



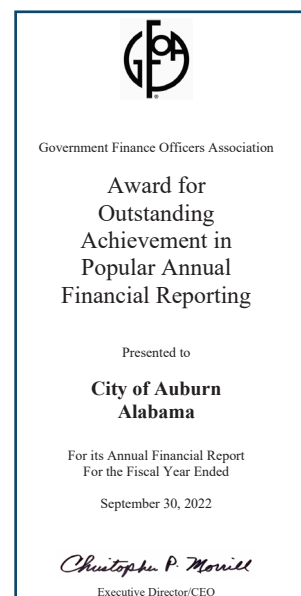
City of Auburn
THE LOVELIEST VILLAGE



CITY OF AUBURN, AL
**POPULAR ANNUAL
FINANCIAL REPORT**
FISCAL YEAR ENDED SEPTEMBER 30, 2023



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A message to the Citizens of Auburn, Alabama:

I am pleased to present the City of Auburn’s Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2023. The financial data presented in the PAFR is derived from the Annual Comprehensive Financial Report (annual report) and is consistent with Generally Accepted Accounting Principles (GAAP). The PAFR is designed to present an easy-to-read financial summary showing the sources of the City’s revenues and explaining how these revenues are spent.

The City’s mission 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, and we hope that this stewardship is reflected in this report. The City of Auburn takes pride in its continued commitment to operating a fiscally sound local government while providing quality public services at a level commensurate with the demands of our residents as well as investing in the City’s future.

It is my hope that this PAFR provides you with a better understanding of the City of Auburn’s financial position, as well as demonstrates what makes Auburn a great place to live, work, and raise children. This report includes information about the City of Auburn’s organizational structure, strategic goals, community profile, capital projects, and summary financial information.

Each year, the City publishes a 6-year Capital Improvement Plan (CIP) that aligns with the City’s strategic plans and visions of our City Council. Major priorities of the CIP include: flow and management of traffic, City infrastructure, and recreation as shown on page 16. In fiscal year 2023, the City completed 28 major CIP projects as outlined on page 15 of this report.

This document is not a replacement for the annual report and is intended for readers who would like to view the City’s financial information in an overview format. The PAFR primarily focuses on the General Fund while excluding the City’s discretely presented component units. For those interested in additional financial detail, you can find a copy of the Annual Comprehensive Financial Report online at: auburnalabama.org/annualreport.

We are proud to serve the Auburn community and are committed to maintaining a high standard of fiscal health. Thank you for taking the time to read this year’s report. I invite you to share any questions or comments you may have by emailing me at: mmcgowen@auburnalabama.org.

Sincerely,

Megan McGowen Crouch
City Manager



Ron Anders, Jr.
Mayor

randers@auburnalabama.org



Connie Fitch Taylor
Ward 1

ctaylor@auburnalabama.org



Kelley Griswold
Ward 2

kgriswold@auburnalabama.org



Beth Witten

Ward 3 & Mayor Pro Tem
bwitten@auburnalabama.org



Tyler Adams
Ward 4

tadams@auburnalabama.org



Sonny Moreman
Ward 5

smoreman@auburnalabama.org



Bob Parsons
Ward 6

bparsons@auburnalabama.org



Max Coblenz
Ward 7

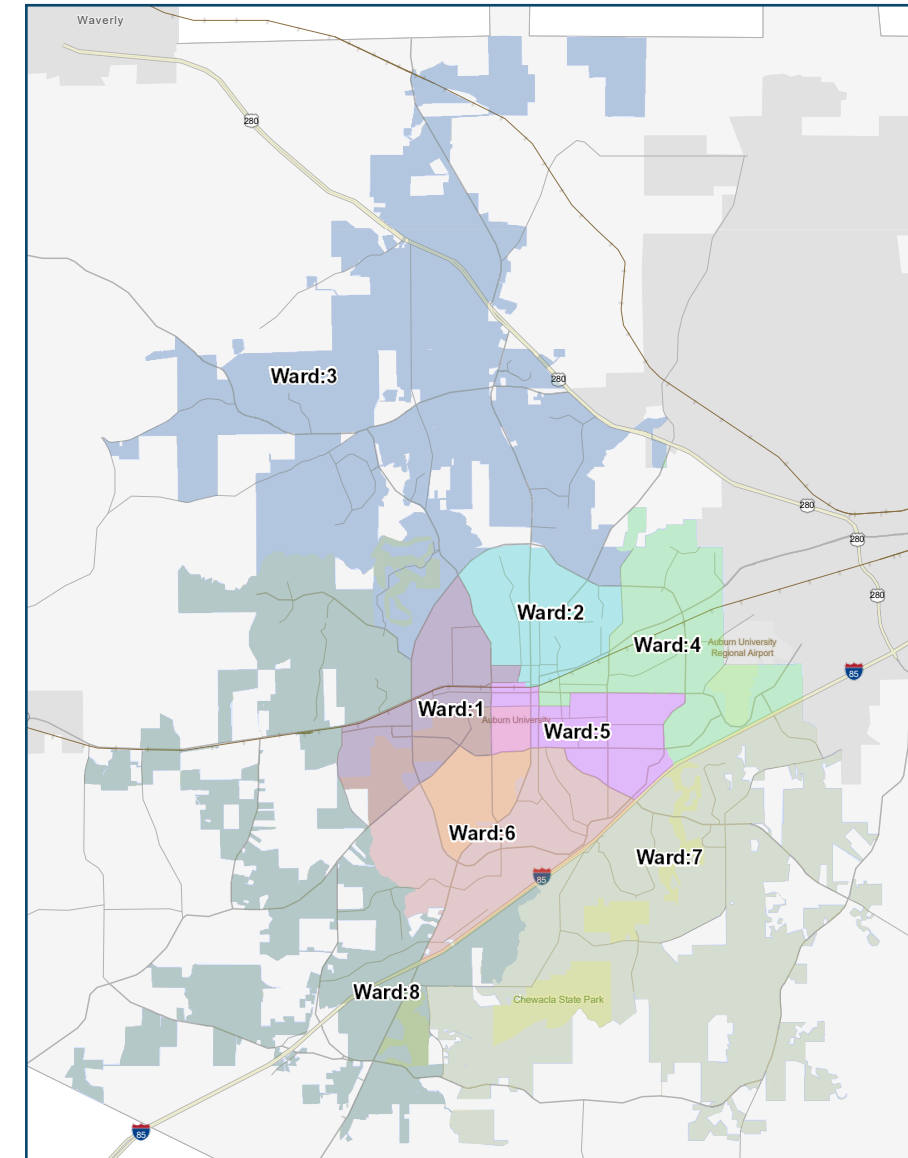
mcoblentz@auburnalabama.org



Tommy Dawson
Ward 8

tdawson@auburnalabama.org

The Auburn City Council typically meets the first and third Tuesday of every month at 6:00p.m. The full meeting schedule and location can be found at auburnalabama.org/boards-and-commissions/meeting-schedule/. All City Council meetings are recorded and can be watched on the City Council's website at auburnalabama.org/agenda.



VISION STATEMENT: Auburn, Alabama is committed to being an attractive, environmentally conscious community that is progressive, responsive, 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



City of Auburn



WHERE THE MONEY COMES FROM

The City of Auburn has multiple revenue sources to support operations, capital projects, and capital outlays. Sales and use taxes are the largest revenue source in the City's General Fund, providing 43.8% (\$61.3 million) of revenue. The total sales tax rate for purchases made within the City of Auburn is 9%, which includes 4% appropriated to the State, 4% to the City of Auburn, and 1% to Lee County.

