabama games played at home.

However, fiscal 2020 is relatively flat compared to fiscal 2019 due to the COVID-19 pandemic that began in the spring of 2020. Beginning in January 2021, as COVID-19 restrictions began to loosen and the COVID-19 vaccine became widely available, the City experienced record sales tax collections which exceeded pre-pandemic collections.

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). Requirements of this act provide that marketplace facilitators must collect and remit SSUT tax (8%) on all marketplace sales or report sales to the State of Alabama. The SSUT tax 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. Before this act, online sales had not been captured in any significant way.

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 based on population 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.

Table 2

SSUT - Simplified Sellers Use Tax								
Audited Actual						Adjusted Budget	Budget	
FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
\$	\$	\$	\$	\$	\$	\$	\$	\$
10,365	241,885	363,976	984,781	2,051,451	2,849,167	4,350,000	4,480,500	4,614,900

SSUT has grown tremendously since its start because of increased online purchases during the COVID-19 pandemic and the update to the City's population from the 2020 census. The City's population grew by 22,763 from 53,380 in the 2010 census to 76,143 in the 2020 census. Management will continue to monitor how any changes in this tax at the state level might affect the City in the future.

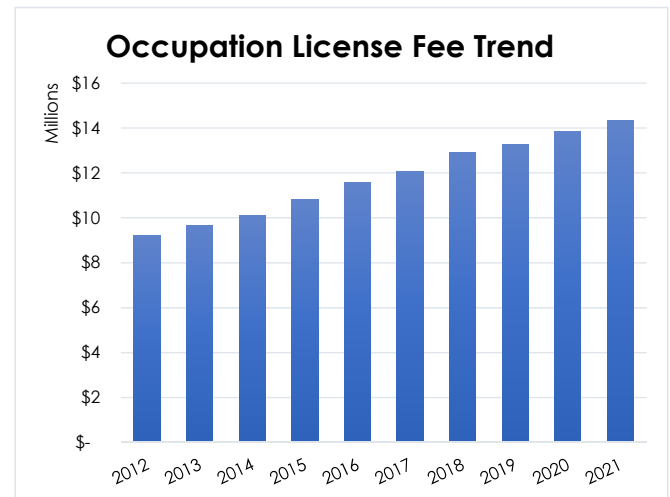
Given the discussion above, the sales and use tax budget for fiscal 2023 and 2024 is conservatively projected at 2% over the previous fiscal year. SSUT for FY2023 and FY2024 is projected at 3% over the previous fiscal year.



# FINANCIAL OVERVIEW

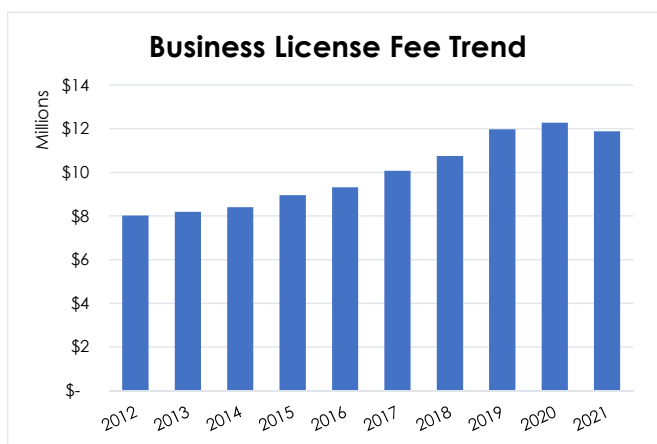
**Occupation license fee:** Auburn levies a one percent (1%) occupation license fee on the gross wages of all employees working within the city. The rate has not changed since originally enacted in 1970. Generally, the employer withholds the occupation license fee and remits the taxes withheld to the 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 rating agencies and creditors that the City of Auburn is a sound credit risk because of the diversification of the City's revenue sources.

Figure 3



This revenue source directly reflects the impact of Auburn University's presence and the City's economic development efforts. Figure 3 demonstrates the trend in this revenue source for the past ten years. The occupation license fee revenue has produced growth on average of approximately 4.7% per year from fiscal 2012 through fiscal 2021. During this time, the City 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. This revenue source did not see the impact from the pandemic that was expected. Occupation license fees are projected to be approximately \$14.6 million at the end of fiscal 2022, which is an increase of 1.7% over fiscal 2021. A modest 2.0% increase is projected for fiscal years 2023 and 2024.

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.

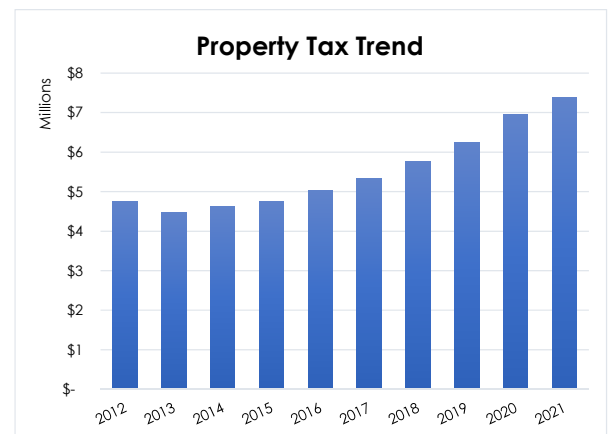
Growth in business license revenue, the General Fund's third largest revenue source, has been strong, averaging an annual increase of 5.3% per year from 2012 to 2021 (Figure 4).

# FINANCIAL OVERVIEW

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 a lagging indicator and economic effects are realized the following year. From fiscal 2013 through fiscal 2018, business license fees experienced an average growth of 5.0%, demonstrating a rising yet varying revenue source. Revenue for business license fees in fiscal 2019 was \$12.0 million, an 11.4% increase over fiscal 2018. This change is due to an increase in residential rental license fees, which increased 46.0% over fiscal 2018.

In April 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 growth in residential rental properties resulted in the large increase. As expected, business license fees decreased 3.2% in fiscal 2021 due to the impact of the COVID-19 pandemic on businesses in the prior year. This revenue source rebounded in fiscal 2022 and is projected to increase 7.5% over fiscal 2021. Fiscal 2023 and fiscal 2024 are conservatively budgeted with 1.7% increases for each year.

Figure 5



**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 Lee County. 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.

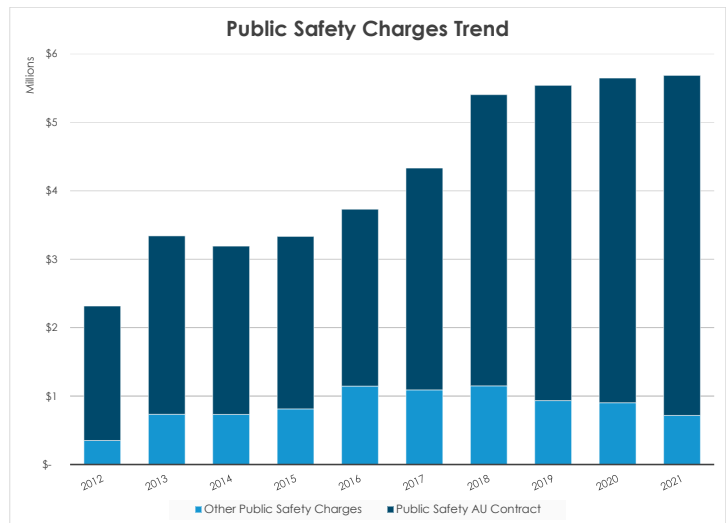
Property taxes, the fourth largest General Fund revenue source, are typically the most stable source of local governments' revenue. Property tax revenue growth, shown in Figure 5, has averaged 5.3% per fiscal year from 2012 to 2021. The City's reputation for high quality of life and a highly acclaimed 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 2021, property tax revenue increased an average of 6.5%. Property tax revenue in 2022 is projected to be \$7.7 million, an increase of 4.8% over

# FINANCIAL OVERVIEW

2021. 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 2.6% over the two-year period. This is due to an increase in multiple new residential developments and student housing complexes.

Figure 6

**Public Safety charges:** In July 2004, the Auburn University Public Safety Department was merged into the City's Public Safety Department. 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 the University campus. Under the terms of the agreement, the University shares in the cost of operating the City's Police Department. Growth in this revenue source is related to staffing and salaries. While the agreement has been amended



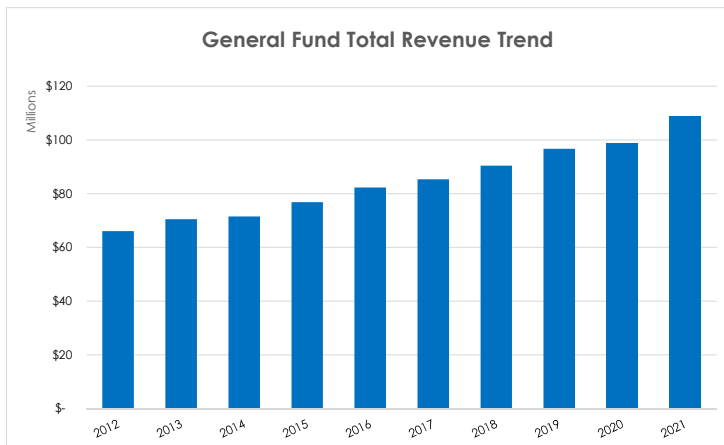
several times to address fire safety, staffing changes and University requests, the most recent agreement authorized an increased police presence on campus and created a sub-station physically located on Auburn University. The large increase in fiscal 2018 reflects the opening of the new sub-station. The contract has built-in annual increases for inflation and officers' salaries.

Another aspect of the public safety charges to Auburn University and other third-party entities is additional public safety for events during the year. Football, graduation and other occasions are organized, administered and accounted for by the City of Auburn. Through additional contracts with the University and other entities, the City of Auburn is reimbursed the cost of providing these additional services. The COVID-19 pandemic greatly limited in person events resulting in a 3.3% decrease in these charges in fiscal 2020 and a 20.7 % decrease in fiscal 2021. As in-person events have returned to pre-pandemic levels, public safety charges are projected at \$1.0 million for each fiscal year of the next biennium.

**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 of Alabama. 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 was one of the hardest hit revenue sources during the pandemic. It began to recover in fiscal 2021 and exceeds pre-pandemic levels, with fiscal 2022 projected to be 22.0% higher than collections in fiscal 2019. Fiscal 2023 and fiscal 2024 are budgeted at a 2.0% increase for each year.

# FINANCIAL OVERVIEW

Figure 7



**Total revenue of the General Fund (including other financing sources)** increased for fiscal 2012 through fiscal 2019 at an average rate of 7.3%. Total revenue for fiscal 2020 increased a modest 2.0% over fiscal 2019, which was better than expected given the effects of COVID-19. Revenues increased by 10.4% from fiscal 2020 to fiscal 2021 as COVID-19 restrictions began to loosen. Total revenue for fiscal 2022 is projected to be 7.5% higher than fiscal 2021, primarily due to increased sales and use tax collections. Sales and use tax has the greatest impact, but all the revenue

streams play a part in Auburn's growth. Fiscal 2023 and fiscal 2024 have conservative projected increases in total revenues of 1.2% and 2.0%, respectively. 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 revenue from charges to City employees for health and dental insurance services provided; transfer of resources from the General Fund; and from development agreements and special assessments. 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 Annual Comprehensive Financial Report (ACFR).

## 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. The Coronavirus State and Local Fiscal Recovery fund was established to account for American Rescue Plan funding received from the federal government to support the City's response to and recovery from the COVID-19 public health pandemic.

## DEBT SERVICE FUND REVENUES

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

# FINANCIAL OVERVIEW

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 2023 and fiscal 2024 are projected to continue to service the debt issues for education projects.

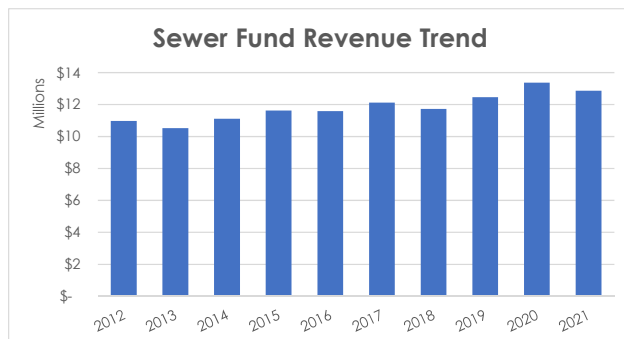
## ENTERPRISE FUNDS REVENUES

**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. 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.

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 3.2% per year from fiscal 2012 to fiscal 2021 (Figure 8).

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 a 6.9% increase effective October 1, 2012. It is expected that a rate sufficiency update will be conducted in the next biennium. 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

# FINANCIAL OVERVIEW

residential customers and small business operations. 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. 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.

The City offers both curbside and back door collection. The rate for curbside service is \$23.50 per month. Customers who choose to have back door service pay \$10.00 per month more than the rate for curbside service. 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.

Residential growth has sustained the fund; however, with normal operations cost increases and aging equipment costs, the City worked with a consultant in fiscal 2018 to develop a solid waste rate model, which can be used by management to analyze various scenarios of commercial and residential growth, layering in capital and economic conditions. The consultant 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. Management plans to complete a rate study in the new biennium to ensure that rates adequately cover any operating or capital needs in the future.

Figure 9

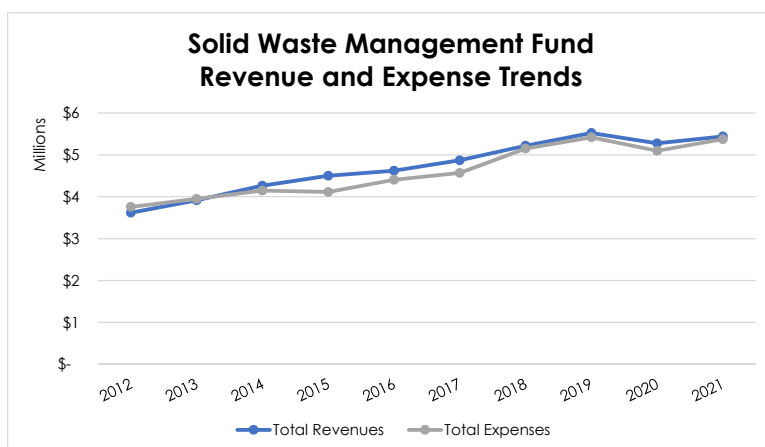


Figure 9 shows the steady increase of both operating revenues and expenses of this fund. Operating revenues in the Solid Waste Management Fund have increased an average of 6.4% per year from fiscal 2012 to 2021. While operating expenses have only increased 4.4% for the same period.

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 those associated with the Parks, Recreation, and Cultural Master Plan and the new connector road (William Buechner Parkway), that benefit the citizens for the long term generally have significant costs. 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

# FINANCIAL OVERVIEW

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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 like 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 debt service, the City uses GO debt 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. In addition, it is the Council's intention that GO 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 Special Five Mill Tax Fund 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 are prepared by the Finance Department and the City's bond counsel. These "local borrowings" are submitted to Council for approval and are considered GO debt (long-term liability) like the underwritten larger issued warrants

# FINANCIAL OVERVIEW

The City's GO long-term debt outstanding on September 1, 2022 is shown below. The coloring shown corresponds with information in the chart below.

Indebtedness	Date Issued	General Payment Source	Principal Outstanding as of 09/1/22	Principal and Interest through Maturity
<u>General obligation bonds (general purposes)</u>				
General Obligation Cap. Improvement Bonds	5/1/2012	General revenues	845,000	887,875
			<b>845,000</b>	<b>887,875</b>
<u>General obligation bonds (school purposes)</u>				
General Obligation Bonds, Series 2015	6/23/2015	5-mill ad valorem tax	76,895,000	122,459,406
General Obligation Bonds, Series 2019	10/17/2019	5-mill ad valorem tax	35,855,000	60,122,875
			<b>112,750,000</b>	<b>182,582,281</b>
<u>General obligation warrants (school purposes)</u>				
General Obligation Warrant, Series 2012	2/22/2012	Special school ad val. tax	9,972,095	11,345,723
General Obligation Ref./Cap. Imp. Warrant, Series 2014-B	10/28/2014	Special school ad val. tax	120,000	127,500
General Obligation Warrant, Series 2017	8/4/2017	Special school ad val. tax	14,319,987	17,450,877
General Obligation Refunding Warrant, Series 2018-B	12/11/2018	Special school ad val. tax	3,358,038	3,661,212
General Obligation Refunding Warrant, Series 2020-A	3/20/2020	Special school ad val. tax	8,650,000	8,989,846
General Obligation Warrant, Series 2021-A	8/19/2021	Special school ad val. tax	17,255,000	22,960,244
General Obligation Ref. Warrant, Series 2021-B	8/19/2021	Special school ad val. tax	10,845,000	13,059,797
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Special school ad val. tax	10,245,831	12,419,881
			<b>74,765,951</b>	<b>90,015,080</b>
<u>General obligation warrants (general purposes)</u>				
General Obligation Warrant, Series 2006	9/22/2006	General revenues	1,118,662	1,240,259
General Obligation Warrant, Series 2010-C	7/27/2010	General revenues	1,856,909	1,949,337
General Obligation Warrant, Series 2012-D	11/9/2012	General revenues	150,013	150,443
General Obligation Warrant, Series 2018	5/8/2018	General revenues	28,390,000	48,006,688
General Obligation Warrant, Series 2020-B	7/27/2020	General revenues	14,732,000	18,175,330
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	General revenues	48,925,000	78,295,275
			<b>95,172,584</b>	<b>147,817,332</b>
<u>General obligation warrants (sewer purposes)</u>				
General Obligation Refunding Warrant, Series 2014-A	10/28/2014	Sewer revenues <sup>(1)</sup>	2,110,000	2,216,750
General Obligation Refunding Warrant, Series 2018-C	12/11/2018	Sewer revenues <sup>(1)</sup>	4,027,000	4,137,255
General Obligation Refunding Warrant, Series 2021-B	8/19/2021	Sewer revenues <sup>(1)</sup>	15,555,000	17,449,615
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Sewer revenues <sup>(1)</sup>	3,009,169	3,725,600
			<b>24,701,169</b>	<b>27,529,220</b>
<i>Total bonds and warrants, outstanding as of September 1, 2022</i>			<b>\$ 308,234,704</b>	<b>\$ 448,831,788</b>

<sup>(1)</sup> Although issued as general obligation warrants, the City has paid and presently intends to continue paying debt service on such warrants from revenue generated by its sewer system. No pledge of such revenues has been made for payment of such indebtedness, nor have any of the funds or accounts in which such payments have been made or are to be made restricted or otherwise limited for use to pay debt service.

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 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 (PPRB), a component unit of the City. The outstanding debt principal of \$1.1 million is included in the City's liabilities; however, the Tennis Center facilities are shown as a capital asset of the PPRB.

Total City debt issued to benefit Auburn City Schools and outstanding on September 1, 2022



# FINANCIAL OVERVIEW

was \$187.5 million. Debt outstanding in respect to agreements made with Auburn University totaled \$1.1 million. The effect of eliminating the Auburn City Schools' and Auburn University-related debt from the City's total debt outstanding as of September 1, is shown below.

## General Obligation Long-Term Debt

		As of September 1, 2022
Payable from:		
General Fund	\$	96,017,584
Special Five-Mill Tax Fund		112,750,000
School Tax Funds		74,765,951
Sewer Fund		24,701,169
	Total G.O. Long-Term Debt	\$ 308,234,704
Less:		
Auburn City Schools' Debt		(112,750,000)
		(74,765,951)
Auburn University-related debt		
Tennis Center ("AU portion")		(1,118,662)
	Total City Only	\$ 119,600,091
General Fund	\$	94,898,922
Sewer Fund		24,701,169
	Total City Only, as above	\$ 119,600,091

## 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 September 1, 2022 is as follows:

<u>Legal Debt Margin</u>	
Net assessed value	\$ 1,278,200,900
Debt limitation (20% of net assessed value)	255,640,180
Long-term debt outstanding as of September 1, 2022	308,234,704
Less: Debt not chargeable to debt limit:	
Debt issued for schools	(187,515,951)
Debt issued for sewer	(24,701,169)
	<u>96,017,584</u>
Debt chargeable to debt limit	<u>\$ 159,622,596</u>

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

## RECENT AND PLANNED DEBT ISSUANCES

In August 2021, the City borrowed \$17.9 million for Auburn City Schools to construct a new elementary school and renovate an existing school. Although this borrowing is funded from revenue in the Special School Tax Fund, it was issued as General Obligation debt of the City.

# FINANCIAL OVERVIEW

The fiscal 2023 and 2024 budget includes debt service for two additional borrowings. In August 2022, \$55.0 million was issued for the construction of William Buechner Parkway, construction of the Environmental Services and Public Works facility, and improvements to the Auburn Soccer Complex. In fiscal 2023, a \$22.0 million borrowing is proposed for the Lake Wilmore Community Center. In fiscal 2024, a \$31.5 million borrowing is proposed for Boykin Campus improvements and Lake Wilmore multi-purpose fields. Debt service is projected to begin for this issuance in fiscal 2025. In addition, future debt (FY25 – FY28) will be considered for other parks & recreation projects, education 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 September 1, 2022. 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 2041; 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 September 1, 2022

Fiscal Year	General Fund	Special Five-Mill Tax Fund	School Tax Fund	Sewer Fund
2022	187,954	-	-	-
2023	8,600,001	6,646,006	8,379,369	4,089,099
2024	8,424,939	6,587,381	8,376,997	4,085,234
2025 - 2050	131,492,313	169,348,894	73,258,714	19,354,887

### Debt Service Payments

As of September 1, 2022

Fiscal Year	Principal	Interest	Total Debt Service
2022	164,079	23,875	187,954
2023	16,319,351	11,395,124	27,714,475
2024	16,490,569	10,983,981	27,474,550
2025 - 2050	275,131,582	118,323,227	393,454,809
<b>Totals</b>	<b>\$ 308,105,581</b>	<b>\$ 140,726,207</b>	<b>\$ 448,831,788</b>

## CREDIT RATING

In July 2022, 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 economy, with a local stabilizing institutional influence, very strong management with strong financial policies and practices, strong budgetary performance, and very strong liquidity" as factors that were considered in the rating. According to S&P, an AA+ rating indicates a "strong capacity to

# FINANCIAL OVERVIEW

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meet financial commitments.”

In addition, the City holds a rating of Aa2 from Moody's Investors Service, also issued in July 2022. The Moody's rating report cited the City's “healthy financial position, marked by strong reserve and liquidity levels and formalized fiscal policies” 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; prepaid 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, 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 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.

**FOUR AND FIVE 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.

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

# DESCRIPTION OF BUDGETED FUNDS

**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.

**CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND** - accounts for American Rescue Plan federal funding provided through the U.S. Department of Treasury to respond to the COVID-19 public health emergency and its economic impacts.

**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**  
**2022 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

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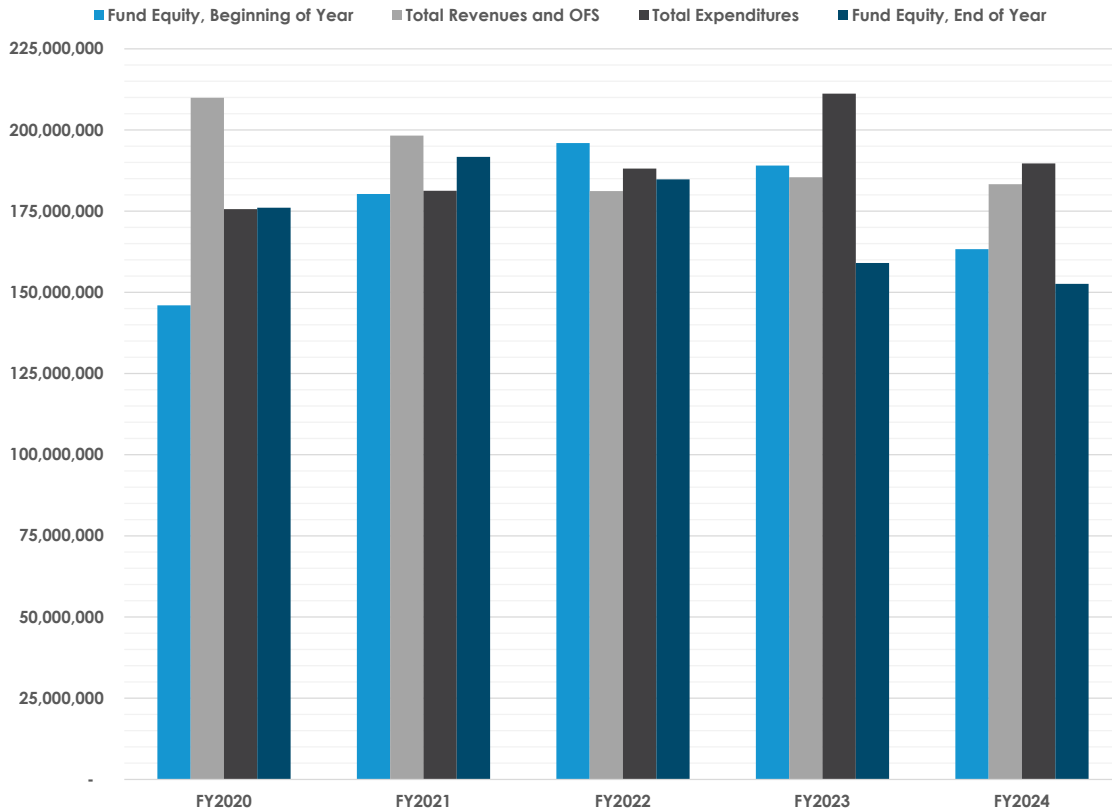
**MAJOR FUNDS** are designated as such if the fund meets the criteria established by the Governmental Accounting Standards Board (GASB). The criteria for the determination of major funds focus on the relative size of assets, liabilities, revenues and expenditures or expenses as a percentage of corresponding 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, the Coronavirus State and Local Fiscal Recovery 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	
	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Beginning Fund Equity including Permanent Reserve Fund, Restated*</b>	\$ <b>145,981,518</b>	\$ <b>180,289,573</b>	\$ <b>195,956,355</b>	\$ <b>189,040,148</b>	\$ <b>163,298,370</b>
Revenues	149,579,366	162,518,061	172,060,554	180,424,304	178,288,328
Other Financing Sources (OFS)	60,344,744	35,745,752	9,118,779	5,016,750	4,995,750
<b>Total Available Resources</b>	<b>209,924,110</b>	<b>198,263,813</b>	<b>181,179,333</b>	<b>185,441,054</b>	<b>183,284,078</b>
Expenditures/Expenses	122,477,885	136,938,181	145,546,923	169,059,546	157,911,685
Other Financing Uses (OFU)	53,138,169	44,324,171	42,548,617	42,123,286	31,777,104
<b>Total Expenditures and OFU</b>	<b>175,616,054</b>	<b>181,262,352</b>	<b>188,095,540</b>	<b>211,182,832</b>	<b>189,688,789</b>
Excess (Deficit) of Revenues and OFS over Expenditures/Expenses and OFU	34,308,055	17,001,461	(6,916,207)	(25,741,778)	(6,404,711)
Prior Period Adjustment	-	(1,334,680)	-	-	-
<b>Ending Fund Balances/Net Position</b>	<b>180,289,573</b>	<b>195,956,355</b>	<b>189,040,148</b>	<b>163,298,370</b>	<b>156,893,659</b>
Less: Permanent Reserve	4,237,575	4,243,025	4,248,500	4,269,743	4,291,091
<b>Ending Fund Equity, Excluding Permanent Reserve</b>	<b>176,051,998</b>	<b>191,713,330</b>	<b>184,791,648</b>	<b>159,028,627</b>	<b>152,602,567</b>

## FIVE YEAR COMPARISON



# MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS BY FUND TYPE

## OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/ EXPENSES

### FY2023

	Governmental Funds				Business-Type Activities		Total
	General Fund	Special School Tax Fund	Coronavirus State & Local Fiscal Recovery Fund	All Other Governmental Funds	Sewer Enterprise Fund	Solid Waste Management Fund	All Budgeted Funds
	A Major Fund \$	A Major Fund \$	A Major Fund \$	\$	A Major Fund \$	Non-Major \$	\$
<b>Budgeted Ending Fund Equity, 09.30.2022</b>	<b>68,120,264</b>	<b>41,963,035</b>	<b>7,826</b>	<b>12,035,195</b>	<b>65,646,031</b>	<b>1,267,798</b>	<b>189,040,148</b>
Revenues	118,578,779	23,804,600	5,574,000	14,020,150	12,822,975	5,623,800	180,424,304
Other Financing Sources	767,250	-	-	3,439,500	805,000	5,000	5,016,750
<b>Total Available Resources</b>	<b>119,346,029</b>	<b>23,804,600</b>	<b>5,574,000</b>	<b>17,459,650</b>	<b>13,627,975</b>	<b>5,628,800</b>	<b>185,441,054</b>
Expenditures/Expenses	117,240,897	9,337,371	2,267,500	16,464,006	17,066,380	6,683,392	169,059,546
Other Financing Uses (OFU)	22,603,625	15,392,411	3,300,000	696,000	76,250	55,000	42,123,286
<b>Total Budgeted Expenditures/Expenses</b>	<b>139,844,522</b>	<b>24,729,782</b>	<b>5,567,500</b>	<b>17,160,006</b>	<b>17,142,630</b>	<b>6,738,392</b>	<b>211,182,832</b>
Change in Fund Equity	(20,498,493)	(925,182)	6,500	299,644	(3,514,655)	(1,109,592)	(25,741,778)
<b>Budgeted Ending Fund Equity 09.30.2023</b>	<b>47,621,771</b>	<b>41,037,853</b>	<b>14,326</b>	<b>12,334,839</b>	<b>62,131,376</b>	<b>158,206</b>	<b>163,298,370</b>

### FY2024

	Governmental Funds				Business-Type Activities		Total
	General Fund	Special School Tax Fund	Coronavirus State & Local Fiscal Recovery Fund	All Other Governmental Funds	Sewer Enterprise Fund	Solid Waste Management Fund	All Budgeted Funds
	A Major Fund \$	A Major Fund \$	A Major Fund \$	\$	A Major Fund \$	Non-Major \$	\$
<b>Budgeted Ending Fund Equity, 09.30.2023</b>	<b>47,621,771</b>	<b>41,037,853</b>	<b>14,326</b>	<b>12,334,839</b>	<b>62,131,376</b>	<b>158,206</b>	<b>163,298,370</b>
Revenues	120,912,853	24,513,300	3,250	14,073,150	13,050,975	5,734,800	178,288,328
Other Financing Sources	771,250	-	-	3,414,500	805,000	5,000	4,995,750
<b>Total Available Resources</b>	<b>121,684,103</b>	<b>24,513,300</b>	<b>3,250</b>	<b>17,487,650</b>	<b>13,855,975</b>	<b>5,739,800</b>	<b>183,284,078</b>
Expenditures/Expenses	106,026,288	9,351,281	-	16,314,631	19,891,425	6,328,059	157,911,685
Other Financing Uses (OFU)	22,825,238	8,120,616	-	700,000	76,250	55,000	31,777,104
<b>Total Budgeted Expenditures/Expenses</b>	<b>128,851,526</b>	<b>17,471,897</b>	<b>-</b>	<b>17,014,631</b>	<b>19,967,675</b>	<b>6,383,059</b>	<b>189,688,789</b>
Change in Fund Equity	(7,167,424)	7,041,403	3,250	473,019	(6,111,700)	(643,259)	(6,404,711)
<b>Budgeted Ending Fund Equity 09.30.2024</b>	<b>40,454,347</b>	<b>48,079,256</b>	<b>17,576</b>	<b>12,807,858</b>	<b>56,019,675</b>	<b>(485,053)</b>	<b>156,893,659</b>



# ALL BUDGETED FUNDS BY FUND TYPE

## OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/ EXPENSES

### FY2023

	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
	\$	\$	\$	\$	\$	\$	\$
<b>Budgeted Ending Fund Equity, 09.30.2022</b>	<b>68,120,264</b>	<b>1,239,575</b>	<b>42,937,248</b>	<b>9,829,232</b>	<b>122,126,319</b>	<b>66,913,829</b>	<b>189,040,148</b>
Revenues	118,578,779	6,200,700	30,241,250	6,956,800	161,977,529	18,446,775	180,424,304
Other Financing Sources	767,250	3,435,000	4,500	-	4,206,750	810,000	5,016,750
<b>Total Available Resources</b>	<b>119,346,029</b>	<b>9,635,700</b>	<b>30,245,750</b>	<b>6,956,800</b>	<b>166,184,279</b>	<b>19,256,775</b>	<b>185,441,054</b>
Expenditures/Expenses	117,240,897	9,554,400	11,615,171	6,899,306	145,309,774	23,749,773	169,059,546
Other Financing Uses (OFU)	22,603,625	-	19,388,411	-	41,992,036	131,250	42,123,286
<b>Total Budgeted Expenditures/Expenses</b>	<b>139,844,522</b>	<b>9,554,400</b>	<b>31,003,582</b>	<b>6,899,306</b>	<b>187,301,810</b>	<b>23,881,023</b>	<b>211,182,832</b>
Change in Fund Equity	(20,498,493)	81,300	(757,832)	57,494	(21,117,531)	(4,624,248)	(25,741,778)
<b>Budgeted Ending Fund Equity 09.30.2023</b>	<b>47,621,771</b>	<b>1,320,875</b>	<b>42,179,416</b>	<b>9,886,726</b>	<b>101,008,788</b>	<b>62,289,581</b>	<b>163,298,370</b>

### FY2024

	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
	\$	\$	\$	\$	\$	\$	\$
<b>Budgeted Ending Fund Equity, 09.30.2023</b>	<b>47,621,771</b>	<b>1,320,875</b>	<b>42,179,416</b>	<b>9,886,726</b>	<b>101,008,788</b>	<b>62,289,581</b>	<b>163,298,370</b>
Revenues	120,912,853	6,040,200	25,383,200	7,166,300	159,502,553	18,785,775	178,288,328
Other Financing Sources	771,250	3,410,000	4,500	-	4,185,750	810,000	4,995,750
<b>Total Available Resources</b>	<b>121,684,103</b>	<b>9,450,200</b>	<b>25,387,700</b>	<b>7,166,300</b>	<b>163,688,303</b>	<b>19,595,775</b>	<b>183,284,078</b>
Expenditures/Expenses	106,026,288	9,433,900	9,386,581	6,845,431	131,692,200	26,219,485	157,911,685
Other Financing Uses (OFU)	22,825,238	-	8,820,616	-	31,645,854	131,250	31,777,104
<b>Total Budgeted Expenditures/Expenses</b>	<b>128,851,526</b>	<b>9,433,900</b>	<b>18,207,197</b>	<b>6,845,431</b>	<b>163,338,054</b>	<b>26,350,735</b>	<b>189,688,789</b>
Change in Fund Equity	(7,167,424)	16,300	7,180,503	320,869	350,248	(6,754,960)	(6,404,711)
<b>Budgeted Ending Fund Equity 09.30.2024</b>	<b>40,454,347</b>	<b>1,337,175</b>	<b>49,359,919</b>	<b>10,207,595</b>	<b>101,359,037</b>	<b>55,534,622</b>	<b>156,893,659</b>

# MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

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

### FY2023

	Governmental Activities				Business-Type Activities		FY2023 Total All Budgeted Funds
	General Fd Major Fund	Spec. School Major Fund	SLFRF Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	
Revenues	\$	\$	\$	\$	\$	\$	\$
Taxes	77,072,234	23,634,600	-	7,643,800	-	-	108,350,634
Licenses and permits	30,222,600	-	-	-	-	-	30,222,600
Grants	-	-	5,567,500	-	-	-	5,567,500
Fines and costs	1,274,000	-	-	-	-	-	1,274,000
Charges for services	8,838,118	-	-	5,467,400	12,735,000	5,606,500	32,647,018
Other revenue	1,171,827	170,000	6,500	908,950	87,975	17,300	2,362,552
<b>Total revenues</b>	<b>118,578,779</b>	<b>23,804,600</b>	<b>5,574,000</b>	<b>14,020,150</b>	<b>12,822,975</b>	<b>5,623,800</b>	<b>180,424,304</b>
Other financing sources (OFS)							
Transfers in from other funds	767,250	-	-	3,435,000	-	-	4,202,250
Sale of surplus assets	-	-	-	-	5,000	5,000	10,000
Capital contributions	-	-	-	4,500	800,000	-	804,500
<b>Total revenues and OFS</b>	<b>119,346,029</b>	<b>23,804,600</b>	<b>5,574,000</b>	<b>17,459,650</b>	<b>13,627,975</b>	<b>5,628,800</b>	<b>185,441,054</b>
<b>Expenditures/Expenses</b>							
City Council	279,232	-	-	-	-	-	279,232
City Manager	1,252,423	-	-	-	-	-	1,252,423
Human Resources							
HR	1,243,947	-	-	-	-	-	1,243,947
Risk Management	439,500	-	-	-	-	-	439,500
Information Technology							
IT	2,075,585	-	-	-	-	-	2,075,585
GIS	963,455	-	-	-	-	-	963,455
Finance	1,967,556	-	-	-	-	-	1,967,556
Economic Development	1,269,338	-	-	-	-	-	1,269,338
Judicial	983,559	-	-	-	-	-	983,559
Development Services Administration	407,421	-	-	-	-	-	407,421
Planning Services	958,598	-	-	-	-	-	958,598
Inspection Services	1,688,060	-	-	-	-	-	1,688,060
Community Services	746,030	-	-	-	-	-	746,030
Engineering Services	3,659,546	-	-	-	-	-	3,659,546
Public Services Administration	214,169	-	-	-	-	-	214,169
Public Works							
Administration	464,791	-	-	-	-	-	464,791
ROW Maintenance	1,515,882	-	-	-	-	-	1,515,882
Facilities Maintenance	661,990	-	-	-	-	-	661,990
Construction	1,077,686	-	-	-	-	-	1,077,686
Maintenance	899,616	-	-	-	-	-	899,616
Landscapre Sustainability	1,200,646	-	-	-	-	-	1,200,646
Environmental Services							
Administration	310,317	-	-	-	-	-	310,317
Animal Control	490,023	-	-	-	-	-	490,023
Fleet Services	1,305,299	-	-	-	-	-	1,305,299
Library	2,972,616	-	-	-	-	-	2,972,616
Parks and Recreation							
Administration	1,821,603	-	-	-	-	-	1,821,603
Leisure Services	2,632,170	-	-	-	-	-	2,632,170
Parks and Facilities	3,717,297	-	-	-	-	-	3,717,297
Public Safety Administration							
Administration	2,705,462	-	-	10,300	-	-	2,715,762
Emergency Mgmt/Comm	2,883,110	-	-	-	-	-	2,883,110
Police	19,422,324	-	-	-	-	-	19,422,324
Fire	9,774,583	-	-	-	-	-	9,774,583
Water Resource Management							
Sewer Administration	-	-	-	-	751,805	-	751,805
Sewer Maintenance	-	-	-	-	2,167,236	-	2,167,236
Line Locating	-	-	-	-	81,163	-	81,163
Watershed Management	-	-	-	-	351,542	-	351,542
Pumping and Treatment	-	-	-	-	2,842,600	-	2,842,600
Solid Waste Management							
Administration	-	-	-	-	-	614,055	614,055
Recycling	-	-	-	-	-	3,280,903	3,280,903
Solid Waste	-	-	-	-	-	2,738,209	2,738,209
Total departmental	72,003,834	-	-	10,300	6,194,346	6,633,167	84,841,647
Non-departmental	45,237,063	9,337,371	2,267,500	16,453,706	10,872,034	50,225	84,217,899
<b>Total expenditures/expenses</b>	<b>117,240,897</b>	<b>9,337,371</b>	<b>2,267,500</b>	<b>16,464,006</b>	<b>17,066,380</b>	<b>6,683,392</b>	<b>169,059,546</b>
Other financing uses (OFU):							
Transfers out	22,603,625	15,392,411	3,300,000	696,000	76,250	55,000	42,123,286
<b>Total expenditures/expenses and OFU</b>	<b>139,844,522</b>	<b>24,729,782</b>	<b>5,567,500</b>	<b>17,160,006</b>	<b>17,142,630</b>	<b>6,738,392</b>	<b>211,182,832</b>

# MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

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

### FY2024

	Governmental Activities				Business-Type Activities		FY2024 Total
	General Fd Major Fund	Spec. School Major Fund	SLFRF Major Fund	All Other Gov't'l Funds	Sewer Major Fund	Solid Waste Non-Major	All Budgeted Funds
Revenues	\$	\$	\$	\$	\$	\$	\$
Taxes	78,633,752	24,343,300	-	7,856,300	-	-	110,833,352
Licenses and permits	30,720,800	-	-	-	-	-	30,720,800
Fines and costs	1,274,000	-	-	-	-	-	1,274,000
Charges for services	9,115,064	-	-	5,538,100	12,963,000	5,717,500	33,333,664
Other revenue	1,169,236	170,000	3,250	678,750	87,975	17,300	2,126,511
<b>Total revenues</b>	<b>120,912,853</b>	<b>24,513,300</b>	<b>3,250</b>	<b>14,073,150</b>	<b>13,050,975</b>	<b>5,734,800</b>	<b>178,288,328</b>
Other financing sources (OFS)							
Transfers in from other funds	771,250	-	-	3,410,000	-	-	4,181,250
Sale of surplus assets	-	-	-	-	5,000	5,000	10,000
Capital contributions	-	-	-	4,500	800,000	-	804,500
<b>Total revenues and OFS</b>	<b>121,684,103</b>	<b>24,513,300</b>	<b>3,250</b>	<b>17,487,650</b>	<b>13,855,975</b>	<b>5,739,800</b>	<b>183,284,078</b>
<b>Expenditures/Expenses</b>							
City Council	281,759	-	-	-	-	-	281,759
City Manager	1,276,086	-	-	-	-	-	1,276,086
Human Resources							
HR	1,216,363	-	-	-	-	-	1,216,363
Risk Management	472,000	-	-	-	-	-	472,000
Information Technology							
IT	2,027,305	-	-	-	-	-	2,027,305
GIS	1,009,843	-	-	-	-	-	1,009,843
Finance	2,025,047	-	-	-	-	-	2,025,047
Economic Development	1,292,554	-	-	-	-	-	1,292,554
Judicial	1,007,133	-	-	-	-	-	1,007,133
Development Services Administration	379,331	-	-	-	-	-	379,331
Planning Services	988,125	-	-	-	-	-	988,125
Inspection Services	1,697,027	-	-	-	-	-	1,697,027
Community Services	742,189	-	-	-	-	-	742,189
Engineering Services	3,848,378	-	-	-	-	-	3,848,378
Public Services Administration	214,169	-	-	-	-	-	214,169
Public Works							
Administration	471,173	-	-	-	-	-	471,173
ROW Maintenance	1,586,348	-	-	-	-	-	1,586,348
Facilities Maintenance	650,380	-	-	-	-	-	650,380
Construction	1,132,826	-	-	-	-	-	1,132,826
Maintenance	902,416	-	-	-	-	-	902,416
Landscapre Sustainability	1,271,658	-	-	-	-	-	1,271,658
Environmental Services							
Administration	320,065	-	-	-	-	-	320,065
Animal Control	501,874	-	-	-	-	-	501,874
Fleet Services	1,404,271	-	-	-	-	-	1,404,271
Library	3,053,834	-	-	-	-	-	3,053,834
Parks and Recreation							
Administration	1,835,674	-	-	-	-	-	1,835,674
Leisure Services	2,707,735	-	-	-	-	-	2,707,735
Parks and Facilities	3,707,142	-	-	-	-	-	3,707,142
Public Safety Administration							
Administration	2,718,962	-	-	35,300	-	-	2,754,262
Emergency Mgmt/Comm	2,161,747	-	-	-	-	-	2,161,747
Police	20,388,542	-	-	-	-	-	20,388,542
Fire	12,060,432	-	-	-	-	-	12,060,432
Water Resource Management							
Sewer Administration	-	-	-	-	733,051	-	733,051
Sewer Maintenance	-	-	-	-	2,177,726	-	2,177,726
Line Locating	-	-	-	-	123,332	-	123,332
Watershed Management	-	-	-	-	354,456	-	354,456
Pumping and Treatment	-	-	-	-	2,902,600	-	2,902,600
Solid Waste Management							
Administration	-	-	-	-	-	619,738	619,738
Recycling	-	-	-	-	-	2,536,894	2,536,894
Solid Waste	-	-	-	-	-	3,121,202	3,121,202
Total departmental	75,352,387	-	-	35,300	6,291,164	6,277,834	87,956,686
Non-departmental	30,673,901	9,351,281	-	16,279,331	13,600,261	50,225	69,954,999
<b>Total expenditures/expenses</b>	<b>106,026,288</b>	<b>9,351,281</b>	<b>-</b>	<b>16,314,631</b>	<b>19,891,425</b>	<b>6,328,059</b>	<b>157,911,685</b>
Other financing uses (OFU):							
Transfers out	22,825,238	8,120,616	-	700,000	76,250	55,000	31,777,104
<b>Total expenditures/expenses and OFU</b>	<b>128,851,526</b>	<b>17,471,897</b>	<b>-</b>	<b>17,014,631</b>	<b>19,967,675</b>	<b>6,383,059</b>	<b>189,688,789</b>

# ALL BUDGETED FUNDS BY FUND TYPE

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

### FY2023

	Governmental Funds				Proprietary Funds	FY2023 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
<b>Revenues</b>						
Taxes	77,072,234	-	24,331,100	6,947,300	-	108,350,634
Licenses and permits	30,222,600	-	-	-	-	30,222,600
Grants	-	-	5,567,500	-	-	5,567,500
Fines and costs	1,274,000	-	-	-	-	1,274,000
Charges for services	8,838,118	5,467,400	-	-	18,351,500	32,657,018
Other revenue	1,171,827	733,300	342,650	9,500	95,275	2,352,552
<b>Total revenues</b>	<b>118,578,779</b>	<b>6,200,700</b>	<b>30,241,250</b>	<b>6,956,800</b>	<b>18,446,775</b>	<b>180,424,304</b>
Other financing sources (OFS)						
Transfers in from other funds	767,250	3,435,000	-	-	-	4,202,250
Sale of surplus assets	-	-	4,500	-	10,000	14,500
Capital contributions	-	-	-	-	800,000	800,000
<b>Total revenues and OFS</b>	<b>119,346,029</b>	<b>9,635,700</b>	<b>30,245,750</b>	<b>6,956,800</b>	<b>19,256,775</b>	<b>185,441,054</b>
<b>Expenditures/expenses</b>						
City Council	279,232	-	-	-	-	279,232
City Manager	1,252,423	-	-	-	-	1,252,423
Human Resources						
HR	1,243,947	-	-	-	-	1,243,947
Risk Management	439,500	-	-	-	-	439,500
Information Technology						
IT	2,075,585	-	-	-	-	2,075,585
GIS	963,455	-	-	-	-	963,455
Finance	1,967,556	-	-	-	-	1,967,556
Economic Development	1,269,338	-	-	-	-	1,269,338
Judicial	983,559	-	-	-	-	983,559
Development Services Administration	407,421	-	-	-	-	407,421
Planning Services	958,598	-	-	-	-	958,598
Inspection Services	1,688,060	-	-	-	-	1,688,060
Community Services	746,030	-	-	-	-	746,030
Engineering Services	3,659,546	-	-	-	-	3,659,546
Public Services Administration	214,169	-	-	-	-	214,169
Public Works						
Administration	464,791	-	-	-	-	464,791
ROW Maintenance	1,515,882	-	-	-	-	1,515,882
Facilities Maintenance	661,990	-	-	-	-	661,990
Construction	1,077,686	-	-	-	-	1,077,686
Maintenance	899,616	-	-	-	-	899,616
Landscape Sustainability	1,200,646	-	-	-	-	1,200,646
Environmental Services						
Administration	310,317	-	-	-	-	310,317
Animal Control	490,023	-	-	-	-	490,023
Fleet Services	1,305,299	-	-	-	-	1,305,299
Library	2,972,616	-	-	-	-	2,972,616
Parks and Recreation						
Administration	1,821,603	-	-	-	-	1,821,603
Leisure Services	2,632,170	-	-	-	-	2,632,170
Parks and Facilities	3,717,297	-	-	-	-	3,717,297
Public Safety Administration						
Administration	2,705,462	-	10,300	-	-	2,715,762
Emergency Mgmt/Comm	2,883,110	-	-	-	-	2,883,110
Police	19,422,324	-	-	-	-	19,422,324
Fire	9,774,583	-	-	-	-	9,774,583
Water Resource Management						
Sewer Administration	-	-	-	-	751,805	751,805
Sewer Maintenance	-	-	-	-	2,167,236	2,167,236
Line Locating	-	-	-	-	81,163	81,163
Watershed Management	-	-	-	-	351,542	351,542
Pumping and Treatment	-	-	-	-	2,842,600	2,842,600
Solid Waste Management						
Administration	-	-	-	-	614,055	614,055
Recycling	-	-	-	-	3,280,903	3,280,903
Solid Waste	-	-	-	-	2,738,209	2,738,209
Total departmental	72,003,834	-	10,300	-	12,827,514	84,841,647
Non-departmental	45,237,063	9,554,400	11,604,871	6,899,306	10,922,259	84,217,899
<b>Total expenditures/expenses</b>	<b>117,240,897</b>	<b>9,554,400</b>	<b>11,615,171</b>	<b>6,899,306</b>	<b>23,749,773</b>	<b>169,059,546</b>
Other financing uses (OFU):						
Transfers out	22,603,625	-	19,388,411	-	131,250	42,123,286
<b>Total expenditures/expenses and OFU</b>	<b>139,844,522</b>	<b>9,554,400</b>	<b>31,003,582</b>	<b>6,899,306</b>	<b>23,881,023</b>	<b>211,182,832</b>

# ALL BUDGETED FUNDS BY FUND TYPE

## BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION FY2024

	Governmental Funds				Proprietary Funds	FY2024 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
<b>Revenues</b>						
Taxes	78,633,752	-	25,043,800	7,155,800	-	110,833,352
Licenses and permits	30,720,800	-	-	-	-	30,720,800
Fines and costs	1,274,000	-	-	-	-	1,274,000
Charges for services	9,115,064	5,538,100	-	-	18,690,500	33,343,664
Other revenue	1,169,236	502,100	339,400	10,500	95,275	2,116,511
<b>Total revenues</b>	<b>120,912,853</b>	<b>6,040,200</b>	<b>25,383,200</b>	<b>7,166,300</b>	<b>18,785,775</b>	<b>178,288,328</b>
Other financing sources (OFS)						
Transfers in from other funds	771,250	3,410,000	-	-	-	4,181,250
Sale of surplus assets	-	-	4,500	-	10,000	14,500
Capital contributions	-	-	-	-	800,000	800,000
<b>Total revenue and OFS</b>	<b>121,684,103</b>	<b>9,450,200</b>	<b>25,387,700</b>	<b>7,166,300</b>	<b>19,595,775</b>	<b>183,284,078</b>
<b>Expenditures/expenses</b>						
City Council	281,759	-	-	-	-	281,759
City Manager	1,276,086	-	-	-	-	1,276,086
Human Resources						
HR	1,216,363	-	-	-	-	1,216,363
Risk Management	472,000	-	-	-	-	472,000
Information Technology						
IT	2,027,305	-	-	-	-	2,027,305
GIS	1,009,843	-	-	-	-	1,009,843
Finance	2,025,047	-	-	-	-	2,025,047
Economic Development	1,292,554	-	-	-	-	1,292,554
Judicial	1,007,133	-	-	-	-	1,007,133
Development Services Administration	379,331	-	-	-	-	379,331
Planning Services	988,125	-	-	-	-	988,125
Inspection Services	1,697,027	-	-	-	-	1,697,027
Community Services	742,189	-	-	-	-	742,189
Engineering Services	3,848,378	-	-	-	-	3,848,378
Public Services Administration	214,169	-	-	-	-	214,169
Public Works						
Administration	471,173	-	-	-	-	471,173
ROW Maintenance	1,586,348	-	-	-	-	1,586,348
Facilities Maintenance	650,380	-	-	-	-	650,380
Construction	1,132,826	-	-	-	-	1,132,826
Maintenance	902,416	-	-	-	-	902,416
Landscapre Sustainability	1,271,658	-	-	-	-	1,271,658
Environmental Services						
Administration	320,065	-	-	-	-	320,065
Animal Control	501,874	-	-	-	-	501,874
Fleet Services	1,404,271	-	-	-	-	1,404,271
Library	3,053,834	-	-	-	-	3,053,834
Parks and Recreation						
Administration	1,835,674	-	-	-	-	1,835,674
Leisure Services	2,707,735	-	-	-	-	2,707,735
Parks and Facilities	3,707,142	-	-	-	-	3,707,142
Public Safety Administration						
Administration	2,718,962	-	35,300	-	-	2,754,262
Emergency Mgmt/Comm	2,161,747	-	-	-	-	2,161,747
Police	20,388,542	-	-	-	-	20,388,542
Fire	12,060,432	-	-	-	-	12,060,432
Water Resource Management						
Sewer Administration	-	-	-	-	733,051	733,051
Sewer Maintenance	-	-	-	-	2,177,726	2,177,726
Line Locating	-	-	-	-	123,332	123,332
Watershed Management	-	-	-	-	354,456	354,456
Pumping and Treatment	-	-	-	-	2,902,600	2,902,600
Solid Waste Management						
Administration	-	-	-	-	619,738	619,738
Recycling	-	-	-	-	2,536,894	2,536,894
Solid Waste	-	-	-	-	3,121,202	3,121,202
Total departmental	75,352,387	-	35,300	-	12,568,999	87,956,686
Non-departmental	30,673,901	9,433,900	9,351,281	6,845,431	13,650,486	69,954,999
<b>Total expenditures/expenses</b>	<b>106,026,288</b>	<b>9,433,900</b>	<b>9,386,581</b>	<b>6,845,431</b>	<b>26,219,485</b>	<b>157,911,685</b>
Other financing uses (OFU):						
Transfers out	22,825,238	-	8,820,616	-	131,250	31,777,104
<b>Total expenditures/expenses and OFU</b>	<b>128,851,526</b>	<b>9,433,900</b>	<b>18,207,197</b>	<b>6,845,431</b>	<b>26,350,735</b>	<b>189,688,789</b>

# 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			
	FY2021	FY2022	FY2023	FY2024
<b>Administrative Services</b>				
Office of the City Manager	11	10	10	10
Human Resources	9	9	9	9
Information Technology				
Information Technology	8	8	8	9
GIS	6	6	7	7
Finance	27	27	27	27
Economic Development	9	9	9	9
Judicial	7	7	7	7
<b>Total Administrative Services</b>	<b>77</b>	<b>76</b>	<b>77</b>	<b>78</b>
<b>Development Services</b>				
Administration	3	3	3	3
Planning Services	7	7	8	8
Inspection Services	15	15	15	15
Community Services	5	5	5	5
Engineering Services	26	26	27	27
<b>Total Development Services</b>	<b>56</b>	<b>56</b>	<b>58</b>	<b>58</b>
<b>Public Services</b>				
Administration	-	1	1	1
Public Works				
Administration	3	3	3	3
Right of Way	13	13	14	15
Facilities Maintenance	4	4	4	4
Construction	10	10	10	10
Maintenance	7	7	8	9
Landscape and Sustainability	8	8	8	8
Environmental Services <sup>1</sup>				
Administration	4	4	4	4
Recycling	16	16	18	18
Solid Waste	17	17	18	18
Animal Control	3	3	3	3
Fleet Services	10	10	10	11
Library	19	19	20	20
Parks and Recreation				
Administration	5	5	5	5
Leisure Services <sup>2</sup>	18	18	18	18
Parks and Facilities	23	23	30	30
Water Resource Management <sup>3</sup>				
Administration	8	8	8	8
Sewer Maintenance	16	16	16	16
Line Locating	4	4	4	4
Watershed Maintenance	4	4	4	4
<b>Total Public Services</b>	<b>192</b>	<b>193</b>	<b>206</b>	<b>209</b>
<b>Public Safety Services</b>				
Public Safety				
Administration	3	4	4	4
Communications	18	18	18	18
Police	156	156	156	156
Fire	65	65	74	83
<b>Total Public Safety Services</b>	<b>242</b>	<b>243</b>	<b>252</b>	<b>261</b>
<b>Total Employees</b>	<b>567</b>	<b>568</b>	<b>593</b>	<b>606</b>
<b>Employees by Funding Source</b>				
City - General Fund	494	495	517	530
City - Sewer Fund	32	32	32	32
City - Solid Waste Management Fund	37	37	40	40
City - Public Park and Recreation Board	4	4	4	4
<b>Total City Employees</b>	<b>567</b>	<b>568</b>	<b>593</b>	<b>606</b>
Water Works Board <sup>4</sup>	29	29	29	29
<b>Total Employees</b>	<b>596</b>	<b>597</b>	<b>622</b>	<b>635</b>

<sup>1</sup> 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.

<sup>2</sup> Leisure Services includes Tennis Center positions funded through the Public Park and Recreation Board.

<sup>3</sup> Administration, Line Locating and Watershed Maintenance Divisions are jointly funded by the Sewer Fund and Water Works Board.

<sup>4</sup> Water Works Board Employees.

# CITY OF AUBURN



City of Auburn

## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

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# CITY OF AUBURN



City of Auburn

## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

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# GENERAL FUND

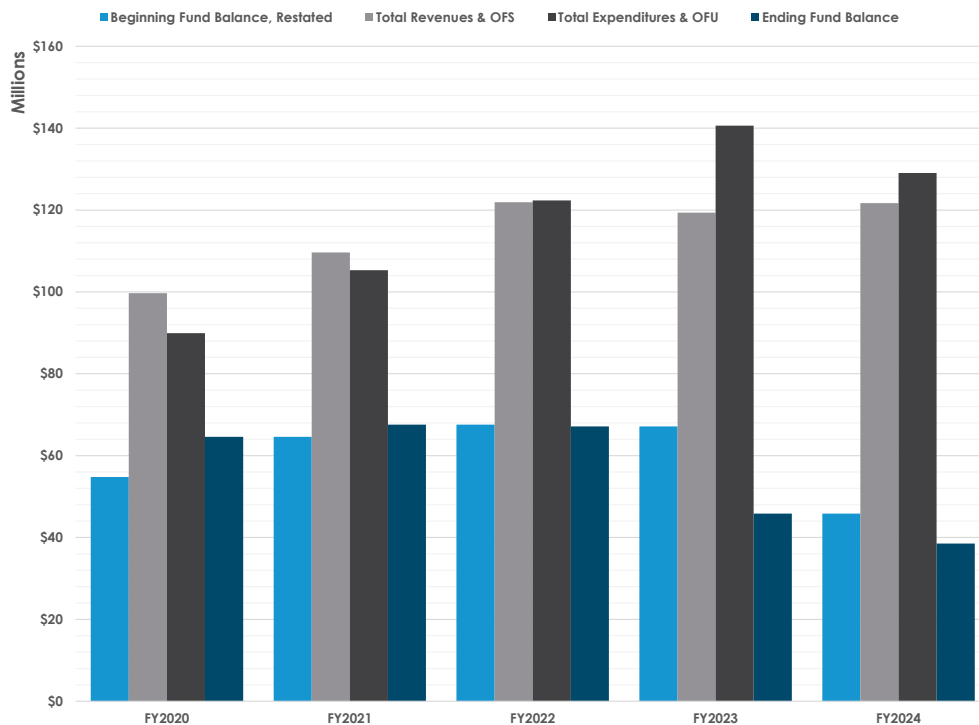
## CHANGES IN FUND BALANCE

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 the COVID-19 pandemic.

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Beginning Fund Balance</b>	<b>\$ 54,785,469</b>	<b>\$ 64,581,477</b>	<b>\$ 67,562,098</b>	<b>\$ 68,120,264</b>	<b>\$ 47,621,771</b>
Prior Period Adjustment <sup>1</sup>	-	(1,334,680)	-	-	-
Revenues	98,682,777	108,988,718	117,164,021	118,578,779	120,912,853
Other Financing Sources (OFS)	1,027,877	639,250	4,739,279	767,250	771,250
<b>Total Revenues &amp; OFS</b>	<b>99,710,653</b>	<b>109,627,968</b>	<b>121,903,300</b>	<b>119,346,029</b>	<b>121,684,103</b>
Expenditures	74,126,521	87,058,413	99,158,384	117,240,897	106,026,288
Other Financing Uses (OFU)	15,788,126	18,254,254	22,186,750	22,603,625	22,825,238
<b>Total Expenditures &amp; OFU</b>	<b>89,914,647</b>	<b>105,312,667</b>	<b>121,345,134</b>	<b>139,844,522</b>	<b>128,851,526</b>
Excess of Revenues & OFS over Expenditures & OFU	9,796,007	4,315,301	558,166	(20,498,493)	(7,167,424)
<b>Ending Fund Balance</b>	<b>64,581,477</b>	<b>67,562,098</b>	<b>68,120,264</b>	<b>47,621,771</b>	<b>40,454,347</b>
Less: Permanent Reserve Fund	4,237,575	4,243,025	4,248,500	4,269,743	4,291,091
<b>Net Ending Fund Balance</b>	<b>60,343,902</b>	<b>63,319,073</b>	<b>63,871,764</b>	<b>43,352,028</b>	<b>36,163,256</b>

Net Ending Fund Balance as a % of Expenditures and OFU

67.11%      60.12%      52.64%      31.00%      28.07%



<sup>1</sup> During FY2021, prior period adjustments were recorded to reclassify various capital projects expenditures from the Parks and Recreation Capital Projects Fund and to recognize a prior year liability due to the City of Auburn Board of Education.

# GENERAL FUND

## HISTORY OF CHANGES IN FUND BALANCE

### FISCAL YEARS 2017 - 2021

	Audited Actual					Increase (Decrease) FY21 > FY17			Inc (Dec) FY21 > FY20	
	FY2017	FY2018	FY2019	FY2020	FY2021	Amount	As %	Avg % change	Amount	As %
	\$	\$	\$	\$	\$	\$	%		\$	%
<b>Revenues</b>										
Sales taxes	39,648,005	42,010,312	43,804,081	43,838,542	50,902,320	11,254,315	28.4%	5.7%	7,063,778	16.1%
Occupation license fees	12,068,066	12,894,664	13,286,009	13,829,887	14,345,722	2,277,655	18.9%	3.8%	515,835	3.7%
Business license fees	11,125,563	11,789,722	13,033,658	13,286,460	12,789,880	1,664,317	15.0%	3.0%	(496,580)	-3.7%
Property taxes	5,338,089	5,765,698	6,231,852	6,946,386	7,375,310	2,037,221	38.2%	7.6%	428,924	6.2%
Court and parking fines	1,087,306	1,158,569	1,200,894	951,682	1,281,493	194,187	17.9%	3.6%	329,811	34.7%
Construction permits	1,450,870	1,194,455	1,590,622	2,014,049	1,920,048	469,179	32.3%	6.5%	(94,001)	-4.7%
E-911 fees	797,932	711,473	755,495	782,026	748,273	(49,660)	-6.2%	-1.2%	(33,753)	-4.3%
Rental and leasing tax	890,599	886,630	856,729	985,837	962,586	71,987	8.1%	1.6%	(23,251)	-2.4%
Public safety charges	4,332,372	5,406,293	5,541,872	5,648,437	5,688,137	1,355,764	31.3%	6.3%	39,699	0.7%
Interest	216,078	630,055	1,065,615	882,429	338,449	122,371	56.6%	11.3%	(543,980)	-61.6%
Lodging taxes	2,355,985	2,373,879	2,581,724	1,900,502	2,409,917	53,931	2.3%	0.5%	509,414	26.8%
State shared taxes	1,246,517	1,582,602	2,488,875	3,571,795	5,136,892	3,890,376	312.1%	62.4%	1,565,097	43.8%
Corrections "fund" fees	196,911	175,754	178,538	156,172	191,299	(5,612)	-2.9%	-0.6%	35,127	22.5%
Contributions from the public	1,176,667	457,547	523,701	402,491	444,050	(732,617)	-62.3%	-12.5%	41,559	10.3%
Other revenues	3,420,033	3,426,914	3,603,081	3,486,081	4,454,343	1,034,310	30.2%	6.0%	968,262	27.8%
<b>Total revenues</b>	<b>85,350,994</b>	<b>90,464,567</b>	<b>96,742,745</b>	<b>98,682,777</b>	<b>108,988,718</b>	<b>23,637,724</b>	<b>27.7%</b>	<b>5.5%</b>	<b>10,305,942</b>	<b>10.4%</b>
<b>Other financing sources (OFS)</b>										
Transfers in from other funds	364,277	2,605,075	381,244	1,027,877	639,250	274,973	75.5%	15.1%	(388,627)	-37.8%
<b>Total OFS</b>	<b>364,277</b>	<b>2,605,075</b>	<b>381,244</b>	<b>1,027,877</b>	<b>639,250</b>	<b>274,973</b>	<b>75.5%</b>	<b>15.1%</b>	<b>(388,627)</b>	<b>-60.8%</b>
<b>Total revenues and OFS</b>	<b>85,715,271</b>	<b>93,069,642</b>	<b>97,123,989</b>	<b>99,710,653</b>	<b>109,627,968</b>	<b>23,912,697</b>	<b>27.9%</b>	<b>5.6%</b>	<b>9,917,315</b>	<b>9.9%</b>
<b>Expenditures</b>										
<b>Departmental</b>										
Personal services	33,079,881	34,891,307	38,477,049	40,086,449	42,553,782	9,473,901	28.6%	5.7%	2,467,333	6.2%
Contractual services	5,613,129	6,187,496	5,931,842	5,878,687	6,711,082	1,097,953	19.6%	3.9%	832,396	14.2%
Commodities	3,341,229	3,637,402	5,168,450	4,123,567	4,360,331	1,019,102	30.5%	6.1%	236,764	5.7%
Capital outlay	2,728,392	2,417,665	2,621,436	2,606,422	2,901,520	173,128	6.3%	1.3%	295,098	11.3%
Projects	447,692	-	-	78,686	30,713	(416,979)	-93.1%	-18.6%	(47,974)	-61.0%
Agency Support	358,300	226,990	267,457	279,372	212,261	(146,039)	-40.8%	-8.2%	(67,111)	-24.0%
<b>Total departmental exps</b>	<b>45,568,623</b>	<b>47,360,860</b>	<b>52,466,234</b>	<b>53,053,182</b>	<b>56,769,689</b>	<b>11,201,066</b>	<b>24.6%</b>	<b>4.9%</b>	<b>3,716,507</b>	<b>7.0%</b>
<b>Non-departmental</b>										
Personal services	86,926	547,688	364,061	356,594	484,291	397,365	457.1%	91.4%	127,697	35.8%
Contractual services	3,260,959	3,390,022	3,740,824	3,894,280	4,834,827	1,573,868	48.3%	9.7%	940,548	24.2%
Commodities	85,685	97,216	70,918	87,641	140,864	55,179	64.4%	12.9%	53,224	60.7%
Capital outlay	5,244,450	82,824	48,893	37,635	1,879,575	(3,364,875)	-64.2%	-12.8%	1,841,940	4894.2%
Projects	8,883,260	12,756,582	10,924,849	8,596,760	14,775,616	5,892,355	66.3%	13.3%	6,178,856	71.9%
Debt service	7,137,361	6,589,176	6,794,373	6,471,795	7,099,931	(37,430)	-0.5%	-0.1%	628,136	9.7%
Outside agencies	1,239,818	1,587,787	1,777,751	1,628,635	1,073,620	(166,198)	-13.4%	-2.7%	(555,015)	-34.1%
<b>Total non-dept exps</b>	<b>25,938,460</b>	<b>25,051,293</b>	<b>23,721,668</b>	<b>21,073,339</b>	<b>30,288,725</b>	<b>4,350,265</b>	<b>16.8%</b>	<b>3.4%</b>	<b>9,215,386</b>	<b>43.7%</b>
<b>Total expenditures</b>	<b>71,507,083</b>	<b>72,412,153</b>	<b>76,187,902</b>	<b>74,126,521</b>	<b>87,058,413</b>	<b>15,551,331</b>	<b>21.7%</b>	<b>4.3%</b>	<b>12,931,892</b>	<b>17.4%</b>
<b>Other financing uses</b>										
Transfers to component units										
Board of Education	13,174,623	13,379,911	12,997,953	13,308,711	14,410,442	1,235,819	9.4%	1.9%	1,101,731	8.3%
Industrial Development Board	1,495,000	939,500	1,035,000	905,000	1,000,000	(495,000)	-33.1%	-6.6%	95,000	10.5%
Public Park and Rec Board	201,675	369,496	337,619	251,867	268,538	66,863	33.2%	6.6%	16,671	6.6%
<b>Total trsfrs to comp units</b>	<b>14,871,298</b>	<b>14,688,907</b>	<b>14,370,572</b>	<b>14,465,577</b>	<b>15,678,980</b>	<b>807,682</b>	<b>5.4%</b>	<b>1.1%</b>	<b>1,213,402</b>	<b>8.4%</b>
Transfers to other funds	1,703,257	266,276	1,142,938	1,322,548	2,575,274	872,017	51.2%	10.2%	1,252,726	94.7%
<b>Total other financing uses</b>	<b>16,574,555</b>	<b>14,955,183</b>	<b>15,513,510</b>	<b>15,788,126</b>	<b>18,254,254</b>	<b>1,679,699</b>	<b>10.1%</b>	<b>2.0%</b>	<b>2,466,128</b>	<b>15.6%</b>
<b>Total exps &amp; OFU</b>	<b>88,081,638</b>	<b>87,367,336</b>	<b>91,701,411</b>	<b>89,914,647</b>	<b>105,312,667</b>	<b>17,231,029</b>	<b>19.6%</b>	<b>3.9%</b>	<b>15,398,020</b>	<b>17.1%</b>
<b>Excess (deficit) of revs/OFS&gt;exps/OFU</b>	<b>(2,366,366)</b>	<b>5,702,306</b>	<b>5,422,577</b>	<b>9,796,007</b>	<b>4,315,301</b>	<b>6,681,668</b>	<b>282.4%</b>	<b>56.5%</b>	<b>(5,480,705)</b>	<b>-55.9%</b>

# GENERAL FUND

## PROJECTED CHANGES IN FUND BALANCE

### FISCAL YEARS 2021 - 2028

	Audited Actual	Adjusted Budget	Actuals Mar 31	As % of Budget	Budget		Projected			
	FY2021	FY2022	FY2022		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Sales taxes	50,902,320	55,500,000	29,159,517	52.5%	56,610,000	57,742,200	60,629,310	63,660,776	66,843,814	70,186,005
Occupation license fees	14,345,722	14,583,000	7,842,188	53.8%	14,874,700	15,172,200	15,930,810	16,727,351	17,563,718	18,441,904
Business license fees	12,789,880	13,652,300	11,442,804	83.8%	13,847,900	14,048,600	14,751,030	15,488,582	16,263,011	17,076,161
Property taxes	7,375,310	7,732,400	7,264,787	94.0%	7,935,000	8,143,700	8,550,885	8,978,429	9,427,351	9,898,718
Court and parking fines	1,281,493	1,104,000	526,695	47.7%	1,104,000	1,104,000	1,159,200	1,217,160	1,278,018	1,341,919
Construction permits	1,920,048	1,574,900	778,297	49.4%	1,500,000	1,500,000	1,575,000	1,653,750	1,736,438	1,823,259
E-911 fees	748,273	750,000	423,616	56.5%	750,000	750,000	787,500	826,875	868,219	911,630
Rental and leasing tax	962,586	990,000	504,479	51.0%	990,000	990,000	1,039,500	1,091,475	1,146,049	1,203,351
Public safety charges	5,688,137	6,619,933	3,325,255	50.2%	6,480,930	6,754,976	7,092,725	7,447,361	7,819,729	8,210,716
Interest	338,449	568,284	170,909	30.1%	596,727	594,136	623,843	655,035	687,787	722,176
Lodging taxes	2,409,917	3,150,000	1,625,468	51.6%	3,213,000	3,277,260	3,441,123	3,613,179	3,793,838	3,983,530
State shared taxes	5,136,892	6,333,914	3,020,147	47.7%	6,265,800	6,400,200	6,720,210	7,056,221	7,409,032	7,779,483
Corrections "fund" fees	191,299	170,000	86,076	50.6%	170,000	170,000	178,500	187,425	196,796	206,636
Contributions from the public	444,050	250,657	241,717	96.4%	12,600	12,600	13,230	13,892	14,586	15,315
Other revenues	4,454,343	4,184,633	2,193,445	52.4%	4,228,122	4,252,980	4,465,629	4,688,911	4,923,356	5,169,524
<b>Total Revenues</b>	<b>108,988,718</b>	<b>117,164,021</b>	<b>68,605,401</b>	<b>58.6%</b>	<b>118,578,779</b>	<b>120,912,853</b>	<b>126,958,495</b>	<b>133,306,420</b>	<b>139,971,741</b>	<b>146,970,328</b>
<b>Other financing sources</b>										
Transfers in from other funds	639,250	4,739,279	847,008	17.9%	767,250	771,250	771,250	771,250	771,250	771,250
<b>Total other financing sources</b>	<b>639,250</b>	<b>4,739,279</b>	<b>847,008</b>	<b>17.9%</b>	<b>767,250</b>	<b>771,250</b>	<b>771,250</b>	<b>771,250</b>	<b>771,250</b>	<b>771,250</b>
<b>Total revenue &amp; other sources</b>	<b>109,627,968</b>	<b>121,903,300</b>	<b>69,452,409</b>	<b>57.0%</b>	<b>119,346,029</b>	<b>121,684,103</b>	<b>127,729,745</b>	<b>134,077,670</b>	<b>140,742,991</b>	<b>147,741,578</b>
<b>Expenditures</b>										
Departmental										
Personal services	42,553,782	49,451,899	22,421,623	45.3%	52,957,619	55,941,471	57,060,300	58,201,506	59,365,536	60,552,847
Contractual services	6,711,082	8,385,286	2,782,668	33.2%	9,566,630	9,745,318	9,940,224	10,139,028	10,341,809	10,548,645
Commodities	4,360,331	5,436,558	2,368,506	43.6%	6,015,026	5,976,511	6,096,041	6,217,962	6,342,321	6,469,168
Capital outlay	2,901,520	2,915,237	751,507	25.8%	3,179,228	3,403,757	2,500,000	2,500,000	2,500,000	2,500,000
Projects	30,713	-	-	n/a	50,000	50,000	50,000	50,000	50,000	50,000
Agency support	212,261	205,038	97,429	47.5%	235,331	235,331	240,038	244,838	249,735	254,730
<b>Total departmental expenditures</b>	<b>56,769,689</b>	<b>66,394,018</b>	<b>28,421,733</b>	<b>42.8%</b>	<b>72,003,834</b>	<b>75,352,387</b>	<b>75,886,603</b>	<b>77,353,335</b>	<b>78,849,402</b>	<b>80,375,390</b>
Non-departmental										
Personal services	484,291	246,770	145,895	59.1%	115,000	115,000	116,150	117,312	118,485	119,669
Contractual services	4,834,827	4,671,666	1,826,680	39.1%	4,866,120	5,122,120	5,173,341	5,225,075	5,277,325	5,330,099
Commodities	140,864	60,000	34,885	58.1%	55,000	55,000	55,550	56,106	56,667	57,233
Capital Outlay	1,879,575	-	9,322	n/a	252,700	-	-	-	-	-
Projects	14,775,616	20,922,725	10,997,936	52.6%	29,259,768	12,823,600	9,513,500	12,156,850	16,397,500	15,807,230
Debt Service	7,099,931	5,368,916	2,277,695	42.4%	9,068,694	10,641,688	11,770,746	11,776,103	11,497,683	11,499,985
Outside Agencies	1,073,620	1,494,289	782,756	52.4%	1,619,781	1,916,493	1,842,783	1,842,783	1,842,783	1,842,783
<b>Total non-deptl expenditures</b>	<b>30,288,725</b>	<b>32,764,366</b>	<b>16,075,168</b>	<b>49.1%</b>	<b>45,237,063</b>	<b>30,673,901</b>	<b>28,472,070</b>	<b>31,174,228</b>	<b>35,190,443</b>	<b>34,656,999</b>
<b>Total expenditures</b>	<b>87,058,413</b>	<b>99,158,384</b>	<b>44,496,901</b>	<b>44.9%</b>	<b>117,240,897</b>	<b>106,026,288</b>	<b>104,358,673</b>	<b>108,527,563</b>	<b>114,039,844</b>	<b>115,032,389</b>
<b>Other financing uses</b>										
Transfers to component units										
Board of Education	14,410,442	17,343,750	7,156,495	41.3%	17,690,625	18,044,438	18,405,327	18,773,433	19,148,902	19,531,880
Industrial Development Board	1,000,000	1,025,000	527,500	51.5%	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000
Public Park and Rec Board	268,538	318,000	135,202	42.5%	463,000	355,800	355,800	355,800	355,800	355,800
Transfers to other funds	2,575,274	3,500,000	1,250,000	35.7%	3,375,000	3,350,000	2,350,000	2,350,000	2,350,000	2,350,000
<b>Total other financing uses</b>	<b>18,254,254</b>	<b>22,186,750</b>	<b>9,069,197</b>	<b>40.9%</b>	<b>22,603,625</b>	<b>22,825,238</b>	<b>22,186,127</b>	<b>22,554,233</b>	<b>22,929,702</b>	<b>23,312,680</b>
<b>Total expenditures &amp; other uses</b>	<b>105,312,667</b>	<b>121,345,134</b>	<b>53,566,098</b>	<b>44.1%</b>	<b>139,844,522</b>	<b>128,851,526</b>	<b>126,544,800</b>	<b>131,081,796</b>	<b>136,969,546</b>	<b>138,345,069</b>
<b>Excess (deficit) of revs/OFS&gt;exps/OFU</b>	<b>4,315,301</b>	<b>558,166</b>			<b>(20,498,493)</b>	<b>(7,167,424)</b>	<b>1,184,946</b>	<b>2,995,874</b>	<b>3,773,445</b>	<b>9,396,509</b>
Beginning Fund Balance	63,246,797	67,562,099			68,120,266	47,621,773	40,454,349	41,639,298	44,635,174	48,408,626
Prior Period Adjustment <sup>1</sup>	(1,334,680)									
Ending Fund Balance	<b>67,562,099</b>	<b>68,120,266</b>			<b>47,621,773</b>	<b>40,454,349</b>	<b>41,639,298</b>	<b>44,635,174</b>	<b>48,408,623</b>	<b>57,805,136</b>

1 During FY2021, prior period adjustments were recorded to reclassify various capital projects expenditures from the Parks and Recreation Capital Projects Fund and to recognize a prior year liability due to the City of Auburn Board of Education.



