



# Popular Annual Financial Report

*Fiscal Year Ended September 30, 2025*



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I am pleased to present the City of Auburn's Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2025. 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 the 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. In addition to a summary of financial information, this report includes information about the City of Auburn's organizational structure, strategic goals, community profile, and capital projects.

Each year, the City publishes a six-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 2025, the City completed 34 major capital 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, an electronic copy of the Annual Comprehensive Financial Report and this PAFR can be found online at [auburnal.gov/finance/city-information/acfr](http://auburnal.gov/finance/city-information/acfr).

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@auburnal.gov](mailto:mmcgowen@auburnal.gov).

Sincerely,



Megan McGowen Crouch  
City Manager



## Did you know?

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



**Ron Anders, Jr.**  
Mayor  
randers@auburnal.gov



**Connie Fitch Taylor**  
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**Kelley Griswold**  
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**Beth Witten**  
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**Tyler Adams**  
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**Sonny Moreman**  
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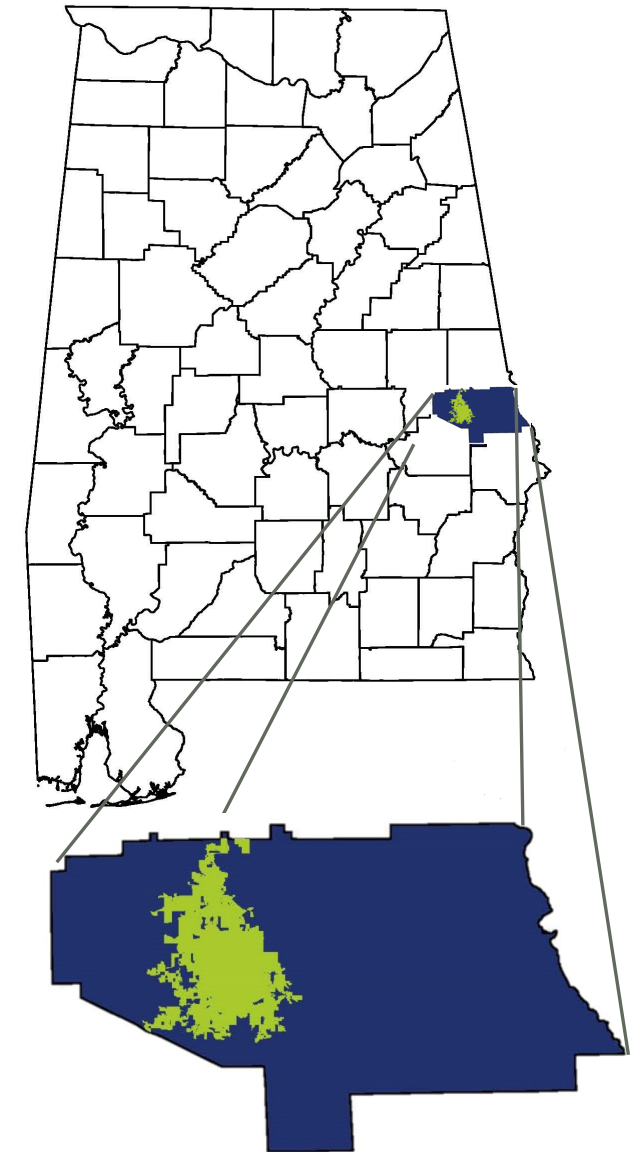
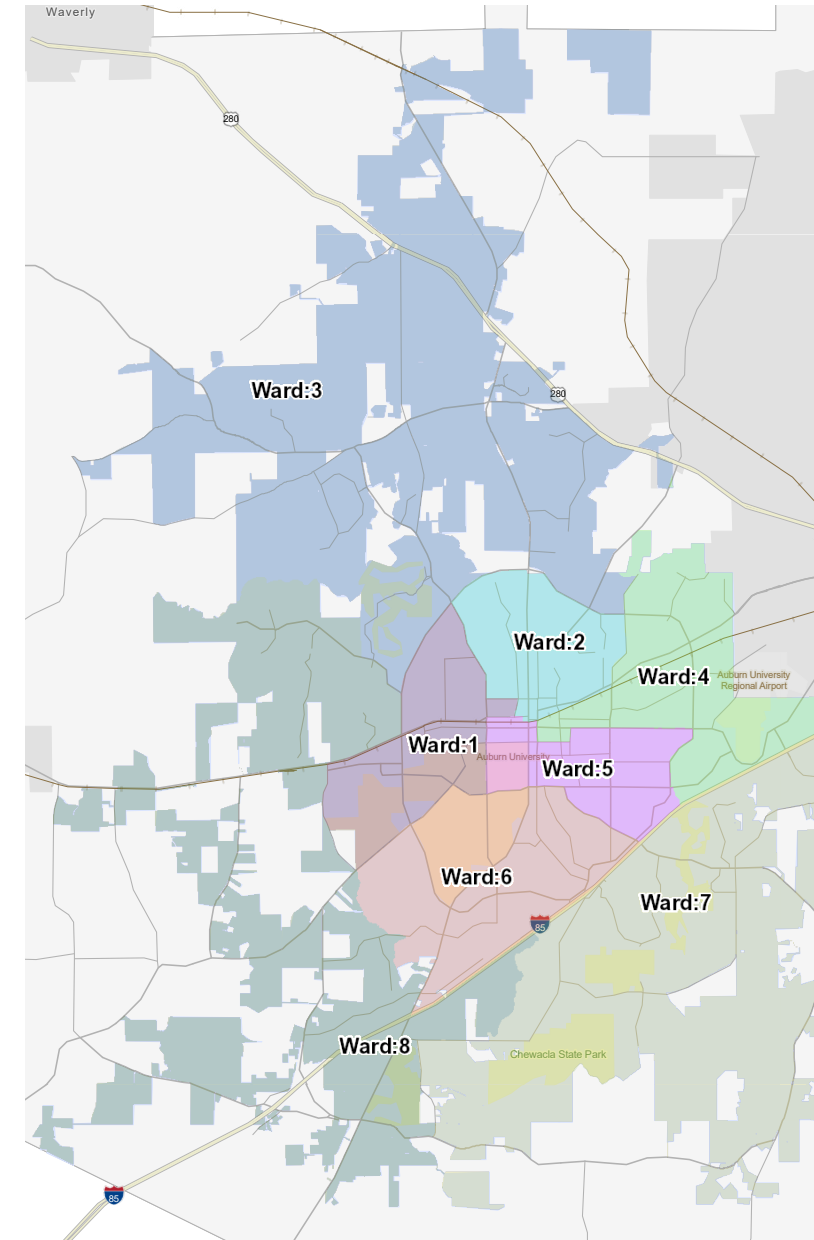
**Bob Parsons**  
Ward 6  
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**Max Coblenz**  
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**Tommy Dawson**  
Ward 8  
tdawson@auburnal.gov



