



Fiscal Year 2025 Budget Workshops

City of Auburn, Alabama | August 13 - 15, 2024



City of Auburn

Agenda – Day 1

- Budget Overview – City Manager
- Financial Overview - Finance Director/
Treasurer
- Capital Projects/Outlay
 - Public Services Business Unit
 - Development Services Business Unit
- Departmental Presentations
 - Judicial
- Questions





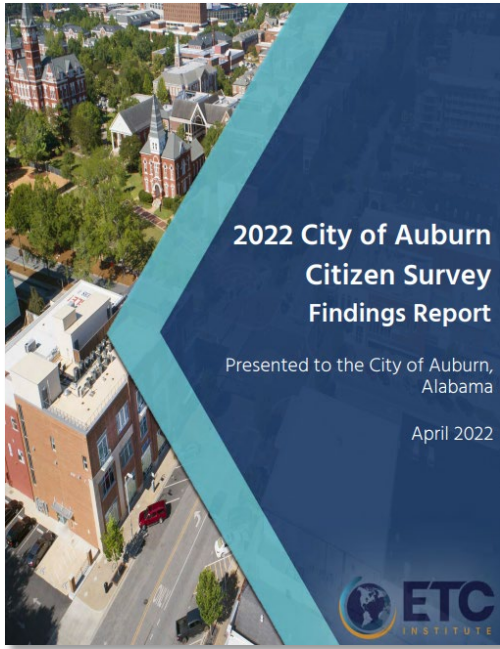
Budget Overview



Budget Process Overview

- What's in your Budget Binder?
 - Outside Agency Requests (August 22 Work Session)
- Process
 - Background
 - General Process
 - Budget Requests
 - Budget Proposal/Work Sessions
 - Budget Ordinance (First Reading – September 3)
- Thank you to our Budget Development Team
 - Allison Edge – Finance Director/Treasurer
 - Heidi Lowery – Accounting and Financial Reporting Manager
 - Steven Kranz – Budget and Strategic Planning Manager
 - Walt Austin– Budget and Management Analyst
 - Erika Sprouse– Principal Accountant
 - Michelle Wall – HR Business Partner Manager
 - Valerie Baker – Finance Information Officer





MEMORANDUM

To: Mayor and City Council
From: Megan McGowen Crouch, City Manager *MGC*
Subject: Fiscal Year 2023 and 2024 Priorities
Date: June 1, 2022

In preparation for the FY2022 and 2023 biennial budget, a priority worksheet is attached to help us identify your budget priorities for the next two years. The priorities you set will become the foundation for the next budget.

Please take some time to carefully rank your priorities from highest to lowest, and feel free to make any comments you wish. There is room for additional comments on the back of the form. You are welcome to add priority items as you see fit. The items listed have been identified as priorities by our citizens through the annual Citizen Survey, and by your actions and interests. Please rank the items in order of priority from the most important (with #1 being the most important) to least important (#12) and fill in your responses to the questions posed. Please write any additional comments on the back. There should only be a single #1, #2, etc. Please do not list as 1A, 1B, etc.

We will compile the budget priorities and distribute them to you once they are tallied. To help us meet our budget calendar, we ask that you return this form no later than Tuesday, June 7. We will have two budget work sessions, June 13 and June 15. These sessions will be held in the City Meeting Room beginning at 3:00 pm. Work Sessions are expected to last 2-3 hours.

If you have any questions, please don't hesitate to contact me.

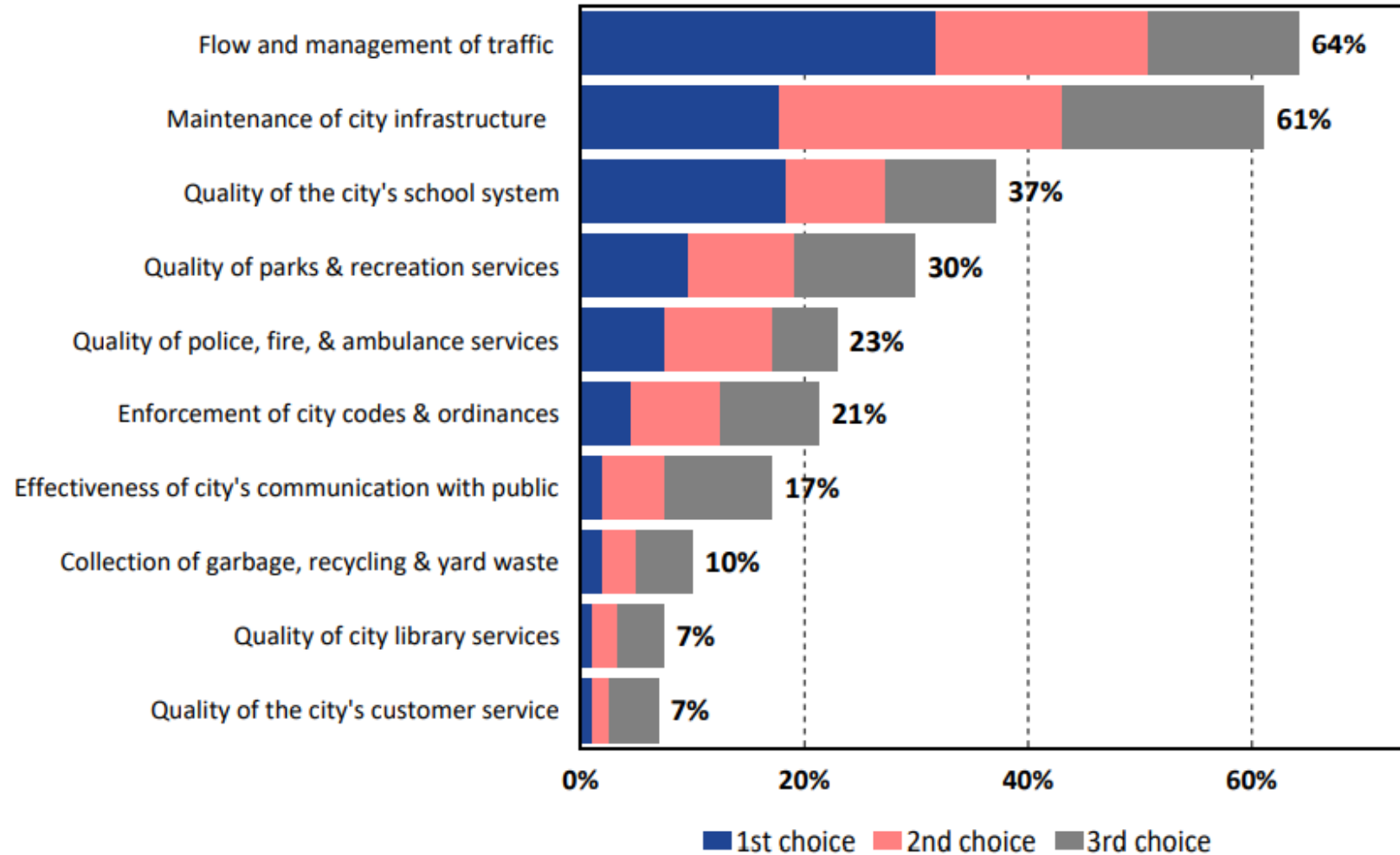
144 Tichenor Avenue • Auburn, Alabama 36830
(334) 501-7260 • FAX (334) 501-7290 • www.auburnalabama.org

Citizens/City Council Budget Priorities

Pages 31 and 316

Q2. 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



City Council Priority Rankings

Council Rankings	Anders	Taylor	Griswold	Witten	Adams	Moreman	Parsons	Coblentz	Dawson	Average	Overall Priority
School funding	1	7	1	4	2	1	1	2	3	2.4	1
Flow of traffic/congestion management	4	2	3	5	1	3	2	1	2	2.6	2
Public Safety Capital Planning	2	8	2	3	4	2	3	3	1	3.1	3
Richland Park	3	9	5	6	5	5	8	6	6	5.9	4
Industrial development	6	5	13	1	3	8	9	4	4	5.9	4
Commercial development	5	13	11	2	6	7	10	5	5	7.1	6
Street maintenance and resurfacing	9	1	4	9	7	9	11	9	7	7.3	7
Dean Road Rec Center Conversion to Therapeutics	7	4	8	8	8	6	7	10	10	7.6	8
Outer loop road	8	10	6	11	10	4	4	11	8	8.0	9
Public Park Property in Underserved Areas	13	6	7	7	9	12	6	13	11	9.3	10
Annual operating funding for outside agencies	10	3	9	12	12	10	12	8	12	9.8	11
Future road connection studies	12	12	10	10	11	11	5	12	9	10.2	12
Capital project funding for outside agencies	11	11	12	13	13	13	13	7	13	11.8	13



City Council Priority Rankings Matrix

Council Rankings	Anders	Taylor	Griswold	Witten	Adams	Moreman	Parsons	Coblentz	Dawson	Average	Overall Priority
School funding	1	7	1	4	2	1	1	2	3	2.4	1
Flow of traffic/congestion management	4	2	3	5	1	3	2	1	2	2.6	2
Public Safety Capital Planning	2	8	2	3	4	2	3	3	1	3.1	3
Richland Park	3	9	5	6	5	5	8	6	6	5.9	4
Industrial development	6	5	13	1	3	8	9	4	4	5.9	4
Commercial development	5	13	11	2	6	7	10	5	5	7.1	6
Street maintenance and resurfacing	9	1	4	9	7	9	11	9	7	7.3	7
Dean Road Rec Center Conversion to Therapeutics	7	4	8	8	8	6	7	10	10	7.6	8
Outer loop road	8	10	6	11	10	4	4	11	8	8.0	9
Public Park Property in Underserved Areas	13	6	7	7	9	12	6	13	11	9.3	10
Annual operating funding for outside agencies	10	3	9	12	12	10	12	8	12	9.8	11
Future road connection studies	12	12	10	10	11	11	5	12	9	10.2	12
Capital project funding for outside agencies	11	11	12	13	13	13	13	7	13	11.8	13

2025 City Council Priority Rankings - Comments

- School Funding
 - At current mil rate (Griswold)
- Public Safety Capital Planning
 - Should we explore joint Fire/Police precincts of facilities in key visible areas? (Witten)
- Richland Park
 - Needed! (Witten)
- Industrial
 - Revenue sources are key (Witten)
- Commercial Development
 - Could the City acquire key commercial property to prompt needed offerings? (Witten)
 - Shoe Store, Pharmacy, Barber (Moreman)
- Dean Road Recreation Center Conversion for a Therapeutics Center
 - I prefer a multi-use center (Moreman)



Images Ladder 1 Fire Truck and Auburn Police K9 on Gameday

2025 City Council Priority Rankings - Comments

- Public Park Property Opportunities in Underserved Areas
 - Overall land acquisition may be key (Witten)
 - I think PUD regulations will help significantly with this (Coblentz)
- Outer Loop
 - State/Federal Match funding will be key (Witten)
- Annual Operating Funding for Outside Agencies
 - Level funding: more scrutiny on the percentage the City provides by the percentage of Auburn clients served (Witten)
 - Need more information on which agencies are supported. A work session could be beneficial (Coblentz)
- Capital Project Funding for Outside Agencies
 - Need to set a policy about funding capital projects for agencies that aren't located in the City limits (Witten)
 - Except for the Humane Society/Shelter (Griswold)
 - Need more information on which agencies are supported. A work session could be beneficial (Coblentz)



Images Wire Road Soccer Complex and Clinic at Boykin Center

2025 City Council Priority Rankings - Other

- Water Infrastructure (Adams)
- Separate budget – big priority – water quality, water pressure, water access (Witten)
- I would love to see the City Council revisit the Connect Auburn study that was presented to the public in 2019. Greenways, trails, multi-use paths, etc. (Parsons)
- Utilize IT Funds to develop a top-notch search function on the City website (Griswold)
- Identify where local events, such as parades, CityFest, Bark in the Park, Juneteenth and 4th of July fall in the budget (Griswold)
- Safety and education have always been my focal point with the City's budget. With that as a foundation to all that follows in Auburn, I believe now we shall focus on 2 areas of infrastructure – Parks & Recreation and Traffic. Our youth baseball and softball programs have outgrown their current facilities, the Richland Project is needed immediately. We know from citizen surveys that traffic congestion is our citizens #1 source of frustration. We must always evaluate the most critical roads & intersections for improvement. #5 & #6 has to be commercial/industrial development. Those two components pay for all of our projects thru sales tax, occupational tax, business license and ad valorem dollars. (Anders)



City of Auburn

Images Pleasant Avenue Sidewalk and The Yard incubator space



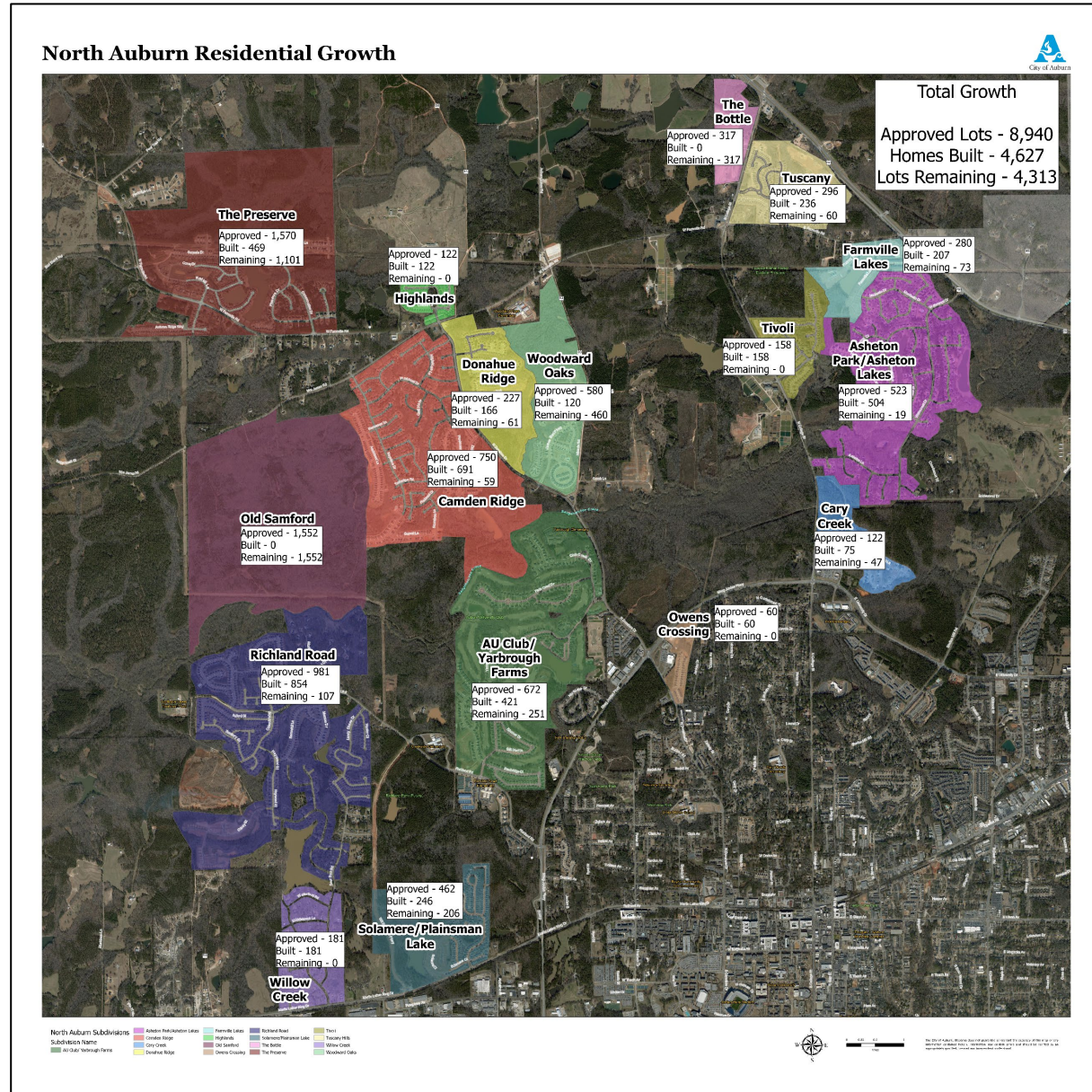
An Environment Shaped by Growth

- Auburn's population is currently 82,025 – an increase of 53.6% since 2010
- City Limits
 - 1980 – ±27.3 square miles (17,472 acres)
 - 2024 – ±64 square miles (41,103 acres)
- From FY2022 thru FY2023
 - 767 acres were annexed into the City Limits
 - 1,101 lots created
 - 996 single family homes permitted
 - 178 commercial units permitted
- Accelerated growth along North Donahue, Farmville Road and Richland Road
 - 133% Increase in population from 2010 - 2020



City of Auburn

Image of North Auburn Residential Development



FY2025 Budget Proposal Overview

- Proposed FY25 General Fund Budget
 - \$162 million (Pages 25 and 69)
- Proposed FY25 Budget for All Budgeted Funds
 - \$231 million (Page 62)
- General Fund Expenditures by Business Units, Departments and Divisions
 - Page 83 reflects an 9.6% increase in expenditures in FY2025, 5.9% of which is personal services (salaries and benefits)



FY2025 Budget Proposal Overview

- Outside Agencies – Page 186
 - Level funded with the exception of those tied to a tax-driven formula or other contractual agreement
 - One new agencies requested funding – One Voice Coalition Shelter
- Capital Projects - Page 268
 - Auburn 2040
- Capital Outlay – Page 264