City of Auburn

# CITY OF AUBURN



City of Auburn

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## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### BUDGET DETAIL

#### *General Fund Revenues*

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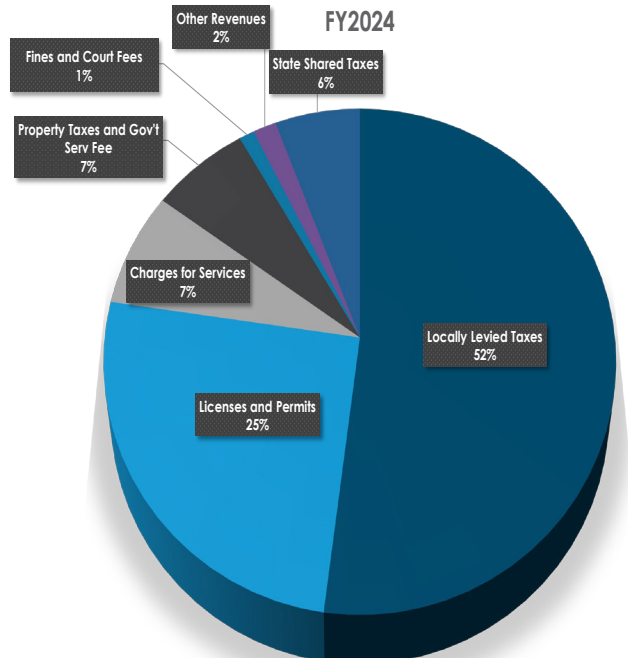
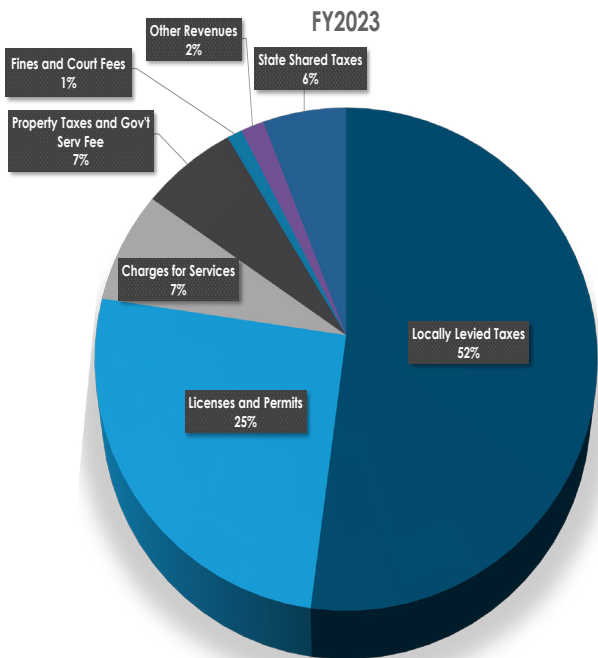
City of Auburn

# GENERAL FUND REVENUES

## TRENDS IN TOTAL REVENUE AND OTHER FINANCING SOURCES

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Locally Levied Taxes	47,775,932	55,484,723	60,926,700	62,121,434	63,339,852
Licenses and Permits	29,130,396	29,055,650	29,810,200	30,222,600	30,720,800
Charges for Services <sup>1</sup>	7,256,090	7,775,033	8,916,461	8,838,118	9,115,064
Property Taxes and Gov't Serv Fee	6,946,386	7,375,310	7,732,400	7,935,000	8,143,700
Fines and Court Fees	1,107,853	1,472,792	1,274,000	1,274,000	1,274,000
Other Revenues	2,112,298	1,940,045	1,420,346	1,171,827	1,169,236
State Shared Taxes	4,353,821	5,885,165	7,083,914	7,015,800	7,150,200
<b>Total Revenues</b>	<b>98,682,777</b>	<b>108,988,718</b>	<b>117,164,021</b>	<b>118,578,779</b>	<b>120,912,853</b>
<b>Other Financing Sources (OFS)</b>					
Transfers in from Other Funds	1,027,877	639,250	4,739,279	767,250	771,250
<b>Total Revenues and OFS</b>	<b>99,710,653</b>	<b>109,627,968</b>	<b>121,903,300</b>	<b>119,346,029</b>	<b>121,684,103</b>

## BUDGETED REVENUE FY2023 AND FY2024

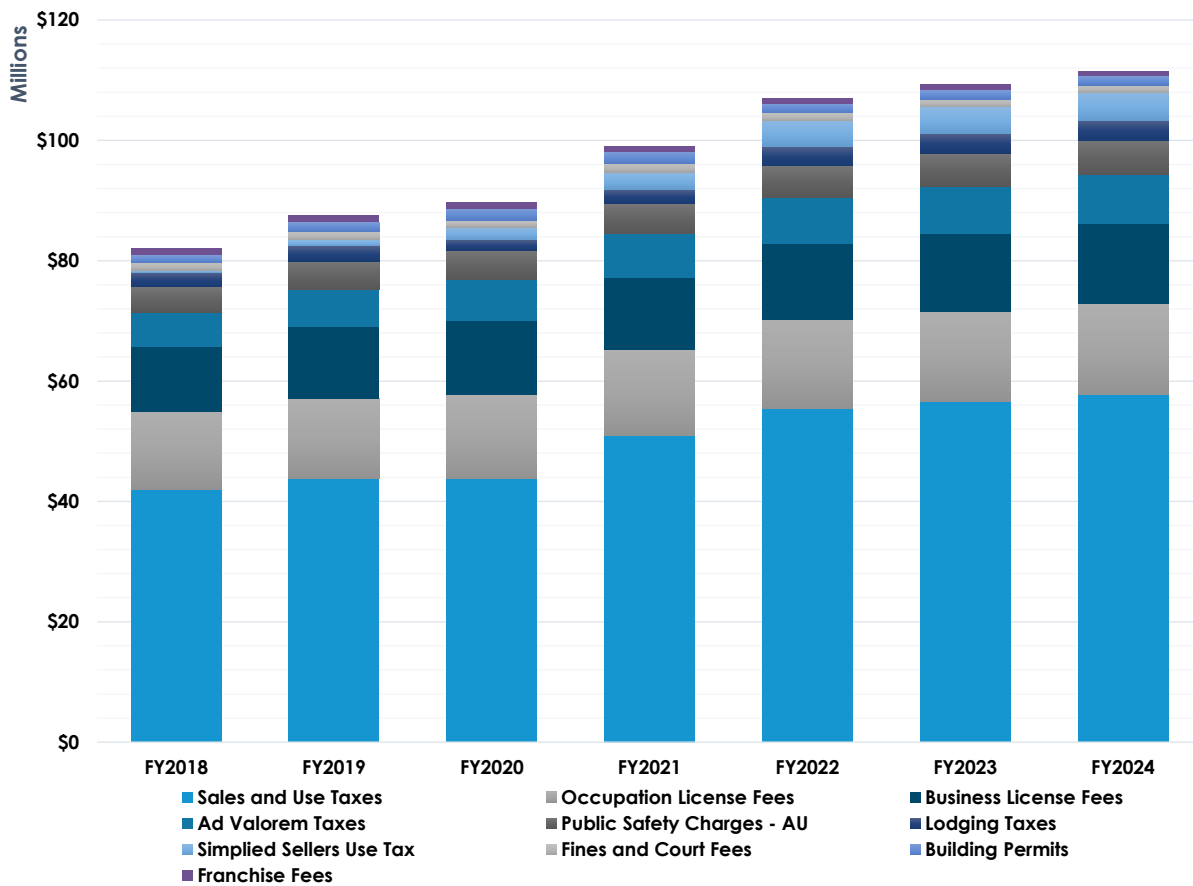


<sup>1</sup> Includes Auburn University Public Safety contract.

# GENERAL FUND REVENUES

## TRENDS IN TOP TEN REVENUE SOURCES GRAPHICAL ANALYSIS

	Audited Actual				Adjusted Budget	Budgeted	
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$	\$	\$
Sales and Use Taxes	42,010,312	43,804,081	43,838,542	50,902,320	55,500,000	56,610,000	57,742,200
Occupation License Fees	12,894,664	13,286,009	13,829,887	14,345,722	14,583,000	14,874,700	15,172,200
Business License Fees	10,747,993	11,971,236	12,280,732	11,883,685	12,780,400	13,002,200	13,228,300
Ad Valorem Taxes	5,765,698	6,231,852	6,946,386	7,375,310	7,732,400	7,935,000	8,143,700
Public Safety Charges - AU	4,257,157	4,607,589	4,744,546	4,971,364	5,219,933	5,480,930	5,754,976
Simplified Sellers Use Tax	363,976	984,781	2,051,451	2,849,167	4,350,000	4,480,500	4,614,900
Lodging Taxes	2,373,879	2,581,724	1,900,502	2,409,917	3,150,000	3,213,000	3,277,260
Building Permits	1,194,455	1,590,622	2,014,049	1,920,048	1,574,900	1,500,000	1,500,000
Fines and Court Fees	1,334,322	1,379,432	1,107,853	1,472,792	1,274,000	1,274,000	1,274,000
Franchise Fees	1,041,730	1,062,422	1,005,728	906,195	871,900	845,700	820,300
<b>Total</b>	<b>81,984,185</b>	<b>87,499,748</b>	<b>89,719,677</b>	<b>99,036,520</b>	<b>107,036,533</b>	<b>109,216,030</b>	<b>111,527,836</b>





# GENERAL FUND REVENUES

## TRENDS IN TOP TEN REVENUE SOURCES VARIANCE ANALYSIS

Revenue Sources:	Audited Actual				Adjusted Budget		Budget			
	FY2018	FY2019	FY2020	FY2021	FY2022	inc/dec	FY2023	inc/dec	FY2024	inc/dec
			\$	\$	\$	%	\$	%	\$	%
1 Sales and Use Taxes	42,010,312	43,804,081	43,838,542	50,902,320	55,500,000	9.0%	56,610,000	2.0%	57,742,200	2.0%
2 Occupation License Fees	12,894,664	13,286,009	13,829,887	14,345,722	14,583,000	1.7%	14,874,700	2.0%	15,172,200	2.0%
3 Business License Fees										
General Business License	7,515,230	7,519,535	7,837,010	7,602,386	8,213,000	8.0%	8,377,300	2.0%	8,544,800	2.0%
Residential Rental License	1,943,179	2,836,419	2,436,034	2,879,693	2,874,600	-0.2%	2,932,100	2.0%	2,990,700	2.0%
Contractors' Percentage	1,276,420	1,601,466	1,993,647	1,386,653	1,678,800	21.1%	1,678,800	0.0%	1,678,800	0.0%
Commerical Rental License	13,164	13,816	14,041	14,953	14,000	-6.4%	14,000	0.0%	14,000	0.0%
Total Business License Fees	10,747,993	11,971,236	12,280,732	11,883,685	12,780,400	7.5%	13,002,200	1.7%	13,228,300	1.7%
4 Ad Valorem Taxes	5,765,698	6,231,852	6,946,386	7,375,310	7,732,400	4.8%	7,935,000	2.6%	8,143,700	2.6%
5 Public Safety Charges - AU	4,257,157	4,607,589	4,744,546	4,971,364	5,219,933	5.0%	5,480,930	5.0%	5,754,976	5.0%
6 Simplified Sellers Use Tax	363,976	984,781	2,051,451	2,849,167	4,350,000	52.7%	4,480,500	3.0%	4,614,900	3.0%
7 Lodging Taxes	2,373,879	2,581,724	1,900,502	2,409,917	3,150,000	30.7%	3,213,000	2.0%	3,277,260	2.0%
8 Building Permits	1,194,455	1,590,622	2,014,049	1,920,048	1,574,900	-18.0%	1,500,000	-4.8%	1,500,000	0.0%
9 Fines and Court Fees	1,334,322	1,379,432	1,107,853	1,472,792	1,274,000	-13.5%	1,274,000	0.0%	1,274,000	0.0%
10 Franchise Fees	1,041,730	1,062,422	1,005,728	906,195	871,900	-3.8%	845,700	-3.0%	820,300	-3.0%
Total - Top Ten Revenues	81,984,185	87,499,748	89,719,677	99,036,520	107,036,533	8.1%	109,216,030	2.0%	111,527,836	2.1%
Total Revenues and OFS	93,069,642	97,123,989	99,710,653	109,627,968	121,903,300	11.2%	119,346,029	-2.1%	121,684,103	2.0%
Top Ten as % of Total	88.1%	90.1%	90.0%	90.3%	87.8%		91.5%		91.7%	

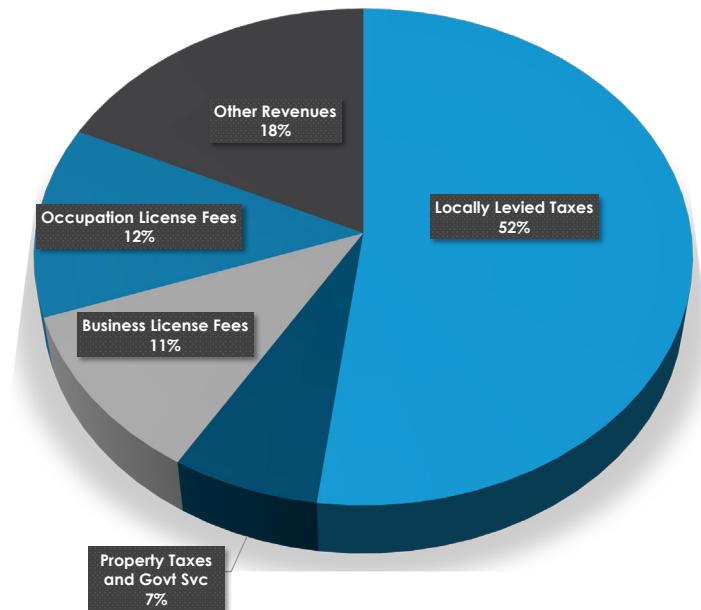
## DESCRIPTION OF TOP TEN REVENUE SOURCES

- 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.
- 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.
- Total lodging tax within the City is 13%, comprised of 4% State, 2% County and 7% City.
- Building permits are required for most categories of construction and fund the provision of inspection services to ensure compliance with building codes.
- Violations of City ordinances are adjudicated by the City's Municipal Court.
- 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

FY2023

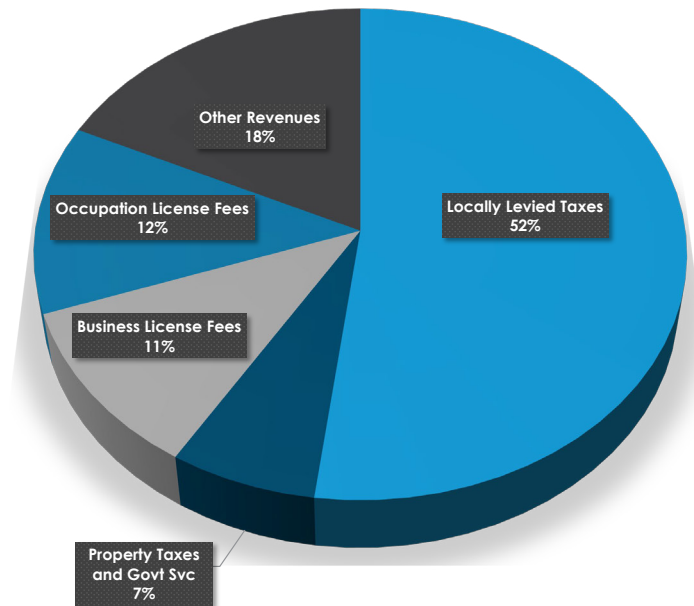


Budgeted Revenues	\$	% of total
Sales and use tax	56,610,000	47.4%
Other locally levied taxes	5,511,434	4.6%
<b>Total locally levied taxes</b>	<b>62,121,434</b>	<b>52.1%</b>
Property taxes and government service fees	7,935,000	6.6%
State shared taxes	7,015,800	5.9%
<b>Total taxes</b>	<b>77,072,234</b>	<b>64.6%</b>
Business license fees	13,002,200	10.9%
Occupation license fees	14,874,700	12.5%
Other licenses and permits	2,345,700	2.0%
<b>Total licenses and permits</b>	<b>30,222,600</b>	<b>25.3%</b>
Fines and court fees	1,274,000	1.1%
Public safety charges	6,480,930	5.4%
Other charges for services	2,357,188	2.0%
Investment income	300,000	0.3%
Other miscellaneous revenue	871,827	0.7%
<b>Total budgeted revenues</b>	<b>118,578,779</b>	<b>99.4%</b>
<b>Other financing sources (OFS)</b>		
Transfers in from other funds	767,250	0.6%
<b>Total budgeted OFS</b>	<b>767,250</b>	<b>0.6%</b>
<b>Total budgeted revenues and OFS</b>	<b>119,346,029</b>	<b>100.0%</b>

# GENERAL FUND REVENUES

## SUMMARY OF REVENUES BY SOURCE

### FY2024



Budgeted Revenues	\$	% of total
Sales and use tax	57,742,200	47.5%
Other locally levied taxes	5,597,652	4.6%
<b>Total locally levied taxes</b>	<b>63,339,852</b>	<b>52.1%</b>
Property taxes and government service fees	8,143,700	6.7%
State shared taxes	7,150,200	5.9%
<b>Total taxes</b>	<b>78,633,752</b>	<b>64.6%</b>
Business license fees	13,228,300	10.9%
Occupation license fees	15,172,200	12.5%
Other licenses and permits	2,320,300	1.9%
<b>Total licenses and permits</b>	<b>30,720,800</b>	<b>25.2%</b>
Fines and court fees	1,274,000	1.0%
Public safety charges	6,754,976	5.6%
Other charges for services	2,360,088	1.9%
Investment income	300,000	0.2%
Other miscellaneous revenue	869,236	0.7%
<b>Total budgeted revenues</b>	<b>120,912,853</b>	<b>99.4%</b>
<b>Other financing sources (OFS)</b>		
Transfers in from other funds	771,250	0.6%
<b>Total budgeted OFS</b>	<b>771,250</b>	<b>0.6%</b>
<b>Total budgeted revenues and OFS</b>	<b>121,684,103</b>	<b>100.0%</b>



City of Auburn

# CITY OF AUBURN



## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### BUDGET DETAIL

#### *General Fund Expenditures*

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City of Auburn

# GENERAL FUND EXPENDITURES

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

### BUDGET FISCAL YEAR 2023

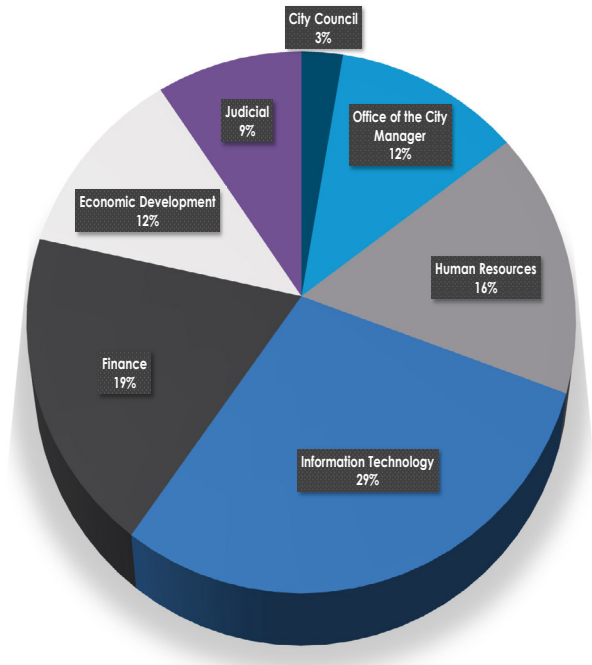
Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	\$	\$	\$	\$	\$	\$
<b>Administrative Services</b>						
City Council	107,932	146,300	25,000	-	-	279,232
Office of the City Manager	1,106,373	122,700	23,350	-	-	1,252,423
Human Resources						
Human Resources	830,477	388,970	24,500	-	-	1,243,947
Risk Management	-	439,500	-	-	-	439,500
Information Technology						
Information Technology	925,941	121,976	637,331	390,337	-	2,075,585
GIS	650,425	91,090	221,940	-	-	963,455
Finance	1,665,476	196,090	105,990	-	-	1,967,556
Economic Development	1,204,838	43,500	21,000	-	-	1,269,338
Judicial	645,459	292,250	45,850	-	-	983,559
<b>Total Administrative Services</b>	<b>7,136,921</b>	<b>1,842,376</b>	<b>1,104,961</b>	<b>390,337</b>	-	<b>10,474,595</b>
<b>Development Services</b>						
Administration	332,971	59,700	14,750	-	-	407,421
Planning Services	783,748	133,100	37,750	-	4,000	958,598
Inspection Services	1,422,326	124,669	111,065	30,000	-	1,688,060
Community Services	425,144	208,816	94,070	18,000	-	746,030
Engineering Services	2,807,171	480,975	331,400	40,000	-	3,659,546
<b>Total Development Services</b>	<b>5,771,360</b>	<b>1,007,260</b>	<b>589,035</b>	<b>88,000</b>	<b>4,000</b>	<b>7,459,654</b>
<b>Public Services</b>						
Administration	200,969	8,200	5,000	-	-	214,169
Public Works						
Administration	292,763	135,328	36,700	-	-	464,791
Right of Way	1,092,632	58,500	124,750	240,000	-	1,515,882
Facilities Maintenance	255,440	325,250	81,300	-	-	661,990
Construction	754,636	95,000	121,050	107,000	-	1,077,686
Maintenance	591,316	111,000	122,300	75,000	-	899,616
Landscape and Sustainability	648,946	351,000	74,700	126,000	-	1,200,646
Environmental Services						
Administration	149,242	111,375	49,700	-	-	310,317
Animal Control	228,842	21,400	23,450	-	216,331	490,023
Fleet Services	926,149	270,979	108,171	-	-	1,305,299
Library	1,985,866	348,450	583,300	55,000	-	2,972,616
Parks and Recreation						
Administration	574,340	706,827	540,436	-	-	1,821,603
Leisure Services	2,015,047	372,072	245,051	-	-	2,632,170
Parks and Facilities	2,398,907	445,620	436,270	436,500	-	3,717,297
<b>Total Public Services</b>	<b>12,115,096</b>	<b>3,361,001</b>	<b>2,552,178</b>	<b>1,039,500</b>	<b>216,331</b>	<b>19,284,106</b>
<b>Public Safety Services</b>						
Public Safety Administration						
Administration	425,658	2,107,732	122,072	50,000	-	2,705,462
Emergency Mgmt/Comm	1,681,528	208,918	82,664	910,000	-	2,883,110
Police	16,936,957	820,176	1,041,800	608,391	15,000	19,422,324
Fire	8,890,100	219,167	522,316	143,000	-	9,774,583
<b>Total Public Safety Services</b>	<b>27,934,243</b>	<b>3,355,993</b>	<b>1,768,852</b>	<b>1,711,391</b>	<b>15,000</b>	<b>34,785,479</b>
<b>Total Departmental</b>	<b>52,957,619</b>	<b>9,566,630</b>	<b>6,015,026</b>	<b>3,229,228</b>	<b>235,331</b>	<b>72,003,834</b>
<b>Non-Departmental</b>						
General Operations	115,000	4,866,120	55,000	3,252,700	-	8,288,820
Project Operations	-	200,000	-	17,511,468	-	17,711,468
Parks and Rec. Project Operations	-	-	-	7,498,300	-	7,498,300
Public Works Project Operations	-	-	-	1,050,000	-	1,050,000
Outside Agency Funding	-	-	-	-	1,619,781	1,619,781
Transfers to Component Units	-	-	-	-	19,228,625	19,228,625
Transfers to Other Funds	-	-	-	-	3,375,000	3,375,000
Debt Service	-	-	-	-	9,068,694	9,068,694
<b>Total Non-Departmental</b>	<b>115,000</b>	<b>5,066,120</b>	<b>55,000</b>	<b>29,312,468</b>	<b>33,292,100</b>	<b>67,840,688</b>
<b>Total Expenditures</b>	<b>53,072,619</b>	<b>14,632,750</b>	<b>6,070,026</b>	<b>32,541,696</b>	<b>33,527,431</b>	<b>139,844,522</b>
As a %	38.0%	10.5%	4.3%	23.3%	24.0%	100%

# GENERAL FUND EXPENDITURES

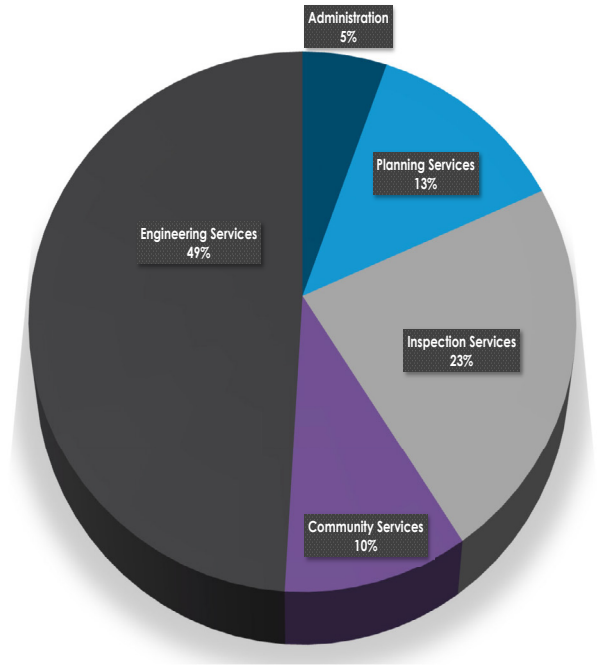
EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

## BUDGET FISCAL YEAR 2023

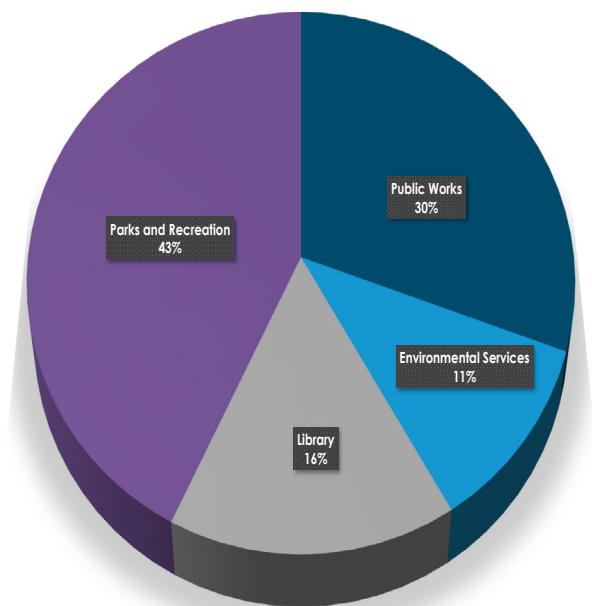
### ADMINISTRATIVE SERVICES



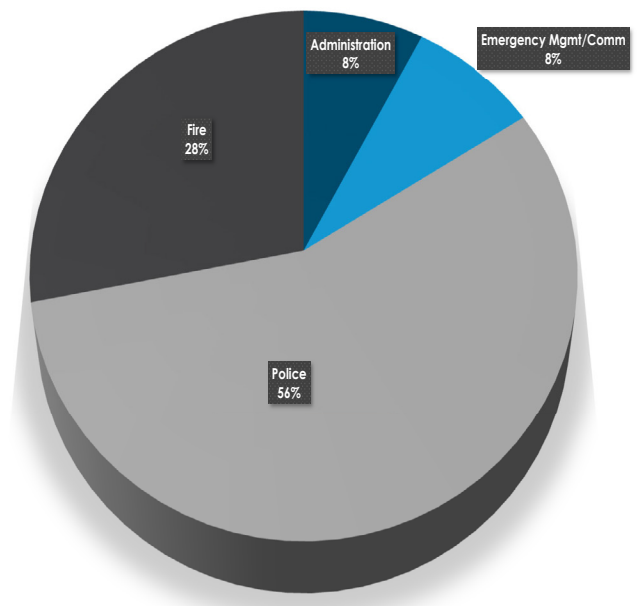
### DEVELOPMENT SERVICES



### PUBLIC SERVICES



### PUBLIC SAFETY SERVICES





# GENERAL FUND EXPENDITURES

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

### BUDGET FISCAL YEAR 2024

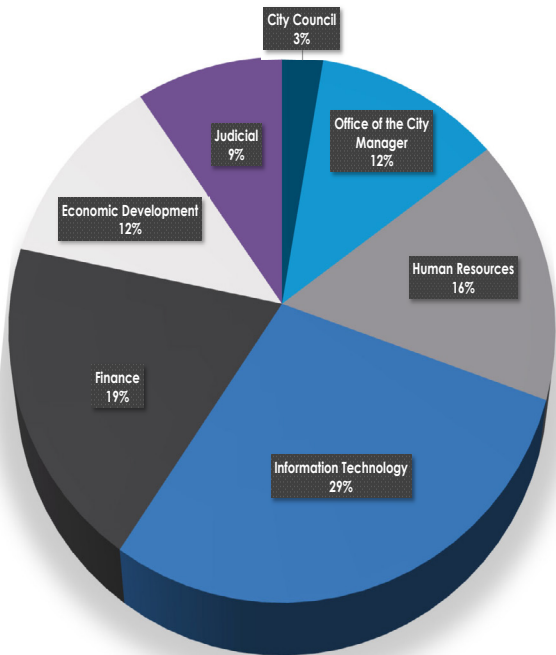
Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	\$	\$	\$	\$	\$	\$
<b>Administrative Services</b>						
City Council	110,459	146,300	25,000	-	-	281,759
Office of the City Manager	1,130,036	122,700	23,350	-	-	1,276,086
Human Resources						
Human Resources	860,143	336,220	20,000	-	-	1,216,363
Risk Management	-	472,000	-	-	-	472,000
Information Technology						
Information Technology	1,004,548	122,476	664,281	236,000	-	2,027,305
GIS	686,913	93,590	229,340	-	-	1,009,843
Finance	1,722,567	196,090	106,390	-	-	2,025,047
Economic Development	1,228,054	43,500	21,000	-	-	1,292,554
Judicial	668,483	293,100	45,550	-	-	1,007,133
<b>Total Administrative Services</b>	<b>7,411,202</b>	<b>1,825,976</b>	<b>1,134,911</b>	<b>236,000</b>	-	<b>10,608,089</b>
<b>Development Services</b>						
Administration	339,881	32,700	6,750	-	-	379,331
Planning Services	818,775	132,600	32,750	-	4,000	988,125
Inspection Services	1,481,087	120,475	90,965	4,500	-	1,697,027
Community Services	435,678	207,111	85,400	14,000	-	742,189
Engineering Services	2,996,003	480,975	331,400	40,000	-	3,848,378
<b>Total Development Services</b>	<b>6,071,425</b>	<b>973,861</b>	<b>547,265</b>	<b>58,500</b>	<b>4,000</b>	<b>7,655,050</b>
<b>Public Services</b>						
Administration	200,969	8,200	5,000	-	-	214,169
Public Works						
Administration	299,145	135,328	36,700	-	-	471,173
Right of Way	1,182,098	58,500	124,750	221,000	-	1,586,348
Facilities Maintenance	266,830	302,250	81,300	-	-	650,380
Construction	787,776	95,000	125,050	125,000	-	1,132,826
Maintenance	669,116	111,000	122,300	-	-	902,416
Landscape and Sustainability	682,958	476,000	74,700	38,000	-	1,271,658
Environmental Services						
Administration	154,190	114,075	51,800	-	-	320,065
Animal Control	240,693	21,400	23,450	-	216,331	501,874
Fleet Services	1,024,321	272,579	107,371	-	-	1,404,271
Library	2,063,119	357,865	632,850	-	-	3,053,834
Parks and Recreation						
Administration	588,411	706,827	540,436	-	-	1,835,674
Leisure Services	2,090,612	372,072	245,051	-	-	2,707,735
Parks and Facilities	2,503,752	445,620	436,270	321,500	-	3,707,142
<b>Total Public Services</b>	<b>12,753,990</b>	<b>3,476,716</b>	<b>2,607,028</b>	<b>705,500</b>	<b>216,331</b>	<b>19,759,565</b>
<b>Public Safety Services</b>						
Public Safety Administration						
Administration	437,653	2,159,237	122,072	-	-	2,718,962
Emergency Mgmt/Comm	1,754,165	264,918	82,664	60,000	-	2,161,747
Police	17,940,087	825,443	955,255	652,757	15,000	20,388,542
Fire	9,572,949	219,167	527,316	1,741,000	-	12,060,432
<b>Total Public Safety Services</b>	<b>29,704,854</b>	<b>3,468,765</b>	<b>1,687,307</b>	<b>2,453,757</b>	<b>15,000</b>	<b>37,329,683</b>
<b>Total Departmental</b>	<b>55,941,471</b>	<b>9,745,318</b>	<b>5,976,511</b>	<b>3,453,757</b>	<b>235,331</b>	<b>75,352,387</b>
<b>Non-Departmental</b>						
General Operations	115,000	5,122,120	55,000	2,500,000	-	7,792,120
Project Operations	-	200,000	-	9,433,600	-	9,633,600
Parks and Rec. Project Operations	-	-	-	175,000	-	175,000
Public Works Project Operations	-	-	-	515,000	-	515,000
Outside Agency Funding	-	-	-	-	1,916,493	1,916,493
Transfers to Component Units	-	-	-	-	19,475,238	19,475,238
Transfers to Other Funds	-	-	-	-	3,350,000	3,350,000
Debt Service	-	-	-	-	10,641,688	10,641,688
<b>Total Non-Departmental</b>	<b>115,000</b>	<b>5,322,120</b>	<b>55,000</b>	<b>12,623,600</b>	<b>35,383,419</b>	<b>53,499,139</b>
<b>Total Expenditures</b>	<b>56,056,471</b>	<b>15,067,438</b>	<b>6,031,511</b>	<b>16,077,357</b>	<b>35,618,750</b>	<b>128,851,526</b>
As a %	43.5%	11.7%	4.7%	12.5%	27.6%	100%

# GENERAL FUND EXPENDITURES

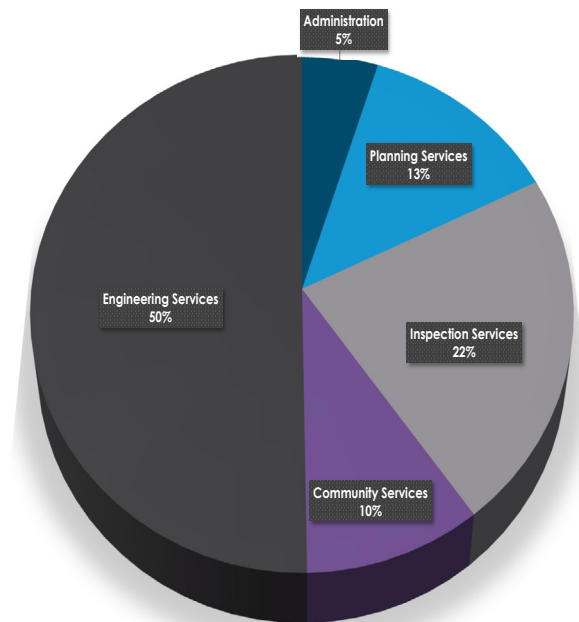
EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY

## BUDGET FISCAL YEAR 2024

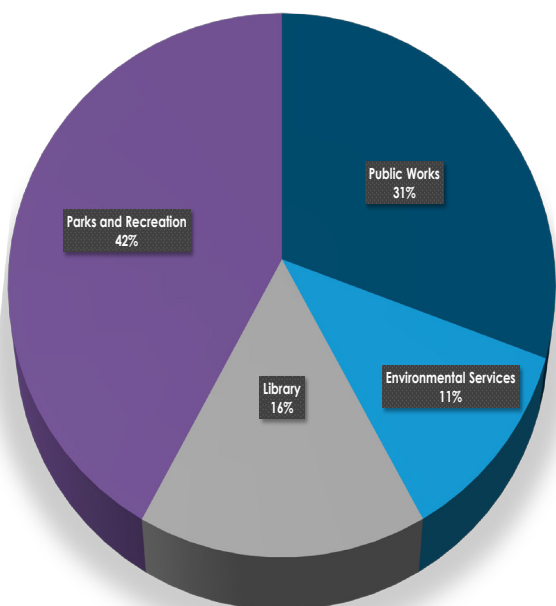
### ADMINISTRATIVE SERVICES



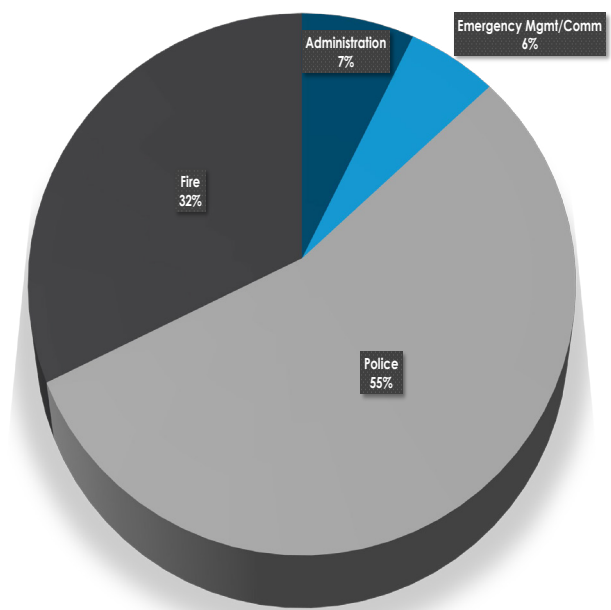
### DEVELOPMENT SERVICES



### PUBLIC SERVICES



### PUBLIC SAFETY SERVICES



# GENERAL FUND EXPENDITURES

## COMPARATIVE EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION

### FISCAL YEARS 2022 - 2024

Business Service Unit Department	FY2022	Budget - FY2023		Budget - FY2024			
	Adjusted Budget \$	Budget \$	Increase (Decrease) Amount \$	As a %	Budget \$	Increase (Decrease) Amount \$	As a %
<b>Administrative Services</b>							
City Council	274,821	279,232	4,411	1.61%	281,759	2,527	0.90%
Office of the City Manager	1,357,277	1,252,423	(104,854)	-7.73%	1,276,086	23,663	1.89%
Human Resources							
Human Resources	1,261,965	1,243,947	(18,018)	-1.43%	1,216,363	(27,584)	-2.22%
Risk Management	458,500	439,500	(19,000)	-4.14%	472,000	32,500	7.39%
Information Technology							
Information Technology	2,067,694	2,075,585	7,891	0.38%	2,027,305	(48,280)	-2.33%
GIS	847,008	963,455	116,447	13.75%	1,009,843	46,388	4.81%
Finance	1,862,416	1,967,556	105,140	5.65%	2,025,047	57,491	2.92%
Economic Development	1,224,168	1,269,338	45,170	3.69%	1,292,554	23,216	1.83%
Judicial	982,224	983,559	1,335	0.14%	1,007,133	23,574	2.40%
<b>Total Administrative Services</b>	<b>10,336,073</b>	<b>10,474,595</b>	<b>138,522</b>	<b>1.34%</b>	<b>10,608,089</b>	<b>133,494</b>	<b>1.27%</b>
<b>Development Services</b>							
Administration	370,748	407,421	36,673	9.89%	379,331	(28,090)	-6.89%
Planning Services	857,922	958,598	100,676	11.73%	988,125	29,528	3.08%
Inspection Services	1,609,837	1,688,060	78,222	4.86%	1,697,027	8,967	0.53%
Community Services	595,289	746,030	150,741	25.32%	742,189	(3,841)	-0.51%
Engineering Services	3,536,839	3,659,546	122,707	3.47%	3,848,378	188,832	5.16%
<b>Total Development Services</b>	<b>6,970,636</b>	<b>7,459,654</b>	<b>489,018</b>	<b>7.02%</b>	<b>7,655,050</b>	<b>195,396</b>	<b>2.62%</b>
<b>Public Services</b>							
Administration	92,037	214,169	122,132	132.70%	214,169	-	0.00%
Public Works							
Administration	530,544	464,791	(65,753)	-12.39%	471,173	6,382	1.37%
Right of Way	1,240,165	1,515,882	275,717	22.23%	1,586,348	70,466	4.65%
Facilities Maintenance	551,527	661,990	110,463	20.03%	650,380	(11,610)	-1.75%
Construction	981,725	1,077,686	95,961	9.77%	1,132,826	55,140	5.12%
Maintenance	727,643	899,616	171,973	23.63%	902,416	2,800	0.31%
Landscape and Sustainability	780,368	1,200,646	420,278	53.86%	1,271,658	71,012	5.91%
Environmental Services							
Administration	259,147	310,317	51,170	19.75%	320,065	9,748	3.14%
Animal Control	519,852	490,023	(29,829)	-5.74%	501,874	11,851	2.42%
Fleet Services	1,264,999	1,305,299	40,300	3.19%	1,404,271	98,972	7.58%
Library	2,755,293	2,972,616	217,324	7.89%	3,053,834	81,218	2.73%
Parks and Recreation							
Administration	1,747,544	1,821,603	74,059	4.24%	1,835,674	14,071	0.77%
Leisure Services	2,331,045	2,632,170	301,125	12.92%	2,707,735	75,565	2.87%
Parks and Facilities	3,309,419	3,717,297	407,879	12.32%	3,707,142	(10,156)	-0.27%
<b>Total Public Services</b>	<b>17,091,307</b>	<b>19,284,106</b>	<b>2,192,798</b>	<b>12.83%</b>	<b>19,759,565</b>	<b>475,459</b>	<b>2.47%</b>
<b>Public Safety Services</b>							
Public Safety Administration							
Administration	2,709,851	2,705,462	(4,389)	-0.16%	2,718,962	13,500	0.50%
Emergency Mgmt/Comm	1,915,661	2,883,110	967,449	50.50%	2,161,747	(721,363)	-25.02%
Police	18,120,409	19,422,324	1,301,915	7.18%	20,388,542	966,218	4.97%
Fire	9,250,081	9,774,583	524,502	5.67%	12,060,432	2,285,849	23.39%
<b>Total Public Safety Services</b>	<b>31,996,002</b>	<b>34,785,479</b>	<b>2,789,477</b>	<b>8.72%</b>	<b>37,329,683</b>	<b>2,544,204</b>	<b>7.31%</b>
<b>Total Departmental</b>	<b>66,394,018</b>	<b>72,003,834</b>	<b>5,609,816</b>	<b>8.45%</b>	<b>75,352,387</b>	<b>3,348,554</b>	<b>4.65%</b>
<b>Non-Departmental</b>							
General Operations	4,706,390	8,288,820	3,582,430	76.12%	7,792,120	(496,700)	-5.99%
Project Operations	18,954,719	17,711,468	(1,243,251)	-6.56%	9,633,600	(8,077,868)	-45.61%
Parks and Rec. Project Operations	1,625,052	7,498,300	5,873,248	361.42%	175,000	(7,323,300)	-97.67%
Public Works Project Operations	615,000	1,050,000	435,000	70.73%	515,000	(535,000)	-50.95%
Outside Agency Funding	1,494,289	1,619,781	125,492	8.40%	1,916,493	296,712	18.32%
Transfers to Component Units	18,686,750	19,228,625	541,875	2.90%	19,475,238	246,613	1.28%
Transfers to Other Funds	3,500,000	3,375,000	(125,000)	-3.57%	3,350,000	(25,000)	-0.74%
Debt Service	5,368,916	9,068,694	3,699,778	68.91%	10,641,688	1,572,994	17.35%
<b>Total Non-Departmental</b>	<b>54,951,116</b>	<b>67,840,688</b>	<b>12,889,572</b>	<b>23.46%</b>	<b>53,499,139</b>	<b>(14,341,549)</b>	<b>-21.14%</b>
<b>Total Expenditures</b>	<b>121,345,134</b>	<b>139,844,522</b>	<b>18,499,388</b>	<b>15.25%</b>	<b>128,851,526</b>	<b>(10,992,995)</b>	<b>-7.86%</b>

# GENERAL FUND EXPENDITURES

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

### FISCAL YEARS 2020 - 2024

Business Service Unit Department	Audited Actual				Adjusted Budget		Budget			
	FY2020		FY2021		FY2022		FY2023		FY2024	
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Administrative Services</b>										
City Council	223,835	0.25%	231,252	0.22%	274,821	0.23%	279,232	0.20%	281,759	0.22%
Office of the City Manager	1,146,822	1.28%	1,139,337	1.08%	1,357,277	1.12%	1,252,423	0.90%	1,276,086	0.99%
Human Resources										
Human Resources	911,332	1.01%	986,124	0.94%	1,261,965	1.04%	1,243,947	0.89%	1,216,363	0.94%
Risk Management	300,499	0.33%	302,172	0.29%	458,500	0.38%	439,500	0.31%	472,000	0.37%
Information Technology										
Information Technology	1,540,787	1.71%	1,861,563	1.77%	2,067,694	1.70%	2,075,585	1.48%	2,027,305	1.57%
GIS	708,011	0.79%	710,648	0.67%	847,008	0.70%	963,455	0.69%	1,009,843	0.78%
Finance	1,465,137	1.63%	1,561,585	1.48%	1,862,416	1.53%	1,967,556	1.41%	2,025,047	1.57%
Economic Development	1,108,281	1.23%	1,062,321	1.01%	1,224,168	1.01%	1,269,338	0.91%	1,292,554	1.00%
Judicial	816,742	0.91%	849,836	0.81%	982,224	0.81%	983,559	0.70%	1,007,133	0.78%
<b>Total Administrative Services</b>	<b>8,221,445</b>	<b>9.14%</b>	<b>8,704,837</b>	<b>8.27%</b>	<b>10,336,073</b>	<b>8.52%</b>	<b>10,474,595</b>	<b>7.49%</b>	<b>10,608,089</b>	<b>8.23%</b>
<b>Development Services</b>										
Administration	288,159	0.32%	291,229	0.28%	370,748	0.31%	407,421	0.29%	379,331	0.29%
Planning Services	704,165	0.78%	607,677	0.58%	857,922	0.71%	958,598	0.69%	988,125	0.77%
Inspection Services	1,334,783	1.48%	1,376,312	1.31%	1,609,837	1.33%	1,688,060	1.21%	1,697,027	1.32%
Community Services	507,784	0.56%	620,334	0.59%	595,289	0.49%	746,030	0.53%	742,189	0.58%
Engineering Services	2,951,341	3.28%	3,011,032	2.86%	3,536,839	2.91%	3,659,546	2.62%	3,848,378	2.99%
<b>Total Development Services</b>	<b>5,786,232</b>	<b>6.44%</b>	<b>5,906,584</b>	<b>5.61%</b>	<b>6,970,636</b>	<b>5.74%</b>	<b>7,459,654</b>	<b>5.33%</b>	<b>7,655,050</b>	<b>5.94%</b>
<b>Public Services</b>										
Administration	-	0.00%	-	0.00%	92,037	0.08%	214,169	0.15%	214,169	0.17%
Public Works										
Administration	500,054	0.56%	472,924	0.45%	530,544	0.44%	464,791	0.33%	471,173	0.37%
Right of Way Maintenance	1,108,597	1.23%	1,182,121	1.12%	1,240,165	1.02%	1,515,882	1.08%	1,586,348	1.23%
Facilities Maintenance	283,289	0.32%	519,776	0.49%	551,527	0.45%	661,990	0.47%	650,380	0.50%
Construction	900,988	1.00%	777,161	0.74%	981,725	0.81%	1,077,686	0.77%	1,132,826	0.88%
Maintenance	743,360	0.83%	714,312	0.68%	727,643	0.60%	899,616	0.64%	902,416	0.70%
Landscape and Sustainability	602,750	0.67%	765,013	0.73%	780,368	0.64%	1,200,646	0.86%	1,271,658	0.99%
Environmental Services										
Administration	212,889	0.24%	192,220	0.18%	259,147	0.21%	310,317	0.22%	320,065	0.25%
Animal Control	418,460	0.47%	424,765	0.40%	519,852	0.43%	490,023	0.35%	501,874	0.39%
Fleet Services	1,101,112	1.22%	1,133,975	1.08%	1,264,999	1.04%	1,305,299	0.93%	1,404,271	1.09%
Library	2,319,061	2.58%	2,260,532	2.15%	2,755,293	2.27%	2,972,616	2.13%	3,053,834	2.37%
Parks and Recreation										
Administration	1,089,436	1.21%	1,233,109	1.17%	1,747,544	1.44%	1,821,603	1.30%	1,835,674	1.42%
Leisure Services	1,671,134	1.86%	1,853,247	1.76%	2,331,045	1.92%	2,632,170	1.88%	2,707,735	2.10%
Parks and Facilities	2,852,660	3.17%	2,968,414	2.82%	3,309,419	2.73%	3,717,297	2.66%	3,707,142	2.88%
<b>Total Public Services</b>	<b>13,803,791</b>	<b>15.35%</b>	<b>14,497,570</b>	<b>13.77%</b>	<b>17,091,307</b>	<b>14.08%</b>	<b>19,284,106</b>	<b>13.79%</b>	<b>19,759,565</b>	<b>15.34%</b>
<b>Public Safety Services</b>										
Public Safety Administration										
Administration	2,155,847	2.40%	2,358,045	2.24%	2,709,851	2.23%	2,705,462	1.93%	2,718,962	2.11%
Emergency Mgmt/Comm	1,403,599	1.56%	1,469,730	1.40%	1,915,661	1.58%	2,883,110	2.06%	2,161,747	1.68%
Police	14,484,337	16.11%	15,330,845	14.56%	18,120,409	14.93%	19,422,324	13.89%	20,388,542	15.82%
Fire	7,143,932	7.95%	8,502,077	8.07%	9,250,081	7.62%	9,774,583	6.99%	12,060,432	9.36%
<b>Total Public Safety Services</b>	<b>25,187,714</b>	<b>28.01%</b>	<b>27,660,697</b>	<b>26.27%</b>	<b>31,996,002</b>	<b>26.37%</b>	<b>34,785,479</b>	<b>24.87%</b>	<b>37,329,683</b>	<b>28.97%</b>
<b>Total Departmental</b>	<b>52,999,182</b>	<b>58.94%</b>	<b>56,769,688</b>	<b>53.91%</b>	<b>66,394,018</b>	<b>54.72%</b>	<b>72,003,834</b>	<b>51.49%</b>	<b>75,352,387</b>	<b>58.48%</b>
<b>Non-Departmental</b>										
General Operations	4,491,852	5.00%	7,156,685	6.80%	4,706,390	3.88%	8,288,820	5.93%	7,792,120	6.05%
Project Operations	6,137,181	6.83%	10,627,117	10.09%	18,954,719	15.62%	17,711,468	12.67%	9,633,600	7.48%
Parks and Rec. Project Operations	2,331,376	2.59%	4,212,398	4.00%	1,625,052	1.34%	7,498,300	5.36%	175,000	0.14%
Public Works Project Operations	12,500	0.01%	118,973	0.11%	615,000	0.51%	1,050,000	0.75%	515,000	0.40%
Outside Agency Funding	1,682,635	1.87%	1,073,620	1.02%	1,494,289	1.23%	1,619,781	1.16%	1,916,493	1.49%
Transfers to Component Units	14,465,577	16.09%	15,678,980	14.89%	18,686,750	15.40%	19,228,625	13.75%	19,475,238	15.11%
Transfers to Other Funds	1,322,548	1.47%	2,575,274	2.45%	3,500,000	2.88%	3,375,000	2.41%	3,350,000	2.60%
Debt Service	6,471,795	7.20%	7,099,931	6.74%	5,368,916	4.42%	9,068,694	6.48%	10,641,688	8.26%
<b>Total Non-Departmental</b>	<b>36,915,465</b>	<b>41.06%</b>	<b>48,542,978</b>	<b>46.09%</b>	<b>54,951,116</b>	<b>45.28%</b>	<b>67,840,688</b>	<b>48.51%</b>	<b>53,499,139</b>	<b>41.52%</b>
<b>Total Expenditures</b>	<b>89,914,647</b>	<b>100.00%</b>	<b>105,312,667</b>	<b>100.00%</b>	<b>121,345,134</b>	<b>100.00%</b>	<b>139,844,522</b>	<b>100.00%</b>	<b>128,851,526</b>	<b>100.00%</b>



## 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 .....	95
Office of the City Manager.....	97
Human Resources .....	101
Information Technology .....	105
Finance.....	109
Economic Development.....	113
Judicial .....	117
Developmental Services – Administration .....	121
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Community Services .....	133
Engineering Services .....	137
Public Services – Administration .....	141
Public Works .....	145
Environmental Services .....	153
Library .....	159
Parks and Recreation .....	162
Public Safety .....	169
Police Department .....	173
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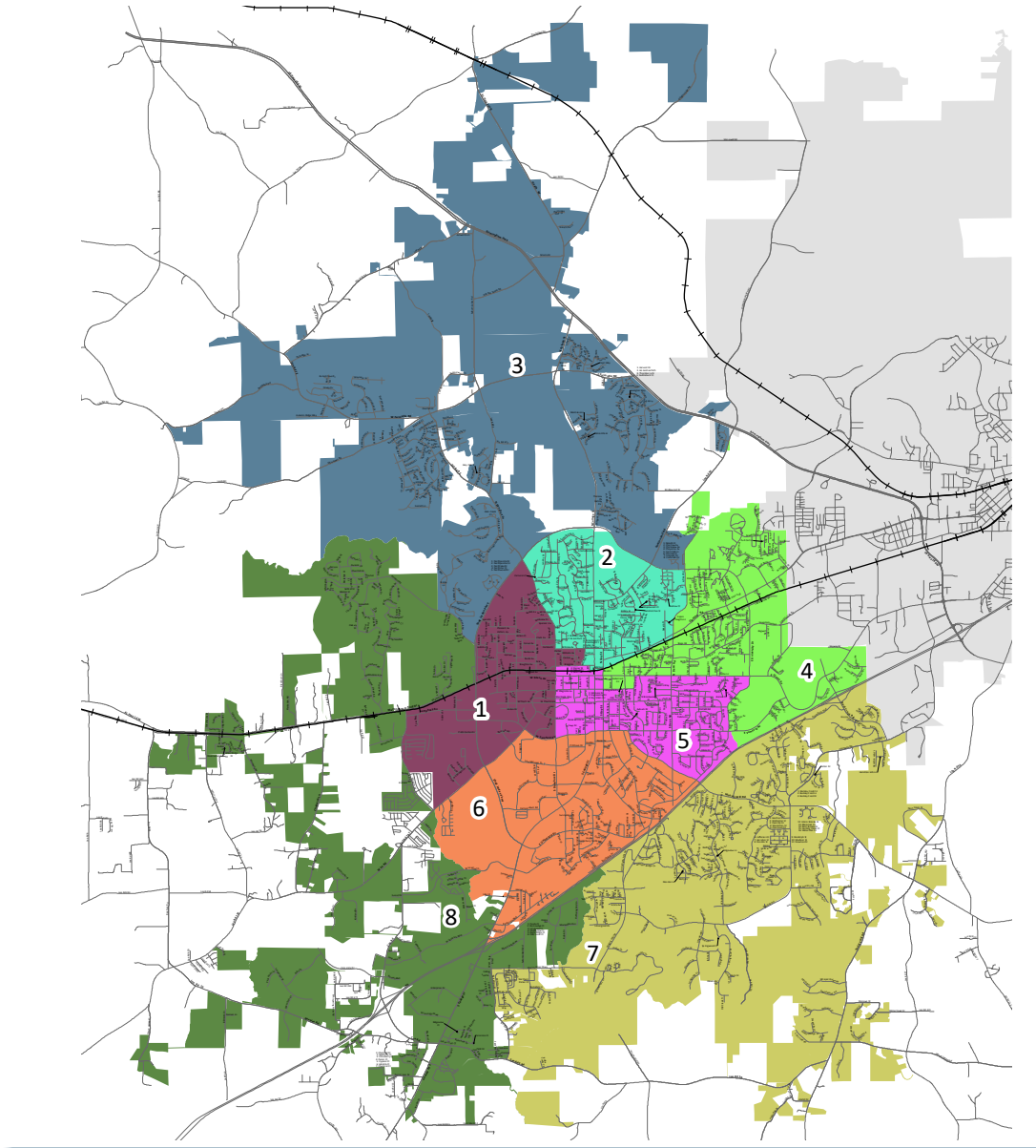


City of Auburn



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.

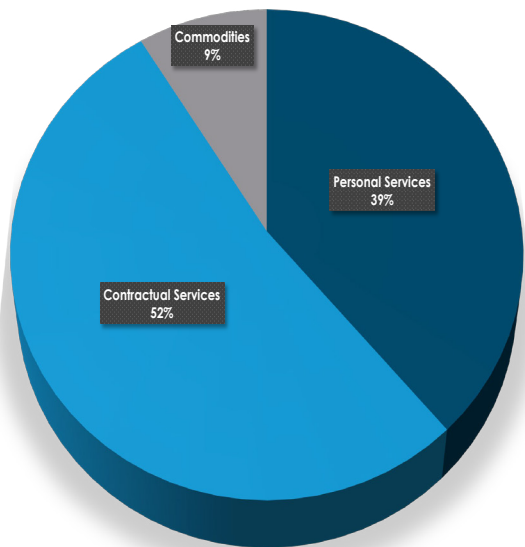
# CITY COUNCIL

## COMPARATIVE SUMMARY BY CATEGORY

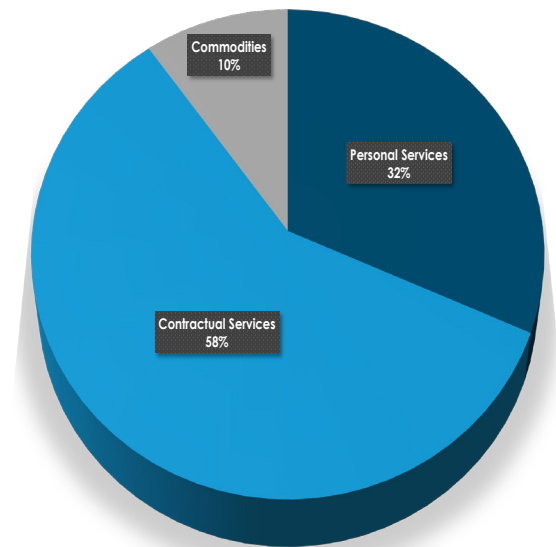
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	79,230	79,230	79,241	107,932	110,459
Contractual Services	117,007	128,724	170,580	146,300	146,300
Commodities	27,598	23,297	25,000	25,000	25,000
<b>TOTALS</b>	<b>223,835</b>	<b>231,252</b>	<b>274,821</b>	<b>279,232</b>	<b>281,759</b>

## BUDGET FISCAL YEARS 2023 AND 2024

FY2023



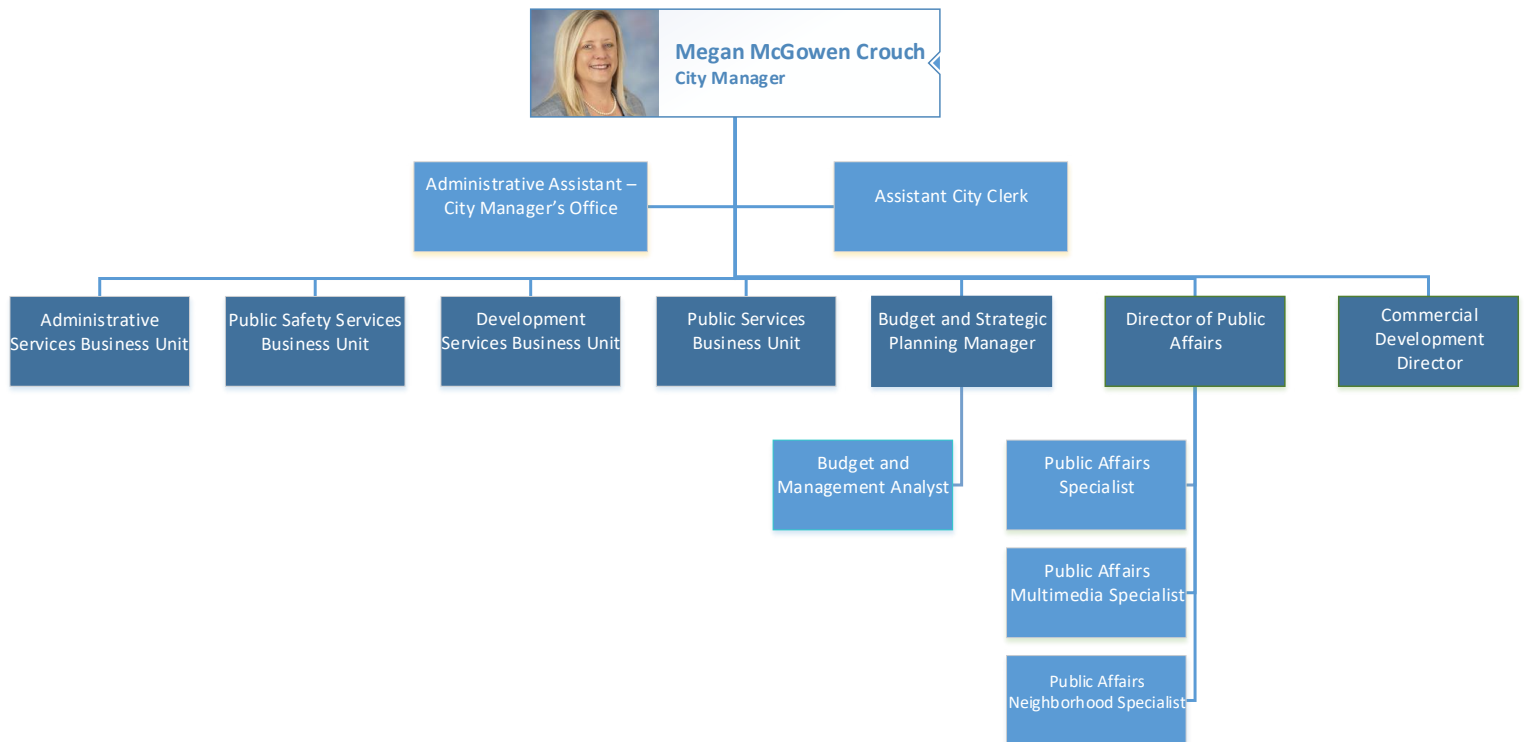
FY2024







# 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**



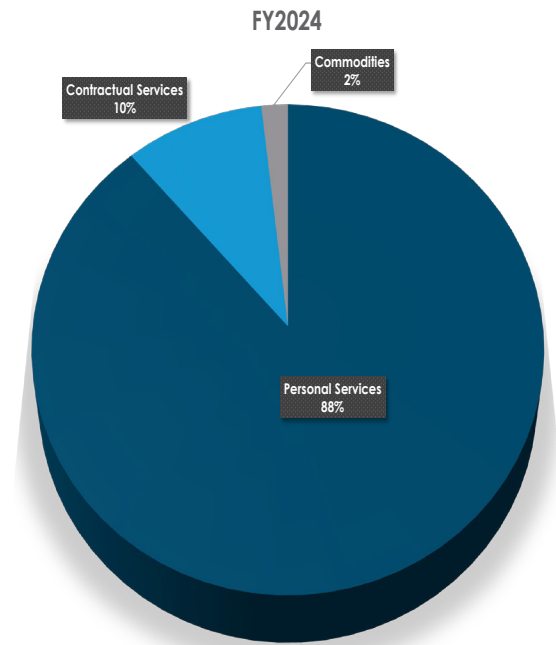
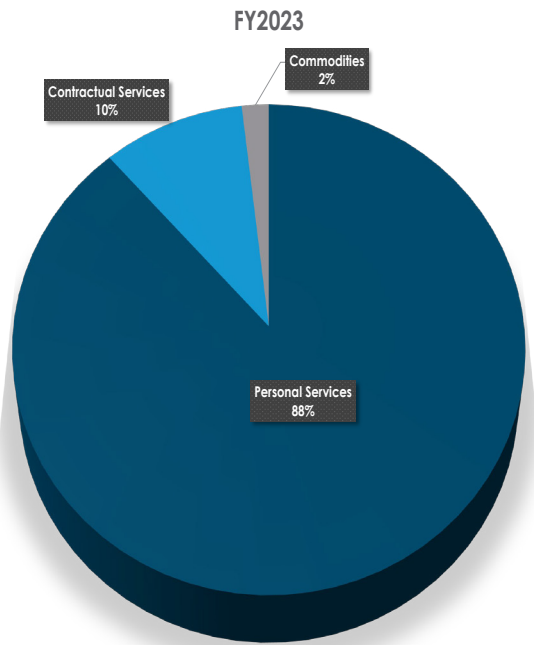
**SHARED SENSE OF  
RESPONSIBILITY**

# OFFICE OF THE CITY MANAGER

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services <sup>1</sup>	1,047,781	1,068,887	1,211,177	1,106,373	1,130,036
Contractual Services	65,575	35,469	122,700	122,700	122,700
Commodities	33,466	34,980	23,400	23,350	23,350
<b>TOTALS</b>	<b>1,146,822</b>	<b>1,139,337</b>	<b>1,357,277</b>	<b>1,252,423</b>	<b>1,276,086</b>

## BUDGET FISCAL YEARS 2023 AND 2024



<sup>1</sup> In FY2022, Personal Services included the Assistant City Manager position. That position has transitioned to the Executive Director of Public Services.

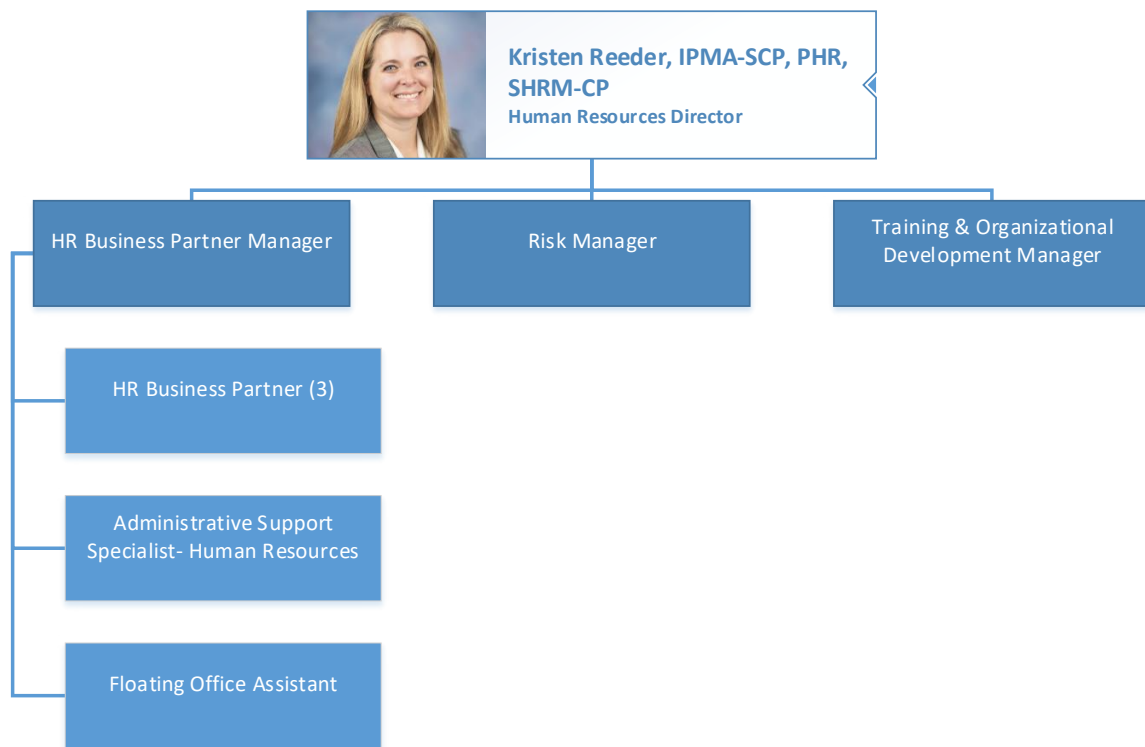


City of Auburn



City of Auburn

# HUMAN RESOURCES



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## MISSION

The mission of the Human Resources Department is to recruit and cultivate a capable, engaged workforce while helping the City operate in a financially sound manner.

# HUMAN RESOURCES

---

## MAJOR FUNCTIONS

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

---

## 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 facilitate opportunities for intentional communication between supervisors and employees.

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.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



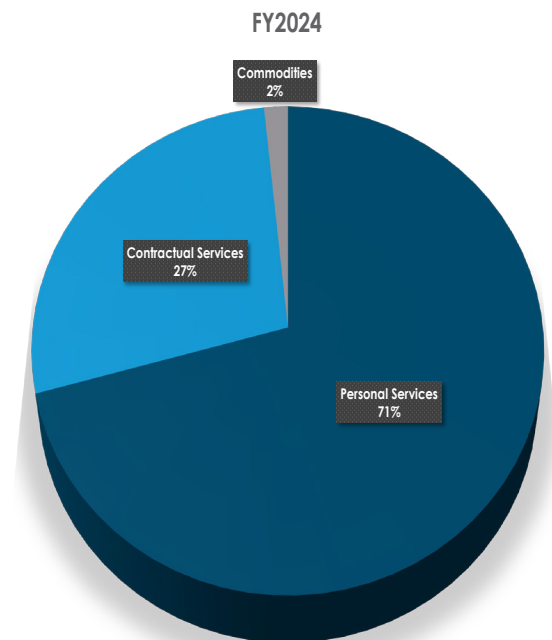
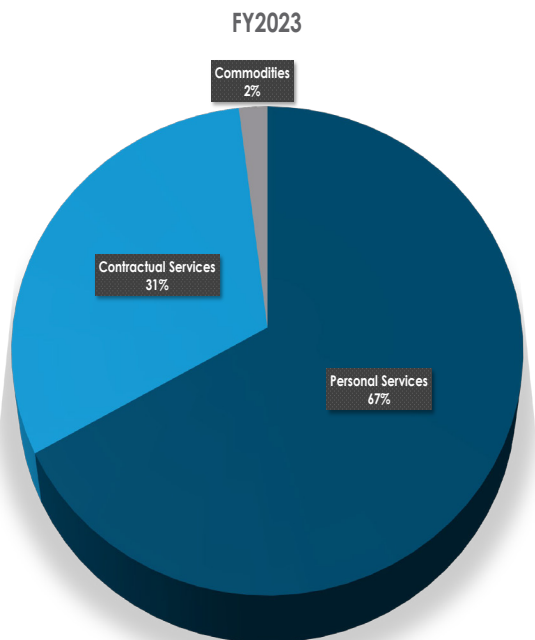
**SHARED SENSE OF  
RESPONSIBILITY**

# HUMAN RESOURCES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	649,175	711,907	793,925	830,477	860,143
Contractual Services	253,092	229,079	455,040	388,970	336,220
Commodities	9,065	38,486	13,000	24,500	20,000
Capital Outlay	-	6,651	-	-	-
<b>TOTALS</b>	<b>911,332</b>	<b>986,124</b>	<b>1,261,965</b>	<b>1,243,947</b>	<b>1,216,363</b>

## BUDGET FISCAL YEARS 2023 AND 2024



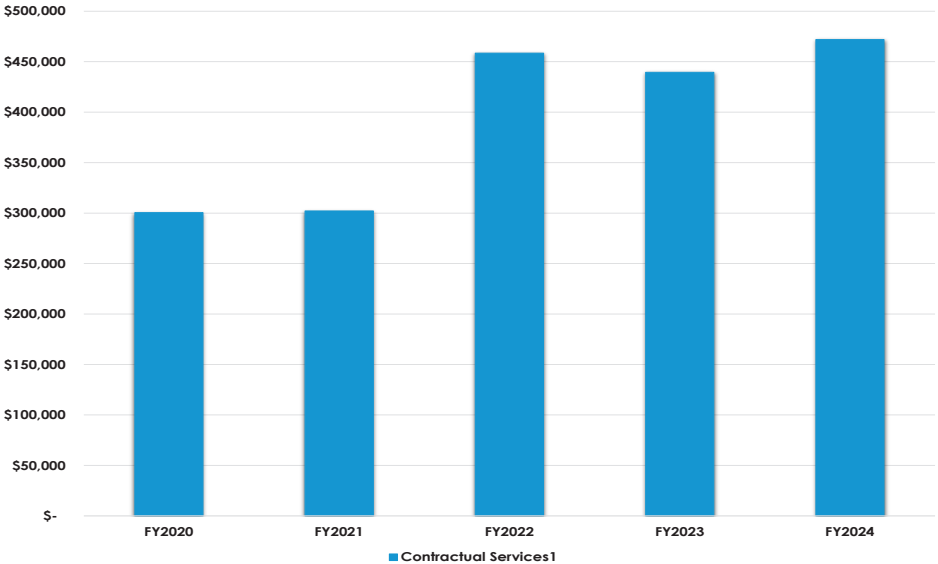
# HUMAN RESOURCES

## RISK MANAGEMENT

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Contractual Services <sup>1</sup>	300,499	302,172	458,500	439,500	472,000
<b>TOTALS</b>	<b>300,499</b>	<b>302,172</b>	<b>458,500</b>	<b>439,500</b>	<b>472,000</b>

### FIVE YEAR SUMMARY



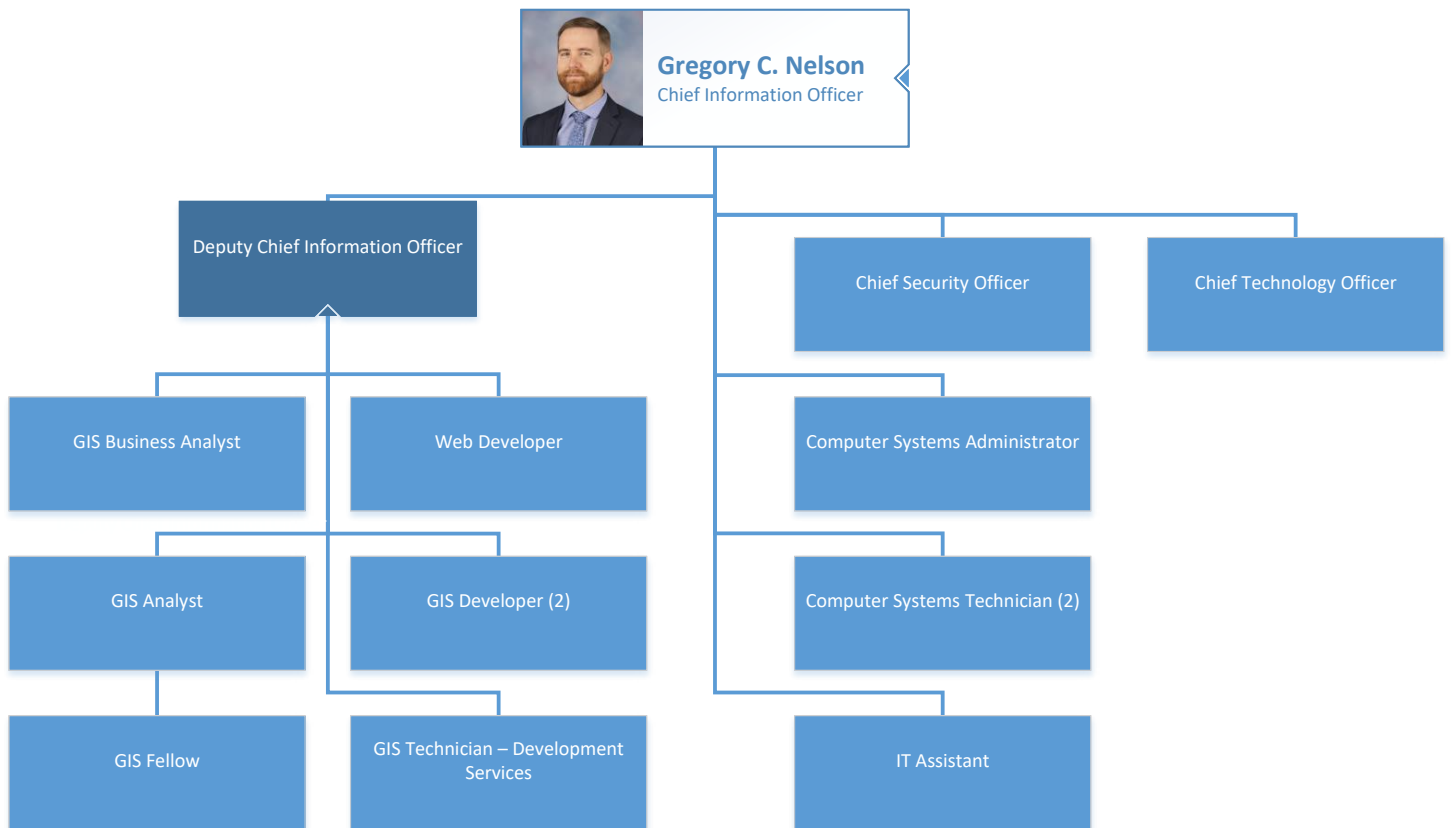
<sup>1</sup> The Risk Management budget includes insurance premiums for all City assets, including those accounted for in enterprise funds. At year-end, premium expenditures are moved into the appropriate fund, resulting in a decrease in actual expenditures.





