Mid-Biennium Budget

Fiscal Years
2026 and 2027

AUBURN
ALABAMA

Easy to love, HARD TO LEAVE.

CITY OF AUBURN

MID-BIENNIUM BUDGET - FISCAL YEARS 2026 AND 2027

INTRODUCTORY INFORMATION

GENERAL FUND

SPECIAL ACTIVITIES

ENTERPRISE FUNDS

SPECIAL REVENUE FUNDS

DEBT SERVICE FUND

PUBLIC PARK AND RECREATION BOARD

CAPITAL BUDGETS

CITY COUNCIL

MID-BIENNIUM BUDGET - FISCAL YEARS 2026 AND 2027

Ron Anders, Jr.
Mayor

Connie Fitch Taylor
Ward 1

Kelley Griswold
Ward 2

Beth Witten
Ward 3 & Mayor Pro Tem

Tyler Adams
Ward 4

Sonny Moreman
Ward 5

Bob Parsons
Ward 6

Max Coblentz
Ward 7

Tommy Dawson
Ward 8

MANAGEMENT AND BUDGET DEVELOPMENT TEAM

MID-BIENNIUM BUDGET - FISCAL YEARS 2026 AND 2027

Megan McGowen Crouch, *City Manager*

Rick Davidson, *City Attorney*
Alfred Davis, Sr., *Community Services Director*
Scott Cummings, *Development Services Exec. Director*
Phillip Dunlap, *Economic Development Director*
Michael Griffin, *Engineering Services Director*
Catrina Cook, *Environmental Services Director*
Allison Edge, *Finance Director/Treasurer*
Matt Cain, *Fire Chief*
Elinda Dannar, *Human Resources Director*
Greg Nelson, *Information Technology Director*

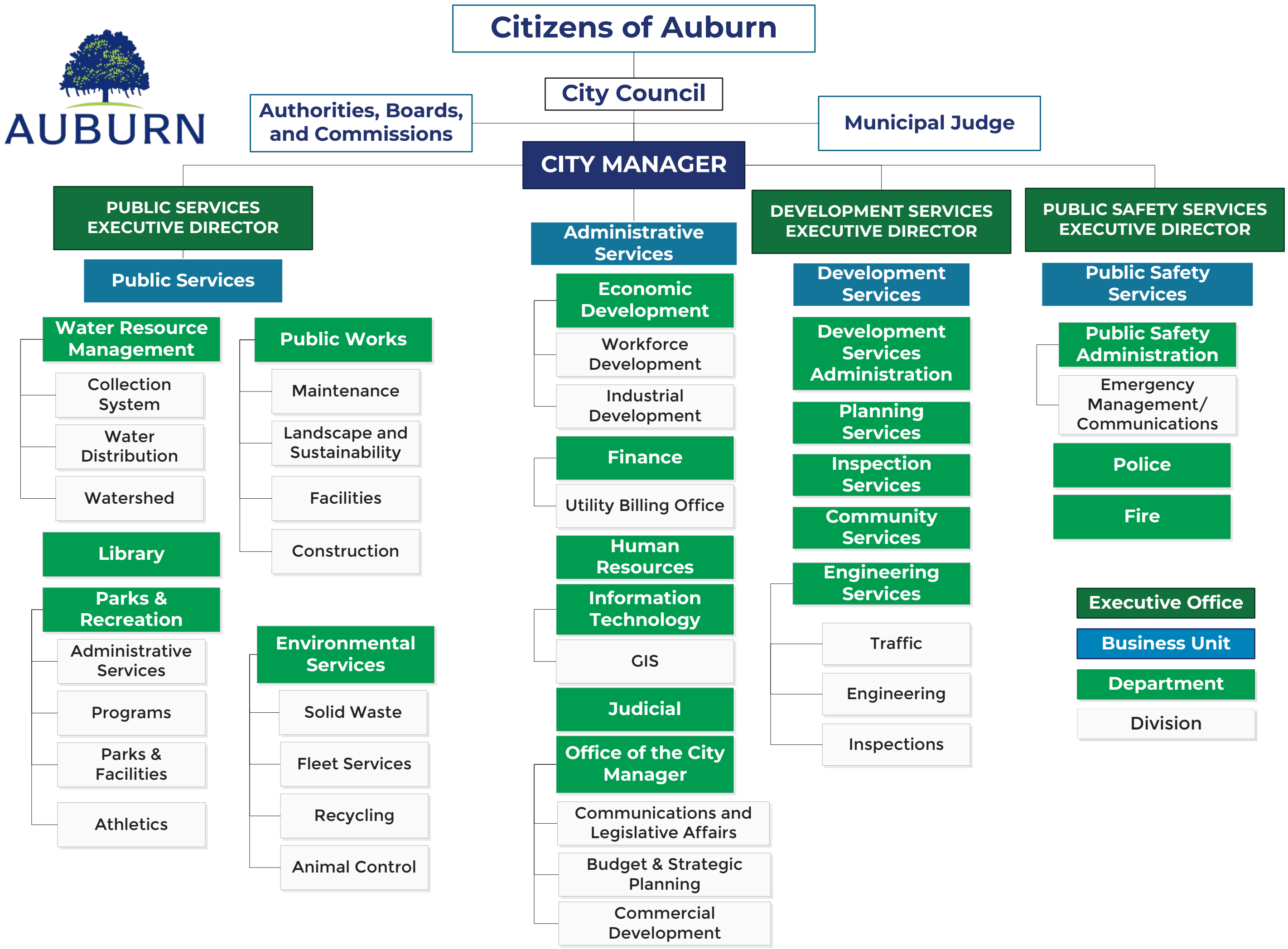
John Hoar, *Inspection Services Director*
Cynthia Ledbetter, *Library Director*
James McLaughlin, *Municipal Judge*
Alison Hall, *Parks and Recreation Director*
Justice Wahid Cotton, *Planning Director*
Michael Harris, *Police Chief*
Will Mathews, *Public Safety Services Exec. Director*
Keith Williams, *Public Services Exec. Director*
Dan Ballard, *Public Works Director*
Eric A. Carson, *Water Resource Mgt. Director*