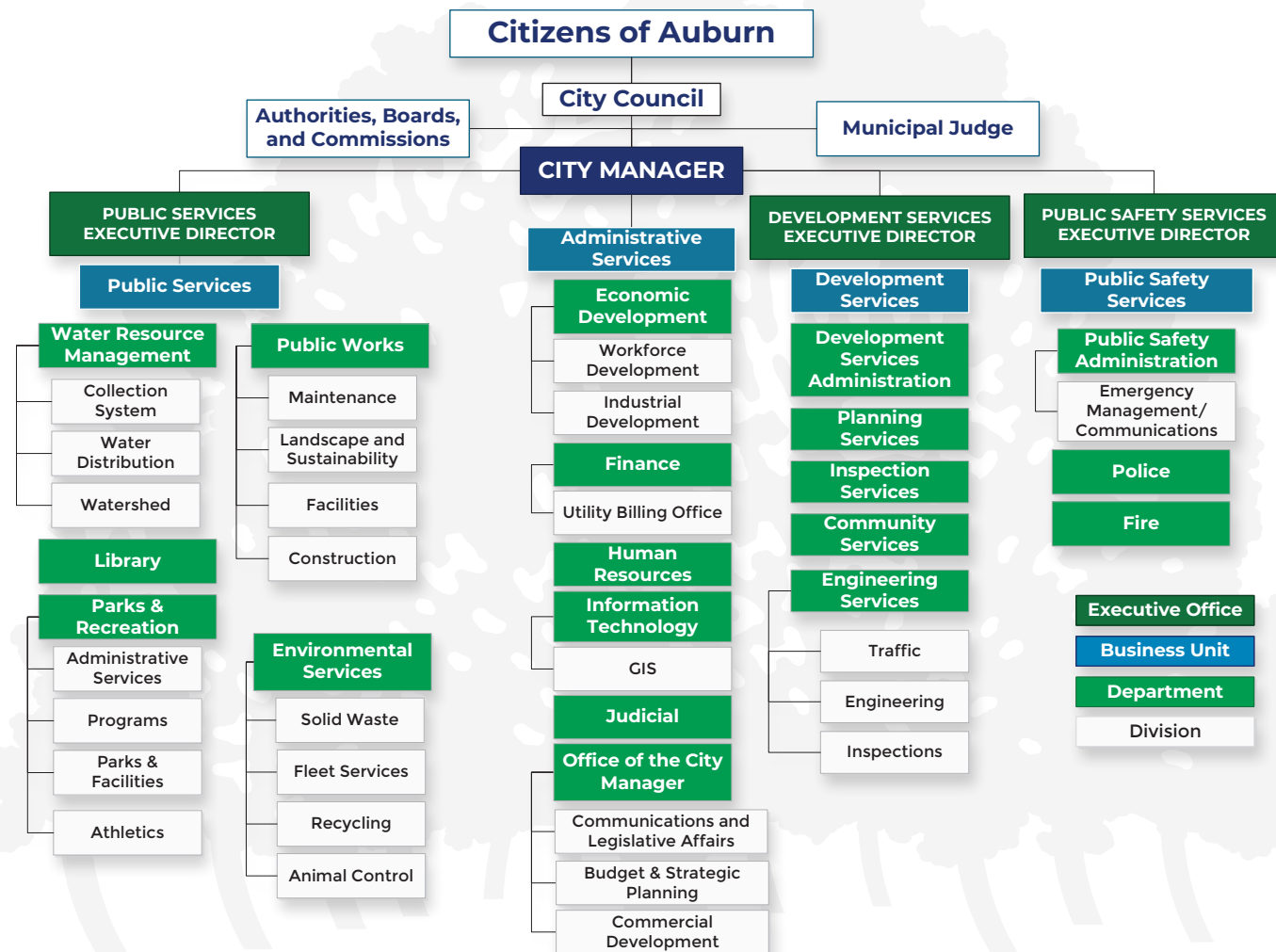
The Auburn City Council typically meets the first and third Tuesday of every month at 6:00 p.m. The full meeting schedule and location can be found at [auburnal.gov/boards-and-commissions/meeting-schedule](http://auburnal.gov/boards-and-commissions/meeting-schedule). All City Council meetings are recorded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

## Did you know?

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

Auburn is:

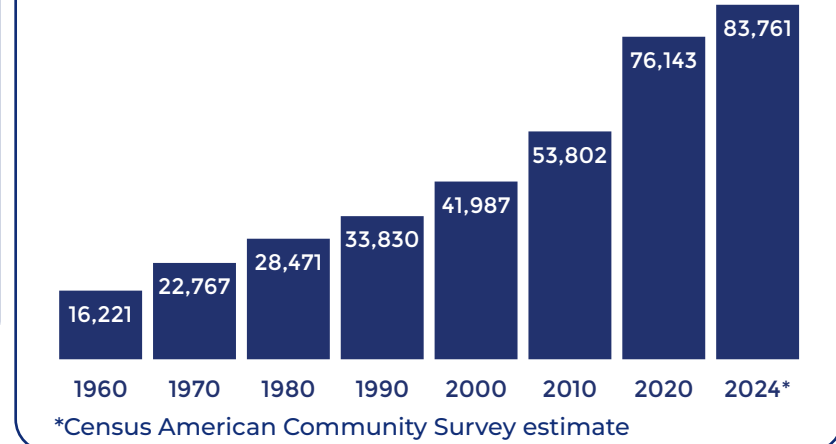
- 50 miles (50 minutes) from Montgomery
- 105 miles (1.5 hours) from Atlanta
- 120 miles (2 hours) from Birmingham



## STATISTICS

Population **83,761**  
**7th** largest City in Alabama  
 Founded in **1836**  
 Square Miles **64.22**  
 Median Age **24.6**

## POPULATION



## ECONOMY

**2.8%** Unemployment Rate  
**\$135,349** Mean family income

## EDUCATION

**98.4%** High School Graduate or Higher  
**64.1%** Bachelor's Degree or Higher  
**32.1%** Graduate or Professional Degree  
**35,172** Auburn University Students  
**28,953** Undergraduate  
**6,219** Graduate and Professional  
**14** City Schools  
**9,400** Enrolled in City Schools

## 9% SALES TAX

**4%** to State of Alabama  
**1%** to Lee County  
**4%** to City of Auburn

## PRINCIPAL EMPLOYERS

1. Auburn University
2. Auburn City Schools
3. City of Auburn & Auburn Water Works Board
4. Briggs and Stratton
5. Aptar CSP Technologies, Inc.
6. Wal-Mart
7. East Alabama Health
8. Publix
9. Donghee America
10. Shinhwa Auto USA

## Did you know?

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 form of 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.