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  
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**EFFICIENT USE OF  
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**HIGH QUALITY  
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**SHARED SENSE OF  
RESPONSIBILITY**

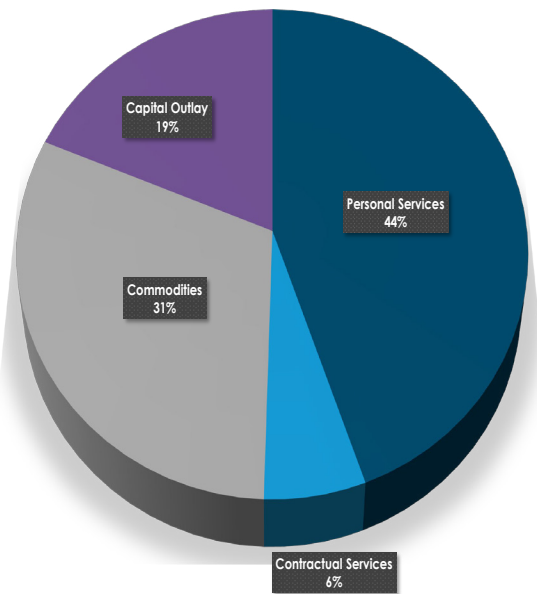
# INFORMATION TECHNOLOGY

## COMPARATIVE SUMMARY BY CATEGORY

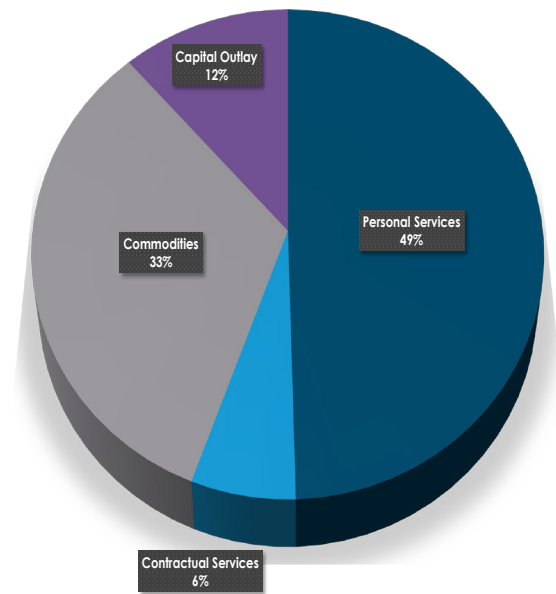
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	724,035	768,042	871,053	925,941	1,004,548
Contractual Services	55,644	45,162	134,899	121,976	122,476
Commodities	599,177	639,638	638,848	637,331	664,281
Capital Outlay	119,275	391,049	422,894	390,337	236,000
Projects	42,656	17,672	-	-	-
<b>TOTALS</b>	<b>1,540,787</b>	<b>1,861,563</b>	<b>2,067,694</b>	<b>2,075,585</b>	<b>2,027,305</b>

## BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# INFORMATION TECHNOLOGY

GIS

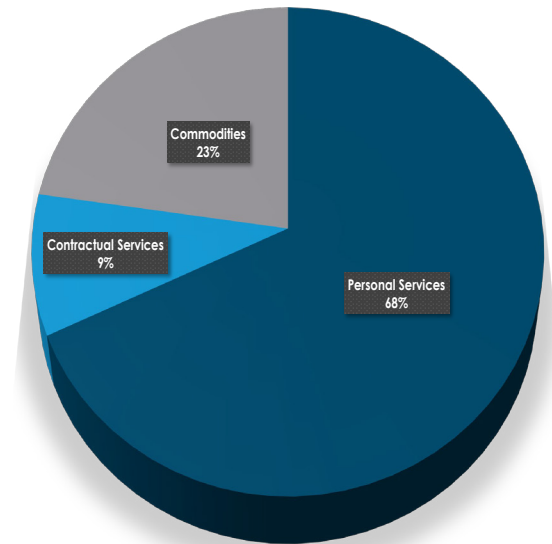
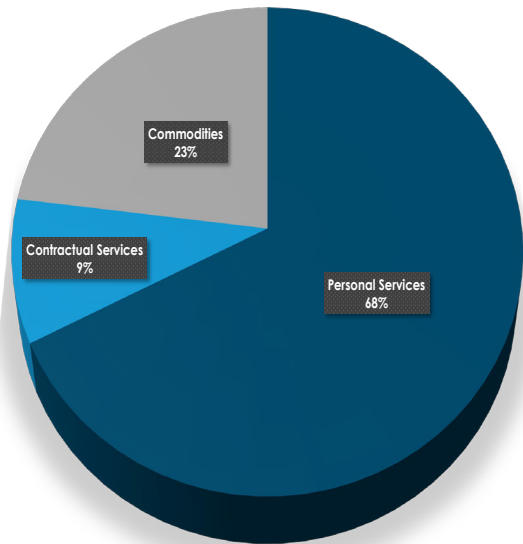
## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	500,448	484,712	544,478	650,425	686,913
Contractual Services	17,582	26,257	83,590	91,090	93,590
Commodities	188,891	193,525	218,940	221,940	229,340
Capital Outlay	1,091	6,153	-	-	-
<b>TOTALS</b>	<b>708,011</b>	<b>710,648</b>	<b>847,008</b>	<b>963,455</b>	<b>1,009,843</b>

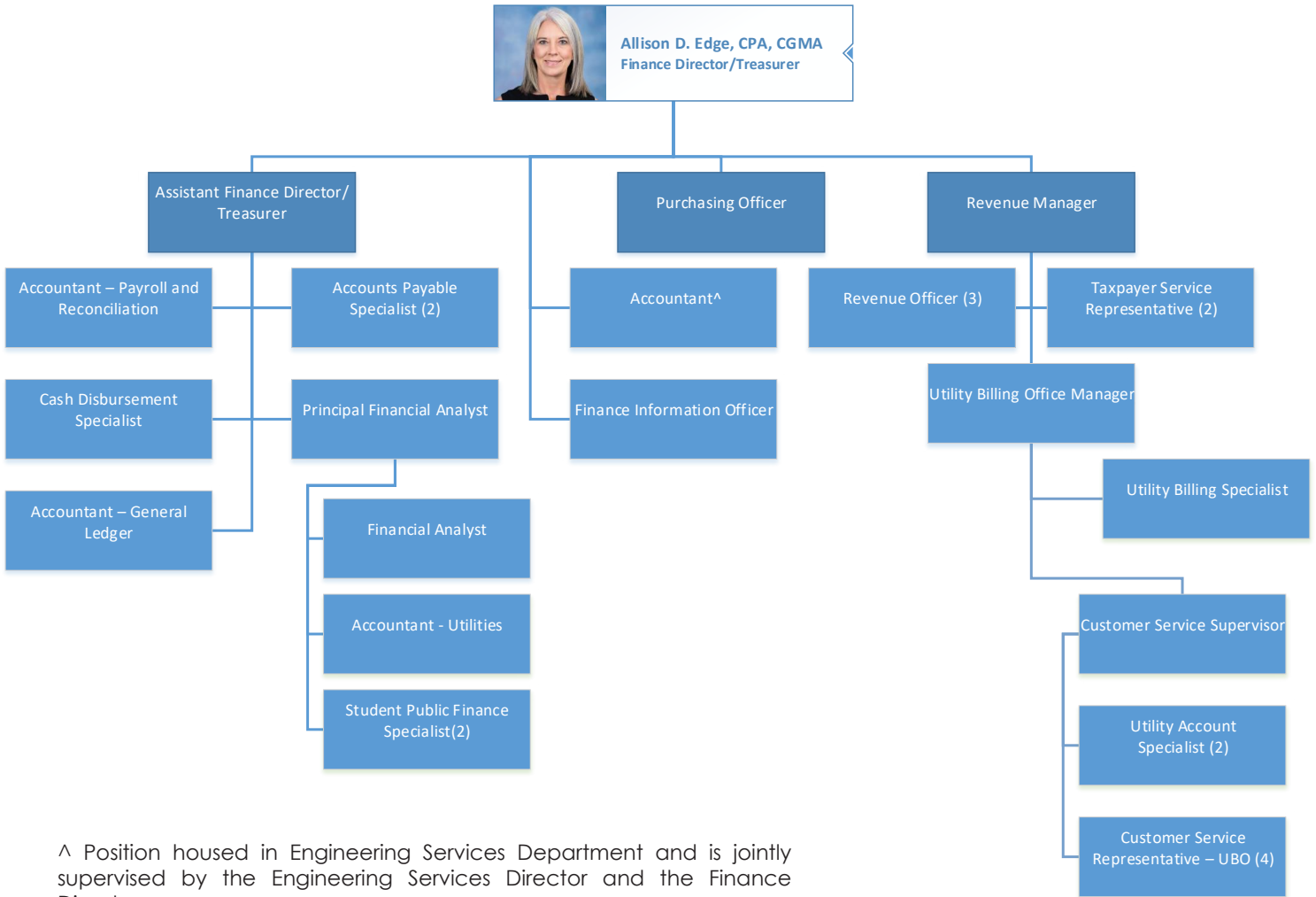
## BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



# FINANCE



^ 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 employees' salaries 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

---

## 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

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## 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.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



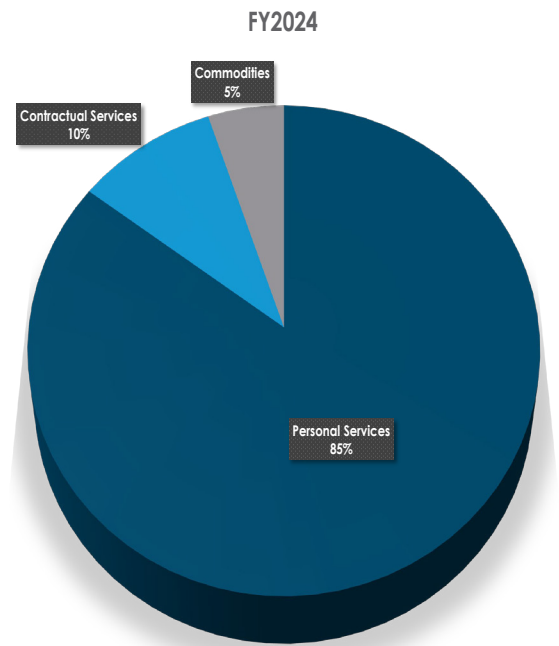
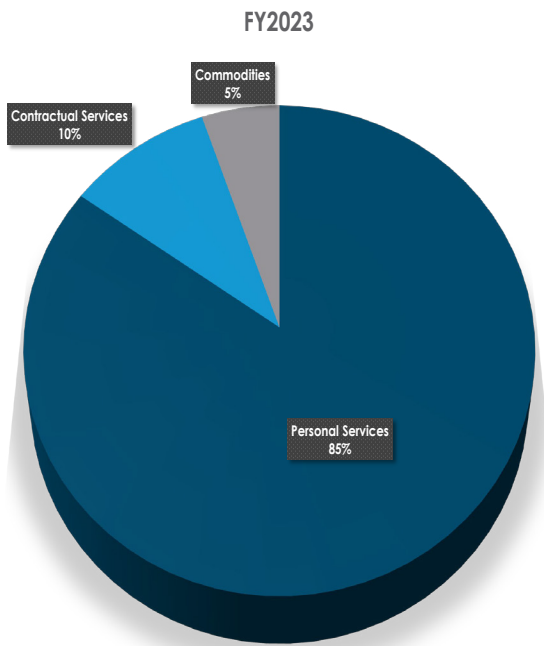
**SHARED SENSE OF  
RESPONSIBILITY**

# FINANCE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,327,940	1,374,305	1,580,881	1,665,476	1,722,567
Contractual Services	82,189	130,082	184,645	196,090	196,090
Commodities	55,007	48,576	96,890	105,990	106,390
Capital Outlay	-	8,622	-	-	-
<b>TOTALS</b>	<b>1,465,137</b>	<b>1,561,585</b>	<b>1,862,416</b>	<b>1,967,556</b>	<b>2,025,047</b>

## BUDGET FISCAL YEARS 2023 AND 2024

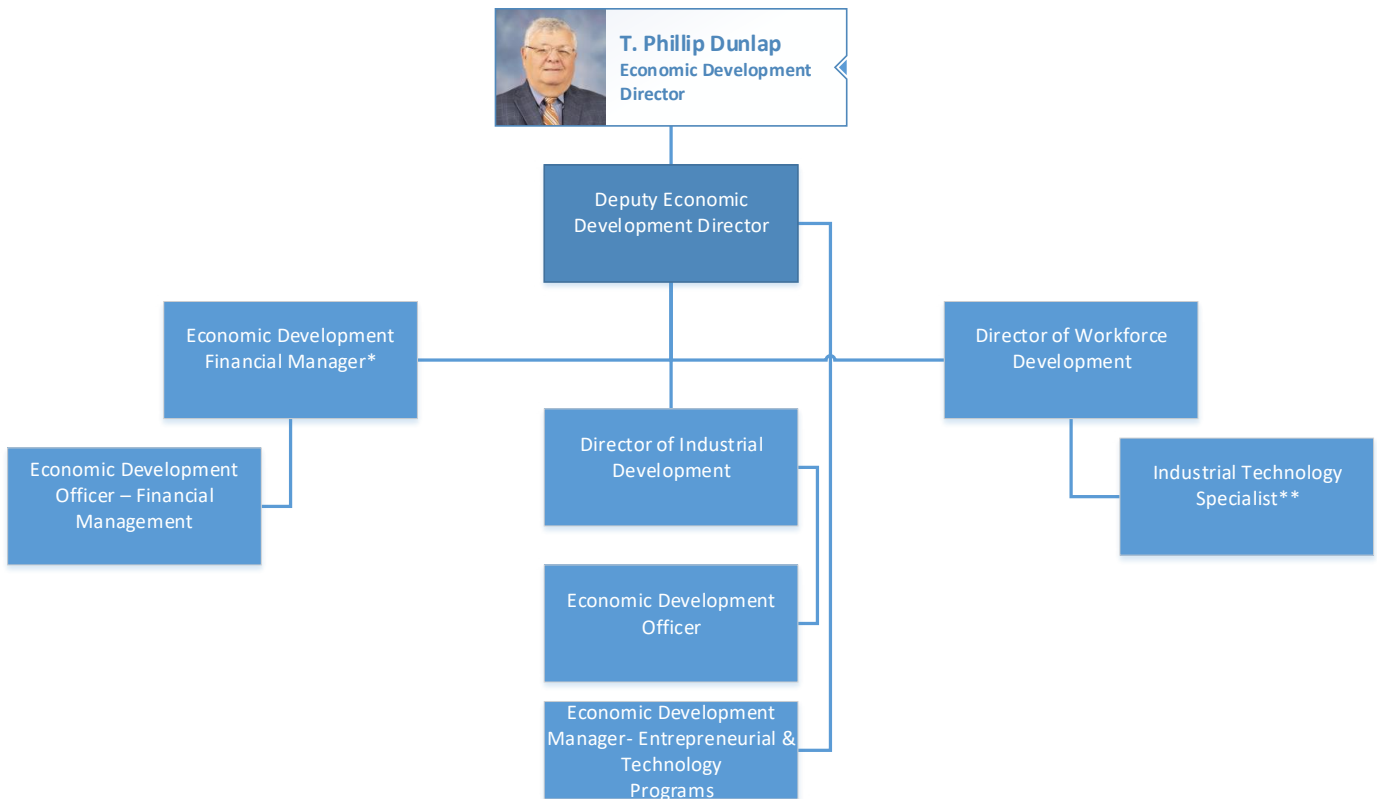




City of Auburn



# ECONOMIC DEVELOPMENT



\* Position jointly supervised by the Finance Director

\*\* Position partially funded by Auburn City Schools

## MISSION

The mission of the 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

**Industrial Development** – In the next biennium, a major initiative of the Economic Development Department will be to secure adequate land for growth in our industrial sector by purchasing land near the Auburn Technology Park West for future park development and to construct necessary infrastructure to support the industrial use and grow the tax base of the City of Auburn through increased payrolls and diversification of industrial sector.

**Entrepreneurial Efforts** – As efforts have begun to further invest in the growth and development of startup companies and entrepreneurial activities within the City, the Economic Development Department has recently added a position that is dedicated to this sector of the local economy. With the addition of this position, more resources will be dedicated to entrepreneurial programming and activities such as the establishment of a downtown, centrally located coworking space through the Industrial Development Board. Additionally, the Economic Development Department will continue to foster new and growing businesses through investment in the Industrial Development Board's incubator system.

**Workforce Development** – Recruitment and retention of employees for new and existing industries is the number one priority of the local industrial base. Workforce development efforts will be focused on building future workforce pipelines through development of additional advanced manufacturing programs in K-12, community and four-year colleges through local resources and grant opportunities. Investment in recruitment of human infrastructure will be key to filling the needs of local industry. As programs and services continue to evolve, the program will be constantly evaluated to determine future staffing needs.

## CITY OF AUBURN STRATEGIC GOALS



**PLANNED  
GROWTH**



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



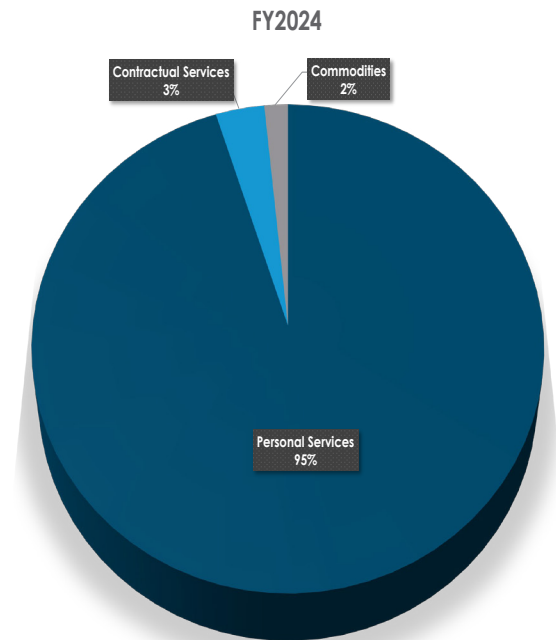
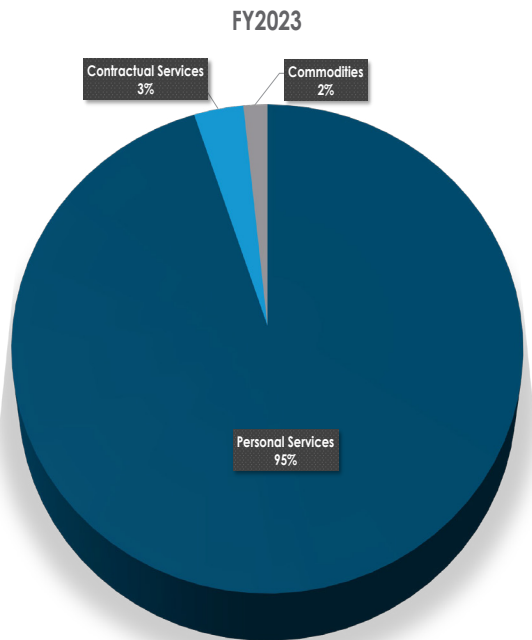
**SHARED SENSE OF  
RESPONSIBILITY**

# ECONOMIC DEVELOPMENT

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,066,075	1,033,049	1,160,668	1,204,838	1,228,054
Contractual Services	18,382	20,549	43,500	43,500	43,500
Commodities	23,824	8,724	20,000	21,000	21,000
<b>TOTALS</b>	<b>1,108,281</b>	<b>1,062,321</b>	<b>1,224,168</b>	<b>1,269,338</b>	<b>1,292,554</b>

## BUDGET FISCAL YEARS 2023 AND 2024



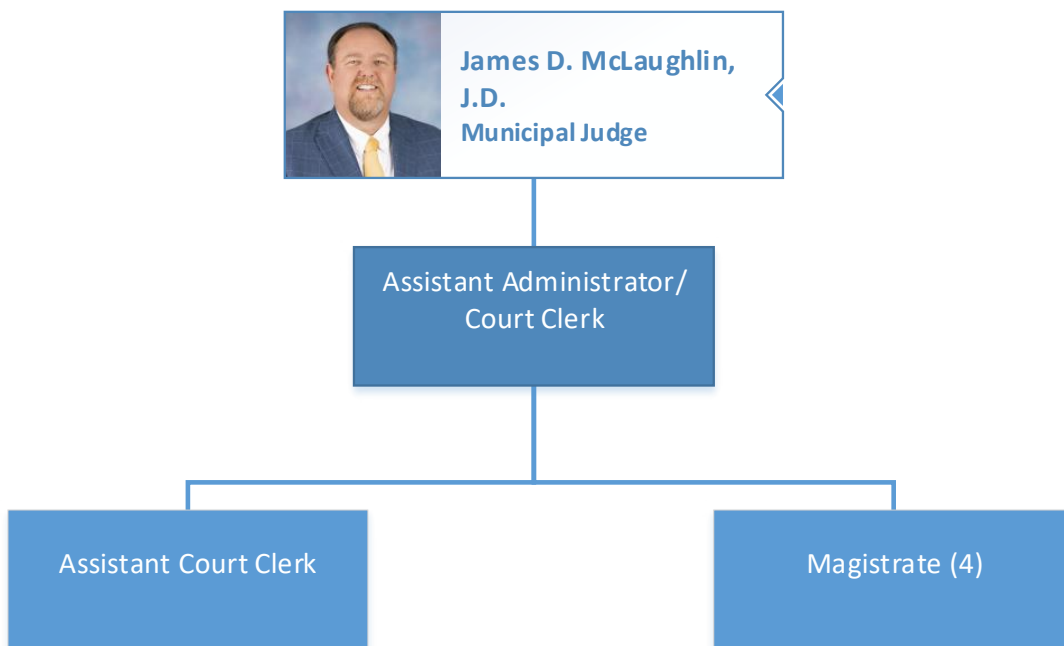


City of Auburn



City of Auburn

# JUDICIAL



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## 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

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## 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

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## INITIATIVES

Continue working 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.

Finalize integration of the Uptrust program, which will allow the court to send text message reminders to citizens regarding court dates from first appearances through payment review dates. This should greatly reduce the number of unintentionally missed court dates, thereby lessening the number of Failure to Appear warrants issued by the Clerk's Office. This, in turn, should reduce the time spent by the Auburn Police Department in tracking down FTA suspects.

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## CITY OF AUBURN STRATEGIC GOALS



**HIGH QUALITY  
OF LIFE**



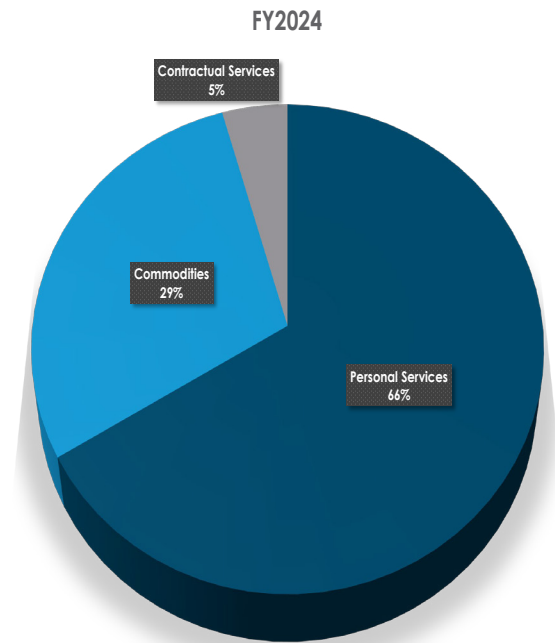
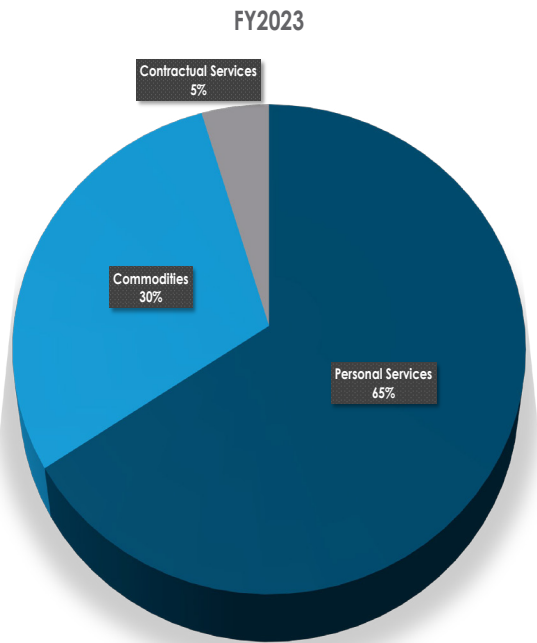
**SHARED SENSE OF  
RESPONSIBILITY**

# JUDICIAL

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	582,654	600,125	635,944	645,459	668,483
Contractual Services	207,313	215,314	294,430	292,250	293,100
Commodities	26,775	34,397	51,850	45,850	45,550
<b>TOTALS</b>	<b>816,742</b>	<b>849,836</b>	<b>982,224</b>	<b>983,559</b>	<b>1,007,133</b>

## BUDGET FISCAL YEARS 2023 AND 2024





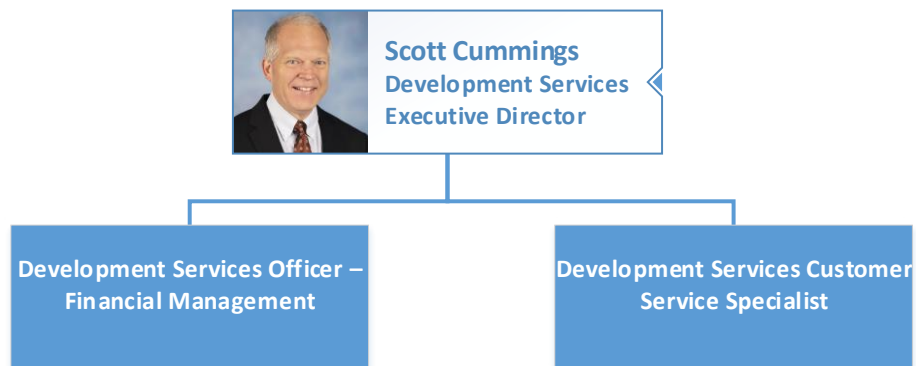
City of Auburn





City of Auburn

# DEVELOPMENT SERVICES



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## MISSION

The mission of the Development Services Administration is to oversee, coordinate and foster collaboration with the activities and operations of the Development Services Business Unit which includes the City's Planning Services, Inspection Services, Engineering Services, and Community Services Departments to promote efficient and effective delivery of services to the community and lead the City's efforts to delivery quality and sustainable infrastructure and development in the community.

# DEVELOPMENT SERVICES

## MAJOR FUNCTIONS

- Promotes sustainable growth patterns and development of support infrastructure
- Promotes proper timing to implement infrastructure investments
- Promotes sustainable economic development
- Promotes strong neighborhoods and neighborhood relations
- Promotes the delivery of quality and responsive services to the development community
- Promotes innovative and implementable long range planning strategies
- Promotes innovation among staff in delivery of development and community services

## INITIATIVES

Build upon current policies and procedures to 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. Tools will analyze and report key performance metrics to improve tracking of development submittals to be responsive to requests by citizens and companies doing business with the City.

Promote a professional, customer service approach to interacting with the development community by conducting an annual meeting with the Development Services Team with engineers, contractors, and developers designing and building projects in the City. Additionally, focus meetings will be conducted to discuss specific areas of interest. The goal of this interaction is to promote quality service to developers and to keep our Team informed of trends in building and development.

Facilitate an annual meeting and periodic coordination with utility companies in order to promote a collaborative spirit between the City and private utilities with franchise agreements to install and maintain infrastructure in public right-of-way. This coordination will enable the City to be informed and plan around future projects by the utility companies and continue to work to improve coordination in advance of work to be performed on public right-of-way.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE PLACE**



**EFFICIENT USE OF RESOURCES**



**HIGH QUALITY OF LIFE**



**PLANNED GROWTH**



**SHARED SENSE OF RESPONSIBILITY**

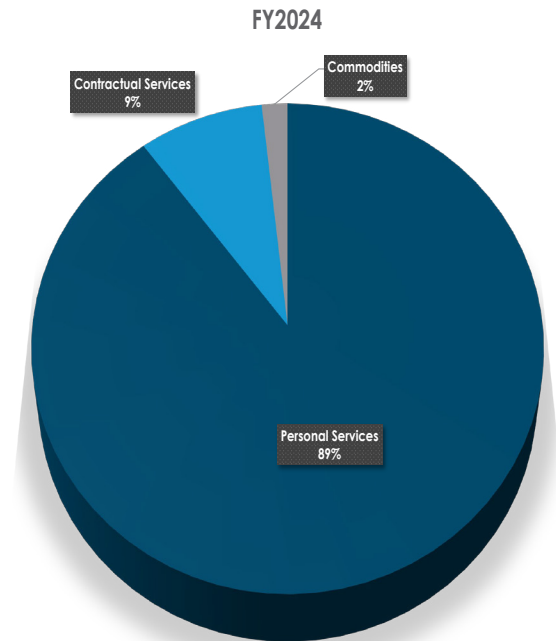
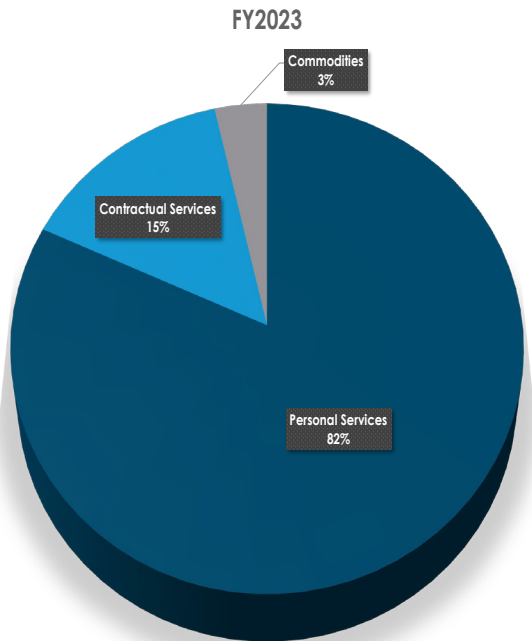
# DEVELOPMENT SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	265,554	266,691	332,898	332,971	339,881
Contractual Services	15,760	18,031	29,600	59,700	32,700
Commodities	6,845	6,506	8,250	14,750	6,750
<b>TOTALS</b>	<b>288,159</b>	<b>291,229</b>	<b>370,748</b>	<b>407,421</b>	<b>379,331</b>

### BUDGET FISCAL YEARS 2023 AND 2024



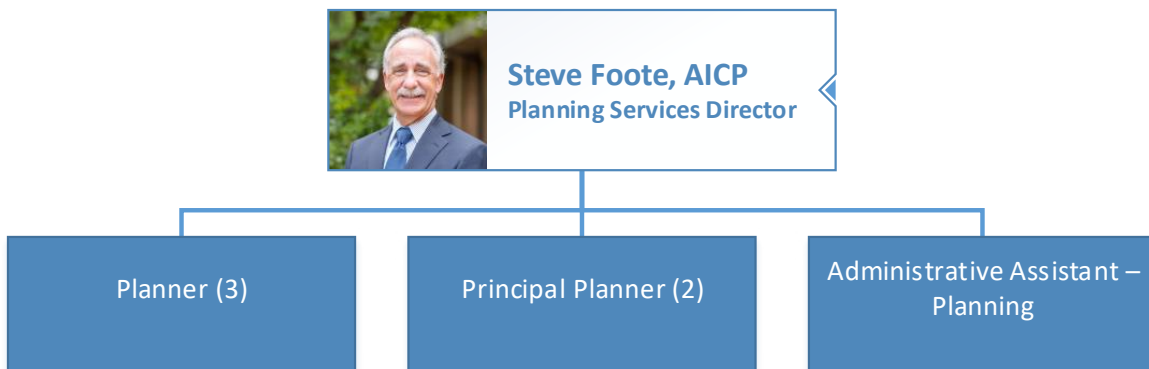


City of Auburn



City of Auburn

# PLANNING SERVICES



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## MISSION

The mission of the Planning Services 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, Downtown Design Review Committee, and Historic Preservation Commission
- Develop proactive development policies and regulations that help to achieve the City's future vision and protect the quality of life for Auburn residents
- 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

Zoning Ordinance Updates - Staff has identified a significant number of amendments to the zoning ordinance that are of strategic importance for the City. Recommend a compilation of these provisions by staff and then working with an Ad Hoc Committee that may include Development Services Team Members to review and prepare a set of amendments that can be presented to the PC for initiation of the amendment process.

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. 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.

Complete Five-Year Major Update of CompPlan 2030 - In FY23, 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  
GROWTH**



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



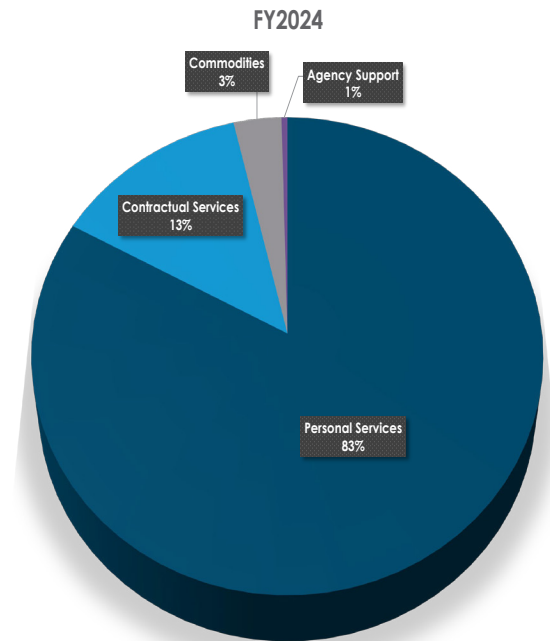
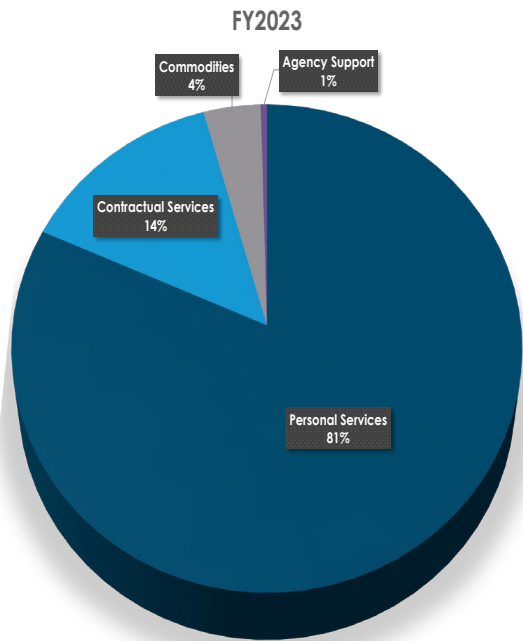
**SHARED SENSE OF  
RESPONSIBILITY**

# PLANNING SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	636,563	551,740	736,572	783,748	818,775
Contractual Services	41,517	29,874	84,600	133,100	132,600
Commodities	22,748	23,137	32,750	37,750	32,750
Agency Support	3,337	2,927	4,000	4,000	4,000
<b>TOTALS</b>	<b>704,165</b>	<b>607,677</b>	<b>857,922</b>	<b>958,598</b>	<b>988,125</b>

## BUDGET FISCAL YEARS 2023 AND 2024





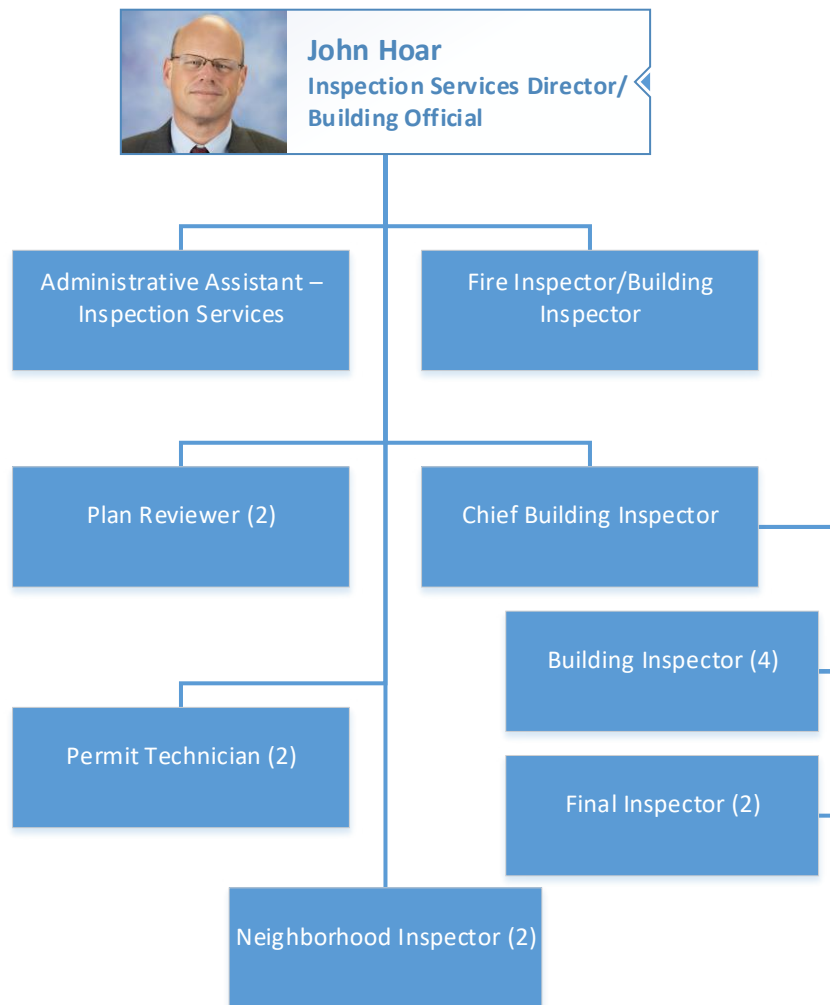
City of Auburn





City of Auburn

# INSPECTION SERVICES



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## 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

Inspection Services will deliver the highest level of customer service by utilizing efficient and effective administrative practices. In doing so we will utilize technology resources and customer feedback (including the Citizen Survey) to develop data and analytics to evaluate and design department programs and services to benefit the changing dynamics of the community. Our team will strive to improve communication with customers we serve building a safe community for all our citizens. Inspection Services will work to further elevate performance and service to the community by proactively engaging and educating contractors, stakeholders, and customers on Inspection Services' functions and programs.

Inspection Services will review plans and issue permits, safeguarding life and property compliance with City, State, and Federal regulations. We will utilize the transparent process for customers to submit data and track progress using technology and standards for the development review and approval process. Our team will continue to monitor and evaluate approaches to strive to continue improving plan review processes and routinely update building codes and standards for building a safe community in building construction. Inspection Services further strives to ensure convenient, efficient, and timely permit processing is coordinated with other City departments.

Inspection Services will perform inspections to ensure compliance with the adopted codes and standards. In doing so, our team will ensure quality and timely inspections to ensure the safety and quality of life for citizens and visitors of the City of Auburn. Inspection Services will also continue to manage citizen complaints and notices of violations for building code and nuisance violations.

## CITY OF AUBURN STRATEGIC GOALS



**PLANNED  
GROWTH**



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



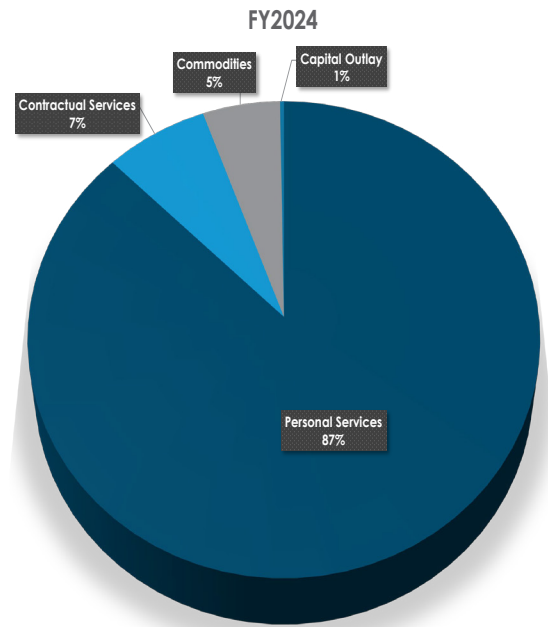
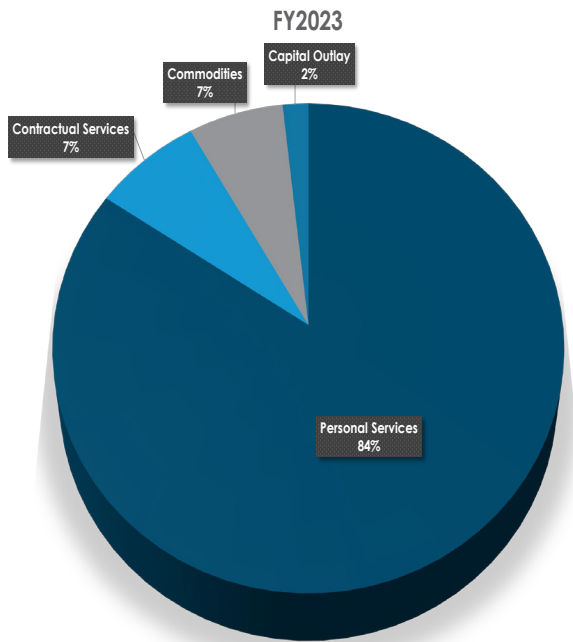
**HIGH QUALITY  
OF LIFE**

# INSPECTION SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,137,060	1,223,089	1,353,357	1,422,326	1,481,087
Contractual Services	101,521	69,567	136,423	124,669	120,475
Commodities	71,102	71,807	89,065	111,065	90,965
Capital Outlay	25,100	11,849	30,993	30,000	4,500
<b>TOTALS</b>	<b>1,334,783</b>	<b>1,376,312</b>	<b>1,609,837</b>	<b>1,688,060</b>	<b>1,697,027</b>

## BUDGET FISCAL YEARS 2023 AND 2024



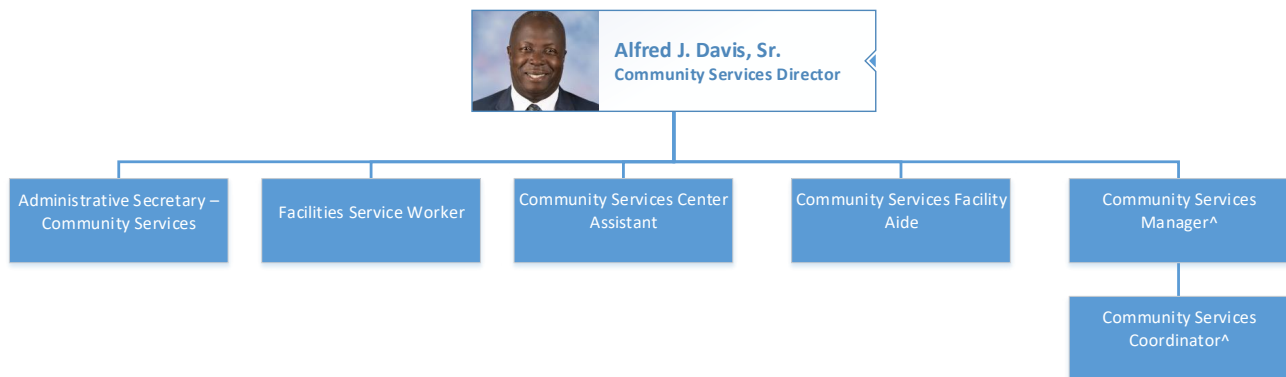


City of Auburn



City of Auburn

# COMMUNITY SERVICES



^ Position funded by the Community Development Block Grant.

## MISSION

The mission of the Community Services Department is to invest in the community, foster safe, decent, and sustainable neighborhoods, create business opportunities and enhance housing quality and affordability for predominantly low to moderate income citizens of Auburn.

# COMMUNITY SERVICES

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## MAJOR FUNCTIONS

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

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## INITIATIVES

Expand the Boykin Community Center Food Pantry Outreach. The Boykin Community Center Food Pantry is a cooperative effort between the City of Auburn and the Auburn Housing Authority non-profit corporation, Auburn Community Development Corporation, to offer a new food pantry at the Boykin Community Center. The coronavirus outbreak showed how food banks and pantries, such as the Boykin Community Center Food Pantry, support individual and households' food access, potentially maintaining food security and diet quality. The Auburn Community Development Corporation will utilize CDBG funds to purchase nonperishable food from the Food Bank of East Alabama and assist with staffing the Food Pantry.

Increase community usage of the Boykin Technology Resource Center. The new Boykin Technology Resource Center is available to individuals who need access to computer technology. The facility has Windows PCs available for public use, all of which have the entire Microsoft Office Suite installed, a scanner, an electronic magnifier for those with low vision, and a printer. A Community Services team member is available to help the public with computer questions, including how to scan a document, access a job application, or submit schoolwork. Anyone can use the computers.

Increase Opportunities for Affordable Housing. Owning your own home is the American Dream. The City of Auburn partners with the North Auburn Housing Development Corporation (NAHDC), which utilizes CDBG funds to increase homeownership opportunities for all citizens and create neighborhood stability. This partnership will reimagine ways to provide a sustainable, affordable housing program, including identifying other areas of Auburn to construct affordable housing, incorporating module home designs, and exploring the construction of mix-use housing developments (single-family and townhomes).

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## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE PLACE**



**EFFICIENT USE OF RESOURCES**



**HIGH QUALITY OF LIFE**



**PLANNED GROWTH**



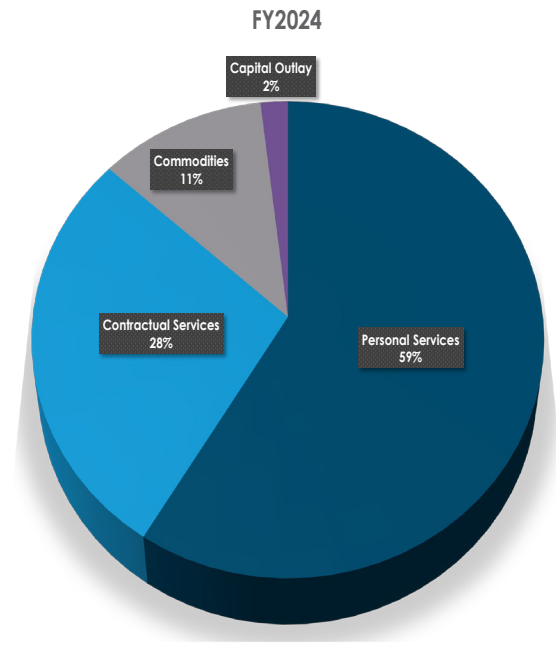
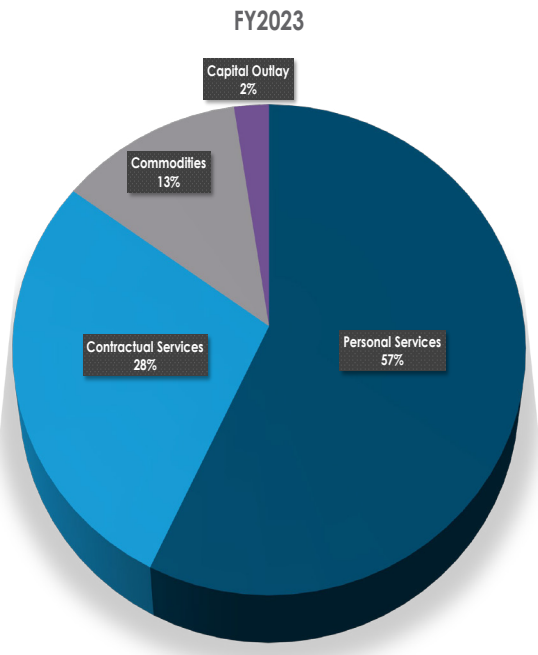
**SHARED SENSE OF RESPONSIBILITY**

# COMMUNITY SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	253,185	303,677	361,491	425,144	435,678
Contractual Services	191,966	204,274	175,798	208,816	207,111
Commodities	62,633	81,298	58,000	94,070	85,400
Capital Outlay	-	31,085	-	18,000	14,000
<b>TOTALS</b>	<b>507,784</b>	<b>620,334</b>	<b>595,289</b>	<b>746,030</b>	<b>742,189</b>

## BUDGET FISCAL YEARS 2023 AND 2024

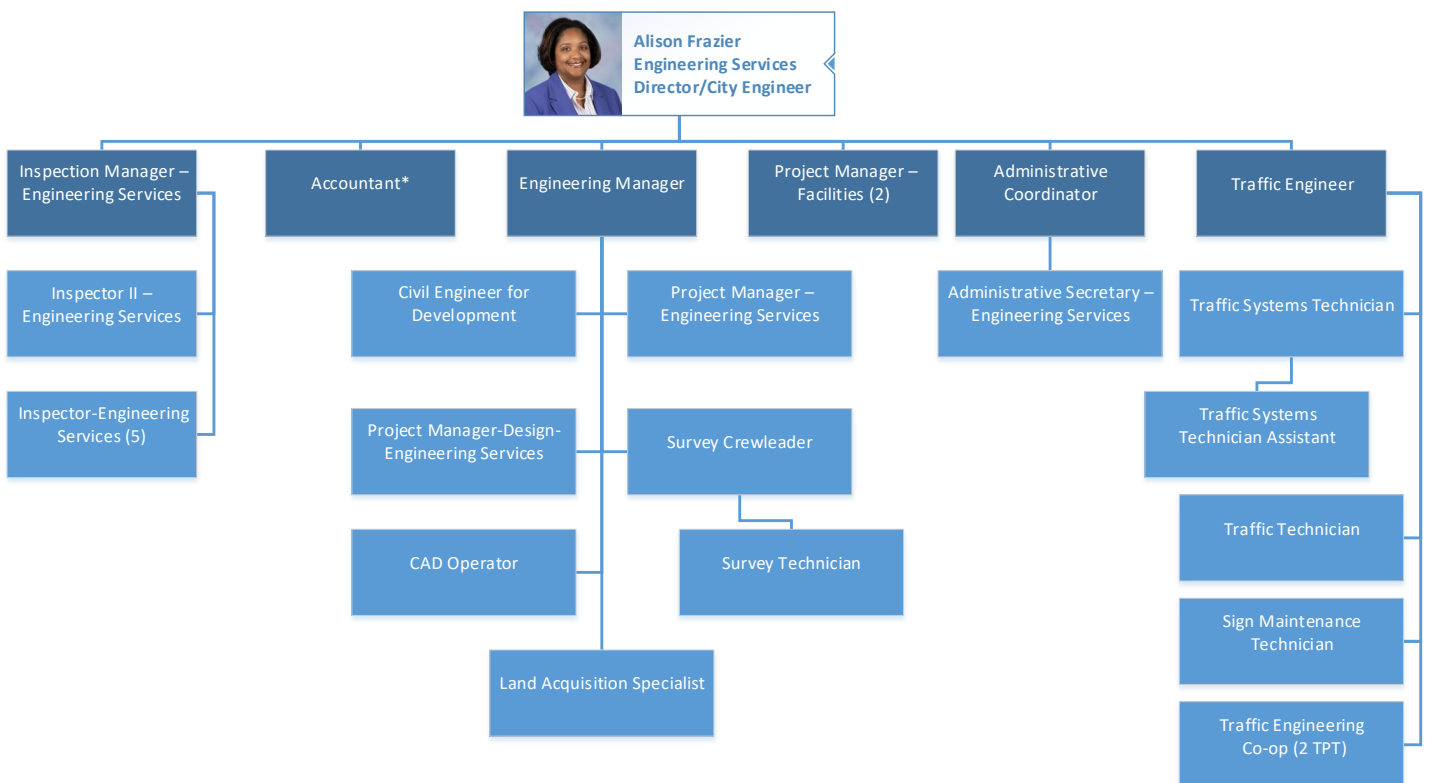




City of Auburn



# ENGINEERING SERVICES



\* This position is jointly supervised by the Finance Director.

## MISSION

The mission of the Engineering Services Department 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

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## 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 – Develop implementation plan for the construction of the Boykin Donahue campus to be consistent with the Parks, Recreation Cultural Master Plan. The initial phase will include repurposing the site for a new recreation and cultural resource center that will include a cultural resource center, branch library, walking trails, a splash pad and a relocated recycle drop off center. Ultimate buildout will include a new gymnasium with additional indoor courts and classrooms. Implementation of the project includes coordination of a team that includes representatives from Community Services, Parks and Recreation, Library, and Environmental Services Departments. This project continues to build on the City's commitment to provide parks and recreation and cultural resources to the City and Northwest Auburn.

Development reviews – Collaborate with the development system to review the workflow of the development review process and associated review tools to consider enhancements or modifications to the process that could improve customer service to the development community. A review of the process and public portal, in conjunction with the development community, will allow any changes to be readily known to ensure a well-defined process with expected outcomes.

Traffic monitoring along major corridors and critical intersections to ensure optimized timing and functionality. The northwest quadrant, which includes North Donahue Drive, will be studied annually to ascertain volumes so that a plan for widening North Donahue Drive can be put in the City's CIP. The results from the comprehensive traffic study will be analyzed and prioritized

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## CITY OF AUBURN STRATEGIC GOALS



**PLANNED  
GROWTH**



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



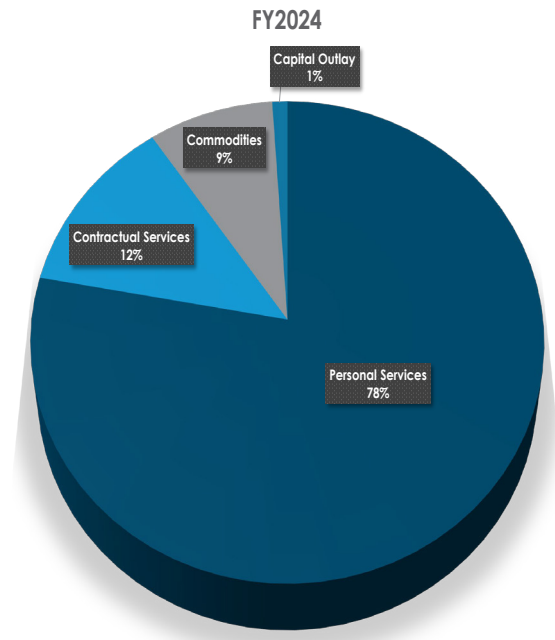
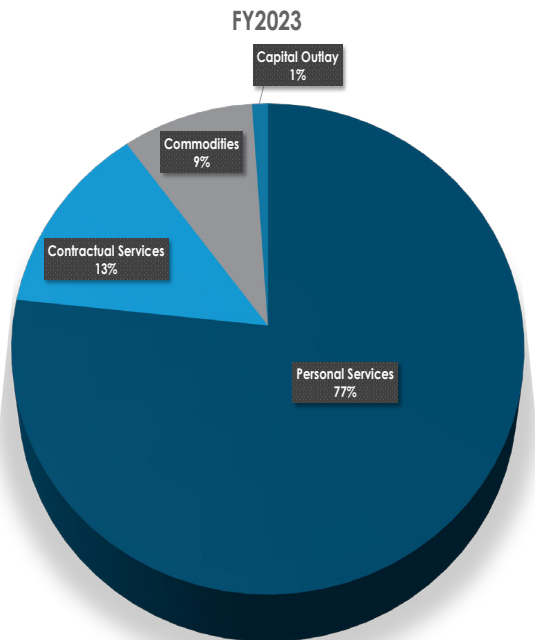
**HIGH QUALITY  
OF LIFE**

# ENGINEERING SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	2,323,308	2,407,524	2,583,487	2,807,171	2,996,003
Contractual Services	214,659	206,988	542,525	480,975	480,975
Commodities	253,334	165,196	362,691	331,400	331,400
Capital Outlay	160,039	231,323	48,137	40,000	40,000
<b>TOTALS</b>	<b>2,951,341</b>	<b>3,011,032</b>	<b>3,536,839</b>	<b>3,659,546</b>	<b>3,848,378</b>

## BUDGET FISCAL YEARS 2023 AND 2024





City of Auburn



City of Auburn

# PUBLIC SERVICES



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## MISSION

The mission of the City's Public Services Administration is to oversee, guide and foster collaboration within the activities and operations of the Public Services Business Unit which includes Public Works, Environmental Services, Library, Parks and Recreation, and Water Resources Management Departments as well as coordinate activities and initiatives that overlap with the other Business Units of the City; all in an effort to promote safe, effective and efficient delivery of public services to the Auburn community.

# PUBLIC SERVICES

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## MAJOR FUNCTIONS

- Promote public welfare through the installation and maintenance of infrastructure for delivery of essential services to the City
  - Promote the planning, construction and operation of facilities, services and programs to serve and provide enrichment to the community
  - Promote the delivery of quality and responsive communication and services to the community
  - Promotes innovative and implementable long range planning for delivery of infrastructure and services for a growing community
  - Promote innovation and fiscal responsibility amongst staff in the delivery of services to the community
- 

## INITIATIVES

Enhance and build upon current policies, improve responsiveness and quality of service to the public including respectful, timely and informative communication as well as monitoring and tracking of work requests and inquiries.

Promote communication and coordination amongst departments and partners, both within and outside the Business Unit, to facilitate efficient delivery of service and infrastructure to the public as well as develop plans for infrastructure and service expansion that is in sync with growth and development projections for the City.

Improve planning, coordination, fiscal management and delivery of key capital projects that serve and enrich the quality of life for the Auburn community.

---

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE PLACE**



**EFFICIENT USE OF RESOURCES**



**HIGH QUALITY OF LIFE**



**PLANNED GROWTH**



**SHARED SENSE OF RESPONSIBILITY**

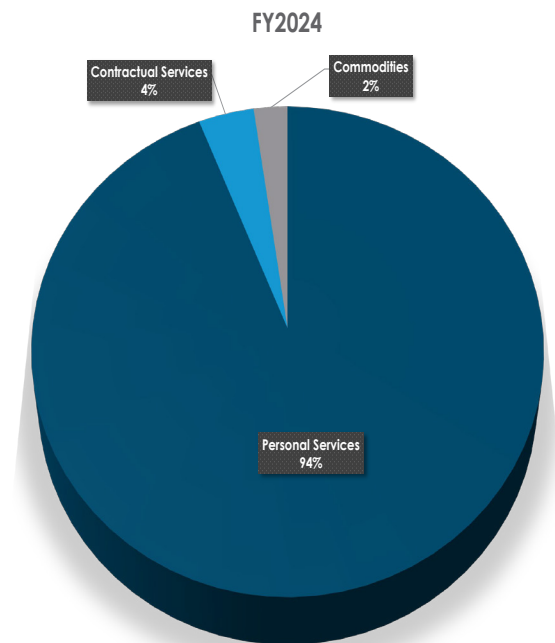
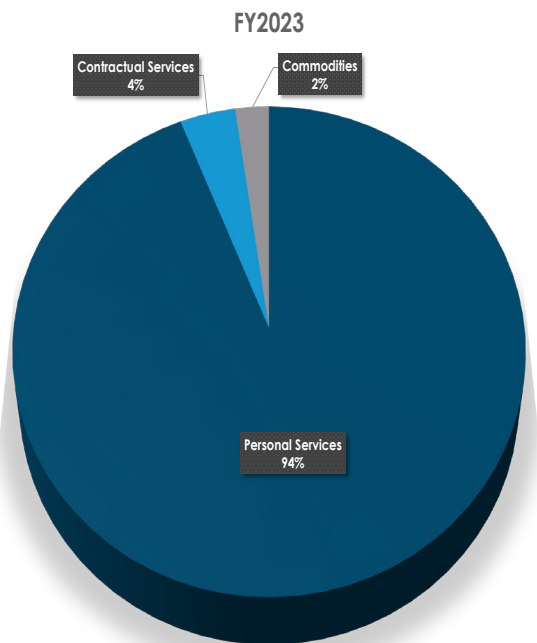
# PUBLIC SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022 <sup>1</sup>	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	-	-	83,737	200,969	200,969
Contractual Services	-	-	4,100	8,200	8,200
Commodities	-	-	4,200	5,000	5,000
<b>TOTALS</b>	-	-	<b>92,037</b>	<b>214,169</b>	<b>214,169</b>

### BUDGET FISCAL YEARS 2023 AND 2024



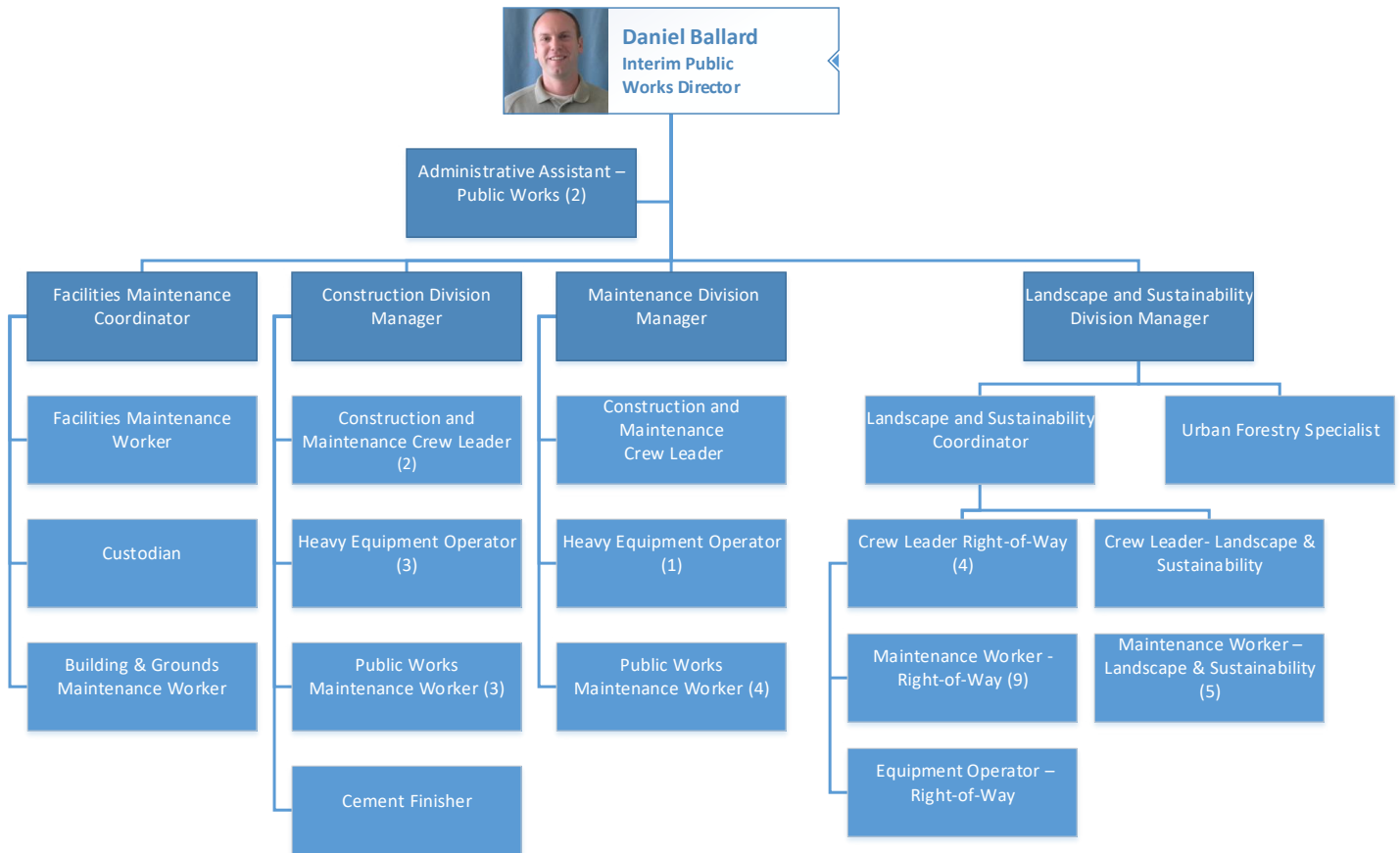
<sup>1</sup> This department was created in FY2022 as part of the City-wide reorganization which created Business Service Units.



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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PLACE**



**EFFICIENT USE OF  
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**HIGH QUALITY  
OF LIFE**



**PLANNED  
GROWTH**



**SHARED SENSE OF  
RESPONSIBILITY**

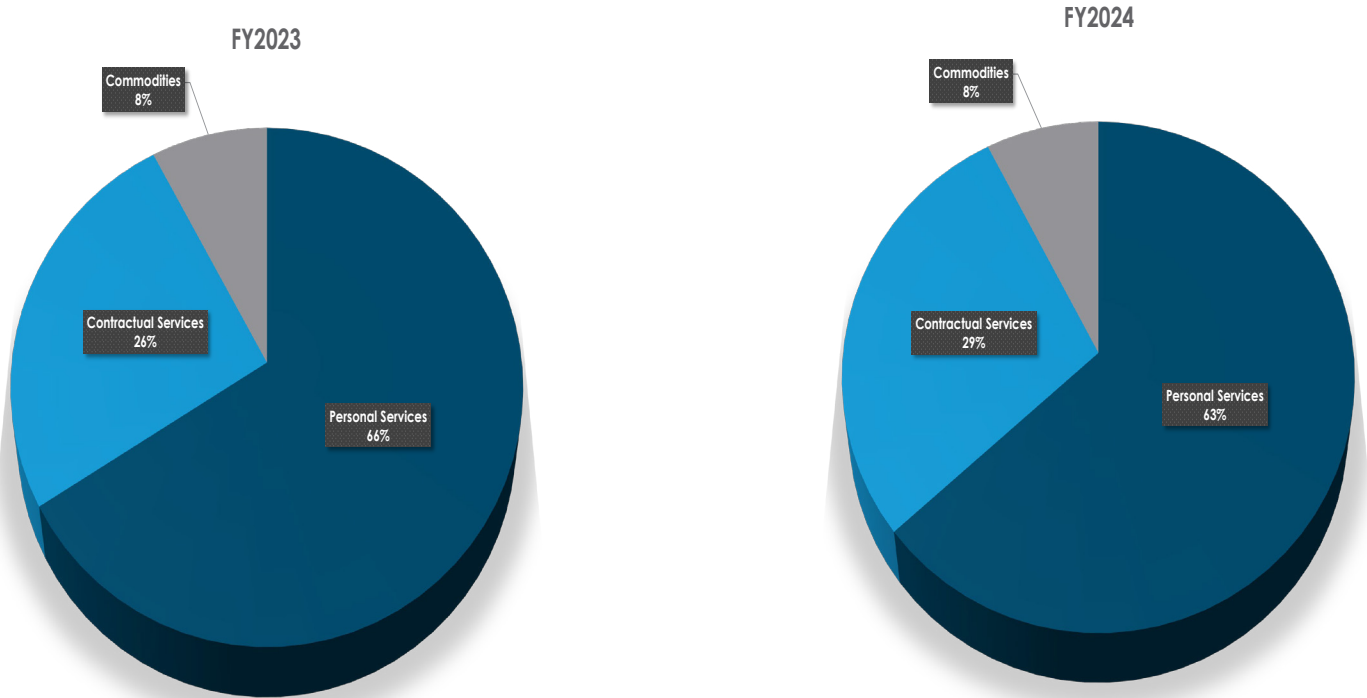
# PUBLIC WORKS

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	319,032	324,530	341,216	292,763	299,145
Contractual Services	143,858	121,769	149,328	135,328	135,328
Commodities	37,165	26,625	40,000	36,700	36,700
<b>TOTALS</b>	<b>500,054</b>	<b>472,924</b>	<b>530,544</b>	<b>464,791</b>	<b>471,173</b>

### BUDGET FISCAL YEARS 2023 AND 2024



# PUBLIC WORKS

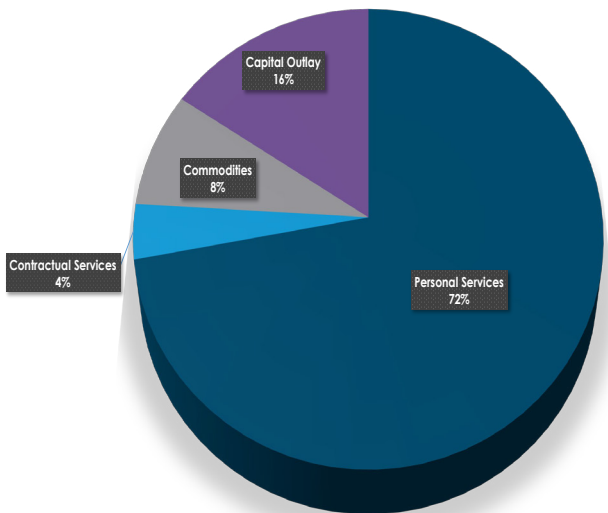
## RIGHT OF WAY MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

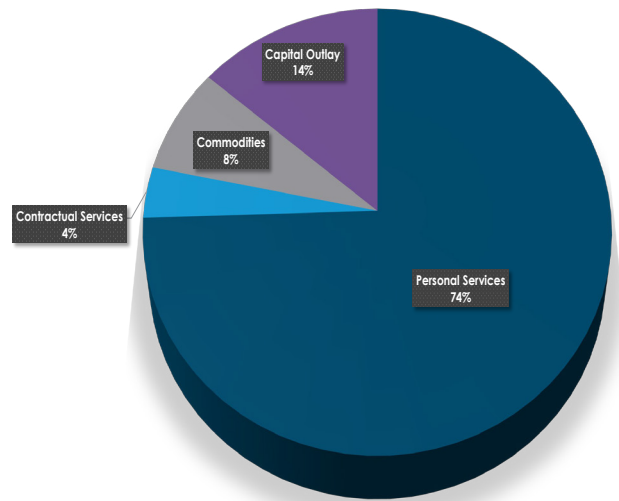
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	822,030	1,007,985	1,066,965	1,092,632	1,182,098
Contractual Services	28,569	44,572	50,200	58,500	58,500
Commodities	154,900	123,564	123,000	124,750	124,750
Capital Outlay	103,098	6,000	-	240,000	221,000
<b>TOTALS</b>	<b>1,108,597</b>	<b>1,182,121</b>	<b>1,240,165</b>	<b>1,515,882</b>	<b>1,586,348</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# PUBLIC WORKS

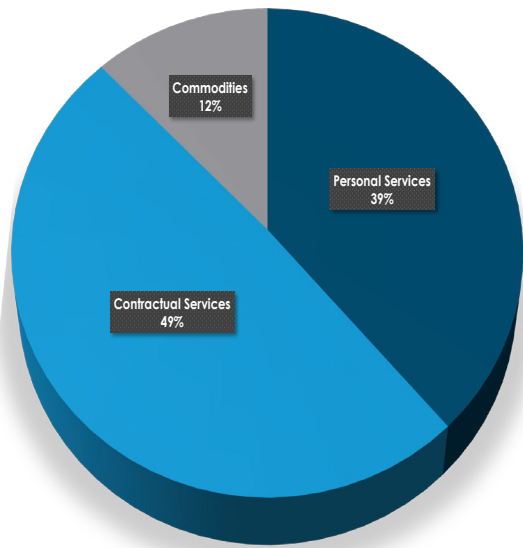
## FACILITIES MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

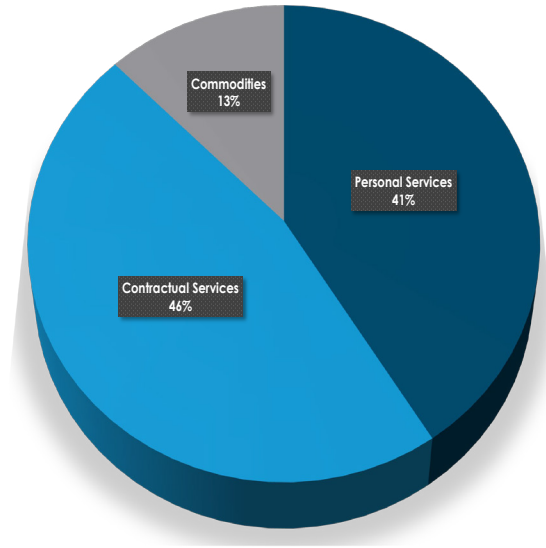
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	230,646	238,960	239,277	255,440	266,830
Contractual Services <sup>1</sup>	2,273	225,834	240,250	325,250	302,250
Commodities <sup>1</sup>	14,426	54,981	72,000	81,300	81,300
Capital Outlay	35,943	-	-	-	-
<b>TOTALS</b>	<b>283,289</b>	<b>519,776</b>	<b>551,527</b>	<b>661,990</b>	<b>650,380</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



<sup>1</sup> In FY2021, the maintenance budgets for City Hall, Library, Environmental Services, Fleet Services, Development Services, and Public Works moved to this division.