BUDGET DEVELOPMENT TEAM

Steven Kranz, *Budget and Strategic Planning Manager*
Allison Edge, *Finance Director/Treasurer*
Erika Sprouse, *Accounting and Financial Reporting Manager*
LaQuell Webb, *Principal Accountant*
Walt Austin, *Budget and Management Analyst*
Michelle Wall, *Human Resources Business Partner Manager*

CITY OF AUBURN ORGANIZATION CHART

MID-BIENNIUM BUDGET - FISCAL YEARS 2026 AND 2027



VISION AND MISSION STATEMENTS

VISION STATEMENT

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

This community desires for all citizens:

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

MISSION STATEMENT

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

We will achieve this by:

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

CITY MANAGER'S BUDGET MESSAGE

MID-BIENNIUM BUDGET - FISCAL YEARS 2026 AND 2027

August 26, 2026

Honorable Mayor and Council Members
City of Auburn, Alabama

I am pleased to present the proposed Mid-Biennium Budget document for fiscal years 2026-2027. It is important to note that the Mid-Biennium Budget does not create a new budget but provides an opportunity for adjustments to account for material fiscal events that have occurred since the adoption of the current biennial budget, and plan for events that we anticipate will occur before the biennium concludes. As we move into the second year of the biennium, this is my opportunity to provide a brief review of the City's financial performance over the past year.