The second largest revenue source for the General Fund is business license fees and permits, which provided 13.1% (\$18.4 million) of revenue. The third largest revenue source is the City's occupational license fee, a 1% fee on the gross salaries and wages earned within the City of Auburn. This revenue source provided 12.7% (\$17.8 million) of General Fund revenues.

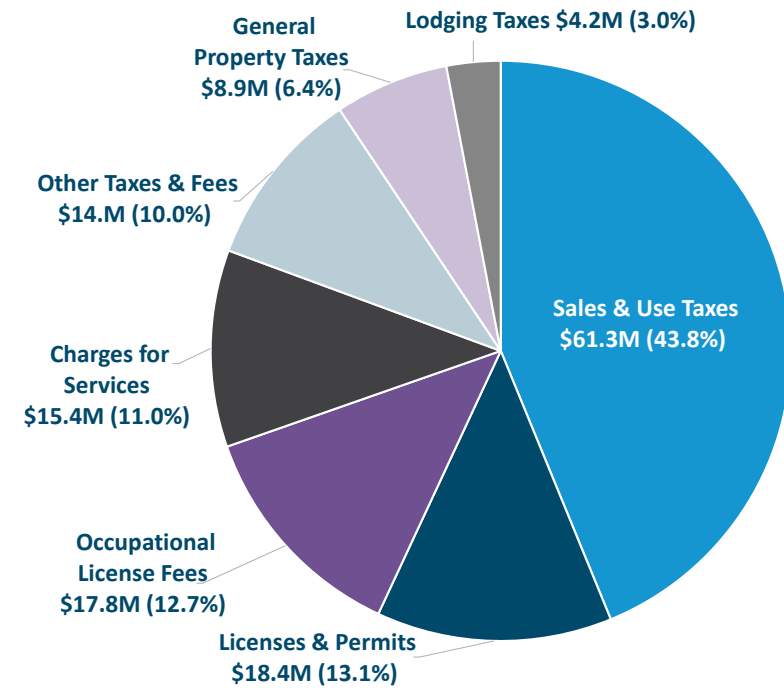
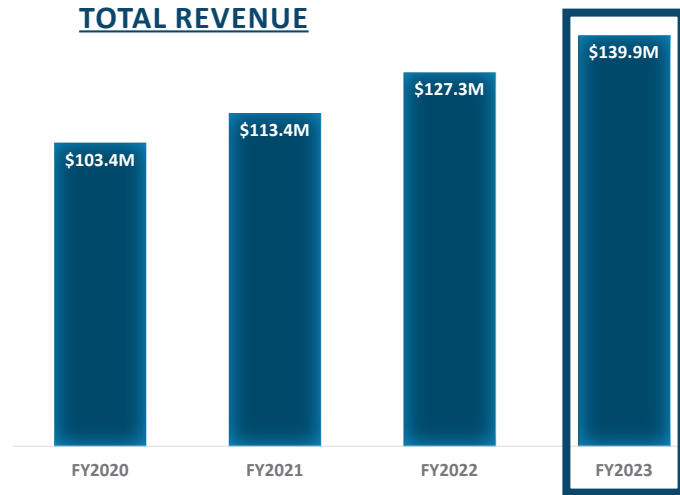
WHERE THE MONEY GOES

The General Fund finances the regular day-to-day operations of the City; therefore, it is the primary focus of this section. The per capita amount in the chart represents the amount spent on each type of service per resident based on a projected population of 80,006.

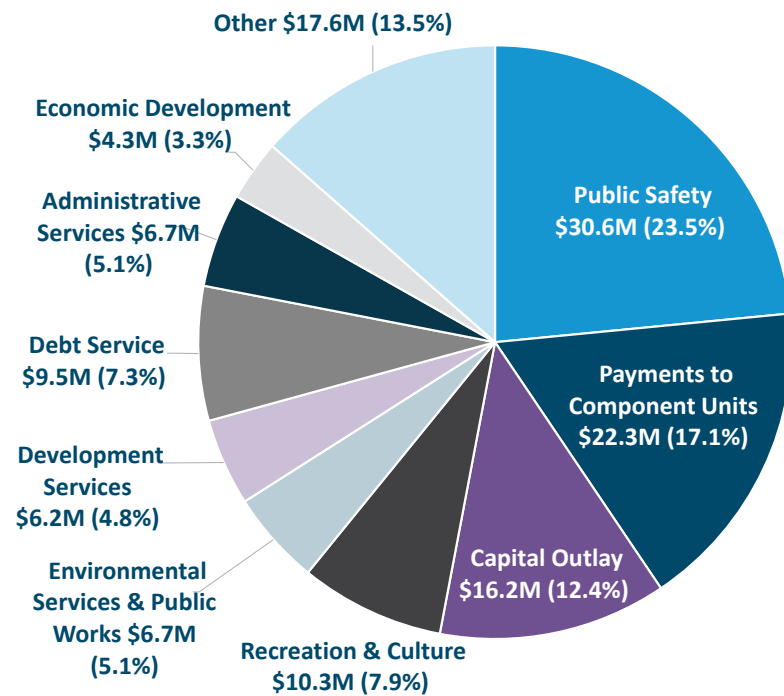
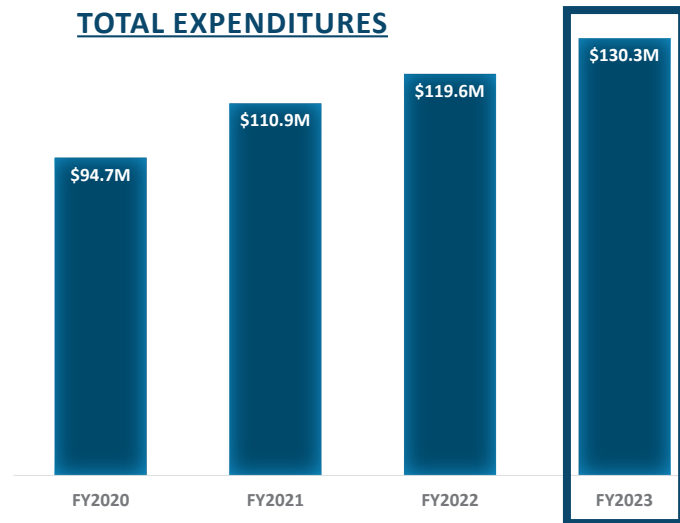
	FY23 Per Capita
Public Safety	\$381.95
Payments to Component Units	\$278.43
Capital Outlay	\$202.34
Recreation & Culture	\$128.22
Environmental Services & Public Works	\$83.41
Development Services	\$77.34
Debt Service	\$119.13
Administrative Services	\$83.50
Economic Development	\$53.98
Other	\$219.97
Total	\$1,628.28

General Fund revenues support the following services to the Citizens of Auburn: police, fire and 911 operations; parks and facility maintenance; recreation programs; library services and programs; infrastructure and right of way maintenance; planning services; engineering services; inspection services; animal control; traffic control; economic development; and general administration. Other services provided to citizens, such as garbage, yard waste collection, recycling, and sewage are funded through enterprise funds and are discussed on page 19 of this report. Water services provided to citizens are funded through the Water Works Board, which is a component unit of the City. More information is included on page 20 of this report.