# PUBLIC WORKS

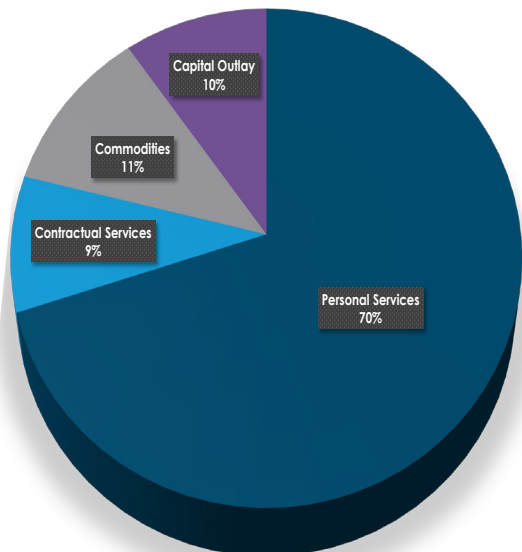
## CONSTRUCTION

### COMPARATIVE SUMMARY BY CATEGORY

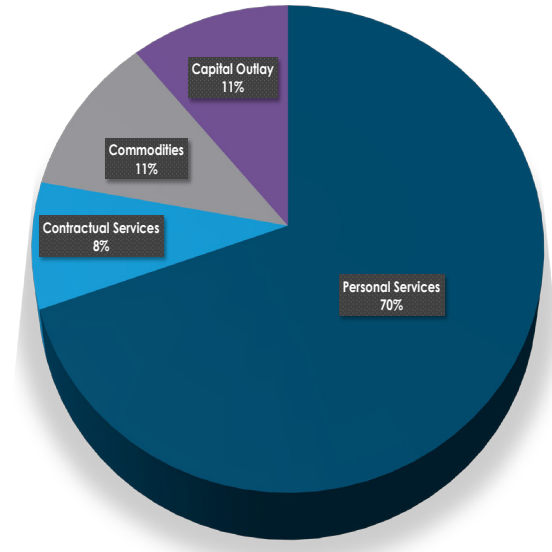
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	658,506	665,599	704,800	754,636	787,776
Contractual Services	50,340	30,025	90,250	95,000	95,000
Commodities	76,742	81,536	120,675	121,050	125,050
Capital Outlay	115,400	-	66,000	107,000	125,000
<b>TOTALS</b>	<b>900,988</b>	<b>777,161</b>	<b>981,725</b>	<b>1,077,686</b>	<b>1,132,826</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# PUBLIC WORKS

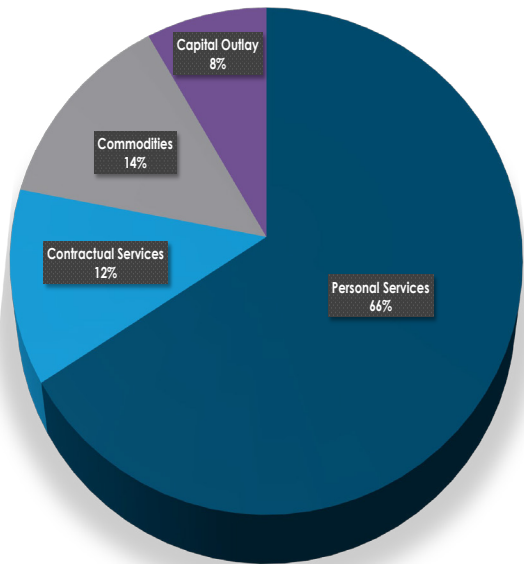
## MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

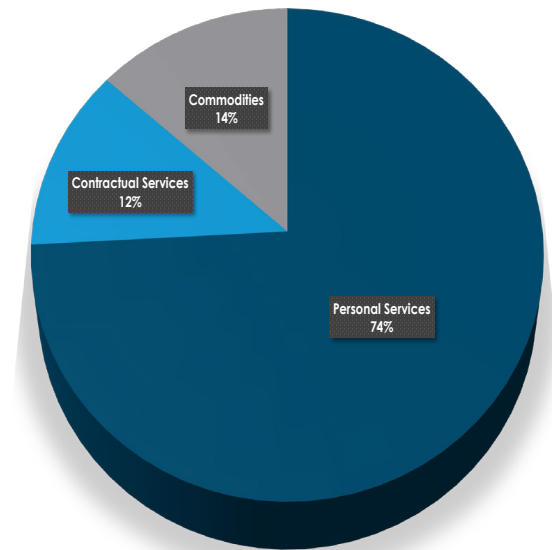
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	459,815	481,486	501,718	591,316	669,116
Contractual Services	79,553	48,742	105,250	111,000	111,000
Commodities	108,292	128,136	120,675	122,300	122,300
Capital Outlay	95,700	55,948	-	75,000	-
<b>TOTALS</b>	<b>743,360</b>	<b>714,312</b>	<b>727,643</b>	<b>899,616</b>	<b>902,416</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# PUBLIC WORKS

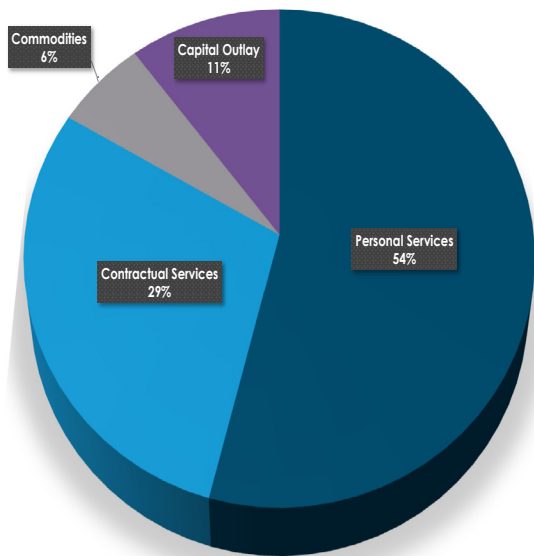
## LANDSCAPE AND SUSTAINABILITY

### COMPARATIVE SUMMARY BY CATEGORY

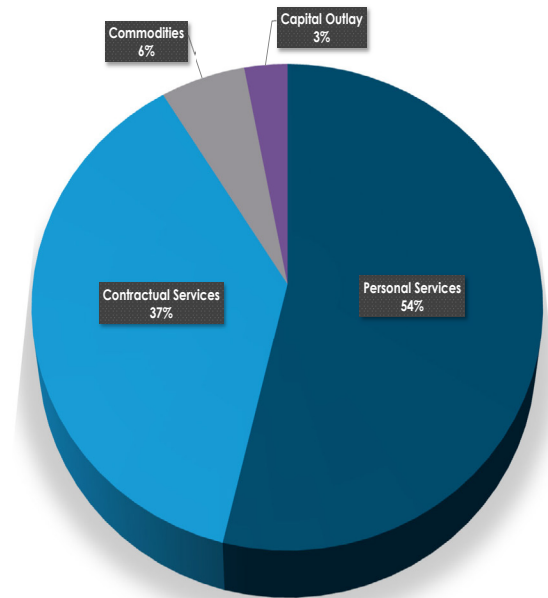
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	431,713	495,959	427,171	648,946	682,958
Contractual Services <sup>1</sup>	102,883	188,416	195,082	351,000	476,000
Commodities	59,677	50,264	60,500	74,700	74,700
Capital Outlay	8,478	30,374	97,615	126,000	38,000
<b>TOTALS</b>	<b>602,750</b>	<b>765,013</b>	<b>780,368</b>	<b>1,200,646</b>	<b>1,271,658</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



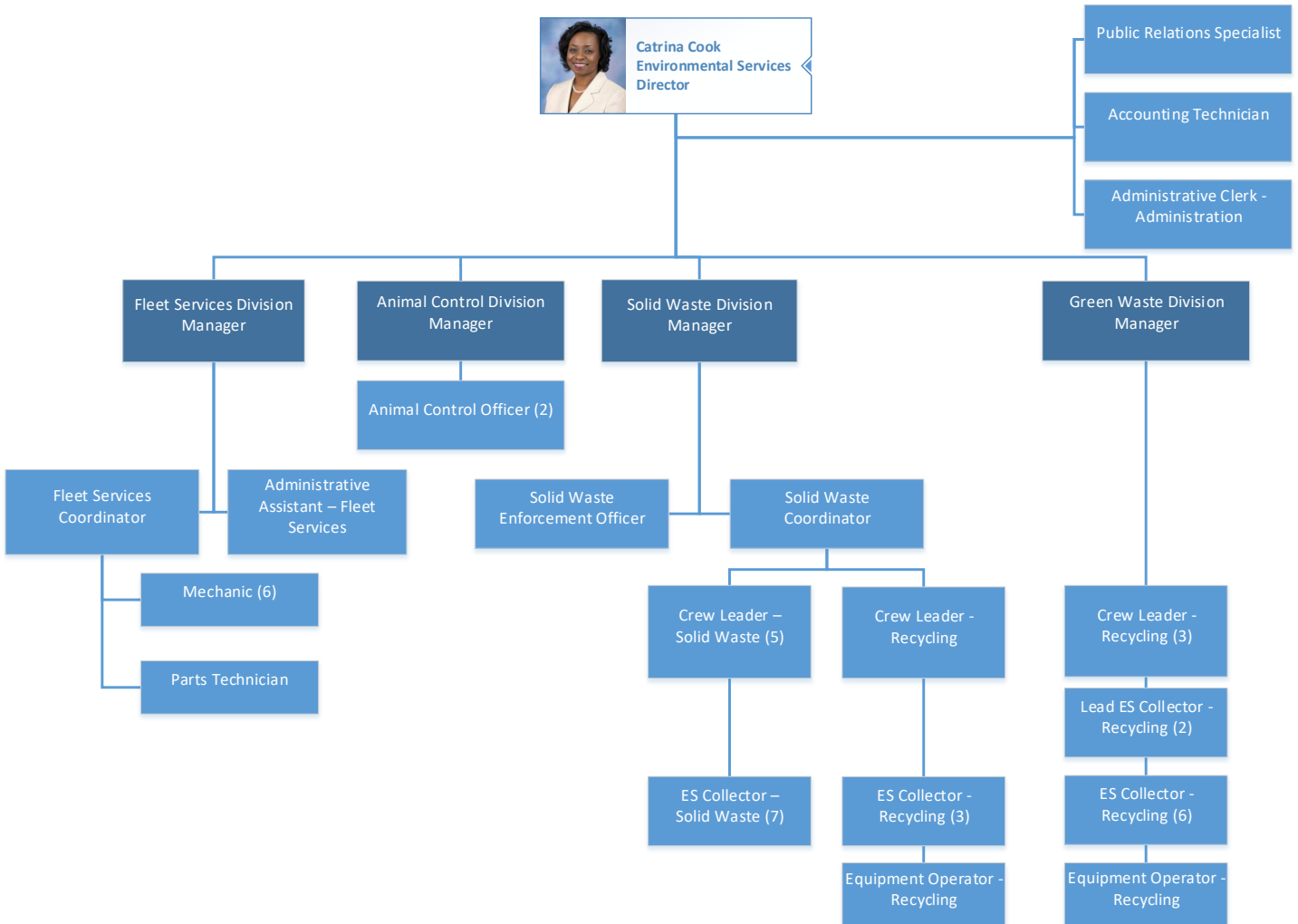
<sup>1</sup> Beginning in FY2023, landscape maintenance for islands, medians and interchanges will be contracted with a third party.





City of Auburn

# ENVIRONMENTAL SERVICES



## MISSION

The mission of the 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

Evaluate and recommend revisions of the current solid waste ordinance. The purpose of this initiative follows the department's mission of administering an integrated solid waste management system that focuses on the utilization of the best practices standards of the profession while providing creative and innovative solutions to the diverse waste management issues facing the City of Auburn.

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:

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

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE PLACE**



**EFFICIENT USE OF RESOURCES**



**HIGH QUALITY OF LIFE**



**SHARED SENSE OF RESPONSIBILITY**

# ENVIRONMENTAL SERVICES

## ADMINISTRATION

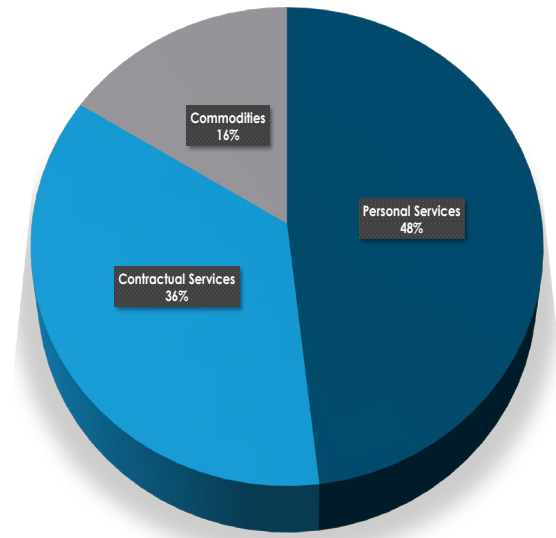
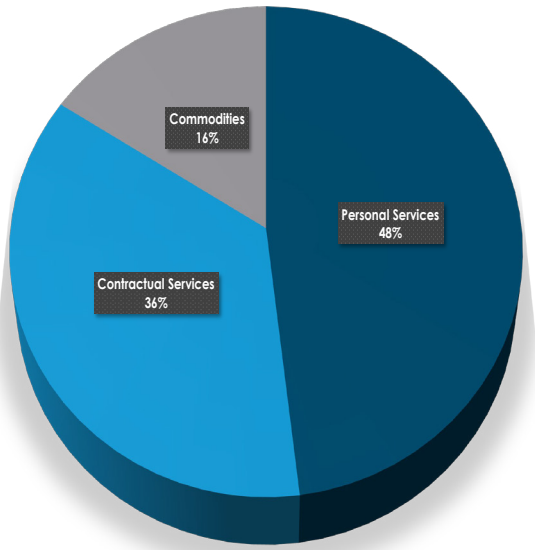
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	80,628	83,287	99,472	149,242	154,190
Contractual Services	89,476	82,489	109,975	111,375	114,075
Commodities	42,785	26,444	49,700	49,700	51,800
<b>TOTALS</b>	<b>212,889</b>	<b>192,220</b>	<b>259,147</b>	<b>310,317</b>	<b>320,065</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



# ENVIRONMENTAL SERVICES

## ANIMAL CONTROL

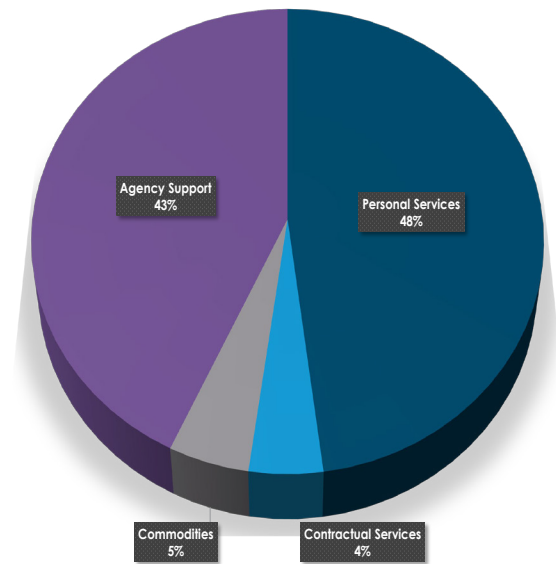
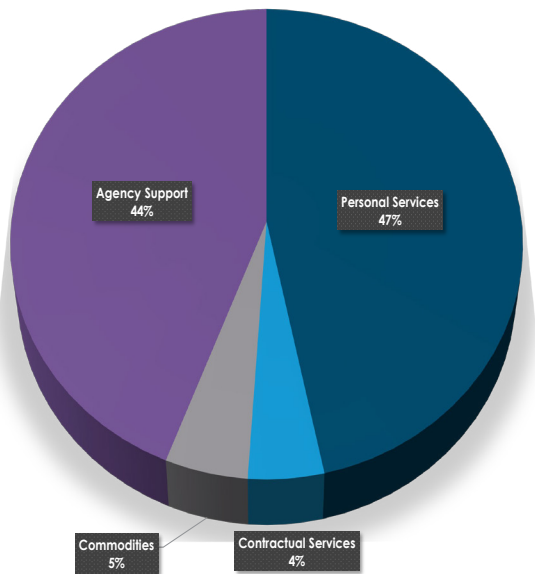
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	180,475	200,075	209,517	228,842	240,693
Contractual Services	4,948	4,529	21,400	21,400	21,400
Commodities	11,002	10,828	23,350	23,450	23,450
Capital Outlay	-	-	80,000	-	-
Agency Support <sup>1</sup>	222,035	209,334	185,585	216,331	216,331
<b>TOTALS</b>	<b>418,460</b>	<b>424,765</b>	<b>519,852</b>	<b>490,023</b>	<b>501,874</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



<sup>1</sup> Agency support is paid to Lee County Humane Society.

# ENVIRONMENTAL SERVICES

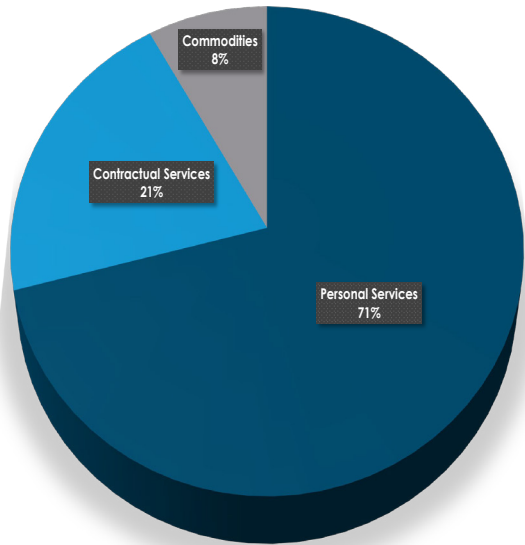
## FLEET SERVICES

### COMPARATIVE SUMMARY BY CATEGORY

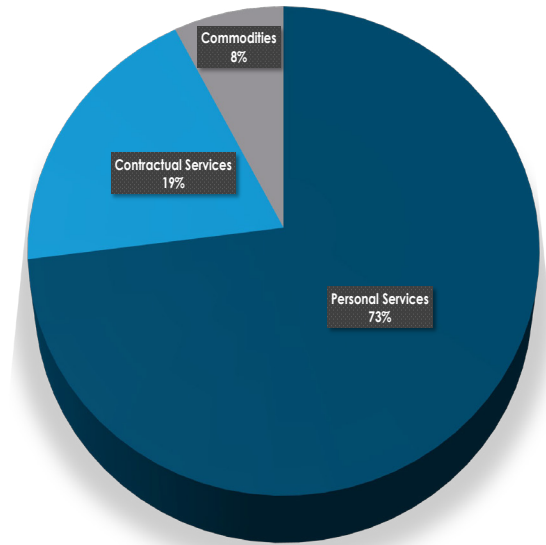
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	795,179	821,991	859,349	926,149	1,024,321
Contractual Services	226,768	249,830	268,579	270,979	272,579
Commodities	79,166	62,154	97,071	108,171	107,371
Capital Outlay	-	-	40,000	-	-
<b>TOTALS</b>	<b>1,101,112</b>	<b>1,133,975</b>	<b>1,264,999</b>	<b>1,305,299</b>	<b>1,404,271</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



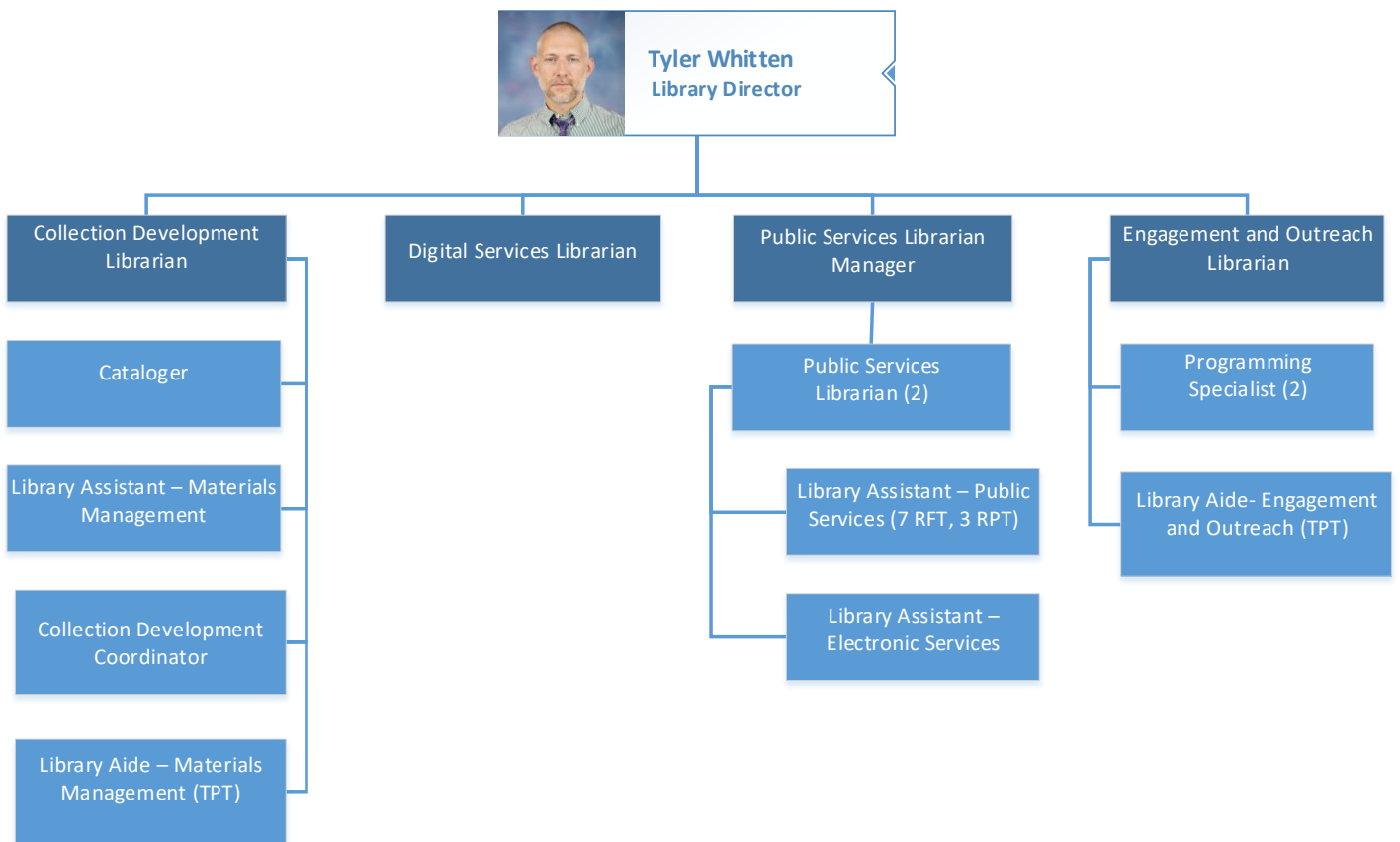


City of Auburn



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.

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## 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.

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## CITY OF AUBURN STRATEGIC GOALS



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**HIGH QUALITY  
OF LIFE**

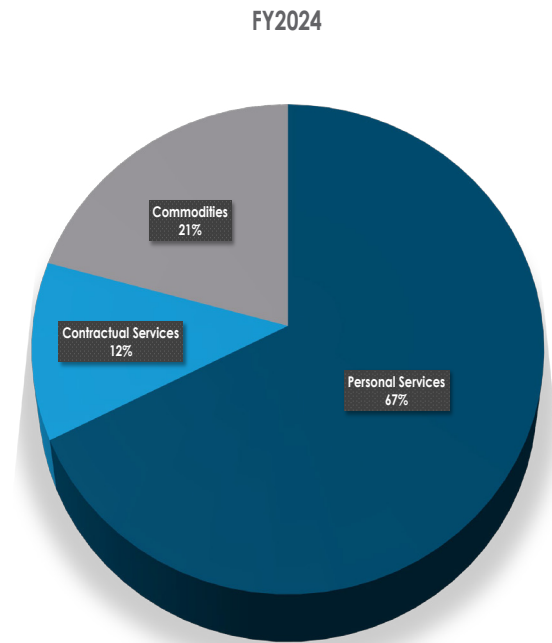
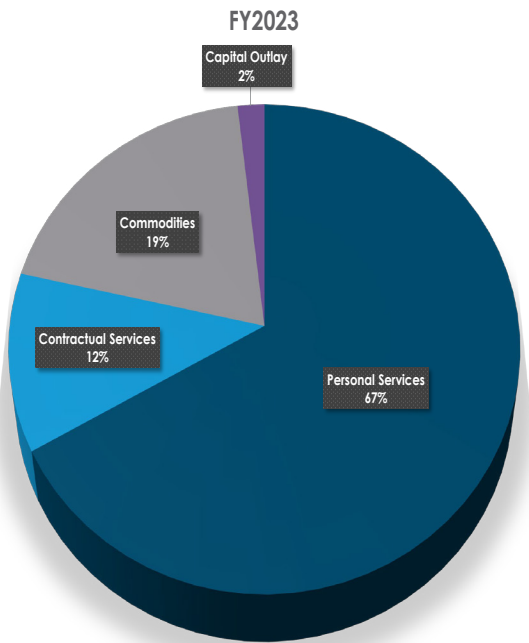


# LIBRARY

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,597,645	1,570,808	1,781,315	1,985,866	2,063,119
Contractual Services	327,953	227,358	311,920	348,450	357,865
Commodities	375,973	438,611	535,903	583,300	632,850
Capital Outlay	17,489	23,755	126,154	55,000	-
<b>TOTALS</b>	<b>2,319,061</b>	<b>2,260,532</b>	<b>2,755,293</b>	<b>2,972,616</b>	<b>3,053,834</b>

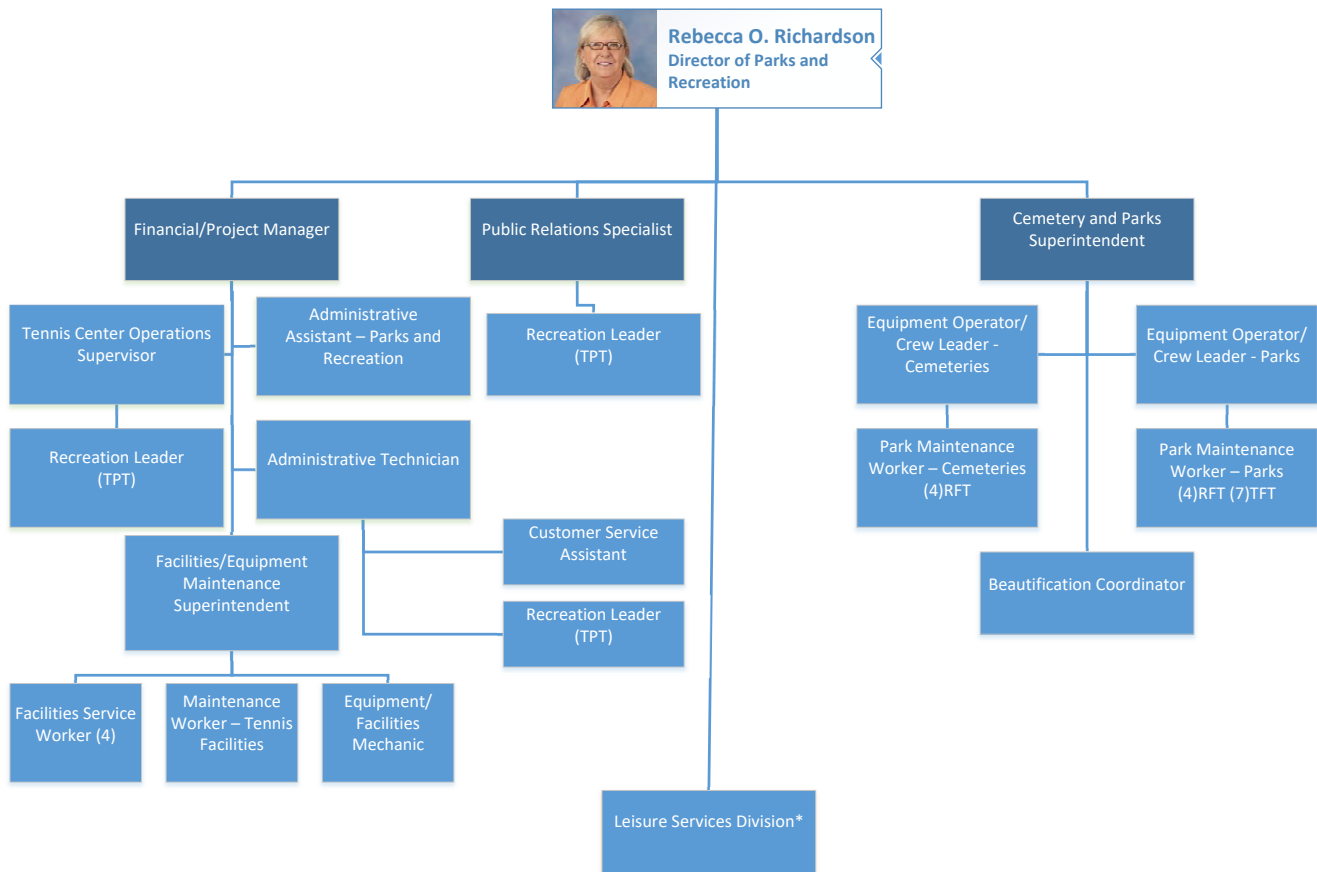
## BUDGET FISCAL YEARS 2023 AND 2024





City of Auburn

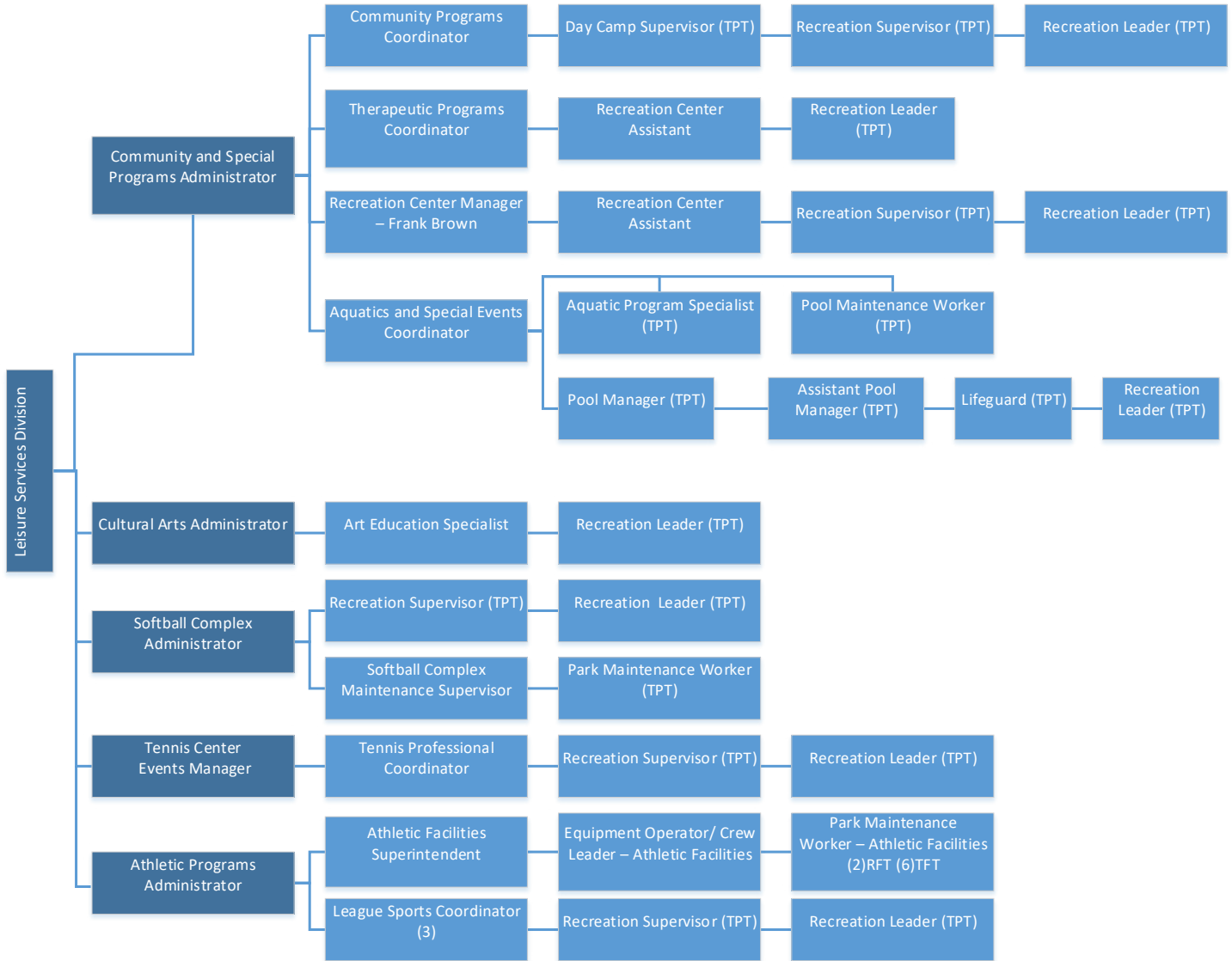
# PARKS AND RECREATION



## MISSION

The mission of the 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



## MISSION

The mission of the 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

Replace the blue signs at all facilities and upgrade the signage on the interior of the parks where needed using the new sign styles.

Addressing under served areas of programs, incorporate the following:

Expand FLY program for teens to incorporate programs on a regular basis. Offer tournaments and other opportunities in the e-sports room at Frank Brown Recreation Center. Double the size of day camps by offering both a camp for ages 6-8 and a camp for ages 9-12 if a new facility is constructed. Secure a grant to offer a weekly meal program for senior citizens who are food insecure. Expand weekly TR programs for ages 5-10 to include art and game play among other activities. Offer a half day summer camp for TR youth to include a morning camp for ages 5-10 and an afternoon camp for ages 11-14. Using the scholarship program, increase low and moderate income participation in youth athletic programs.

In response to the need for additional facilities, construct the Lake Wilmore Community Center, expand the Jan Dempsey Community Arts Center, renovate the Dean Road Recreation Center once ceramics is moved to the arts center, plan and construct athletic facilities to include multipurpose fields that can facilitate flag and tackle football, lacrosse, soccer and will have movable backstops to allow for baseball and softball practices. Also plan for the Boykin facility to include a splash pad, recreation center and possible aquatics center for future construction as well as baseball/softball fields and a passive park in north Auburn.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
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**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**SHARED SENSE OF  
RESPONSIBILITY**

# PARKS AND RECREATION

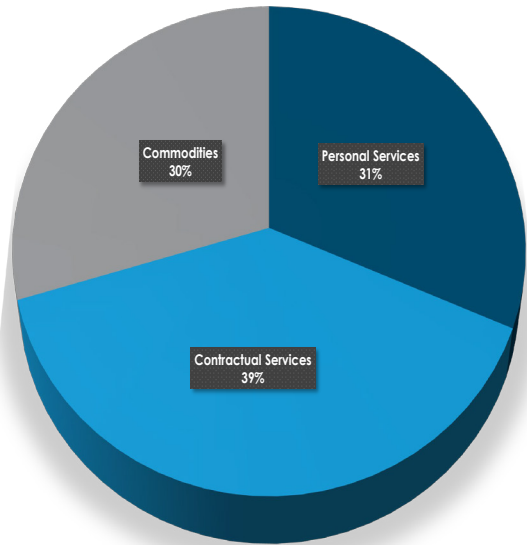
## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

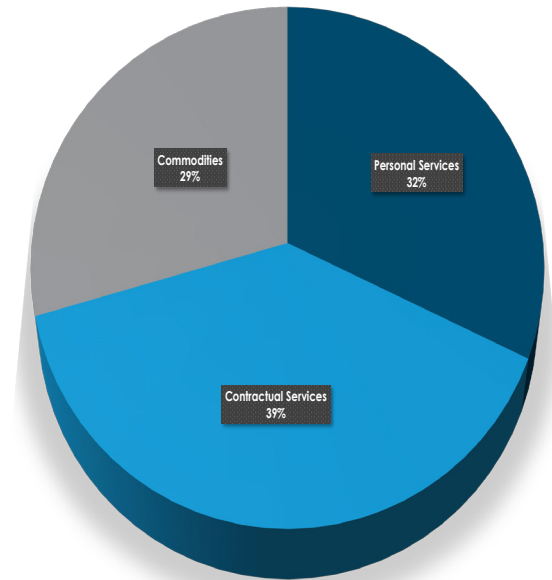
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	490,301	540,260	545,531	574,340	588,411
Contractual Services	496,096	536,249	676,577	706,827	706,827
Commodities	103,039	156,599	525,436	540,436	540,436
<b>TOTALS</b>	<b>1,089,436</b>	<b>1,233,109</b>	<b>1,747,544</b>	<b>1,821,603</b>	<b>1,835,674</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# PARKS AND RECREATION

## LEISURE SERVICES

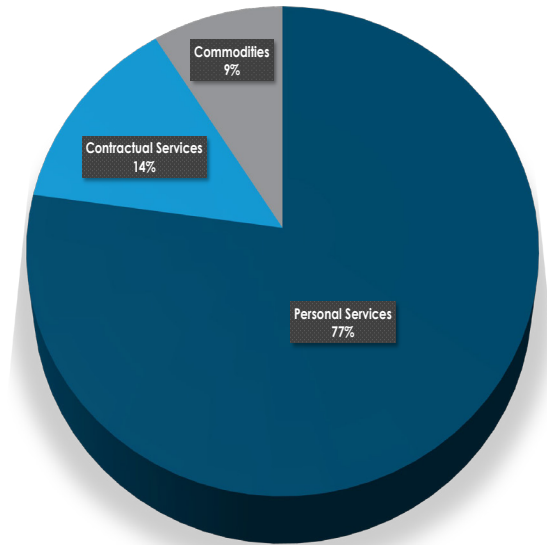
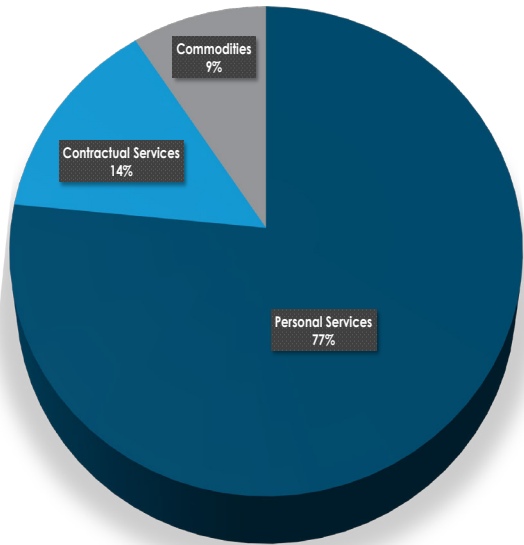
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,428,835	1,548,200	1,916,172	2,015,047	2,090,612
Contractual Services	107,077	129,959	207,622	372,072	372,072
Commodities	122,052	175,087	207,251	245,051	245,051
Capital Outlay	13,170	-	-	-	-
<b>TOTALS</b>	<b>1,671,134</b>	<b>1,853,247</b>	<b>2,331,045</b>	<b>2,632,170</b>	<b>2,707,735</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



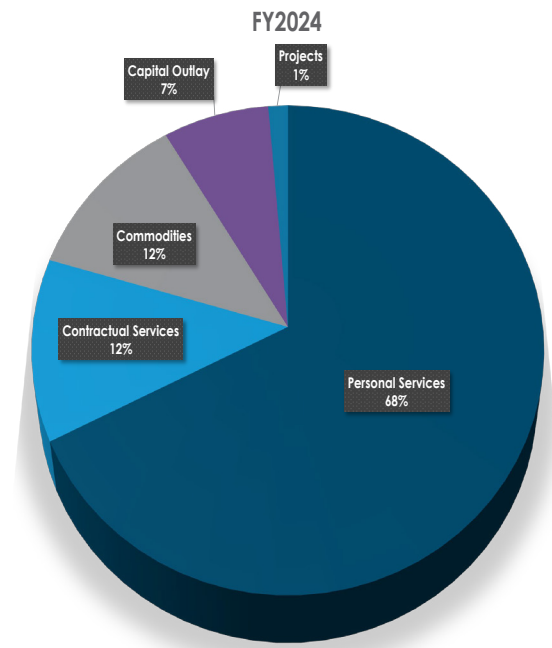
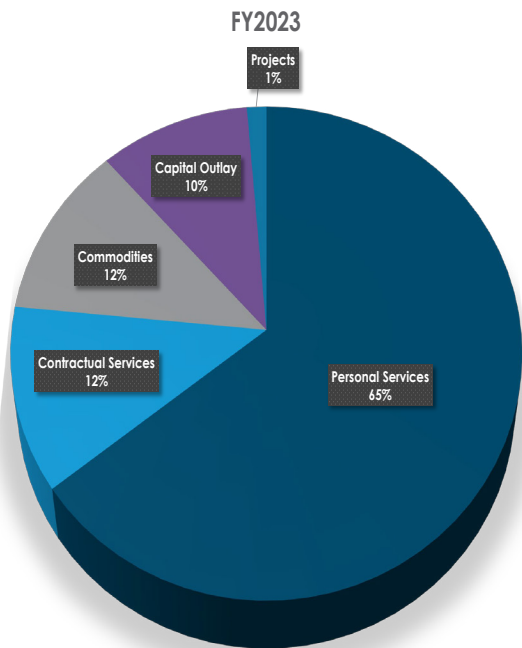
# PARKS AND RECREATION

## PARKS AND FACILITIES

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,604,071	1,727,419	2,146,250	2,398,907	2,503,752
Contractual Services	396,512	425,931	299,120	445,620	445,620
Commodities	384,368	518,466	394,170	436,270	436,270
Capital Outlay	435,776	296,597	419,879	386,500	271,500
Projects	31,933	-	50,000	50,000	50,000
<b>TOTALS</b>	<b>2,852,660</b>	<b>2,968,414</b>	<b>3,309,419</b>	<b>3,717,297</b>	<b>3,707,142</b>

### BUDGET FISCAL YEARS 2023 AND 2024





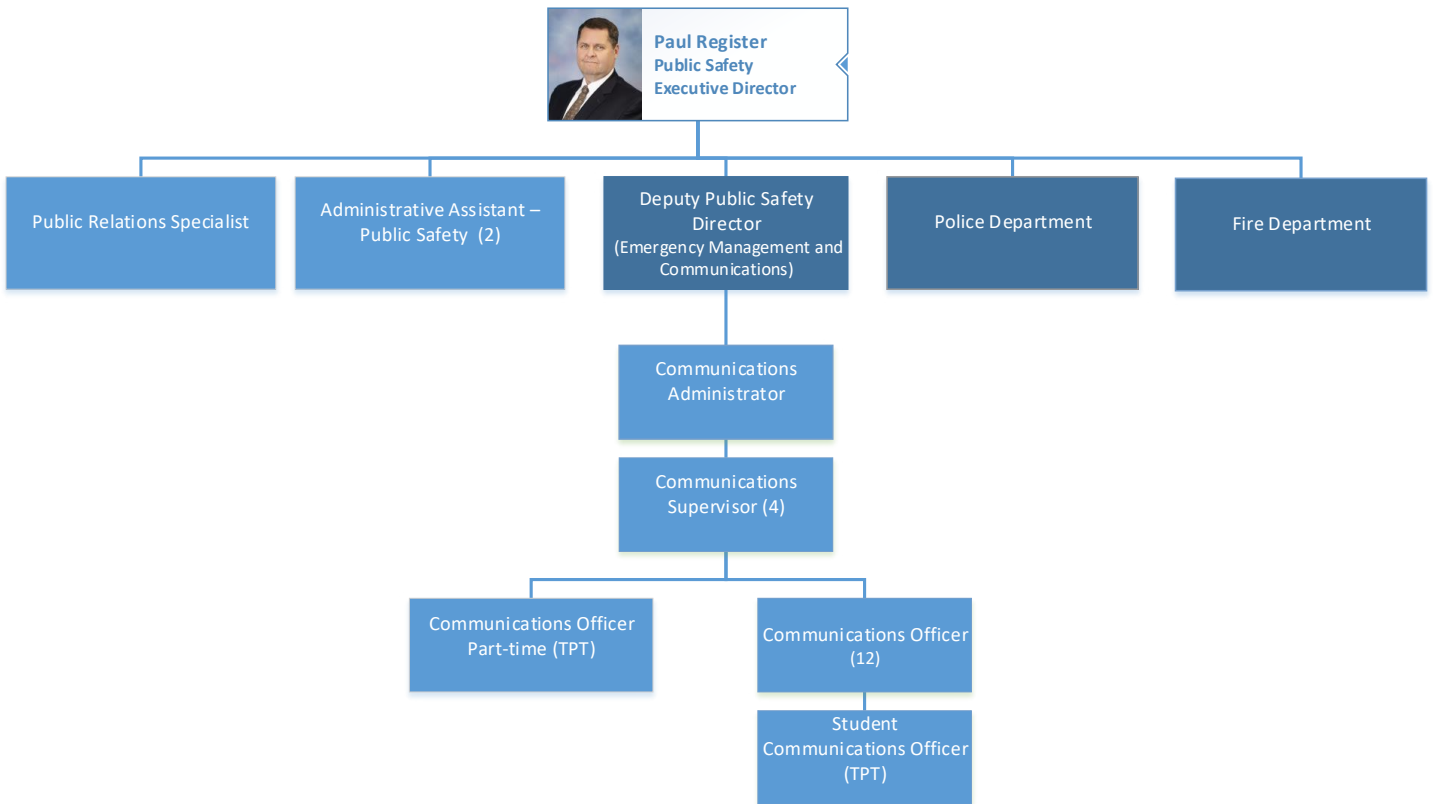
City of Auburn





City of Auburn

# PUBLIC SAFETY SERVICES



## MISSION

The mission of the Public Safety Services Administration is to promote and maintain a safe environment in all areas of the City. Through employee commitment, provide quality Public Safety services by striving to assure that residents and visitors of the City of Auburn and the Campus of Auburn University feel safe in neighborhoods, businesses and workplaces.

# PUBLIC SAFETY SERVICES

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## MAJOR FUNCTIONS

- Provide oversight of, and collaboration between, Departments within Public Safety Services
- Ensure Departments within Public Safety Services are properly staffed and equipped
- Ensure that quality Public Safety services are provided
- Management of Public Safety contractual service agreements
- Provide immediate dispatch of emergency 911 calls
- Provide all-hazards emergency planning, preparation and notification
- Research, promote and implement innovative strategies to enhance delivery of Public Safety services to the community

---

## INITIATIVES

Public Safety Training Center - After completing the current phase of infrastructure development for the Public Safety Training Center site on Highway 280 at North College Street; complete programming, design and construction of Training Center building and initiate phasing, acquisition and installation of training components.

Enhancing Radio Coverage - To enhance emergency radio communications in south Auburn, including industrial areas, the Public Safety Department will continue build out of its P25 Digital Radio System by utilizing a second radio tower on Corporate Parkway in Auburn.

Acquisition and Utilization of Fire Rescue Truck - To enhance the Fire Department's response to emergency medical and rescue calls, an emergency rescue truck will be acquired. Its implementation will reduce the usage of large apparatus and would supplement current EMS services by providing redundancy during times of peak demand to ensure timely responses to all emergency medical calls.

---

## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**SHARED SENSE OF  
RESPONSIBILITY**

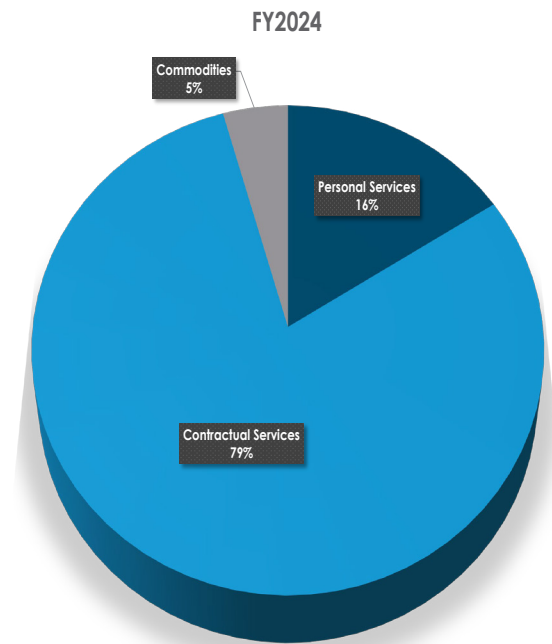
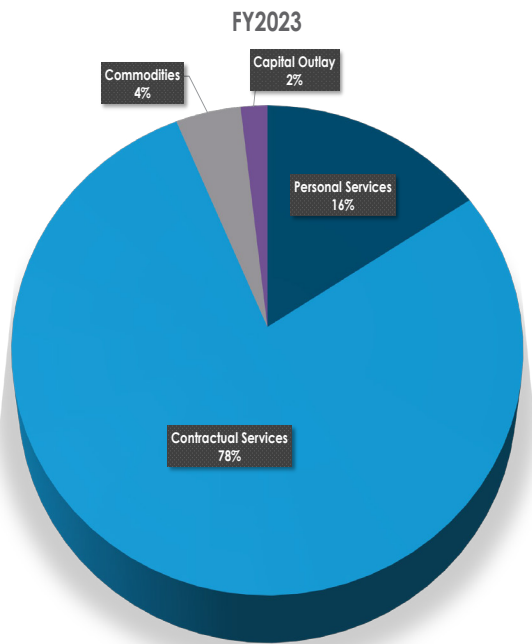
# PUBLIC SAFETY SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	321,310	352,720	355,601	425,658	437,653
Contractual Services	1,711,387	1,926,152	2,196,178	2,107,732	2,159,237
Commodities	94,068	65,198	158,072	122,072	122,072
Capital Outlay	29,082	13,975	-	50,000	-
<b>TOTALS</b>	<b>2,155,847</b>	<b>2,358,045</b>	<b>2,709,851</b>	<b>2,705,462</b>	<b>2,718,962</b>

### BUDGET FISCAL YEARS 2023 AND 2024



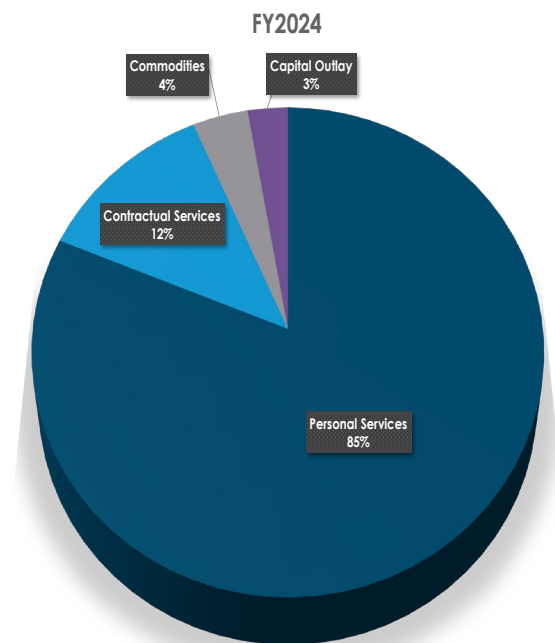
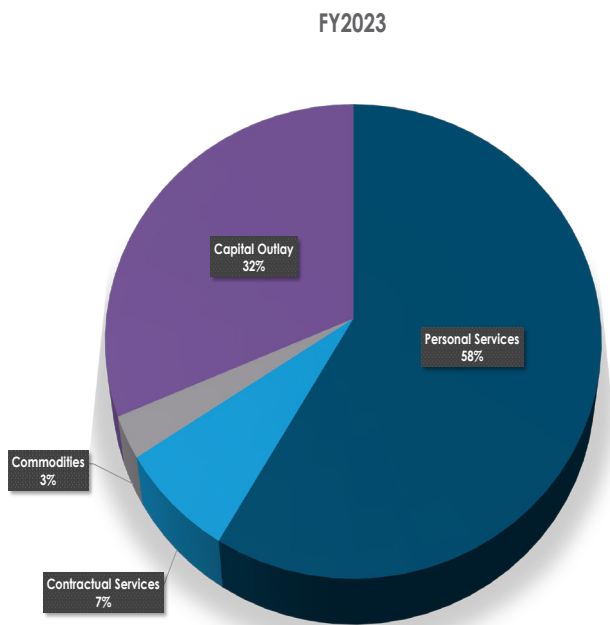
# PUBLIC SAFETY SERVICES

## EMERGENCY MANAGEMENT AND COMMUNICATIONS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,143,807	1,284,594	1,663,409	1,681,528	1,754,165
Contractual Services	111,341	139,844	183,000	208,918	264,918
Commodities	24,445	45,293	69,252	82,664	82,664
Capital Outlay	124,006	-	-	910,000	60,000
<b>TOTALS</b>	<b>1,403,599</b>	<b>1,469,730</b>	<b>1,915,661</b>	<b>2,883,110</b>	<b>2,161,747</b>

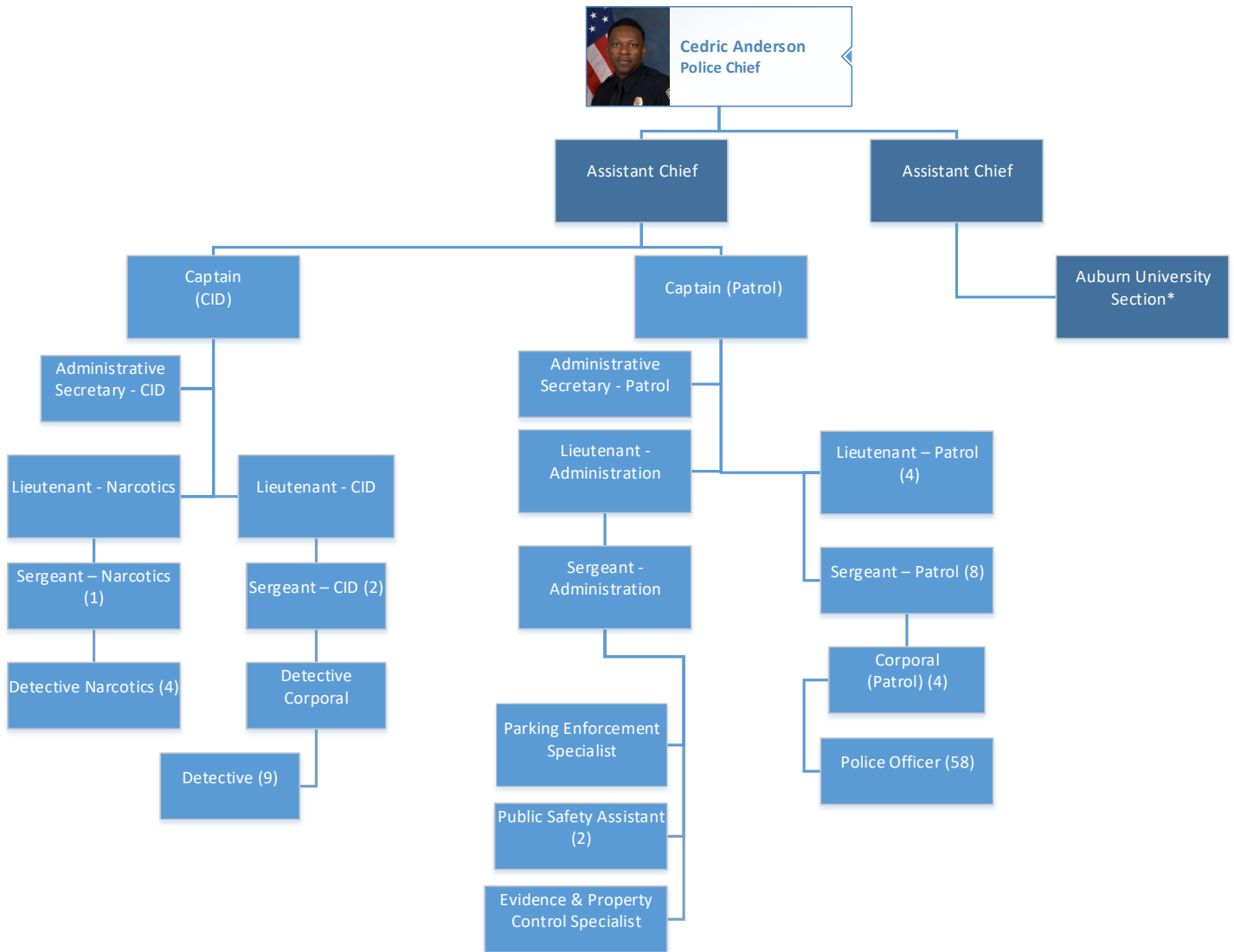
### BUDGET FISCAL YEARS 2023 AND 2024





City of Auburn

# POLICE



## MISSION

The mission of the Police Department is to protect the life and property of all citizens against criminal activity and to create a secure and safe environment within the City and University communities.

# POLICE

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## MAJOR FUNCTIONS

- 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

Recruitment - The Police Department will aggressively work to recruit quality applicants for the position of Police Officer by expanding public outreach, utilizing additional social media channels, recruitment specific video messaging and other advertisement services.

Incident Command Center - The Police Department will transform an existing space within the Public Safety building to serve as a Command and Intelligence Center. The space will be equipped with components to be used on a daily and/or incident specific basis by Auburn Public Safety Services as well as other Departments in the event of a natural disaster, criminal investigation or other critical event.

Expand In-house Instructors - To increase the quality and frequency of training as well as expanding in-house capabilities, the Police Department will increase the number of instructor level certifications attained by staff.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



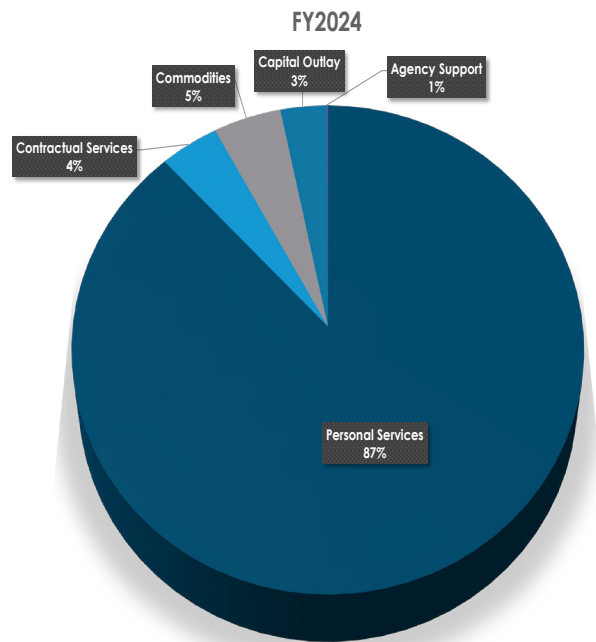
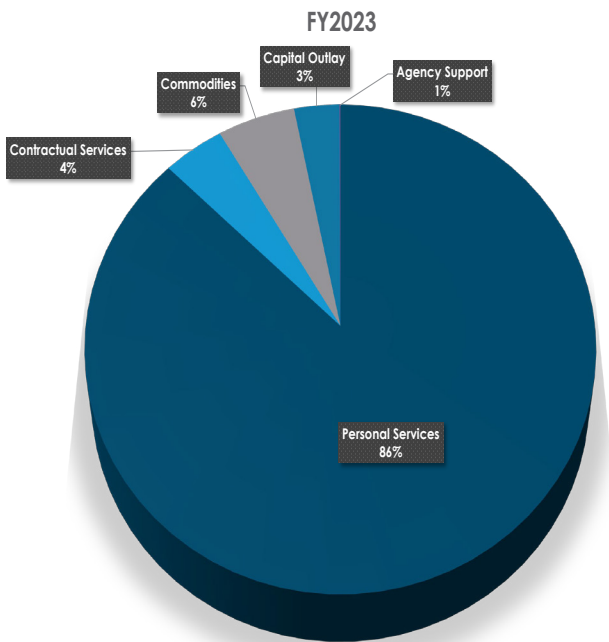
**SHARED SENSE OF  
RESPONSIBILITY**

# POLICE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	12,966,848	13,557,725	16,335,274	16,936,957	17,940,087
Contractual Services <sup>1</sup>	210,336	532,440	216,676	820,176	825,443
Commodities	694,909	638,356	808,616	1,041,800	955,255
Capital Outlay	608,147	589,283	744,390	608,391	652,757
Agency Support	4,097	13,041	15,453	15,000	15,000
<b>TOTALS</b>	<b>14,484,337</b>	<b>15,330,845</b>	<b>18,120,409</b>	<b>19,422,324</b>	<b>20,388,542</b>

## BUDGET FISCAL YEARS 2023 AND 2024



<sup>1</sup> In FY2023, the conference and training budget moved from Public Safety Administration to Police. Also, licensing for an all-inclusive video surveillance system for police officers is budgeted in FY2023 and FY2024.

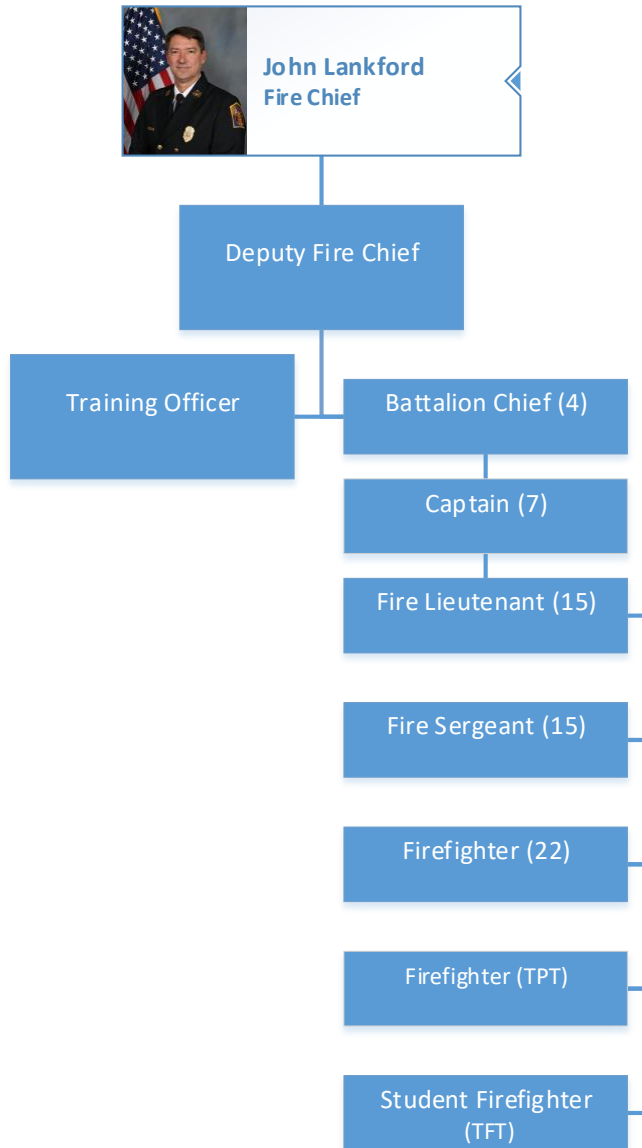


City of Auburn





# FIRE



## MISSION

The Fire Department is committed to protecting life, property, and the environment, and to providing progressive services that meet the needs of the community. The Department's mission will be accomplished through a highly trained professional work force that utilizes and adapts to modern technology and equipment. We will take a progressive stance on fire prevention activities including fire prevention and public education. Through these efforts, aggressive and appropriate emergency responses will be performed in an efficient and professional manner.

# FIRE

---

## MAJOR FUNCTIONS

- Provide fire prevention inspections for all City businesses and industries
- Provide immediate response to all fire calls
- Provide immediate dispatch of emergency 911 calls
- Provide rescue services for the City of Auburn
- Provide all-hazards emergency planning, preparation and notification

---

## INITIATIVES

Implementation of Advanced Life Support Services (ALS) - To enhance the quality of rescue and medical services provided to the community, the Fire Department will obtain an Advanced Life Support certification thereby enabling those certified as a paramedic to provide a higher level of emergency care during responses.

Enhancement of Education and Outreach - To reduce instances of fire and other emergencies and to further promote safety, the Fire Department will expand its public education and outreach. Such efforts will include, but not be limited to, lifesaving programs such as First Aid, CPR and AED training delivered by way of social media and in person training.

Conversion of Certain Temporary Fire Fighters to Full Time - To improve consistency in staffing levels and reduce an annual employee attrition rate of approximately 35%, the Fire Department will transition 27 temporary positions to full time over a three-year period. The transition will result in a more sustainable workforce ratio of 70% full time Fire Fighters to 30% temporary.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



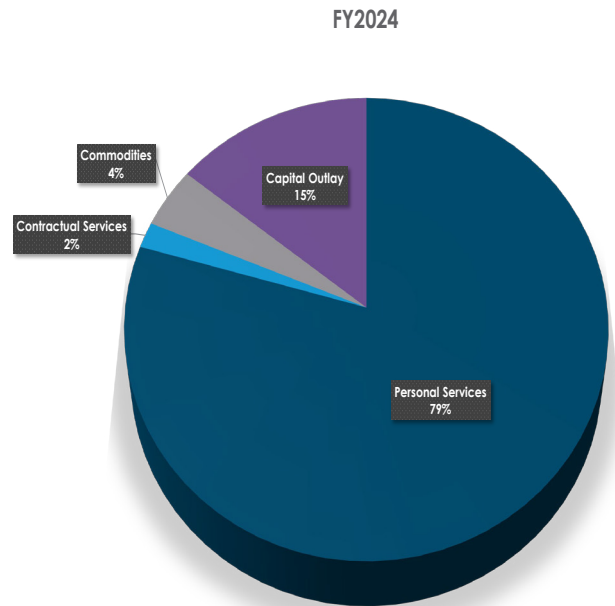
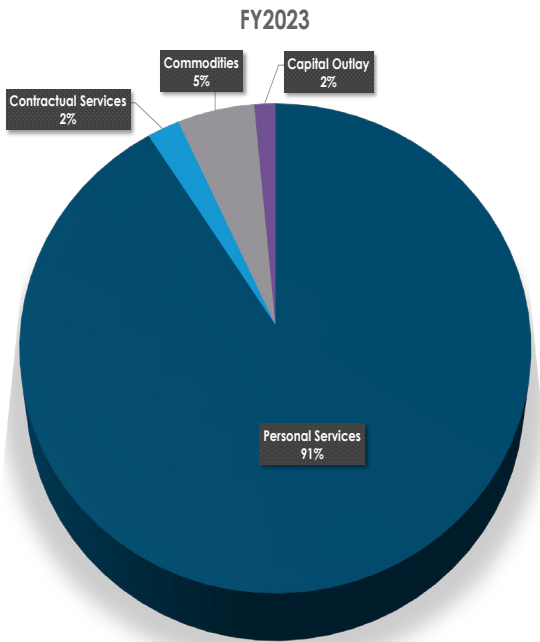
**SHARED SENSE OF  
RESPONSIBILITY**

# FIRE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	5,962,598	6,779,203	7,930,508	8,890,100	9,572,949
Contractual Services	106,610	135,399	142,394	219,167	219,167
Commodities	360,094	388,620	388,003	522,316	527,316
Capital Outlay	714,629	1,198,854	789,176	143,000	1,741,000
<b>TOTALS</b>	<b>7,143,932</b>	<b>8,502,077</b>	<b>9,250,081</b>	<b>9,774,583</b>	<b>12,060,432</b>

## BUDGET FISCAL YEARS 2023 AND 2024





City of Auburn

# CITY OF AUBURN



City of Auburn

## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### BUDGET DETAIL

#### *General Fund - Non-Departmental Expenditures*

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City of Auburn

# GENERAL FUND NON-DEPARTMENTAL

## DESCRIPTION OF NON-DEPARTMENTAL 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** 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** is a separate General Fund “department” used for parks and recreation capital outlays for projects that are 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 expenditure comparisons for parks and recreation departmental expenditures are more clearly “apples to apples.”

.....