## ANIMAL CONTROL

334-501-3090  
After Hours: 334-501-3100  
webenvirsvc@auburnal.gov

## CEMETERIES

334-501-2930  
webparksrec@auburnal.gov

## GARBAGE, TRASH, & RECYCLING

334-501-3080  
webenvirsvc@auburnal.gov

## PUBLIC SAFETY

Emergency: 911  
Non-emergency: 334-501-3100  
Anonymous Tip: 334-246-1391  
webpubsfty@auburnal.gov

## RIGHT OF WAY ISSUES

334-501-3000  
webpw@auburnal.gov

## WATER SERVICE

334-501-3050  
After Hours: 334-501-3100  
webwtrswr@auburnal.gov

## ATHLETICS & RECREATION

334-501-2930  
webparksrec@auburnal.gov

## CODE ENFORCEMENT

334-501-3170  
webcodes@auburnal.gov

## LIBRARY EVENTS & PROGRAMS

334-501-3190  
libraryevents@auburnal.gov

## RECORDS REQUEST

[auburnal.gov/public-records-request](http://auburnal.gov/public-records-request)  
334-501-7267  
recordrequest@auburnal.gov

## STREET LIGHT OUTAGE

Alabama Power  
1-800-245-2244  
[customerservice2.southerncompany.com/Outages/Report/Location](http://customerservice2.southerncompany.com/Outages/Report/Location)

## TRAFFIC CALMING OR SIDEWALK REQUEST

334-501-7390  
webengineering@auburnal.gov

## BUSINESS LICENSES

334-501-7239  
revenue@auburnal.gov

## HOUSING ASSISTANCE

334-501-7280  
communityservices@auburnal.gov

## MUNICIPAL COURT

334-501-3180  
webjudicial@auburnal.gov

## RENT A PARKS & REC FACILITY

[auburnal.myrec.com](http://auburnal.myrec.com)  
334-501-2930  
webparksrec@auburnal.gov

## UTILITY BILLING

334-501-3050  
serviceorders@auburnal.gov

## FOLLOW US:

 [facebook.com/CityofAuburnAL](https://facebook.com/CityofAuburnAL)  
[facebook.com/COALibrary](https://facebook.com/COALibrary)  
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 [@CityofAuburnAL](https://www.youtube.com/@CityofAuburnAL)

 [nextdoor.com/agency/city-of-auburn-al/](https://nextdoor.com/agency/city-of-auburn-al/)

 [@CityofAuburnAL](https://www.linkedin.com/company/cityofauburnal)

## CITY OF AUBURN RESIDENT SURVEY

Since 2004, ETC Institute has conducted the City's Resident Survey to gauge satisfaction with governmental performance and community priorities, providing trend data and informing budget priorities and shaping policy decisions.

In 2026, the City of Auburn was awarded ETC's Leading the Way Award for outstanding results in the delivery of local government services. Recipients rank 10% of communities nationwide based on satisfaction with:

- Overall quality of services
- Customer service provided by employees
- Value residents feel they receive for local taxes and fees

For more information on Auburn's Resident Surveys  
[auburnal.gov/survey](http://auburnal.gov/survey)

For more information on ETC's Leading the Way Award  
[etcinstitute.com/leading-the-way-awards](http://etcinstitute.com/leading-the-way-awards)



## AUBURN FIXIT APP

Request City services and report non-emergency concerns directly to City staff and track its progress from beginning to resolution. 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. By downloading the app on your mobile device, users can submit tips, receive push notifications, read the latest news, view crime statistics, and more.



## eNotifier

Keeps you up to date on City news, information, events, and services. To subscribe, simply fill out the information requested in the subscription form at [auburnal.gov/enotifier](http://auburnal.gov/enotifier)



## Open Line

Read the City's monthly newsletter with stories, features, and more. Find the latest edition as well as online news at [auburnal.gov/news](http://auburnal.gov/news)

## CITY OF AUBURN WEBSITE

The following and more valuable information can be found on the City's website:

## CITY CALENDARS OF EVENTS AND MEETINGS

[auburnal.gov/calendars](http://auburnal.gov/calendars)

## MUNICIPAL ELECTION INFORMATION

[auburnal.gov/elections](http://auburnal.gov/elections)

## CITY MAPS

[auburnal.gov/maps](http://auburnal.gov/maps)

## OPEN RECORDS REQUEST

[auburnal.gov/public-records-request](http://auburnal.gov/public-records-request)

## JOB OPPORTUNITIES

[governmentjobs.com/careers/auburnalabama](http://governmentjobs.com/careers/auburnalabama)

## Did you know?

Environmental Services collected:

- 18,003 tons of garbage
- 12,235 tons of yard waste
- 3,051 tons of recycling

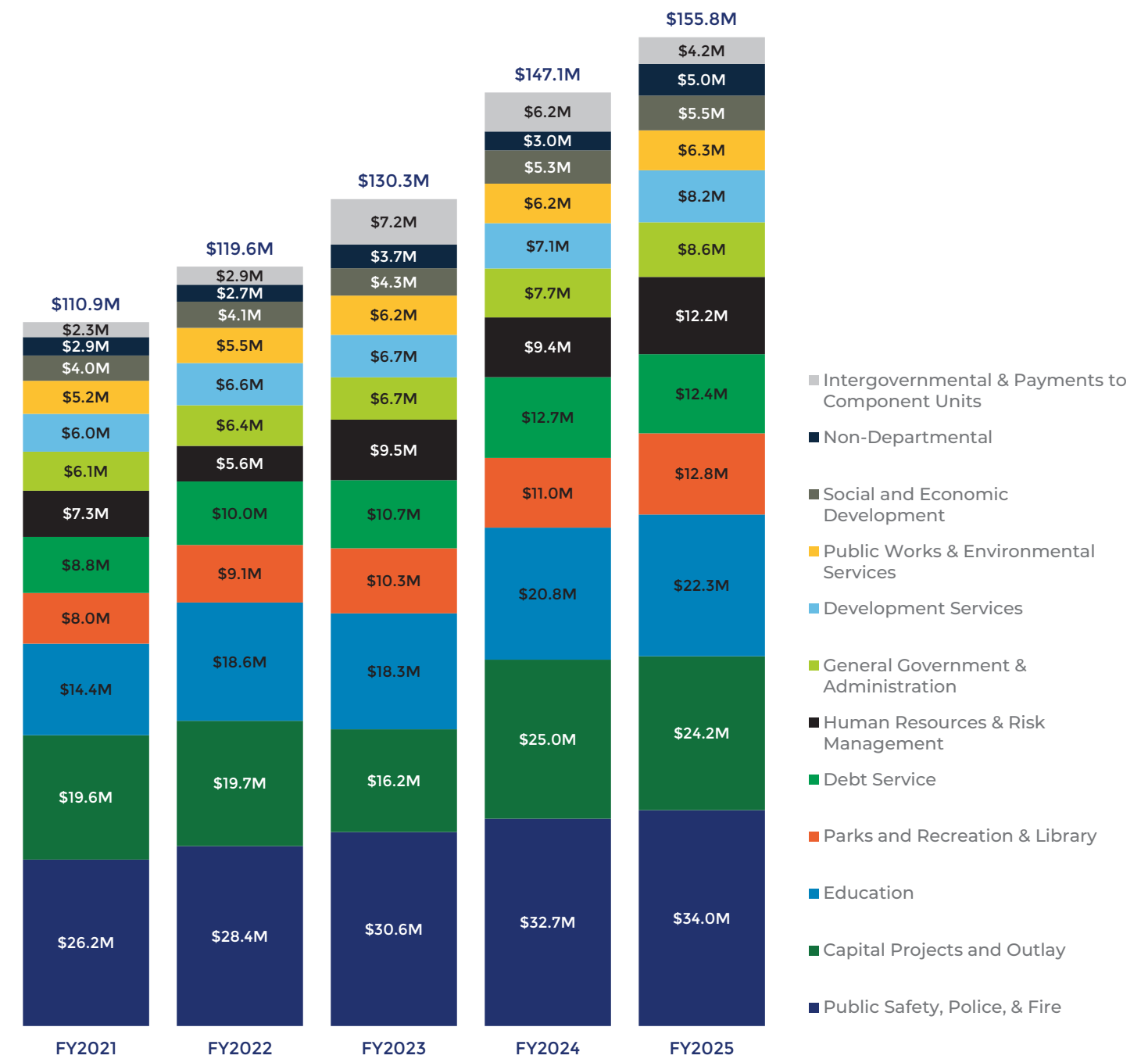
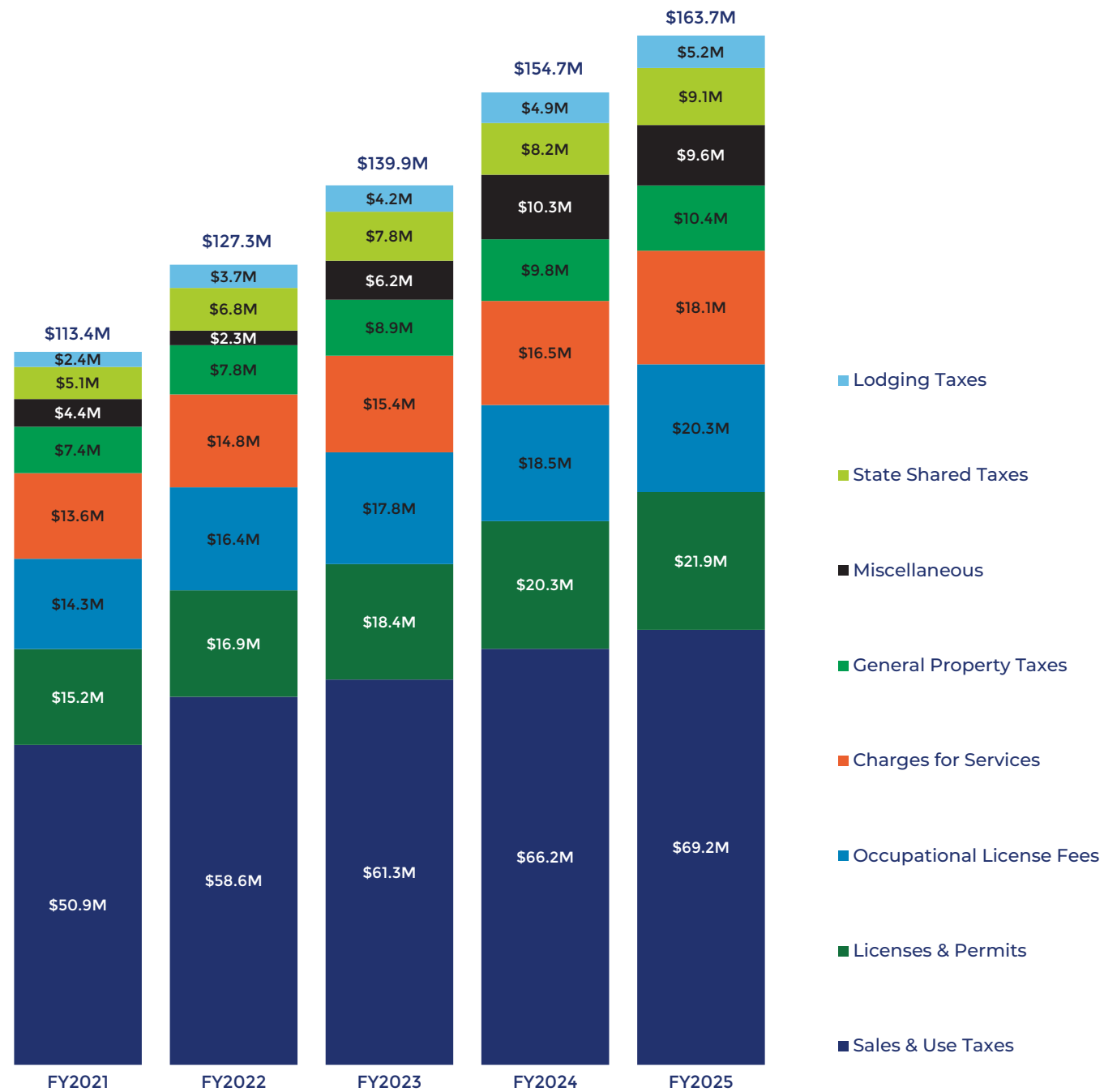
In 1987, Auburn was the first municipality in the state of Alabama to introduce curbside recycling.

# Where the Money Comes from

# Where the Money Goes

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 42.3% of revenue. The second largest revenue source for the General Fund is Licenses and Permits at 13.4% 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 12.4% of General Fund revenues. Miscellaneous is comprised of Interest, Change in Fair Value of Investments, Other Taxes, Contributions from the Public, Motor Fuel Taxes, Fines & Forfeitures, Rental & Leasing Taxes.

The General Fund finances the regular day-to-day operations of the City and is the primary focus of this section. General Fund revenues support the services listed in the chart below to the Citizens of Auburn. 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.