TOTAL REVENUE



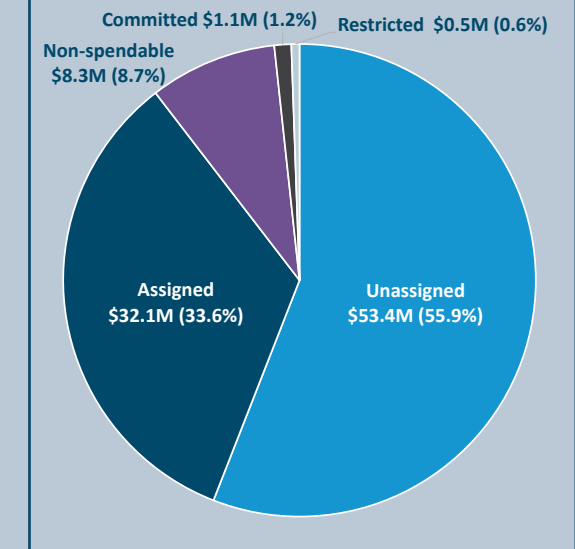
TOTAL EXPENDITURES



GENERAL FUND FUND BALANCE:

In the simplest terms, fund balance is the difference between what the City owns (assets) and what the City owes (liabilities). However, in governmental fund financial statements, there are no physical assets (land, infrastructure, facilities, etc.) nor any principal debt outstanding presented. The fund financial statements represent a current resources focus, including current assets such as cash, investments, and receivables, offset by current liabilities, such as accounts payable, claims, and unearned revenue.

FUND BALANCE CATEGORIES



- Non-spendable Fund Balance- not readily spendable, representing inventories, prepaid items and property held for resale.
- Restricted fund balance- legally restricted for a certain use. This amount represents funds restricted for public safety.
- Committed fund balance- constrained to specific purposes by the City itself using its highest level of decision-making authority, which is City Council. Represents two investments made by the City through the Industrial Development Board and the Auburn Downtown Redevelopment Authority.
- Assigned fund balance- used for a specific purpose. Includes contracts and commitments for goods and services not yet received and budgeted drawdown for the next fiscal year.
- Unassigned fund balance- available for any purpose.

WHOM SHOULD I CONTACT?

LIBRARY PROGRAMS & SERVICES
Auburn Public Library
 334-501-3190
 weblibrary@auburnalabama.org

UTILITY BILLING
Finance, Utility Billing Office
 334-501-3050
 serviceorders@auburnalabama.org

ANIMAL CONTROL
Environmental Services
 334-501-3090
 After Hours: 334-501-3100
 webenvirsv@auburnalabama.org

PUBLIC SAFETY
 Emergencies: 911
 Non-Emergency: 334-501-3100
 Anonymous Tip Line: 334-246-1391
 webpubsfty@auburnalabama.org

REQUEST SIDEWALK OR TRAFFIC CALMING
Engineering Services
 334-501-7390
 serviceorders@auburnalabama.org

RECREATIONAL PROGRAMS
Parks & Recreation
 Gabrielle Filgo, 334-501-2946
 gfilgo@auburnalabama.org

CEMETERIES
Parks & Recreation
 Sari Card, 334-501-2933
 scard@auburnalabama.org

WATER SERVICE
Water Resource Management
 334-501-3060
 After Hours: 334-501-3100
 webwtrswr@auburnalabama.org

REPORT A STREET LIGHT OUTAGE
Alabama Power
 1-800-245-2244
customerservice2.southerncompany.com/outages/report

RENT A PARKS & REC FACILITY
Parks & Recreation
 334-501-2934
 webparksandrec@auburnalabama.org

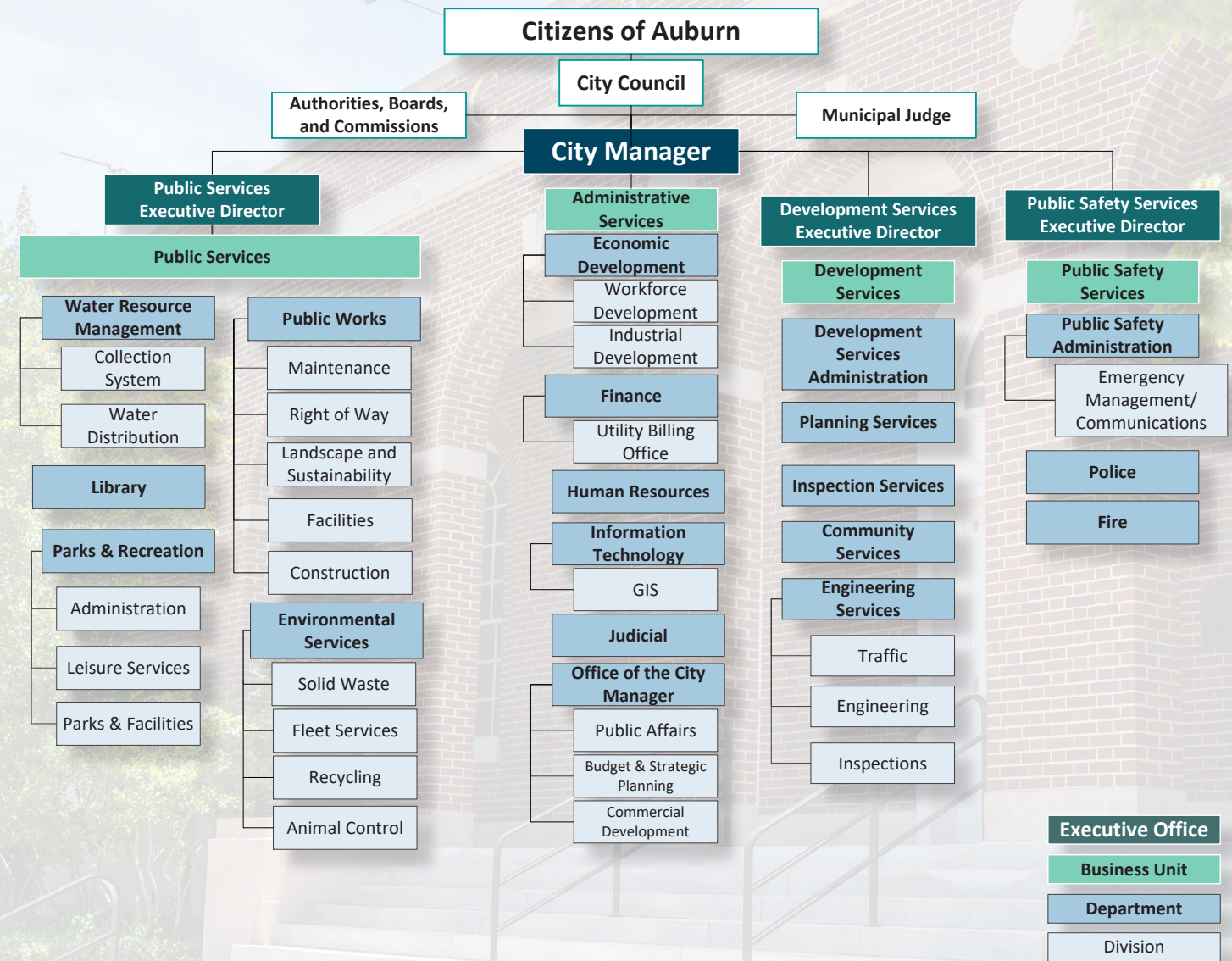
GARBAGE, TRASH, & RECYCLING
Environmental Services
 334-501-3080
 webenvirsv@auburnalabama.org

ATHLETICS
Parks & Recreation
 Houston Manning, 334-501-2942
 hmanning@auburnalabama.org

CITY HALL
 334-501-7260
 webocm@auburnalabama.org
 144 Tichenor Avenue
 Auburn, AL 36830

REPORT RIGHT-OF-WAY ISSUES
Public Works
 334-501-3000
 webpw@auburnalabama.org

ORGANIZATION CHART



AUBURN FIXIT APP

Request City services and report non-emergency concerns directly to City staff and track an issue's progress from beginning to resolution. It's accessible, transparent and made for you, our residents. Simply download the app on your mobile device or create an account online, and start letting us know how we can help!