FY2025 Budget Proposal Overview

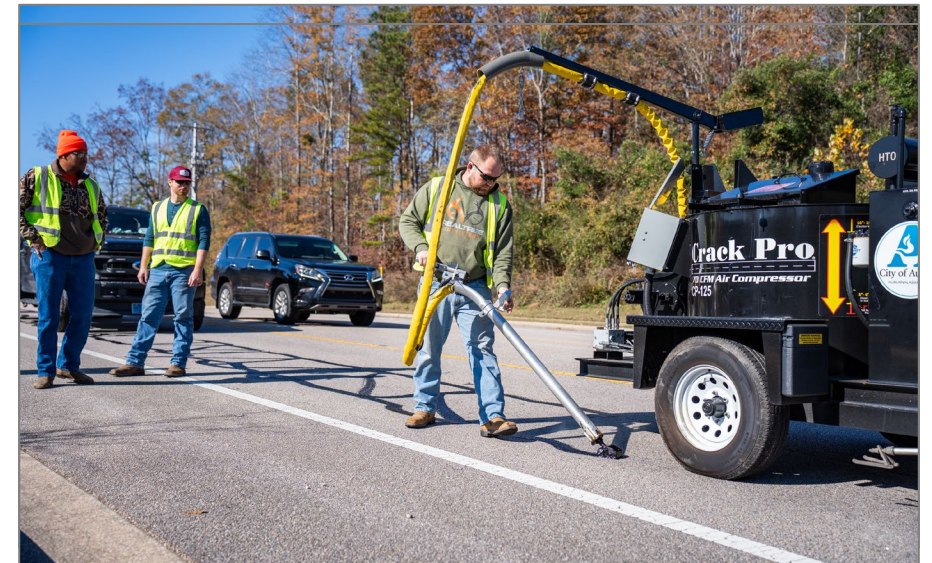
New Positions – 12 Total

- Fire Inspector – Inspection Services
- Community Programs Coordinator* – Parks & Recreation
- Two (2) Facilities Service Workers* - Parks & Recreation
- Two (2) Parks Maintenance Workers* - Parks & Recreation
- Two (2) Athletics Maintenance Workers* - Parks & Recreation
- Beautification Maintenance Worker – Parks & Recreation
- Cemetery Maintenance Worker – Parks & Recreation
- Tennis Center Maintenance Worker – Parks & Recreation
- Pool Maintenance Worker* - Parks and Recreation



City of Auburn

*Five (5) positions are full-time staff for Lake Wilmore Community Center and Multi-Purpose Fields



FY2025 Budget Proposal Overview

Position Transitions

- Nine (9) Student Firefighter Positions to Full-Time (Career) Firefighter Positions

Employee Compensation

- 3% Cost of Living Adjustment (COLA) recommended for FY25
- Merit Raises
- Career Ladder
- Medical, Dental, CityCare (Health Clinic)
- Other benefits



FY2025 Budget Proposal Overview

- Lake Wilmore Community Center and Multi-Purpose Fields Operating Expenses
 - City of Auburn hasn't opened a new community center since 1975
 - Five (5) full-time employees and thirteen (13) temporary part-time employees
 - Community Programs Coordinator, Facilities Service Worker, Parks Maintenance Worker, Athletics Maintenance Worker, Pool Maintenance Worker
 - Total Proposed Operating Expenses in FY25 = \$1.33 million
 - Initial equipment and start-up items not including other FF&E already purchased ~\$375,000
 - Operating expenses will increase with the full operation of the multi-purpose fields



City of Auburn



FY2025 Budget American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds

- Funds allocated to the City of Auburn - \$16,523,077
- Funds must be used to support responses to and recovery from the COVID-19 public health emergency and 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
 - Provide emergency relief from natural disasters or their negative economic impacts
 - Support surface transportation projects
 - Support Title I projects that are eligible activities under the Community Development Block Grant and Indian Community Development Block Grant programs



FY2025 Budget American Rescue Plan (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLRF)

- The proposed budget includes an updated distribution plan for these funds, largely applied toward the Northwest Auburn Plan (on the next slide).
- The distribution plan shown to the right is from FY 23/24
- Funds must be encumbered by the end of calendar year 2024 and fully expended by the end of calendar year 2026.
- Due to timing concerns with bidding and the amount of funds allocated to Boykin Donahue Campus Projects we have shifted some of the allocated funds as shown in FY25 distribution plan (on the next slide).

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.

FY 2023/2024 ARPA Distribution Plan



FY2025 Budget American Rescue Plan (ARPA) Coronavirus State and Local Fiscal Recovery Funds

- The distribution chart reflects that \$10 million of the funds allocated to the Boykin Donahue Campus Project in FY23/24 is now reflected as Revenue Replacement and is reflected as a transfer to General Fund revenues
- The Boykin Donahue Campus project will still be funded to the full amount that was budgeted previously, using General Fund budget
- The MLK Water Main improvements were adjusted to reflect that expenses came in lower than expected.
- Dean Road Rec Center HVAC was split off as its own project and reroofing was added
- Samford Tennis court rebuild and resurfacing project as well as the LED lighting for City athletic fields project were added

Funding	Funding %	Proposed Expenditures
\$10,000,000	60.52%	Revenue Replacement
\$3,300,000	19.97%	East Alabama Health
\$819,307	4.96%	LED Lighting for City athletic facilities
\$813,056	4.92%	MLK Water Main Improvements
\$646,100	3.91%	Boykin/Frank Brown/Gym HVACs
\$637,115	3.86%	Dean Gym HVAC and reroofing
\$300,000	1.82%	Samford Tennis court rebuild and resurfacing
\$7,500	0.05%	Boykin Corridor HVAC

FY 2025 Proposed ARPA Distribution Plan



FY2025 Budget American Rescue Plan (ARPA) Coronavirus State and Local Fiscal Recovery Funds

FY 2023/2024 to FY 2025 Changes

Other allocated Boykin Donahue Campus	955,577	➔	LED Lighting	819,307
Unallocated	300,000		Dean Gym HVAC and reroofing	637,115
MLK Water Main Improvements remainder	186,944		Samford Tennis court rebuild and resurfacing	300,000
Boykin/Frank Brown/Dean Gym HVACs remainder	313,900		total	1,756,422
total	1,756,421			

*slight rounding with the totals in the tables above

Comparative Overview of General Fund Budget – General Fund Overview

- Ending Fund Balance
 - FY25 \$74.4 million
 - 10-year trend on page 354
- Net Ending Fund Balance Ratio
 - FY25 45.76%
- Personal Services as a percentage of total expenditures & OFU
 - FY25 38.84%
- Personal Services as a percentage of total expenditures & OFU minus capital
 - FY25 47.93%



	Proposed Budget	Proposed Budget
	FY2024	FY2025
Beginning Fund Balances	94,999,379	92,273,099
Revenues	142,962,957	147,843,282
Other Financing Sources (OFS)	11,153,750	1,360,750
Total Revenues & OFS	154,116,707	149,204,032
Total Available Resources	249,116,085	241,477,131
Expenditures		
Operating		
Departmental	75,322,482	84,742,583
Non-Department Operations	6,381,956	6,929,790
Outside Agency Support	2,130,493	2,042,843
Debt Service	8,427,938	9,559,829
Total Operating	92,262,869	103,275,044
Capital Outlay & Projects		
Departmental Capital Outlay	9,984,005	5,083,757
Department Projects	50,000	50,000
Project Operations	25,706,082	25,673,362
Total Capital Outlay & Projects	35,740,087	30,807,119
Total Expenditures	128,002,957	134,082,163
Other Financing Uses (OFU)		
Auburn City Schools	20,343,751	21,362,500
Transfers	8,496,279	7,117,745
Total Other Financing Uses	28,840,030	28,480,245
Total Expenditures & Uses	156,842,987	162,562,408
Ending Fund Balances	92,273,099	78,914,723
Less: Permanent Reserve	4,507,045	4,529,580
Net Ending Fund Balances (NEFB)	87,766,054	74,385,142
Surplus/(Deficit)	(7,233,325)	(17,887,956)
NEFB as % of Exp & OFU	55.96%	45.76%
Personal Services	57,415,652	63,144,406
Personal Services as % of Exp & OFU	36.61%	38.84%
Personal Services	57,415,652	63,144,406
Personal Services as % of Exp & OFU minus capital	47.41%	47.93%

Questions?





Financial Overview

- General Fund Summary
- General Fund Revenue
- Debt Overview
- Enterprise Funds Overview



City of Auburn

General Fund Summary

- Fund balance very healthy at the end of FY22 and FY23
- FY24 - adjustments for revenue and other financing sources increases and expenditure changes
- Projected ending fund balance for FY24 – 56.0% of expenditures and other financing uses
- Projected ending fund balance for FY25 – approximately 45.8%

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning fund balance	67,562,098	80,745,891	94,999,379	92,273,099
Revenues	122,113,315	135,518,687	142,962,957	147,843,282
Other financing sources (OFS)	5,073,658	3,023,564	11,153,750	1,360,750
Total revenues & OFS	127,186,973	138,542,251	154,116,707	149,204,032
Expenditures	90,535,250	98,472,647	128,002,957	134,082,163
Other financing uses (OFU)	23,467,929	25,816,116	28,840,030	28,480,245
Total expenditures & OFU	114,003,180	124,288,763	156,842,987	162,562,408
Excess (deficit) of revenues & OFS over expenditures & OFU	13,183,793	14,253,487	(2,726,279)	(13,358,376)
Ending fund balance	80,745,891	94,999,379	92,273,099	78,914,723
Less: permanent reserve	4,256,709	4,377,272	4,507,045	4,529,580
Net ending fund balance	76,489,182	90,622,107	87,766,054	74,385,143
Net ending fund balance as a % of expenditures & OFU	67.1%	72.9%	56.0%	45.8%

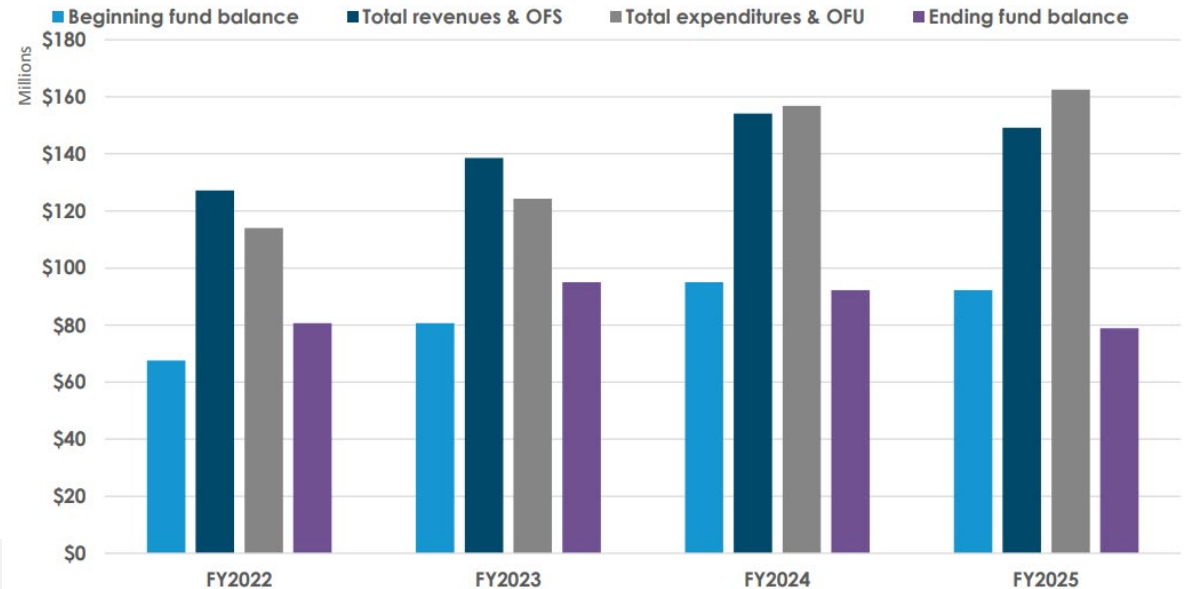


Chart of General Fund Changes in Fund Balance (page 69 in document)

General Fund

Revenue

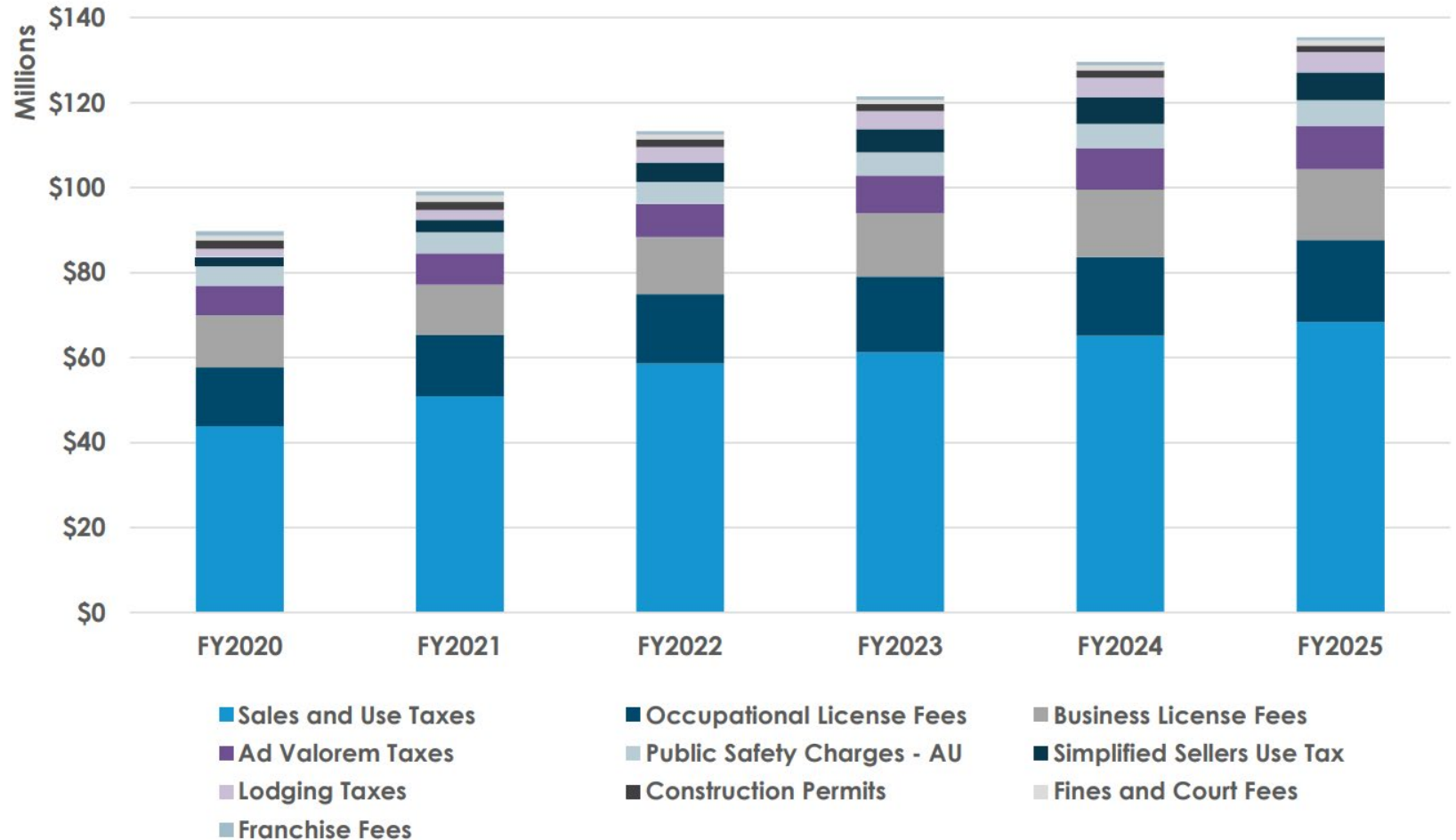


City of Auburn

Revenue Overview

Top Ten Revenue Sources

- Sales and Use Taxes
- Occupation License Fees
- Business License Fees
- Ad Valorem Taxes
- Simplified Sellers Use Tax
- Public Safety Charges – AU
- Lodging Taxes
- Franchise Fees
- Construction Permits
- Fines and Court Fees
- Franchise Fees



City of Auburn

Sales and Use Tax

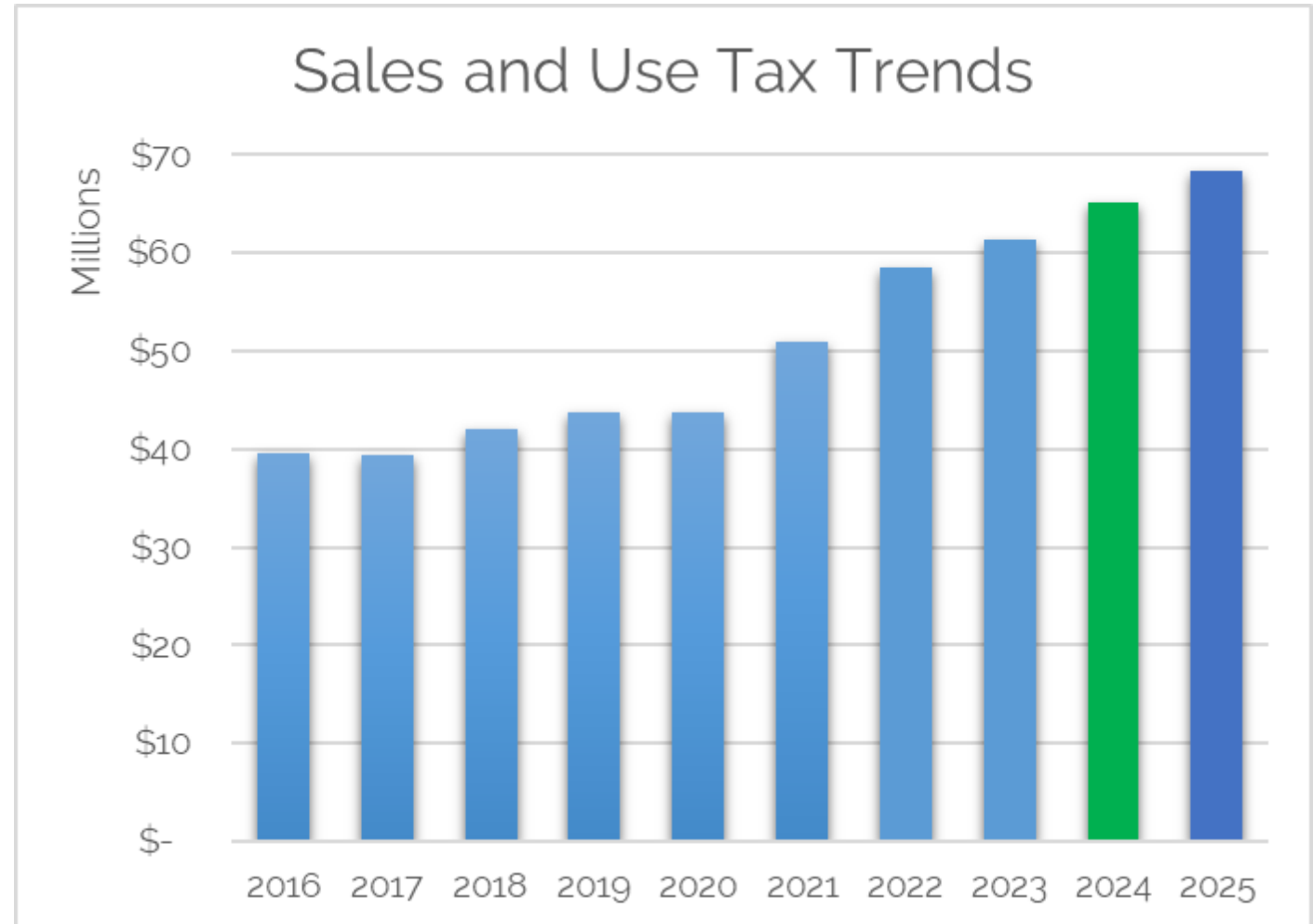
History, Projected FY24 and FY25

- Total sales tax is 9%
(4% each for City and State and 1% for Lee County)
- Largest General Fund revenue source
45.5% in FY24 and 46.2% in FY25
- Increased an average of 11.9% for past 3 years[^]
- Heavily impacted by football season
- FY24 projected to end 6.2% higher than FY23
- FY25 projected to increase 5.0% over projected FY24