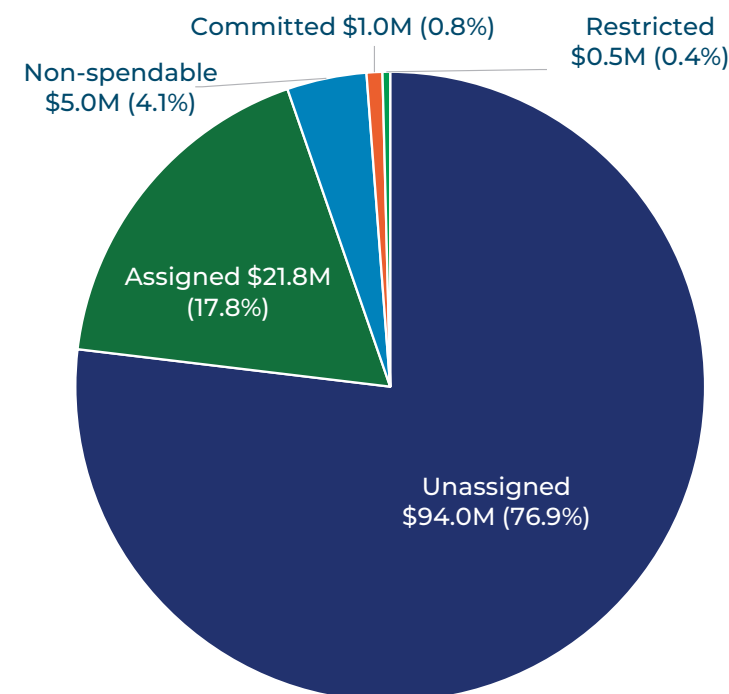
## PER CAPITA SPENDING

The per capita amount in the chart represents the amount spent on each type of service per resident based on that year's population. The FY2025 estimated population is 83,761.

	FY2022	FY2023	FY2024	FY2025
Public Safety, Police, & Fire	\$361	\$382	\$398	\$406
Capital Projects and Outlay	251	202	305	290
Education	237	228	254	267
Parks and Recreation & Library	116	128	134	153
Human Resources & Risk Management	127	134	155	149
Debt Service	71	119	115	145
Public Works & Environmental Services	81	83	94	103
General Government & Administration	85	84	87	98
Development Services	71	77	76	75
Social and Economic Development	53	54	64	65
Non-Departmental	34	46	36	60
Intergovernmental & Payments to Component Units	36	89	75	50
<b>Total</b>	<b>\$1,523</b>	<b>\$1,628</b>	<b>\$1,793</b>	<b>\$1,860</b>

## 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.



### UNASSIGNED FUND BALANCE

Available for any purpose.

### 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.

### COMMITTED FUND BALANCE

Constrained to specific purposes by the highest level of decision-making authority, the City Council.

### RESTRICTED FUND BALANCE

Legally restricted for a certain use.

### NON-SPENDABLE FUND BALANCE

Not readily spendable, representing inventories, prepaid items and property held for resale.



**2024:** 6th Best Place to Live, 4th Best Public Schools, and 8th Best Town to Raise a Family in Alabama



**2024:** 14th Best-Performing Small City in the U.S.



**2024:** S&P Global Ratings and Moody's Investors Service have affirmed the City of Auburn's bond ratings of AA+ and Aa2, respectively



**2024:** No. 23 Most Dynamic Metropolitans in the U.S.



**2025:** Mac Conway Award for Economic Development Excellence



**2025:** Top 50 Best College Towns in the U.S.



**2025:** 10th Best-Performing Small City in the U.S.



**2025:** Top 100 Best Places to Live in the U.S.



## Did you know?

- Public Works maintains:
- 747 miles of roads
  - 191 miles of sidewalk
  - 2,895 right of way acres
  - 186 miles of storm sewer

- Public safety responded to:
- 207,746 total calls
  - 202,587 Police calls
  - 5,159 Fire Calls



## 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 helps 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 \$80 million has been spent on projects within the plan, with another \$40+ million budgeted during the FY26-FY27 Biennial Budget.



Photos on left, from top: Lake Wilmore Park Recreation Center, Lake Wilmore multipurpose fields, Samford Tennis Courts.  
Photo above: Ann Pearson Park

## 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.



## NORTHWEST 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 2025, the City of Auburn has invested more than \$40 million in this plan, with another \$11+ million budgeted in the FY26-FY27 Biennial Budget.



Boykin-Donahue Campus project



Gay Street streetscape project

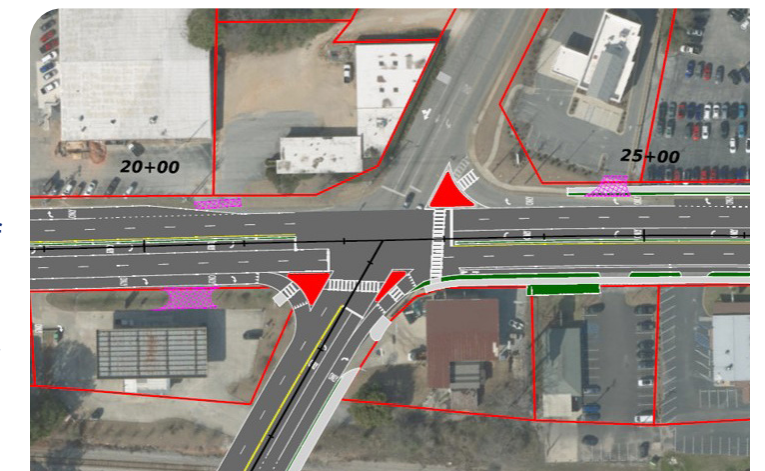
## DOWNTOWN MASTER PLAN

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.



## 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. The next phase is planned to include the intersection of Opelika Road and Dean Road.



Opelika Road & Dean Road improvements project

## Did you know?

- 34** Completed Capital Projects in FY2025
- 14** Water System Improvements
- 11** New Facilities, Renovations, or Improvements
- 4** Traffic/Transportation & Parking Improvements
- 4** Sewer System Improvements
- 1** Sidewalk, Streetlights, & Streetscapes



### DEAN RD & E. UNIVERSITY INTERSECTION

This intersection project added dual left turn lanes on North Dean Road at its intersection with East University Drive to accommodate westbound and eastbound turn movements as well as removal of the existing traffic signal and installation of a new 4-pole/mast arm signal and resurfacing of the roadways within the construction limits.