AUBURN PUBLIC SAFETY APP

Access items of public interest directly from Police, Fire, Communications, and Emergency Management departments. Simply download the app on your mobile device and in just a few clicks, users can submit tips, receive push notifications, read the latest news, view crime statistics, and more!



Auburn was incorporated by the state legislature in 1839. Auburn first employed a city manager in the 1940s and has done so continuously since 1958. Following the passage of the Council-Manager Act of 1982, Auburn citizens officially voted in 1983 to become a council-manager government, effective in 1986.

Council-manager government combines the strong political leadership of elected officials with the strong managerial experience of an appointed manager or administrator. It recognizes the critical role of elected officials as policymakers, who focus on mapping out a collective vision for the community and establishing the policies that govern it. It also recognizes the need for a highly qualified city manager who is exclusively devoted to the delivery of services to residents.

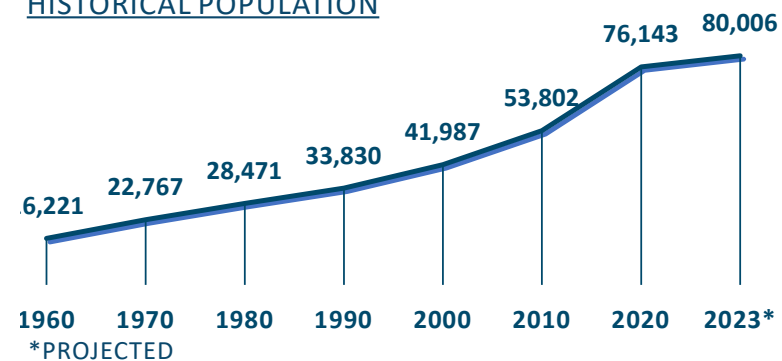
AUBURN BY THE NUMBERS

GEOGRAPHICAL MAP

FOUNDED IN 1836 | INCORPORATED IN 1839

POPULATION: 80,006 | AREA: 60.65 SQUARE MILES

HISTORICAL POPULATION



CITY FACTS

When it was first incorporated, Auburn was only one mile wide and two miles long. Its center was at the now famous Toomer's Corner

AUBURN CITY SCHOOLS (2023-2024 SCHOOL YEAR)

ENROLLMENT (K-12)	# OF SCHOOLS	1 HIGH SCHOOL	1 JUNIOR HIGH SCHOOL	2 MIDDLE SCHOOLS	10 ELEMENTARY SCHOOLS
9,400	14				



MEDIAN AGE
24.7



MEAN FAMILY INCOME
\$135,349



UNEMPLOYMENT RATE
2.3%



EDUCATIONAL ATTAINMENT
(POPULATION 25 YEARS & OLDER)

HIGH SCHOOL GRADUATE OR HIGHER	BACHELOR'S DEGREE OR HIGHER	GRADUATE OR PROFESSIONAL DEGREE
98.4%	64.1%	32.1%



AUBURN UNIVERSITY
(FALL 2023)

UNDERGRADUATE	GRADUATE AND PROFESSIONAL	TOTAL
26,874	6,141	33,015



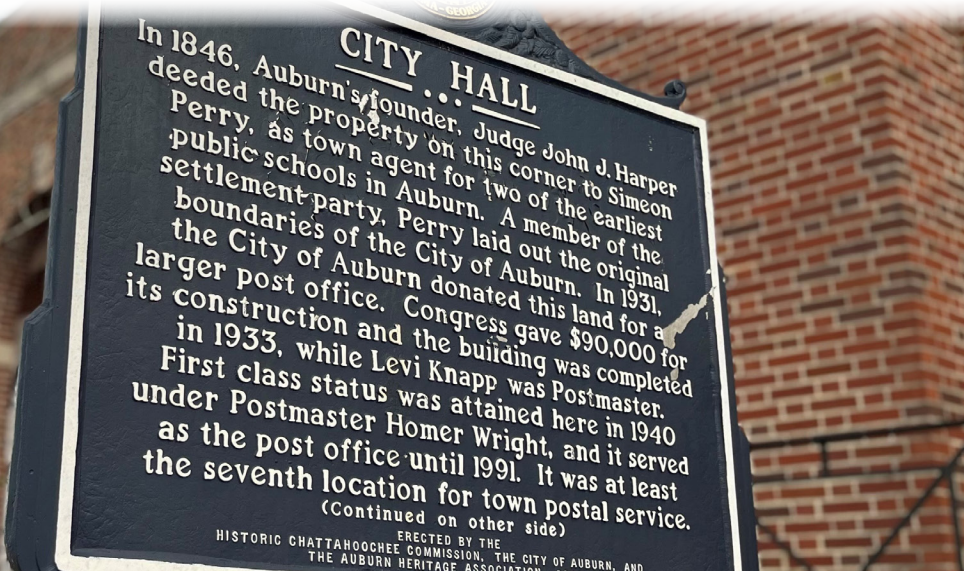
PRINCIPAL EMPLOYERS:

1. Auburn University
2. Auburn City Schools
3. City of Auburn and Auburn Water Works Board
4. Briggs & Stratton
5. Aptar CSP Technologies, Inc.
6. Wal-Mart
7. East Alabama Health
8. Publix
9. SCA, Inc.
10. Buc-ee's



CITY FACTS

- PUBLIC WORKS:**
- 720 roadway miles maintained
 - 160 sidewalk miles maintained
 - 2,600 right of way acres maintained
 - 120 potholes repaired
 - 1,400 bags of litter collected



AUBURN'S NATIONAL RECOGNITION



MILKEN INSTITUTE

2021: "#6 Best Metro for Attracting Business in the U.S."

2021: "17th Best Performing Small City for Economic Growth in the U.S."



2022: "Best Small Cities to Visit During the Fall in the Southern USA" **TRAVELMAG**

Southern Living 2022: "The South's 3rd Best College Town"

2022: "#1 Most Beautiful Town in Alabama to Visit"



NICHE

2023: "7th Best Place to live & 4th Best Public Schools in Alabama."

HEALTH CARE CLINIC



With a mission to bring health care access to the uninsured and underinsured, the City of Auburn has partnered with Auburn University to bring needed medical services to northwest Auburn while providing a training ground for future health care providers. The Auburn University Health Care and Education Clinic is located at the north end of the Boykin Community Center.

ALABAMA PSAP OF THE YEAR

InDigital and the Alabama 9-1-1 Board presented the City of Auburn Emergency Management and Communications team with the Public Safety Answering Point (PSAP) of the Year Award for the State of Alabama at the Alabama 9-1-1 Board's 2023 User Conference. Auburn 911 was recognized for regularly engaging and providing feedback to help improve 911 operations in Alabama. This included providing feedback that enhances the location data and caller information delivered to Auburn 911 and hosting a regional INdigital training course that will equip 911 telecommunicators with essential knowledge to better serve their communities.



TREE CITY USA

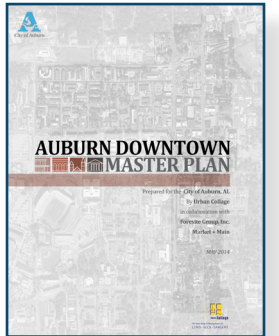


For the 40th consecutive year, the City of Auburn was named a Tree City USA by the Arbor Day Foundation. This designation recognizes the City for maintaining a tree board, having a community tree ordinance, spending at least \$2 per capita on urban forestry, and celebrating Arbor Day. Additionally, Auburn was recognized as a Tree City USA Growth City for the 6th year, highlighting innovative programs and an increased commitment to urban forestry.