[^] Based on actual for fiscal 2021 through 2023



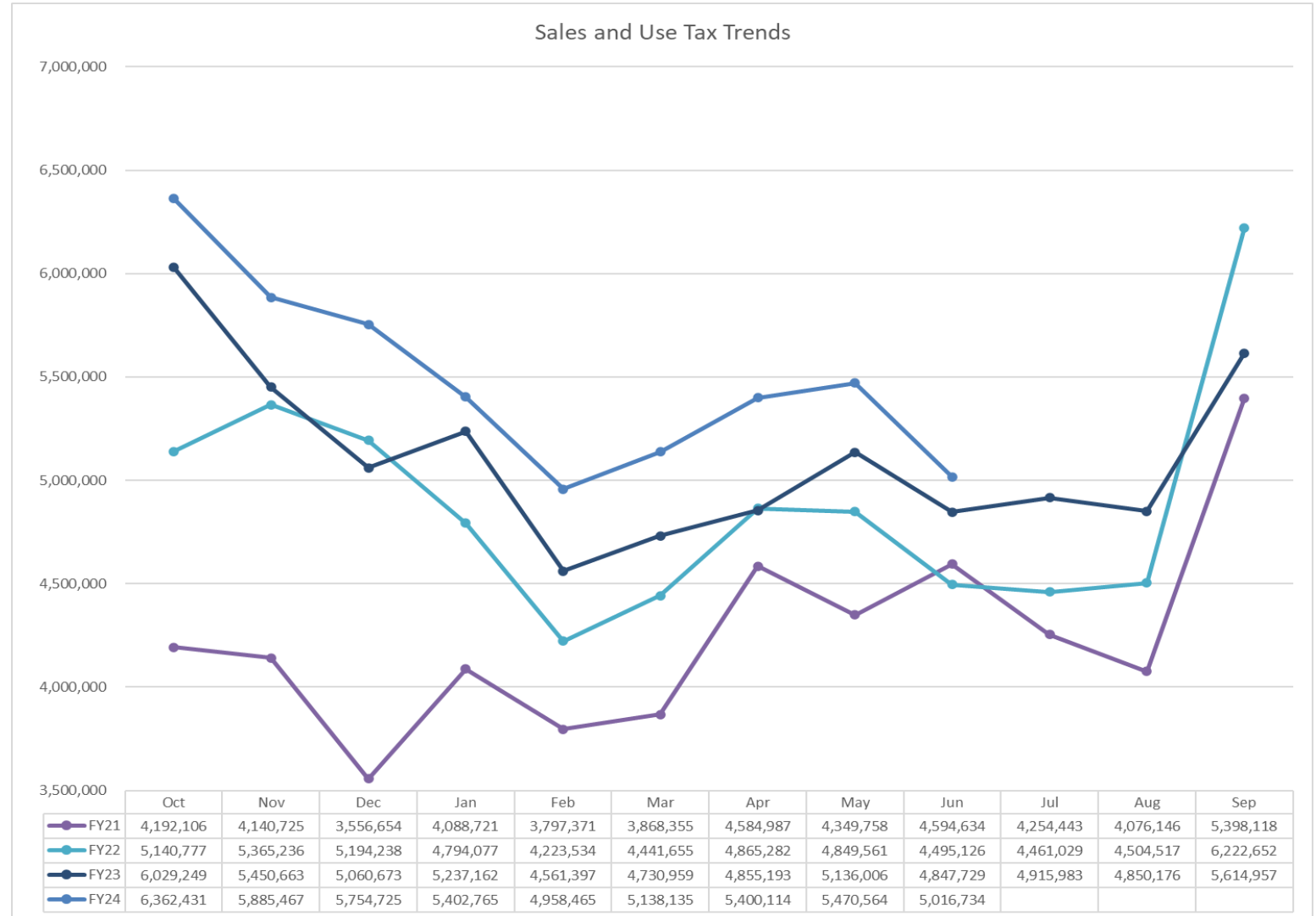
City of Auburn



Sales and Use Tax

Collections by Month

- October, November and December heavily affected by Auburn University's football schedule
- January reflects the Christmas shopping season
- Winter/Spring impacted by the success of Auburn's basketball season
- June through August are typically the lowest months



City of Auburn

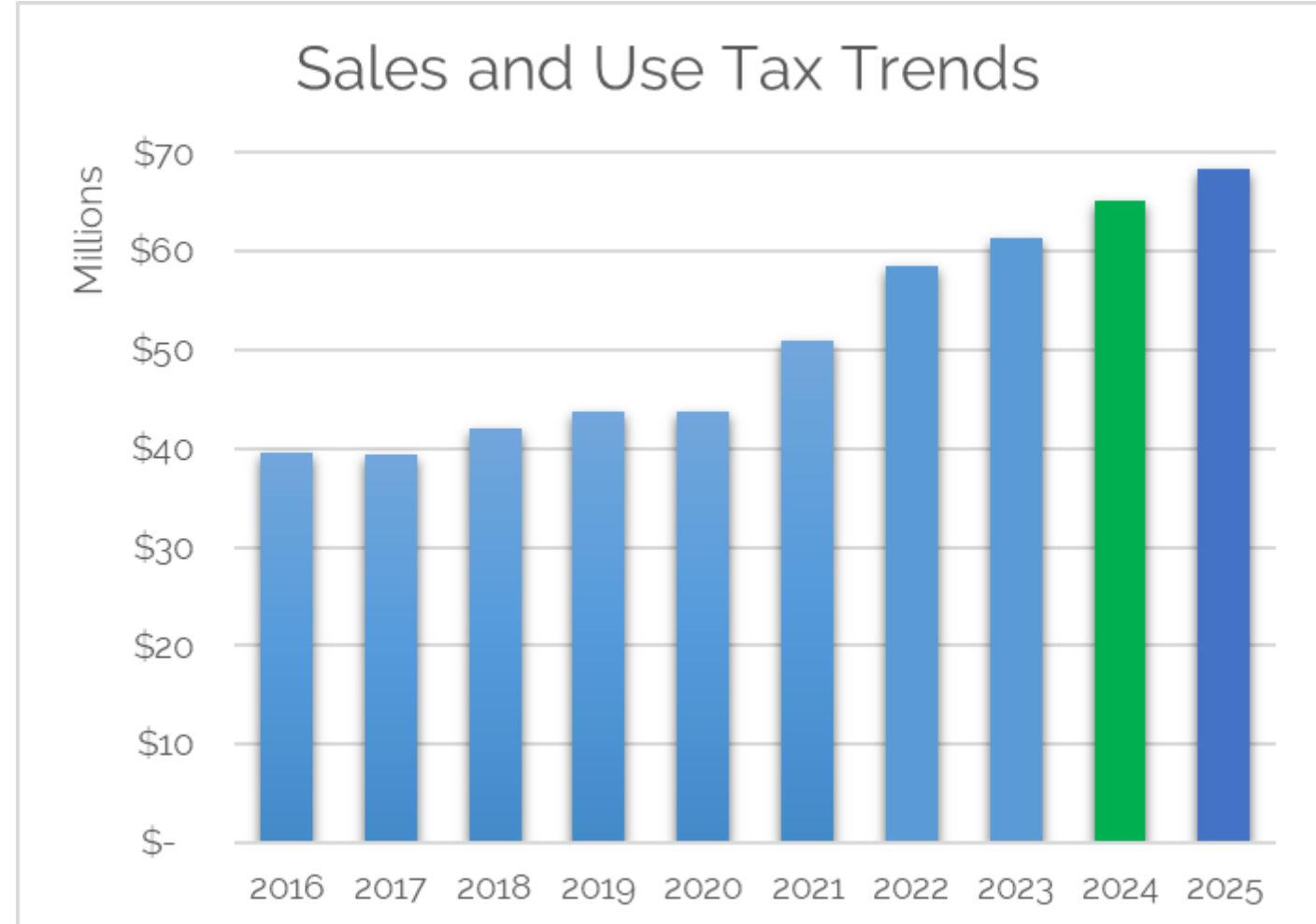
Sales and Use Tax

Forecasting for FY25

- Football season
 - First game is in August
 - First 5 games are at home with 2 of those SEC teams (Arkansas and Oklahoma)
 - No home games in October
 - Two additional home SEC games (Arkansas and Texas A&M)
 - 8 home games total compared to 7 last year
- Economic impacts (interest rates and inflation)
- New commercial developments
- FY25 projected 5.0% higher than FY24 projected



City of Auburn

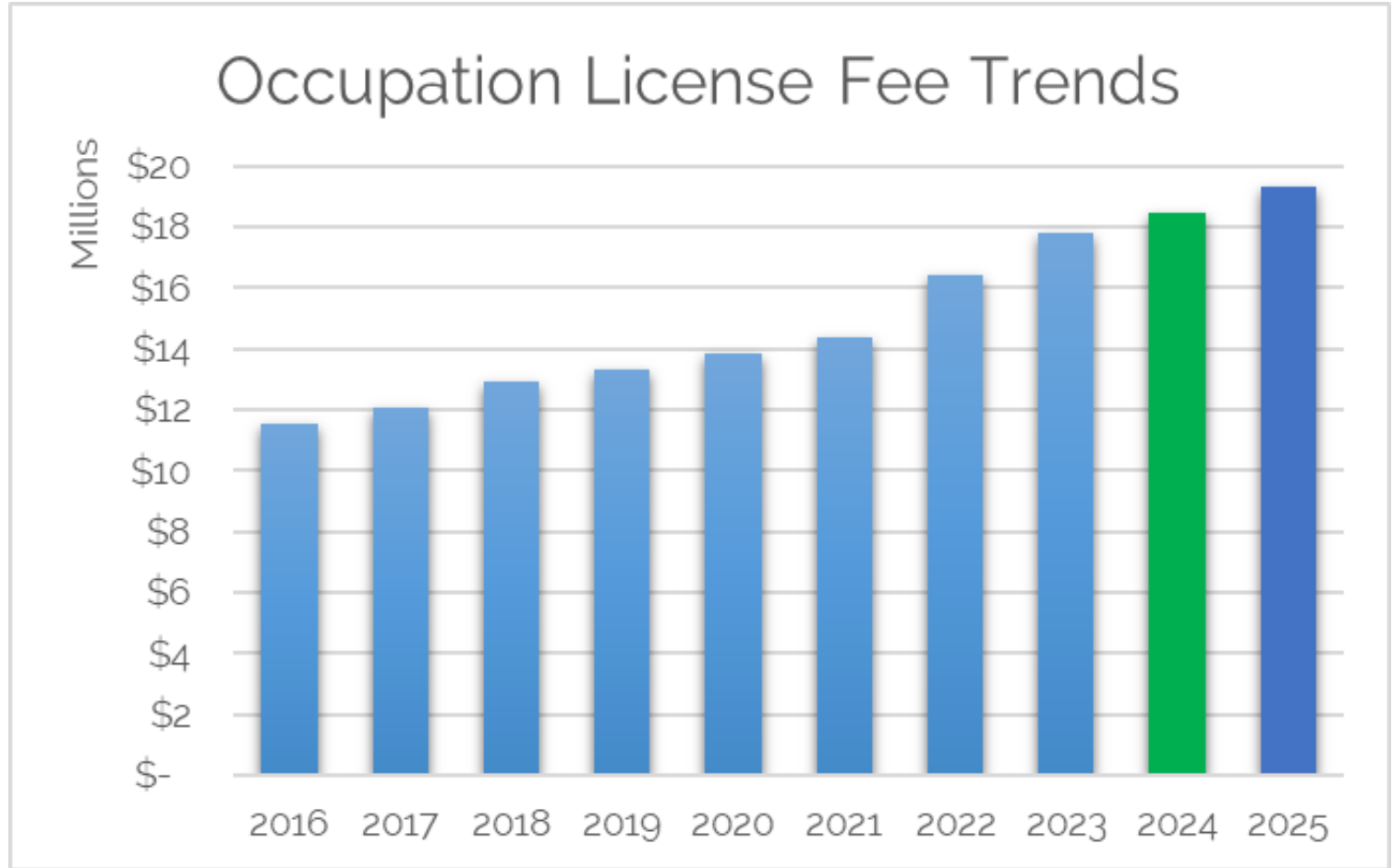


Occupation License

History, Projected FY24 and FY25

- 1% fee on gross wages of all individuals working within the City
- Second largest General Fund revenue source
12.9% in FY24 and 13.1% in FY25
- Increased an average of 8.8% for past 3 years[^]
- FY24 projected to be 4.0% higher than FY23
- FY25 projected to increase 4.4% over projected FY24

[^] Based on actual for fiscal 2021 through 2023



Business License

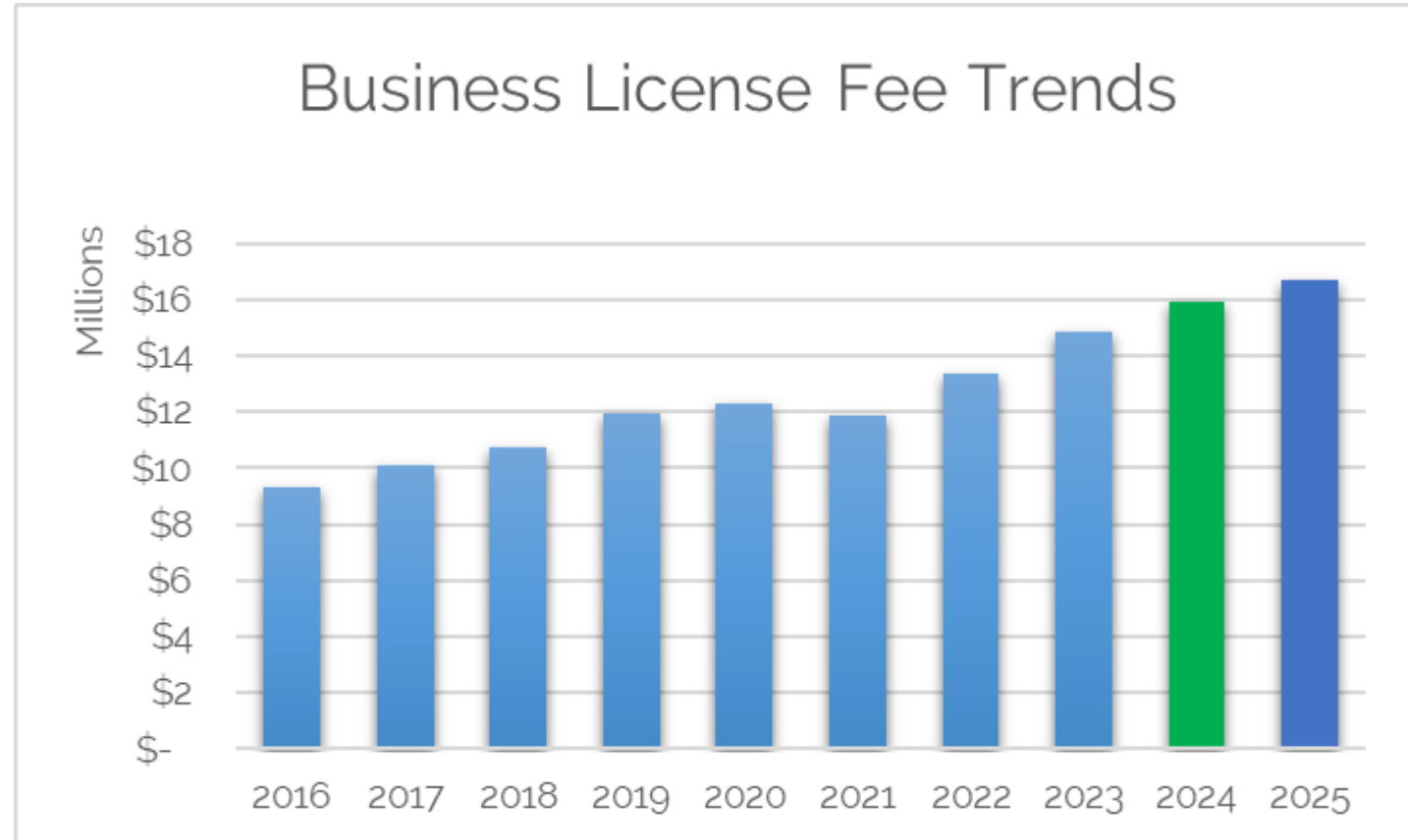
History, Projected FY24 and FY25

- Includes four revenue sources
 - ❖ General business licenses
 - ❖ Residential rental licenses
 - ❖ Commercial rental licenses
 - ❖ Contractor's licenses
- Third largest General Fund revenue source
11.2% in FY24 and 11.3% in FY25
- Increased an average of 6.9% for past 3 years[^]
- FY24 projected to be 7.2% higher than FY23
- FY25 projected to increase 4.6% over projected FY24