**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** 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 outside 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 separates 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 NON-DEPARTMENTAL

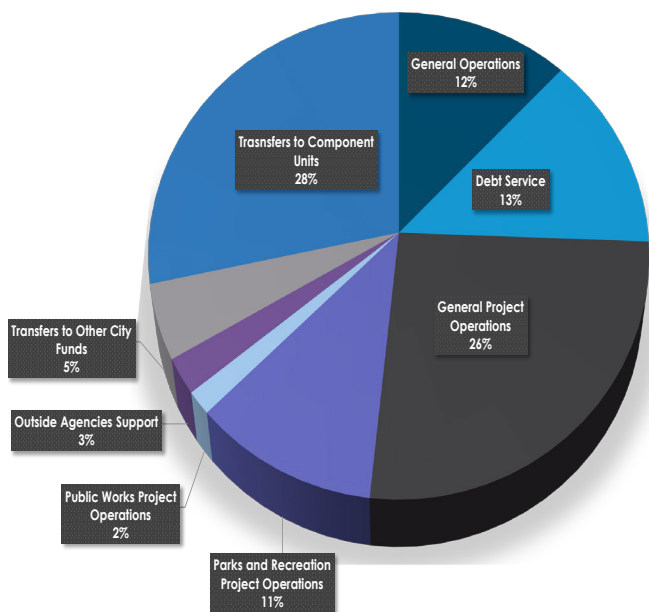
## OVERVIEW OF NON-DEPARTMENTAL EXPENDITURES AND OTHER FINANCING USES

### COMPARATIVE SUMMARY BY CATEGORY

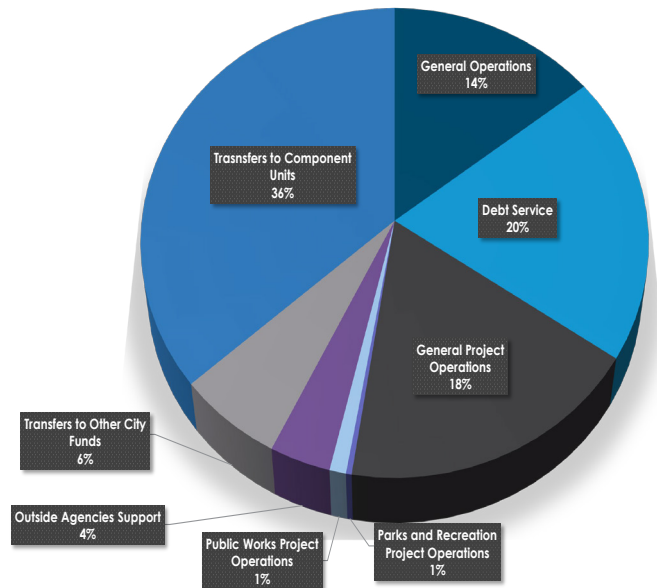
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
General Operations	4,491,852	7,156,685	4,706,390	8,288,820	7,792,120
Debt Service	6,471,795	7,099,931	5,368,916	9,068,694	10,641,688
General Project Operations	6,137,181	10,627,117	18,954,719	17,711,468	9,633,600
Parks and Recreation Project Operations	2,331,376	4,212,398	1,625,052	7,498,300	175,000
Public Works Project Operations	12,500	118,973	615,000	1,050,000	515,000
Outside Agencies Support	1,682,635	1,073,620	1,494,289	1,619,781	1,916,493
Transfers to Other City Funds	1,322,548	2,575,274	3,500,000	3,375,000	3,350,000
Transfer to Component Units <sup>1</sup>	14,465,577	15,678,980	18,686,750	19,228,625	19,475,238
<b>TOTALS</b>	<b>\$ 36,915,465</b>	<b>\$ 48,542,978</b>	<b>\$ 54,951,116</b>	<b>\$ 67,840,688</b>	<b>\$ 53,499,139</b>

### BUDGETED FISCAL YEARS 2023 AND 2024

FY2023



FY2024



1 Includes appropriation to Auburn City Schools.

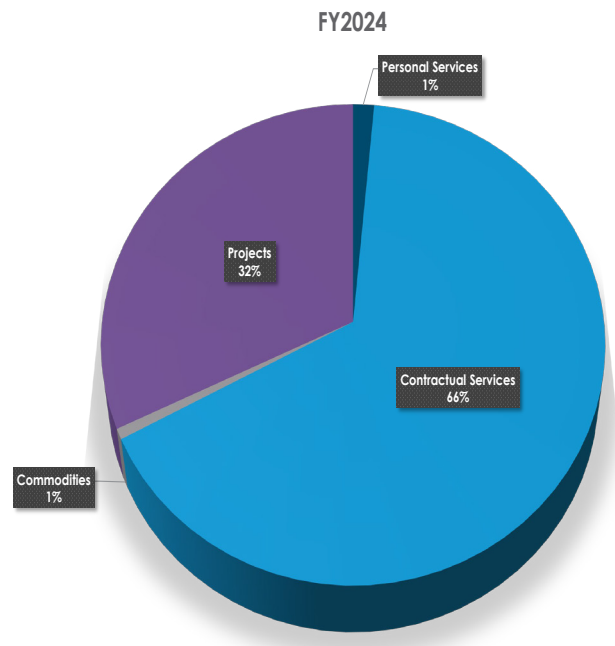
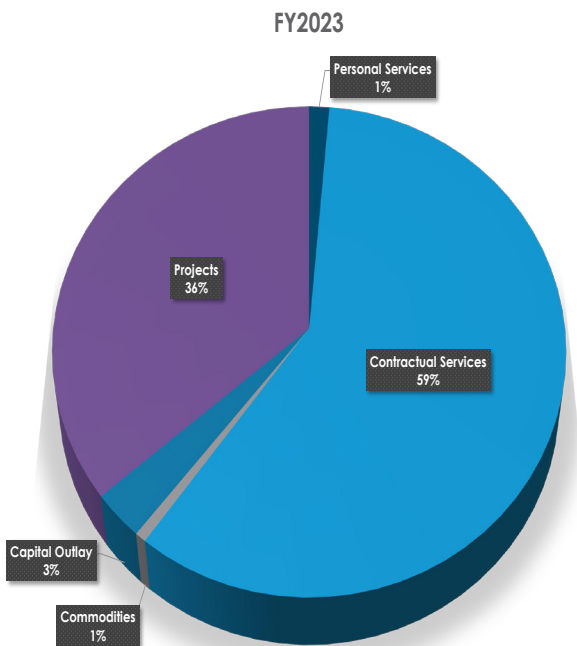


# GENERAL OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	356,594	484,291	246,770	115,000	115,000
Contractual Services	3,854,059	4,672,977	4,399,620	4,866,120	5,122,120
Commodities	87,641	106,455	60,000	55,000	55,000
Capital Outlay	37,635	1,879,575	-	252,700	-
Projects	155,924	13,388	-	3,000,000	2,500,000
<b>TOTALS</b>	<b>\$ 4,491,852</b>	<b>\$ 7,156,685</b>	<b>\$ 4,706,390</b>	<b>\$ 8,288,820</b>	<b>\$ 7,792,120</b>

## BUDGET FISCAL YEARS 2023 AND 2024



# GENERAL PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Engineering Prof Svs	40,221	161,851	272,046	200,000	200,000
Misc Commodities	-	34,410	-	-	-
Special Projects	379,093	2,384,181	1,056,010	370,000	100,000
Intersection Improvements	431,460	1,533,270	4,881,070	5,017,618	3,126,000
Bridge Improvements	293,908	913,754	-	-	-
Streets Roadways Expansion	50,831	440,978	112,648	-	-
Streets Roadways Replacement	372,228	1,622,103	-	5,507,000	-
Street Resurf Restripe	714,407	555,878	5,593,425	3,180,000	3,000,000
Street Lights	77,000	41,181	506,842	518,175	417,600
Traffic Signals Improve	139,226	82,926	1,420,190	265,000	265,000
Downtown Improvements	1,225,955	28,890	216,581	147,900	-
Wright Street Deck	576	-	-	-	-
Drainage Projects	21,490	1,121,675	-	-	-
Sidewalk Projects	231,878	5,596	778,479	433,967	25,000
Landscape & Irrigation	226,067	-	-	-	-
Boykin Center Improvements	1,602,741	19,899	1,000,000	1,120,000	-
Dev Svs Pub Safety Bldg	42,281	164,916	59,736	-	-
Public Safety Facility	287,819	1,515,610	3,057,692	951,808	2,500,000
<b>TOTALS</b>	<b>\$ 6,137,181</b>	<b>\$ 10,627,117</b>	<b>\$ 18,954,719</b>	<b>\$ 17,711,468</b>	<b>\$ 9,633,600</b>

# PARKS AND RECREATION PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Special Projects	42,924	-	40,000	-	-
Samford Pool Renovation	68,225	-	-	-	-
Saugahatchee Green Blue	31,155	-	-	2,228,300	-
Town Creek Park	74,934	2,523,079	1,535,712	-	175,000
Sam Harris Park	182,744	372,427	9,340	-	-
Frank Brown Renovation	717,588	-	-	-	-
Jan Dempsey Art Center	-	11,022	-	5,000,000	-
Duck Samford	310,120	-	-	-	-
Soccer Complex	-	155,498	-	-	-
Skate Park	280,368	-	-	-	-
Margie Piper Bailey Pk	-	-	-	170,000	-
Westview Cemetery	-	-	-	35,000	-
Dinius Park	100,547	975,932	40,000	-	-
Lake Wilmore	522,770	-	-	-	-
Pine Hill Cemetery	-	174,441	-	-	-
<b>TOTALS</b>	<b>\$ 2,331,376</b>	<b>\$ 4,212,398</b>	<b>\$ 1,625,052</b>	<b>\$ 7,498,300</b>	<b>\$ 175,000</b>

# PUBLIC WORKS PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

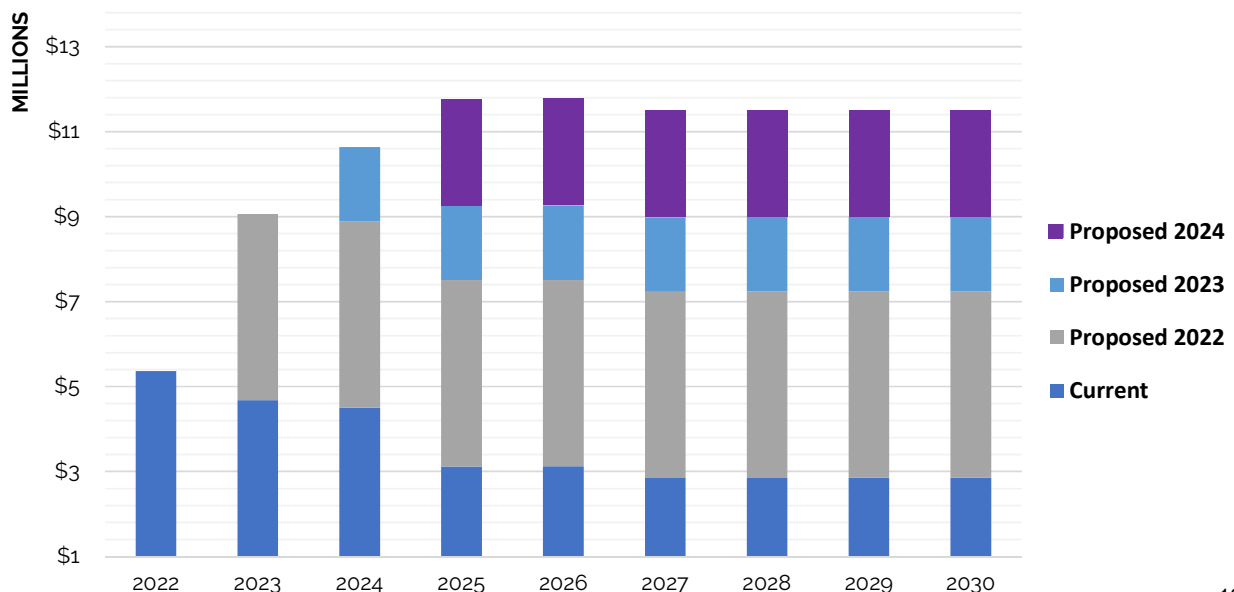
	Audited Actual		Mid-Biennium	Budget	
	FY2020	FY2021	Budget FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Special Projects	-	2,063	15,000	15,000	15,000
Downtown Improvements	-	-	-	460,000	-
Drainage Projects	12,500	-	200,000	200,000	200,000
Sidewalk Projects	-	33,051	300,000	275,000	100,000
Landscape/Irrigation	-	-	-	-	100,000
Misc Facility Condition	-	83,859	100,000	100,000	100,000
<b>TOTALS</b>	<b>\$ 12,500</b>	<b>\$ 118,973</b>	<b>\$ 615,000</b>	<b>\$ 1,050,000</b>	<b>\$ 515,000</b>

# DEBT SERVICE

## COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Bond Trustee Fees	3,039	2,020	3,000	3,000	3,000
Principal and Interest					
'06 GO Warrant (Tennis Center - AU Portion)	275,613	275,613	275,614	275,613	275,613
'09 GO Bonds (former 5 mill - '09 capital projects)	957,600	967,200	-	-	-
'10 GO Warrant (Alabama Street Property)	194,057	191,015	187,878	-	-
'10 GO Warrant (Refunding Series 2000A Bonds)	318,289	-	-	-	-
'10 GO Warrant (Refunding Series 2004A Bonds)	1,017,045	1,017,045	1,017,044	1,017,044	932,292
'12 GO Bonds (former 5 mill - '12 capital projects)	444,125	441,000	442,000	442,000	445,875
'12 GO Bonds (Refunding former 5 mill - '98, '99, '02, '05 Bonds)	338,500	273,000	-	-	-
'12 GO Warrant (West Tech Park)	601,771	601,771	601,772	100,295	-
'14 GO Bonds (Refunding former 5 mill - '07 bonds (partial))	472,900	484,500	-	-	-
'18 GO Warrant (Public Safety Complex)	1,848,856	1,847,656	1,846,006	1,848,906	1,846,206
'20 GO Warrant Parking Deck	-	999,111	995,602	996,836	998,702
GO Warrant (Future Proposed Borrowing)	-	-	-	4,385,000	6,140,000
<b>Total Principal and Interest</b>	<b>6,468,756</b>	<b>7,097,911</b>	<b>5,365,916</b>	<b>9,065,694</b>	<b>10,638,688</b>
<b>Total Debt Service</b>	<b>6,471,795</b>	<b>7,099,931</b>	<b>5,368,916</b>	<b>9,068,694</b>	<b>10,641,688</b>
Principal	4,620,531	5,053,527	3,507,482	4,593,764	5,268,469
Interest	1,848,225	2,044,384	1,858,434	4,471,930	5,370,219
<b>Total Principal and Interest</b>	<b>6,468,756</b>	<b>7,097,911</b>	<b>5,365,916</b>	<b>9,065,694</b>	<b>10,638,688</b>
Principal and interest as a % of total expenditures and other uses	7.19%	6.74%	4.39%	6.45%	8.25%

### General Fund Debt Service



# OUTSIDE AGENCIES<sup>1</sup>

## TRENDS IN OUTSIDE AGENCY FUNDING FISCAL YEARS 2020-2024

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
East Alabama Mental Health	42,000	42,000	42,000	48,000	48,000
Lee County Emergency Management Agency	31,903	31,903	81,903	50,000	50,000
Lee County Health Department	47,904	47,904	47,904	50,000	50,000
Lee County Juvenile Court	18,612	18,612	18,612	18,612	18,612
Lee County Youth Development Center	<u>45,200</u>	<u>45,200</u>	<u>45,200</u>	<u>45,200</u>	<u>45,200</u>
<b>Total - State and County</b>	<b><u>185,619</u></b>	<b><u>185,619</u></b>	<b><u>235,619</u></b>	<b><u>211,812</u></b>	<b><u>211,812</u></b>
Alabama Cooperative Extension Service	10,000	10,000	10,000	20,000	20,000
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647
AU Airport - Runway Extension	18,467	1,110	30,000	109,922	162,017
AU Airport - Terminal Improvements	100,000	100,000	100,000	100,000	100,000
Auburn University Performing Arts Center <sup>2</sup>	550,000	50,000	50,000	50,000	50,000
East Alabama Medical Center - Surgical Center <sup>3</sup>	-	-	200,000	200,000	200,000
Forest Ecology Preserve	50,000	44,731	50,000	50,000	50,000
Jule Collins Smith Museum of Fine Art	<u>45,484</u>	<u>42,211</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Total - Auburn University</b>	<b><u>795,598</u></b>	<b><u>269,698</u></b>	<b><u>511,647</u></b>	<b><u>601,569</u></b>	<b><u>653,664</u></b>
Auburn-Opelika Convention and Visitor Bureau	297,279	304,613	450,000	459,000	468,180
Lee-Russell Council of Governments (LRCOG)	168,350	157,900	157,900	157,900	162,637
Indian Pines	-	-	-	-	230,200
<b>Total - Governmental Entities</b>	<b><u>465,629</u></b>	<b><u>462,513</u></b>	<b><u>607,900</u></b>	<b><u>616,900</u></b>	<b><u>861,017</u></b>
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000	50,000
Auburn-Opelika Convention and Visitor Bureau	50,000	-	-	-	-
Boys and Girls Club of Lee County	18,123	18,123	18,123	40,000	40,000
Child Advocacy Center	5,000	5,000	5,000	10,000	10,000
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	20,000	20,000
Downtown Merchants Association	30,000	-	-	-	-
East Alabama Services for the Elderly (EASE)	12,500	12,500	12,500	12,500	12,500
I Am My Brother's Keeper	-	-	-	18,500	19,000
Lee County Food Bank - Capital Campaign	16,667	16,667	-	-	-
Red Cross	10,000	10,000	10,000	10,000	10,000
Unity Wellness Center	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<b>Total - Non-Profit Organizations</b>	<b><u>235,790</u></b>	<b><u>155,790</u></b>	<b><u>139,123</u></b>	<b><u>189,500</u></b>	<b><u>190,000</u></b>
<b>Total Outside Agency Funding</b>	<b><u>1,682,635</u></b>	<b><u>1,073,620</u></b>	<b><u>1,494,289</u></b>	<b><u>1,619,781</u></b>	<b><u>1,916,493</u></b>

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 AGENCIES<sup>1</sup>

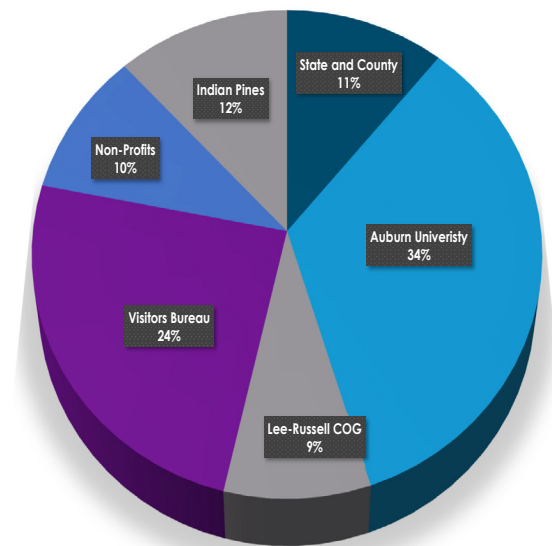
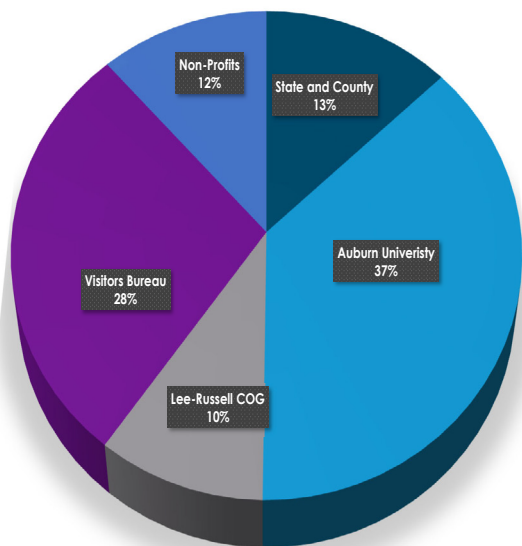
## COMPARATIVE SUMMARY BY AGENCY TYPE

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
State and County	185,619	185,619	235,619	211,812	211,812
Auburn University <sup>2</sup>	795,598	269,698	511,647	601,569	653,664
Governmental Entities	465,629	462,513	607,900	616,900	861,017
Non-Profit Organizations	235,790	155,790	139,123	189,500	190,000
<b>Total Outside Agency Funding</b>	<b>1,682,635</b>	<b>1,073,620</b>	<b>1,494,289</b>	<b>1,619,781</b>	<b>1,916,493</b>

## BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



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.

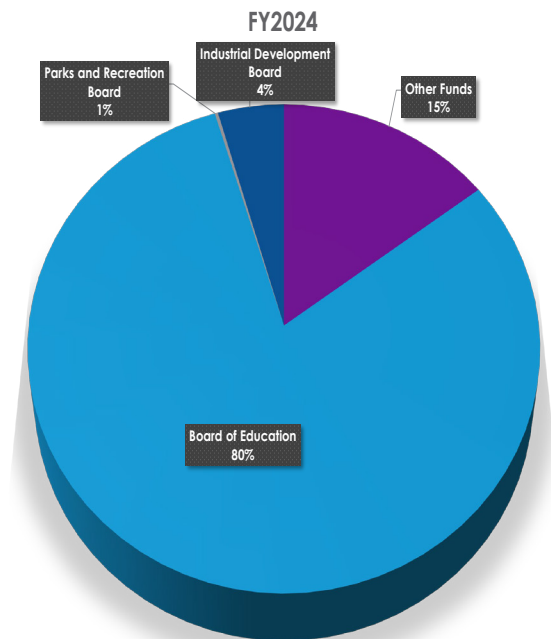
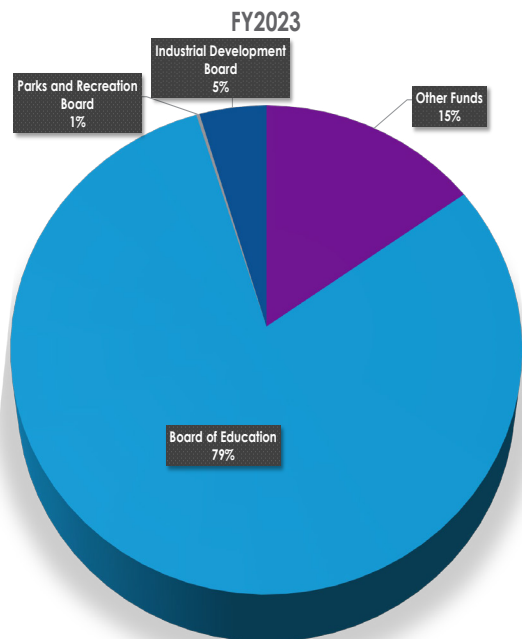
2 In FY2020, the final \$500,000 contribution for the Gogue Performing Arts Center was paid.

# TRANSFERS

## COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Transfers to Other City Funds</b>					
Liability Risk Rentention Fund	22,000	-	750,000	575,000	550,000
Employee Benefit Self Insurance	1,000,000	2,575,000	2,750,000	2,800,000	2,800,000
Assessment Project Fund	548	274	-	-	-
Solid Waste Management Fund	300,000	-	-	-	-
Total Transfers to Other Funds	1,322,548	2,575,274	3,500,000	3,375,000	3,350,000
<b>Transfers to Component Units</b>					
Board of Education	13,308,711	14,410,442	17,343,750	17,690,625	18,044,438
Public Parks and Recreation Board	251,867	268,538	318,000	463,000	355,800
Industrial Development Board (IDB)					
General Operations	410,000	415,000	440,000	440,000	440,000
Workforce Development	115,000	115,000	115,000	125,000	125,000
Commercial Development	60,000	150,000	150,000	150,000	150,000
Industrial Recruitment	295,000	295,000	295,000	310,000	310,000
AU Research Park	25,000	25,000	25,000	-	-
Entrepreneurial Programs	-	-	-	50,000	50,000
Total Transfers to IDB	905,000	1,000,000	1,025,000	1,075,000	1,075,000
Total Transfers to Component Units	14,465,577	15,678,980	18,686,750	19,228,625	19,475,238
<b>Totals</b>	<b>15,788,126</b>	<b>18,254,254</b>	<b>22,186,750</b>	<b>22,603,625</b>	<b>22,825,238</b>

## BUDGET FISCAL YEARS 2023 AND 2024





# CITY OF AUBURN



City of Auburn

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## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### BUDGET DETAIL

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City of Auburn

# SPECIAL ACTIVITIES OF THE GENERAL FUND

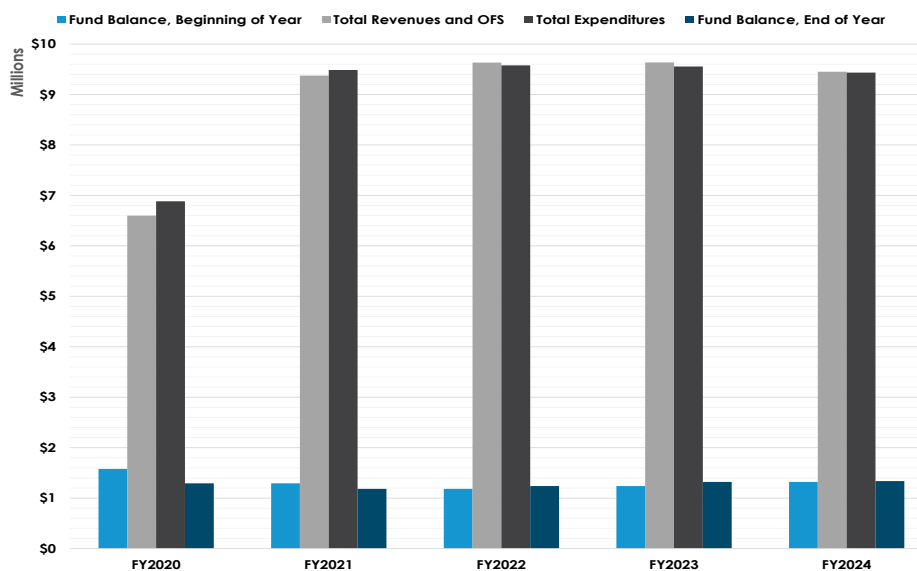
**SPECIAL ACTIVITIES OF THE GENERAL FUND** are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

**Liability Risk Retention Sub-Fund** 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** 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** accounts for projects funded by development agreements and special assessments, including performance bonds held for the completion of subdivisions.

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Beginning Fund Balances</b>	\$ 1,578,847	\$ 1,293,684	\$ 1,183,729	\$ 1,239,575	\$ 1,320,875
<b>Total Revenues and OFS</b>	6,598,300	9,374,986	9,632,378	9,635,700	9,450,200
<b>Total Expenditures</b>	6,883,462	9,484,941	9,576,532	9,554,400	9,433,900
Excess (Deficit) of Revenues and OFS over Expenditures	(285,163)	(109,955)	55,846	81,300	16,300
<b>Ending Fund Balances</b>	<b>1,293,684</b>	<b>1,183,729</b>	<b>1,239,575</b>	<b>1,320,875</b>	<b>1,337,175</b>



# SPECIAL ACTIVITIES OF THE GENERAL FUND

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

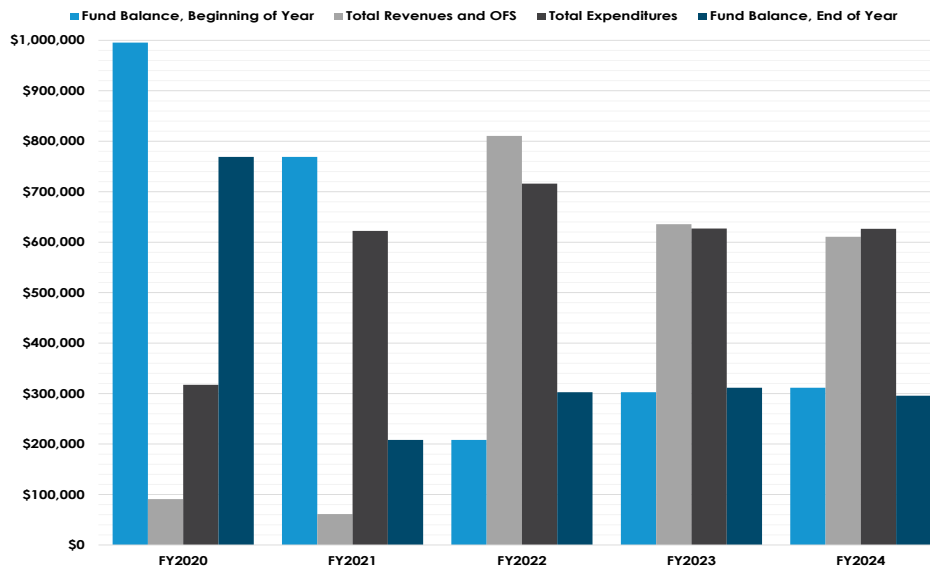
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
Charges for Service					
Employer Premiums	3,042,022	2,997,653	3,225,950	3,390,700	3,395,200
Employee Premiums	1,629,422	1,851,541	1,945,596	2,076,700	2,142,900
Other Revenues					
Interest	12,055	2,896	1,600	1,600	1,600
Claims Reimbursement	636,482	1,227,412	500,000	500,000	500,000
Other	195,771	227,947	399,232	231,700	500
<b>Total Revenues</b>	<b>5,515,751</b>	<b>6,307,450</b>	<b>6,072,378</b>	<b>6,200,700</b>	<b>6,040,200</b>
Other Financing Sources (OFS)					
Transfers in from Other Funds	1,082,548	3,067,536	3,560,000	3,435,000	3,410,000
<b>Total Revenues and OFS</b>	<b>6,598,300</b>	<b>9,374,986</b>	<b>9,632,378</b>	<b>9,635,700</b>	<b>9,450,200</b>
Expenditures					
Claims Payments	5,452,179	7,515,606	6,905,000	7,000,000	7,115,000
Liability Retention	-	66,732	175,000	125,000	100,000
Premium Expenditures	543,803	745,576	893,000	946,900	960,900
Legal Professional Services	-	1,375	10,000	10,000	10,000
Administration Fees	184,190	379,139	400,700	413,100	413,800
Employee Wellness Clinic	510,174	569,412	794,100	828,200	834,200
Assessment Projects	193,116	207,101	398,732	231,200	-
<b>Total Expenditures</b>	<b>6,883,462</b>	<b>9,484,941</b>	<b>9,576,532</b>	<b>9,554,400</b>	<b>9,433,900</b>
Excess (Deficit) of Revenue and OFS over Expenditures	(285,163)	(109,955)	55,846	81,300	16,300
<b>Fund Balance, Beginning of Year</b>	<b>1,578,847</b>	<b>1,293,684</b>	<b>1,183,729</b>	<b>1,239,575</b>	<b>1,320,875</b>
<b>Fund Balance, End of Year</b>	<b>1,293,684</b>	<b>1,183,729</b>	<b>1,239,575</b>	<b>1,320,875</b>	<b>1,337,175</b>

# LIABILITY RISK RETENTION FUND<sup>1</sup>

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
Interest	5,951	1,325	200	200	200
Insurance Reimbursement	2,928	-	500	500	500
<b>Total Revenues</b>	<b>8,880</b>	<b>1,325</b>	<b>700</b>	<b>700</b>	<b>700</b>
Other Financing Sources (OFS)					
Transfers in from Other Funds	82,000	60,000	810,000	635,000	610,000
<b>Total Revenues and OFS</b>	<b>90,880</b>	<b>61,325</b>	<b>810,700</b>	<b>635,700</b>	<b>610,700</b>
Expenditures					
Claims	183,720	409,239	355,000	300,000	315,000
Liability Retention	-	66,732	175,000	125,000	100,000
Insurance Premiums	113,432	131,289	147,000	163,000	172,500
Legal Professional Services	-	1,375	10,000	10,000	10,000
Administration Fees	20,122	13,669	29,000	29,000	29,000
<b>Total Expenditures</b>	<b>317,273</b>	<b>622,304</b>	<b>716,000</b>	<b>627,000</b>	<b>626,500</b>
Excess (Deficit) of Revenues and OFS over Expenditures	(226,394)	(560,979)	94,700	8,700	(15,800)
<b>Fund Balance, Beginning of Year</b>	<b>995,428</b>	<b>769,034</b>	<b>208,055</b>	<b>302,755</b>	<b>311,455</b>
<b>Fund Balance, End of Year</b>	<b>769,034</b>	<b>208,055</b>	<b>302,755</b>	<b>311,455</b>	<b>295,655</b>

## FIVE YEAR SUMMARY



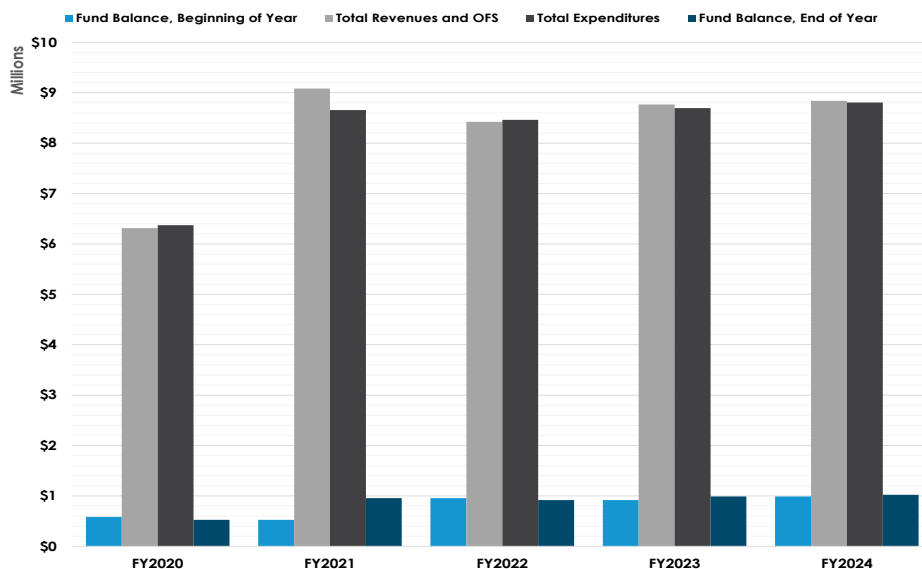
<sup>1</sup> The budget for risk retention is based on the potential exposure to workers compensation and other liability claims, not necessarily historical trends.

# EMPLOYEE BENEFIT SELF-INSURANCE FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Employer Premiums	3,042,022	2,997,653	3,225,950	3,390,700	3,395,200
Employee Premiums	1,629,422	1,851,541	1,945,596	2,076,700	2,142,900
Interest	6,104	1,571	1,400	1,400	1,400
Claims Reimbursement	636,482	1,227,412	500,000	500,000	500,000
<b>Total Revenues</b>	<b>5,314,029</b>	<b>6,078,178</b>	<b>5,672,946</b>	<b>5,968,800</b>	<b>6,039,500</b>
<b>Other Financing Sources (OFS)</b>					
Transfers in from General Fund	1,000,000	2,575,000	2,750,000	2,800,000	2,800,000
Transfers in from Other Funds <sup>1</sup>	-	432,262	-	-	-
<b>Total Revenues and OFS</b>	<b>6,314,029</b>	<b>9,085,440</b>	<b>8,422,946</b>	<b>8,768,800</b>	<b>8,839,500</b>
<b>Expenditures</b>					
Claims	5,268,459	7,106,366	6,550,000	6,700,000	6,800,000
Insurance Premiums	430,371	614,287	746,000	783,900	788,400
Administration Fees	164,068	365,471	371,700	384,100	384,800
Employee Wellness Clinic	510,174	569,412	794,100	828,200	834,200
<b>Total Expenditures</b>	<b>6,373,073</b>	<b>8,655,536</b>	<b>8,461,800</b>	<b>8,696,200</b>	<b>8,807,400</b>
Excess (Deficit) of Revenues and OFS over Expenditures	(59,043)	429,904	(38,854)	72,600	32,100
<b>Fund Balance, Beginning of Year</b>	<b>583,967</b>	<b>524,924</b>	<b>954,828</b>	<b>915,974</b>	<b>988,574</b>
<b>Fund Balance, End of Year</b>	<b>524,924</b>	<b>954,828</b>	<b>915,974</b>	<b>988,574</b>	<b>1,020,674</b>

### FIVE YEAR SUMMARY



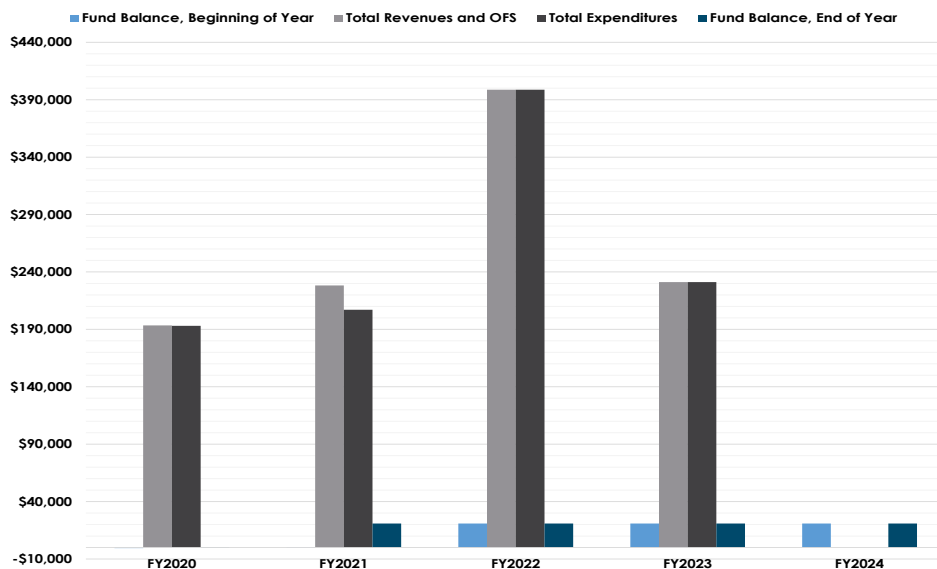
<sup>1</sup> In FY2021, this fund received \$432,262 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act for COVID-19 expenditures.

# ASSESSMENT PROJECT FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024 <sup>1</sup>
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Private Funds for Project	-	-	-	62,200	-
Assessment - Cary Creek	182,910	182,910	182,910	-	-
Assessment Interest - Cary Creek	9,932	6,530	3,402	-	-
Forfeited Performance Bonds	-	38,507	212,420	169,000	-
<b>Total Revenues</b>	<b>192,842</b>	<b>227,947</b>	<b>398,732</b>	<b>231,200</b>	<b>-</b>
<b>Other Financing Sources (OFS)</b>					
Transfers in from General Fund	548	274	-	-	-
<b>Total Revenues and OFS</b>	<b>193,390</b>	<b>228,221</b>	<b>398,732</b>	<b>231,200</b>	<b>-</b>
<b>Expenditures</b>					
<b>Projects</b>					
Street Resurface/Striping	-	-	212,420	169,000	-
Sidewalk Projects	-	17,387	-	62,200	-
<b>Total Projects</b>	<b>-</b>	<b>17,387</b>	<b>212,420</b>	<b>231,200</b>	<b>-</b>
<b>Debt Service</b>					
GO Warrant 2012C - Cary Creek West	182,910	182,910	182,910	-	-
GO Warrant 2012C - Cary Creek West	10,206	6,804	3,402	-	-
<b>Total Expenditures</b>	<b>193,116</b>	<b>207,101</b>	<b>398,732</b>	<b>231,200</b>	<b>-</b>
Excess (Deficit) of Revenues and OFS over Expenditures	274	21,120	-	-	-
<b>Fund Balance, Beginning of Year</b>	<b>(548)</b>	<b>(274)</b>	<b>20,846</b>	<b>20,846</b>	<b>20,846</b>
<b>Fund Balance, End of Year</b>	<b>(274)</b>	<b>20,846</b>	<b>20,846</b>	<b>20,846</b>	<b>20,846</b>

## FIVE YEAR SUMMARY



<sup>1</sup> No projects funded by development agreements or special assessments are planned for FY2024.



City of Auburn



## ENTERPRISE FUNDS

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City of Auburn

# 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.

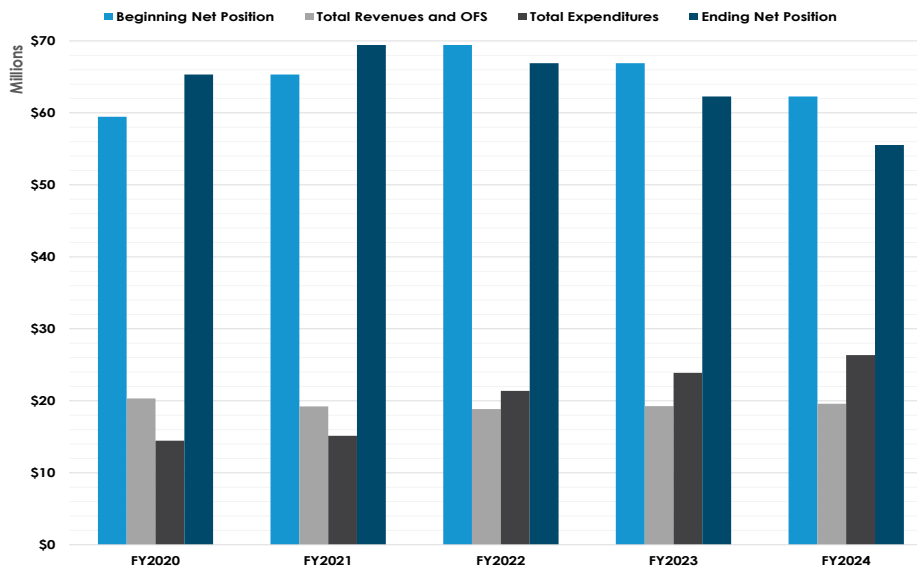
The City of Auburn budgets for the following enterprise funds:

**Sewer Fund** 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** 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	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Beginning Net Position</b>	59,464,147	65,336,976	69,430,964	66,913,829	62,289,581
<b>Total Revenues</b>	20,331,922	19,225,785	18,856,675	19,256,775	19,595,775
<b>Total Expenses</b>	14,459,093	15,131,798	21,373,810	23,881,023	26,350,735
Excess of Revenues over Expenditures	5,872,829	4,093,987	(2,517,135)	(4,624,248)	(6,754,960)
<b>Ending Net Position</b>	<b>65,336,976</b>	<b>69,430,964</b>	<b>66,913,829</b>	<b>62,289,581</b>	<b>55,534,622</b>



# ENTERPRISE FUNDS

## OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Beginning Net Position</b>	<b>59,464,147</b>	<b>65,336,976</b>	<b>69,430,964</b>	<b>66,913,829</b>	<b>62,289,581</b>
Operating revenues					
Grants	101,376	1,103	-	-	-
Charges for Service	18,289,295	18,173,371	17,943,000	18,351,500	18,690,500
Reimbursements and Contributions	85,733	71,250	71,250	71,250	71,250
Other Revenues	7,362	32,001	11,925	5,525	5,525
<b>Total Operating Revenues</b>	<b>18,483,766</b>	<b>18,277,725</b>	<b>18,026,175</b>	<b>18,428,275</b>	<b>18,767,275</b>
Non-Operating Revenues					
Sales of Surplus Assets	64,680	-	15,000	10,000	10,000
Interest	104,496	28,440	15,500	18,500	18,500
Transfer in General Fund	300,000	-	-	-	-
Capital Contributions	1,378,980	919,620	800,000	800,000	800,000
<b>Total Revenues</b>	<b>20,331,922</b>	<b>19,225,785</b>	<b>18,856,675</b>	<b>19,256,775</b>	<b>19,595,775</b>
Expenses	13,100,405	13,653,917	14,176,261	14,841,474	14,954,801
Capital Outlays <sup>1</sup>	-	-	1,341,853	1,389,000	883,500
Projects <sup>1</sup>	-	-	1,615,750	3,404,250	6,270,000
Debt Payments <sup>1</sup>	1,192,990	1,346,631	4,108,696	4,115,049	4,111,184
Transfers	165,698	131,250	131,250	131,250	131,250
<b>Total Expenses and Transfers</b>	<b>14,459,093</b>	<b>15,131,798</b>	<b>21,373,810</b>	<b>23,881,023</b>	<b>26,350,735</b>
Excess (Deficit) of Revenues over Expenses and Transfers Out	5,872,829	4,093,987	(2,517,135)	(4,624,248)	(6,754,960)
<b>Ending Net Position</b>	<b>65,336,976</b>	<b>69,430,964</b>	<b>66,913,829</b>	<b>62,289,581</b>	<b>55,534,622</b>

<sup>1</sup> 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 2023

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
	\$	\$	\$
<b>Audited Net Position, 09.30.2021</b>	<b>66,756,383</b>	<b>2,674,581</b>	<b>69,430,964</b>
FY2022 Budgeted Revenues	13,446,875	5,409,800	18,856,675
FY2022 Budgeted Expenses	14,557,227	6,816,583	21,373,810
<b>Budgeted Net Position, 09.30.2022</b>	<b>65,646,031</b>	<b>1,267,798</b>	<b>66,913,829</b>
<b>Operating Revenues</b>			
Sewer Service Fees	11,380,000	-	11,380,000
Sewer Access Fees	1,250,000	-	1,250,000
Sewer Penalties	105,000	-	105,000
Miscellaneous Revenue	72,975	3,800	76,775
Reimbursement and Contributions	-	-	-
Solid Waste Collection Fees	-	5,535,000	5,535,000
Solid Waste Penalties	-	71,500	71,500
Recycling	-	10,000	10,000
<b>Total Operating Revenues</b>	<b>12,807,975</b>	<b>5,620,300</b>	<b>18,428,275</b>
<b>Non-Operating Revenues</b>			
Sale of Surplus Assets	5,000	5,000	10,000
Transfer In - General Fund	-	-	-
Investment Interest	15,000	3,500	18,500
Capital Contributions	800,000	-	800,000
<b>Total Revenues</b>	<b>13,627,975</b>	<b>5,628,800</b>	<b>19,256,775</b>
<b>Expenses</b>			
Sewer Fund - Administration	751,805	-	751,805
Sewer Fund - Maintenance	2,167,236	-	2,167,236
Sewer Fund - Line Locating	81,163	-	81,163
Sewer Fund - Watershed Management	351,542	-	351,542
Sewer Fund - Pumping and Treatment	2,842,600	-	2,842,600
Sewer Fund - General Operations	3,282,735	-	3,282,735
Sewer Fund - Debt Service	4,115,049	-	4,115,049
Sewer Fund - Capital Outlay	70,000	-	70,000
Sewer Fund - Project Operations	3,404,250	-	3,404,250
Solid Waste Management Fund - Administration	-	614,055	614,055
Solid Waste Management Fund - Recycling	-	3,280,903	3,280,903
Solid Waste Management Fund - Solid Waste	-	2,738,209	2,738,209
Solid Waste Management Fund - General Operations	-	50,225	50,225
<b>Total Expenses</b>	<b>17,066,380</b>	<b>6,683,392</b>	<b>23,749,773</b>
Operating Transfers	76,250	55,000	131,250
<b>Total Expenses and Transfers</b>	<b>17,142,630</b>	<b>6,738,392</b>	<b>23,881,023</b>
<b>Budgeted Net Position 09.30.2023</b>	<b>62,131,376</b>	<b>158,206</b>	<b>62,289,581</b>

# ENTERPRISE FUNDS

## COMBINING STATEMENT - FISCAL YEAR 2024

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
	\$	\$	\$
<b>Budgeted Net Position, 09.30.2023</b>	<b>62,131,376</b>	<b>158,206</b>	<b>62,289,581</b>
<b>Operating Revenues</b>			
Sewer Service Fees	11,608,000	-	11,608,000
Sewer Access Fees	1,250,000	-	1,250,000
Sewer Penalties	105,000	-	105,000
Miscellaneous Revenue	72,975	3,800	76,775
Reimbursement and Contributions	-	-	-
Solid Waste Collection Fees	-	5,646,000	5,646,000
Solid Waste Penalties	-	71,500	71,500
Recycling	-	10,000	10,000
<b>Total Operating Revenues</b>	<b>13,035,975</b>	<b>5,731,300</b>	<b>18,767,275</b>
<b>Non-Operating Revenues</b>			
Sale of Surplus Assets	5,000	5,000	10,000
Investment Interest	15,000	3,500	18,500
Capital Contributions	800,000	-	800,000
<b>Total Revenues</b>	<b>13,855,975</b>	<b>5,739,800</b>	<b>19,595,775</b>
<b>Expenses</b>			
Sewer Fund - Administration	733,051	-	733,051
Sewer Fund - Maintenance	2,177,726	-	2,177,726
Sewer Fund - Line Locating	123,332	-	123,332
Sewer Fund - Watershed Management	354,456	-	354,456
Sewer Fund - Pumping and Treatment	2,902,600	-	2,902,600
Sewer Fund - General Operations	3,219,077	-	3,219,077
Sewer Fund - Debt Service	4,111,184	-	4,111,184
Sewer Fund - Project Operations	6,270,000	-	6,270,000
Solid Waste Management Fund - Administration	-	619,738	619,738
Solid Waste Management Fund - Recycling	-	2,536,894	2,536,894
Solid Waste Management Fund - Solid Waste	-	3,121,202	3,121,202
Solid Waste Management Fund - General Operations	-	50,225	50,225
<b>Total Expenses</b>	<b>19,891,425</b>	<b>6,328,059</b>	<b>26,219,485</b>
Operating Transfers	76,250	55,000	131,250
<b>Total Expenses and Transfers</b>	<b>19,967,675</b>	<b>6,383,059</b>	<b>26,350,735</b>
<b>Budgeted Net Position 09.30.2024</b>	<b>56,019,675</b>	<b>(485,053)</b>	<b>55,534,622</b>

## ENTERPRISE FUNDS

### *Sewer Fund - Enterprise Fund – A Major Fund*

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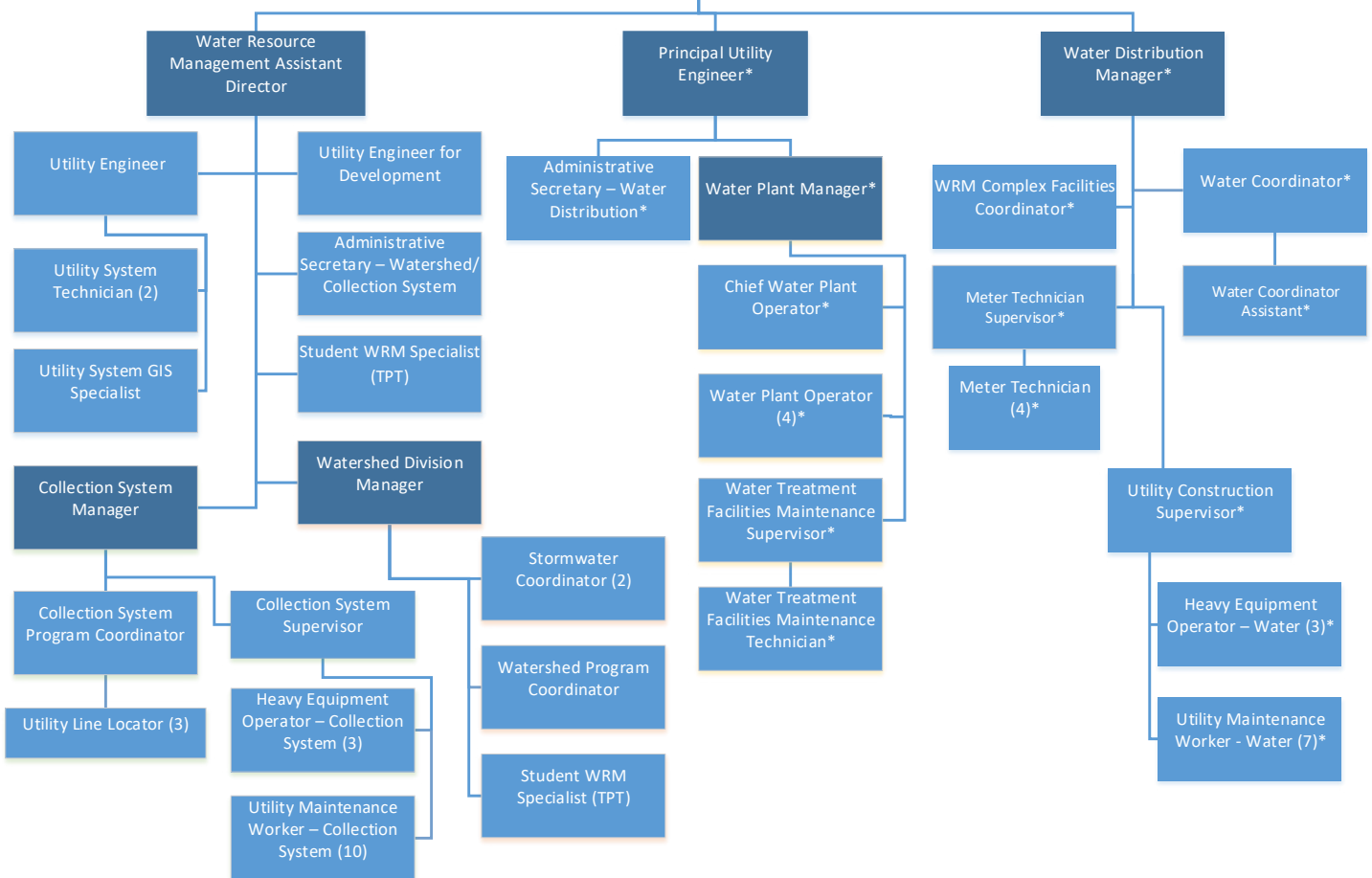
City of Auburn





City of Auburn

# WATER RESOURCE MANAGEMENT



\*Water Board Employee

## MISSION

The mission of the 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, 7,983 manholes and service lines for over 22,118 sewer customers, 16 wastewater pumping stations and associated force mains.
- Respond to approximately 460 sanitary sewer work orders and 250 service requests each year, inspect approximately 210 grease traps semi-annually, perform approximately 17,275 line locate requests each year, process 43 sewer connection permits each year, and inspect gravity sewers and major interceptor sewers.
- Manage the Fats , Oils and Grease (FOG) Recycling program.
- Respond to over 21,000 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 72,000 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 350 miles of water main, 2,500 fire hydrants, 6 storage tanks, 2 booster stations, and over 25,000 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 15-20 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 Municipal Separate Storm Sewer System (MS4) Stormwater Program. Provide Stormwater Management Program Plans (SWMPP) and MS4 annual reports to ADEM as required.
- 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, well monitoring, water quality monitoring of local streams utilizing the City's YSI sampling probe, stormwater outfall monitoring and bacteriological sampling to identify potential illicit discharges. Water Quality monitoring includes, but is not limited to, Lake Ogletree Watershed monitoring, Saugahatchee Creek Watershed Total Phosphorus (TP)/E.Coli Monitoring, Parkerson's Mill Creek E. Coli Monitoring, Moores Mill Creek Total Suspended Solids (TSS) and E. Coli Monitoring and annual geomorphic surveys on Moores Mill Creek.
- Assist in the annual inspections of public and private detention ponds.
- 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.

Continue to implement a progressive sanitary sewer rehabilitation program to include flow monitoring, sanitary sewer evaluation surveys, and subsequent sanitary sewer rehabilitation projects. The purpose of these efforts is to reduce inflow and infiltration and reclaim capacity in the City's sanitary sewer system.

Update long term water service master plan. Plans will be based on recommendations outlined in the 2022 Water Facilities Master Plan currently being prepared by the Water Board's consulting engineer, JACOBS. These plans are updated every 5 years and are a vital element in planning and establishing initiatives to maintain current source, treatment, and distribution facilities and support future growth and development in the City of Auburn.

Complete upgrades to the James Estes Water Treatment Plant. - Project is currently under construction with completion expected in FY23. 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 a new water treatment plant as a joint project. - 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. Alternatively, negotiate an extended term water supply contract with Opelika Utilities or identify a new water source to help meet the City of Auburn's long term projected demands.

# 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 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

<b>Sewer service charges</b>	\$4.94 per 1,000 gallons	
	Subject to minimum bills, see below	
	Residential billing capped at 18,000 gallons	
	<b>Late penalty</b>	5% of overdue balance
<b>Minimum sewer service charges</b>	<b>Sewer access fees (for undeveloped property)</b>	
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
<b>Deposit to open account</b>	<b>Residential</b>	<b>Commercial</b>
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 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

# SEWER FUND

## FINANCING STRUCTURE

the following WRM Water divisions: Administration, Pumping and Purification, 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 Board approves a separate biennial budget for its operations. The budget approved by the Water Board for fiscal year 2022 is shown below, along with comparative, audited data for fiscal years 2020 and 2021. Actual revenues and expenses through March 31, 2022 are presented as well.

City of Auburn Water Works Board				
	Audited Actual		Approved Budget	Actual as of
	FY2020	FY2021	FY2022	03.31.22
	\$	\$	\$	\$
<b>Revenues</b>				
Water sales	12,009,375	12,290,118	12,134,100	5,968,247
Fire protection fees	166,096	167,663	162,000	84,984
Penalties & collection fees	250,753	136,685	318,500	50,333
Tapping fees	132,590	165,370	126,000	58,680
Initiation fees	69,720	78,540	83,000	31,860
Investment income	109,620	22,910	110,000	3,444
Other revenues	360,237	144,697	182,400	102,566
Total revenues	13,098,391	13,005,983	13,116,000	6,300,115
<b>Capital contributions</b>				
Access fees	1,702,800	1,038,800	700,000	661,800
Developers	1,046,475	998,760	450,000	225,000
Total revenues and capital contributions	2,749,275	2,037,560	1,150,000	886,800
<b>Expenses</b>				
Water treatment and pumping	3,541,700	3,169,375	3,295,444	1,036,064
Distribution	1,498,884	1,797,952	2,086,105	774,594
Meter reading	835,674	721,082	931,051	323,473
Utility Billing Office	1,193,375	1,083,822	1,291,639	475,641
Operations administration	420,326	490,867	519,652	217,273
Bond operations	1,528,040	1,041,543	1,222,969	507,399
General operations	3,478,445	3,623,072	9,083,348	1,815,753
Total expenses	12,496,444	11,927,713	18,430,207	5,150,198
Net income <sup>1</sup>	3,351,222	3,115,830	(4,164,207)	2,036,717

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

<sup>1</sup> 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 2023-2028

Projects	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total
<b>WPCF Improvements</b>							
H.C. Morgan Stream Restoration Project	150,000	-	-	-	-	-	150,000
H.C. Morgan WPCF Clarifier Weir, Baffle & Skimmer Arm Replacement	479,250	-	-	-	-	-	479,250
WPCF Miscellaneous Projects	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Facility Master Plan Update	-	-	100,000	-	-	-	100,000
Northside WPCF Improvements	700,000	4,690,000	2,310,000	-	-	-	7,700,000
<b>Sewer Collection System Projects</b>							
Sewer Collection System Projects	300,000	400,000	400,000	400,000	400,000	400,000	2,300,000
Long-Term Flow Metering Project	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Saugahatchee Interceptor Stream Rehab Project	100,000	-	-	-	-	-	100,000
FY23 Sewer Rehab Project (Willow Creek, Fisheries, Preserve)	850,000	-	-	-	-	-	850,000
FY23 SSES Project (Mall, Tacoma Drive)	240,000	-	-	-	-	-	240,000
FY24 Sewer Rehab Project (Mall, Tacoma Drive)	-	750,000	-	-	-	-	750,000
South College St/Reese Ave Sewer Outfall Relocation and Rehab	80,000	-	-	-	-	-	80,000
<b>Watershed Projects</b>							
Green Infrastructure/Low Impact Development Misc. Projects	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<b>Other Projects</b>							
Sanitary Sewer Model - Northside	50,000	-	-	-	-	-	50,000
Sanitary Sewer Model - Southside	-	75,000	-	-	-	-	75,000
<b>Total - Sewer Fund</b>	<b>3,304,250</b>	<b>6,270,000</b>	<b>3,165,000</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>	<b>15,004,250</b>

# SEWER FUND

## HISTORY - FISCAL YEARS 2017-2021

	Audited Actual					Increase FY21<FY17		
	FY2017 \$	FY2018 \$	FY2019 \$	FY2020	FY2021	Amount \$	As a %	Average % per Year
<b>Operating Revenues</b>	<b>12,075,120</b>	<b>11,658,295</b>	<b>12,318,208</b>	<b>13,221,827</b>	<b>12,841,367</b>	766,247	6.35%	1.27%
<b>Operating Expenses</b>	<b>7,033,483</b>	<b>7,496,855</b>	<b>8,177,670</b>	<b>8,004,013</b>	<b>8,283,103</b>	1,249,620	17.77%	3.55%
Operating Income (Loss)	5,041,637	4,161,440	4,140,538	5,217,815	4,558,264	(483,373)	-9.59%	-1.92%
Nonoperating Revenues (Expenses)								
Gain (Loss) on Disposal of Assets	21,633	(1,308)	8,133	62,897	-	(21,633)	-100.00%	-20.00%
Payments to component units	-	(135,000)	-	-	-	-	n/a	n/a
Interest Earned	32,922	72,721	135,390	93,515	23,388	(9,534)	-28.96%	-5.79%
Interest and Fiscal Charges	(1,672,393)	(1,537,888)	(1,349,769)	(1,192,990)	(1,346,631)	325,762	-19.48%	-3.90%
Total Nonoperating	(1,617,838)	(1,601,475)	(1,206,246)	(1,036,577)	(1,323,243)	294,595	-18.21%	-3.64%
Income before Transfers and Capital Contributions	3,423,799	2,559,965	2,934,292	4,181,238	3,235,021	(188,778)	-5.51%	-1.10%
Transfers	(60,268)	(288,945)	(60,885)	(110,698)	(76,250)	(15,982)	26.52%	5.30%
Capital Contributions from Developers	830,112	716,235	830,250	1,378,980	919,620	89,508	10.78%	2.16%
Change in Net Position	4,193,643	2,987,255	3,703,657	5,449,520	4,078,391	(115,252)	-2.75%	-0.55%
Prior Period Adjustment	-	(102,921)	-	-	-	-	n/a	n/a
<b>Net Position, Beginning</b>	<b>46,446,839</b>	<b>50,640,481</b>	<b>53,524,815</b>	<b>57,228,472</b>	<b>62,677,992</b>	16,231,153	34.95%	6.99%
<b>Net Position, Ending</b>	<b>50,640,481</b>	<b>53,524,815</b>	<b>57,228,472</b>	<b>62,677,992</b>	<b>66,756,383</b>	16,115,902	31.82%	6.36%

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	7,555,734	6,735,000	7,145,038	7,968,051	7,121,858	(433,876)	-5.74%	-1.15%
Noncapital Financing	(60,268)	(288,945)	(60,885)	(93,742)	(71,961)	(11,693)	19.40%	3.88%
Capital and Related Activities	(5,077,180)	(6,806,862)	(5,478,587)	(6,970,836)	(7,944,775)	(2,867,595)	56.48%	11.30%
Investing Activities	32,922	72,721	135,390	93,229	20,730	(12,192)	-37.03%	-7.41%
Net Increase (Decrease) in Cash	2,451,208	(288,086)	1,740,956	996,702	(874,148)	(3,325,356)	-135.66%	-27.13%
Beginning Cash and Equivalents	8,324,866	10,776,074	10,487,988	12,228,944	13,225,646	4,900,780	58.87%	11.77%
Ending Cash and Equivalents	10,776,074	10,487,988	12,228,944	13,225,646	12,351,498	1,575,424	14.62%	2.92%

# SEWER FUND

## PROJECTIONS - FISCAL YEARS 2022-2028

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			% Increases		Projected			
	FY2022	FY2023	FY2024	Hist. %	Proj. %	FY2025	FY2026	FY2027	FY2028
	\$	\$	\$			\$	\$	\$	\$
<b>Operating Revenues</b>	<b>12,624,875</b>	<b>12,577,975</b>	<b>12,727,975</b>	1.27%	2%	<b>12,982,535</b>	<b>13,242,185</b>	<b>13,507,029</b>	<b>13,777,169</b>
<b>Operating Expenses</b>	<b>8,631,531</b>	<b>8,908,081</b>	<b>9,001,741</b>	3.55%	3%	<b>9,271,794</b>	<b>9,549,948</b>	<b>9,836,446</b>	<b>10,131,539</b>
Operating Income (Loss)	3,993,344	3,669,894	3,726,234			3,710,741	3,692,238	3,670,583	3,645,630
Nonoperating Revenues (Expenses)									
Gain (Loss) on Disposal of Assets	10,000	5,000	5,000	-20.00%	0%	5,000	5,000	5,000	5,000
Interest Earned	12,000	15,000	15,000	-5.79%	0%	15,000	15,000	15,000	15,000
Interest and Fiscal Charges	(633,696)	(528,049)	(406,184)	amortization sched.		(911,030)	(791,363)	(694,244)	(621,244)
Total Nonoperating	(611,696)	(508,049)	(386,184)			(891,030)	(771,363)	(674,244)	(601,244)
Income before Transfers and Capital Contributions	3,381,648	3,161,845	3,340,050			2,819,711	2,920,875	2,996,339	3,044,386
Transfers	(76,250)	(76,250)	(76,250)	5.30%	0%	(76,250)	(76,250)	(76,250)	(76,250)
Capital Contributions from Developers	800,000	800,000	800,000	2.16%	0%	800,000	800,000	800,000	800,000
Change in Net Position	4,105,398	3,885,595	4,063,800			3,543,461	3,644,625	3,720,089	3,768,136
<b>Net Position, Beginning</b>	<b>66,756,383</b>	<b>70,861,781</b>	<b>74,747,376</b>			<b>78,811,175</b>	<b>82,354,636</b>	<b>85,999,260</b>	<b>89,719,349</b>
<b>Net Position, Ending</b>	<b>70,861,781</b>	<b>74,747,376</b>	<b>78,811,175</b>			<b>82,354,636</b>	<b>85,999,260</b>	<b>89,719,349</b>	<b>93,487,486</b>

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	1,740,750	4,043,250	6,778,500			3,165,000	755,000	755,000	650,000
Principal Debt Repayment	3,475,000	3,587,000	3,705,000			1,710,000	1,730,000	1,760,000	1,795,000



# SEWER FUND

## OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Beginning Net Position</b>	<b>57,228,472</b>	<b>62,677,992</b>	<b>66,756,383</b>	<b>65,646,031</b>	<b>62,131,376</b>
Operating Revenues					
Charges for Service	13,133,590	12,754,475	12,551,500	12,735,000	12,963,000
Reimbursements and Contributions	85,733	71,250	71,250	71,250	71,250
Grants	763	-	-	-	-
Other Revenue	1,741	15,642	2,125	1,725	1,725
Total Operating Revenues	13,221,827	12,841,367	12,624,875	12,807,975	13,035,975
Non-Operating Revenues					
Sale of Surplus Assets	62,897	-	10,000	5,000	5,000
Interest	93,515	23,388	12,000	15,000	15,000
Capital Contributions	1,378,980	919,620	800,000	800,000	800,000
Total Non-Operating Revenues	1,535,393	943,008	822,000	820,000	820,000
<b>Total Revenues</b>	<b>14,757,220</b>	<b>13,784,375</b>	<b>13,446,875</b>	<b>13,627,975</b>	<b>13,855,975</b>
Expenses	8,004,013	8,283,103	8,631,531	8,908,081	9,001,741
Capital Outlays <sup>1</sup>	-	-	125,000	639,000	508,500
Projects <sup>1</sup>	-	-	1,615,750	3,404,250	6,270,000
Debt Payments <sup>1</sup>	1,192,990	1,346,631	4,108,696	4,115,049	4,111,184
Transfers	110,698	76,250	76,250	76,250	76,250
<b>Total Expenses and Transfers</b>	<b>9,307,700</b>	<b>9,705,984</b>	<b>14,557,227</b>	<b>17,142,630</b>	<b>19,967,675</b>
Excess of Revenues over Expenditures and Transfers	5,449,520	4,078,391	(1,110,352)	(3,514,655)	(6,111,700)
<b>Ending Net Position, budget basis<sup>1</sup></b>	<b>62,677,992</b>	<b>66,756,383</b>	<b>65,646,031</b>	<b>62,131,376</b>	<b>56,019,675</b>
Capital Outlays and Projects	-	-	1,740,750	4,043,250	6,778,500
Principal Debt Repayment	-	-	3,475,000	3,587,000	3,705,000
<b>Ending Net Position, accrual basis<sup>1</sup></b>	<b>62,677,992</b>	<b>66,756,383</b>	<b>70,861,781</b>	<b>74,977,376</b>	<b>79,349,175</b>

<sup>1</sup> 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.

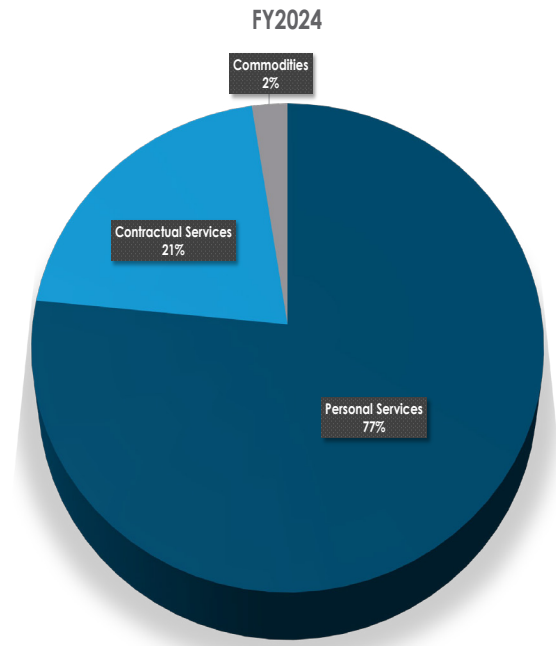
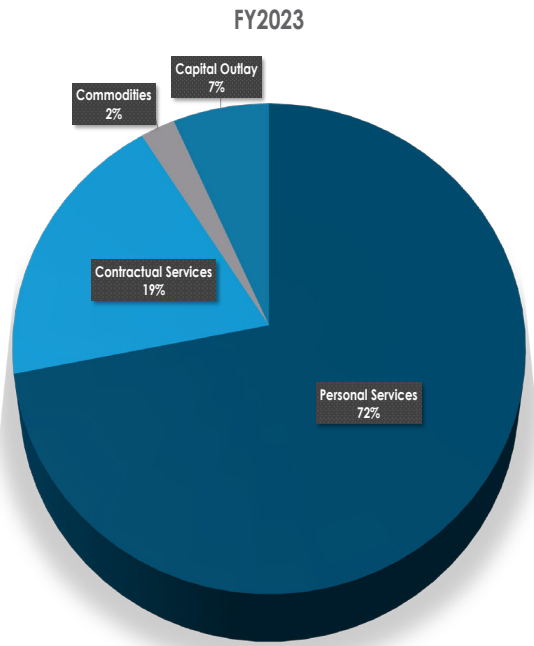
# SEWER FUND

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	382,573	456,125	510,757	540,205	561,451
Contractual Services	97,900	107,860	133,550	143,550	153,550
Commodities	12,120	18,413	17,050	18,050	18,050
Capital Outlay	-	-	-	50,000	-
<b>TOTALS</b>	<b>492,594</b>	<b>582,398</b>	<b>661,357</b>	<b>751,805</b>	<b>733,051</b>

### BUDGET FISCAL YEARS 2023 AND 2024



# SEWER FUND

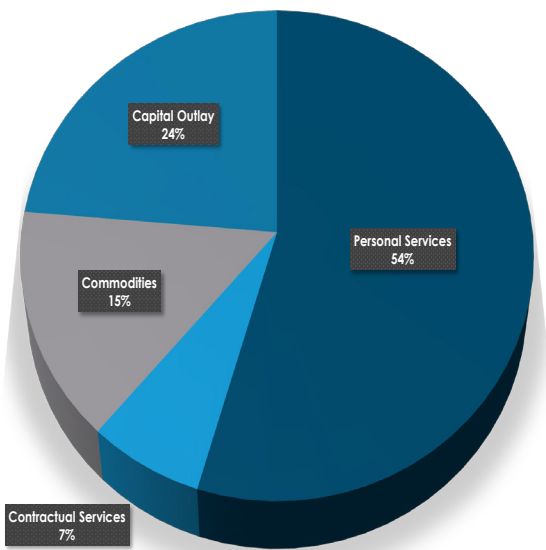
## MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

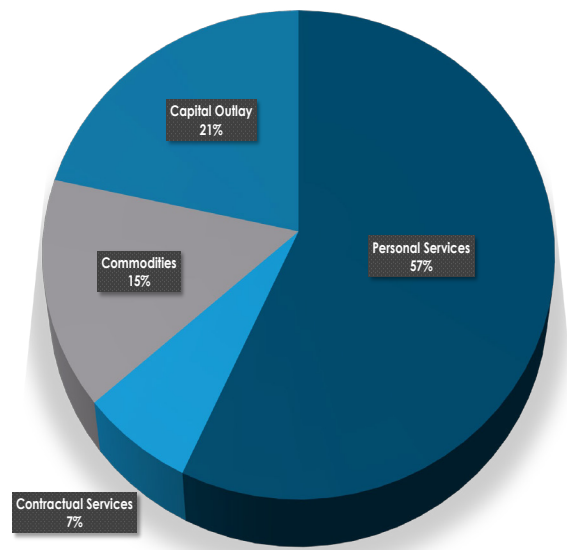
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	911,682	949,687	1,101,529	1,182,886	1,237,376
Contractual Services	62,920	93,464	121,000	145,200	145,200
Commodities	355,758	258,037	309,650	326,650	326,650
Capital Outlay	-	-	110,000	512,500	468,500
<b>TOTALS</b>	<b>1,330,359</b>	<b>1,301,188</b>	<b>1,642,179</b>	<b>2,167,236</b>	<b>2,177,726</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# SEWER FUND

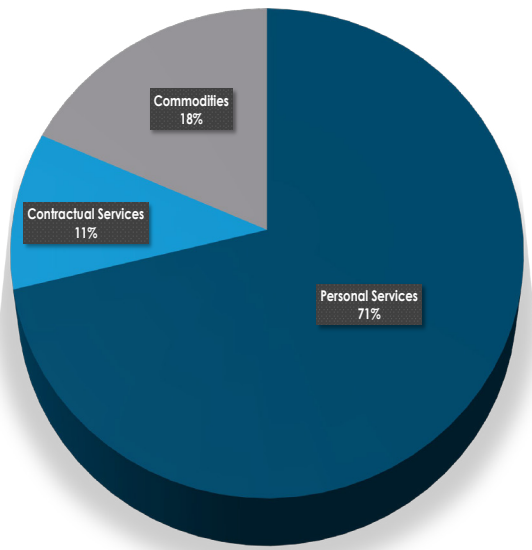
## LINE LOCATING

### COMPARATIVE SUMMARY BY CATEGORY

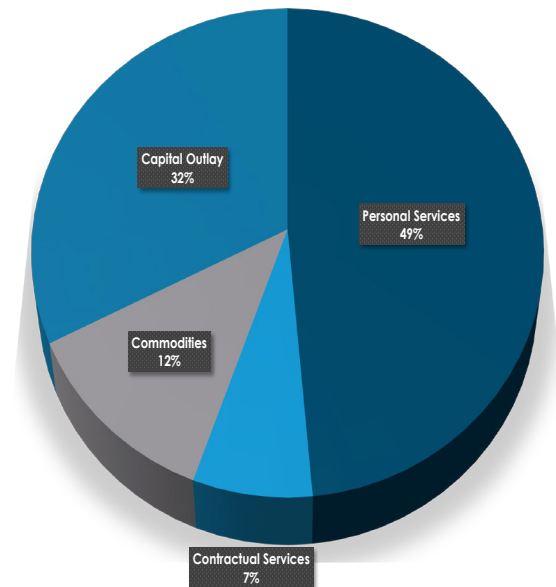
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	50,656	49,776	58,674	57,738	59,907
Contractual Services	1,559	1,978	8,500	8,500	8,500
Commodities	6,391	8,976	14,925	14,925	14,925
Capital Outlay	-	-	-	-	40,000
<b>TOTALS</b>	<b>58,605</b>	<b>60,731</b>	<b>82,099</b>	<b>81,163</b>	<b>123,332</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



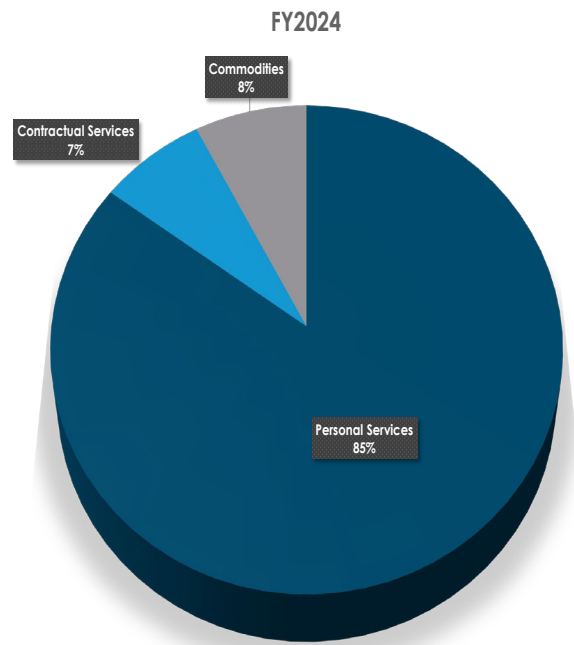
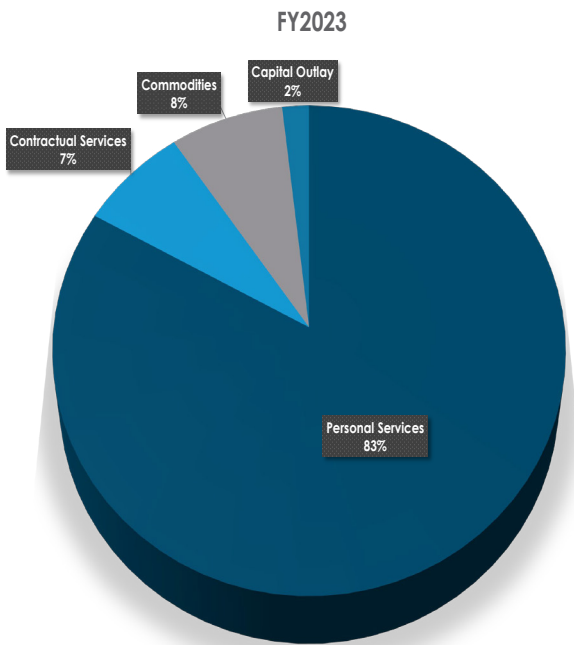
# SEWER FUND

## WATERSHED MANAGEMENT

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	231,699	254,752	273,486	291,642	301,056
Contractual Services	15,300	16,093	25,900	25,900	25,900
Commodities	11,577	17,384	27,000	27,500	27,500
Capital Outlay	-	-	-	6,500	-
<b>TOTALS</b>	<b>258,575</b>	<b>288,229</b>	<b>326,386</b>	<b>351,542</b>	<b>354,456</b>

### BUDGET FISCAL YEARS 2023 AND 2024



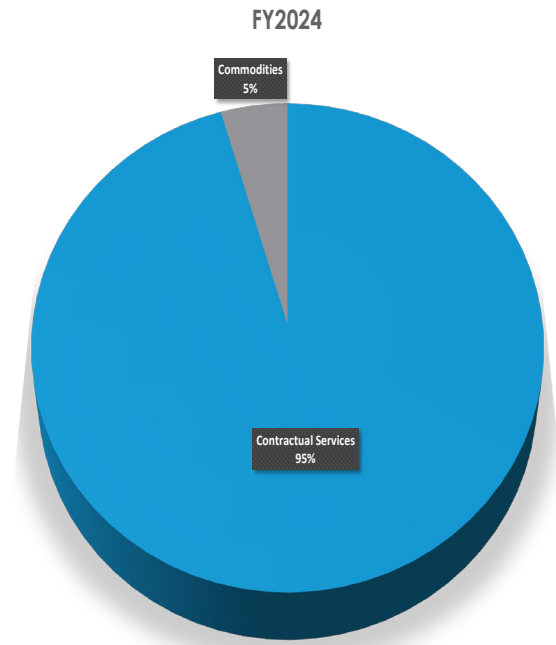
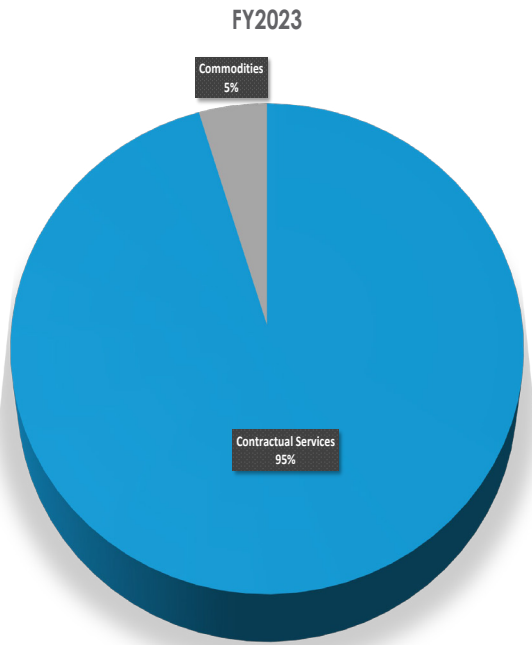
# SEWER FUND

## PUMPING AND TREATMENT

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Contractual Services	2,274,407	2,366,915	2,598,067	2,708,600	2,768,600
Commodities	111,320	98,267	132,400	134,000	134,000
Capital Outlay	-	-	15,000	-	-
<b>TOTALS</b>	<b>2,385,727</b>	<b>2,465,182</b>	<b>2,745,467</b>	<b>2,842,600</b>	<b>2,902,600</b>

### BUDGET FISCAL YEARS 2023 AND 2024



# SEWER FUND

## GENERAL OPERATIONS

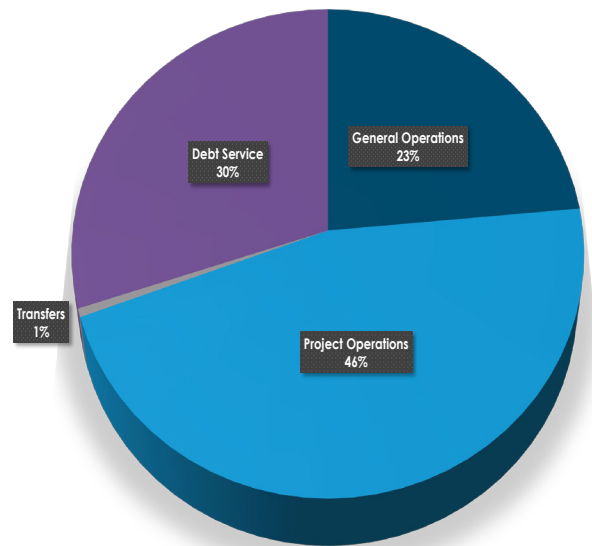
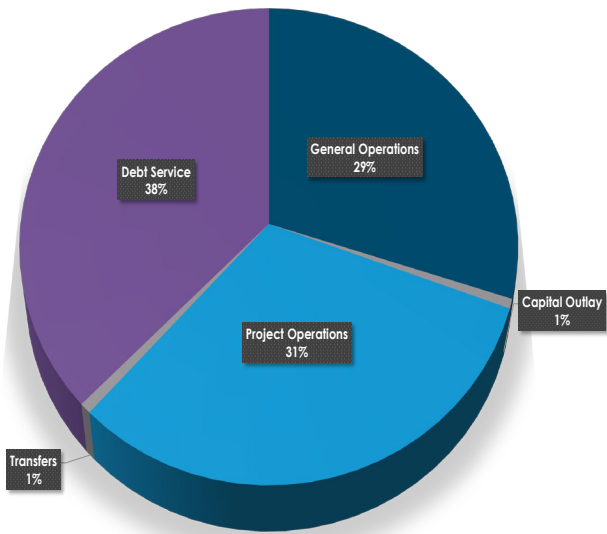
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
General Operations	3,478,152	3,585,376	3,299,043	3,282,735	3,219,077
Capital Outlay	-	-	-	70,000	-
Project Operations <sup>1</sup>	-	-	1,615,750	3,404,250	6,270,000
Transfers	110,698	76,250	76,250	76,250	76,250
Debt Service <sup>1</sup>	1,192,990	1,346,631	4,108,696	4,115,049	4,111,184
<b>TOTALS</b>	<b>4,781,840</b>	<b>5,008,256</b>	<b>9,099,739</b>	<b>10,948,284</b>	<b>13,676,511</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



<sup>1</sup> 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*

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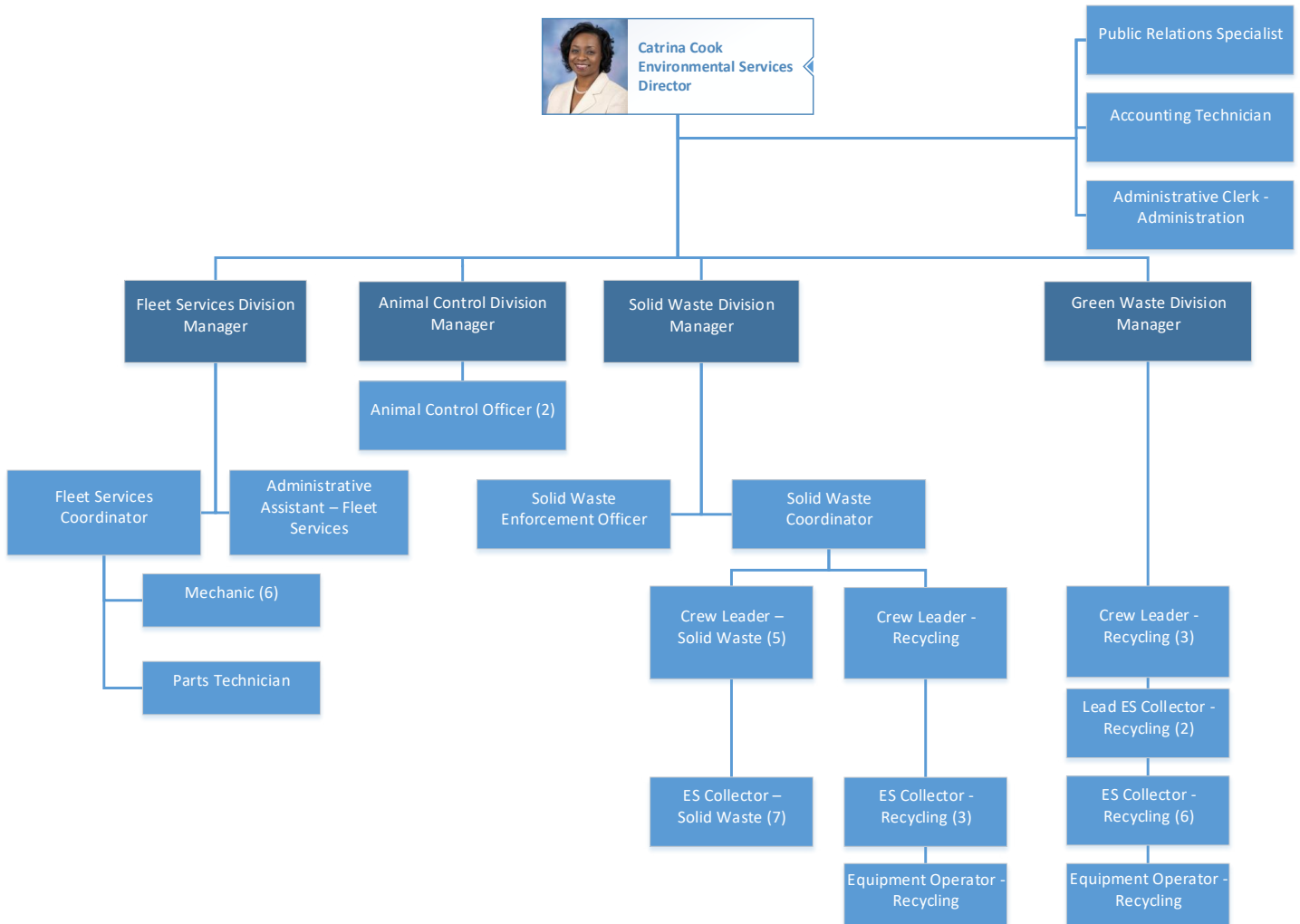


City of Auburn



City of Auburn

# ENVIRONMENTAL SERVICES



## MISSION

The mission of the 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

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## 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.)<sup>1</sup>
- 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 Auburn<sup>1</sup>

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<sup>1</sup> 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, 2022 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 2017-2021

	Audited Actual					Increase FY21<FY17		
	FY2017	FY2018	FY2019	FY2020	FY2021	Amount	As a %	Average % per Year
	\$	\$	\$	\$	\$	\$	%	%
<b>Operating Revenues</b>	<b>4,846,645</b>	<b>5,192,330</b>	<b>5,456,540</b>	<b>5,261,939</b>	<b>5,436,358</b>	589,713	12.17%	2.43%
<b>Operating Expenses</b>	<b>4,568,571</b>	<b>5,149,644</b>	<b>5,418,703</b>	<b>5,096,392</b>	<b>5,370,814</b>	802,243	17.56%	3.51%
Operating Income (Loss)	278,074	42,686	37,837	165,546	65,545	(212,529)	-76.43%	-15.29%
Nonoperating Revenues (Expenses)								
Gain (Loss) on Disposal of Assets	18,770	20,658	60,438	1,782	-	(18,770)	-100.00%	-20.00%
Interest Earned	3,611	4,556	5,106	10,981	5,052	1,441	39.90%	7.98%
Total Nonoperating	22,381	25,214	65,544	12,763	5,052	(17,329)	-77.43%	-15.49%
Income before Transfers and Capital Contributions	300,455	67,900	103,381	178,309	70,596	(229,859)	-76.50%	-15.30%
Capital Contributions - Grants	86,404	-	-	-	-	(86,404)	-100.00%	-20.00%
Transfers	(110,754)	(270,058)	519,868	245,000	(55,000)	55,754	-50.34%	-10.07%
Change in Net Position	276,105	(202,158)	623,249	423,309	15,596	(260,509)	-94.35%	-18.87%
Prior Period Adjustment	-	(124,363)	-	-	-	-	n/a	n/a
<b>Net Position, Beginning</b>	<b>1,662,837</b>	<b>1,938,947</b>	<b>1,612,426</b>	<b>2,235,675</b>	<b>2,658,985</b>	996,148	59.91%	11.98%
<b>Net Position, Ending</b>	<b>1,938,947</b>	<b>1,612,426</b>	<b>2,235,675</b>	<b>2,658,985</b>	<b>2,674,581</b>	735,634	37.94%	7.59%
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	858,876	834,838	458,384	555,413	652,594	(206,282)	-24.02%	-4.80%
Noncapital Financing	(50,337)	(270,058)	519,868	357,040	(34,426)	15,911	-31.61%	-6.32%
Capital and related Activities	(545,800)	(1,364,823)	(472,837)	1,782	(358,059)	187,741	-34.40%	-6.88%
Investing Activities	3,611	4,556	5,106	10,981	5,052	1,441	39.91%	7.98%
Net Increase (Decrease) in Cash	266,350	(795,487)	510,521	925,216	265,161	(1,189)	-0.45%	-0.09%
Beginning Cash and Equivalents	1,216,965	1,483,315	687,828	1,198,349	2,123,565	906,600	74.50%	14.90%
Ending Cash and Equivalents	1,483,315	687,828	1,198,349	2,123,565	2,388,726	905,411	61.04%	12.21%

# SOLID WASTE MANAGEMENT FUND

## OPERATING PROJECTIONS

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			
	FY2022	FY2023	FY2024	Hist. %	Proj. %	FY2025	FY2026	FY2027	FY2028
	\$	\$	\$	%	%	\$	\$	\$	\$
<b>Operating Revenues</b>	5,401,300	5,620,300	5,731,300	2.43%	2%	5,845,926	5,962,845	6,082,101	6,203,743
<b>Operating Expenses</b>	5,544,730	5,933,392	5,953,059	3.51%	3%	6,131,651	6,315,600	6,505,068	6,700,220
Operating Income (Loss)	(143,430)	(313,092)	(221,759)			(285,725)	(352,756)	(422,967)	(496,477)
Nonoperating Revenues (Expenses)									
Gain (Loss) on Disposal of Assets	5,000	5,000	5,000	-20.00%	0%	5,000	5,000	5,000	5,000
Interest Earned	3,500	3,500	3,500	7.98%	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	(134,930)	(304,592)	(213,259)			(277,225)	(344,256)	(414,467)	(487,977)
Transfers In	-	-	-			-	-	-	-
Transfers Out	(55,000)	(55,000)	(55,000)	-10.07%	0%	(55,000)	(55,000)	(55,000)	(55,000)
Change in Net Position	(189,930)	(359,592)	(268,259)			(332,225)	(399,256)	(469,467)	(542,977)
<b>Net Position, Beginning</b>	2,674,581	2,484,651	2,125,059			1,856,800	1,524,575	1,125,319	655,852
<b>Net Position, Ending</b>	2,484,651	2,125,059	1,856,800			1,524,575	1,125,319	655,852	112,875

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

Capital Outlays and Projects	1,216,853	750,000	375,000			375,000	375,000	125,000	400,000
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# SOLID WASTE MANAGEMENT FUND

## OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Beginning Net Position</b>	<b>2,235,675</b>	<b>2,658,985</b>	<b>2,674,581</b>	<b>1,267,798</b>	<b>158,206</b>
Operating Revenues					
Grants	100,612	1,103	-	-	-
Charges for Services	5,142,714	5,394,166	5,371,500	5,606,500	5,717,500
Recycling Revenue	12,992	24,730	20,000	10,000	10,000
Other Revenue	5,621	16,359	9,800	3,800	3,800
Total Operating Revenues	5,261,939	5,436,358	5,401,300	5,620,300	5,731,300
Non-Operating Revenues					
Sale of Surplus Assets	1,782	-	5,000	5,000	5,000
Interest	10,981	5,052	3,500	3,500	3,500
Transfer in from General Fund	300,000	-	-	-	-
Total Non-Operating Revenues	312,763	5,052	8,500	8,500	8,500
<b>Total Revenues</b>	<b>5,574,702</b>	<b>5,441,410</b>	<b>5,409,800</b>	<b>5,628,800</b>	<b>5,739,800</b>
Expenses	5,096,392	5,370,814	5,544,730	5,933,392	5,953,059
Capital Outlays <sup>1</sup>	-	-	1,216,853	750,000	375,000
Transfers	55,000	55,000	55,000	55,000	55,000
<b>Total Expenses and Transfers</b>	<b>5,151,392</b>	<b>5,425,814</b>	<b>6,816,583</b>	<b>6,738,392</b>	<b>6,383,059</b>
Excess of Revenues over Expenses and Transfers Out	423,309	15,596	(1,406,783)	(1,109,592)	(643,259)
<b>Ending Net Position, budget basis<sup>1</sup></b>	<b>2,658,985</b>	<b>2,674,581</b>	<b>1,267,798</b>	<b>158,206</b>	<b>(485,053)</b>
Capital Outlays and Projects	-	-	1,216,853	750,000	375,000
<b>Ending Net Position, accrual basis<sup>1</sup></b>	<b>2,658,985</b>	<b>2,674,581</b>	<b>2,484,651</b>	<b>2,125,059</b>	<b>1,856,800</b>

<sup>1</sup> 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 FY2022 - FY2024 totals \$2,341,853, resulting in a negative ending net position for FY2024. When this is adjusted for, the projected FY2024 ending net position is \$1,856,800.