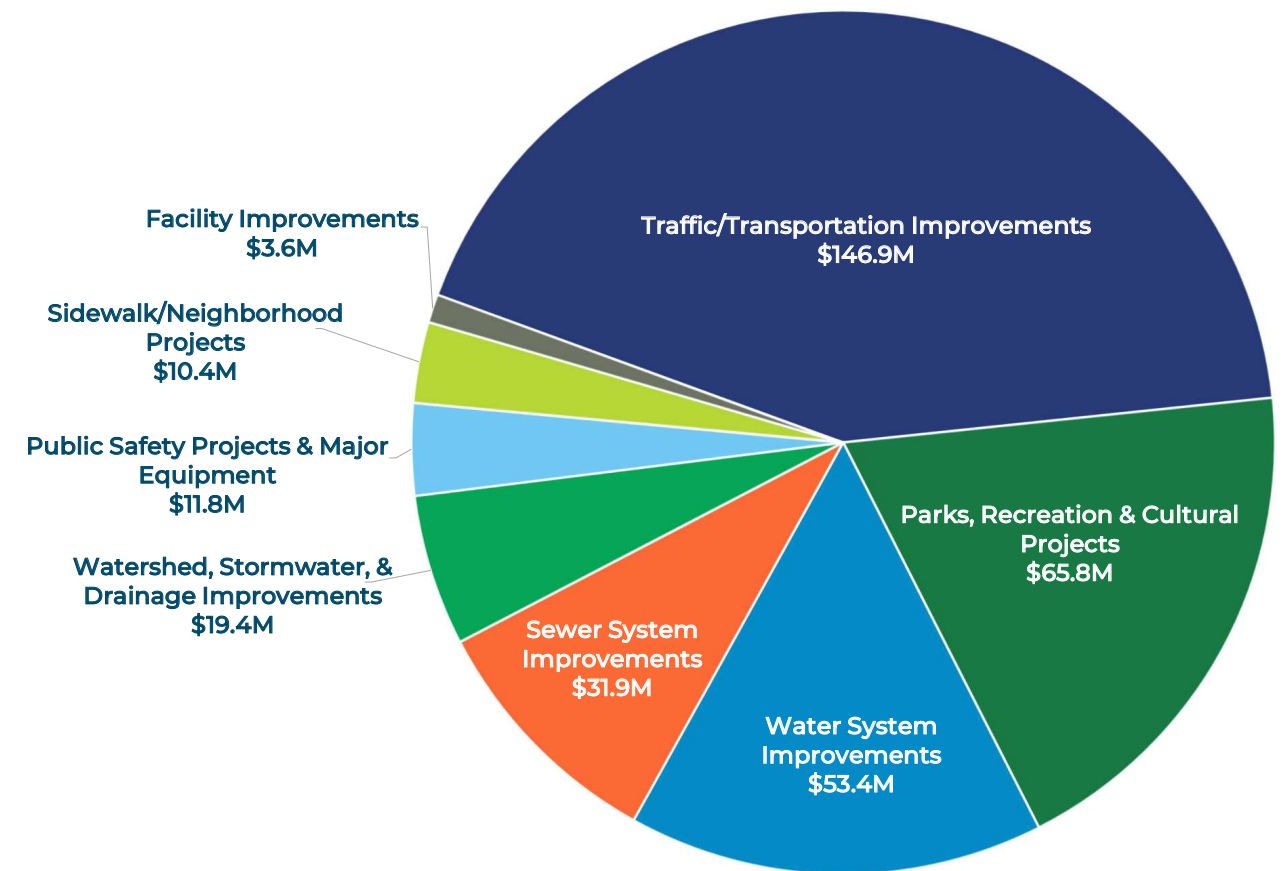


### DEAN RD REC CENTER HVAC & ROOF

Converted from an old National Guard Armory into the Dean Road Recreation Center in 1991, this project replaced the roof and modernized the heating, ventilation, and air conditioning (HVAC). The current roof was not structurally capable of holding the needed HVAC replacement system.



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 ROUNDS TO NEAREST THOUSANDS)

	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	TOTAL
Traffic/Transportation Improvements	\$23,018	\$24,358	\$14,727	\$23,263	\$19,798	\$41,739	\$146,902
Parks, Recreation & Cultural Projects	19,663	22,415	23,130	500	50	50	65,808
Water System Improvements	12,830	14,775	9,450	3,100	6,960	6,280	53,395
Sewer System Improvements	15,340	11,880	680	2,680	680	680	31,940
Watershed, Stormwater, & Drainage Improvements	4,813	7,220	2,000	1,000	1,400	3,000	19,432
Public Safety Projects & Major Equipment	175	100	5,500	-	6,000	-	11,775
Sidewalk/Neighborhood Projects	2,089	1,325	1,505	1,350	1,350	2,810	10,429
Facility Improvements	1,505	650	205	750	141	375	3,626
<b>TOTAL</b>	<b>\$79,433</b>	<b>\$82,722</b>	<b>\$57,197</b>	<b>\$32,643</b>	<b>\$36,379</b>	<b>\$54,934</b>	<b>\$343,307</b>

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 [auburnal.gov/CIP](http://auburnal.gov/CIP).

# Assets and Liabilities

# Long-Term Debt

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.

		Governmental Activities	Business Type Activities	Total
<b>Assets</b> What we own	Current & Other Assets	\$ 271,178	\$ 25,723	\$ 296,901
	Capital Assets	461,180	88,774	549,954
	<b>Total Assets</b>	<b>\$ 732,357</b>	<b>\$ 114,497</b>	<b>\$ 846,854</b>
	Deferred Outflows of Resources	18,884	2,695	21,579
		Governmental Activities	Business Type Activities	Total
<b>Liabilities</b> What we owe	Current Liabilities	\$ 54,036	\$ 3,871	\$ 57,908
	Long-Term Debt & Other Liabilities	362,465	19,770	382,235
	<b>Total Liabilities</b>	<b>\$ 416,501</b>	<b>\$ 23,641</b>	<b>\$ 440,142</b>
	Deferred Inflows of Resources	\$ 8,974	\$ 733	\$ 9,706
<b>Total Net Position</b>		<b>\$ 325,766</b>	<b>\$ 92,818</b>	<b>\$ 418,585</b>