[^] Based on actual for fiscal 2021 through 2023



City of Auburn



Ad Valorem Taxes

(Property Taxes)

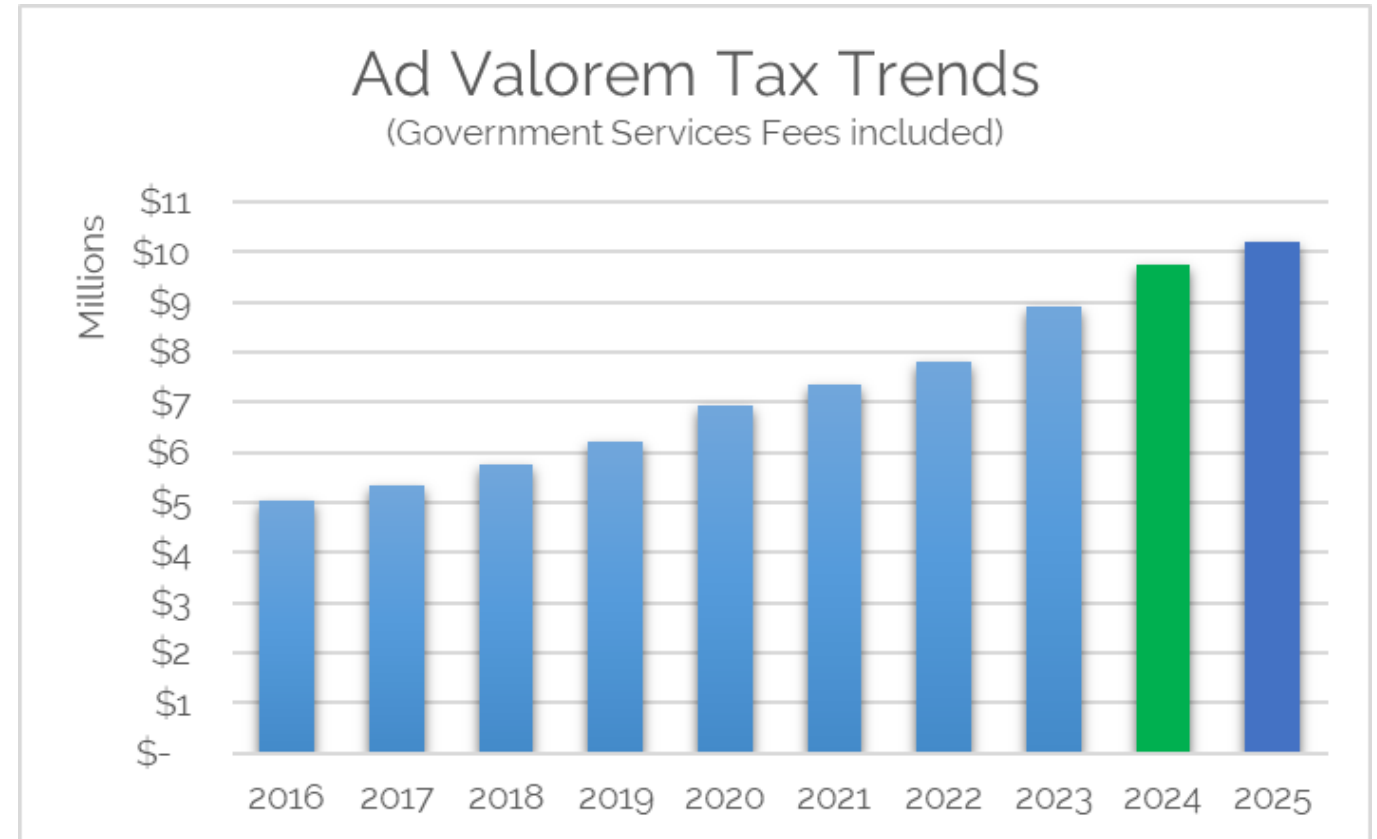
History, Projected FY24 and FY25

- Includes real property, motor vehicle personal property and government services fees
- Fourth largest General Fund revenue source
6.8% in FY24 and 6.9% in FY25
- 5 mills for the General Fund
- Generally, the most stable of the top revenue sources
 - ▣ Assessed value growth cap effects
- Increased an average of 8.7% for past 3 years[^]
- FY24 projected to be 7.2% higher than FY23
- FY25 projected to increase 4.6% over projected FY24

[^] Based on actual for fiscal 2021 through 2023



City of Auburn



Simplified Sellers Use Tax

Act No. 2015-448, as amended

- An 8% tax collected, reported and remitted by remote sellers for sales delivered into the state
- 50% of total collections are retained by the State with remaining 50% split between municipalities and counties (30% and 20%, respectively) and distributed by population
- Updated population per the 2020 Census
- Fifth largest General Fund revenue source
- **4.4% in FY24 and FY25**
- FY24 projected to be 14.1% higher than FY23
- FY25 projected to increase 5.0% over projected FY24

^ Based on actual for fiscal 2021 through 2023

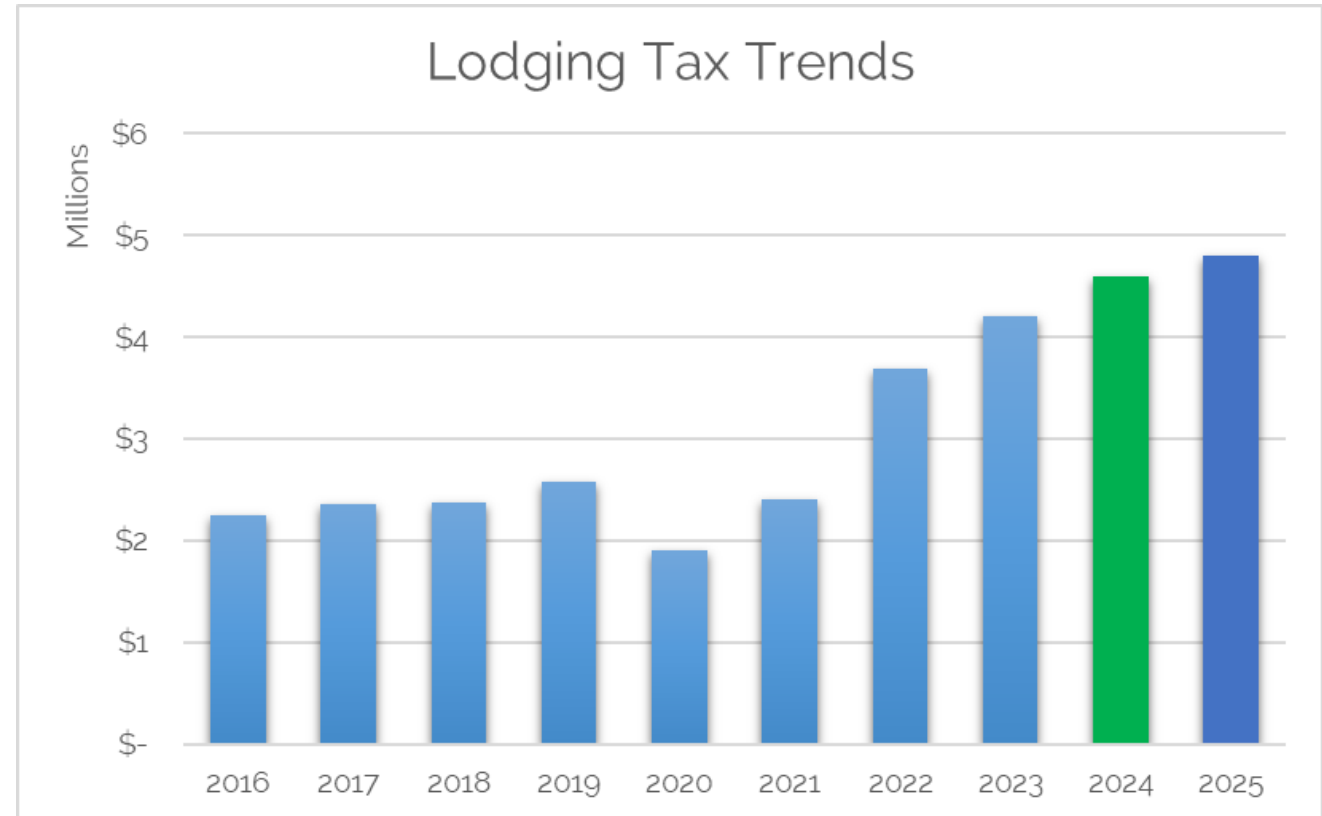


Audited Actual						Projected	Budget
FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
\$ 363,976	\$ 984,781	\$ 2,051,451	\$ 2,849,167	\$ 4,513,665	\$ 5,460,904	6,230,000	6,541,500

Lodging Taxes

History, Projected FY24 and FY25

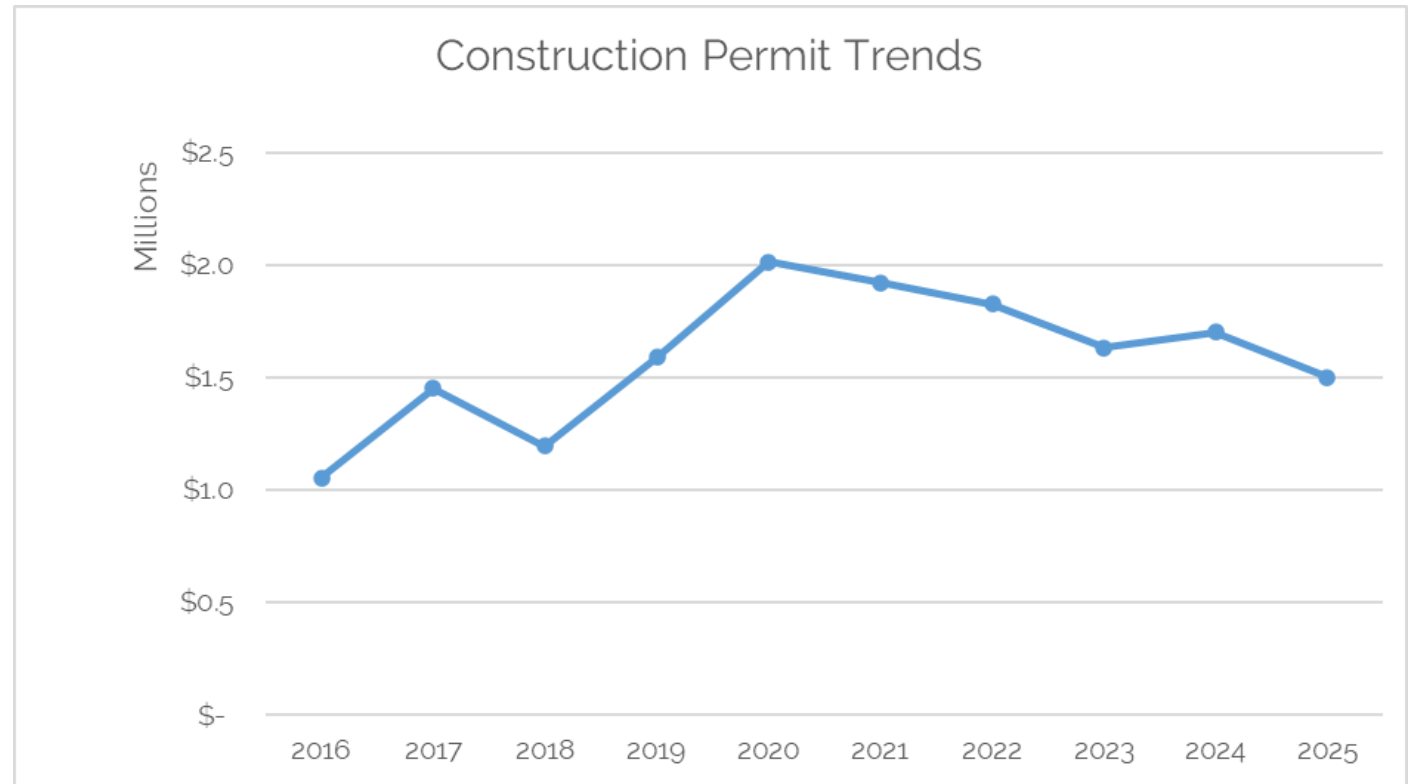
- Total lodging tax is 13%
 - ❖ 7% - City of Auburn
 - ❖ 4% - State of Alabama
 - ❖ 2% - County (levied by County, collected and administered by Tourism Bureau)
- Seventh largest revenue source for the General Fund
- 1/7 of lodging tax remitted to AO Tourism monthly
- FY24 projected to be 9.2% higher than FY23
- FY25 projected to increase 4.3% over projected FY24



Construction Permits

History, Projected FY24 and FY25

- Eighth largest source of revenue for the General Fund
- Volatile revenue source driven by development
- Average revenue of \$1.48 million over past 10 years
- FY24 projected to be 4.1% higher than FY23
- FY25 projected at \$1.5 million - 11.8% decrease from projected FY24

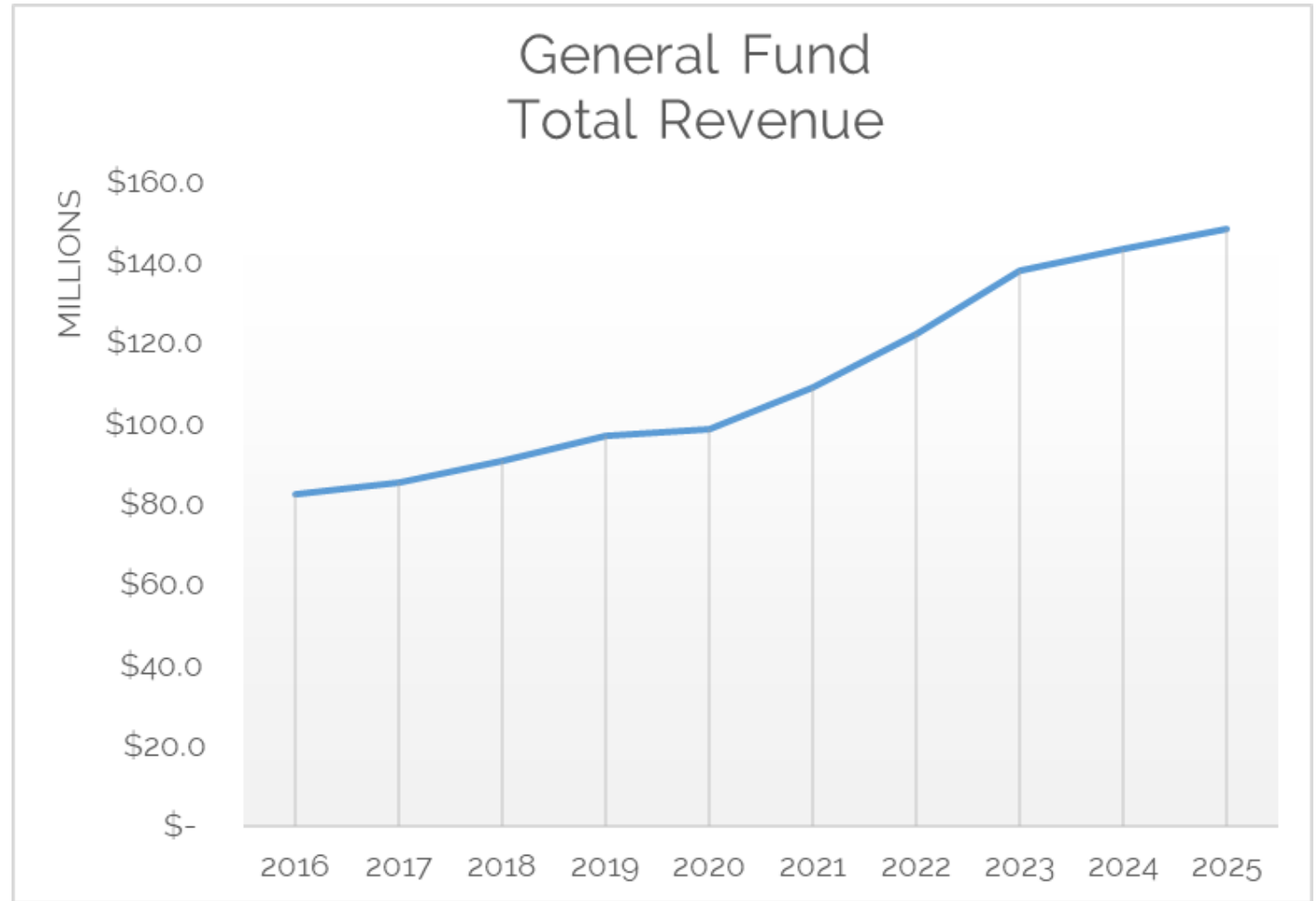


Total Revenue

History, Projected FY24 and FY25

- Average increase of 11.7% over past 3 years[^]
- Average increase of 7.0% over past 10 years
- FY24 projected to be 3.9% higher than FY23
- FY25 projected to be 3.4% over projected FY24