# SOLID WASTE MANAGEMENT FUND

## ADMINISTRATION

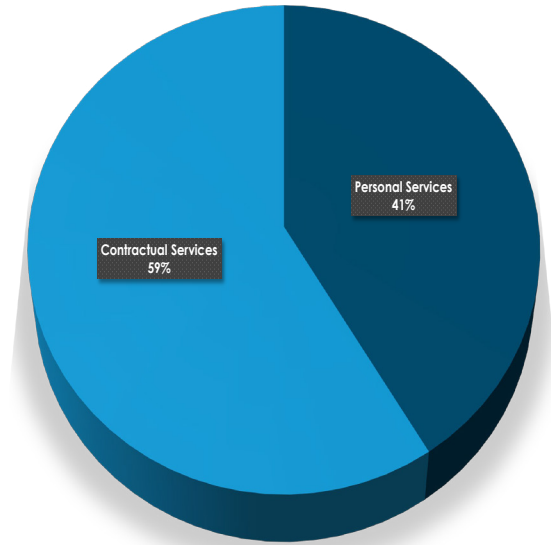
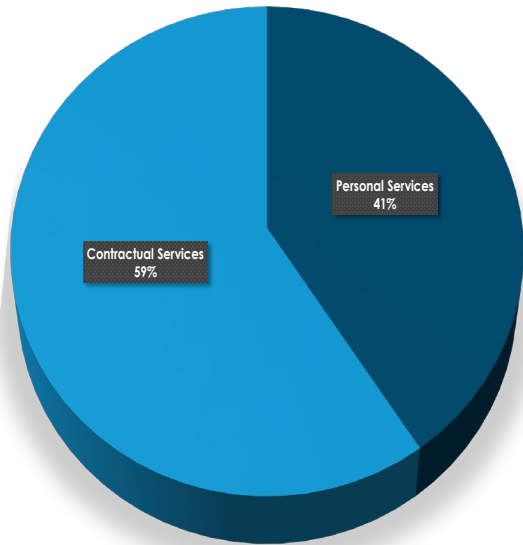
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	235,823	249,864	271,989	250,055	255,738
Contractual Services	334,000	334,000	334,000	364,000	364,000
<b>TOTALS</b>	<b>569,823</b>	<b>583,864</b>	<b>605,989</b>	<b>614,055</b>	<b>619,738</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



# SOLID WASTE MANAGEMENT FUND

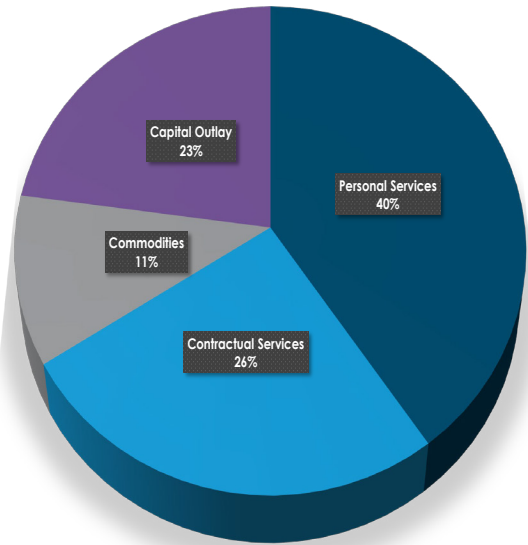
## RECYCLING

### COMPARATIVE SUMMARY BY CATEGORY

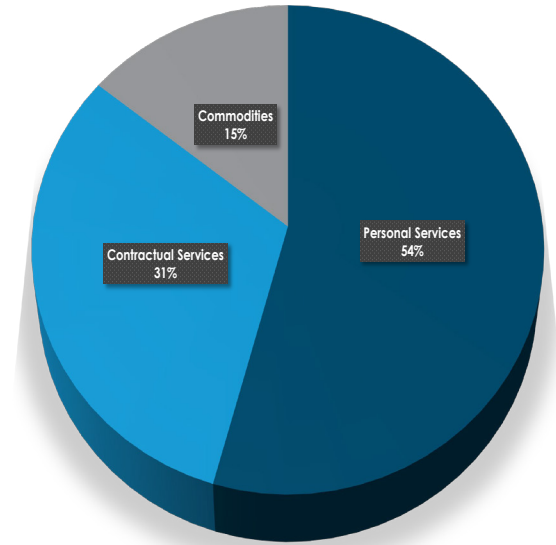
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,114,982	1,065,273	1,136,428	1,323,239	1,377,380
Contractual Services	630,143	594,589	760,498	842,164	794,014
Commodities	309,197	386,262	353,500	365,500	365,500
Capital Outlay	-	-	370,800	750,000	-
Projects	40,339	-	-	-	-
<b>TOTALS</b>	<b>2,094,660</b>	<b>2,046,123</b>	<b>2,621,226</b>	<b>3,280,903</b>	<b>2,536,894</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



# SOLID WASTE MANAGEMENT FUND

## SOLID WASTE

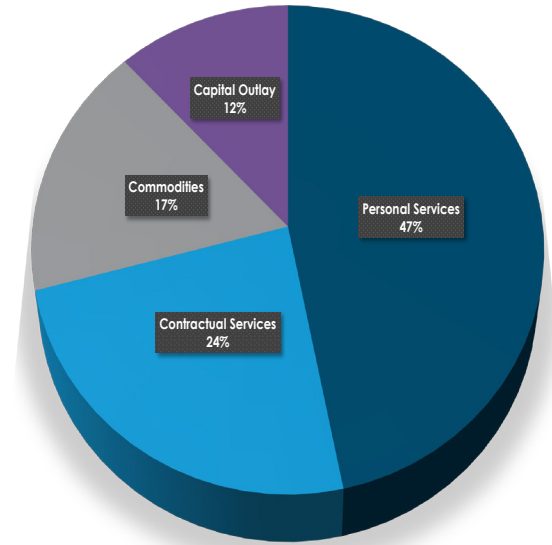
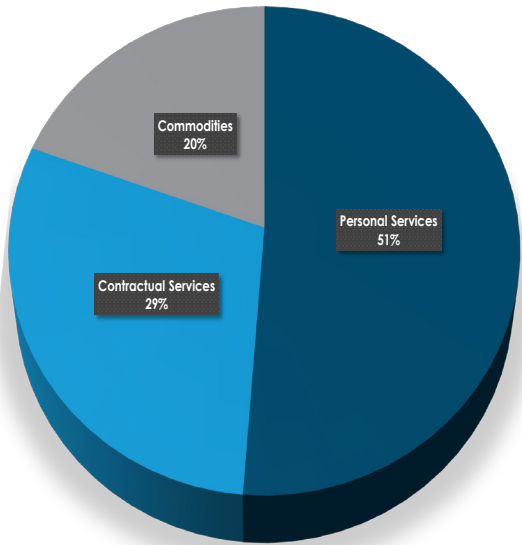
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,181,076	1,181,594	1,285,890	1,402,559	1,461,999
Contractual Services	731,231	763,583	799,900	800,850	749,403
Commodities	375,061	545,368	548,800	534,800	534,800
Capital Outlay	-	-	846,053	-	375,000
Agency Support	6,514	-	-	-	-
<b>TOTALS</b>	<b>2,293,882</b>	<b>2,490,546</b>	<b>3,480,643</b>	<b>2,738,209</b>	<b>3,121,202</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



# SOLID WASTE MANAGEMENT FUND

## GENERAL OPERATIONS

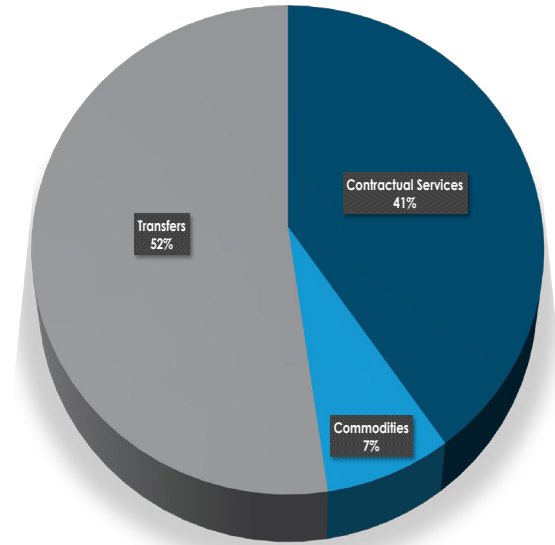
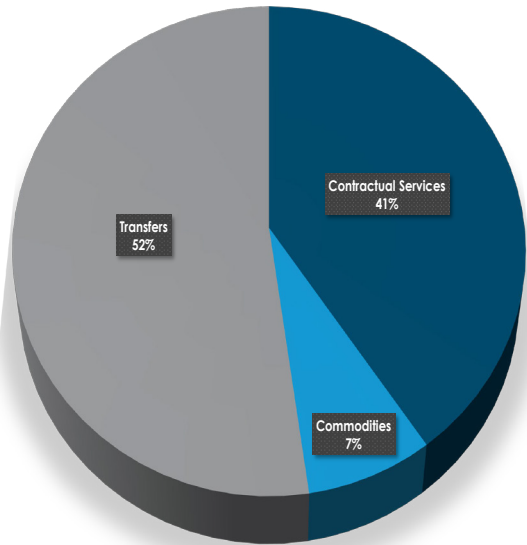
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Contractual Services	136,954	245,542	46,000	42,500	42,500
Commodities	1,072	4,739	7,725	7,725	7,725
Transfers	55,000	55,000	55,000	55,000	55,000
<b>TOTALS</b>	<b>193,027</b>	<b>305,281</b>	<b>108,725</b>	<b>105,225</b>	<b>105,225</b>

### BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024





## SPECIAL REVENUE FUNDS

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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** accounts for funds received from the State of Alabama and disbursed for street related projects.

**Four and Five Cent State Gas Tax Fund** accounts for Auburn's share of the State of Alabama four cent 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 Rebuild Alabama Act revenues and expenditures for street and infrastructure related projects.

**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.

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

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

**Coronavirus State and Local Fiscal Recovery Fund** accounts for American Rescue Plan federal funding provided through the U.S. Department of Treasury to respond to the COVID-19 public health emergency and its economic impacts.

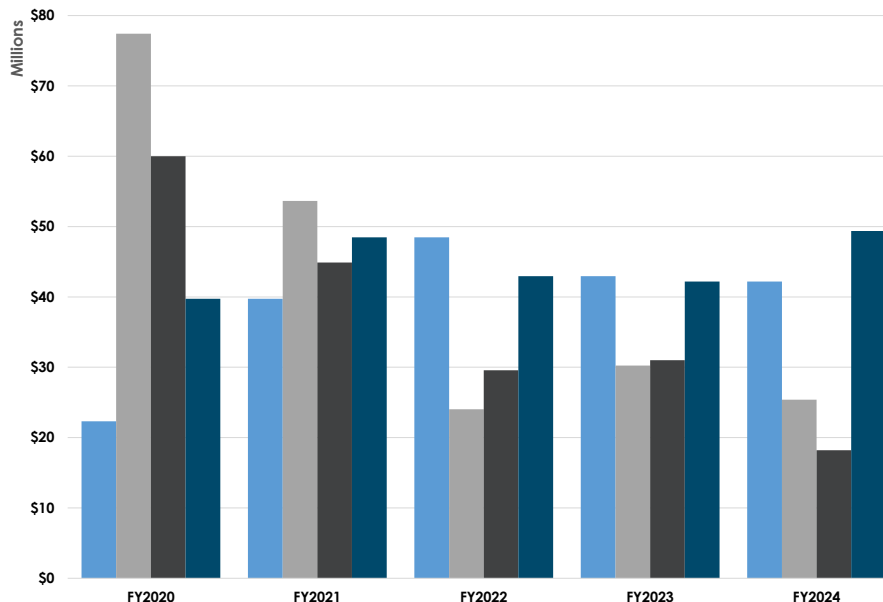
	Audited Actual		Adjusted	Budget	
	FY2020	FY2021	Budget	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Fund Balance, Beginning of Year</b>	<b>22,314,455</b>	<b>39,728,852</b>	<b>48,479,101</b>	<b>42,937,248</b>	<b>42,179,416</b>
Revenues	20,916,722	22,522,193	24,029,080	30,241,250	25,383,200
Other Financing Sources (OFS)	56,490,659	31,119,346	4,500	4,500	4,500
<b>Total Revenues and OFS</b>	<b>77,407,382</b>	<b>53,641,538</b>	<b>24,033,580</b>	<b>30,245,750</b>	<b>25,387,700</b>
Expenditures	22,808,639	18,952,622	9,344,816	11,615,171	9,386,581
Other Financing Uses (OFU)	37,184,346	25,938,667	20,230,617	19,388,411	8,820,616
<b>Total Expenditures and OFU</b>	<b>59,992,984</b>	<b>44,891,289</b>	<b>29,575,433</b>	<b>31,003,582</b>	<b>18,207,197</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	17,414,397	8,750,249	(5,541,853)	(757,832)	7,180,503
<b>Fund Balance, End of Year</b>	<b>39,728,852</b>	<b>48,479,101</b>	<b>42,937,248</b>	<b>42,179,416</b>	<b>49,359,919</b>

# SPECIAL REVENUE FUNDS

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

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Locally Levied Taxes	19,730,215	21,616,811	22,945,930	23,634,600	24,343,300
State Shared Taxes	509,944	670,502	742,000	696,500	700,500
Other Revenues	676,563	234,880	341,150	342,650	339,400
Grants	-	-	-	5,567,500	-
<b>Total Revenues</b>	<b>20,916,722</b>	<b>22,522,193</b>	<b>24,029,080</b>	<b>30,241,250</b>	<b>25,383,200</b>
<b>Other Financing Sources (OFS)</b>					
Sale of Surplus Assets	4,510	-	4,500	4,500	4,500
Debt Proceeds	56,486,149	31,119,346	-	-	-
<b>Total Revenues and OFS</b>	<b>77,407,382</b>	<b>53,641,538</b>	<b>24,033,580</b>	<b>30,245,750</b>	<b>25,387,700</b>
<b>Expenditures</b>					
Public Safety	33,804	58,893	39,200	10,300	35,300
Municipal Court	165,483	-	700	-	-
General Operations	640,328	683,047	831,850	3,126,800	875,580
Debt Service (Board of Ed.)	21,969,024	18,210,682	8,473,066	8,478,071	8,475,701
<b>Total Expenditures</b>	<b>22,808,639</b>	<b>18,952,622</b>	<b>9,344,816</b>	<b>11,615,171</b>	<b>9,386,581</b>
<b>Other Financing Uses (OFU)</b>					
Bond/Warrant Issue Expense	433,096	226,920	-	-	-
Operating Transfers to Other Funds	1,071,434	568,000	793,000	696,000	700,000
Transfer to Board of Education	35,679,816	25,143,747	19,437,617	15,392,411	8,120,616
Transfer to Other Funds	-	-	-	3,300,000	-
<b>Total Expenditures and OFU</b>	<b>59,992,984</b>	<b>44,891,289</b>	<b>29,575,433</b>	<b>31,003,582</b>	<b>18,207,197</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	17,414,397	8,750,249	(5,541,853)	(757,832)	7,180,503
<b>Fund Balance, Beginning of Year</b>	<b>22,314,455</b>	<b>39,728,852</b>	<b>48,479,101</b>	<b>42,937,248</b>	<b>42,179,416</b>
<b>Fund Balance, End of Year</b>	<b>39,728,852</b>	<b>48,479,101</b>	<b>42,937,248</b>	<b>42,179,416</b>	<b>49,359,919</b>

■ Fund Balance, Beginning of Year ■ Total Revenues and OFS ■ Total Expenditures and OFU ■ Fund Balance, End of Year



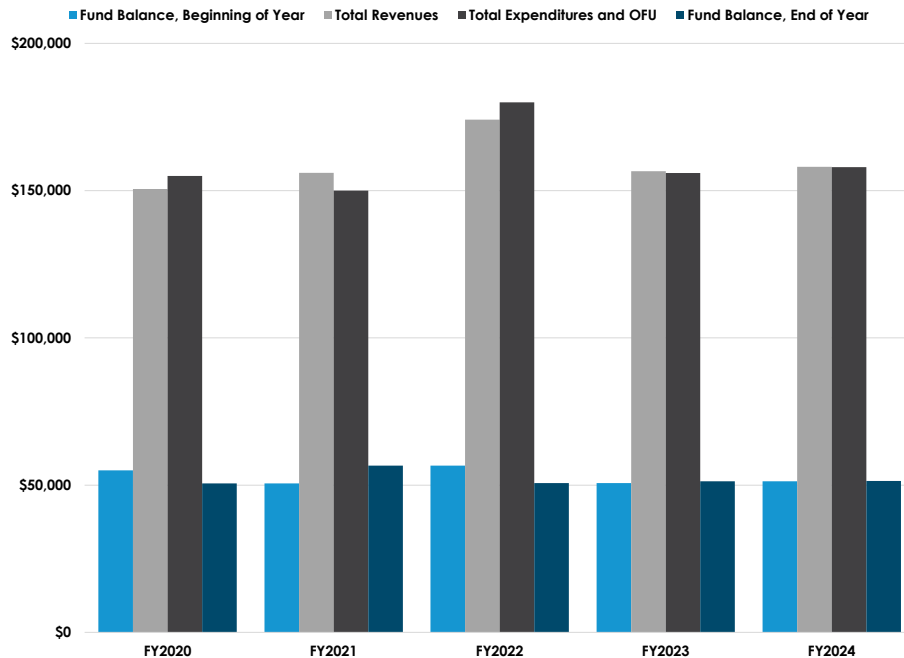


# SEVEN CENT STATE GAS TAX FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	150,246	155,944	174,000	156,500	158,000
Interest	314	98	100	100	100
<b>Total Revenues</b>	<b>150,560</b>	<b>156,043</b>	<b>174,100</b>	<b>156,600</b>	<b>158,100</b>
Other Financing Uses (OFU)					
<b>Operating Transfers to Other Funds</b>	<b>155,000</b>	<b>150,000</b>	<b>180,000</b>	<b>156,000</b>	<b>158,000</b>
Excess of Revenue over Expenditures and OFU	(4,440)	6,043	(5,900)	600	100
<b>Fund Balance, Beginning of Year</b>	<b>54,996</b>	<b>50,556</b>	<b>56,599</b>	<b>50,699</b>	<b>51,299</b>
<b>Fund Balance, End of Year</b>	<b>50,556</b>	<b>56,599</b>	<b>50,699</b>	<b>51,299</b>	<b>51,399</b>

## FIVE YEAR SUMMARY

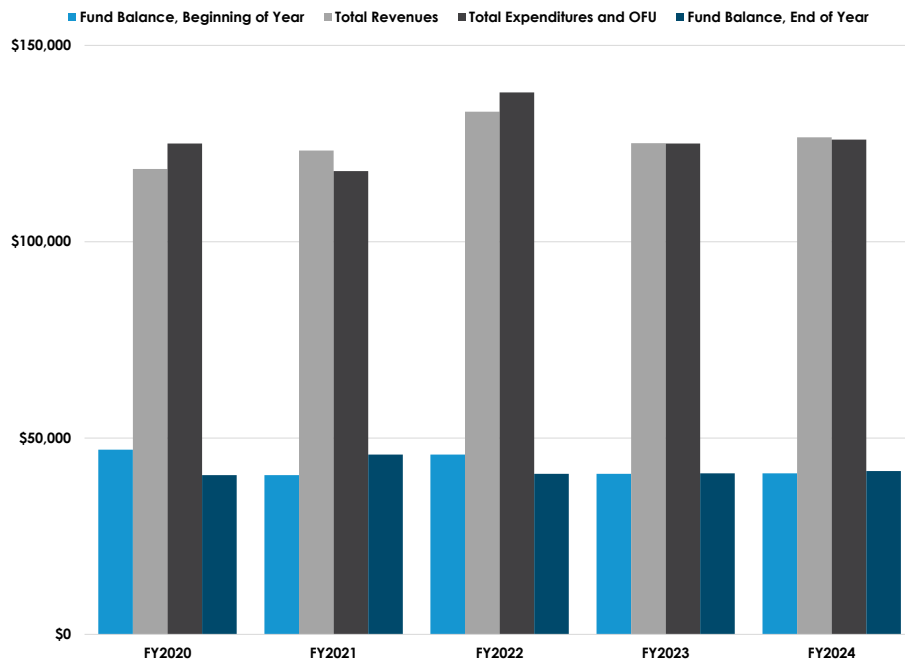


# FOUR/FIVE CENT STATE GAS TAX FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	118,264	123,148	133,000	125,000	126,500
Interest	263	79	100	100	100
<b>Total Revenues</b>	<b>118,527</b>	<b>123,228</b>	<b>133,100</b>	<b>125,100</b>	<b>126,600</b>
Other Financing Uses (OFU)					
<b>Operating Transfers to Other Funds</b>	<b>125,000</b>	<b>118,000</b>	<b>138,000</b>	<b>125,000</b>	<b>126,000</b>
Excess of Revenue over Expenditures and OFU	(6,473)	5,228	(4,900)	100	600
<b>Fund Balance, Beginning of Year</b>	<b>47,039</b>	<b>40,566</b>	<b>45,793</b>	<b>40,893</b>	<b>40,993</b>
<b>Fund Balance, End of Year</b>	<b>40,566</b>	<b>45,793</b>	<b>40,893</b>	<b>40,993</b>	<b>41,593</b>

## FIVE YEAR SUMMARY

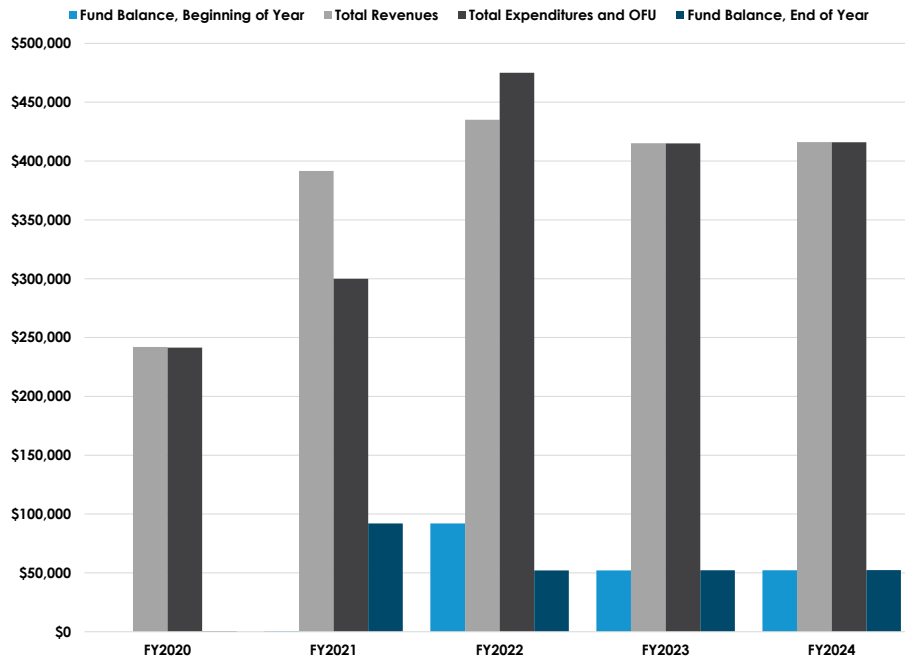


# TEN CENT STATE GAS TAX FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
State Shared Gasoline Tax	241,434	391,409	435,000	415,000	416,000
Interest	519	140	100	100	100
<b>Total Revenues</b>	<b>241,952</b>	<b>391,550</b>	<b>435,100</b>	<b>415,100</b>	<b>416,100</b>
Other Financing Uses (OFU)					
<b>Operating Transfers to Other Funds</b>	<b>241,434</b>	<b>300,000</b>	<b>475,000</b>	<b>415,000</b>	<b>416,000</b>
Excess of Revenue over Expenditures and OFU	519	91,550	(39,900)	100	100
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>519</b>	<b>92,069</b>	<b>52,169</b>	<b>52,269</b>
<b>Fund Balance, End of Year</b>	<b>519</b>	<b>92,069</b>	<b>52,169</b>	<b>52,269</b>	<b>52,369</b>

## FIVE YEAR SUMMARY



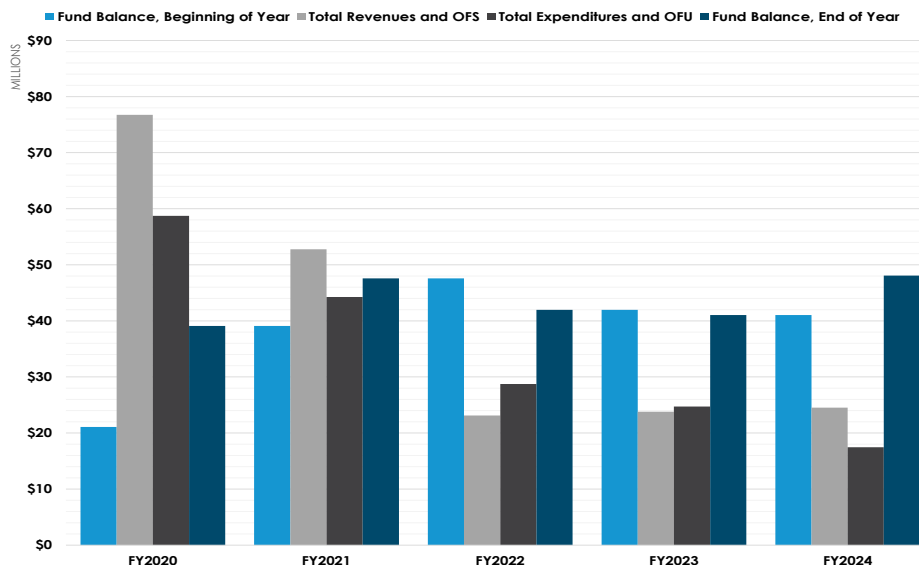
# SPECIAL SCHOOL TAX FUND

## A MAJOR FUND

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
General Property Tax	19,730,215	21,616,811	22,945,930	23,634,600	24,343,300
Interest	519,616	22,185	170,000	170,000	170,000
<b>Total Revenues</b>	<b>20,249,831</b>	<b>21,638,996</b>	<b>23,115,930</b>	<b>23,804,600</b>	<b>24,513,300</b>
Other Financing Sources (OFS)					
Debt Proceeds	56,486,149	31,119,346	-	-	-
<b>Total Revenues and OFS</b>	<b>76,735,981</b>	<b>52,758,342</b>	<b>23,115,930</b>	<b>23,804,600</b>	<b>24,513,300</b>
Expenditures					
General Operations	640,328	683,047	831,850	859,300	875,580
Debt Service	21,969,024	18,210,682	8,473,066	8,478,071	8,475,701
Other Financing Uses (OFU)					
Transfer to Board of Education	6,759,040	12,026,879	7,347,821	7,347,821	8,120,616
Transfer to BOE - Debt Proceeds <sup>1</sup>	28,920,776	13,116,868	12,089,796	8,044,590	-
Bond/Warrant Issue Expense	433,096	226,920	-	-	-
<b>Total Expenditures and OFU</b>	<b>58,722,264</b>	<b>44,264,396</b>	<b>28,742,533</b>	<b>24,729,782</b>	<b>17,471,897</b>
Excess of Revenues and OFS over Expenditures and OFU	18,013,716	8,493,946	(5,626,603)	(925,182)	7,041,403
<b>Fund Balance, Beginning of Year</b>	<b>21,081,975</b>	<b>39,095,691</b>	<b>47,589,638</b>	<b>41,963,035</b>	<b>41,037,853</b>
<b>Fund Balance, End of Year<sup>1</sup></b>	<b>39,095,691</b>	<b>47,589,638</b>	<b>41,963,035</b>	<b>41,037,853</b>	<b>48,079,256</b>

### FIVE YEAR SUMMARY



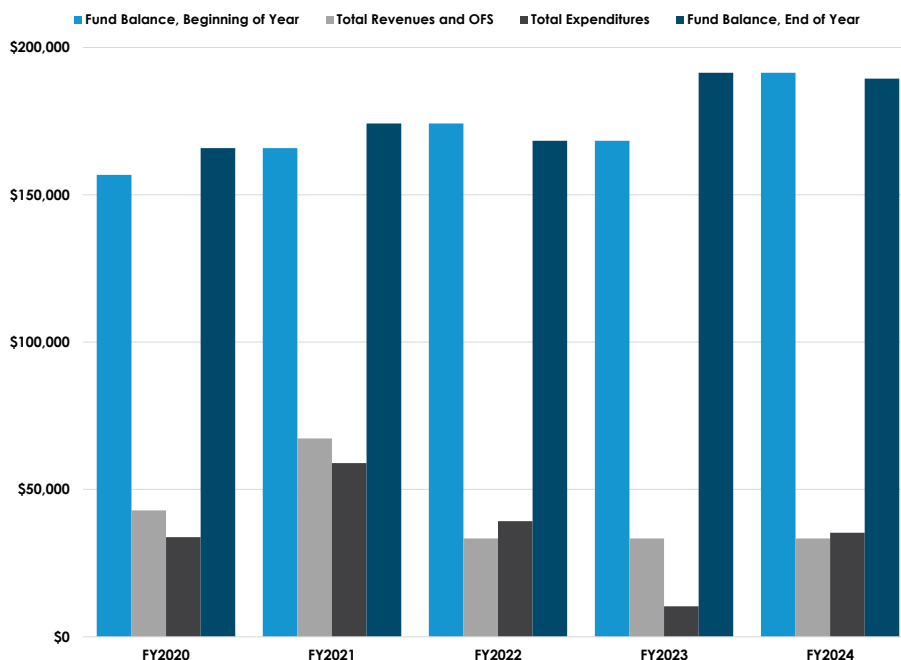
<sup>1</sup> In FY2024, fund balance is projected to increase 17.2% due to a decrease in the transfer of debt proceeds to the Board of Education.

# PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
Confiscation Revenues	36,721	66,674	27,500	27,500	27,500
Interest	1,650	587	1,350	1,350	1,350
<b>Total Revenues</b>	<b>38,371</b>	<b>67,261</b>	<b>28,850</b>	<b>28,850</b>	<b>28,850</b>
Other Financing Sources					
Sale of Surplus Assets	4,510	-	4,500	4,500	4,500
<b>Total Revenues and OFS</b>	<b>42,881</b>	<b>67,261</b>	<b>33,350</b>	<b>33,350</b>	<b>33,350</b>
Expenditures					
Public Safety Police Operations	10,041	21,558	10,200	10,300	10,300
Public Safety Police Capital Outlay	23,763	37,335	29,000	-	25,000
<b>Total Expenditures</b>	<b>33,804</b>	<b>58,893</b>	<b>39,200</b>	<b>10,300</b>	<b>35,300</b>
Excess of Revenues and OFS over Expenditures	9,077	8,367	(5,850)	23,050	(1,950)
<b>Fund Balance, Beginning of Year</b>	<b>156,737</b>	<b>165,814</b>	<b>174,181</b>	<b>168,331</b>	<b>191,381</b>
<b>Fund Balance, End of Year</b>	<b>165,814</b>	<b>174,181</b>	<b>168,331</b>	<b>191,381</b>	<b>189,431</b>

## FIVE YEAR SUMMARY

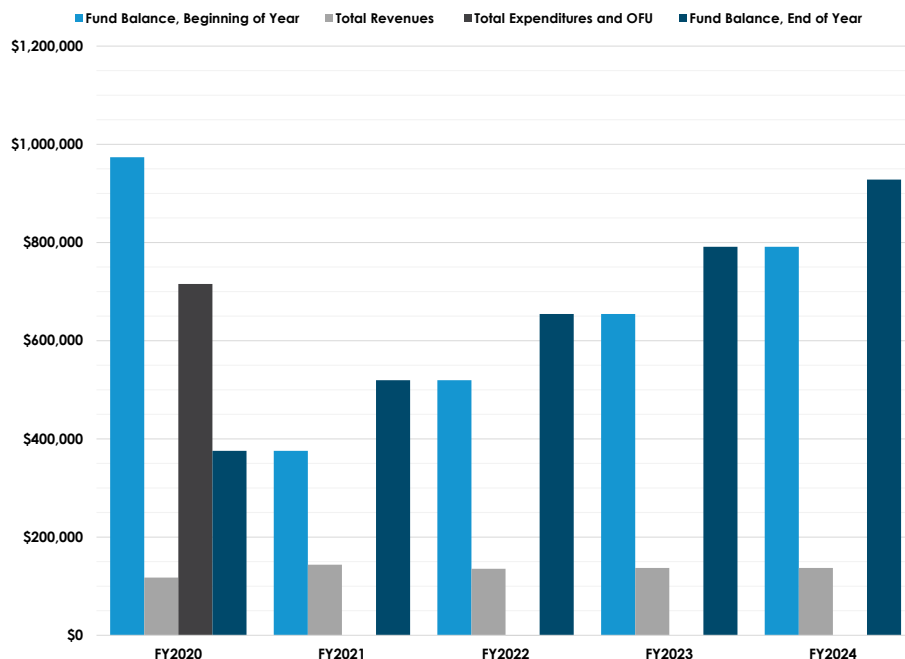


# MUNICIPAL COURT JUDICIAL ADMINISTRATION FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Court Fines	111,527	142,835	135,000	135,000	135,000
Interest	5,954	955	500	2,000	2,000
<b>Total Revenues</b>	<b>117,481</b>	<b>143,789</b>	<b>135,500</b>	<b>137,000</b>	<b>137,000</b>
<b>Expenditures</b>					
Municipal Court Operations	10,888	-	700	-	-
Municipal Court Capital Outlay	154,595	-	-	-	-
<b>Other Financing Uses (OFU)</b>					
Transfer to Capital Projects Fund	550,000	-	-	-	-
<b>Operating Transfers to Other Funds</b>	<b>715,483</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>
Excess of Revenue over Expenditures and OFU	(598,002)	143,789	134,800	137,000	137,000
<b>Fund Balance, Beginning of Year</b>	<b>973,708</b>	<b>375,706</b>	<b>519,496</b>	<b>654,296</b>	<b>791,296</b>
<b>Fund Balance, End of Year</b>	<b>375,706</b>	<b>519,496</b>	<b>654,296</b>	<b>791,296</b>	<b>928,296</b>

## FIVE YEAR SUMMARY



# CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUND<sup>1</sup> - A MAJOR FUND

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
Grants	-	-	-	5,567,500	-
Interest	-	1,326	6,500	6,500	3,250
<b>Total Revenues</b>	<b>-</b>	<b>1,326</b>	<b>6,500</b>	<b>5,574,000</b>	<b>3,250</b>
Expenditures					
General Operations	-	-	-	300,000	-
Capital Projects	-	-	-	1,000,000	-
Capital Outlay	-	-	-	967,500	-
Outside Agencies	-	-	-	3,300,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,567,500</b>	<b>-</b>
Excess of Revenues over Expenditures	-	1,326	6,500	6,500	3,250
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>1,326</b>	<b>7,826</b>	<b>14,326</b>
<b>Fund Balance, End of Year<sup>2</sup></b>	<b>-</b>	<b>1,326</b>	<b>7,826</b>	<b>14,326</b>	<b>17,576</b>

1 This is a new fund established in FY2021 which accounts for American Rescue Plan funding received from the federal government.

2 In FY2023 and FY2024, fund balance is projected to increase 83.1% and 22.7% respectively due to interest income.



City of Auburn



# CITY OF AUBURN



City of Auburn

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## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### DEBT SERVICE FUND

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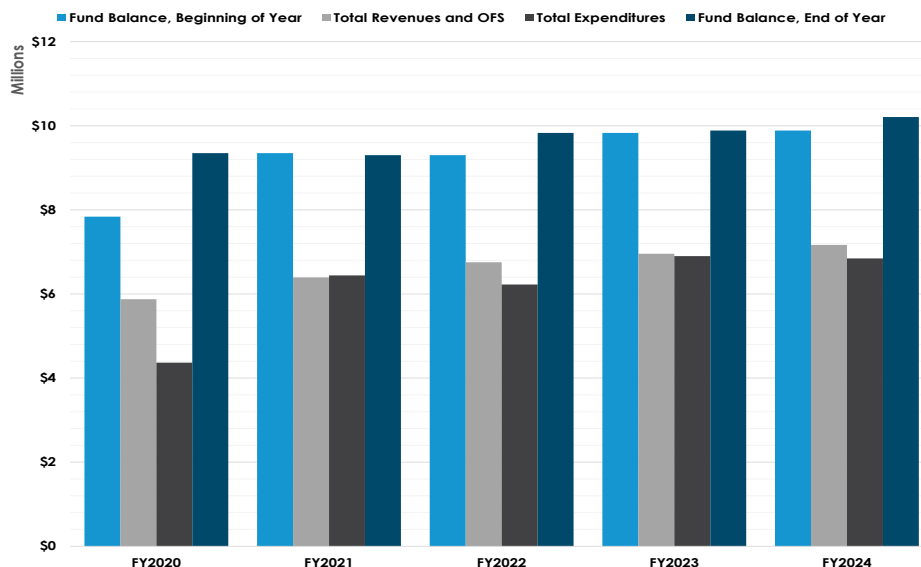


City of Auburn

# DEBT SERVICE 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 5-Mill Tax Fund to provide for construction of new school facilities. In April 2015, voters approved the use of these funds to construct a new high school and other facility improvements. During fiscal 2016, the City's General Fund assumed all the outstanding debt in this fund, leaving this new education related debt as the only debt being repaid by this fund. In July 2019, another special municipal election was held allowing the citizens to vote on using the Special Five Mill Tax Fund for improvements to existing school facilities, including Cary Woods Elementary and J. F. Drake Middle School. The referendum passed and \$37.1 million in general obligation bonds were issued in fiscal 2020. This fund now services the approved debt issued for school capital investments.

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
<b>Revenues</b>					
General Property Tax	5,799,160	6,381,979	6,744,900	6,947,300	7,155,800
Interest	76,694	11,556	8,500	9,500	10,500
<b>Total Revenues</b>	<b>5,875,853</b>	<b>6,393,535</b>	<b>6,753,400</b>	<b>6,956,800</b>	<b>7,166,300</b>
<b>Expenditures</b>					
Tax Administration Fee	187,295	201,494	248,000	251,650	256,400
<b>Debt Service</b>					
Principal	-	1,355,000	1,130,000	1,855,000	1,890,000
Interest	4,177,746	4,883,531	4,844,981	4,791,006	4,697,381
Fiscal Fees	828	1,631	1,650	1,650	1,650
<b>Total Expenditures</b>	<b>4,365,868</b>	<b>6,441,656</b>	<b>6,224,631</b>	<b>6,899,306</b>	<b>6,845,431</b>
Excess of Revenues and OFS over Expenditures	1,509,985	(48,121)	528,769	57,494	320,869
<b>Fund Balance, Beginning of Year</b>	<b>7,838,599</b>	<b>9,348,584</b>	<b>9,300,463</b>	<b>9,829,232</b>	<b>9,886,726</b>
<b>Fund Balance, End of Year</b>	<b>9,348,584</b>	<b>9,300,463</b>	<b>9,829,232</b>	<b>9,886,726</b>	<b>10,207,595</b>



# SPECIAL FIVE-MILL TAX FUND

## HISTORY FISCAL YEARS 2012-2016

	Actual				
	FY2012	FY2013	FY2014	FY2015	FY2016
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Ad Valorem	3,812,161	3,752,492	3,862,390	3,999,233	4,222,083
Interest	28,869	19,538	16,496	14,699	18,976
<b>Total Revenues</b>	<b>3,841,030</b>	<b>3,772,030</b>	<b>3,878,886</b>	<b>4,013,932</b>	<b>4,241,059</b>
<b>Expenditures</b>					
Capital Imp wts 6.01.98 \$2.0M Principal	145,000	-	-	-	-
Capital Imp wts 6.01.98 \$2.0M Interest (refunded by 2012 issue)	31,173	-	-	-	-
GO Warrants 08.01.99 (Lib) \$3.7M Principal	375,000	-	-	-	-
GO Warrants 08.01.99 (Lib) \$3.7M Interest (refunded by 2012 issue)	64,225	-	-	-	-
GO Warrants 08.01.02 \$7.25M Principal	565,000	-	-	-	-
GO Warrants 08.01.02 \$7.25M Interest (refunded by 2012 issue)	148,498	-	-	-	-
GO Warrants 03.01.05 \$5.0M Principal <sup>1</sup>	865,000	900,000	965,000	565,000	-
GO Warrants 03.01.05 \$5.0M Interest <sup>1</sup>	262,854	115,990	76,120	44,625	-
GO Warrants 01.01.07 \$5.2M Principal <sup>1</sup>	300,000	315,000	335,000	355,000	-
GO Warrants 01.01.07 \$5.2M Interest <sup>1</sup>	166,300	154,000	139,325	36,232	-
GO Bonds 06.01.09 \$9.0M Principal <sup>1</sup>	655,000	675,000	695,000	720,000	-
GO Bonds 06.01.09 \$9.0M Interest <sup>1</sup>	277,125	260,750	240,500	219,650	-
GO Bonds 05.01.12 \$4.0M Principal <sup>1</sup>	-	250,000	265,000	275,000	-
GO Bonds 05.01.12 \$4.0M Interest <sup>1</sup>	19,757	160,632	157,191	152,125	-
GO Bonds 08.01.12 \$6.18M Principal <sup>1</sup>	-	1,155,000	1,235,000	1,260,000	-
GO Bonds 08.01.12 \$6.18M Interest <sup>1</sup>	-	182,200	159,100	134,400	-
GO Bonds 10.28.14 \$2.51M Interest	-	-	-	61,501	-
GO Bonds 06.23.15 \$78.2M Interest	-	-	-	-	2,859,529
Non-Departmental <sup>2</sup>	125,514	117,995	150,674	133,410	136,403
Trustee Fees	89,265	5,775	3,150	3,250	806
Bond/Warrant Issue Expense				36,023	
<b>Total Expenditures</b>	<b>4,089,711</b>	<b>4,292,342</b>	<b>4,421,060</b>	<b>3,996,216</b>	<b>2,996,738</b>
<b>Other Financing Sources and Uses</b>					
Proceeds of Refunding Bonds	6,180,000	-	-	2,510,000	-
Premium on Debt Issued	493,473	-	-	217,027	-
Payment to Refunded Bond Escrow	(6,608,445)	-	-	(2,690,594)	-
<b>Total Other Financing Sources and Uses</b>	<b>65,028</b>	<b>-</b>	<b>-</b>	<b>36,433</b>	<b>-</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	(183,653)	(520,312)	(542,174)	54,149	1,244,321
<b>Beginning Fund Balance</b>	<b>3,723,923</b>	<b>3,540,270</b>	<b>3,019,958</b>	<b>2,477,784</b>	<b>2,531,933</b>
<b>Ending Fund Balance</b>	<b>3,540,270</b>	<b>3,019,958</b>	<b>2,477,784</b>	<b>2,531,933</b>	<b>3,776,254</b>

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 2017-2021

	Actual					Increase FY21 > FY17	
	FY2017	FY2018	FY2019	FY2020	FY2021	Amount	As a %
Revenues	\$	\$	\$	\$	\$	\$	%
Ad Valorem	4,438,499	4,792,454	5,238,151	5,799,160	6,381,979	1,943,480	43.79%
Interest	11,706	31,115	92,078	76,694	11,556	(150)	-1.29%
<b>Total Revenues</b>	<b>4,450,205</b>	<b>4,823,569</b>	<b>5,330,230</b>	<b>5,875,853</b>	<b>6,393,535</b>	<b>1,943,330</b>	<b>43.67%</b>
<b>Expenditures</b>							
GO Bonds 06.23.15 \$78.2M Principal	-	-	-	-	750,000	750,000	n/a
GO Bonds 06.23.15 \$78.2M Interest	3,342,306	3,342,306	3,342,306	3,342,306	3,342,306	-	0.00%
GO Bonds 10.17.19 \$37.1M Principal	-	-	-	-	605,000	605,000	n/a
GO Bonds 10.17.19 \$37.1M Interest	-	-	-	835,439	1,541,225	1,541,225	n/a
Non-Departmental <sup>1</sup>	165,939	179,649	166,732	187,295	201,494	35,555	21.43%
Trustee Fees	806	806	806	828	1,631	825	102.33%
<b>Total Expenditures</b>	<b>3,509,052</b>	<b>3,522,762</b>	<b>3,509,845</b>	<b>4,365,868</b>	<b>6,441,656</b>	<b>2,932,605</b>	<b>83.57%</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	941,153	1,300,807	1,820,385	1,509,985	(48,121)	(989,275)	-105.11%
<b>Beginning Fund Balance</b>	<b>3,776,255</b>	<b>4,717,408</b>	<b>6,018,214</b>	<b>7,838,599</b>	<b>9,348,585</b>	<b>5,572,330</b>	<b>147.56%</b>
<b>Ending Fund Balance</b>	<b>4,717,408</b>	<b>6,018,214</b>	<b>7,838,599</b>	<b>9,348,585</b>	<b>9,300,463</b>	<b>4,583,055</b>	<b>97.15%</b>

<sup>1</sup> Tax collection fees and property reappraisal fees.

# SPECIAL FIVE-MILL TAX FUND

PROJECTION FISCAL YEARS 2021-2024

	Audited	Adjusted	Budget	
	Actual	Budget	FY2023	FY2024
	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$
<b>Revenues</b>				
Ad Valorem	6,381,979	6,744,900	6,947,300	7,155,800
Interest	11,556	8,500	9,500	10,500
<b>Total Revenues</b>	<b>6,393,535</b>	<b>6,753,400</b>	<b>6,956,800</b>	<b>7,166,300</b>
<b>Expenditures</b>				
GO Bonds 06.23.15 \$78.2M Principal	750,000	500,000	1,200,000	1,200,000
GO Bonds 06.23.15 \$78.2M Interest	3,342,306	3,325,431	3,300,431	3,240,431
GO Bonds 10.17.19 \$37.1M Principal	605,000	630,000	655,000	690,000
GO Bonds 10.17.19 \$37.1M Interest	1,541,225	1,519,550	1,490,575	1,456,950
Non-Departmental <sup>1</sup>	201,494	248,000	251,650	256,400
Trustee Fees	1,631	1,650	1,650	1,650
<b>Total Expenditures</b>	<b>6,441,656</b>	<b>6,224,631</b>	<b>6,899,306</b>	<b>6,845,431</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU	(48,121)	528,769	57,494	320,869
<b>Beginning Fund Balance</b>	<b>9,348,584</b>	<b>9,300,463</b>	<b>9,829,232</b>	<b>9,886,726</b>
<b>Ending Fund Balance</b>	<b>9,300,463</b>	<b>9,829,232</b>	<b>9,886,726</b>	<b>10,207,595</b>

<sup>1</sup> Tax collection fees and property reappraisal fees.

# SPECIAL FIVE-MILL TAX FUND

PROJECTION FISCAL YEARS 2025-2028

	Rate of Projected Change %	Projected			
		FY2025 \$	FY2026 \$	FY2027 \$	FY2028 \$
<b>Revenues</b>					
Ad Valorem	3%	7,370,474	7,591,588	7,819,336	8,053,916
Interest		25,000	25,000	25,000	25,000
<b>Total Revenues</b>		<b>7,395,474</b>	<b>7,616,588</b>	<b>7,844,336</b>	<b>8,078,916</b>
<b>Expenditures</b>					
GO Bonds 06.23.15 \$78.2M Principal		1,200,000	2,545,000	2,620,000	2,705,000
GO Bonds 06.23.15 \$78.2M Interest		3,180,431	3,120,431	2,993,181	2,862,181
GO Bonds 10.17.19 \$37.1M Principal		725,000	765,000	800,000	845,000
GO Bonds 10.17.19 \$37.1M Interest		1,421,575	1,384,325	1,345,200	1,304,075
Non-Departmental <sup>1</sup>	3%	264,092	272,015	280,175	288,580
Trustee Fees		850	850	850	850
<b>Total Expenditures</b>		<b>6,791,948</b>	<b>8,087,621</b>	<b>8,039,406</b>	<b>8,005,686</b>
Excess (Deficit) of Revenues and OFS over Expenditures and OFU		603,526	(471,033)	(195,070)	73,229
<b>Beginning Fund Balance</b>		<b>10,207,595</b>	<b>10,811,121</b>	<b>10,340,088</b>	<b>10,145,018</b>
<b>Ending Fund Balance</b>		<b>10,811,121</b>	<b>10,340,088</b>	<b>10,145,018</b>	<b>10,218,247</b>

<sup>1</sup> Tax collection fees and property reappraisal fees.



City of Auburn



# CITY OF AUBURN



City of Auburn

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## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### **PUBLIC PARK AND RECREATION BOARD**

#### Tennis Center

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City of Auburn

# PUBLIC PARK AND RECREATION BOARD

## TENNIS CENTER FINANCING STRUCTURE

The Yarbrough Tennis Center is located on 18 acres in southwestern Auburn. A portion of the land for the complex was donated to the City of Auburn by the Cecil Yarbrough family. The facility has 16 outdoor clay courts, 12 outdoor hard courts with stadium seating, and 6 indoor tennis courts, which provides the public with excellent opportunities for tournament play, individual play, and lessons. The Tennis Center also includes a clubhouse with pro shop, men's and women's locker rooms, concessions area and meeting space.

The City financed and built the Tennis Center through a creative partnership with Auburn University. When the City began preparing for the design and construction of the center, the University approached the City about expanding the 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 team. The portion of the facilities housing the 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 Yarbrough Tennis Center, 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 team; the lease payments are structured to cover the principal and interest due on the 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 Yarbrough Tennis Center is owned, via a lease, by the PPRB. It is accounted for as a separate business-type activity and is a component unit of the City. 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

# PUBLIC PARK AND RECREATION BOARD

## TENNIS CENTER FINANCING STRUCTURE

### YARBROUGH TENNIS CENTER COURT FEES

	Clay Courts	Hard Courts	Indoor Courts
<b>Annual Passes</b>			
Individual	\$ 250.00	\$ 125.00	\$ 250.00
Family	\$ 400.00	\$ 225.00	\$ 425.00
Junior	\$ 200.00	\$ 75.00	\$ 180.00
<b>Per Visit</b>	\$ 5.00	\$ 3.00	\$ 10.00
<b>Added to Clay Court Pass</b>			
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

proposed operating budget for the fiscal years 2023 and 2024 is based on the historical operating data and knowledge of the staff of the forecasted and booked number and size of tournaments and events hosted by the complex. The PPRB operates the Tennis Center on a user-charge basis.

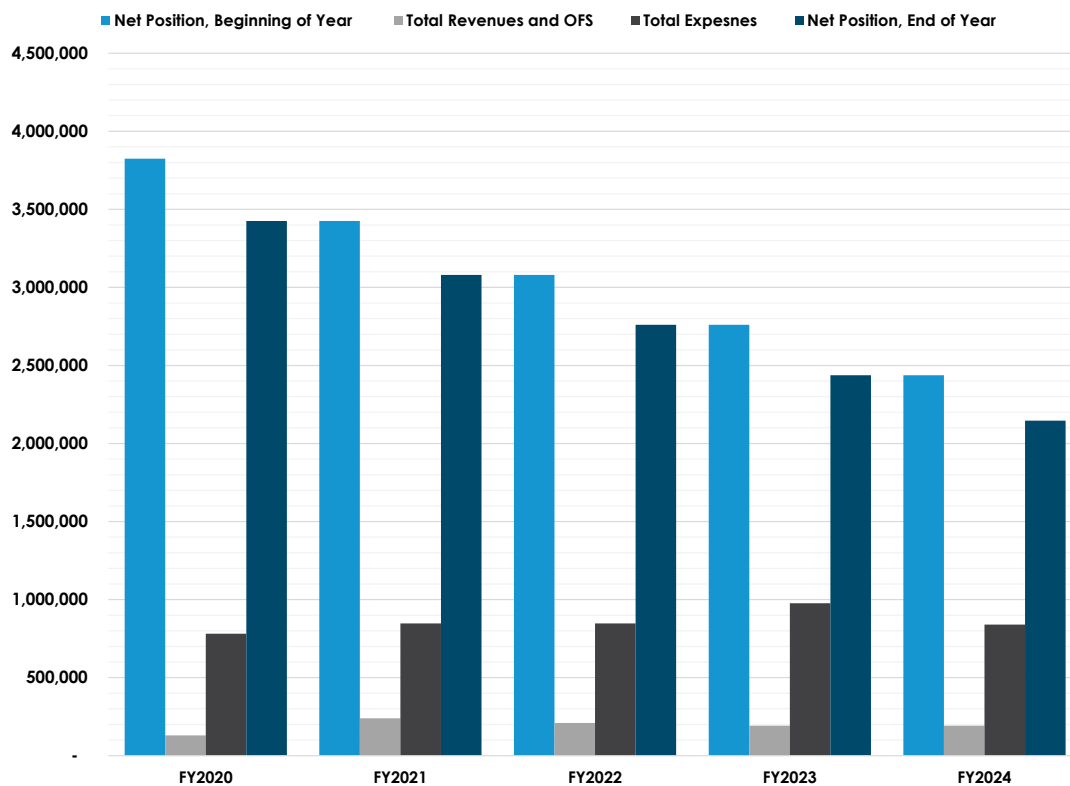
Members of the public can purchase annual passes or fees can be paid on a per visit basis. The fees for passes and per visit use of the complex are presented in the chart to the left. Recent history is presented below.

	Audited Actual				Adjusted Budget
	FY2018	FY2019	FY2020	FY2021	FY2022
	\$	\$	\$	\$	\$
Operating Revenues					
Tennis Center Revenue	100,496	117,947	73,744	174,304	109,000
Service Charges to Auburn University	109,472	157,184	56,303	64,296	100,000
<b>Total Operating Revenues</b>	<b>209,967</b>	<b>275,131</b>	<b>130,047</b>	<b>238,600</b>	<b>209,000</b>
Other Revenues					
Miscellaneous Revenue	628	580	560	1,332	500
<b>Total Revenues</b>	<b>210,595</b>	<b>275,711</b>	<b>130,608</b>	<b>239,932</b>	<b>209,500</b>
Operating Expenses					
Personal Services	246,590	269,091	279,367	314,488	350,449
Contractual	171,638	150,929	139,520	140,012	130,712
Commodities	35,490	43,359	18,316	41,921	32,965
Depreciation	317,942	323,146	331,659	329,132	328,000
Non-Departmental	9,855	29,638	12,191	28,344	5,500
<b>Total Operating Expenses</b>	<b>781,515</b>	<b>816,163</b>	<b>781,054</b>	<b>853,897</b>	<b>847,626</b>
Operating Income (Loss)	(570,920)	(540,453)	(650,446)	(613,966)	(638,126)
<b>Transfers (General and Capital Projects)</b>	<b>369,496</b>	<b>337,619</b>	<b>251,867</b>	<b>268,538</b>	<b>318,000</b>

# PUBLIC PARK AND RECREATION BOARD

## OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues	130,608	239,932	209,500	192,000	192,000
Other Financing Sources - COA appropriations	251,867	268,538	318,000	463,000	355,800
<b>Total Revenues and OFS</b>	<b>382,474</b>	<b>508,469</b>	<b>527,500</b>	<b>655,000</b>	<b>547,800</b>
Expenses	781,054	853,897	847,626	977,057	839,806
<b>Total Expenses</b>	<b>781,054</b>	<b>853,897</b>	<b>847,626</b>	<b>977,057</b>	<b>839,806</b>
Excess (Deficit) of Revenues and OFS over Expenses	(398,579)	(345,428)	(320,126)	(322,057)	(292,006)
<b>Beginning Net Position</b>	<b>3,824,120</b>	<b>3,425,541</b>	<b>3,080,113</b>	<b>2,759,987</b>	<b>2,437,930</b>
<b>Ending Net Position</b>	<b>3,425,541</b>	<b>3,080,113</b>	<b>2,759,987</b>	<b>2,437,930</b>	<b>2,145,924</b>



# PUBLIC PARK AND RECREATION BOARD

## COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Operating Revenues					
Tennis Center Revenue	25,678	101,033	47,500	30,000	30,000
Membership Fees	18,893	23,714	26,000	26,000	26,000
Tennis Court Fees	29,173	49,557	35,500	35,500	35,500
Service Charges to Auburn University	56,303	64,296	100,000	100,000	100,000
Miscellaneous	560	1,332	500	500	500
<b>Total Operating Revenues</b>	<b>130,608</b>	<b>239,932</b>	<b>209,500</b>	<b>192,000</b>	<b>192,000</b>
Operating Expenses					
Salaries and Benefits	285,423	329,785	351,949	362,711	380,460
Utilities	96,928	104,975	103,715	102,945	102,945
Ground Maintenance	39,493	31,804	21,000	21,000	21,000
Miscellaneous Contractual	9,234	10,080	9,997	9,018	9,018
Supplies	18,316	41,921	32,965	34,383	34,383
Depreciation	331,659	329,132	328,000	322,000	292,000
Capital Outlay <sup>1</sup>	-	-	-	125,000	-
<b>Total Operating Expenses</b>	<b>781,054</b>	<b>847,697</b>	<b>847,626</b>	<b>977,057</b>	<b>839,806</b>
Operating Income (Loss)	(650,446)	(607,765)	(638,126)	(785,057)	(647,806)
Loss on Disposal of Assets	-	(6,200)	-	-	-
Appropriations from the City of Auburn	251,867	268,538	318,000	463,000	355,800
Change in Net Position	(398,579)	(345,428)	(320,126)	(322,057)	(292,006)
<b>Net Position, Beginning of Year</b>	<b>3,824,120</b>	<b>3,425,541</b>	<b>3,080,113</b>	<b>2,759,987</b>	<b>2,437,930</b>
<b>Net Position, End of Year</b>	<b>3,425,541</b>	<b>3,080,113</b>	<b>2,759,987</b>	<b>2,437,930</b>	<b>2,145,924</b>

<sup>1</sup> 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.

# CITY OF AUBURN



## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

### CAPITAL BUDGETS

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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, Recreation and Cultural 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.