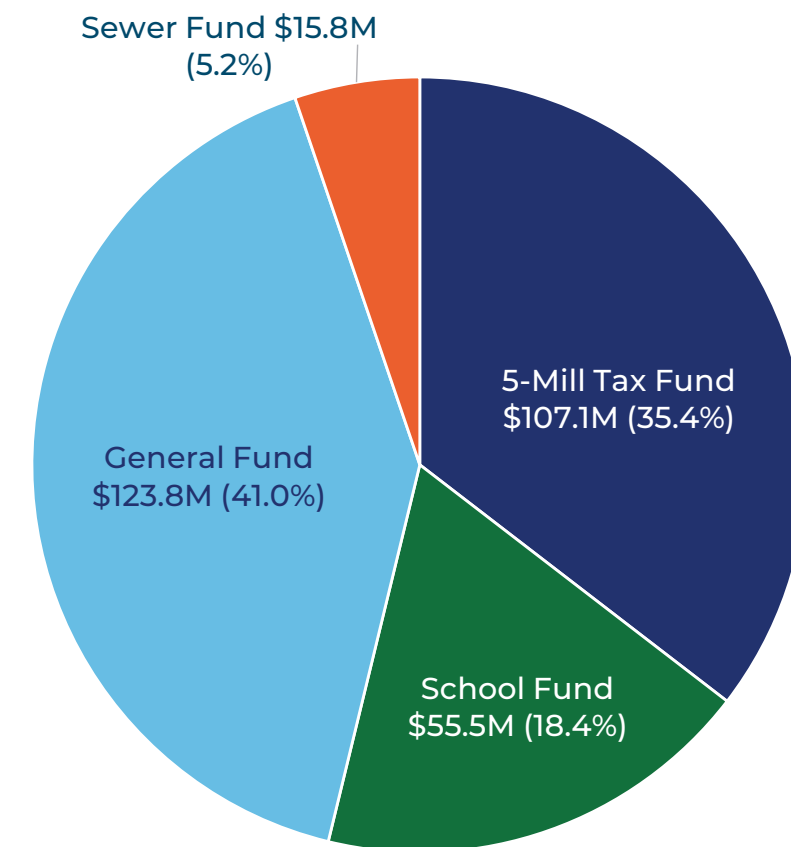
Data rounds to the nearest thousands.

\*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 annual report.

Auburn's annual report contains audited financial information in greater detail. For further information, please contact the Finance Department at (334) 501-7220 or visit [auburnal.gov/finance/city-information/acfr](http://auburnal.gov/finance/city-information/acfr).

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 \$302.2 million on September 30, 2025. 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 \$375.6 million. The amount of debt outstanding applicable to this limit is \$122.6 million.

## Did you know?

Auburn Public Library:

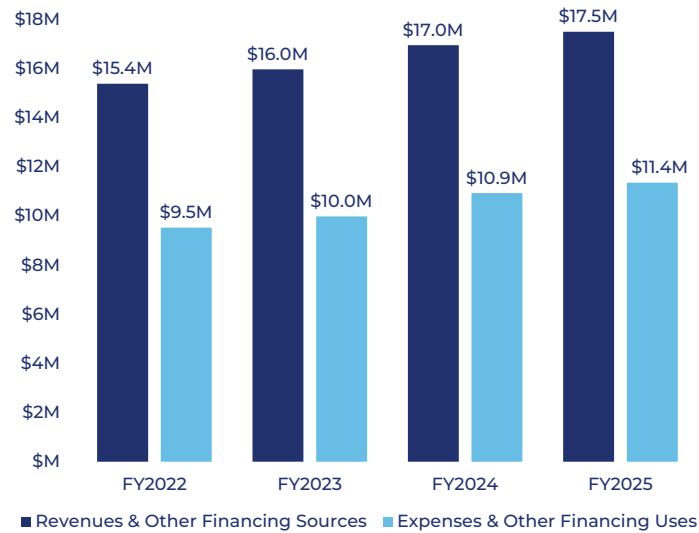
- 699,066 items checked out
- 32,496 program attendees
- 149,322 visitors to the Library



# Enterprise Funds

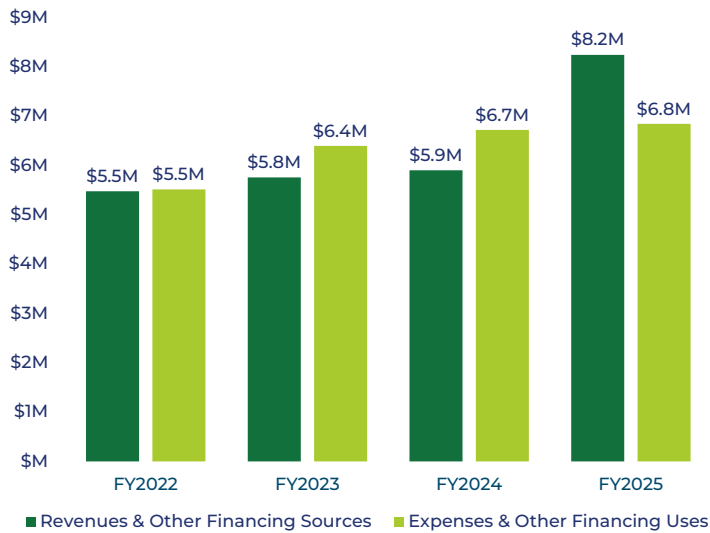
Enterprise or proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing specified goods and services to the general public 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



FY25 ENDING NET POSITION: \$90.6 MILLION

## SOLID WASTE MANAGEMENT FUND



FY25 ENDING NET POSITION: \$2.2 MILLION

### SEWER

[auburnal.gov/water-resource-management/sewer](http://auburnal.gov/water-resource-management/sewer)

### SOLID WASTE MANAGEMENT

[auburnal.gov/garbage-and-recycling](http://auburnal.gov/garbage-and-recycling)

### Did you know?

#### Sewer:

- 350 miles of sanitary sewer lines
- 3.3 billion gallons of wastewater treated annually
- More than 9,000 manholes
- 1,758 gallons of oil collected



# Component Units

Component units include organizations that are financially accountable to the City 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](http://auburnschools.org)

### WATER WORKS BOARD

[auburnal.gov/boards-and-commissions/independent-authorities/water-works-board](http://auburnal.gov/boards-and-commissions/independent-authorities/water-works-board)

### INDUSTRIAL DEVELOPMENT BOARD

[auburnal.gov/boards-and-commissions/independent-authorities/industrial-development-board](http://auburnal.gov/boards-and-commissions/independent-authorities/industrial-development-board)

### PUBLIC PARKS AND RECREATION BOARD

[auburnal.gov/boards-and-commissions/advisory/public-park-and-recreation-board](http://auburnal.gov/boards-and-commissions/advisory/public-park-and-recreation-board)

### COMMERCIAL DEVELOPMENT AUTHORITY

[auburnal.gov/boards-and-commissions/planning-and-development/commercial-development-authority](http://auburnal.gov/boards-and-commissions/planning-and-development/commercial-development-authority)

### DOWNTOWN REDEVELOPMENT AUTHORITY

[auburnal.gov/boards-and-commissions/planning-and-development/auburn-downtown-redevelopment-authority](http://auburnal.gov/boards-and-commissions/planning-and-development/auburn-downtown-redevelopment-authority)

### Did you know?

#### Parks and Recreation manages:

- |                        |                 |
|------------------------|-----------------|
| 14 City parks          | 2 pools         |
| 10 walking trails      | 3 dog parks     |
| 4 recreation centers   | 1 skate park    |
| 10 athletic facilities | 1 arts center   |
| 34 tennis courts       | 4 cemeteries    |
| 24 pickleball courts   | 1 senior center |



# Fiscal Year Budgeting

# GFOA Awards

## BUDGET DEVELOPMENT

At the direction of the City Manager, the Budget and Strategic Planning group 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 Citizen Survey and the strategic plans set forth and adopted by the City Council.