[^] Based on actual for fiscal 2021 through 2023



General Fund

Debt Overview



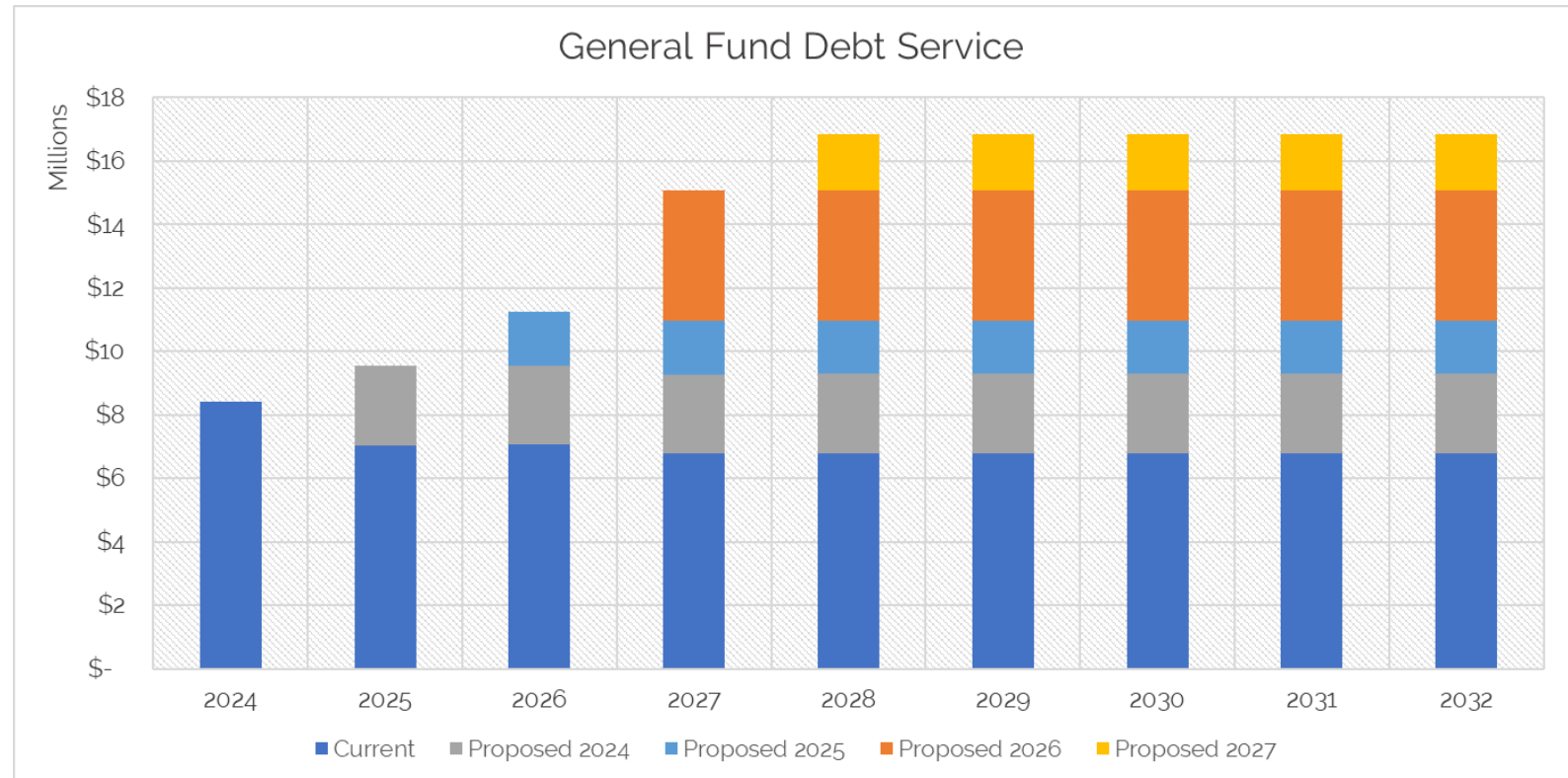
City of Auburn

Image of Public Safety Complex



General Fund Debt – Current and Projected

- Current debt will begin decreasing slightly after FY24
- Projected Debt
 - ❖ 2024 - \$31.5 million (Lake Wilmore Community Center and multi-purpose fields)
 - ❖ 2025 - \$21.1 million (Boykin Campus Improvements)
 - ❖ 2026 - \$51.5 million (Richland Park)
 - ❖ 2027 - \$22.0 million (Outerloop-Mrs. James Rd to Richland Rd)
- Key indicators - debt service as a % of expenditures and revenues



Enterprise Funds

Overview of Sewer and Solid Waste Management Enterprise Funds



Sewer Fund

- Enterprise fund that accounts for the City's wastewater function
- The City's second largest fund
- Self-supporting with user charges based on water usage
- Last rate change in October 2012
- Projected net position remains healthy through FY30

	Adjusted Budget	Budget	% Increases		Projected				
	FY2024 \$	FY2025 \$	Hist. %	Proj. %	FY2026 \$	FY2027 \$	FY2028 \$	FY2029 \$	FY2030 \$
Operating revenues	13,541,250	13,768,250	1.5%	2.0%	14,043,615	14,324,487	14,610,977	14,903,197	15,201,261
Operating expenses	10,437,350	10,801,675	3.3%	3.0%	11,125,725	11,459,497	11,803,281	12,157,380	12,522,101
Operating income (loss)	3,103,900	2,966,575			2,917,890	2,864,991	2,807,696	2,745,817	2,679,159
Beginning net position	78,604,915	82,800,381			86,860,036	90,897,499	94,911,991	98,901,315	102,863,948
Non-operating revenues (expenses)									
Gain (loss) on disposal of assets	44,000	5,000	80.7%	0.0%	5,000	5,000	5,000	5,000	5,000
Interest earned	430,000	400,000	29.7%	0.0%	400,000	400,000	400,000	400,000	400,000
Interest & fiscal charges	(406,184)	(335,671)	Amortized sched.		(309,177)	(279,249)	(247,121)	(211,934)	(179,528)
Total non-operating	67,816	69,329			95,823	125,751	157,879	193,066	225,472
Income before transfers & capital contributions	3,171,716	3,035,904			3,013,713	2,990,742	2,965,575	2,938,883	2,904,631
Transfers	(76,250)	(76,250)	-5.0%	0.0%	(76,250)	(76,250)	(76,250)	(76,250)	(76,250)
Capital contributions from developers	1,100,000	1,100,000	30.3%	0.0%	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Change in net position	4,195,466	4,059,654			4,037,463	4,014,492	3,989,325	3,962,633	3,928,381
Ending net position	82,800,381	86,860,036			90,897,499	94,911,991	98,901,315	102,863,948	106,792,329

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

Capital Outlays & Projects	5,056,105	11,221,500	4,560,000	1,005,000	1,005,000	1,005,000	1,105,000
Principal Debt Repayment	3,680,700	1,685,700	1,705,700	1,735,700	1,770,700	1,800,700	1,997,269



Solid Waste Management Fund (SWMF)

- Enterprise fund that accounts for the City's solid waste and recycling functions
- Intent to be self-supporting with user charges
- Last rate change in October 2014
- Study of rates presented in November 2023
- Operating revenues have increased an average of 2.0% over the past 5 years
- Operating expenses have increased an average of 4.5% over the past 5 years

	Adjusted Budget		% Increases		Projected				
	FY2024 \$	FY2025 \$	Hist. %	Proj. %	FY2026 \$	FY2027 \$	FY2028 \$	FY2029 \$	FY2030 \$
Operating revenues	5,852,800	5,945,500	2.5%	2.0%	6,064,410	6,185,698	6,309,412	6,435,600	6,564,312
Operating expenses	6,583,540	6,935,030	3.5%	3.0%	7,143,081	7,357,374	7,578,095	7,805,438	8,039,601
Operating income (loss)	(730,740)	(989,530)			(1,078,671)	(1,171,675)	(1,268,683)	(1,369,837)	(1,475,288)
Beginning net position	1,996,876	1,234,136			2,212,605	1,101,934	(101,741)	(1,402,424)	(2,804,261)
Non-operating revenues (expenses)									
Gain (loss) on disposal of assets	5,000	5,000	-16.9%	0.0%	5,000	5,000	5,000	5,000	5,000
Interest earned	18,000	18,000	97.5%	0.0%	18,000	18,000	18,000	18,000	18,000
Total non-operating	23,000	23,000			23,000	23,000	23,000	23,000	23,000
Income before transfers & capital contributions	(707,740)	(966,530)			(1,055,671)	(1,148,675)	(1,245,683)	(1,346,837)	(1,452,288)
Transfers in	-	2,000,000	-22.4%	0.0%	-	-	-	-	-
Transfers out	(55,000)	(55,000)	-22.4%	0.0%	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Change in net position	(762,740)	978,470			(1,110,671)	(1,203,675)	(1,300,683)	(1,401,837)	(1,507,288)
Ending net position	1,234,136	2,212,605			1,101,934	(101,741)	(1,402,424)	(2,804,261)	(4,311,549)

This history is reported on the full accrual basis. Per Generally Accepted Accounting Practices (GAAP) other sources and uses 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 & Projects	1,139,915	1,745,000			1,800,814	1,544,198	1,976,245	794,045	4,680,900
----------------------------	-----------	-----------	--	--	-----------	-----------	-----------	---------	-----------



City of Auburn

Solid Waste Management Fund (SWMF)

Rate assumptions
used in rate study

- 2% revenue
- 3% expenses

Cash Flow Projections as of 06/30/2024

	Projected FY2024	Budgeted FY2025	Projected FY2026	Projected FY2027	Projected FY2028	Projected FY2029	Projected FY2030
Beginning cash	1,834,326	771,373	534,843	(1,823,532)	(3,990,759)	(6,659,101)	(8,216,978)
Cash Inflows							
Collection fees	5,754,031	5,867,000	5,984,000	6,104,000	6,226,000	6,351,000	6,478,000
All other revenues	123,990	101,500	99,700	100,900	102,100	103,400	104,700
Total cash inflows	5,878,021	5,968,500	6,083,700	6,204,900	6,328,100	6,454,400	6,582,700
Total resources available	7,712,347	6,739,873	6,618,543	4,381,368	2,337,341	(204,701)	(1,634,278)
Cash outflows							
Administration	630,297	710,035	720,416	731,109	742,122	753,466	765,150
Recycling	2,472,577	2,765,691	2,848,662	2,934,122	3,022,145	3,112,810	3,206,194
Solid waste	2,569,615	2,860,279	2,946,087	3,034,470	3,125,504	3,219,269	3,315,847
Non-departmental	73,571	69,025	71,096	73,229	75,425	77,688	80,019
Transfers out	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Total cash outflows before capital projects	5,801,059	6,460,030	6,641,261	6,827,929	7,020,197	7,218,233	7,422,210
Cash available after operating	1,911,288	279,843	(22,718)	(2,446,561)	(4,682,856)	(7,422,933)	(9,056,488)
Departmental capital outlay	1,139,915	1,745,000	1,800,814	1,544,198	1,976,245	794,045	4,680,900
Ending cash before transfer in	771,373	(1,465,157)	(1,823,532)	(3,990,759)	(6,659,101)	(8,216,978)	(13,737,388)
Proposed transfer in from General Fund	-	2,000,000	-	-	-	-	-
Ending cash after transfer in	771,373	534,843	(1,823,532)	(3,990,759)	(6,659,101)	(8,216,978)	(13,737,388)
Cash reserves = 1 month operating expenses	483,000	538,000	553,000	569,000	585,000	602,000	619,000



Questions?




CIP Overview

Parks, Recreation and Cultural Master Plan

Reference Page 271 in FY25
Budget Document

A map of Auburn, Alabama, with several white circular markers placed across it. Blue lines connect these markers to six inset photographs showing various park and recreation activities: a playground, a soccer game, a group of people on a stage, two children reading on a bench, a person on a golf course, and a man interacting with children on a lawn.


City of Auburn

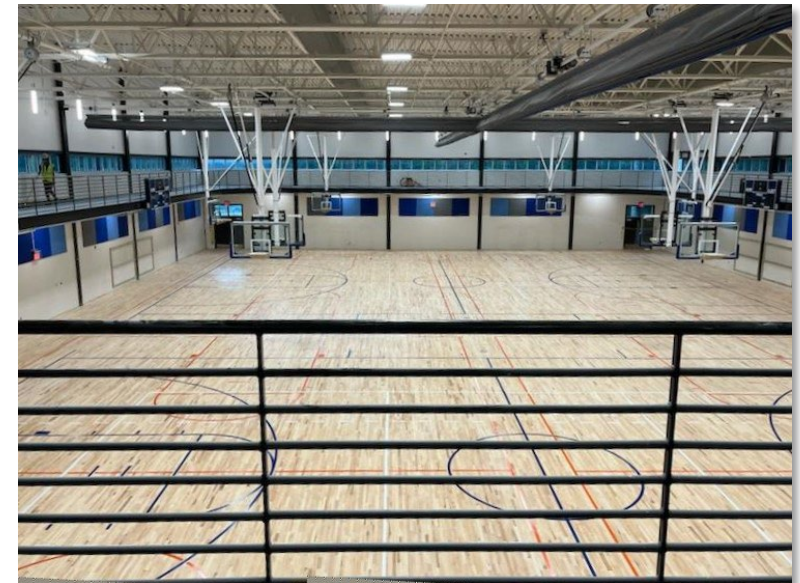
**Parks, Recreation and
Cultural Master Plan**

May 2, 2018

Lake Wilmore Community Center

The Lake Wilmore Community Center includes two full-sized basketball courts, locker rooms and restrooms, two activity rooms, a fitness room with equipment, two multi-use/fitness rooms, an elevated indoor walking track, indoor concessions, twelve covered lit pickleball courts, a multi-use/party room, offices and storage space, conference room, and a zero-entry pool featuring shallow areas for lessons and water aerobics, and a lap pool. The pool will be heated and have a cover feature to promote year round use.

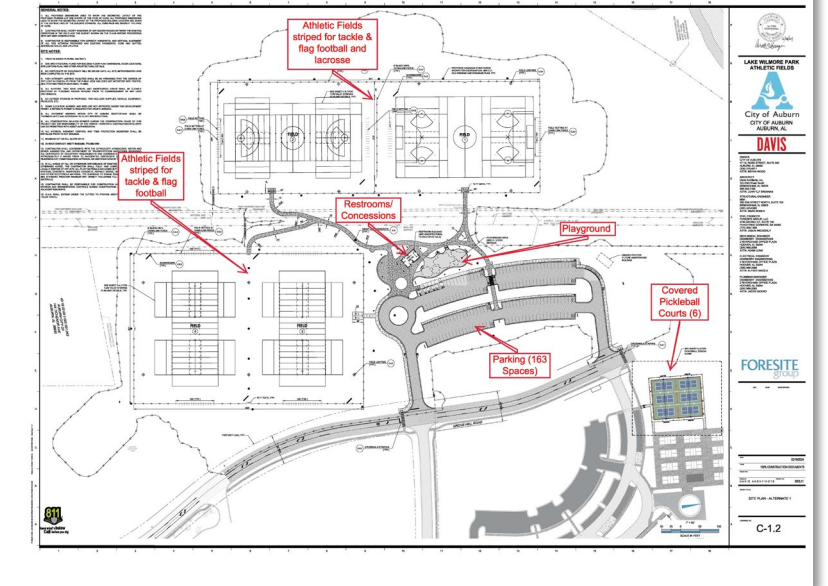
- Project Budget: \$27,214,903
- Construction Start Date: FY24
- Est. Construction Completion: FY25



Lake Wilmore Multi-Purpose Fields

This project consists of construction of four multi-purpose synthetic turf fields sized to accommodate football and lacrosse games and practice as well as baseball/softball practice, as well as six covered lit pickleball courts in addition to the twelve courts constructed with the Lake Wilmore Community Center project. Project scope includes fields, LED field lighting, restroom/concessions/storage building, parking and a playground for children ages 5-12.

- Project Budget: \$11,028,674
- Construction Start Date: FY24
- Est. Construction Completion: FY25



Dean Road Recreation Center Re-roofing

This project consists of replacing the roof and modernizing the HVAC for Dean Road Recreation Center. The current roof is not structurally capable of holding the needed HVAC replacement system.

- Project Budget: \$637,115
- Construction Start Date: FY25
- Est. Construction Completion: FY25



Ann Pearson Park

This will be a passive park in north Auburn located on Shelton Mill Road between East University Drive and US 280. The project will include trails, a pavilion and restrooms, a play area and parking.

- Project Budget: \$2,350,000
- Construction Start Date: FY25
- Est. Construction Completion: FY25



Duck Samford Park: Restroom Renovation and Expansion

The existing restrooms will be enlarged to double the current capacity with repairs conducted on the old plumbing and additional improvements to the concession stand.