	FY2023 \$	FY2024 \$	Total \$
<b>General Fund</b>			
Capital Outlay Replacement	2,064,606	3,072,757	5,137,363
Capital Outlay Expansion	1,367,322	331,000	1,698,322
Departmental Projects	50,000	50,000	100,000
Public Works Project Operations	1,170,000	515,000	1,685,000
Parks & Recreation Project Operations	270,000	275,000	545,000
Engineering Services Project Operations	23,497,960	7,033,600	30,531,560
Technology Investment Projects	370,000	-	370,000
Public Safety Project Operations	951,808	2,500,000	3,451,808
Industrial Property Acquisition Projects	3,000,000	2,500,000	5,500,000
<b>Total - General Fund Capital Outlay &amp; Projects</b>	<b>32,741,696</b>	<b>16,277,357</b>	<b>49,019,053</b>
<b>Sewer Fund</b>			
Capital Outlay Replacement	632,500	428,500	1,061,000
Capital Outlay Expansion	6,500	80,000	86,500
Projects	3,404,250	6,270,000	9,674,250
<b>Total - Sewer Fund</b>	<b>4,043,250</b>	<b>6,778,500</b>	<b>10,821,750</b>
<b>Solid Waste Management Fund</b>			
Capital Outlay Replacement	-	375,000	375,000
Capital Outlay Expansion	750,000	-	750,000
<b>Total - Solid Waste Management Fund</b>	<b>750,000</b>	<b>375,000</b>	<b>1,125,000</b>
<b>Public Park &amp; Recreation Board</b>			
Capital Outlay Replacement	125,000	-	125,000
<b>Total - Public Park &amp; Recreation Board</b>	<b>125,000</b>	<b>-</b>	<b>125,000</b>
<b>Public Safety Substance Abuse Fund</b>			
Capital Outlay Replacement	-	25,000	25,000
<b>Total - Public Safety Substance Abuse Fund</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>Planned Borrowing</b>			
Projects	77,069,000	31,336,013	108,405,013
<b>Total - Planned Borrowing</b>	<b>77,069,000</b>	<b>31,336,013</b>	<b>108,405,013</b>
<b>Grants and Other Funding</b>			
Capital Outlay Expansion	967,500	-	967,500
Projects	5,756,264	12,625,977	18,382,241
<b>Total - Grants and Other Funding</b>	<b>6,723,764</b>	<b>12,625,977</b>	<b>19,349,741</b>
<b>Total - Budgeted Capital Outlay &amp; Projects</b>	<b>121,452,710</b>	<b>67,417,847</b>	<b>188,870,557</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2023 (BY FUNDING SOURCE)

### GENERAL FUND

		Replacement	Expansion	Total
		\$	\$	\$
<b>Public Safety</b>				
Hybrid Vehicle	Admin	38,000		
Communications Tower Equipment	Communications		850,000	
Portable Traffic Barricade Systems	Communications		60,000	
Police and Fire Memorial Statues	Admin		12,000	
<b>Total - Public Safety</b>				<b>960,000</b>
<b>Police</b>				
Unmarked Vehicles for Detective Division (2)	Police	72,732		
Patrol SUVs (10)	Police	363,659		
Upfit for Detective Vehicles (3)	Police	34,000		
Upfit for Patrol SUVs (10)	Police	106,000		
FARO System	Police		32,000	
<b>Total - Police</b>				<b>608,391</b>
<b>Fire</b>				
Pickup Truck	Fire	39,000		
Building Improvement Replacement	Fire	25,000		
Heart Monitors for Advanced Life Support Service	Fire		79,000	
<b>Total - Fire</b>				<b>143,000</b>
<b>Community Services</b>				
Key Card Access Control System Expansion	Community Services		10,000	
Auditorium Stage Curtain, Tracking, and Rigging System	Community Services	8,000		
<b>Total - Community Services</b>				<b>18,000</b>
<b>Public Works</b>				
Tractor with Bush Hog	Right of Way Maintenance	100,000		
Tractor with Bush Hog	Right of Way Maintenance	100,000		
Tractor	Right of Way Maintenance	40,000		
Heavy Equipment Trailer	Construction		15,000	
Excavator	Construction	92,000		
Asphalt Crack Sealer	Maintenance	75,000		
Tractor	Landscape and Sustainability	50,000		
Pickup Truck	Landscape and Sustainability	38,000		
Pickup Truck	Landscape and Sustainability	38,000		
<b>Total - Public Works</b>				<b>548,000</b>
<b>Library</b>				
Van	Library		55,000	
<b>Total - Library</b>				<b>55,000</b>
<b>Information Technology</b>				
Isilon Archive - 4 A200 Nodes	Information Technology		124,322	
Isilon H400 Storage Nodes - 4 Node Refresh	Information Technology	196,015		
Aerial Photography	Information Technology	70,000		
<b>Total - Information Technology</b>				<b>390,337</b>
<b>Parks &amp; Recreation</b>				
Mini Excavator	Parks and Facilities		110,000	
Trailer	Parks and Facilities		20,000	
Utility Vehicle	Parks and Facilities	9,000		
Utility Vehicle	Parks and Facilities	8,000		
Utility Vehicle	Parks and Facilities	8,000		
60-inch Walk Behind Mower	Parks and Facilities	9,500		
60-inch Zero Turn Mower	Parks and Facilities	14,500		
60-inch Zero Turn Mower	Parks and Facilities	14,500		
Tractor	Parks and Facilities	58,000		
Infield Machine	Parks and Facilities	16,000		
Pickup Truck	Parks and Facilities	29,500		
Pickup Truck	Parks and Facilities	29,500		
Dump Truck	Parks and Facilities	60,000		
<b>Total - Parks &amp; Recreation</b>				<b>386,500</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2023 (BY FUNDING SOURCE)

<b>Inspection Services</b>				
Pickup Truck		Inspection Services	30,000	
	<b>Total - Inspection Services</b>			<b>30,000</b>
<b>Engineering Services</b>				
Rectangular Rapid Flashing Beacons		Engineering Services	40,000	
	<b>Total - Engineering Services</b>			<b>40,000</b>
<b>General Operations</b>				
Downtown Parking Kiosks (27)		General Operations	252,700	
	<b>Total - General Operations</b>			<b>252,700</b>
	<b>Total - General Fund</b>		<b>2,064,606</b>	<b>1,367,322</b>
				<b>3,431,928</b>

### SEWER FUND

			Equipment Replacement	Equipment Expansion	Total
<b>Water Resource Management</b>					
Service Truck		Sewer Maintenance	50,000		
Service Truck		Sewer Maintenance	50,000		
Jetter Truck		Sewer Maintenance	300,000		
In-Situ Aqua Sonde w/ Rhodamine Dye Sensor and Cable		Sewer Maintenance		6,500	
Utility Vehicle		Sewer Maintenance	12,500		
Service Truck		Sewer Maintenance	50,000		
Service Truck		Sewer Maintenance	50,000		
Service Truck		Sewer Maintenance	50,000		
Aerial Photography (Sewer Fund Portion)		Sewer Maintenance	70,000		
	<b>Total - Sewer Fund</b>		<b>632,500</b>	<b>6,500</b>	<b>639,000</b>

### SOLID WASTE MANAGEMENT FUND

			Equipment Replacement	Equipment Expansion	Total
<b>Environmental Services</b>					
28 Yard Automated Side Loading Trucks		Recycling		375,000	
28 Yard Automated Side Loading Trucks		Recycling		375,000	
	<b>Total - Solid Waste Management Fund</b>		-	<b>750,000</b>	<b>750,000</b>

### CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND

			Equipment Replacement	Equipment Expansion	Total
<b>CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND</b>					
HVAC for Boykin Center Corridor		Community Services		7,500	
HVACs for Boykin, Dean, and Frank Brown Gymnasiums		Community Services		960,000	
	<b>Total - Coronavirus State and Local Relief Fund</b>		-	<b>967,500</b>	<b>967,500</b>

### PUBLIC PARK & RECREATION BOARD

			Equipment Replacement	Equipment Expansion	Total
<b>PUBLIC PARK &amp; RECREATION BOARD</b>					
Resurfacing Courts at Tennis Center		PPRB	125,000		
	<b>Total - Public Park &amp; Recreation Board</b>		<b>125,000</b>	-	<b>125,000</b>
	<b>Total - All Funds</b>		<b>2,822,106</b>	<b>3,091,322</b>	<b>5,913,428</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2024 (BY FUNDING SOURCE)

GENERAL FUND			Replacement	Expansion	Total
			\$	\$	\$
<b>Public Safety</b>					
Portable Traffic Barricade Systems	Communications			60,000	
<b>Total - Public Safety</b>					<b>60,000</b>
<b>Police</b>					
RangeTarget Systems Repair	Police		40,000		
Unmarked Vehicles for Detective Division (3)	Police		109,098		
Patrol SUVs (10)	Police		363,659		
Upfit for Detective Vehicles (3)	Police		34,000		
Upfit for Patrol SUVs (10)	Police		106,000		
<b>Total - Police</b>					<b>652,757</b>
<b>Fire</b>					
Aerial Ladder Truck	Fire		1,600,000		
Pickup Truck	Fire		41,000		
Building Improvement Replacement	Fire		25,000		
Heart Monitors for Advanced Life Support Service	Fire			35,000	
Rescue Extrication & Stabilization Equipment	Fire		40,000		
<b>Total - Fire</b>					<b>1,741,000</b>
<b>Community Services</b>					
Gymnasium Side Basketball Hoops	Community Services		14,000		
<b>Total - Community Services</b>					<b>14,000</b>
<b>Public Works</b>					
61-inch Zero Turn Mower (2)	Right of Way Maintenance		30,000		
96-inch Zero Turn Mower	Right of Way Maintenance		35,000		
Dump Truck	Right of Way Maintenance		80,000		
Van	Right of Way Maintenance		38,000		
Pickup Truck	Right of Way Maintenance		38,000		
Dump Truck	Construction		125,000		
Pickup Truck	Landscape and Sustainability		38,000		
<b>Total - Public Works</b>					<b>384,000</b>
<b>Information Technology</b>					
Onbase Migration	Information Technology			60,000	
Microsoft Project Online Migration	Information Technology			176,000	
<b>Total - Information Technology</b>					<b>236,000</b>
<b>Parks &amp; Recreation</b>					
Utility Vehicle	Parks and Facilities		9,000		
Backhoe	Parks and Facilities		160,000		
60-inch Zero Turn Mower (2)	Parks and Facilities		29,000		
Heavy Duty Pickup Truck	Parks and Facilities		44,000		
Pickup Truck	Parks and Facilities		29,500		
<b>Total - Parks &amp; Recreation</b>					<b>271,500</b>
<b>Inspection Services</b>					
Building Improvement Replacement	Inspection Services		4,500		
<b>Total - Inspection Services</b>					<b>4,500</b>
<b>Engineering Services</b>					
Rectangular Rapid Flashing Beacons	Engineering Services		40,000		
<b>Total - Engineering Services</b>					<b>40,000</b>
<b>Total - General Fund</b>			<b>3,072,757</b>	<b>331,000</b>	<b>3,403,757</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2024 (BY FUNDING SOURCE)

### SEWER FUND

		Equipment Replacement	Equipment Expansion	Total
<b>Water Resource Management</b>				
Service Truck	Sewer Maintenance	40,000		
Service Truck	Sewer Maintenance	71,000		
Service Truck	Sewer Maintenance	40,000		
Utility Vehicle	Sewer Maintenance	12,500		
Skid Steer	Sewer Maintenance	100,000		
Utility Tractor (3)	Sewer Maintenance	165,000		
Tracked Easement Machine with Hose Reel	Sewer Maintenance		80,000	
<b>Total - Sewer Fund</b>		<b>428,500</b>	<b>80,000</b>	<b>508,500</b>

### SOLID WASTE MANAGEMENT FUND

		Equipment Replacement	Equipment Expansion	Total
<b>Environmental Services</b>				
28 Yard Automated Side Loading Trucks	Recycling	375,000		
<b>Total - Solid Waste Management Fund</b>		<b>375,000</b>	<b>-</b>	<b>375,000</b>

### PUBLIC SAFETY SUBSTANCE ABUSE FUND

		Equipment Replacement	Equipment Expansion	Total
<b>Public Safety Substance Abuse Fund -</b>				
Narcotics Vehicle	Police	25,000		
<b>Total - Public Safety Substance Abuse Fund</b>		<b>25,000</b>	<b>-</b>	<b>25,000</b>
<b>Total - All Funds</b>		<b>3,901,257</b>	<b>411,000</b>	<b>4,312,257</b>

# BUDGETED CAPITAL OUTLAY

## PROJECTS (BY FUNDING SOURCE)

### FISCAL YEARS 2023 AND 2024

GENERAL FUND				
Budgeted In		FY2023	FY2024	Total
		\$	\$	\$
<b>Departmental Projects</b>				
Parks Facilities ADA Compliance Projects	Parks and Recreation	50,000	50,000	100,000
<b>Total - Departmental</b>		<b>50,000</b>	<b>50,000</b>	<b>100,000</b>
<b>Industrial Property Acquisition Projects</b>				
Industrial Property Acquisition	Industrial Improvements	3,000,000	2,500,000	5,500,000
<b>Total - Departmental</b>		<b>3,000,000</b>	<b>2,500,000</b>	<b>5,500,000</b>
<b>Technology Investment Projects</b>				
Fiber service to Wire Road Soccer Complex & ES/PW Complex	Technology Investments	370,000	-	370,000
<b>Total - Departmental</b>		<b>370,000</b>	<b>-</b>	<b>370,000</b>
<b>Public Safety Project Operations</b>				
Auburn Police Range Improvements	Public Safety Project Operations	106,808	-	106,808
Public Safety Training Center - Drill Tower	Public Safety Project Operations	345,000	-	345,000
Public Safety Training Center - Classroom Building	Public Safety Project Operations	500,000	2,500,000	3,000,000
<b>Total - Departmental</b>		<b>951,808</b>	<b>2,500,000</b>	<b>3,451,808</b>
<b>Parks &amp; Recreation Project Operations</b>				
Margie Piper Bailey Field Renovations	Parks and Recreation Project Operations	170,000	-	170,000
Moore's Mill Road to Town Creek Park Trail	Parks and Recreation Project Operations	-	175,000	175,000
Town Creek Cemetery Columbarium	Parks and Recreation Project Operations	65,000	-	65,000
Westview Cemetery Columbarium	Parks and Recreation Project Operations	35,000	-	35,000
Signage and Wayfinding - Downtown Area	Parks and Recreation Project Operations	-	100,000	100,000
<b>Total - Parks &amp; Recreation Project Operations</b>		<b>270,000</b>	<b>275,000</b>	<b>545,000</b>
<b>Public Works Project Operations</b>				
Gateways to Auburn Project	Downtown Improvements	-	100,000	100,000
Gay Street Municipal Parking Deck Maintenance and Repairs	Downtown Improvements	460,000	-	460,000
Boykin Community Center Mini-Split Heating and Cooling System	Facility Improvements	120,000	-	120,000
Facility Condition Improvements	Facility Improvements	100,000	100,000	200,000
Neighborhood Cleanup	Public Works Projects	15,000	15,000	30,000
Library - Public Restrooms ADA Compliance Improvements	Parks and Recreation	175,000	-	175,000
Sidewalk ADA Compliance Projects - Various	Sidewalk/Neighborhood Projects	100,000	100,000	200,000
Storm Sewer Annual Rehabilitation Program	Watershed, Stormwater & Drainage Impr.	200,000	200,000	400,000
<b>Total - Public Works Project Operations</b>		<b>1,170,000</b>	<b>515,000</b>	<b>1,685,000</b>
<b>Engineering Services Project Operations</b>				
AuburnBank Redevelopment Streetscape	Downtown Improvements	107,900	-	107,900
Annaloe Dr/E University Dr Intersection Improvements	Intersection Improvements	1,529,500	-	1,529,500
S College and Samford Avenue Intersection Improvements (City Match)	Intersection Improvements	2,294,618	-	2,294,618
N College St/Drake Ave/Gay St Intersection Improvements	Intersection Improvements	-	2,626,000	2,626,000
N Dean Rd/E University Dr Intersection Improvements	Intersection Improvements	1,193,500	-	1,193,500
Boykin Donahue Campus Programming Phase	Parks and Recreation	1,000,000	-	1,000,000
Saugahatchee Blueway/Greenway Phase 1a	Parks and Recreation	2,228,300	-	2,228,300
JDCAC Renovations	Parks and Recreation	5,000,000	-	5,000,000
Development Extensions	Sidewalk/Neighborhood Projects	25,000	25,000	50,000
Camden Ridge Subdivision Sidewalk	Sidewalk/Neighborhood Projects	216,336	-	216,336
N College St Railroad Crossing Sidewalk	Sidewalk/Neighborhood Projects	40,000	-	40,000
Academy Drive Improvements at The Landings	Sidewalk/Neighborhood Projects	192,631	-	192,631
Exit 57 Lighting & Landscaping	Street Lights	-	417,600	417,600
S College St/Samford Ave/Gay St Lighting	Street Lights	518,175	-	518,175
Street Resurfacing/Restriping	Street Resurfacing & Restriping	3,000,000	3,000,000	6,000,000
Signal Performance Measures	Traffic/Transportation Improvements	200,000	200,000	400,000
MLK Drive Streetscape: Shug to Donahue	Traffic/Transportation Improvements	5,507,000	-	5,507,000
Moore's Mill Rd/Society Hill Rd Roundabout	Traffic/Transportation Improvements	-	500,000	500,000
Beehive Rd Full Depth Reclamation	Traffic/Transportation Improvements	180,000	-	180,000
Traffic Signal Rehabilitation/Improvements	Traffic Signals Improvements	65,000	65,000	130,000
Fiber Expansion	Traffic Signals Improvements	200,000	200,000	400,000
<b>Total - Engineering Services Project Operations</b>		<b>23,497,960</b>	<b>7,033,600</b>	<b>30,531,560</b>
<b>Total - General Fund Projects</b>		<b>29,309,768</b>	<b>12,873,600</b>	<b>42,183,368</b>



# BUDGETED CAPITAL OUTLAY

## PROJECTS (BY FUNDING SOURCE)

### FISCAL YEARS 2023 AND 2024

<b>Sewer Fund</b>				
<b>Projects</b>	<b>Budgeted In</b>	<b>FY2023</b>	<b>FY2024</b>	<b>Total</b>
Sanitary Sewer Model - Northside	Other Projects	50,000	-	50,000
Sanitary Sewer Model - Southside	Other Projects	-	75,000	75,000
Green Infrastructure/Low Impact Development Misc. Projects	Other Projects	30,000	30,000	60,000
Saugahatchee Blueway/Greenway Phase 1a (Sewer Fund Portion)	Other Projects	100,000	-	100,000
Sewer Collection System Projects	Sewer Rehab Projects	300,000	400,000	700,000
Long-Term Flow Metering Project	Sewer Rehab Projects	75,000	75,000	150,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Rehab Projects	100,000	-	100,000
FY23 Sewer Rehab Project (Willow Creek, Fisheries, Preserve)	Sewer Rehab Projects	850,000	-	850,000
FY23 SSES Project (Mall, Tacoma Drive)	Sewer Rehab Projects	240,000	-	240,000
FY24 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Rehab Projects	-	750,000	750,000
S College/Reese Avenue Outfall Relocation and Rehab	Sewer Rehab Projects	80,000	-	80,000
H.C. Morgan Stream Restoration Project	WPCF Improvements	150,000	-	150,000
H.C. Morgan WPCF Clarifier Weir, Baffle and Skimmer Arm Replacement	WPCF Improvements	479,250	-	479,250
Northside WPCF Improvements	WPCF Improvements	700,000	4,690,000	5,390,000
WPCF Miscellaneous Projects	WPCF Improvements	250,000	250,000	500,000
<b>Total - Sewer Fund Projects</b>		<b>3,404,250</b>	<b>6,270,000</b>	<b>9,674,250</b>
<b>Capital Projects Fund (General Fund Borrowing)</b>				
<b>Projects</b>				
ES/PW Relocation - Construction	Facility Improvements	34,866,000	-	34,866,000
Boykin Donahue Campus - Site	Parks and Recreation	-	5,593,582	5,593,582
Boykin Donahue Campus - Cultural Arts Center	Parks and Recreation	-	950,962	950,962
Boykin Donahue Campus - Library	Parks and Recreation	-	7,546,793	7,546,793
Boykin Donahue Campus - Splash Pad	Parks and Recreation	-	336,697	336,697
Lake Wilmore Community Center	Parks and Recreation	22,000,000	-	22,000,000
Lake Wilmore Multi-purpose Fields	Parks and Recreation	-	15,000,000	15,000,000
Soccer Complex (Borrowing)	Parks and Recreation	11,855,000	-	11,855,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Parks and Recreation	-	1,907,979	1,907,979
Will Buechner Parkway	Traffic/Transportation Improvements	7,678,500	-	7,678,500
Will Buechner Parkway & Webster Road Traffic Signal Installation	Traffic/Transportation Improvements	669,500	-	669,500
<b>Total - Capital Projects Fund</b>		<b>77,069,000</b>	<b>31,336,013</b>	<b>108,405,013</b>
<b>Grant/Other Funding</b>				
<b>Grant/Other Funding</b>				
Boykin Donahue Campus - Architectural, Engineering, Consultants (ARPA)	Parks and Recreation	-	1,279,566	1,279,566
Boykin Donahue Campus - Site (ARPA)	Parks and Recreation	-	3,751,277	3,751,277
Boykin Donahue Campus - Cultural Arts Center (ARPA)	Parks and Recreation	-	637,753	637,753
Boykin Donahue Campus - Library (ARPA)	Parks and Recreation	-	5,061,178	5,061,178
Boykin Donahue Campus - Splash Pad (ARPA)	Parks and Recreation	-	225,803	225,803
Miller Ave Sidewalk & Lighting	Sidewalk/Neighborhood Projects	62,200	-	62,200
N College St Railroad Crossing Sidewalk (ALDOT)	Sidewalk/Neighborhood Projects	360,000	-	360,000
Exit 57 Lighting & Landscaping - AOMPO Portion	Street Lights	-	1,670,400	1,670,400
MLK Streetscape Water Line Replacement Project (ARPA)	Traffic/Transportation Improvements	1,000,000	-	1,000,000
Samford Intersection Improvements - AOMPO Portion	Traffic/Transportation Improvements	2,693,064	-	2,693,064
Shug Jordan Parkway Widening - ATRIP II	Traffic/Transportation Improvements	1,515,400	-	1,515,400
Vickerstaff St Resurfacing (CDBG)	Traffic/Transportation Improvements	125,600	-	125,600
<b>Total - Grant/Other Funding</b>		<b>5,756,264</b>	<b>12,625,977</b>	<b>18,382,241</b>
<b>Total - All Funds</b>		<b>115,539,282</b>	<b>63,105,590</b>	<b>178,644,872</b>

# CONDITIONAL CAPITAL OUTLAY

## FISCAL YEARS 2023 AND 2024

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 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 FY2024 are moved up to FY2023, budget adjustments will be requested at Mid-Biennium.

### GENERAL FUND CONDITIONAL CAPITAL

		Replacement	Expansion	Total
		\$	\$	\$
<b>Police</b>				
Drone	Police		135,000	
	<b>Total - Police</b>			<b>135,000</b>
<b>Community Services</b>				
SUV	Community Services	39,000		
	<b>Total - Community Services</b>			<b>39,000</b>
<b>Public Works</b>				
Sedan	Administration	25,000		
Pickup Truck	Right of Way Maintenance	50,000		
Street Sweeper	Right of Way Maintenance	282,000		
Trailer	Facilities Maintenance	15,000		
Pickup Truck	Facilities Maintenance	38,000		
Pickup Truck	Construction	75,000		
Pickup Truck	Maintenance	45,000		
Track Loader	Maintenance	115,000		
Excavator	Maintenance	92,000		
Heavy Duty Pickup Truck	Maintenance	75,000		
	<b>Total - Public Works</b>			<b>812,000</b>
<b>Parks &amp; Recreation</b>				
Passenger Van	Parks and Facilities	89,000		
	<b>Total - Parks &amp; Recreation</b>			<b>89,000</b>
<b>Engineering Services</b>				
Pickup Truck	Engineering Services	40,000		
SUV	Engineering Services	33,000		
	<b>Total - Engineering Services</b>			<b>73,000</b>
	<b>Total - General Fund</b>	<b>1,013,000</b>	<b>135,000</b>	<b>1,148,000</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Funding Sources		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
General Fund - (Cash)	General Fund	29,309,768	12,873,600	9,538,500	12,181,850	16,422,500	15,832,230	96,158,448
General Fund - Current & Planned General Obligation Debt	Borrowing	77,069,000	31,336,013	-	-	-	-	108,405,013
Other City Funds	Other City Funds	62,200	-	-	-	-	-	62,200
ARPA Funds	ARPA Funds	1,000,000	10,955,577	-	-	-	-	11,955,577
Grant Funds	Grant Funds	4,694,064	1,670,400	271,200	-	-	-	6,635,664
Sewer Fund	Sewer Fund	3,404,250	6,270,000	3,165,000	755,000	755,000	755,000	15,104,250
Auburn Water Works Board	Auburn WWB	7,425,000	3,525,000	7,750,000	4,850,000	650,000	3,875,000	28,075,000
<b>Total - All Funding Sources</b>		<b>122,964,282</b>	<b>66,630,590</b>	<b>20,724,700</b>	<b>17,786,850</b>	<b>17,827,500</b>	<b>20,462,230</b>	<b>266,396,152</b>

Funding by Project Type		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Sidewalk/Neighborhood Projects		996,167	125,000	421,200	481,000	807,200	205,430	3,035,997
Downtown Master Plan/Improvement Projects		6,073,757	100,000	1,182,500	-	-	751,300	8,107,557
Public Works Projects		15,000	15,000	15,000	15,000	15,000	15,000	90,000
Renew Opelika Road Projects		-	-	-	3,000,000	5,556,000	2,500,000	11,056,000
Technology Investments		370,000	-	-	-	-	-	370,000
Public Safety Projects & Major Equipment		951,808	2,500,000	-	563,850	-	-	4,015,658
Parks, Recreation and Cultural Master Plan Projects		42,678,300	42,616,590	650,000	50,000	50,000	50,000	86,094,890
Facility Improvements		35,086,000	100,000	100,000	100,000	2,600,000	100,000	38,086,000
Industrial Improvements		3,000,000	2,500,000	-	-	-	-	5,500,000
Traffic/Transportation Improvements		22,864,000	8,679,000	5,853,000	6,672,500	5,903,800	12,010,500	61,982,800
Watershed, Stormwater & Drainage Improvements		200,000	200,000	1,588,000	1,299,500	1,490,500	200,000	4,978,000
Sewer System Improvements		3,304,250	6,270,000	3,165,000	755,000	755,000	755,000	15,004,250
Water System Improvements		7,425,000	3,525,000	7,750,000	4,850,000	650,000	3,875,000	28,075,000
<b>Total - All Projects</b>		<b>122,964,282</b>	<b>66,630,590</b>	<b>20,724,700</b>	<b>17,786,850</b>	<b>17,827,500</b>	<b>20,462,230</b>	<b>266,396,152</b>

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
<b>Total - All Projects in Northwest Auburn Neighborhood Plan</b>	7,752,600	18,962,013	271,200	-	2,500,000	1,756,500	31,242,313

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Sidewalk/Neighborhood Projects	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Sidewalk ADA Compliance Projects - Various	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
S Donahue Dr Sidewalk	General Fund	-	-	-	-	171,500	-	171,500
E University Dr Sidewalk - Samford to Dean Road	General Fund	-	-	-	-	510,700	-	510,700
Kimberly Dr Sidewalk	General Fund	-	-	-	356,000	-	-	356,000
Shelton Mill Rd Sidewalk	General Fund	-	-	-	-	-	80,430	80,430
Development Extensions	General Fund	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Byrd Street Sidewalk (MLK to Zellars)	Grant Funds	-	-	271,200	-	-	-	271,200
Miller Ave Sidewalk & Lighting	Other City Funds	62,200	-	-	-	-	-	62,200
N College St Railroad Crossing Sidewalk	General Fund	40,000	-	-	-	-	-	40,000
N College St Railroad Crossing Sidewalk (ALDOT)	Grant Funds	360,000	-	-	-	-	-	360,000
Hickory Ln Multi-Use Path Striping	General Fund	-	-	25,000	-	-	-	25,000
Academy Drive Improvements at The Landings	General Fund	192,631	-	-	-	-	-	192,631
Camden Ridge Subdivision Sidewalk	General Fund	216,336	-	-	-	-	-	216,336
<b>Total - Sidewalk Projects</b>		<b>996,167</b>	<b>125,000</b>	<b>421,200</b>	<b>481,000</b>	<b>807,200</b>	<b>205,430</b>	<b>3,035,997</b>

Downtown Master Plan/Improvement Projects	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
S College and Samford Ave Intersection Improvements (City Match)	General Fund	2,294,618	-	-	-	-	-	2,294,618
Samford Intersection Improvements - AOMPO Portion	Grant Funds	2,693,064	-	-	-	-	-	2,693,064
S College St/Samford Ave/Gay St Lighting	General Fund	518,175	-	-	-	-	-	518,175
Toomers St. Streetscape	General Fund	-	-	582,500	-	-	-	582,500
Tichenor Avenue Streetscape (Gay to College)	General Fund	-	-	-	-	-	751,300	751,300
Gay Street Municipal Parking Deck Maintenance and Repairs	General Fund	460,000	-	-	-	-	-	460,000
Gateways to Auburn Project	General Fund	-	100,000	600,000	-	-	-	700,000
Auburn Bank Redevelopment Streetscape	General Fund	107,900	-	-	-	-	-	107,900
<b>Total - Downtown Improvement Projects</b>		<b>6,073,757</b>	<b>100,000</b>	<b>1,182,500</b>	<b>-</b>	<b>-</b>	<b>751,300</b>	<b>8,107,557</b>

Public Works Projects	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Neighborhood Cleanup	General Fund	15,000	15,000	15,000	15,000	15,000	15,000	90,000
<b>Total - Public Works Projects</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>90,000</b>

Renew Opelika Road Projects	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Renew Opelika Rd. Phase 3 - Temple to Gentry	General Fund	-	-	-	3,000,000	5,556,000	-	8,556,000
Renew Opelika Rd. Phase 5 - Ross to Temple	General Fund	-	-	-	-	-	2,500,000	2,500,000
<b>Total - Renew Opelika Road Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>5,556,000</b>	<b>2,500,000</b>	<b>11,056,000</b>

Technology Investments	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Fiber service to Wire Road Soccer Complex & ES/PW Complex	General Fund	370,000	-	-	-	-	-	370,000
<b>Total - Technology Investments</b>		<b>370,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,000</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Public Safety Projects & Major Equipment	Funding Source	FY2023-FY2028						TOTAL
		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
Auburn Police Range Improvements	General Fund	106,808	-	-	-	-	-	106,808
Public Safety Training Center - Drill Tower	General Fund	345,000	-	-	-	-	-	345,000
Public Safety Training Center - Classroom Building	General Fund	500,000	2,500,000	-	-	-	-	3,000,000
Public Safety Training Center - Search & Rescue Maze	General Fund	-	-	-	28,850	-	-	28,850
Public Safety Training Center - Burn Building	General Fund	-	-	-	500,000	-	-	500,000
Public Safety Training Center - Drafting Pit	General Fund	-	-	-	35,000	-	-	35,000
<b>Total - Public Safety Projects &amp; Major Equipment</b>		<b>951,808</b>	<b>2,500,000</b>	<b>-</b>	<b>563,850</b>	<b>-</b>	<b>-</b>	<b>4,015,658</b>

Parks, Recreation and Cultural Master Plan Projects	Funding Source	FY2023-FY2028						TOTAL
		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Library - Public Restrooms ADA Compliance Improvements	General Fund	175,000	-	-	-	-	-	175,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Borrowing	-	1,907,979	-	-	-	-	1,907,979
Boykin Donahue Campus - Architectural, Engineering, Consultants	ARPA Funds	-	1,279,566	-	-	-	-	1,279,566
Boykin Donahue Campus - Site	Borrowing	-	5,593,582	-	-	-	-	5,593,582
Boykin Donahue Campus - Site	ARPA Funds	-	3,751,277	-	-	-	-	3,751,277
Boykin Donahue Campus - Cultural Arts Center	Borrowing	-	950,962	-	-	-	-	950,962
Boykin Donahue Campus - Cultural Arts Center	ARPA Funds	-	637,753	-	-	-	-	637,753
Boykin Donahue Campus - Library	Borrowing	-	7,546,793	-	-	-	-	7,546,793
Boykin Donahue Campus - Library	ARPA Funds	-	5,061,178	-	-	-	-	5,061,178
Boykin Donahue Campus - Splash Pad	Borrowing	-	336,697	-	-	-	-	336,697
Boykin Donahue Campus - Splash Pad	ARPA Funds	-	225,803	-	-	-	-	225,803
Boykin Donahue Campus Programming Phase	General Fund	1,000,000	-	-	-	-	-	1,000,000
Lake Wilmore Community Center	Borrowing	22,000,000	-	-	-	-	-	22,000,000
Lake Wilmore Multi-purpose Fields	Borrowing	-	15,000,000	-	-	-	-	15,000,000
Saugahatchee Blueway/Greenway Phase 1a	General Fund	2,228,300	-	-	-	-	-	2,228,300
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
Soccer Complex (Borrowing)	Borrowing	11,855,000	-	-	-	-	-	11,855,000
JDCAC Renovations	General Fund	5,000,000	-	-	-	-	-	5,000,000
Margie Piper Bailey Field Renovations	General Fund	170,000	-	-	-	-	-	170,000
Moore's Mill Road to Town Creek Park Trail	General Fund	-	175,000	-	-	-	-	175,000
Charlotte and Curtis Ward Bike Trail Resurfacing	General Fund	-	-	500,000	-	-	-	500,000
Town Creek Cemetery Columbarium	General Fund	65,000	-	-	-	-	-	65,000
Westview Cemetery Columbarium	General Fund	35,000	-	-	-	-	-	35,000
<b>Total - Parks, Recreation and Cultural Master Plan Projects</b>		<b>42,678,300</b>	<b>42,616,590</b>	<b>650,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>86,094,890</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Facility Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
ES/PW Relocation - Construction	Borrowing	34,866,000	-	-	-	-	-	34,866,000
Boykin Renovation Phase III	General Fund	-	-	-	-	2,500,000	-	2,500,000
Boykin Community Center Mini-Split Heating and Cooling System	General Fund	120,000	-	-	-	-	-	120,000
Facility Condition Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
<b>Total - City Facility Improvements</b>		<b>35,086,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>2,600,000</b>	<b>100,000</b>	<b>38,086,000</b>

Traffic/Transportation Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Outer Loop Design - Martin Luther King Dr to Richland Rd	General Fund	-	-	-	2,000,000	-	-	2,000,000
Outer Loop Design - Richland Rd to Mrs. James Rd	General Fund	-	-	-	-	-	2,000,000	2,000,000
MLK Drive Streetscape: Shug to Donahue	General Fund	5,507,000	-	-	-	-	-	5,507,000
MLK Streetscape Water Line Replacement Project	ARPA Funds	1,000,000	-	-	-	-	-	1,000,000
Street Resurfacing/Restriping	General Fund	3,000,000	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	14,000,000
Traffic Signal Rehabilitation/Improvements	General Fund	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Moores Mill Rd/Society Hill Rd Roundabout	General Fund	-	500,000	-	-	-	-	500,000
N College St/Shelton Mill Rd Intersection Impr.	General Fund	-	-	637,500	-	-	-	637,500
N Donahue Dr Widening: James Burt Pkwy to Farnville Rd	General Fund	-	-	-	-	-	5,289,000	5,289,000
N Donahue Dr Widening: Yarbrough Farms Blvd to James Burt Pkwy	General Fund	-	-	-	-	2,691,000	-	2,691,000
N Donahue Dr Widening: Shug Jordan Pkwy to Yarbrough Farms Blvd	General Fund	-	-	-	1,914,000	-	-	1,914,000
Opelika Rd/Dekalb St Access Management	General Fund	-	-	66,500	-	-	-	66,500
Glenn Ave/Dean Rd Intersection Improvements	General Fund	-	-	900,000	-	-	-	900,000
College St/Bragg Ave/Mitcham Ave Improvements	General Fund	-	-	-	-	-	1,756,500	1,756,500
N College St/Drake Ave/Gay St Intersection Improvements	General Fund	-	2,626,000	-	-	-	-	2,626,000
N Dean Rd/E University Dr Intersection Improvements	General Fund	1,193,500	-	-	-	-	-	1,193,500
N Dean Rd Improvements: Annaloe Dr to Stage Rd	General Fund	-	-	1,489,000	-	-	-	1,489,000
S College St/Devall Dr Traffic Signal Installation	General Fund	-	-	295,000	-	-	-	295,000
S College St/Longleaf Dr/E University Dr Access Management	General Fund	-	-	-	293,500	-	-	293,500
Shug Jordan Parkway Widening - ATRIP II	Grant Funds	1,515,400	-	-	-	-	-	1,515,400
Annaloe Dr/E University Dr Intersection Improvements	General Fund	1,529,500	-	-	-	-	-	1,529,500
Will Buechner Parkway	Borrowing	7,678,500	-	-	-	-	-	7,678,500
Will Buechner Parkway & Webster Road Traffic Signal Installation	Borrowing	669,500	-	-	-	-	-	669,500
Exit 57 Lighting & Landscaping	General Fund	-	417,600	-	-	-	-	417,600
Exit 57 Lighting & Landscaping - AOMPO Portion	Grant Funds	-	1,670,400	-	-	-	-	1,670,400
Vickerstaff St Resurfacing (CDBG)	Grant Funds	125,600	-	-	-	-	-	125,600
Signal Performance Measures	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Roadway ROW Assessment	General Fund	-	-	-	-	275,000	-	275,000
Beehive Rd Full Depth Reclamation	General Fund	180,000	-	-	-	-	-	180,000
Comprehensive Traffic Study	General Fund	-	-	-	-	-	500,000	500,000
E University Dr/Stoker Ave Intersection Improvements	General Fund	-	-	-	-	460,800	-	460,800
E University Dr/Opelika Rd Access Management	General Fund	-	-	-	-	12,000	-	12,000
Fiber Expansion	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
<b>Total - Transportation Impr.</b>		<b>22,864,000</b>	<b>8,679,000</b>	<b>5,853,000</b>	<b>6,672,500</b>	<b>5,903,800</b>	<b>12,010,500</b>	<b>61,982,800</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Industrial Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Industrial Property Acquisition	General Fund	3,000,000	2,500,000	-	-	-	-	5,500,000
<b>Total - Industrial Improvements</b>		<b>3,000,000</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500,000</b>

Watershed, Stormwater & Drainage Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Storm Sewer Annual Rehabilitation Program	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	-	-	1,388,000	-	-	-	1,388,000
Wrights Mill Rd Culvert Replacement south of Janet Dr	General Fund	-	-	-	1,099,500	-	-	1,099,500
Gay Street Bridge Replacement	General Fund	-	-	-	-	1,040,500	-	1,040,500
City-Wide Drainage Analysis	General Fund	-	-	-	-	250,000	-	250,000
<b>Total - Watershed, Stormwater &amp; Drainage Improvements</b>		<b>200,000</b>	<b>200,000</b>	<b>1,588,000</b>	<b>1,299,500</b>	<b>1,490,500</b>	<b>200,000</b>	<b>4,978,000</b>

Sewer System Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
<b>WPCF Improvements</b>								
H.C. Morgan Stream Restoration Project	Sewer Fund	150,000	-	-	-	-	-	150,000
H.C. Morgan WPCF Clarifier Weir, Baffle & Skimmer Arm Replacement	Sewer Fund	479,250	-	-	-	-	-	479,250
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
Northside WPCF Improvements	Sewer Fund	700,000	4,690,000	2,310,000	-	-	-	7,700,000
<b>Sewer Collection System Projects</b>								
Sewer Collection System Projects	Sewer Fund	300,000	400,000	400,000	400,000	400,000	400,000	2,300,000
Long-Term Flow Metering Project	Sewer Fund	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Fund	100,000	-	-	-	-	-	100,000
FY23 Sewer Rehab Project (Willow Creek, Fisheries, Preserve)	Sewer Fund	850,000	-	-	-	-	-	850,000
FY23 SSES Project (Mall, Tacoma Drive)	Sewer Fund	240,000	-	-	-	-	-	240,000
FY24 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	-	750,000	-	-	-	-	750,000
South College St/Reese Ave Sewer Outfall Relocation and Rehab	Sewer Fund	80,000	-	-	-	-	-	80,000
<b>Other Projects</b>								
Sanitary Sewer Model - Northside	Sewer Fund	50,000	-	-	-	-	-	50,000
Sanitary Sewer Model - Southside	Sewer Fund	-	75,000	-	-	-	-	75,000
Green Infrastructure/Low Impact Development Misc. Projects	Sewer Fund	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<b>Total - Sewer System Improvements</b>		<b>3,304,250</b>	<b>6,270,000</b>	<b>3,165,000</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>	<b>15,004,250</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Water System Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
<b>Water Distribution System</b>								
West Farmville Tank Rehabilitation	Auburn WWB	195,000	175,000	-	-	-	-	370,000
West Farmville Water Main (Miracle Rd to College St)	Auburn WWB	300,000	-	-	-	-	-	300,000
Opelika Road Water Improvements Phase II & III	Auburn WWB	-	-	225,000	-	-	225,000	450,000
Fixed Network Meter Reading System	Auburn WWB	550,000	-	-	-	-	-	550,000
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
Gold Hill Elevated Water Storage Tank	Auburn WWB	-	100,000	900,000	-	-	-	1,000,000
I85 WTM Bore to Estes Water Plant	Auburn WWB	-	-	-	700,000	-	-	700,000
SJP Transmission Main Phase I	Auburn WWB	-	-	-	3,000,000	-	-	3,000,000
SJP Transmission Main Phase II	Auburn WWB	-	-	-	-	-	3,000,000	3,000,000
Will Buechner Parkway Water Main Project (HW14 to Richland Rd)	Auburn WWB	800,000	-	-	-	-	-	800,000
<b>Water Treatment and Supply System</b>								
North Donahue Booster Station Generator	Auburn WWB	-	-	-	500,000	-	-	500,000
Moore's Mill Meter	Auburn WWB	-	1,300,000	-	-	-	-	1,300,000
2019-2020 Estes WTP Expansion & Improvements	Auburn WWB	4,460,000	-	-	-	-	-	4,460,000
Equipment Storage Building - Estes Plant	Auburn WWB	20,000	-	-	-	-	-	20,000
Well #3 Generator	Auburn WWB	-	-	500,000	-	-	-	500,000
Water Plant Filter Rehab	Auburn WWB	-	-	2,000,000	-	-	-	2,000,000
Well #3 Improvements	Auburn WWB	225,000	1,300,000	3,475,000	-	-	-	5,000,000
Lake Ogletree Buoy/Safety Barrier Replacement Project	Auburn WWB	225,000	-	-	-	-	-	225,000
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
<b>Total - Water System Improvements</b>		<b>7,425,000</b>	<b>3,525,000</b>	<b>7,750,000</b>	<b>4,850,000</b>	<b>650,000</b>	<b>3,875,000</b>	<b>28,075,000</b>



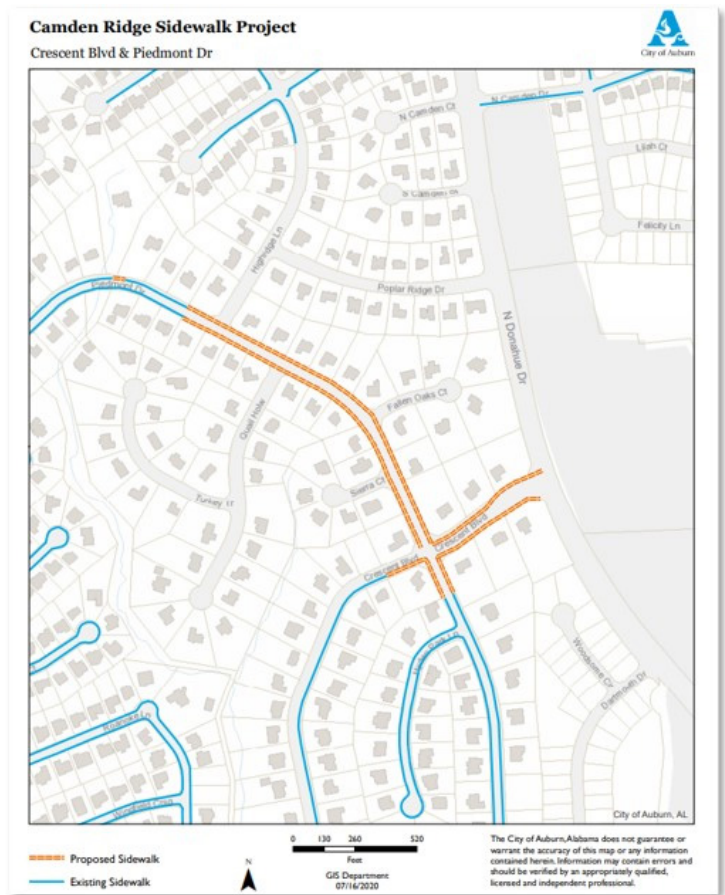
# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 SIDEWALK AND NEIGHBORHOOD PROJECTS

### Camden Ridge Subdivision Sidewalk

The project consists of the installation of sidewalk on Crescent Boulevard and both sides of Piedmont Drive. Crosswalks will be installed at the intersection of Piedmont Drive and Crescent Boulevard. The project is being performed to complete pedestrian connectivity in this area of Camden Ridge.

- Project Budget: \$216,336
- Est. Construction Start Date: FY22
- Est. Completion: FY23



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

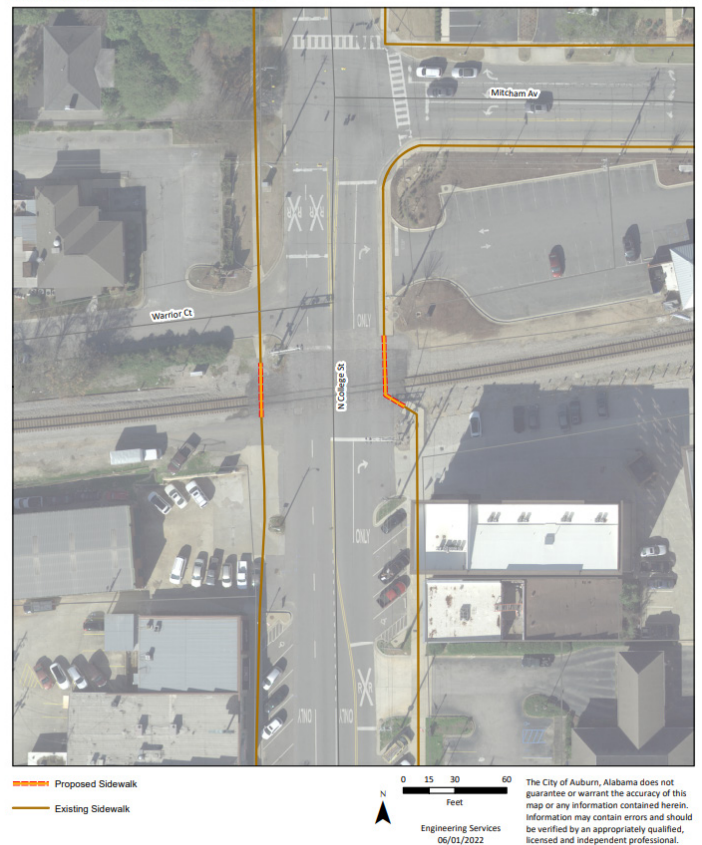
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 SIDEWALK AND NEIGHBORHOOD PROJECTS

### N College St Railroad Crossing Sidewalk

This project consists of connecting the existing concrete sidewalks on the north and south sides of the railroad crossing on North College Street to allow ADA access, and also installing pedestrian gate crossings on the sidewalks for safety. CSX will perform improvements to the North College Street Crossing and Public Works will complete some additional connections with existing sidewalks.

- Project Budget: \$400,000  
City's matching contribution:  
\$39,100.30
- Est. Construction Start Date: FY23
- Est. Completion: FY23

**North College Street Sidewalk**  
North College Street at Railroad Crossing



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

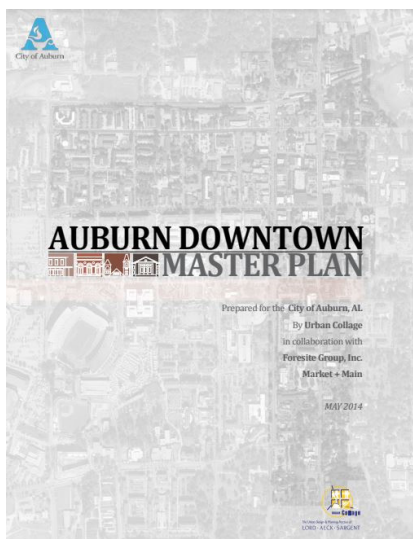
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

### S College and Samford Avenue Intersection Improvements

South College Street will be widened to include two southbound through-lanes at Samford Avenue in addition to improvements at the intersection of Gay Street and Samford Avenue. This project is being performed and partially funded by the Alabama Department of Transportation to improve traffic through these intersections. Additionally, improved sidewalks will be constructed along Samford Avenue and South College Street to connect pedestrians to the Auburn University Arboretum. This project also includes decorative pedestrian lighting and traffic signals at the intersections as well as a pedestrian crossing on College Street.

- Project Budget: \$4,987,682  
City of Auburn: \$2,294,618  
ALDOT: \$2,693,064
- Est. Construction Start Date: FY22
- Est. Completion: FY23

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities

# CAPITAL IMPROVEMENT PLAN

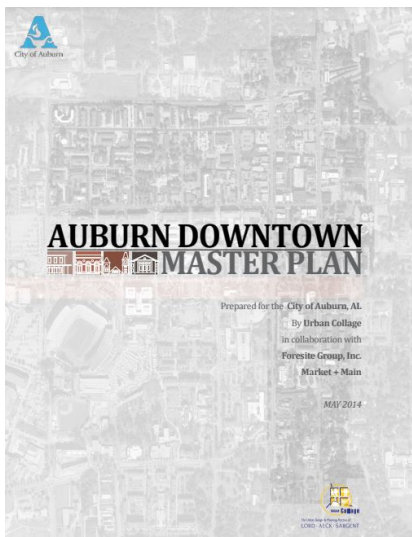
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

### S College St/Samford Ave/Gay St Lighting

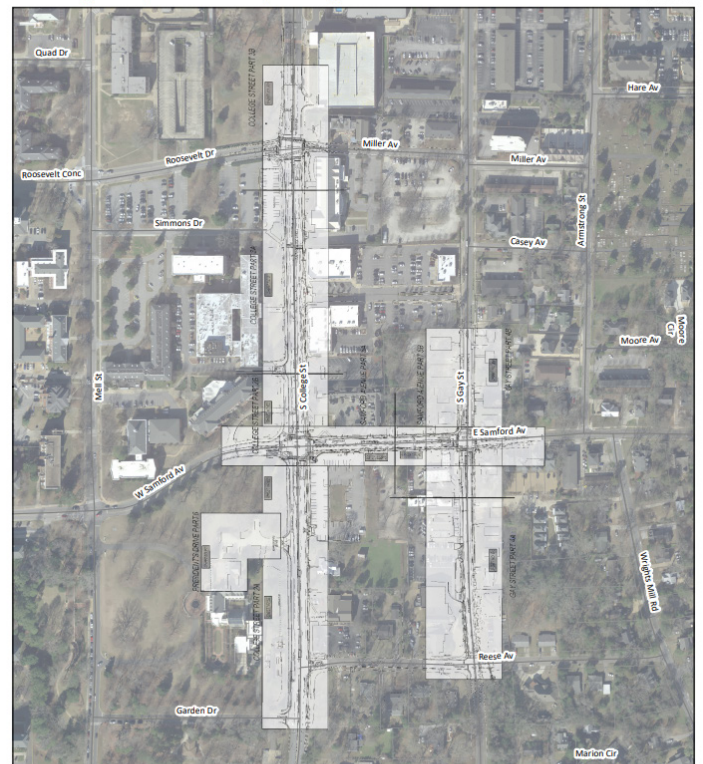
This project consists of installing pedestrian and street lighting along South College Street from Reese Avenue to Miller Avenue, along Samford Avenue from South College Street to Gay Street, and along Gay Street from Reese Avenue to the Heart of Auburn Development. Originally bid as part of its parent project, the City will rebid with improved competition and reduced scope to furnish and install lighting along the routes shown in the image.

- Project Budget: \$518,175
- Est. Construction Start Date: FY23
- Est. Completion: FY23

## STRATEGIC PLAN



**Pedestrian and Street Lighting**  
South College Street / Samford Avenue / South Gay Street



0 75 150 300 Feet  
The City of Auburn, Alabama does not guarantee or warrant the accuracy of this map or any information contained herein. Information may contain errors and should be verified by an appropriately qualified, licensed and independent professional.  
Engineering Services  
06/03/2022

## IMPACT ON OPERATING BUDGET

Amount: \$1,000  
Description: Utilities

# CAPITAL IMPROVEMENT PLAN

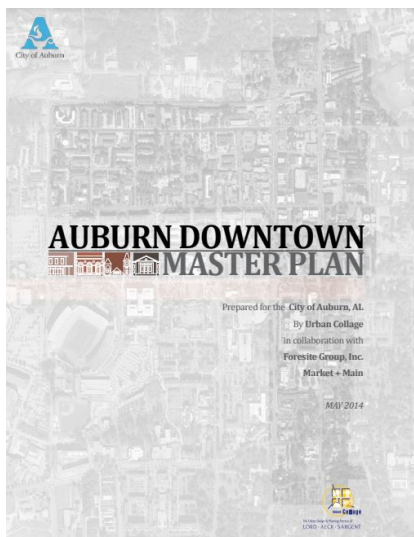
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

### Miller Ave Sidewalk & Lighting

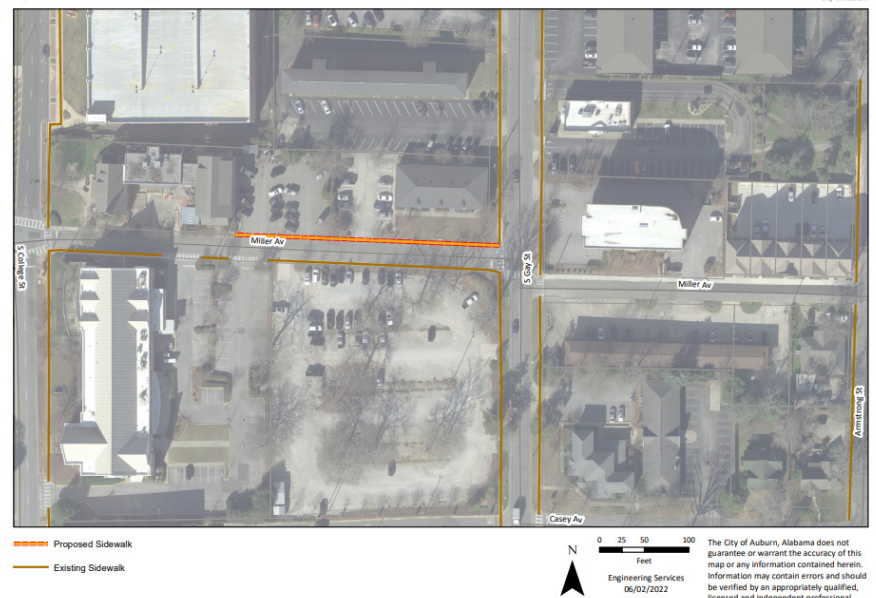
This project consists of constructing a new sidewalk and installing decorative pedestrian lighting along Miller Avenue from Fiji House to South Gay Street. The Sidewalk Fund will be used to fund the project that is being performed in accordance with the goals and strategies of the Downtown Pedestrian Lighting Plan and provide an improved sidewalk for pedestrians traversing this route to Auburn University.

- Project Budget: \$62,200
- Est. Construction Start Date: FY23
- Est. Completion: FY23

## STRATEGIC PLAN



**Miller Avenue Sidewalk and Lighting**  
Fiji House to South Gay Street



## IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024

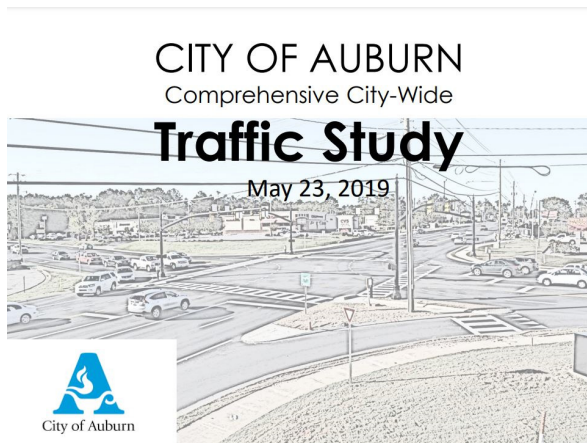
## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Annalue Dr/E University Dr Intersection Improvements

The project consists of the addition of northbound and southbound left turn lanes along East University Drive (EUD) and new signal poles at the Annalue Drive Intersection. A median island will be constructed along EUD at the intersection of Saugahatchee Road creating a right in/right out only intersection. The portion of Saugahatchee Road from EUD to Annalue Drive will be removed.

- Project Budget: \$1,529,500
- Est. Construction Start Date: FY22
- Est. Completion: FY23

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

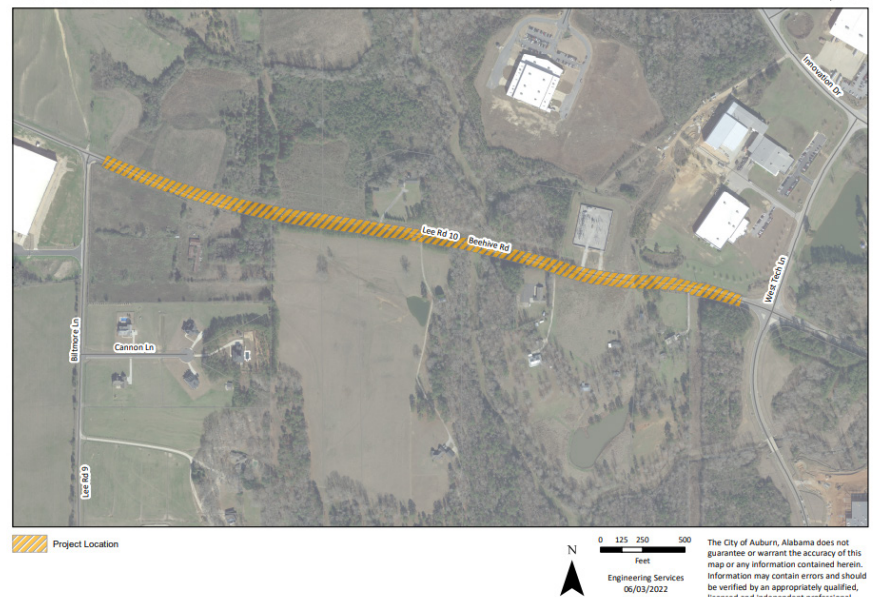
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Beehive Road Full Depth Reclamation

This project consists of reconstructing a portion of Beehive Road from east of West Tech Lane to near Biltmore Lane. While not part of the City of Auburn street assets, residents and industrial clients of the City use this roadway extensively making it prudent for the City to partner in these improvements. This route will also be used by Public Works and Environmental Services extensively once relocated to the Wire Road campus.

- Project Budget: \$180,000
- Est. Construction Start Date: FY23
- Est. Completion: FY23

**Beehive Road Full Depth Reclamation**  
West Tech Lane to Biltmore Lane



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024

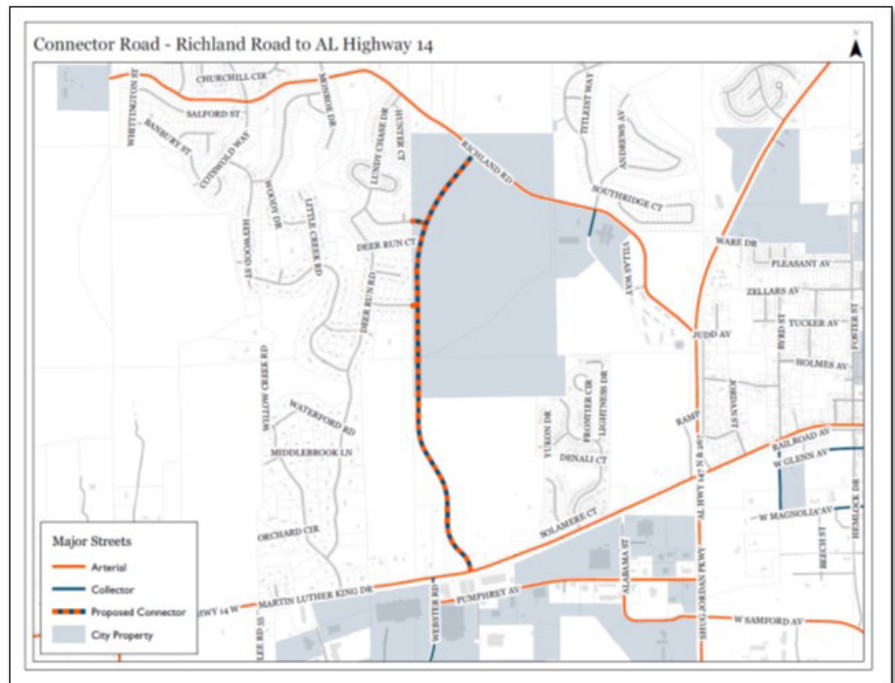
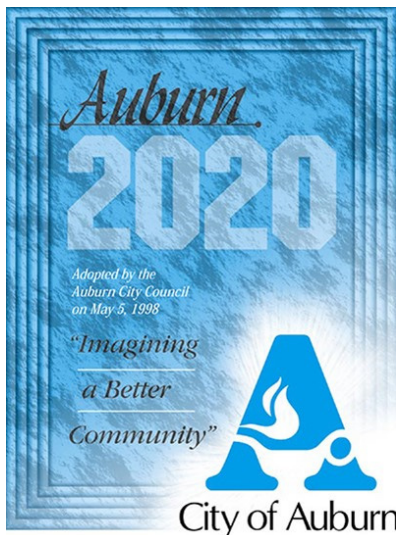
## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Will Buechner Parkway

A strategic project in the City's major street plan, Will Buechner Parkway will be constructed from Martin Luther King Drive (AL Hwy 14) near Webster Road to Richland Road near Creekside Elementary. The new street will include a multiuse path to improve pedestrian connectivity to residential neighborhoods, public schools, and future parks. The street will provide further relief and redundant traffic flow for residents and commuters in the Richland Road and west Auburn area.

- Project Budget: \$8,348,000
- Est. Construction Start Date: FY22
- Est. Completion: FY23

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities



# CAPITAL IMPROVEMENT PLAN

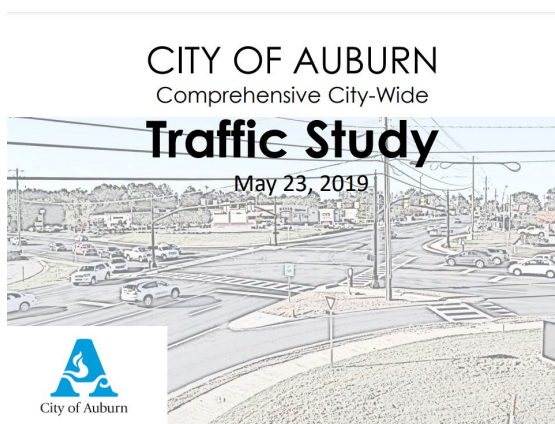
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### N College St/Drake Ave/Gay St Intersection Improvements

The project consists of improving the intersection of College Street and Drake Avenue by adding dedicated left turn lanes along Drake Avenue and College Street as well as a new decorative mast arm traffic control system. The project will also include the construction of a new traffic pattern (roundabout) at the intersection of Gay Street and Drake Avenue. Additional and improved sidewalks and pedestrian lights along Gay Street up to Pitts Circle are included in the project. A sidewalk and pedestrian lights will also be installed from Ross Street to Perry Street.

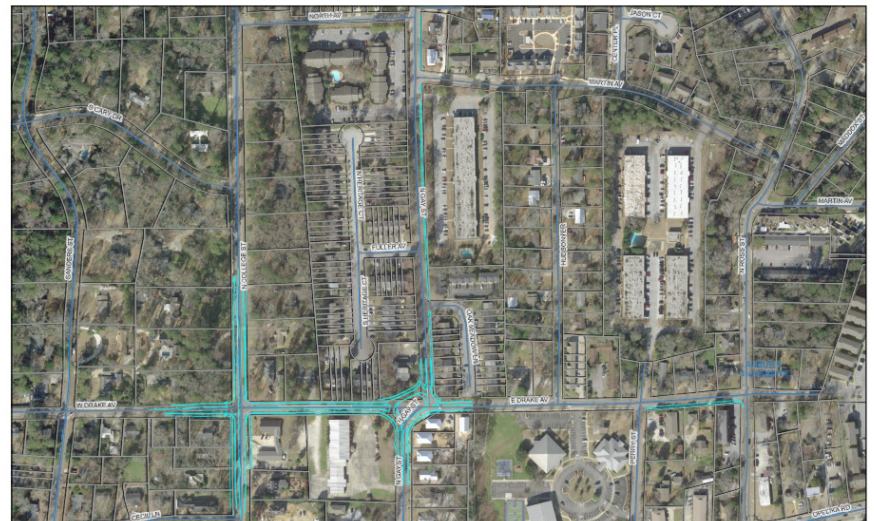
- Project Budget: \$2,626,000
- Est. Construction Start Date: FY24
- Est. Completion: FY24

### STRATEGIC PLAN



#### Intersection Improvements

North College Street / Drake Avenue / North Gay Street



0 75 150 300 feet  
N  
Engineering Services  
06/03/2022  
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### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities

# CAPITAL IMPROVEMENT PLAN

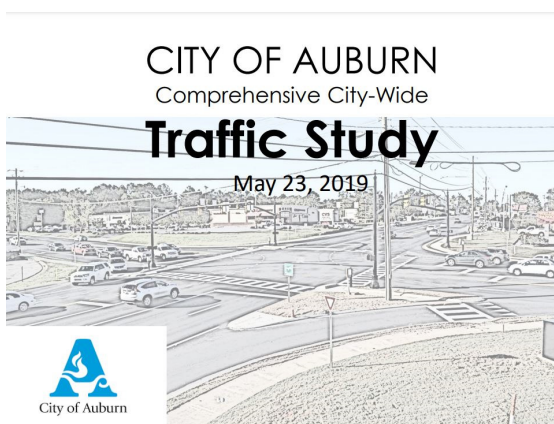
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### N Dean Rd/E University Dr Intersection Improvements

This project consists of installing dual left turn lanes on North Dean Road at the intersection East University Drive to accommodate westbound and eastbound turn movements. Removal of the existing traffic signal and installing a new 4-pole/mast arm signal is also included in this project.

- Project Budget: \$1,193,500
- Est. Construction Start Date: FY23
- Est. Completion: FY23

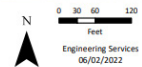
### STRATEGIC PLAN



**Intersection Improvements**  
North Dean Road at East University Drive



Project Location



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### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Exit 57 Lighting and Landscaping

To enhance the safety and aesthetics of the Interstate 85 interchanges as gateways to Auburn, the City is partnering with the Alabama Department of Transportation to design and construct new area lighting and landscaping improvements at Exit 57. The work is similar to that being performed at Exit 50.

- Project Budget: \$2,088,000
- Est. Construction Start Date: FY23
- Est. Completion: FY24



### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Martin Luther King Drive Streetscape – Shug to Donahue

This project is part of the City's vision to further enhance the gateways into Auburn by upgrading streetscapes to improve the flow of traffic, provide sidewalks for pedestrians, and enhance the experience of the traveler while having a sense of arrival in Auburn. The work will include new street infrastructure such as islands, turn lanes, and other enhancements along with an improved pedestrian path and lighting from Shug Jordan Parkway to North Donahue Drive. City will host a public meeting to review project in FY22.

- Project Budget: \$5,507,000
- Est. Construction Start Date: FY22
- Est. Completion: FY23

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities

(Note: Project also includes an upgraded water main at a cost of \$1,000,000 utilizing ARPA funds)

# CAPITAL IMPROVEMENT PLAN

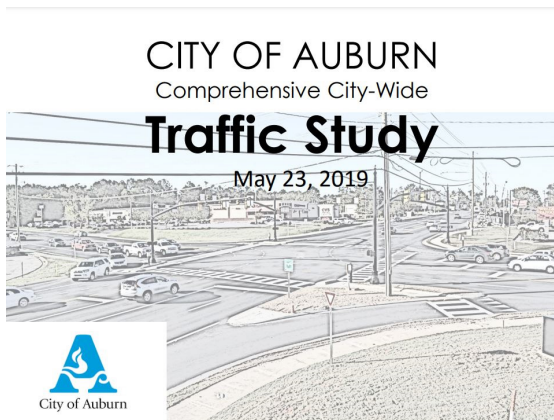
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Moores Mill Rd/Society Hill Rd Roundabout

This project consists of the City contribution to Lee County for the Moores Mill Road/Society Hill Road Roundabout. The project will benefit City of Auburn residents commuting from Moores Mill Road and Society Hill Road.

- Project Budget: \$500,000
- Est. Construction Start Date: FY24
- Est. Completion: FY24

### STRATEGIC PLAN



**Intersection Improvements (Roundabout)**  
Moores Mill Road at Society Hill Road



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Annual Resurfacing and Restriping Program

The City plans annually to invest in rehabilitation and renewal of the City's street infrastructure. The work includes resurfacing, milling and resurfacing, repairing curb and storm inlets, and renews striping on other streets. The City has performed a survey of its street infrastructure to collect data which is being analyzed to update street rehab/renewal needs and score priorities based on severity of defects.

- FY23 Resurfacing: \$3,000,000
- FY24 Resurfacing: \$3,000,000



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

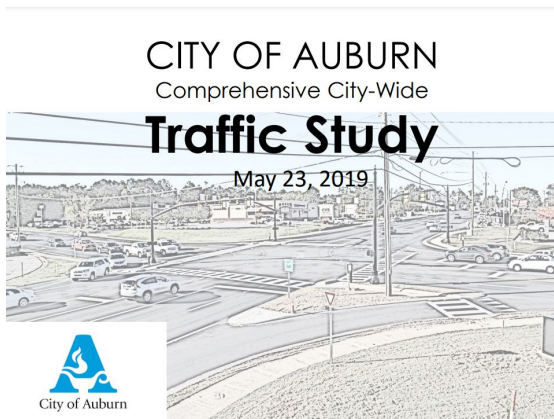
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Shug Jordan Parkway Widening – ATRIP II

This project consists of widening Shug Jordan Parkway by the Alabama Department of Transportation (ALDOT) from north of Richland Road to north of National Guard Armory driveway. Alabama Transportation Rehabilitation and Improvement Program (ATRIP) II funding awarded January 2022 provides the resources for the project to be constructed by ALDOT. The City Council agreed to pay for additional costs over the \$1,515,400 budget if needed.

- Project Budget: \$1,515,400
- Est. Construction Start Date: FY23
- Est. Completion: FY23

### STRATEGIC PLAN



#### Shug Jordan Parkway Widening

Project No. ATRP2-41-2022-092 Center Turn Lane Addition on Shug Jordan Parkway



Streets  
Note: The termini of the project have not been finalized and are subject to change.

0 50 100 200  
Feet  
Engineering Services  
06/03/2022

The City of Auburn, Alabama does not guarantee or warrant the accuracy of this map or any information contained herein. Information may contain errors and should be verified by an appropriately qualified, licensed and independent professional.

### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Vickerstaff Street Resurfacing

This project consists of resurfacing Vickerstaff Street from Holmes Avenue to Zellars Avenue. A portion of the City's HUD funding is dedicated annually to perform infrastructure improvements in the Northwest Auburn Neighborhood in addition to the many services funding through the CDBG Program.

- Project Budget: \$125,600
- Est. Construction Start Date: FY23
- Est. Completion: FY23

### STRATEGIC PLAN



**Vickerstaff Street Resurfacing**  
Holmes Avenue to Zellars Avenue



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Engineering Services  
06/03/2022

### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:



# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

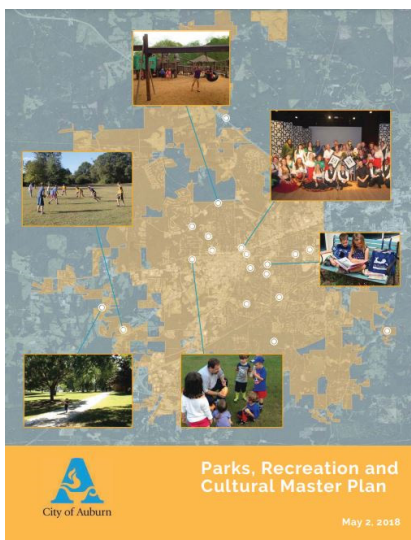
### Jan Dempsey Community Arts Center Renovations

The Jan Dempsey Art Center is proposed to receive an expansion of approximately 8,000 square-feet to accommodate classes for diverse dance disciplines as well as the Dean Road Ceramics Studio by providing needed studio, classroom, and gallery space. The interior of the existing building, including the dressing room, storage area, and office will be reconfigured. Improvements to the existing building will include renovating the restrooms, doorways, kitchen, dressing room, and main entrance to provide for ADA compliance. A new sidewalk will be constructed along the front of the facility as well. Additional parking will be constructed along East Drake Avenue, the existing building will be re-roofed, and/or windows and roller shades will be installed.

- Project Budget: \$5,000,000
- Construction Start Date: FY23
- Est. Completion: FY23



### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

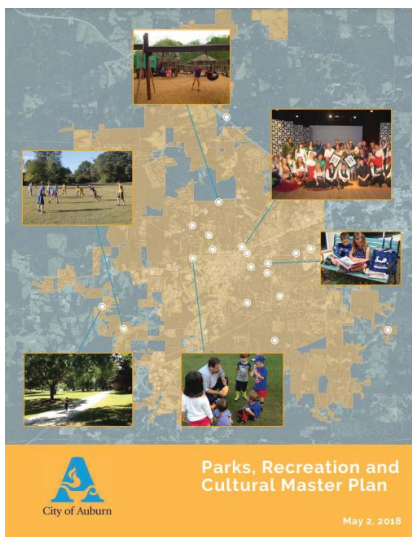
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

### Boykin Donahue Campus

Once the City's Public Works and Environmental Services facilities are relocated to Wire Road, the City will repurpose this site to ultimately be a new recreation and cultural resource center adjacent to the Boykin Community Center campus in the Northwest Auburn Neighborhood. This project was envisioned in the Parks, Recreation and Cultural Master Plan. It is anticipated that construction will be completed in phases and initially includes site development, walking trails, a splash pad, a cultural resource center, a branch library, and relocated recycle drop off center. Ultimate buildout will include a new gymnasium (courts and classrooms).

- Project Budget: \$27,291,590 (ARPA Funding: \$10,955,577)
- Est. Construction Start Date: FY23
- Est. Construction Completion: FY24

### STRATEGIC PLAN



# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

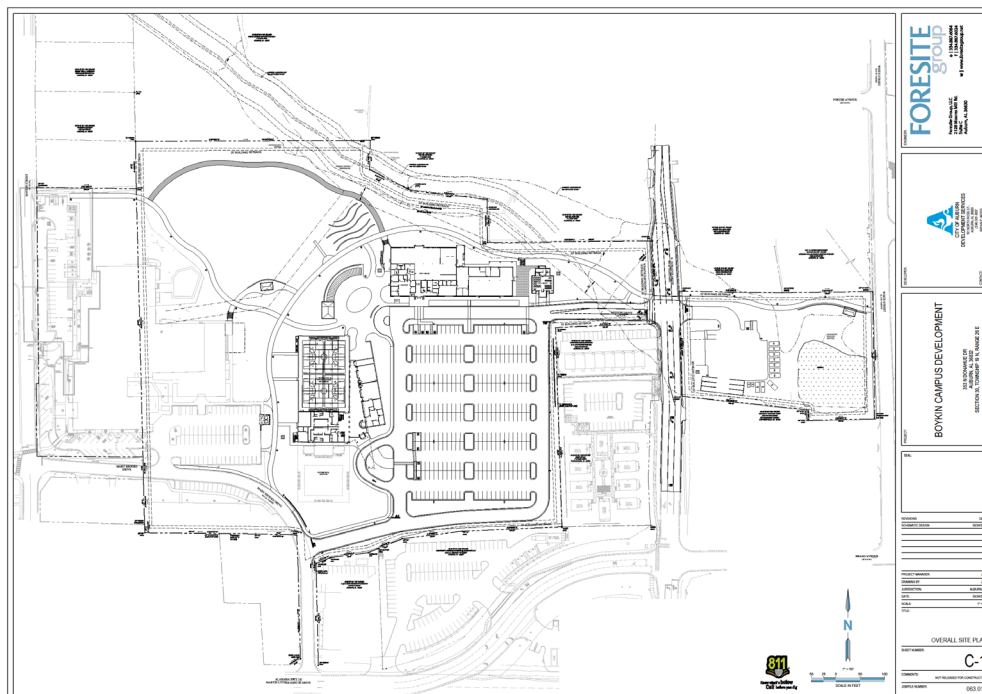
### Boykin Donahue Campus – Detail Plan

#### Proposed First Phase

- Site Development includes walking trails and relocated recycle center (\$9,344,859)
- Cultural Resource Center (\$1,588,715)
- Library - Boykin Branch (\$12,607,971)
- Boykin Splash Pad (\$562,500)
- Consulting – Architectural and Engineering (\$3,187,545)

#### Proposed Future Phase

- Boykin-Donahue Gymnasium



### IMPACT ON OPERATING BUDGET

Amount: \$500,000  
Description: Staffing, resources, utilities

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

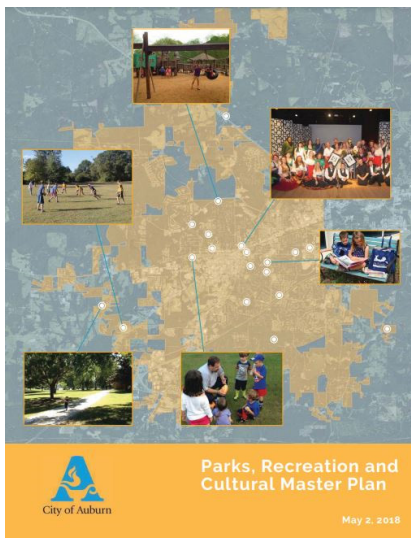
### Lake Wilmore Community Center

The proposed project includes two full size basketball courts, locker rooms and restrooms, two activity rooms, fitness room with equipment, two multi-use/fitness rooms, elevated indoor walking track, a multi-use area, office and storage space, a zero-entry pool featuring shallow areas for lessons and water aerobics and a lap pool. Both pool facilities will be heated and have a cover feature for winter use. Design on the proposed project reached 90% prior to being postponed in 2020.

- Project Budget: \$22,000,000
- Construction Start Date: FY23
- Est. Completion: FY23



### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$350,000  
Description: Staffing, resources, utilities

# CAPITAL IMPROVEMENT PLAN

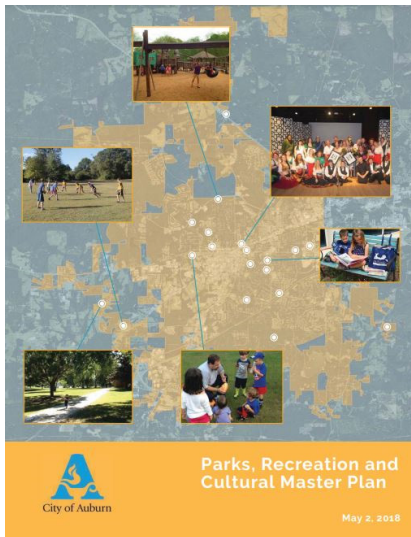
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

### Lake Wilmore Multi-Purpose Fields

This project consists of construction of four multi-purpose fields sized and designed to accommodate football, lacrosse and soccer games and practice as well as baseball/softball practice. Project scope includes fields, field lighting, restroom/storage building, parking and space dedicated for food trucks/mobile concessions.

- Project Budget: \$15,000,000
- Construction Start Date: FY24
- Est. Completion: FY24

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$1,000  
Description: Utilities, maintenance

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

### Library-Public Restrooms ADA Compliance Improvements

The scope of this project includes the necessary planning, design, and construction associated with bringing the Auburn Public Library restrooms into compliance with the Americans with Disabilities Act (ADA). The projected renovations include demolition of existing fixtures, surfaces, and stalls, and installation of new fixtures, surfaces, and stalls such that the restroom is in compliance with ADA.

- Project Budget: \$175,000
- Construction Start Date: FY23
- Est. Completion: FY23



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CAPITAL IMPROVEMENT PLAN

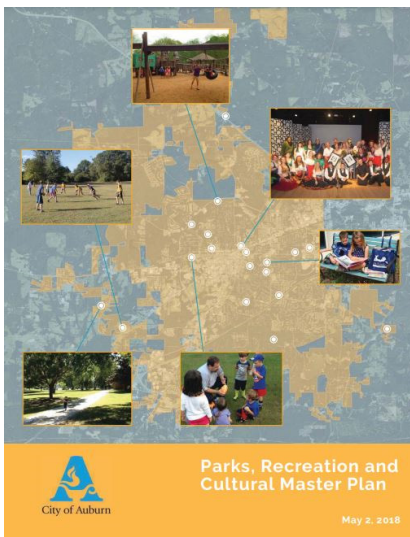
## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

### Margie Piper Bailey Field Renovations

Renovations at Margie Piper Bailey Field to include adding soil where needed to smooth the playing surface, replacing sod, repairing irrigation, and adding fencing.

- Project Budget: \$170,000
- Construction Start Date: FY23
- Est. Completion: FY23

### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

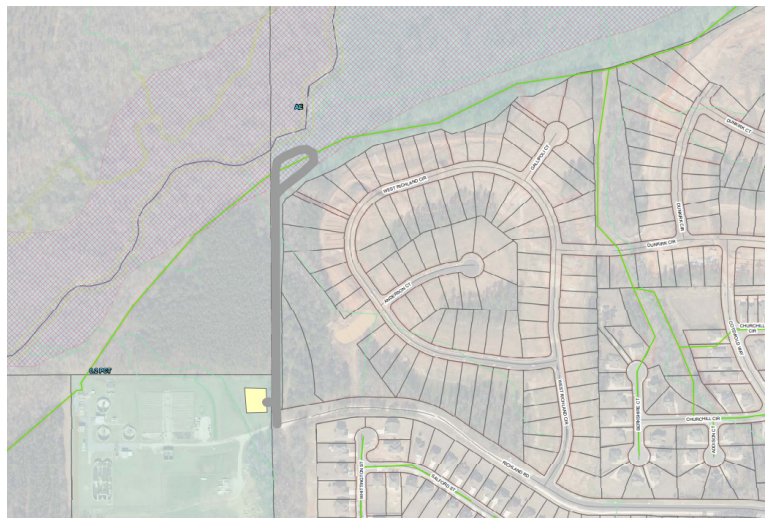
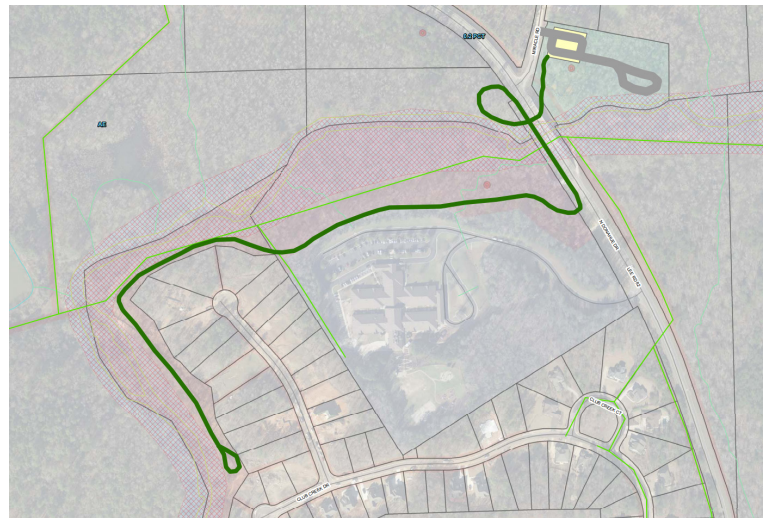
# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PARKS RECREATION AND CULTURAL MASTER PLAN

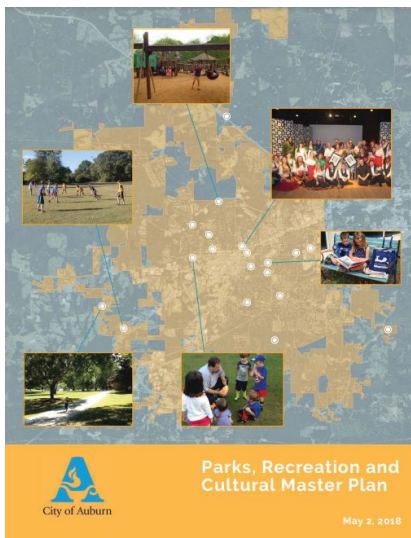
### Saugahatchee Blueway/Greenway Phase 1a

Greenway component runs 0.9 miles from Donahue Drive to Yarborough Farms and includes a trailhead, parking and restroom facility. Blueway component consists of Canoe/Kayak launch at Donahue Drive and take out near the terminus of Richland Road.