STRATEGIC PLANS AND ACCOMPLISHMENTS

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.



SOUTH COLLEGE & SAMFORD AVENUE INTERSECTION IMPROVEMENTS



COMP PLAN 2030

CompPlan 2030 is the City of Auburn's plan for future growth and development providing recommendations for the future based on public input, analysis of existing and future conditions, and the best practices of planning. CompPlan 2030 focuses on how we use the land, now and in the future; how land use and the built environment affect the natural world, and vice-versa; schools, parks, and other facilities that form the civic foundation of the City; and the many forms of transportation that link everything together.

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. Approximately \$7.6 million has been spent on infrastructure, with more budgeted for further improvement phases.



NW AUBURN NEIGHBORHOOD PLAN

The Northwest Auburn Neighborhood Plan is a roadmap for the future of northwest Auburn developed by and for its residents. The plan provides a guide to enhance northwest Auburn's attractiveness, walkability and vitality while maintaining the unique heritage and character of the neighborhood. From 2004 to 2022, the City of Auburn has invested more than \$22 million in this plan, with another \$35+ million budgeted in the FY23-FY24 Biennial Budget.

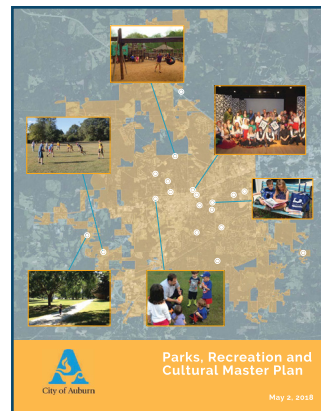


CONSTRUCTION PROGRESS OF MARTIN LUTHER KING DRIVE STREETSCAPE

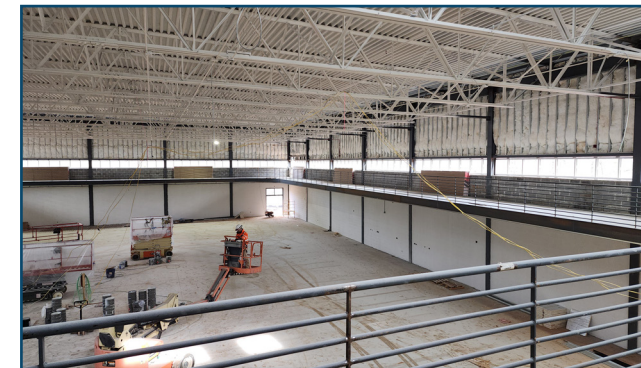
PARKS AND RECREATION PLANS AND ACCOMPLISHMENTS

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. This comprehensive plan will help focus upgrades to the quality of the City's parks, recreation, arts and cultural programming, library, greenspace, greenways, trails, facilities, landscape, and natural features. Since its adoption in 2018, more than \$30 million has been spent on projects within the plan, with another \$70+ million budgeted during the FY23-24 biennium.



CONSTRUCTION PROGRESS OF LAKE WILMORE COMMUNITY CENTER



RENOVATION PROGRESS OF JAN DEMPSEY COMMUNITY ARTS CENTER



ANNUAL EVENTS

POLAR PLUNGE: JANUARY

Sign up, dive in, and raise money for a great cause. Brave the cold and take the plunge in support of the Lee County Special Olympics!

DADDY DAUGHTER DATE NIGHT: FEBRUARY

Indulge in delicious food, let loose with music and dancing, capture the moment with a keepsake photo, and meet some special surprise guests!

BARK IN THE PARK: MARCH

Bring your favorite four-legged friend to Kiesel Park and enjoy pet-related activities and vendors, educational booths, and more.

EASTER EVENTS: MARCH/APRIL

Breakfast with the Bunny features an egg hunt, kids activities, and delicious food. Follow clues on social media for the Eggcellent Easter Scavenger Hunt.

AUBURN CITYFEST: APRIL

Enjoy a fun family day filled with food, community, and entertainment with Auburn's largest free outdoor festival.

SUNDOWN CONCERT SERIES: SPRING AND FALL

Join us for evenings of music and fun at beautiful Kiesel Park. Concerts are free to the public throughout the Spring and Fall!

FISHING RODEO: MAY

Join us to cast into summer! Prizes are awarded for biggest fish by age category, most fish caught, as well as door prizes for lucky participants.

MAYOR'S MEMORIAL DAY BREAKFAST: MAY

The City of Auburn and the Auburn Veterans Committee honor the military and recognize those who have made the supreme sacrifice.

CITY MARKET: SUMMER

Featuring farmers, growers, and artists selling fresh, local, and handmade products to the community Saturday mornings at Town Creek Park.

FLOAT-N-MOVIES: SUMMER

Auburn City Pools hosts a series of Float-N-Movies! Relax in a float or on the pool deck while watching a movie at Samford Pool.

SUMMERNIGHT DOWNTOWN ART WALK: JUNE

This arts festival is a free downtown entertainment event featuring local artists, live music, children's activities, and a culinary contest!

INDEPENDENCE DAY CELEBRATION: JULY

Bring a blanket and a picnic basket with your family to enjoy free goodies, fun music, inflatables, and the best fireworks in the area!

ITTY BITTY AUBURN SCAVENGER HUNT: AUGUST

Everyone's favorite scavenger hunt! Use clues and pictures to find letters or symbols at locally owned businesses to discover a secret phrase.

FRIGHTNIGHT MOVIE SERIES: OCTOBER

Join us for an evening of spooky movies to get you in the mood for Halloween. This event is free and open to the public with concessions available for purchase.

DOWNTOWN TRICK OR TREAT: OCTOBER

Visit our downtown merchants for trick-or-treat candy, music, and so much more. Enter the costume contest and get a photo with Aubie!

VETERANS DAY CEREMONY: NOVEMBER

Join the City of Auburn and the Auburn Veterans Committee in honoring those who have served our country in the United States Military.

HOLIDAY ART SALE: NOVEMBER

The Holiday Art Sale is a great place to get a head start on your Christmas shopping while meeting local artists selling their own unique handmade work.

JINGLE JOG/SANTA STROLL: DECEMBER

Pull out your ugly Christmas sweaters for the Jingle Jog 5k and Santa Stroll Fun Run! Join us to ring in the holiday season in style!

HOLLY JOLLY DROP AND SHOP: DECEMBER

Kids are invited to make crafts, write letters to Santa, enjoy snacks and a holiday movie, giving parents an opportunity for kid-free holiday shopping!

LETTERS TO SANTA: DECEMBER

Children have the opportunity to send letters to the North Pole and receive a reply letter from Santa mailed to your home!

HOLIDAY WRAP UP: DECEMBER

Drop off pre-boxed gifts and pick them up wrapped and ready the same day. This first come, first served service is free for Auburn residents.

HO HO HO HIKE/HOLIDAY CELEBRATION: DECEMBER

The Kreher Preserve and City of Auburn transform the Nature Center into a Winter Wonderland with crafts, performances, treats, and a hike in the Preserve!

CITY FACTS

- PARKS AND RECREATION:**
- 5,000+ youth in City athletic programs
- 55,000+ attended City special events
- 2,208 acres of parks maintained

CAPITAL CONSTRUCTION PROJECTS COMPLETED IN 2023

- 28 COMPLETED PROJECTS
- 12 TRAFFIC/TRANSPORTATION IMPROVEMENTS
- 7 WATER SYSTEM IMPROVEMENTS
- 4 FACILITY IMPROVEMENTS
- 3 SEWER SYSTEM IMPROVEMENTS
- 1 PARKS, RECREATION AND CULTURAL MASTER PLAN PROJECTS
- 1 TECHNOLOGY INVESTMENTS



MARGIE PIPER BAILEY FIELD RENOVATIONS



BOYKIN COMMUNITY CENTER AND FRANK BROWN RECREATION CENTER GYMNASIUM AC

For up to date information on major City of Auburn capital projects, please visit auburn.alabama.org/CIP. Information includes project overviews, anticipated completion dates, project budgets, current statuses, photos, and more.