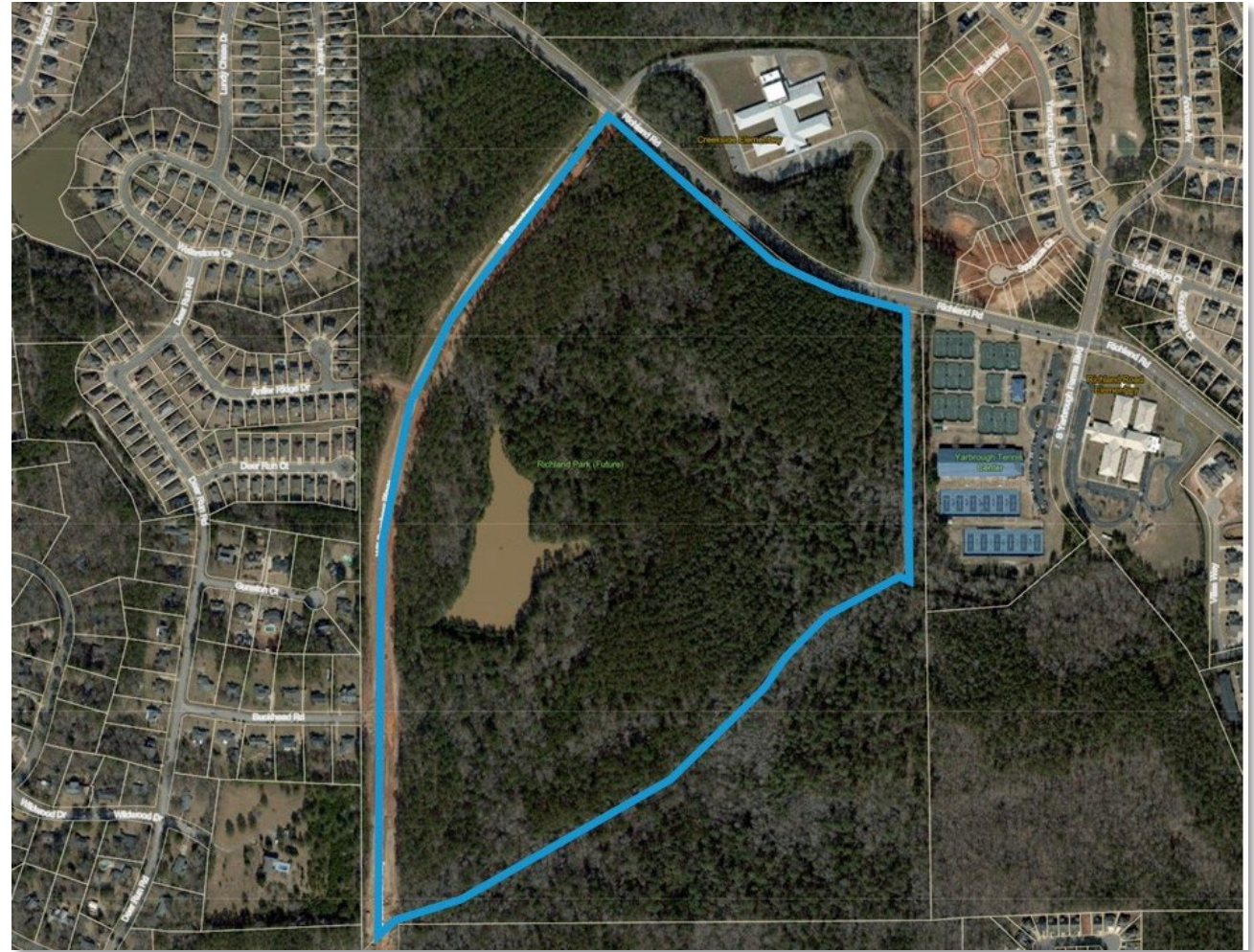
- Project Budget: \$225,000
- Construction Start Date: FY25
- Est. Construction Completion: FY25



Richland Park Programming and Design

This project is the concept development and design of the proposed Richland Park at the southeast corner of Richland Road and Will Buechner Parkway. Construction is currently planned to begin in FY26.

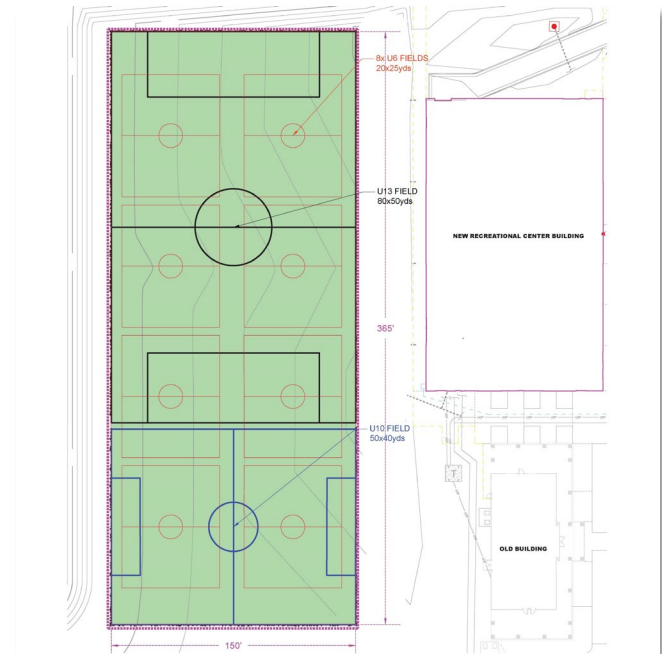
- Project Budget: \$1,405,800
- Richland Park will be constructed in multiple phases.
 - Phase 1 will prioritize the construction of baseball and softball fields and associated infrastructure. Additional amenities may include improvements around the existing pond, paths and pavilions as well as other components.
 - Future phases will be programmed based on community athletic and recreation needs.



Wire Road Soccer Complex: Synthetic Turf Installation, 1 Field

Replacing the current grass staging area with a new synthetic field to be utilized for various sports.

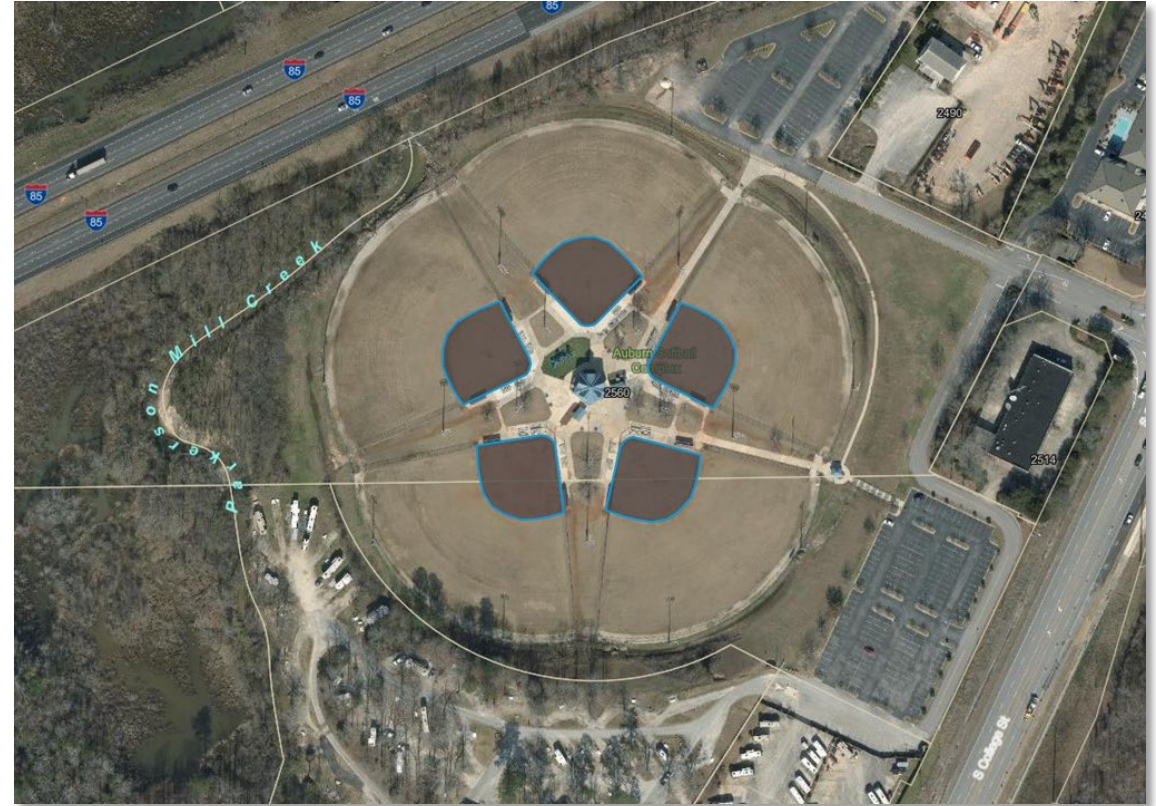
- Project Budget: \$933,396
 - (Approximately \$550k from Soccer board)
- Construction Start Date: FY25
- Est. Construction Completion: FY25



Auburn Softball Complex: Artificial Turf for 5 Infields

The current dirt infields at the Auburn Softball Complex will be replaced with synthetic turf to improve conditions for all-weather activities.

- Project Budget: \$1,500,000
- Construction Start Date: FY25
- Est. Construction Completion: FY25





Capital Outlay

Public Services



Capital Outlay Overview

Reference Page 264 of the FY25 Budget
Document for Capital Outlay Detail



Public Works

Vehicles

- Pick up truck (x4)
- Dump truck - flatbed
- Dump truck
- Chassis cab crew truck
- Chassis cab bucket truck

Public Works

Equipment

- 6x12 tandem axle enclosed trailer (x5)
- Multi-spindle rotary cutter (x2)
- Tractor w/canopy
- Tractor w/cab
- Compact track loader
- Digital traffic message sign
- Emergency road closure trailer
- Heavy equipment trailer
- Portable diesel air compressor
- Trailer mounted pressure washer
- Compact excavator
- Lawn vacuum
- Compact excavator



City of Auburn

Capital Outlay Overview

Reference Page 264 of the FY25 Budget
Document for Capital Outlay Detail



Parks & Recreation

Vehicles

- Pickup truck (x4)
- Transit van (x2)
- Dump truck
- Chassis cab truck

Parks & Recreation

Equipment

- Pool Vacuum
- 60" Zero Turn Mower (x2)
- 42" Zero Turn Mower (x2)
- 52" Zero Turn Mower
- 60" stand on mower
- 60" zero turn mower
- 60" zero turn turf mower
- 60" zero turn bagger attachment (x2)
- Mini track loader with attachments
- Ride on blower
- Ride on floor cleaner (x2)
- Caliber 7x18 utility trailer
- 2 Cyl 4 cycle utility vehicle
- Kiesel Park waterline replacement



City of Auburn

Capital Outlay Overview

Reference Page 264 of the FY25 Budget
Document for Capital Outlay Detail



Water Resource Management

Vehicles

- Pickup truck
- Utility vehicle

Equipment

- Sewer easement machine
- Equipment trailer (x2)
- Trailer mounted programmable sign
- Sewer inspection camera
- Trench box
- Fork lift

Tennis Center

Vehicles

- Utility vehicle

Equipment

- LED lights indoor Yarbrough Tennis Center
- Tennis Center Clay Court building floor replacement

Parks and Recreation (SLFRF)

Equipment

- Samford Tennis rebuild/resurface

Environmental Services

Vehicles

- Pickup truck (x2)
- Refuse truck front loader
- Refuse truck (x3)

CIP Overview

Sidewalk and Neighborhood Projects

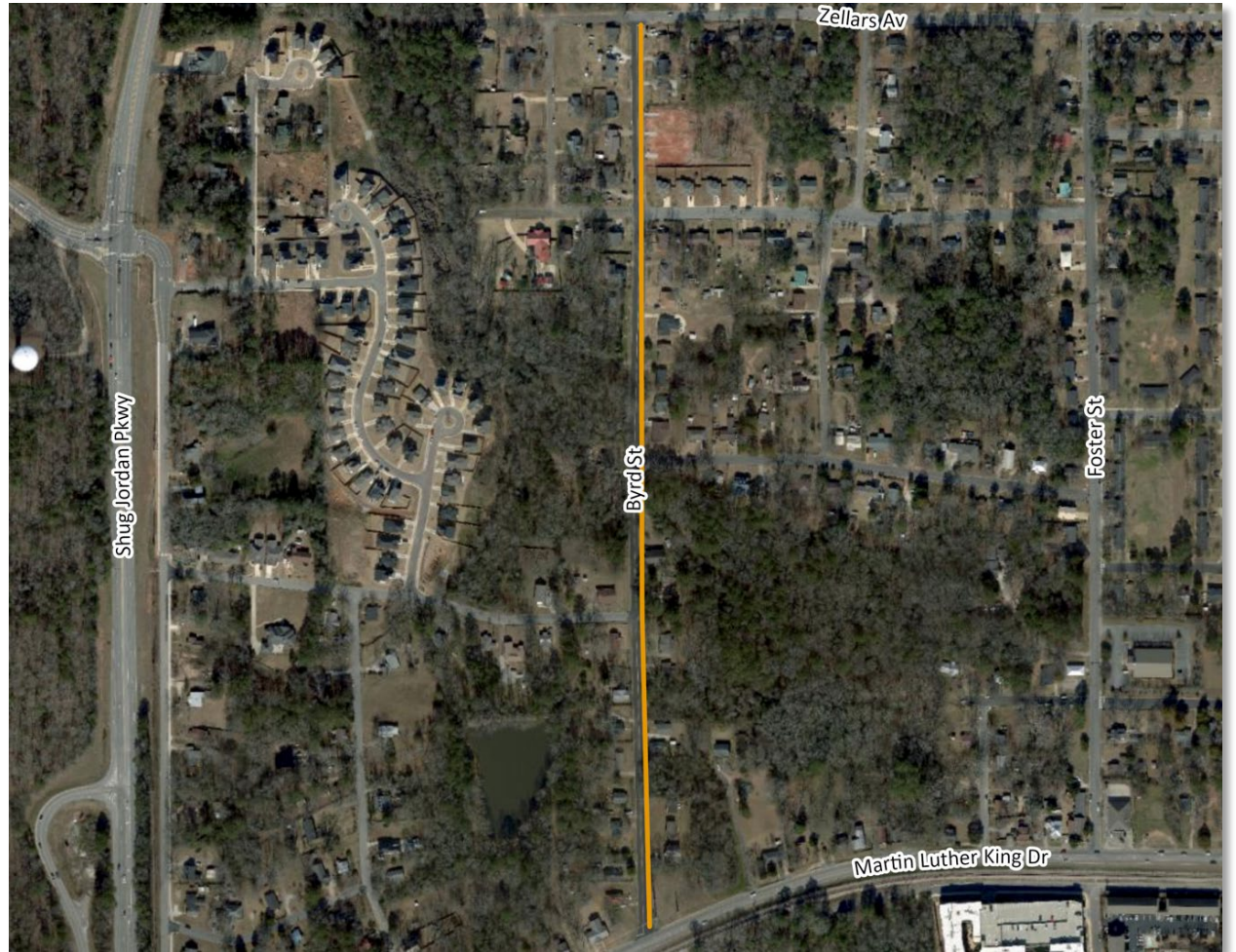


Reference Page 271 in FY25
Budget Document

Byrd Street Sidewalk

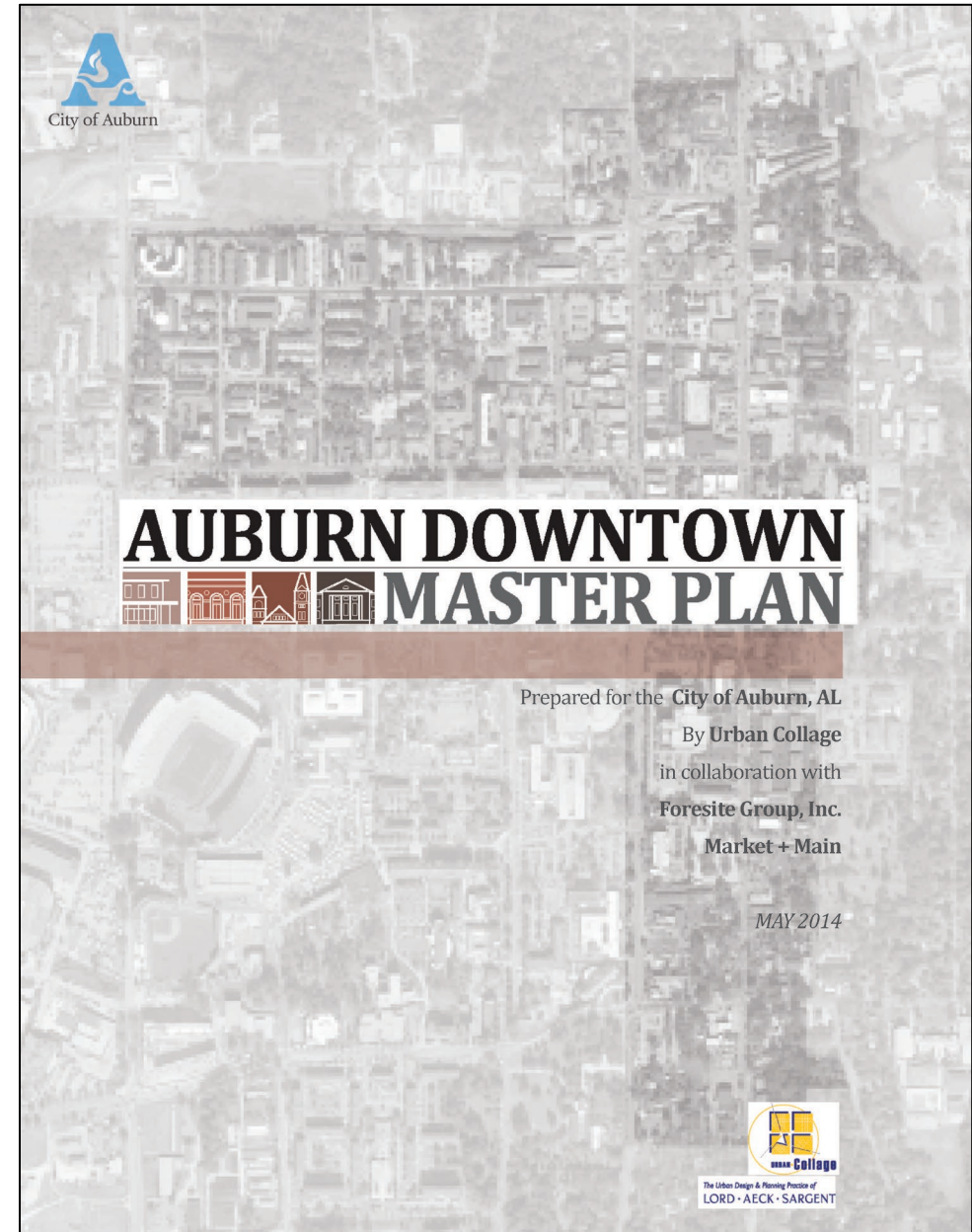
Construction of a 5-foot-wide sidewalk along the east side of Byrd Street from Martin Luther King Drive to Zellars Avenue. This approximately ½ mile long sidewalk will provide pedestrian connectivity along Byrd Street for residents along Zellars Avenue, Tucker Avenue, Holmes Avenue and Dunford Avenue residents to the new multipurpose path along Martin Luther King Drive. The project is planned to be funded from our CDBG as part of the City's Action Plan.