- Project Budget: \$2,328,300 (Sewer Funding: \$100,000)
- Construction Start Date: FY23
- Est. Completion: FY23



### STRATEGIC PLAN



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:



# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PUBLIC SAFETY PROJECTS

### Public Safety Training Center – Classroom Building

This project consists of the construction of an approximately 12,000 square foot multi-use classroom building for Public Safety. This is a main component of the Training Center master plan. It will allow effective training for Fire recruits, in-house continuing education for Fire and Police, and regional training partners to earn certifications from the State Fire College.

- Project Budget: \$3,000,000
- Phase: 2
- Construction Start Date: FY23
- Est. Completion: FY24



### IMPACT ON OPERATING BUDGET

Amount: \$500  
Description: Utilities

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEARS 2023 AND 2024 PUBLIC SAFETY PROJECTS

### Public Safety Training Center – Drill Tower

This project will be part of the Training Center and provide an area for newly hired recruits and career firefighters to gain knowledge and confidence in a multi-level structure simulating different floors of a building. The exterior of the tower will simulate high rise buildings to practice setting up ladder trucks to fight fires and rescue victims. The Tower will be equipped with a stairwell for Fire and Police to train in maneuvering within confined areas and uneven surfaces.

- Project Budget: \$345,000
- Construction Start Date: FY23
- Est. Completion: FY23



### IMPACT ON OPERATING BUDGET

Amount: \$ negligible

Description:

# CITY OF AUBURN



City of Auburn

## BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

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City of Auburn

# FINANCIAL POLICIES

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## 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.

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## 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 UNITS<sup>1</sup>

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.

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<sup>1</sup> 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 POSITION<sup>1</sup>

**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

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<sup>1</sup> 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

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## 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) credible evidence of taxpayer non-compliance.

# FINANCIAL POLICIES

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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

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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

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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.

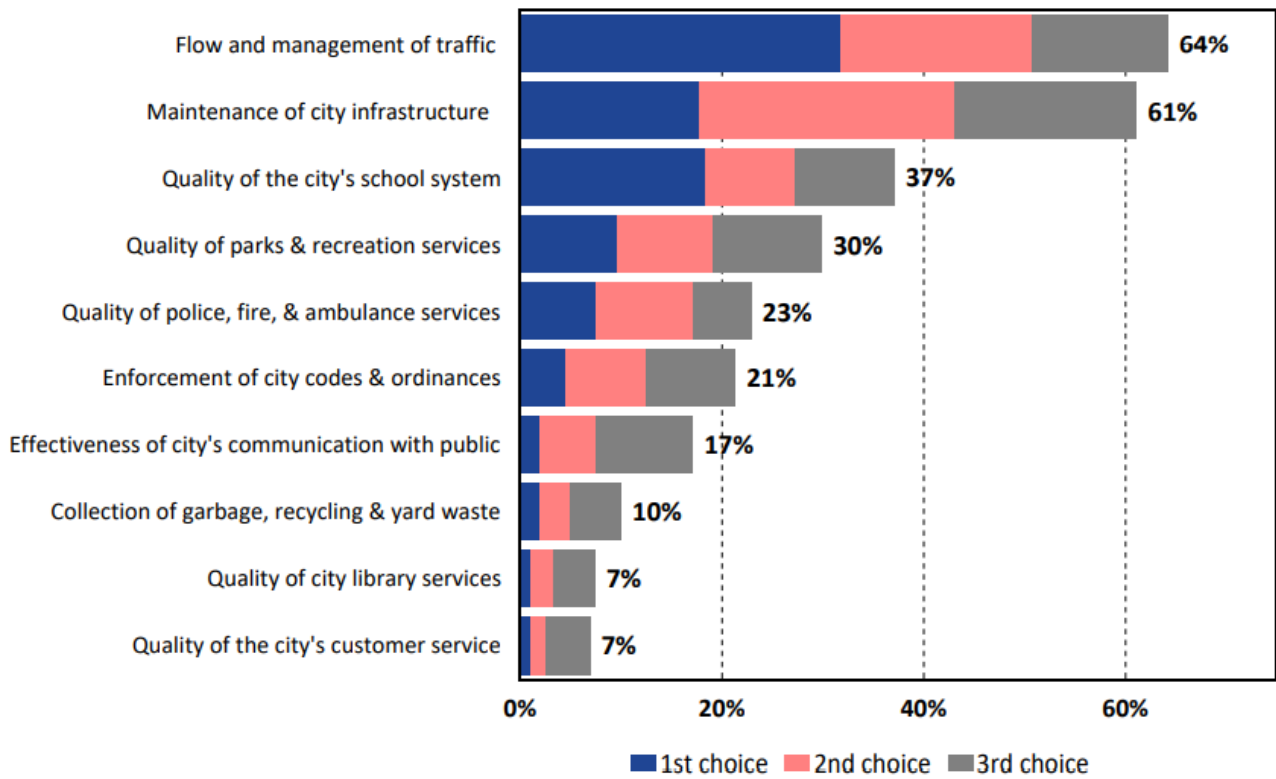
The Finance Department shall be responsible for establishing detailed procedures for tracking contract payments, include payments of retainage, and shall assign contract codes for managing contracts via the City's financial management software. The City Attorney shall address legal issues that may arise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

# BUDGET PRIORITIES

## CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

### Major Categories of City Services That Should Receive the Most Emphasis Over the Next Two Years

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



# BUDGET PRIORITIES

## CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

2022 Importance-Satisfaction Rating City of Auburn Citizen Survey Major Categories of City Services						
Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Flow and management of traffic	64%	1	47%	10	0.3428	1
Maintenance of city infrastructure	61%	2	65%	8	0.2145	2
<b>Medium Priority (IS &lt;.10)</b>						
Enforcement of city codes and ordinances	21%	6	61%	9	0.0831	3
Quality of parks and recreation services	30%	4	80%	5	0.0595	4
Effectiveness of city's communication with public	17%	7	70%	7	0.0513	5
Quality of the city's school system	37%	3	89%	3	0.0393	6
Quality of the city's customer service	7%	10	77%	6	0.0161	7
Quality of police, fire, and ambulance services	23%	5	95%	1	0.0121	8
Quality of city library services	7%	9	87%	4	0.0099	9
Collection of garbage, recycling and yard waste	10%	8	91%	2	0.0090	10

Overall Priorities ←

2022 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
<b>High Priority (IS .10-.20)</b>						
Maintenance of streets	49%	1	64%	10	0.1776	1
Adequacy of city street lighting	39%	2	65%	8	0.1357	2
Maintenance of biking paths and lanes	25%	5	54%	11	0.1154	3
Maintenance of sidewalks	32%	3	64%	9	0.1146	4
<b>Medium Priority (IS &lt;.10)</b>						
Cleanup of debris/litter in and near roadways	28%	4	67%	7	0.0927	5
Overall cleanliness of streets and public areas	22%	6	81%	3	0.0425	6
Mowing/trimming along streets and public areas	17%	7	77%	6	0.0397	7
Maintenance of downtown Auburn	17%	8	79%	5	0.0354	8
Maintenance of traffic signals	11%	9	83%	2	0.0183	9
Maintenance of street signs	7%	10	80%	4	0.0143	10
Maintenance of City facilities	3%	11	90%	1	0.0029	11

Maintenance Priorities ←



# BUDGET PRIORITIES

## CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

2022 Importance-Satisfaction Rating						
City of Auburn Citizen Survey						
Public Safety Services						
Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>High Priority (IS .10-.20)</b>						
Efforts to prevent crime	48%	1	79%	6	0.1005	1
<b>Medium Priority (IS &lt;.10)</b>						
Visibility of police in neighborhoods	41%	2	78%	7	0.0875	2
Enforcement of traffic laws	22%	5	73%	10	0.0602	3
Visibility of police in retail areas	24%	4	77%	8	0.0569	4
Police safety education programs	16%	7	69%	11	0.0504	5
Quality of local ambulance service	21%	6	85%	4	0.0303	6
Quality of fire safety education programs	12%	9	77%	9	0.0289	7
Overall quality of police protection	33%	3	92%	2	0.0254	8
Police response time	14%	8	83%	5	0.0227	9
Fire response times	8%	11	88%	3	0.0101	10
Overall quality of fire protection	11%	10	94%	1	0.0062	11

Public Safety Priorities

2022 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
<b>High Priority (IS .10-.20)</b>						
Quality of walking trails	44%	2	69%	6	0.1391	1
Quality of community recreation centers	30%	3	54%	11	0.1389	2
Quality of fitness areas within recreation centers	24%	6	44%	14	0.1337	3
Quality of senior programs	26%	5	51%	12	0.1272	4
<b>Medium Priority (IS &lt;.10)</b>						
Quality of parks	46%	1	81%	1	0.0896	5
Quality of special needs/therapeutics programs	15%	11	43%	15	0.0866	6
Quality of playgrounds	26%	4	69%	5	0.0808	7
Quality of adult athletic programs	14%	12	47%	13	0.0752	8
Quality of cultural arts programs	18%	10	60%	9	0.0710	9
Quality of youth athletic programs	21%	8	70%	4	0.0648	10
Quality of special events	24%	7	73%	3	0.0637	11
Quality of outdoor athletic fields	18%	9	66%	7	0.0628	12
Ease of registering for programs	11%	13	58%	10	0.0450	13
Fees charged for recreation programs	7%	15	61%	8	0.0267	14
Quality of cemeteries	8%	14	75%	2	0.0207	15

Parks and Recreation Priorities

# BUDGET PRIORITIES

## CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

### 2022 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
<b>Very High Priority (IS &gt;.20)</b>						
Availability of parking	56%	1	34%	11	0.3641	1
<b>High Priority (IS .10-.20)</b>						
Availability of outdoor dining venues	26%	3	45%	10	0.1452	2
<b>Medium Priority (IS &lt;.10)</b>						
Availability of public event space	18%	7	51%	9	0.0880	3
Availability of retail shopping	19%	6	57%	8	0.0810	4
Feeling of safety of downtown at night	29%	2	76%	3	0.0708	5
Landscaping and green space	21%	4	72%	6	0.0586	6
Availability of dining opportunities	18%	9	68%	7	0.0571	7
Quality of public events held downtown	18%	8	75%	4	0.0450	8
Pedestrian accessibility	20%	5	79%	2	0.0422	9
Cleanliness of downtown areas	18%	10	88%	1	0.0218	10
Signage and wayfinding	8%	11	74%	5	0.0205	11

Downtown Priorities

### 2022 Importance-Satisfaction Rating

#### City of Auburn Citizen Survey

#### Code Enforcement

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Cleanup of overgrown and weedy lots	48%	1	58%	5	0.2039	1
<b>High Priority (IS .10-.20)</b>						
Efforts to remove dilapidated structures	41%	3	58%	4	0.1722	2
<b>Medium Priority (IS &lt;.10)</b>						
Cleanup of debris/litter	46%	2	81%	1	0.0856	3
Control of nuisance animals	18%	5	70%	3	0.0542	4
Cleanup of large junk/abandoned vehicles	20%	4	79%	2	0.0426	5

Code Enforcement Priorities

# BUDGET PRIORITIES

## CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

### City Council Priority Rankings

Council Rankings*	Anders	Taylor	Griswold	Witten	Dixon	Hovey	Dawson	Average	Overall Priority
School funding	1	9	2	5	2	1	2	3.1	<b>1</b>
Flow of traffic/congestion management	5	4	1	8	6	5	1	4.3	<b>2</b>
New community centers - gymnasiums and pools	3	7	3	4	9	3	6	5.0	<b>3</b>
New outdoor athletic fields and facilities	4	8	4	3	7	2	10	5.4	<b>4</b>
Boykin Donahue campus improvements	8	1	5	12	1	7	5	5.6	<b>5</b>
Industrial Development	2	11	11	2	4	6	4	5.7	<b>6</b>
Commercial Development	6	12	10	1	5	4	3	5.9	<b>7</b>
Street resurfacing	9	3	9	9	3	8	8	7.0	<b>8</b>
Sidewalk construction/improvements	7	2	6	10	10	11	7	7.6	<b>9</b>
Open space, green space, blueways/greenways and passive parks	11	5	7	6	8	9	9	7.9	<b>10</b>
Jan Dempsey Community Arts Center Expansion and ADA Improvements	10	10	12	7	12	10	11	10.3	<b>11</b>
Funding for outside agencies	12	6	8	11	11	12	12	10.3	<b>12</b>

\*Council rankings do not include Bob Parsons who was out of the country at the time the rankings were distributed nor input from the vacant Ward 4 council position.

### City Council Priority Rankings – Boykin Donahue Campus

Boykin Donahue Campus Priorities*	Anders	Taylor	Griswold	Witten	Dixon	Hovey	Dawson	Average	Priority
Gymnasium	1	2	1	1	3	1	2	1.6	1
Library	2	1	3	2	1	2	4	2.1	2
Splash Pad	3	4	2	3	2	4	3	3.0	3
Auburn Center for African American History and Culture	4	3	4	4	4	3	1	3.3	4

\*Council rankings do not include Bob Parsons who was out of the country at the time the rankings were distributed nor input from the vacant Ward 4 council position.

# BUDGET PRIORITIES

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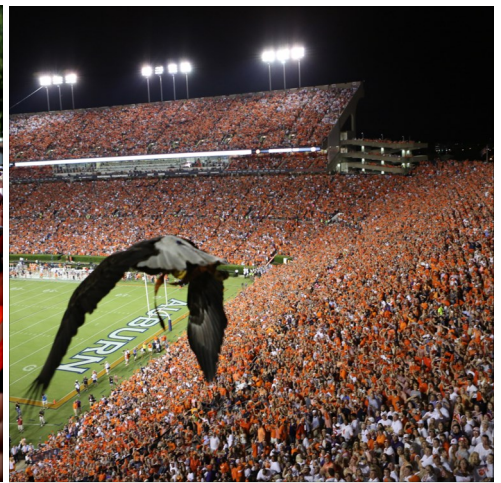
## OTHER COUNCIL PRIORITIES

- Public Safety (Anders, Dawson)
- Neighborhood Sidewalk Extensions and Connections to Commercial Areas (Griswold and Taylor)
- North side of Cary Woods Subdivision to Wal-Mart Neighborhood Market Area (Griswold)
- North College Street from North Cedarbrook to 1347 North College (Griswold)
- Northwest Auburn (Taylor)
- Neighborhood Lighting (Taylor)
- City funding to rehabilitate housing for seniors and disabled (Taylor)
- School Funding should include mental health needs and programs (Taylor)

CITY OF AUBURN

# COMMUNITY PROFILE

2022



City of Auburn

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# 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 and is known for 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 with more than 2,200 international students and approx. 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.

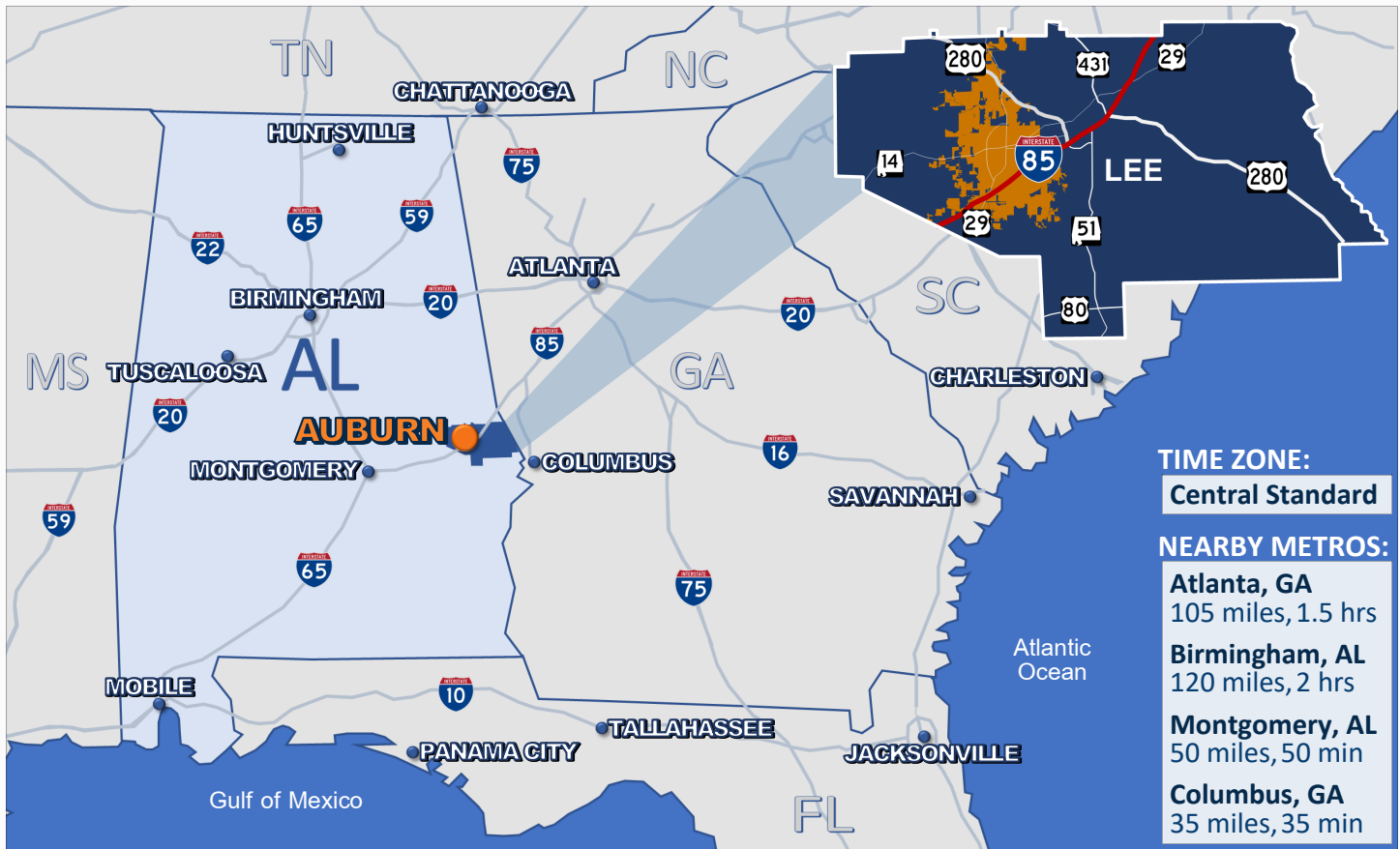
# NATIONAL RECOGNITION

	<b>2022</b> “The South’s 3 <sup>rd</sup> Best College Town”
	<b>2021</b> “6 <sup>th</sup> Best Metro for Attracting Business in the U.S.”
	<b>2021</b> “17 <sup>th</sup> Best Performing Small City for Economic Growth in the U.S.”
	<b>2020</b> “Top 100 Best Small to Mid-Sized Cities to Live in the U.S.”
	<b>2019</b> “5 <sup>th</sup> Best City for Economic Growth Potential in the U.S.”
	<b>2019</b> “Top 20 College Town in which to Start a Career in the U.S.”
	<b>2019</b> “13 <sup>th</sup> Best Small Place for Business and Careers in the U.S.”
	<b>2019</b> “Top 100 Places to Live in the U.S.”
	<b>2019</b> “The South’s 3 <sup>rd</sup> Best Retirement Town”
	<b>2019</b> “Top Place to Retire in the U.S.”
	<b>2018</b> “The Most Educated City in Alabama”
	<b>2018</b> “5 <sup>th</sup> Best School District in Alabama”
	<b>2018</b> “The South’s 2 <sup>nd</sup> Best College Town”
	<b>2017</b> “16 <sup>th</sup> Best City for Job Creation in the U.S.”
	<b>2016</b> “10 <sup>th</sup> Best Small City for Jobs in the U.S.”
	<b>2016</b> “Top 25 Cities People are Moving to.”
	<b>2015</b> “9 <sup>th</sup> Best Small Place for Business and Careers in the U.S.”
	<b>2015</b> “One of the 100 Most Educated Cities in the U.S.”
	<b>2015</b> “3 <sup>rd</sup> Best Town to Raise a Family in Alabama”
	<b>2014</b> “10 <sup>th</sup> Best Small Place for Business and Careers in the U.S.”
	<b>2014</b> “Top 25 City for Retirement in the U.S.”
	<b>2014</b> “Best City in Alabama”
	<b>2014</b> “4 <sup>th</sup> Smartest City in the U.S. and Smartest City in Alabama”
	<b>2013</b> “22 <sup>nd</sup> Best County for Job Growth in the U.S.”
	<b>2013</b> “18 <sup>th</sup> Best Small Place for Business and Careers in the U.S.”
	<b>2013</b> “10 <sup>th</sup> Best Small City for Jobs in the U.S.”
	<b>2013</b> “Smartest City in Alabama and 44 <sup>th</sup> Smartest City 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:

<b>City of Auburn</b> U.S. Census Bureau 2020	76,143
<b>Auburn-Opelika MSA (Lee County)</b> U.S. Census Bureau 2020	174,241

## HISTORICAL POPULATION - CITY OF AUBURN:

1960	16,221
1970	22,767
1980	28,471
1990	33,830
2000	41,987
2010	53,802

## AGE & GENDER - CITY OF AUBURN:

Male	49.2%
Female	50.8%
Median Age	25.2%
Under 18 Yrs	29.0%
20-64 Years	63.1%
65 Years & +	7.9%

## INCOME - CITY OF AUBURN:

Mean Family Income	\$120,712
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## RACE - CITY OF AUBURN:

White	71.2%
Black or African American	18.4%
American Indian	.1%
Asian	8.7%
Native Hawaiian & Other Pacific Islander	0%
Two or More Races	1.3%
Hispanic	3.3%

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

Less than 9th Grade	1%
9th to 12th Grade, No Diploma	1.7%
High School Graduate or GED	10.4%
Some College, No Degree	11.9%
Associate's Degree	8.3%
Bachelor's Degree	34.2%
Graduate or Professional Degree	32.5%
High School Graduate or Higher	97.3%
Bachelor's Degree or Higher	66.7%

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

## HOUSING - CITY OF AUBURN:



<b>Home Median Sale Price</b> Source: Lee County Association of Realtors - 2021	\$328,191
<b>Home Mean Sale Price</b> Source: Lee County Association of Realtors - 2021	\$369,029
<b>Home Median Monthly Rent</b> Source: U.S. Census Bureau	\$827
<b>Home Building Permits Issued Per Year Since 2007</b> Source: 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 2022 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 71 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:

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	Water Resource Management



**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:** 155 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](http://www.alabamapower.com)

**SPIRE:** Provides natural gas to homes and businesses in Auburn. [www.spireenergy.com](http://www.spireenergy.com)

**WATER RESOURCE MANAGEMENT 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](http://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](http://www.auburnalabama.org/environmental-services.org)

**AT&T:** Provides phone and internet to homes and businesses. [www.att.com](http://www.att.com)

**SPECTRUM:** Provides cable, phone, and internet to homes and businesses. [www.spectrum.com](http://www.spectrum.com)

**WOW:** Provides cable, phone, and internet to homes and businesses. [www.wowway.com](http://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.



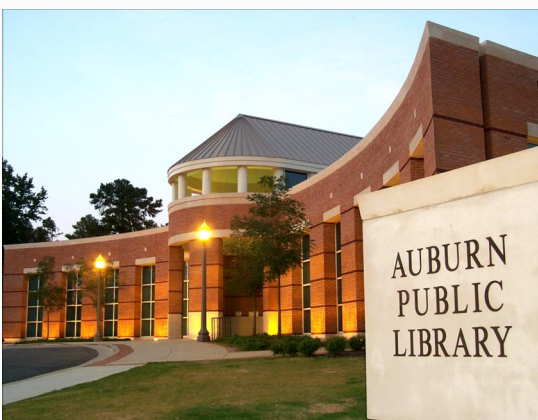
<b>Student Enrollment (2021-2022)</b>	9,221	<b>Annual Spending Per Student</b>	\$8,983
<b>Student-Teacher Ratio</b>	15.44:1	<b>Student-Computer Ratio</b>	1.4:1
<b>Teachers with Advanced Degrees</b>	70%	<b>Teachers with Doctorates</b>	27
<b>Average Teacher Experience</b>	12.34 Years	<b>Average Teacher’s Salary</b>	\$54,350
<b>High School Graduates (2019)</b>	625	<b>Scholarships Awarded (2019)</b>	\$23 million
<b>Average ACT Score</b>	21.4	<b>Languages Spoken by Students</b>	42



**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](http://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 story times, 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](http://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](http://www.auburnschools.org/ahs)

**U.S. News & World Report 2022**  
 "15<sup>th</sup> Best High School in Alabama"



- 1 Presidential Scholar, 6 Presidential Scholar Nominees, 10 National Merit Finalists, 3 National Merit Commended Scholars, 32 AP Scholars, 14 AP Scholars with Honor, 12 AP Scholars with Distinction & 1 National AP Scholar
- 36 International Baccalaureate Diploma Candidates
- 2019 scholarships: \$23 million+ (\$135 million+ since 2012)

## AUBURN JUNIOR HIGH



405 South Dean Road  
[www.auburnschools.org/ajhs](http://www.auburnschools.org/ajhs)

## EAST SAMFORD SCHOOL



332 East Samford Avenue  
[www.auburnschools.org/ess](http://www.auburnschools.org/ess)

## J.F. DRAKE MIDDLE SCHOOL



655 Spencer Avenue  
[www.auburnschools.org/dms](http://www.auburnschools.org/dms)

## AUBURN EARLY EDUCATION



721 East University Drive  
[www.auburnschools.org/aeec](http://www.auburnschools.org/aeec)

## CARY WOODS ELEMENTARY



715 Sanders Street  
[www.auburnschools.org/cwes](http://www.auburnschools.org/cwes)

## CREEKSIDE ELEMENTARY



1800 Richland Road  
[www.auburnschools.org/domain/1891](http://www.auburnschools.org/domain/1891)

## DEAN ROAD ELEMENTARY



335 South Dean Road  
[www.auburnschools.org/dres](http://www.auburnschools.org/dres)

## OGLETREE ELEMENTARY



737 Ogletree Road  
[www.auburnschools.org/oes](http://www.auburnschools.org/oes)

## PICK ELEMENTARY



1320 North College Street  
[www.auburnschools.org/pes](http://www.auburnschools.org/pes)

## RICHLAND ELEMENTARY



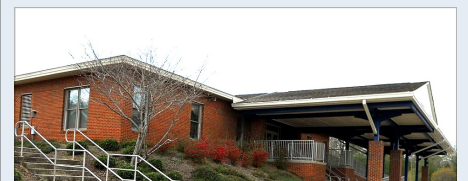
770 South Yarbrough Farms Blvd.  
[www.auburnschools.org/res](http://www.auburnschools.org/res)

## WRIGHTS MILL ROAD ELEMENTARY



807 Wrights Mill Road  
[www.auburnschools.org/wmres](http://www.auburnschools.org/wmres)

## YARBROUGH ELEMENTARY



1555 North Donahue Drive  
[www.auburnschools.org/yes](http://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	16,959
Out-of-State Students	14,567
<b>TOTAL (Fall 2021)</b>	<b>31,526</b>

### HISTORICAL ENROLLMENT (1960-2020):

1960	8,829
1970	14,229
1980	18,603
1990	21,537
2000	21,860
2010	25,078
2020	30,737

### 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.
- ◆ 7,442 degrees were awarded in the years 2019-2020.
- ◆ 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



**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 6,502 undergraduate and graduate students. Prominent alumni include four astronauts and Tim Cook, CEO of Apple, Inc. [www.eng.auburn.edu](http://www.eng.auburn.edu)



**THE PARK AT AUBURN:** Opened in 2008 at the south portion of Auburn University's main campus. The Auburn Research Park consists of more than 170 acres with six buildings which include: The Research and Innovation Center, Center for Advanced Science, Innovation and Commerce, Auburn Medical Pavilion, Auburn Research and Technology Foundation (ARTF), Edward Via College of Osteopathic Medicine (VCOM), and Big Blue Marble Academy. The park's entrepreneurial ecosystem combines a business and research environment that fosters creativity and innovation, embraces collaboration and promotes partnership. The Auburn Research Park leverages Auburn University's intellectual property assets to technology-based economic development by facilitating technology transfer, developing industry partnerships, nurturing new business ventures, and attracting knowledge-based companies to the park. [www.thepark.auburn.edu](http://www.thepark.auburn.edu)



# 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](http://www.suscc.edu)

## DISTANCES TO NEARBY COLLEGES & UNIVERSITIES:

<b>Auburn University</b> Auburn, AL- 0 miles	<b>Southern Union State Community College (SUSCC)</b> Opelika, AL- 5 miles	<b>Tuskegee University</b> Tuskegee, AL- 7 miles	<b>Columbus Technical College</b> Columbus, GA- 32 miles
<b>Troy University at Phenix City</b> Phenix City, AL- 33 miles	<b>Chattahoochee Valley Community College</b> Phenix City, AL- 33 miles	<b>Columbus State University</b> Columbus, GA- 34 miles	<b>Central Alabama Community College</b> Alexander City- 35 miles
<b>West Georgia Technical College</b> LaGrange, GA- 38 miles	<b>LaGrange College</b> LaGrange, GA- 40 miles	<b>Auburn University at Montgomery</b> Montgomery, AL- 43 miles	<b>Faulkner University</b> Montgomery, AL- 46 miles
<b>Trenholm State Technical College</b> Montgomery, AL- 50 miles	<b>Troy University at Montgomery</b> Montgomery, AL- 50 miles	<b>Huntingdon College</b> Montgomery, AL- 50 miles	<b>Alabama State University</b> 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](http://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 Auburn-Opelika area. EAEMS responds from 4 stations 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. Emergency Medical Services also operates the E-911 medical dispatch center. [www.eamc.org/services/emergency-medical-services-ems](http://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](http://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](http://www.bhamairport.com)



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

**COLUMBUS AIRPORT (CSG):** Serves 100,000 passengers annually in Columbus, Georgia (35 miles). [www.flycolumbusga.com](http://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](http://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](http://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](http://www.gaports.com)

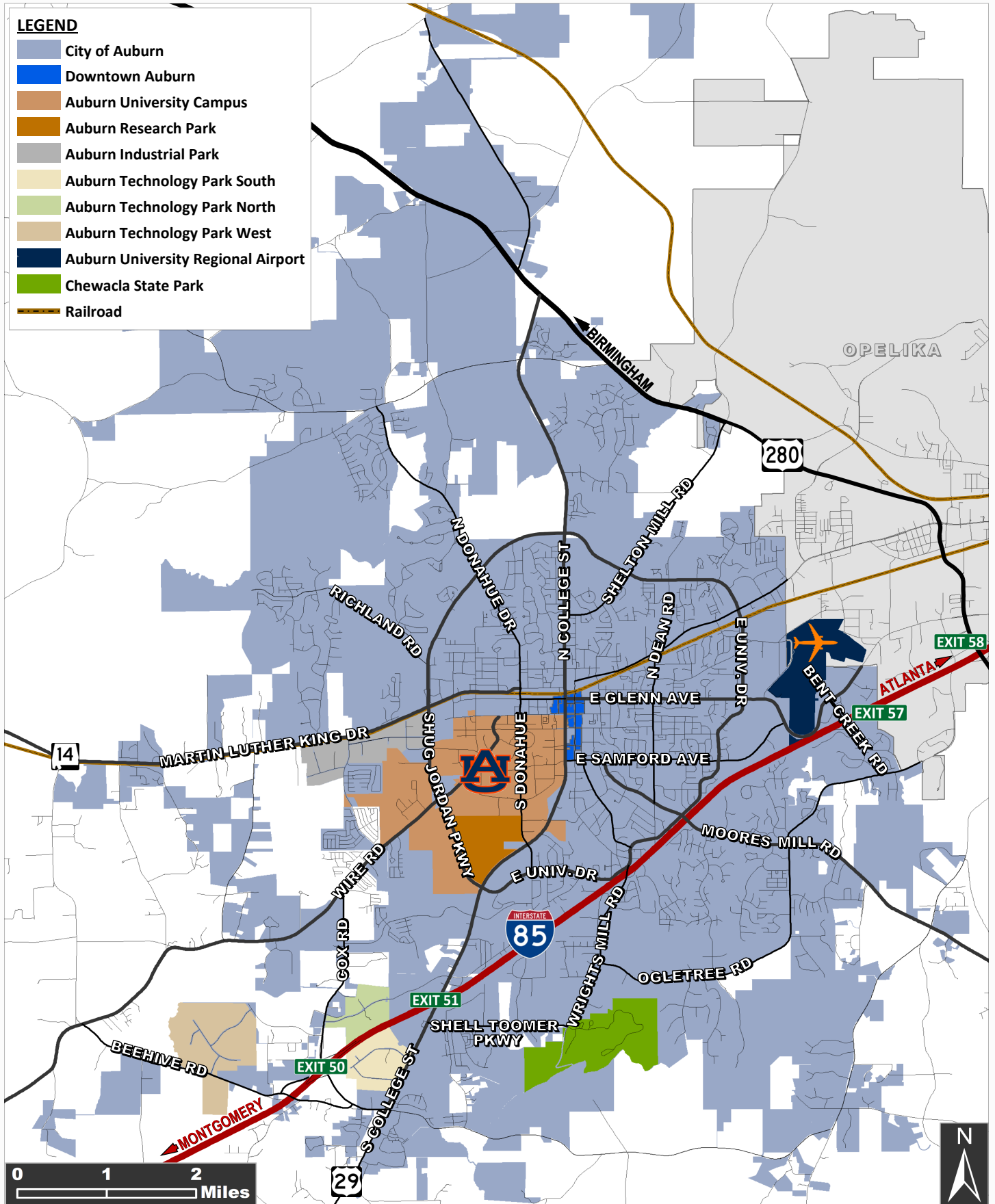
**PORT OF BRUNSWICK:** Home to the South Atlantic's fastest growing bulk export/import operation. The port is located in Brunswick, GA (280 miles). [www.gaports.com](http://www.gaports.com)

# TRANSPORTATION

AUBURN CITY MAP

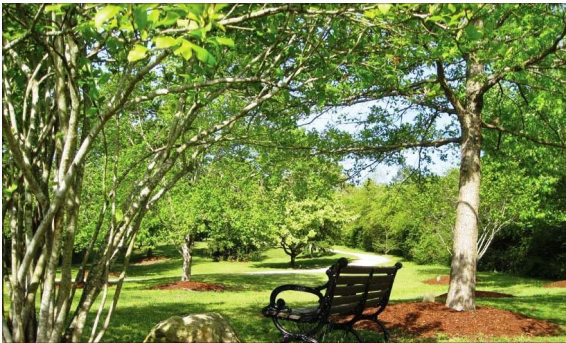
**LEGEND**

- City of Auburn
- Downtown Auburn
- Auburn University Campus
- Auburn Research Park
- Auburn Industrial Park
- Auburn Technology Park South
- Auburn Technology Park North
- Auburn Technology Park West
- Auburn University Regional Airport
- Chewacla State Park
- Railroad



# 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, a playground, a 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:

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

[www.auburnalabama.org/parks/facilities](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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.).

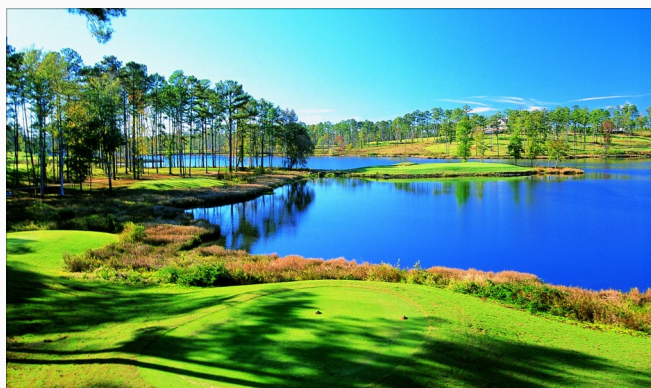


# PARKS & RECREATION

## Golf Digest

**Golf Digest once named the Auburn area the #1 Metro area for golf in the U.S.**

**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](http://www.indianpinesgc.com)



**ROBERT TRENT JONES GOLF TRAIL AT GRAND NATIONAL:** Popular vacation destination which was built on 600-acre Lake Saugahatchee in Opelika, AL, includes three 18-hole golf courses available to the public. One of the three is a Par-3 course. RTJ at Grand National has played host to PGA Tour events. Both 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 among the nation's 40 Super Value courses by Golf Digest's "Places to Play." The Marriott Hotel is located near the complex as well (3000 Robert Trent Jones Trail, Opelika, AL). [www.rtgolf.com/grandnational](http://www.rtgolf.com/grandnational)

**AUBURN UNIVERSITY CLUB:** 18-hole private golf club in northwest Auburn just a few minutes from Auburn University's main campus. The AU golf club features 225 acres of beautiful rolling hills and woodlands, a clubhouse, 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 Tigers golf teams. The Auburn University Club has 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](http://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](http://www.mooremillclub.com)

**SAUGAHATCHEE COUNTRY CLUB:** Private country club offering an 18-hole golf course which was ranked one of the top 5 in the state by Golf Digest and it was reported by the Columbus Ledger Enquirer that the course has four of the best 18 holes in the Chattahoochee Valley. The golf club has tennis courts, a swimming pool, fitness and dining too. 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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.jcsm.auburn.edu)

## **JAY & SUSIE GOGUE PERFORMING ARTS CENTER:**

The Arts Center at Auburn University provides a high quality performance venue for musicals, theatre, dance, speakers and other events. The multipurpose venue seats 1,200 guests. A second space for a small performance venue, connected to an outdoor amphitheater is available as well. The brand new 85,000 square foot facility opened in Fall of 2019. [www.goguecenter.auburn.edu](http://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](http://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](http://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](http://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](http://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](http://www.columbusmuseum.com)

# EVENTS

The City organizes 33 special events each year. Events are also held by Auburn University and other organizations in the surrounding area for citizens to enjoy.

## 2022 CITY OF AUBURN CALENDAR OF EVENTS:



POLAR PLUNGE BENEFITING LEE COUNTY SPECIAL OLYMPICS	Jan. 29
DADDY DAUGHTER DATE NIGHT	Feb. 11,12
EMPTY BOWLS OPELIKA DENSON DRIVE	Feb. 12
ACTIVE AUBURN MARDI GRAS ZUMATHON	Feb. 26
ACTIVE AUBURN TRAILS & TRAILS FUN RUN	Mar. 19
BARK IN THE PARK	Mar. 19
BREAKFAST WITH THE BUNNY	Apr. 9
THE EGGCELLENT EASTER SCAVENGER HUNT	Apr. 9,10,11,12,13
EASTER EGG HUNT	Apr. 16
AUBURN CITYFEST JURIED ART SHOW & PREVIEW RECEPTION	Apr. 28
21ST ANNUAL AUBURN CITYFEST	Apr. 30
SUNDOWN CONCERT AT KIESEL PARK	May 5,12,19,26
FISHING RODEO	May 14
CITY MARKET	May 21,28
CITY MARKET	Jun. 4,11,25
SUMMERNIGHT DOWNTOWN ART WALK & PARADE	Jun. 10
FAMILY SPLASH AT SAMFORD POOL	Jun. 11
CITY MARKET/DAY IN CLAY	Jun. 18
FLOAT-IN-MOVIE	Jun. 25
CITY MARKET	Jul. 2,9,16,23,30
INDEPENDENCE DAY CELEBRATION	Jul. 4
FLOAT-IN-MOVIE	Jul. 16
ITTY BITTY AUBURN SCAVENGER HUNT	Aug. 1-31
CITY MARKET	Aug. 6,13,20,27
SUNDOWN CONCERT AT KIESEL PARK	Sep. 22,29
SUNDOWN CONCERT AT KIESEL PARK	Oct. 13,20
CITY MARKET HARVEST MARKET TOWN CREEK PARK	Oct. 15
FRIDAY FRIGHT NIGHT MOVIE	Oct. 21
ACTIVE AUBURN HAUNTED ZUMBATHON	Oct. 22
DOWNTOWN TRICK OR TREAT	Oct. 31
HOLIDAY ART SALE	Nov. 19
JINGLE JOG 5K & SANTA STROLL FUN RUN	Dec. 3
POLAR EXPRESS HOLIDAY CELEBRATION	Dec. 3

**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 in early March 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](http://www.auburnalabama.org/environmental-services/auburn-floral-trail)

**A-DAY:** The final scrimmage for Auburn University's football team held at Jordan-Hare Stadium in the Spring. The practice scrimmage draws approximately 50,000 fans each year. [www.auburntigers.com](http://www.auburntigers.com)

**AUBURN UNIVERSITY FOOTBALL FAN DAY:** Auburn fans have the chance for autographs and pictures with players, coaches, cheerleaders and Auburn's beloved mascot "Aubie" each August. [www.auburntigers.com](http://www.auburntigers.com)



**PIONEER DAY:** Formerly known as the Syrup Sopping, the annual event will be held in October in Loachapoka, AL only five miles west of Auburn. [www.leecountyhistoricalsociety.org/pioneerday](http://www.leecountyhistoricalsociety.org/pioneerday)

# 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 and Dillard’s, 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/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 7,400 jobs and over \$2.3 billion in capital investment. In the last 10 years, 84 new and expanding industrial projects have been announced with over 2,500 jobs and more than \$1.4 billion in capital investment.**

Auburn's diversified industrial base has been built around small to medium-sized technology based, value added manufacturing companies employing more than 5,000 people. The industrial base includes 44 companies housed in four different parks producing a wide variety of parts including: aviation components, engines, filtration parts, power transmission parts, medical plastics, plastics packaging, wireless technologies and the following automotive parts: axles, aluminum components, driveshafts, engine components, metals, plastics, solenoid valves, and textiles.



**AUBURN TECHNOLOGY PARK SOUTH:** Developed in 1994, the technology 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 Auburn Technology Park South is occupied by eight manufacturing companies based in Germany, Japan, Korea, and the United States employing a total of approximately 1,275.



**AUBURN TECHNOLOGY PARK NORTH:** Developed in 2002, the technology park is located off South College St. and Cox Rd. on West Veterans Blvd. one mile northwest of Interstate 85, Exit 51, and 1.5 miles northeast of Interstate 85, Exit 50. The Auburn Technology Park North is occupied by eight manufacturing companies based in Korea and the United States employing a total of approximately 1,200.



**AUBURN TECHNOLOGY PARK WEST:** Developed in 2008, the technology park is located off Beehive Rd. (Lee Rd. 10) and Corporate Pkwy. three miles northwest of Interstate 85, Exit 51, and one mile northwest of Interstate 85, Exit 50. The Auburn Technology Park West is occupied by 11 manufacturing companies based in Germany, Israel, Italy, Korea, Portugal, and the United States employing a total of approximately 1,575.



**AUBURN INDUSTRIAL PARK:** Developed in 1974, the City's first industrial park is located off Shug Jordan Pkwy. and Webster Rd. three miles northwest of Interstate 85, Exit 51 and four miles north of Interstate 85, Exit 50. The Auburn Industrial Park is occupied by 19 manufacturing companies based in Germany, Korea, and the United States employing a total of approximately 1,000.

# INDUSTRIAL DEVELOPMENT

## AUBURN TECHNOLOGY PARK SOUTH MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
Briggs & Stratton, LLC	Gasoline Engines	Milwaukee, WI
Capitol Plastic Products, LLC	Custom Plastics Packaging	Amsterdam, NY
Coachcomm, LLC	Wireless Technologies	Auburn, AL
Donaldson Company, Inc.	Filtration Solutions	Bloomington, MN
I-PEX USA Manufacturing, Inc.	Automotive Plastic Components	Japan
Leehwa America, Inc.	Automotive Plastic Components	Korea
Revere Plastics Systems, LLC	Automotive Plastic Components	Novi, MI
Strahle + Hess USA, Inc.	Automotive Textiles	Germany

## AUBURN TECHNOLOGY PARK NORTH MANUFACTURING COMPANIES



COMPANY	PRODUCT	HEADQUARTERS
Capitol Plastic Products, LLC	Custom Plastics Packaging	Auburn, AL
CSP Technologies, Inc.	Custom Plastics Packaging	Auburn, AL
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
WPM Holdings, LLC	Automotive Aluminum Wheels	Denver, CO
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
Donghee America, Inc.	Automotive Plastic Fuel Tanks	Korea
GE Aviation	Jet Engine Components	Cincinnati, OH
Innovite 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	Auburn, AL
Shinhwa Auto USA Corporation	Automotive Driveshafts	Korea
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
ATS Alabama Corporation	Automotive Plastic Components	Korea
Builders First Source Millwork Corporation	Windows & Doors	Auburn, AL
CNJ, Inc.	Automotive Brake Discs	Korea
Daewon America, Inc.	Automotive Metal Springs	Korea
Gummoon USA, LLC	Automotive Plastic Components	Korea
ID Plastics, L.P.	Automotive Plastics	Germany
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
Regal 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
32,434	31,742	692	2.1%

Alabama Department of Labor - May 2022

## LEE COUNTY LABOR:

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
78,807	77,130	1,677	2.1%

Alabama Department of Labor - May 2022

## LABOR WITHIN 60-MINUTE DRIVE

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
450,091	437,500	12,591	2.8%

Alabama Department of Labor - May 2022; Georgia Department of Labor - May 2022



**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](http://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](http://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](http://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](http://www.joblink.alabama.gov/ada/r)

# TAXES & INCENTIVES

	CITY	COUNTY	SCHOOLS	STATE	OTHER
<b>RATE:</b>	26 MILS	14.5 MILS	3 MILS	6.5 MILS	4 MILS*
<b>Official Ratio of Assessment</b> (20% of Market Value)					
<b>ACTUAL RATIO OF ASSESSMENT:</b>					
<b>Residential **</b>	10%	10%	10%	10%	10%
<b>Industrial Real</b>	20%	20%	20%	20%	20%
<b>Industrial Personal</b>	20%	20%	20%	20%	20%
<b>Production, Machinery &amp; Equipment</b>	20%	20%	20%	20%	20%
<b>Raw Materials Inventory</b>	N/A	N/A	N/A	N/A	N/A
<b>Goods-in-Process Inventory</b>	N/A	N/A	N/A	N/A	N/A
<b>Finished Goods Inventory</b>	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 <sup>1</sup>		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 <sup>2</sup>		\$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 <sup>2</sup>	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

<b>After Hours Turn On</b>	\$50 per incident		
<b>Delinquent Account Fee</b>	\$50 per incident		
<b>Service Charge New &amp; Transfer</b>	\$15 per incident		
<b>Lock Charge</b>	\$30 per incident		
<b>1" Water Tap Fee</b>	\$850.00 per incident		
<b>Water Meter Set Fee</b>	<b>Meter Size</b>	<b>Water (\$)</b>	
	3/4"	200.00	
	1"	225.00	
<b>Deposits Residential<sup>^</sup></b>	<b>Meter Size</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	3/4"	27.50	30.00
	1"	75.00	85.00
	1 1/2"	135.00	165.00
<b>Deposits Commercial<sup>^^</sup></b>	<b>Meter Size</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	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	
<b>Minimum Monthly Charges</b>	<b>Meter Size</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	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	
<b>Monthly Charge Solid Waste<sup>^^^</sup></b>	<b>Curbside</b>	\$23.50	
	<b>Back Yard</b>	\$33.50	
<b>Monthly Charge -Water &amp; Sewer (Based on Water Usage)</b>	<b>Water Usage</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	1-3,000 Gallons	15.75	14.81
	Over 3,000 Gallons	4.17 per 1,000 Gallons	4.94 per 1,000 Gallons
<b>Master Meter Minimum Monthly Charge*</b>	<b>Desc.</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	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
<b>Access Fees</b>	<b>Meter Size</b>	<b>Water (\$)</b>	<b>Sewer (\$)</b>
	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

<sup>^</sup>Solid Waste Deposit \$30.00

<sup>^^</sup> 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.

<sup>^^^</sup> 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

<b>Fiscal Year</b>	<b>Population<sup>(1)</sup></b>	<b>Per Capita Personal Income<sup>(2)</sup></b>	<b>Personal Income (expressed in thousands)<sup>(3)</sup></b>	<b>Unemployment Rate<sup>(4)</sup></b>
		\$	\$	
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	66,259	39,781	2,635,849	2.9%
2020	76,143	42,468	3,233,640	5.4%
<b>2021</b>	*	*	*	<b>2.5%</b>

<sup>(1)</sup> U. S. Census Bureau

<sup>(2)</sup> U. S. Department of Commerce, Bureau of Economic Analysis (data reported for Auburn-Opelika MSA)

<sup>(3)</sup> "Population" multiplied by "Per Capita Personal Income"

<sup>(4)</sup> 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

<u>Employer</u>	<u>2012 Rank</u>	<u>2021 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

<sup>(1)</sup> 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

<u>Taxpayers</u>	<u>Total Assessed Value - Property in City Limits<sup>(1)</sup></u>	<u>Property Taxes Paid<sup>(2)</sup></u>	<u>Property Taxes Paid as a Percentage of City's Total Property Tax Revenue</u>
	\$	\$	
Alabama Power Company	28,075,120	1,459,589	5.13%
General Electric Company	18,339,640	787,212	2.76%
The Greens At Auburn, LP	12,638,780	682,494	2.40%
C150-II 201 W Glenn Ave LLC	10,394,060	561,279	1.97%
Dwell Students (Auburn)	11,271,980	510,589	1.79%
UP Connection GP LLC	11,429,520	484,766	1.70%
Seohan Auto/Seohan Driveshaft	8,539,900	461,155	1.62%
Briggs & Stratton Corporation	11,819,100	455,522	1.60%
Borbet Alabama, Inc.	8,386,560	452,874	1.59%
ACC OP (Ross Street) LLC	7,582,720	409,467	1.44%

Source: Lee County Revenue Commissioner

<sup>(1)</sup> Assessed 2018; collected October 2019 through September 2020

<sup>(2)</sup> 26-mill City levy only

# CITY OF AUBURN

## FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund										
Nonspendable	7,038,187	6,753,924	9,998,365	15,992,698	19,776,701	6,954,036	7,022,566	4,559,530	5,513,495	4,994,261
Restricted	237,639	298,192	341,705	343,988	343,769	305,255	313,696	2,231,277	236,054	247,949
Committed	-	-	-	-	-	-	-	-	1,765,891	1,531,881
Assigned	4,778,855	2,840,828	6,565,787	5,649,101	4,788,112	8,557,221	13,872,942	17,234,592	28,638,302	15,395,527
Unassigned	20,973,636	29,025,058	25,574,688	22,328,970	24,486,213	31,873,117	31,203,543	32,338,918	29,721,417	46,576,210
Total general fund	33,028,317	38,918,002	42,480,545	44,314,757	49,394,795	47,689,629	52,412,747	56,364,317	65,875,159	68,745,828
All other governmental funds										
Restricted	13,631,350	13,152,780	9,496,112	90,168,804 <sup>(1)</sup>	49,118,334	42,164,339	58,916,615	42,040,085	62,254,449	62,433,273
Committed	-	-	-	-	-	-	-	-	45,730	35,429
Unassigned	(347,364)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	13,283,986	13,152,780	9,496,112	90,168,804	49,118,334	42,164,339	58,916,615	42,040,085	62,300,179	62,468,702

<sup>(1)</sup> 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)

Unaudited

Fiscal Year	Governmental Activities		Business-Type Activities	Total Primary Government		
	General Obligation Bonds	Notes Payable	General Obligation Bonds <sup>(1)</sup>	Total Debt as Percentage of		
				Total Debt Primary Government	Personal Income	Total Debt Per Capita
	\$	\$	\$	\$		\$
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 <sup>(2)</sup>	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
2020 <sup>(3)</sup>	251,040	2,248	32,021	285,309	14.66%	4,180
<b>2021</b>	<b>259,754</b>	<b>2,069</b>	<b>29,220</b>	<b>291,043</b>	<b>12.92%</b>	<b>4,184</b>

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> The City has issued General Obligation Bonds/Warrants for the Sewer Fund. It is the intention of the Council that the Bonds/Warrants be repaid from Sewer Fund revenue.

<sup>(2)</sup> 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.

<sup>(3)</sup> This increase was due primarily to the issuance of \$37.1 million in bonds for the Board of Education's school renovation projects.

# CITY OF AUBURN

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS - UNAUDITED

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police										
Physical arrests	3,096	3,053	3,102	3,679	2,957	2,612	2,703	3,133	2,265	3,111
Traffic violations	25,016	21,510	18,557	21,805	16,518	26,970	27,357	29,446	25,004	25,100
Calls for service	*	*	*	*	184,429	211,860	248,030	246,303	258,511	253,752
Fire										
Number of calls answered	4,303	4,367	4,948	4,950	5,532	5,900	5,850	6,000	5,880	6,848
Inspections	1,559	1,760	1,879	1,946	1,750	2,170	2,170	2,184	1,500	2,100
Public Works										
Potholes repaired	454	70	87	18	23	19	42	110	78	82
Environmental Services										
Refuse collected (tons/day) <sup>(1)</sup>	103	102	101	104	108	112	116	115	119	118
Recyclable collected (tons/day) <sup>(1)</sup>	5.82	5.60	4.96	5.03	5.09	5.21	6.65	9.21	11.24	11.17
Parks and Recreation										
Athletic participants	4,540	4,478	6,069	6,846	15,002 <sup>(2)</sup>	17,159	15,818	16,119	3,578	15,824
Recreation center admissions	164,888	241,042	292,933	216,416	379,704 <sup>(2)</sup>	434,806	456,356	377,644	163,807	190,153
Sewer										
Average daily sewage treatment (millions of gallons)	6.28	6.70	7.54	7.50	7.56	8.06	8.46	8.60	9.55	9.32

Source: City departments

\* New operating indicator for 2016

<sup>(1)</sup> Each year consists of 251 work days.

<sup>(2)</sup> Represents a change in methodology

## CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS - UNAUDITED

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Police Stations	1	1	1	1	1	2	2	2	2	2
Police Patrol units	96	96	94	96	100	113	116	114	124	124
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)	700	739	742	624 <sup>(1)</sup>	627	635	648	672	689	695
Engineering Services										
Signaled Intersections	60	60	61	61	63	64	64	66	66	66
Parks and Recreation										
Parks acreage	1,944	1,944	1,944	1,956	2,022	2,195	2,195	2,198	2,195	2,208
Swimming pools	2	2	2	2	2	2	1 <sup>(2)</sup>	1	1	1
Pickleball courts	0	0	0	0	0	0	0	0	0	6
Tennis courts	44	44	44	44	44	44	40 <sup>(3)</sup>	40	40	38
Community centers	4	5	5	5	5	5	5	5	5	5
Community Skate Park	0	0	0	0	0	0	0	1	1	1
Sewer										
Sanitary sewers (miles)	300	330	350	350	350	350	350	350	339	339
Maximum daily treatment capacity (millions of	13	13	13	13	13	13	13	13	13	13

Source: City departments

<sup>(1)</sup> Represents a change in methodology

<sup>(2)</sup> Pool at Drake Middle School no longer in use

<sup>(3)</sup> Replaced 4 tennis courts with the Auburn-Opelika Joint Skate Park

# CITY OF AUBURN

## COMPONENTS OF SALES TAX BASE LAST TEN FISCAL YEARS (AMOUNTS EXPRESSED IN THOUSANDS)

Unaudited

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Apparel Stores	66,354	67,768	51,655	56,558	53,115	52,416	50,342	49,418	39,333	47,092
Grocery Stores	77,901	88,493	122,960 <sup>(1)</sup>	130,561	146,793	164,818	169,942	125,006	157,037	167,186
Eating & Drinking Establishments	131,813	144,085	153,152	166,863	184,695	191,206	200,133	218,815	204,584	248,876
Mass General Merchandise Stores	116,691	111,335	81,345 <sup>(1)</sup>	85,900	87,640	90,626	93,225	97,982	144,825	154,377
Auto Dealers & Supplies	38,291	39,471	48,882	52,936	53,992	55,658	57,961	60,323	62,516	70,841
Building Materials	36,185	45,462	46,000	51,865	55,841	60,923	66,589	72,875	83,195	110,702
Home Furnishing & Appliances	12,477	17,343	18,209	20,302	24,702	25,399	31,690	31,268	30,385	37,039
All Other Retail Sales	289,079	281,822	313,376	335,521	368,646	333,866	364,157	439,787	395,028	436,446
<b>Totals</b>	<b>768,791</b>	<b>795,780</b>	<b>835,579</b>	<b>900,507</b>	<b>975,424</b>	<b>974,912</b>	<b>1,034,039</b>	<b>1,095,474</b>	<b>1,116,902</b>	<b>1,272,558</b>

<sup>(1)</sup> 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	Current Year			9 Years Ago		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Auburn University <sup>(1)</sup>	5,500	1	22.29%	8,706	1	29.11%
Auburn City Schools	900	2	3.65%	1,085	2	3.63%
Briggs & Stratton Corporation	480	4	1.95%	780	3	2.61%
City of Auburn and Auburn Water Works Board	650	3	2.63%	735	4	2.46%
Aptar CSP Technologies, Inc.	310	7	1.26%	510	5	1.71%
SiO2 Medical Products, Inc.	40	4	0.00%	500	6	1.67%
Wal-Mart	450	5	1.82%	450	7	1.50%
SCA, Inc.	415	6	1.68%	265	8	0.89%
WPM holdings. LLC	-	-	0.00%	200	9	0.67%
GE Aviation	5	-	0.02%	195	10	0.65%
<b>Total</b>	<b>8,750</b>		<b>35.47%</b>	<b>13,426</b>		<b>44.89%</b>

<sup>(1)</sup> 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.

**ARPA-** American Rescue Plan Act.

**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.

**ATRIP -** Alabama Transportation Rehabilitation and Improvement Program

**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.



# GLOSSARY

## TERMS AND ACRONYMS

**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.

**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.

# GLOSSARY

## TERMS AND ACRONYMS

**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 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.

# GLOSSARY

## TERMS AND ACRONYMS

### H

**HR-** Human Resources. The City department that provides personnel and risk management services.

**HUD-** Housing and Urban Development

### I

**ICMA-** International City/County Management Association.

**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.

# GLOSSARY

## TERMS AND ACRONYMS

**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.

**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

**SLFRF-** Coronavirus State and Local Fiscal Recovery Funds

**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. 3385

**AN ORDINANCE AMENDING ORDINANCE 3324 ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF AUBURN FOR 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, 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:

<b><i>Budgeted Revenues</i></b>	<b>FY2022</b>
Sales and use tax	\$ 55,500,000
Other locally levied taxes	5,426,700
Total locally levied taxes	60,926,700
Property taxes and governmental service fees	7,732,400
State shared taxes	7,083,914
Total taxes	75,743,014
Business license fees	12,780,400
Occupation license fees	14,583,000
Other licenses and permits	2,446,800
Total licenses and permits	29,810,200
Fines and court fees	1,274,000
Public safety charges	6,619,933
Other charges for service	2,296,528
Investment income	264,400
Other miscellaneous revenue	1,155,946
<b>Total budgeted revenues</b>	<b>117,164,021</b>
<b><i>Other financing sources</i></b>	
Transfers in from other funds	4,739,279
<b>Total budgeted other financing sources</b>	<b>4,739,279</b>
<b>Total available resources</b>	<b>\$ 121,903,300</b>

3. a. That the expenditures set forth in the General Fund for each activity be as follows:

	<b>FY2022</b>
<b>Administrative Services</b>	
City Council	\$ 274,821
Office of the City Manager	1,357,277
Human Resources	1,720,465
Information Technology	2,914,702
Finance	1,862,416
Economic Development	1,224,168
Judicial	982,224
<b>Development Services</b>	
Administration	370,748
Planning Services	857,922
Inspection Services	1,609,837
Community Services	595,289
Engineering Services	3,536,839
<b>Public Services</b>	
Administration	92,037
Public Works	4,811,972
Environmental Services	2,043,998
Library	2,755,293
Parks and Recreation	7,388,008
<b>Public Safety Services</b>	
Administration	4,625,512
Police	18,120,409
Fire	9,250,081
<b>Total - Departmental</b>	<b>66,394,018</b>
General Operations	4,706,390
Project Operations	18,954,719
PR Project Operations	1,625,052
PW Project Operations	615,000
Outside Agencies	1,494,289
Debt Service	5,368,916
<b>Total - Non-departmental</b>	<b>32,764,366</b>
<b>Total - Expenditures</b>	<b>99,158,384</b>
Transfers to other funds	3,500,000
Transfers to component units	18,686,750
<b>Total - Transfers and Other Uses</b>	<b>22,186,750</b>
<b>Total - Expenditures &amp; Other Uses</b>	<b>\$ 121,345,134</b>

- b. That of the total budgeted ending fund balances of the General Fund of \$68,120,266 in fiscal year 2022, \$4,248,500 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. That 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 2022 the payment is projected to be \$17,343,750.
    - 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 \$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 \$695,614 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:

	<b>FY2022</b>
Sewer service fees	\$ 10,950,000
Other charges to customers	1,601,500
Other revenues	2,125
Reimbursements	71,250
<b>Total - Operating Revenues</b>	<u>12,624,875</u>
Sale of surplus assets	10,000
Lines contributed by developers	800,000
Investment interest	12,000
<b>Total - Non Operating Revenues</b>	<u>822,000</u>
<b>Total Revenues</b>	<u>13,446,875</u>
Beginning Net Position	66,756,383
<b>Total available resources</b>	<u><b>\$80,203,258</b></u>

5. That the expenses set forth in the Sewer Fund be as follows:

	<b>FY2022</b>
Sewer Administration Division	\$ 661,357
Sewer Maintenance Division	1,642,179
Sewer Line Locating	82,099
Watershed Management Division	326,386
Sewer Pumping and Treatment	2,745,467
General Operations	3,299,043
Project Operations	1,615,750
Debt Service	4,108,696
<b>Total - Expenses</b>	<b>14,480,977</b>
Operating Transfers	76,250
<b>Total Sewer Fund Expenses and Transfers</b>	<b><u>\$14,557,227</u></b>

6. That the revenues and resources set forth in the Solid Waste Management Fund are projected as follows:

	<b>FY2022</b>
Fees for services	\$ 5,371,500
Recycling revenues	20,000
Other revenues	9,800
<b>Total - Operating Revenues</b>	<b>5,401,300</b>
Sale of surplus assets	5,000
Investment Interest	3,500
<b>Total - Non - Operating Revenues</b>	<b>8,500</b>
<b>Total - Revenues</b>	<b>5,409,800</b>
Beginning Net Position	2,674,581
<b>Total available resources</b>	<b><u>\$ 8,084,381</u></b>

7. That the expenses set forth in the Solid Waste Management Fund be as follows:

	<b>FY2022</b>
Administration	\$ 605,989
Recycling	2,621,226
Solid Waste	3,480,643
General Operations	53,725
<b>Total - Expenses</b>	<b>6,761,583</b>
Operating Transfers	55,000
<b>Total SWMF Expenses and Transfers</b>	<b><u>\$ 6,816,583</u></b>

8. That for certain other budgeted funds of the City, revenue projections and expenditures or other financing uses be as follows:



	<b>FY2022</b>
<b>Seven Cent Gas Tax Fund</b>	
Revenues	\$ 174,100
Beginning fund balance	56,599
Total available resources	<u>230,699</u>
Expenditures & other financing uses	(180,000)
<b>Nine Cent Gas Tax Fund</b>	
Revenues	133,100
Beginning fund balance	45,793
Total available resources	<u>178,893</u>
Expenditures & other financing uses	(138,000)
<b>Ten Cent Gas Tax Fund</b>	
Revenues	435,100
Beginning fund balance	92,069
Total available resources	<u>527,169</u>
Expenditures & other financing uses	(475,000)
<b>Special School Tax Fund</b>	
Revenues and other financing sources	23,115,930
Beginning fund balance	47,589,638
Total available resources	<u>70,705,568</u>
Expenditures & other financing uses	(28,742,533)
<b>Municipal Court Judicial Administration Fund</b>	
Revenues and other financing sources	135,500
Beginning fund balance	519,496
Total available resources	<u>654,996</u>
Expenditures & other financing uses	(700)
<b>Public Safety Substance Abuse Fund</b>	
Revenues and other financing sources	33,350
Beginning fund balance	174,181
Total available resources	<u>207,531</u>
Expenditures & other financing uses	(39,200)
<b>Coronavirus State &amp; Local Fiscal Relief Fund</b>	
Revenues and other financing sources	6,500
Beginning fund balance	1,326
Total available resources	<u>7,826</u>
Expenditures & other financing uses	-
<b>Special Five Mill Tax Fund</b>	
Revenues and other financing sources	6,753,400
Beginning fund balance	9,300,463
Total available resources	<u>16,053,863</u>
Expenditures & other financing uses	(6,224,631)
<b>Liability Risk Retention Fund</b>	
Revenues and other financing sources	810,700
Beginning fund balance	208,055
Total available resources	<u>1,018,755</u>
Expenditures & other financing uses	(716,000)
<b>Employee Benefit Self-Insurance Fund</b>	
Revenues and other financing sources	8,422,946
Beginning fund balance	954,828
Total available resources	<u>9,377,774</u>
Expenditures & other financing uses	(8,461,800)
<b>Assessment Project Fund</b>	
Revenues and other financing sources	398,732
Beginning fund balance	20,846
Total available resources	<u>419,578</u>
Expenditures & other financing uses	(398,732)

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. 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 21<sup>st</sup> day of June, 2022.

\_\_\_\_\_  
Mayor

**ATTEST:**

\_\_\_\_\_  
City Manager

**ORDINANCE NO. 3387**

**AN ORDINANCE ADOPTING THE OFFICIAL BUDGET FOR THE CITY OF AUBURN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 AND THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.**

**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, 2022 and ending September 30, 2023 (herein referred to as Fiscal Year 2023 or FY2023) and for fiscal year beginning October 1, 2023 and ending September 30, 2024 (herein referred to as Fiscal Year 2024 or FY2024) 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><b>Budgeted Revenues</b></i>	<b>FY2023</b>	<b>FY2024</b>
Sales and use tax	\$ 56,610,000	\$ 57,742,200
Other locally levied taxes	<u>5,511,434</u>	<u>5,597,652</u>
Total locally levied taxes	62,121,434	63,339,852
Property taxes and governmental service fees	7,935,000	8,143,700
State shared taxes	<u>7,015,800</u>	<u>7,150,200</u>
Total taxes	77,072,234	78,633,752
Business license fees	13,002,200	13,228,300
Occupation license fees	14,874,700	15,172,200
Other licenses and permits	<u>2,345,700</u>	<u>2,320,300</u>
Total licenses and permits	30,222,600	30,720,800
Fines and court fees	1,274,000	1,274,000
Public safety charges	6,480,930	6,754,976
Other charges for service	2,357,188	2,360,088
Investment income	300,000	300,000
Other miscellaneous revenue	<u>871,827</u>	<u>869,236</u>
<b>Total budgeted revenues</b>	<b><u>118,578,779</u></b>	<b><u>120,912,853</u></b>
 <i><b>Other financing sources</b></i>		
Transfers in from other funds	<u>767,250</u>	<u>771,250</u>
<b>Total budgeted other financing sources</b>	<b><u>767,250</u></b>	<b><u>771,250</u></b>
<b>Total available resources</b>	<b><u>\$ 119,346,029</u></b>	<b><u>\$ 121,684,103</u></b>

3. a. That the expenditures set forth in the General Fund for each activity be as follows:

	FY2023	FY2024	Proposed Amendments	
			FY2023	FY2024
<b>Administrative Services</b>				
City Council	\$ 279,232	\$ 281,759		
Office of the City Manager	1,252,423	1,276,086		
Human Resources	1,683,447	1,688,363		
Information Technology	3,039,040	3,037,147		
Finance	1,967,556	2,025,047		
Economic Development	1,269,338	1,292,554		
Judicial	983,559	1,007,133		
<b>Development Services</b>				
Administration	407,421	379,331		
Planning Services	958,598	988,125		
Inspection Services	1,688,060	1,697,027		
Community Services	746,030	742,189		
Engineering Services	3,659,546	3,848,378		
<b>Public Services</b>				
Administration	214,169	214,169		
Public Works	5,820,611	6,014,801		
Environmental Services	2,105,639	2,226,210		
Library	2,972,616	3,053,834		
Parks and Recreation	8,171,070	8,250,551		
<b>Public Safety Services</b>				
Administration	5,588,572	4,880,709		
Police	19,422,324	20,388,542		
Fire	9,774,583	12,060,432		
<b>Total - Departmental</b>	<b>72,003,834</b>	<b>75,352,387</b>		
General Operations	8,288,820	7,792,120		
Project Operations	17,711,468	9,633,600		
PR Project Operations	7,498,300	175,000		
PW Project Operations	1,050,000	515,000		
Outside Agencies	<del>1,551,308</del>	<del>1,842,783</del>	1,619,781	1,916,493
Debt Service	9,068,694	10,641,688		
<b>Total - Non-departmental</b>	<b>45,168,590</b>	<b>30,600,191</b>	<b>45,237,063</b>	<b>30,673,901</b>
<b>Total - Expenditures</b>	<b>117,172,424</b>	<b>105,952,578</b>	<b>117,240,897</b>	<b>106,026,288</b>
Transfers to other funds	3,375,000	3,350,000		
Transfers to component units	19,228,625	19,475,238		
<b>Total - Transfers and Other Uses</b>	<b>22,603,625</b>	<b>22,825,238</b>		
<b>Total - Expenditures &amp; Other Uses</b>	<b>\$ 139,776,049</b>	<b>\$ 128,777,816</b>	<b>\$ 139,844,522</b>	<b>\$ 128,851,526</b>

- b. That of the total budgeted ending fund balances of the General Fund of ~~\$47,690,246~~ \$47,621,773 in fiscal year 2023 and ~~\$40,596,532~~ \$40,454,349 in fiscal year 2024, \$4,269,743 and \$4,291,091, 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. That 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 2023 and Fiscal Year 2024, these payments are projected to be \$17,690,625 and \$18,044,438, 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 \$170,000 in Fiscal Year 2023 and \$170,000 in Fiscal Year 2024, 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 \$500,000 in Fiscal Year 2023 and \$500,000 in Fiscal Year 2024, 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:

	<b>FY2023</b>	<b>FY2024</b>
Sewer service fees	\$ 11,380,000	\$ 11,608,000
Other charges to customers	1,355,000	1,355,000
Other revenues	1,725	1,725
Reimbursements	71,250	71,250
<b>Total - Operating Revenues</b>	<u>12,807,975</u>	<u>13,035,975</u>
Sale of surplus assets	5,000	5,000
Lines contributed by developers	800,000	800,000
Investment interest	15,000	15,000
<b>Total - Non Operating Revenues</b>	<u>820,000</u>	<u>820,000</u>
<b>Total Revenues</b>	<u>13,627,975</u>	<u>13,855,975</u>
Beginning Net Position	65,646,031	62,131,376
<b>Total available resources</b>	<u><b>\$79,274,006</b></u>	<u><b>\$75,987,351</b></u>

5. That the expenses set forth in the Sewer Fund be as follows:

	FY2023	FY2024
Sewer Administration Division	\$ 751,805	\$ 733,051
Sewer Maintenance Division	2,167,236	2,177,726
Sewer Line Locating	81,163	123,332
Watershed Management Division	351,542	354,456
Sewer Pumping and Treatment	2,842,600	2,902,600
General Operations	3,282,735	3,219,077
Project Operations	3,474,250	6,270,000
Debt Service	4,115,049	4,111,184
<b>Total - Expenses</b>	<b>17,066,380</b>	<b>19,891,424</b>
Operating Transfers	76,250	76,250
<b>Total Sewer Fund Expenses and Transfers</b>	<b><u>\$17,142,630</u></b>	<b><u>\$ 19,967,674</u></b>

6. That the revenues and resources set forth in the Solid Waste Management Fund are projected as follows:

	FY2023	FY2024
Fees for services	\$ 5,606,500	\$ 5,717,500
Recycling revenues	10,000	10,000
Other revenues	3,800	3,800
<b>Total - Operating Revenues</b>	<b>5,620,300</b>	<b>5,731,300</b>
Sale of surplus assets	5,000	5,000
Investment Interest	3,500	3,500
<b>Total - Non - Operating Revenues</b>	<b>8,500</b>	<b>8,500</b>
<b>Total - Revenues</b>	<b>5,628,800</b>	<b>5,739,800</b>
Beginning Net Position	1,267,798	158,206
<b>Total available resources</b>	<b><u>\$ 6,896,598</u></b>	<b><u>\$ 5,898,006</u></b>

7. That the expenses set forth in the Solid Waste Management Fund be as follows:

	FY2023	FY2024
Administration	\$ 614,055	\$ 619,738
Recycling	3,280,903	2,536,894
Solid Waste	2,738,209	3,121,202
General Operations	50,225	50,225
<b>Total - Expenses</b>	<b>6,683,392</b>	<b>6,328,059</b>
Operating Transfers	55,000	55,000
<b>Total SWMF Expenses and Transfers</b>	<b><u>\$ 6,738,392</u></b>	<b><u>\$ 6,383,059</u></b>

8. That for certain other budgeted funds of the City, revenue projections and expenditures or other financing uses be as follows:

	FY2023	FY2024
<b>Seven Cent Gas Tax Fund</b>		
Revenues	\$ 156,600	\$ 158,100
Beginning fund balance	50,699	51,299
Total available resources	207,299	209,399
Expenditures & other financing uses	(156,000)	(158,000)
<b>Nine Cent Gas Tax Fund</b>		
Revenues	125,100	126,600
Beginning fund balance	40,893	40,993
Total available resources	165,993	167,593
Expenditures & other financing uses	(125,000)	(126,000)
<b>Ten Cent Gas Tax Fund</b>		
Revenues	415,100	416,100
Beginning fund balance	52,169	52,269
Total available resources	467,269	468,369
Expenditures & other financing uses	(415,000)	(416,000)
<b>Special School Tax Fund</b>		
Revenues and other financing sources	23,804,600	24,513,300
Beginning fund balance	41,963,035	41,037,853
Total available resources	65,767,635	65,551,153
Expenditures & other financing uses	(24,729,782)	(17,471,897)
<b>Municipal Court Judicial Administration Fund</b>		
Revenues and other financing sources	137,000	137,000
Beginning fund balance	654,296	791,296
Total available resources	791,296	928,296
Expenditures & other financing uses	-	-
<b>Public Safety Substance Abuse Fund</b>		
Revenues and other financing sources	33,350	33,350
Beginning fund balance	168,331	191,381
Total available resources	201,681	224,731
Expenditures & other financing uses	(10,300)	(35,300)
<b>Coronavirus State &amp; Local Fiscal Relief Fund</b>		
Revenues and other financing sources	5,574,000	3,250
Beginning fund balance	7,826	14,326
Total available resources	5,581,826	17,576
Expenditures & other financing uses	(5,567,500)	-
<b>Special Five Mill Tax Fund</b>		
Revenues and other financing sources	6,956,800	7,166,300
Beginning fund balance	9,829,232	9,886,726
Total available resources	16,786,032	17,053,026
Expenditures & other financing uses	(6,899,306)	(6,845,431)
<b>Liability Risk Retention Fund</b>		
Revenues and other financing sources	635,700	610,700
Beginning fund balance	302,755	311,455
Total available resources	938,455	922,155
Expenditures & other financing uses	(627,000)	(626,500)
<b>Employee Benefit Self-Insurance Fund</b>		
Revenues and other financing sources	8,768,800	8,839,500
Beginning fund balance	915,974	988,574
Total available resources	9,684,774	9,828,074
Expenditures & other financing uses	(8,696,200)	(8,807,400)
<b>Assessment Project Fund</b>		
Revenues and other financing sources	231,200	-
Beginning fund balance	20,846	20,846
Total available resources	252,046	20,846
Expenditures & other financing uses	(231,200)	-

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. 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, 2023.
15. 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 5<sup>th</sup> day of July, 2022.

\_\_\_\_\_  
Mayor

**ATTEST:**

\_\_\_\_\_  
City Manager



**AUBURN CITY HALL**  
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AUBURN, AL 36830

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