Soccer Complex

The Soccer Complex on Wire Road was expanded to include additional fields, a 56,000 square foot enclosed multipurpose complex convertible into smaller multi-use spaces and courts, and additional parking. The entrance to the complex now includes a roundabout for improved access and through traffic.



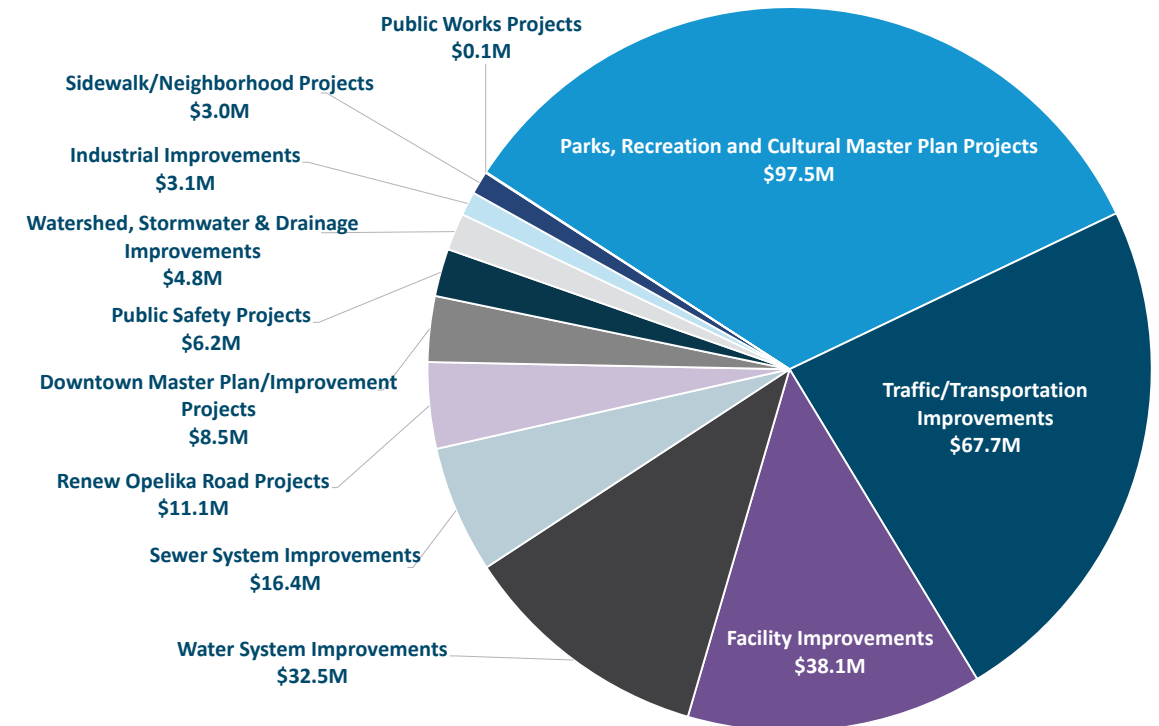
Martin Luther King Drive Multi-Use Path

Increasing the walkability of one of the main gateways into Auburn, this 10-foot-wide path stretches two miles into the City, allowing pedestrians and cyclists to travel safely along the north side of Martin Luther King Drive from Webster Road to Donahue Drive and creating a connection to downtown Auburn and Auburn University's campus.



SIX-YEAR CAPITAL IMPROVEMENT PLAN

The City's multiple strategic plans guide the development of the Six-Year Capital Improvement Plan (CIP), which outlines major capital investments over the next six planning years. All projects are carefully reviewed and approved by the City Council and are funded based on prioritization. The CIP guides the City's decisions regarding debt issuance and capital budgeting and is a critical part of the City's biennial budget.



FUNDING BY PROJECT TYPE (DATA IN THOUSANDS)

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Parks, Recreation and Cultural Master Plan Projects	\$39,260	\$55,625	\$2,478	\$50	\$50	\$50	\$97,513
Traffic/Transportation Improvements	25,064	12,173	5,853	6,673	5,904	12,011	67,676
Facility Improvements	34,966	280	100	100	2,600	100	38,146
Water System Improvements	6,662	2,060	5,575	5,927	6,500	5,775	32,499
Sewer System Improvements	1,405	8,765	3,995	755	755	755	16,430
Renew Opelika Road Projects	64	-	-	3,000	5,556	2,500	11,120
Downtown Master Plan/Improvement Projects	6,437	-	1,283	-	-	751	8,470
Industrial Improvements	1,036	5,115	-	-	-	-	6,151
Watershed, Stormwater & Drainage Improvements	11	200	1,588	1,300	1,491	200	4,789
Public Safety Projects	581	2,500	-	-	-	-	3,081
Sidewalk/Neighborhood Projects	950	125	421	481	807	205	2,990
Public Works Projects	15	15	15	15	15	15	90
TOTAL	\$116,450	\$86,858	\$21,308	\$18,300	\$23,678	\$22,362	\$288,955

A NOTE ON FUNDING SOURCES: projects that appear on the Six-Year Capital Improvement plan are paid for through a variety of funding sources, including: General Fund, current and planned borrowings, other city funds, grant funds, development agreement funds, sewer funds, and funds managed by the Water Works Board of the City of Auburn.

For more information on the Six-Year Capital Improvement Plan, please visit: auburnalabama.org/budget

ASSETS AND LIABILITIES

Net Position is the difference between what the City of Auburn owns (assets) and what the city owes (liabilities) from a government-wide perspective. Governmental activities include the General Fund and all other governmental funds including special revenue funds, debt service funds, and capital project funds. Business-type activities include the Sewer and Solid Waste Management Funds, which account for all revenue earned from and costs related to the provision of sewer service and solid waste and recycling service. A positive net position reflects strong financial health and solvency.

STATEMENT OF NET POSITION (DATA IN THOUSANDS)

		Governmental Activities	Business Type Activities	Total
Assets What we own	Current & Other Assets	\$ 185,462	\$ 22,289	\$ 207,751
	Capital Assets	375,301	83,358	458,658
	Total Assets	\$ 560,763	\$ 105,646	\$ 666,409
	Deferred Outflows of Resources	26,693	3,343	30,036
		Governmental Activities	Business Type Activities	Total
Liabilities What we owe	Current Liabilities	\$ 42,957	\$ 5,274	\$ 48,231
	Long-Term Debt & Other Liabilities	347,210	22,886	370,096
	Total Liabilities	\$ 390,167	\$ 28,161	\$ 418,327
	Deferred Inflows of Resources	\$ 1,439	\$ 227	\$ 1,666
Total Net Position		\$ 195,850	\$ 80,602	\$ 276,452

*The City of Auburn issues debt (repaid with legally dedicated ad valorem taxes) for the benefit of Auburn City Schools. However, the City does not have title to the assets associated with the issued debt, therefore the land and buildings are not listed with the Capital Assets above.