- Project Budget: \$392,000
- Est. Construction Start Date: FY25
- Est. Completion: FY25



CIP Overview

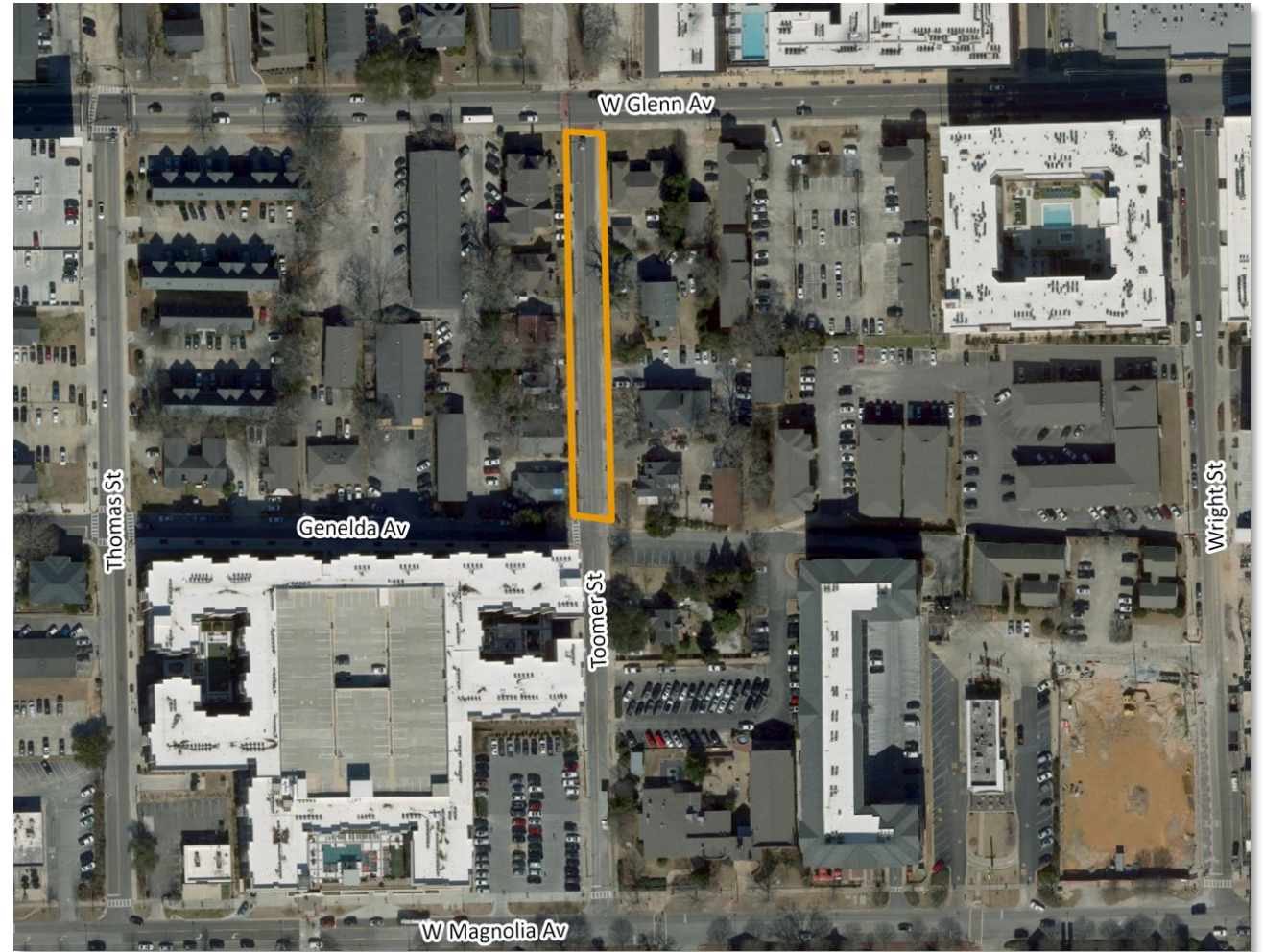
Downtown Master Plan/
Improvement Projects



Toomer Street Streetscape

The project consists of new 6-foot sidewalk, new decorative pedestrian lights, and new street trees along the west side of Toomer Street. The project also includes decorative pedestrian lights on the east side of Toomer Street and resurfacing all of Toomer Street. With the development of The Oaks on Toomer, the City plans to partner with the developer to share in the total cost of the streetscape project with the City funding those improvements beyond the requirement of the development.

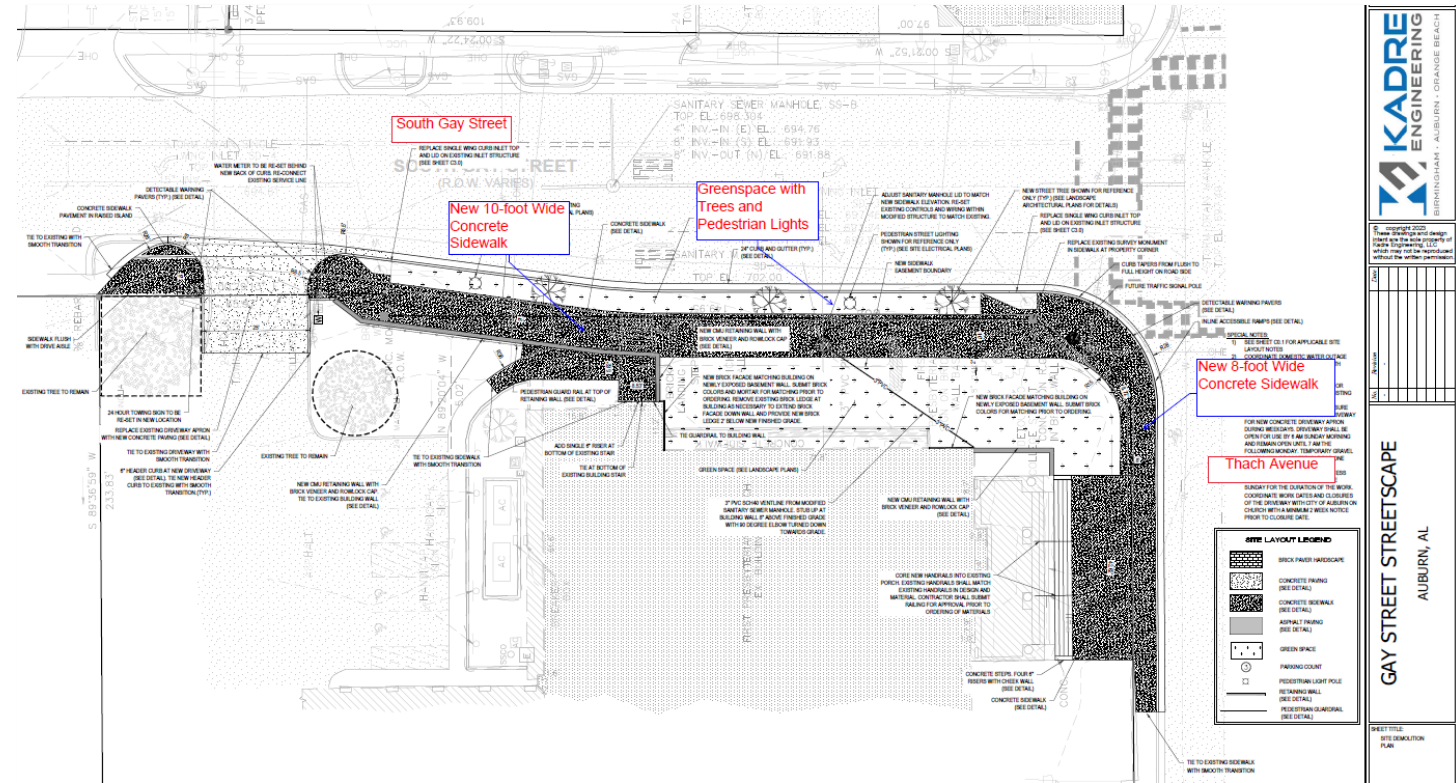
- Project Budget: \$582,500
 - \$105,000 from Uncommon Auburn
 - Additional funds through development agreement with The Oaks on Toomer
- Est. Construction Start Date: FY25
- Est. Completion: FY25



Gay Street Streetscape

This project will consist of demo of existing and construction of a new sidewalk and pedestrian lighting and landscaping on South Gay Street from Publix to Thach Avenue.

- Project Budget: \$500,000
- Est. Construction Start Date: FY25
- Est. Completion: FY25



KADRE ENGINEERING
BIRMINGHAM · AUBURN · ORANGE BEACH

GAY STREET STREETSCAPE
AUBURN, AL

SHEET TITLE
SITE DEMONSTRATION PLAN

CIP Overview

Traffic/Transportation Improvements



City of Auburn

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 renewing striping on other streets. The City has performed a survey of its street infrastructure to collect data which was analyzed to update street rehab/renewal needs and score priorities based on severity of defects.

- FY25 Resurfacing: \$6,000,000



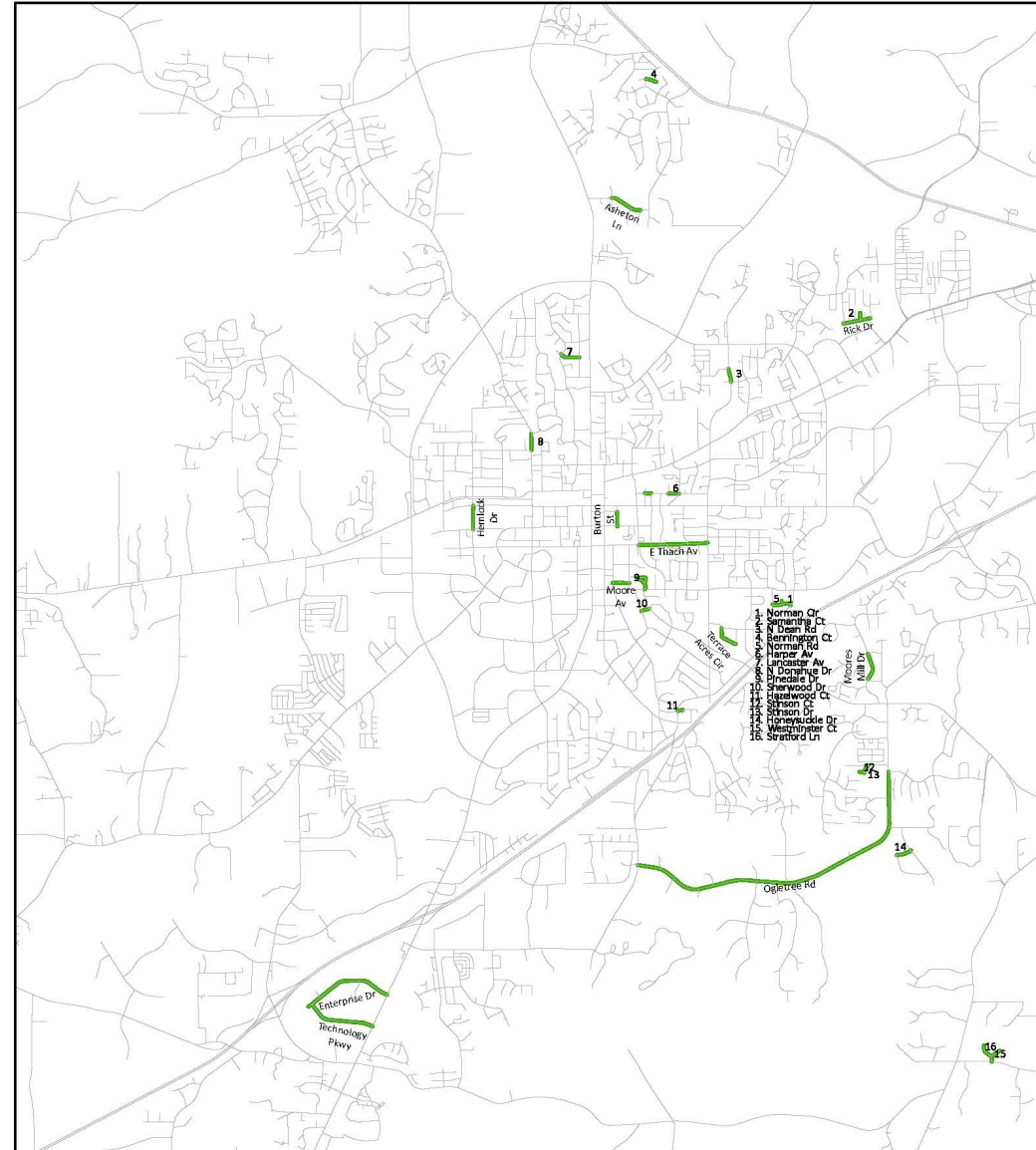
Annual Resurfacing and Restriping Program



Street Resurfacing

Fiscal Year 2025

*Street lists are subject to change.



Street Resurfacing FY 2025



0 0.5 1 2
Miles

Engineering Services
04/07/2023

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.

Annual Resurfacing and Restriping Program (Proposed List of Streets)

- Asheton Lane (Hilton Court to Amberton Court)
- Asheton Lane (N Ashe Court to Hilton Court)
- Burton Street
- Dean Road (Drew Lane to Twin Forks Lane)
- Donahue Drive (Clark Avenue to Cary Drive)
- Harper Avenue (Cook Street to Debardeleben Street)
- Harper Avenue (Gidden Street to Summer Hill Road)
- Hemlock Drive (Magnolia Avenue to Glenn Avenue)
- Ogletree Road (East Lake Boulevard to Easton Court)
- Ogletree Road (Easton Court to Old Country Lane)
- Ogletree Road (Windway Road to Old Country Lane)
- Ogletree Road (Grove Hill Road to Oak Knoll Circle)
- Ogletree Road (White Oak Lane to Wrights Mill Road)
- Ogletree Road (Windway Road to Grove Hill Road)
- Rick Drive
- Terrace Acres Circle
- Thach Avenue (Ross Street to Dean Road)
- Westminster Court



Annual Resurfacing and Restriping Program (Proposed List of Streets)

- Bennington Court (Lexington Way to end)
- Enterprise Drive
- Hazelwood Court (East University Drive to Jarrett Circle)
- Honeysuckle Drive
- Lancaster Avenue (Sanders Street to Felton Lane)
- Moore Avenue
- Moores Mill Drive (Lauren Lane to Hayden Avenue)
- Norman Circle
- Norman Road
- Pinedale Drive
- Samantha Court
- Sherwood (Dumas to Moores Mill)
- Stinson Court
- Stinson Drive
- Stratford Lane
- Technology Pkwy



Beehive Road Improvements

The project consists of resurfacing Beehive Road from Cox Road to Wire Road and is being performed through the MPO in partnership with Lee County. The City of Auburn is performing additional work that consists of widening Beehive Road to a three-lane section from the Choctafaula Creek Bridge (west of West Tech Lane) to Biltmore Lane.

- Project Budget: \$3,264,553
 - City portion: \$464,553
- Est. Construction Start Date: FY25
- Est. Completion: FY25



Moores Mill Rd/Society Hill Rd Roundabout

This project consists of a new Roundabout at the intersection of Moores Mill Road / Society Hill Road to mitigate traffic flow issues for drivers. The project will benefit City of Auburn residents commuting from the Moores Mill Road and Society Hill Road area. Lee County will be responsible for design and construction of these improvements with the City's financial support for a public benefit to City residents.

- Project Budget: \$500,000
- Est. Construction Start Date: FY25
- Est. Completion: FY25

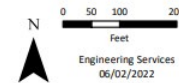


Intersection Improvements (Roundabout)

Moores Mill Road at Society Hill Road



Project Location



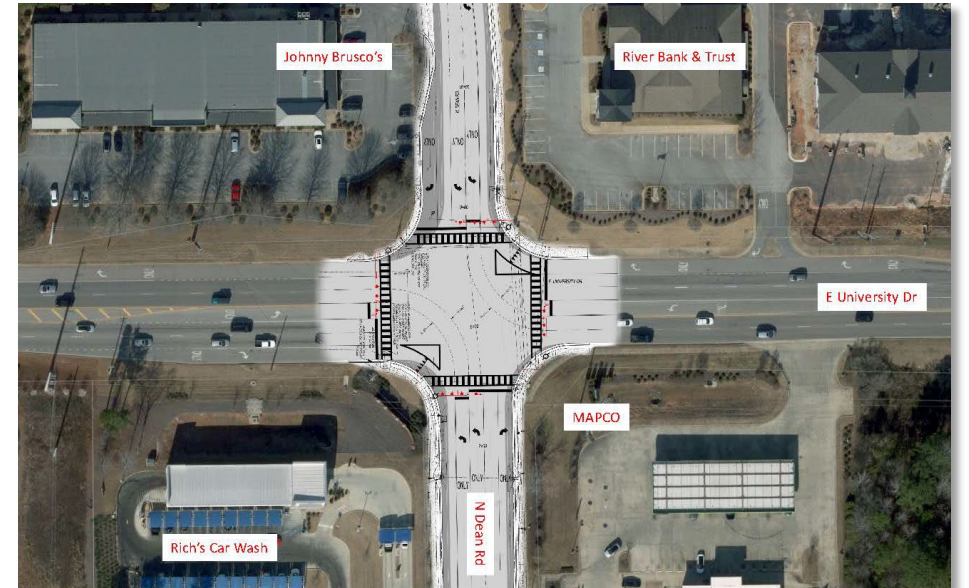
Engineering Services
06/02/2022

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.

N Dean Rd/E University Dr Intersection Improvements

This project consists of installing dual left turn lanes on North Dean Road at its intersection with East University Drive to accommodate westbound and eastbound turn movements. Removal of the existing traffic signal and installation of a new 4-pole/mast arm signal is also included in this project. The roadways will be resurfaced entirely within the construction limits.

- Project Budget: \$1,754,324
- Est. Construction Start Date: FY24
- Est. Completion: FY25



South College Street & Devall Drive Traffic Signal Installation

This project consists of intersection improvements that includes the installation of a traffic signal at the intersection of South College Street and Devall Drive to improve traffic flow near Auburn University Research Park.