## BIENNIAL BUDGETING

The City of Auburn has operated under a biennial (two-year) budget cycle since the summer of 2000. Normally, fiscal year 2025 would be the first year of a biennial budget for FY2025-FY2026. In election years, that schedule means the outgoing Council adopts a budget in effect for half of the next Council's term. To better connect each Council with the budgets they adopt, a one-year budget was adopted for fiscal year 2025. This allows future Councils to be more directly involved with the budgets they preside over. The fiscal year for the City runs from October 1 each year through and including September 30.

## LOOKING FORWARD

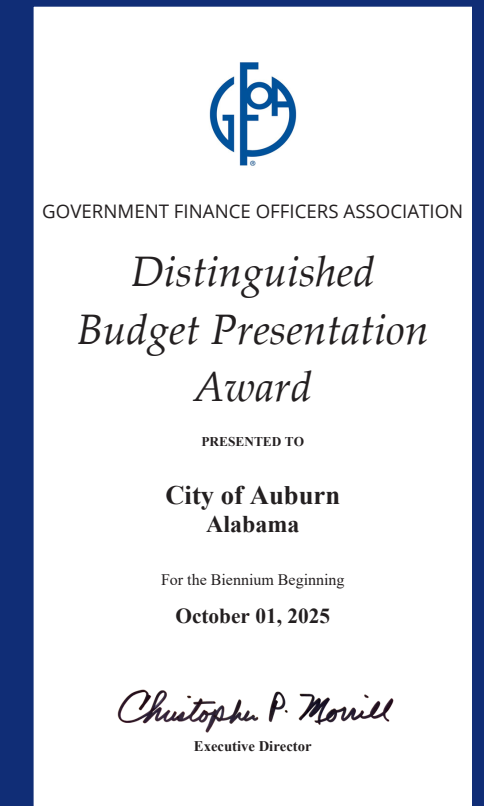
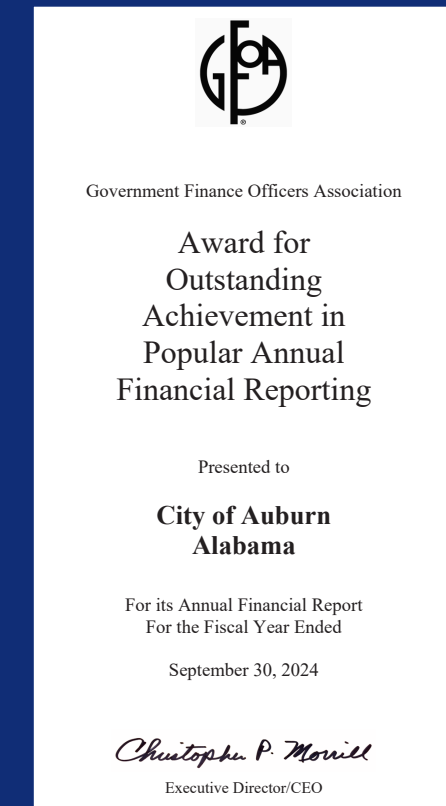
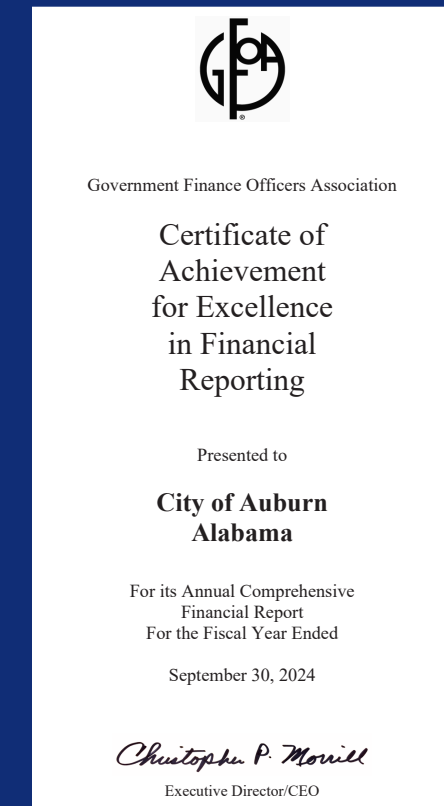
This report focuses on the financial information from fiscal year 2025. Below is the General Fund budget overview for the FY2026-FY2027 Budget, which was approved by the City Council on September 16, 2025. This chart excludes special activities of the General Fund which are subfunds for liability risk retention, employee benefit self-insurance, and assessment projects. For detailed budget information and full budget documents, please visit [auburnal.gov/budget](http://auburnal.gov/budget).

### GENERAL FUND BUDGET OVERVIEW

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Beginning Fund Balance	\$114,326	\$120,536	\$105,661
Prior Period Error Correction	\$531	\$0	\$0
Revenues	157,174	157,925	161,790
Other Financing Sources	6,409	1,011	1,017
Total Revenues & OFS	163,583	158,936	162,807
Total Available Resources	278,440	279,472	268,468
Expenditures	121,105	145,997	140,885
Other Financing Uses	36,798	27,815	27,254
Total Expenditures & OFU	157,904	173,811	168,140
Ending Fund Balance	\$120,536	\$105,661	\$100,328

Data rounds to nearest thousands

The City of Auburn has received the Triple Crown from the Government Finance Officers Association (GFOA) for receiving the Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting (PAFR) Award, and the Distinguished Budget Presentation Award.



The Certificate of Achievement for Excellence in Financial Reporting awards governments who go beyond the minimum requirements of GAAP to prepare an annual financial report that is easily readable and efficiently organized. The City of Auburn has received this award 39 times.

The Popular Annual Financial Reporting Award recognizes governments for producing a PAFR easily understandable to the general public and other interested parties without a background in public finance. The City of Auburn has received this award 6 times.

The Distinguished Budget Presentation Awards Program recognizes governments for high quality budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting. The City of Auburn has received this award 31 times.



The GFOA Triple Crown recognizes governments who have received all three awards.



**CITY OF AUBURN**

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*Easy to love.* **HARD TO LEAVE.**