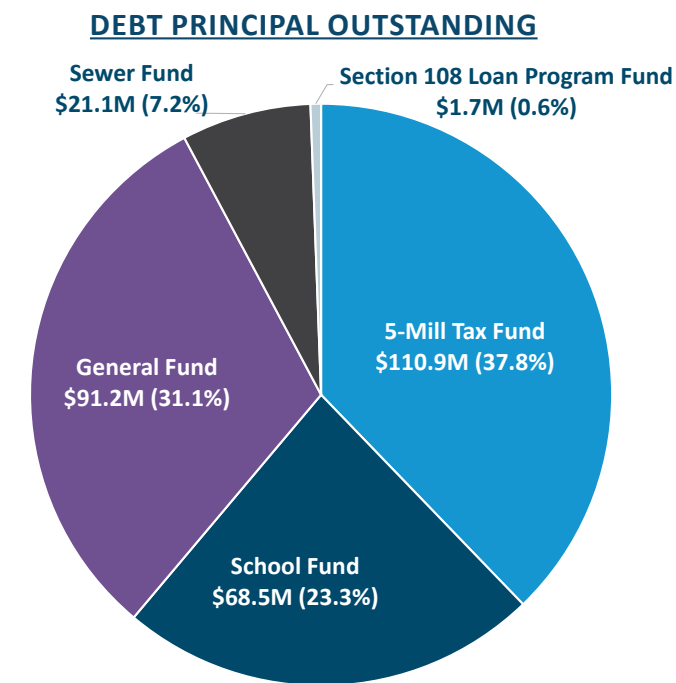
Deferred outflows and inflows represent consumption and acquisition of items applicable to a future reporting period. The balances are primarily related to the City's pension and other post-employment benefits. Details regarding these activities can be found in the Notes to the Financial Statements of the ACFR.

Auburn, Alabama's Annual Comprehensive Financial Report contains audited financial information in greater detail. For further information, please contact the Finance Department (334) 501-7220 or view at auburnalabama.org/annualreport.



LONG-TERM DEBT

The City of Auburn maintains excellent credit ratings of AA+ from Standard & Poor's and Aa2 from Moody's rating agencies. Bond ratings represent the creditworthiness of the City and measure the City's ability to meet financial commitments. The double A rating is reserved for organizations characterized by competent management, stable economies, and manageable debt levels. Strong bond ratings allow the City of Auburn to receive lower interest rates on its bond issues. General obligation bonds, warrants, and notes payable outstanding totaled \$293.5 million on September 30, 2023. The City issues and manages debt for Auburn City Schools and for projects that result from partnerships with Auburn University or component units of the City, as well as City Sewer and General Funds. General obligation debt is usually payable from the City's general revenues of the General Fund. However, the schools and sewer debt is intended to be repaid from respective funds or dedicated sources.



State statutes limit the amount of general obligation debt (exclusive of education and utility borrowings) the City may issue to 20% of the total assessed value of all taxable property within the City's corporate limits. The City's current debt limit is \$314.3 million. The amount of debt outstanding applicable to this limit is \$91.2 million.



CITY FACTS

INSPECTION SERVICES:

20,000 inspections
 • average of 87 inspections per day
 \$395 million total valuation

URBAN FORESTRY:

4,150 tree inspections
 1,000 free trees distributed
 200 volunteer hours

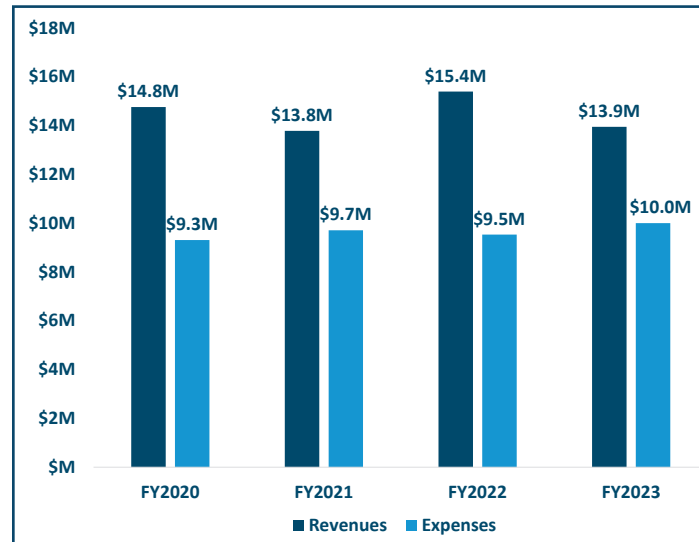
COMMUNITY SERVICES:

Supported more than 1,000 seniors and 600 youth through Community Development Block Grant funded programs

ENTERPRISE FUNDS

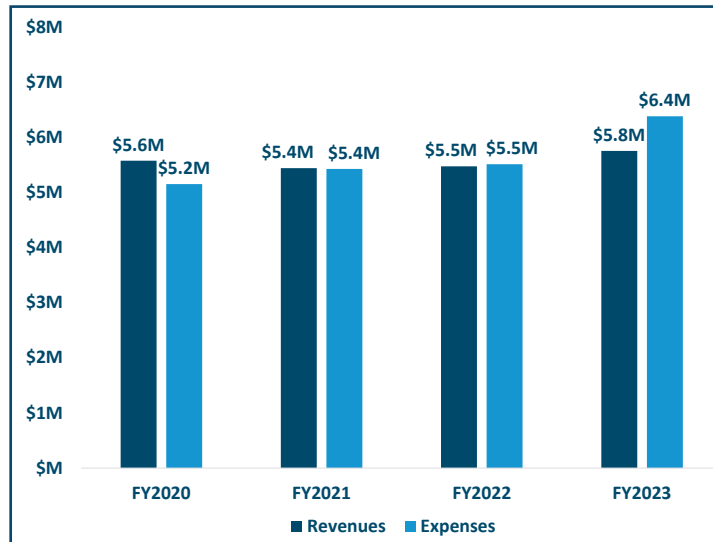
Enterprise or proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing specified goods and services to the general public be financed or recovered primarily through user charges. The City of Auburn has two enterprise funds, Sewer Fund and Solid Waste Management Fund.

SEWER FUND



FY2023 ENDING NET POSITION: \$78.6 MILLION

SOLID WASTE MANAGEMENT FUND



FY2023 ENDING NET POSITION: \$2.0 MILLION

FOR MORE INFORMATION:

| SEWER

auburnalabama.org/water-resource-management/sewer/

| SOLID WASTE MANAGEMENT

auburnalabama.org/garbage-and-recycling/



CITY FACTS

ENVIRONMENTAL SERVICES:

- 1.76 million collection stops
- 18,000 tons of garbage
- 2,750 tons of recycling
- 12,000 tons of bulky items and debris

Auburn became the first municipality in the state of Alabama to introduce curbside recycling (1987).

Environmental Services annually hosts two Household Hazardous Waste Collection Days. Residents may bring up to 20 pounds of acceptable items for disposal.

CITY FACTS

SEWER:

- 3.3 billion gallons of wastewater treated
- 9 million gallons treated daily (average)
- 350 miles of sanitary sewer lines (approx.)