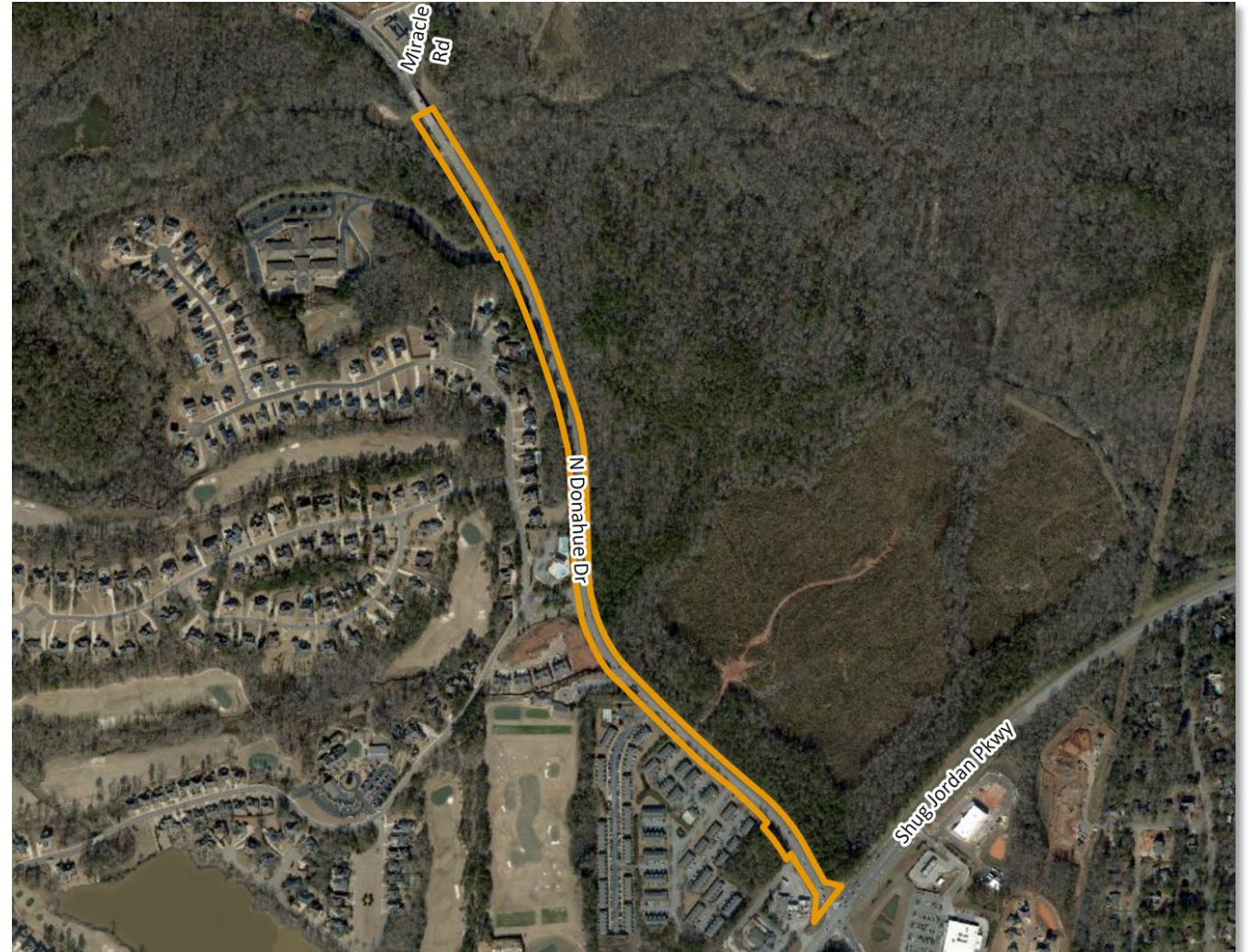
- Project Budget: \$295,000
- Est. Construction Start Date: FY25
- Est. Completion: FY25



North Donahue Drive Widening: Shug Jordan Parkway to Saugahatchee Creek

The project consists of widening N Donahue Drive from Shug Jordan Parkway to Saugahatchee Creek to a five-lane cross section with a 10-foot multiuse path on the west side and a 5-foot sidewalk on the east side. These improvements will result in dual northbound and southbound lanes. A decorative mast arm signal system will be placed at the intersection of Shug Jordan Parkway.

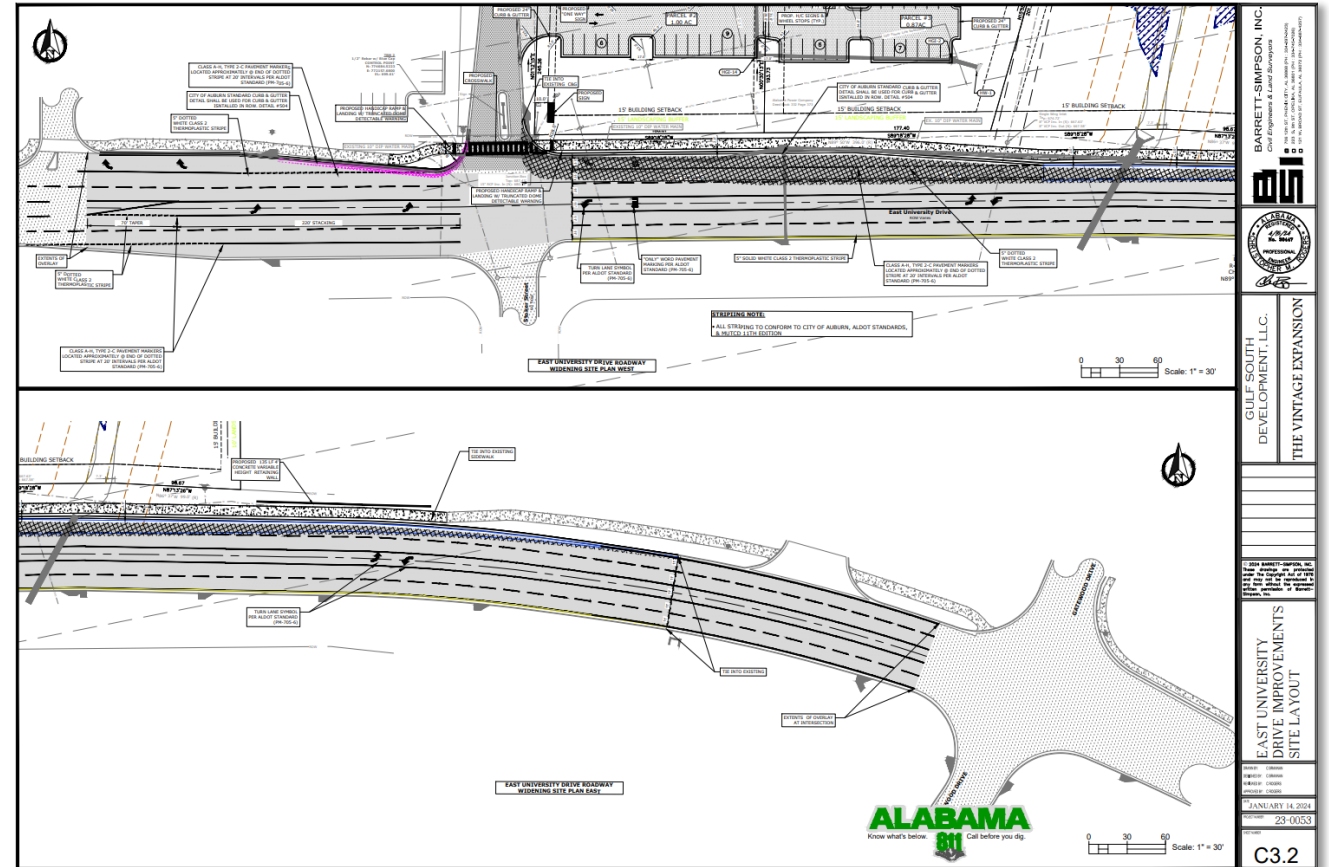
- Project Budget: \$5,611,317
- Est. Construction Start Date: FY25
- Est. Completion: FY26



East University Drive & Stoker Street Intersection Improvements

This project will consist of constructing new left turn lanes on East University Drive at Stoker Avenue. The City has negotiated a development agreement for the construction of these improvements with the developer of The Vintage East to share in the cost. The intersection upgrades will improve traffic flow and access management along with mitigating traffic accidents and accommodate preemption for Auburn Public Safety/Fire Department.

- Project Budget: \$857,500
- Est. Construction Start Date: FY25
- Est. Completion: FY26



East University Drive Culvert Replacement at Summertrees Drive

This project will consist of replacing the triple barrel corrugated metal culvert with a new triple barrel (12x7) concrete culvert, as well as two double wing inlets and asphalt along East University Drive at the Town Creek Crossing near Summertrees Drive.

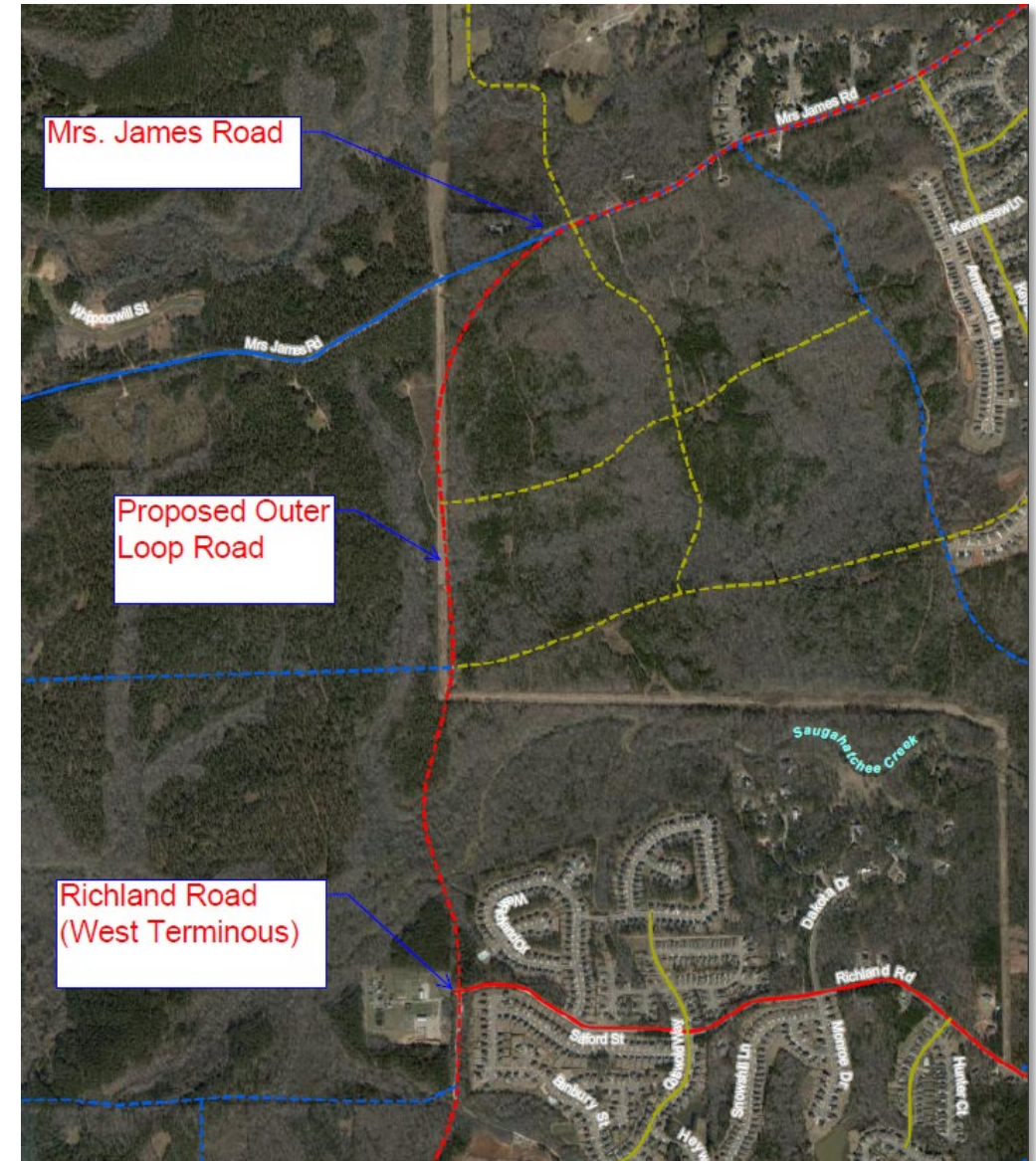
- Project Budget: \$3,388,000
- Est. Construction Start Date: FY25
- Est. Completion: FY26



Outer Loop Design - Richland Road to Mrs. James Road

This project consists of the design of a phase of the outer loop around the City of Auburn that will extend from the west end of Richland Road north to Mrs. James Road. The project is initially planned to be a two-lane section to provide additional travel route along west Auburn. The outer loop road has long been anticipated to connect I-85 at Cox Road/West Tech Park to US Highway 280.


- Project Budget: \$1,645,000
- FY25



CIP Overview

Parks, Recreation and Cultural Master Plan

A map of Auburn, Alabama, with several white circular markers placed across it. Blue lines connect these markers to six inset photographs showing various recreational and cultural activities: a playground, a group of people on a stage, two children reading on a bench, a person on a golf course, a man and children playing in a park, and a group of people playing a sport on a field.


City of Auburn

Parks, Recreation and Cultural Master Plan

May 2, 2018

Boykin Donahue Campus

The project proposes to redevelop the previous Public Works and Environmental Services site to be a new recreation and cultural resource center adjacent to the Boykin Community Center campus, as envisioned in the Parks, Recreation and Cultural Master Plan. It is anticipated that construction will be completed in phases to ultimately be home for a future recreation center that includes indoor basketball courts, classrooms and support facilities.

Additionally, the campus will include a public library branch, a cultural arts center (bid alternate), Auburn's first splash pad along with walking trails and a green space. As part of this project, the City's Recycling Drop Off Center will be relocated to the former site of the City's Fleet Maintenance operation on North Donahue Drive.

- Project Budget: \$31,862,205
- Est. Construction Start Date: FY25
- Est. Completion: FY26



Boykin Campus Splash Pad

Design# 1162553-01-03 2/21/2023



CIP Overview

Renew Opelika Road



City of Auburn

Renew Opelika Road Phase 3 – Dean Road & Opelika Road Intersection Improvements

Project consists of intersection improvements at Opelika Road and North Dean Road and additional widening along Opelika Road to address lane tapers and connections east and west of the intersection including streetlights, bicycle facilities, and pedestrian lighting. The project will also extend southward along North Dean Road toward future intersection improvements proposed at North Dean Road/Annaloe Drive.

- Project Budget: \$9,629,700
- Est. Construction Start Date: FY25
- Est. Completion: FY26





Capital Outlay

Development Services



Capital Outlay Overview

Reference Page 264 of the FY25 Budget
Document for Capital Outlay Detail



Engineering Services

Equipment

- Total station

- Engineering Services Building HVAC

- Rapid flashing beacons

Inspection Services

Vehicles

- Sport Utility Vehicle (SUV)

Community Services

Equipment

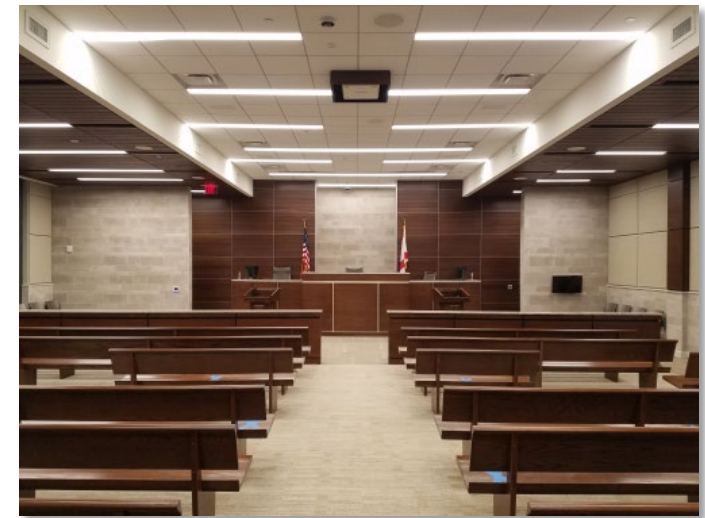
- HVACs for Boykin Center corridor



City of Auburn

FY2025 Budget Presentation

Auburn Municipal Court



Fiscal Year 2025 Initiative

ON-SITE COURT REFERRAL PROGRAM

The Mandatory Treatment Act of 1990 requires all citizens convicted or pleading guilty to drug and/or alcohol charges to complete a counseling program. The length and intensity of that program is determined by Court Referral Officers, trained by the state's Administrative Office of Courts.

Prior to this October 1, all Auburn citizens required to undergo this counseling were referred to the Lee County Court Referral Program. That program is no longer capable of handling the large volume of cases the City generates, as they lack the manpower to be on-site more than one day per week.



City of Auburn

Fiscal Year 2025 Initiative

ON-SITE COURT REFERRAL PROGRAM

We have taken the following steps towards our program beginning on October 1:

- Submitted signed contract and other requirements to the Administrative Office of Courts
- Hired a Court Referral Officer, Mrs. Natalie Covington, with over 18 years experience
- Interviewed this week individuals for a Monitoring Specialist position, to assist Mrs. Covington



Fiscal Year 2025 Initiative

ON-SITE COURT REFERRAL PROGRAM

Program is theoretically self-funded; we collect fees from participants and remit them to AOC. AOC reimburses the City 85% of the fees collected in FY25 monthly in FY26.

City also receives all monies from drug tests administered throughout the course of the year,

It is theoretical, because the current economy means many will not/cannot pay. Will manage program as economically as possible.



Agenda – Day2

Capital Projects/Outlay

• Public Safety Business Unit

Departmental Presentations

- Economic Development
 - Environmental Services
 - Library
 - Public Works
 - Water Resource Management
 - Parks & Recreation
 - Inspection Services
 - Planning Services
 - Engineering Services
 - Community Services
 - Police
 - Fire
- ## Rate Study Discussion
- Questions/Discussion