COMPONENT UNITS

Component units include organizations that are financially accountable to the City's executive or legislative branches (the Mayor or the Council, respectively) and other organizations for which the nature and significance of their relationships with the primary government are such that their exclusion could cause the City's financial statements to be misleading or incomplete. All component units are legally separate from the City. Currently there are six discretely presented component units of the City of Auburn.

| BOARD OF EDUCATION

auburnschools.org

| WATER WORKS BOARD

auburnalabama.org/boards-and-commissions/independent-authorities/water-works-board

| INDUSTRIAL DEVELOPMENT BOARD

auburnalabama.org/boards-and-commissions/independent-authorities/industrial-development-board

| PUBLIC PARKS AND RECREATION BOARD

auburnalabama.org/boards-and-commissions/advisory/public-park-and-recreation-board

| COMMERCIAL DEVELOPMENT AUTHORITY

auburnalabama.org/boards-and-commissions/planning-and-development/commercial-development-authority

| DOWNTOWN REDEVELOPMENT AUTHORITY

auburnalabama.org/boards-and-commissions/planning-and-development/auburn-downtown-redevelopment-authority/



	Regular		Temporary		Total
	Full Time	Part Time	Full Time	Part Time	
OFFICE OF CITY MANAGER	9	-	-	-	9
HUMAN RESOURCES	9	-	-	-	9
INFORMATION TECHNOLOGY	14	-	-	-	14
FINANCE	16	-	-	1	17
ECONOMIC DEVELOPMENT	7	-	-	-	7
JUDICIAL	7	-	-	-	7
DEVELOPMENT SERVICES ADMIN	2	-	-	-	2
PLANNING	6	-	-	-	6
INSPECTION SERVICES	16	-	-	-	16
COMMUNITY SERVICES	6	-	-	16	22
ENGINEERING SERVICES	27	-	-	1	28
PUBLIC SERVICES ADMIN	1	-	-	-	1
PUBLIC WORKS	47	-	-	1	48
ENVIRONMENTAL SERVICES	53	-	-	-	53
LIBRARY	20	2	-	12	34
PARKS AND RECREATION	52	-	13	240	305
PUBLIC SAFETY	18	-	-	5	23
POLICE	138	-	-	31	169
FIRE	74	-	48	-	122
WATER RESOURCE MANAGEMENT - SEWER	31	-	-	1	32
Total	553	2	61	308	924

*Table excludes vacant positions

BUDGET DEVELOPMENT

At the direction of the City Manager, the Budget and Strategic Planning Division is responsible for working with the City's Management Team in developing the budget and all associated publications. It is the goal of the City of Auburn that the budget be driven by the results of the City's Citizen Survey and the strategic plans set forth and adopted by the City Council.

BIENNIAL BUDGETING

The City of Auburn operates under a biennial (two-year) budget. The biennial budget consists of two one-year budgets and a Six-Year Capital Improvement Plan. Operating under a two-year budget gives City Council and City management a longer budgeting horizon and reduces the amount of staff time required for developing and adjusting the budget. The fiscal year for the City runs from October 1 each year through and including September 30 of the following year. Fiscal year 2023 ended September 30, 2023, and Fiscal Year 2024 will complete the 2023-2024 Biennial Budget on September 30, 2024.

LOOKING FORWARD

This report focuses on the financial information from fiscal year 2023, which was the first year of the FY2023-FY2024 Biennial Budget. Below is the updated General Fund Budget Overview for FY2023-FY2024, which was approved by the City Council on September 5, 2023 as part of the Mid-Biennium Budget process.

GENERAL FUND BUDGET OVERVIEW (DATA IN THOUSANDS)

	FY2023 Budget	FY2024 Budget
Beginning Fund Balance	80,746	67,594
Revenues	130,033	130,633
Other Financing Sources	849	859
Total Revenues & OFS	130,882	131,492
Total Available Resources	211,628	199,087
Expenditures	117,597	124,149
Other Financing Uses	26,437	24,565
Total Expenditures & OFU	144,033	148,714
Ending Fund Balance	67,594	50,372

Detailed budget information and full budget documents can be found on the budget and strategic planning website: auburnalabama.org/budget

CITY FACTS

POLICE:

73,000 incidents
26,000 traffic stops

FIRE:

6,000 medical calls
156 fires of some type

COMMUNICATIONS (911):

204,000 public safety activities processed
33,000 emergency calls answered
82,000 non-emergency calls answered



CITY FACTS

HUMAN RESOURCES:

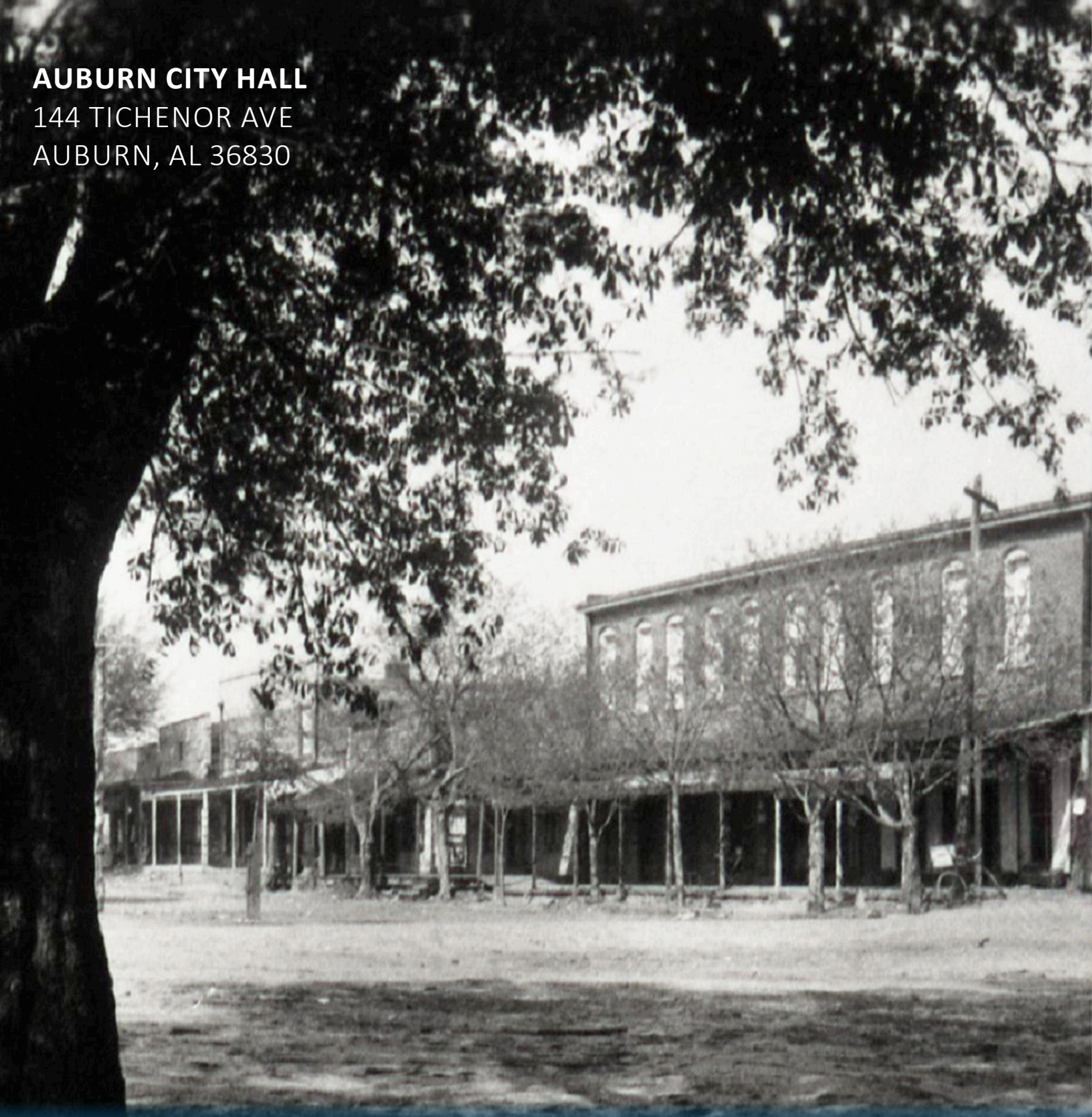
39% employees with 10 years
29% employees with 15 years

LIBRARY:

610,000 items checked out
30,000 program attendees



AUBURN CITY HALL
144 TICHENOR AVE
AUBURN, AL 36830



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