BRIEF REVIEW OF FY2025

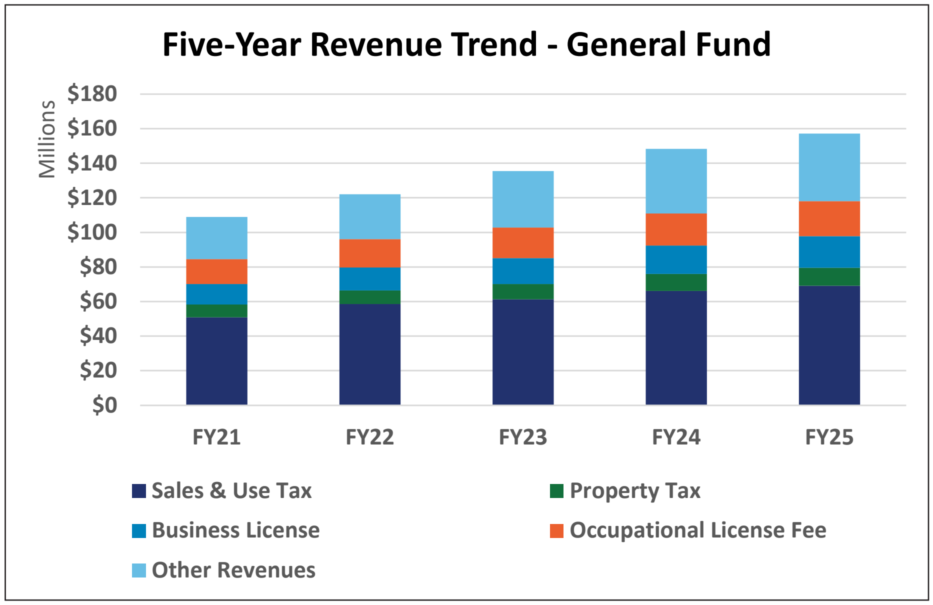
The local, state, and US economies continue to cope with the cumulative effects of inflation. Since 2021, the Federal Reserve Consumer Price Index shows an increase of 29.7% in the overall cost of goods and services. This cumulative inflation affects not only the spending habits of individuals but also municipal governments such as the City of Auburn. While the City continuously tracks and analyzes economic metrics and forecasts, we also continue to be conservative and cautious with revenue projections. On the expenditure side, the cumulative effect from 5 years of high inflation has caused many goods and services to increase dramatically, leading to the increases in the costs of capital projects, vehicles, equipment, and other items required for City operations. This conservative budgeting approach allows the City to maintain flexibility during economic uncertainty while maximizing value and being good stewards of revenues.

In fiscal 2025, General Fund revenues and other financing sources were 1.5% higher than projected, and expenditures and other financing uses were 7.7% lower than budgeted, resulting in an ending fund balance $15.6 million higher than anticipated. The revenue results are in part due to very conservative revenue projections adopted last summer as part of the biennial budget process, as well as the economy performing better than anticipated. Total revenues and other financing sources increased $4.3 million (2.7%) from FY2024 to FY2025. As shown in the chart to the right, this was driven largely by sales and use tax, occupational license fees, and business license fees.

FY2025 increase over FY2024

Sales & Use Tax	4.6%
Occupational License Fee	10.1%
Business License	10.6%
Total Revenues	5.9%

Sales and use taxes continue to be the single largest revenue source for the City. This income source accounts for $69.2 million (44.0%) of General Fund revenues for FY2025 as shown in the graph to the right, Five-Year Revenue Trend – General Fund. Overall, the continuing revenue increases are



reflective of the strength of our local businesses and economy, and the overall pace of growth in our community. Sales and use tax collections are a function of the price of goods, as well. It is typical to see a rise in collections during a period of significant inflation.

The American Community Survey conducted by the United States Census Bureau annually lists Auburn's 2025 population as 85,113. This marks a population growth of 8,970 (11.8%) since the 2020 Census. The City must continue to plan responsibly and appropriately to support this growth. This is achieved with efficient use of the City's financial resources while increasing capital investments in the City and its infrastructure. In recent years, the City has been able to make these significant capital investments to keep pace with this growth by expanding facilities and amenities, and undertaking necessary infrastructure maintenance and expansion, all while continuing to provide high levels of service. This includes the Lake Wilmore Park which features a recreation center, pool, pickleball courts, and athletic fields, Ann Pearson Park, several intersection or road improvement projects, and the Public Safety Training Center.

The General Fund is budgeted by fiscal year, while most major capital investments are multi-year endeavors. Total capital investments can vary greatly from year to year, and as design and construction are executed, funding schedules often shift. These shifts can appear large as the City staff navigates the priorities, capacity, and needs of each construction project. However, through careful budgeting that reflects conservatively realistic revenues and sound expenditure estimates, as presented in this Mid-Biennium budget, the City can be assured of adequate resources for capital projects and flexibility enabling us to welcome opportunities or face hardship.

For fiscal 2025, General Fund capital investment spending including capital projects, capital outlay for equipment, and departmental capital investments was just under $24.3 million. These expenditures were $2.7 million (9.9%) less than the approved budget. $1.4 million of the $2.8 million under budget was due to the annual street resurfacing and restriping being much lower expenditures than anticipated. Additionally, the sewer repair on Estate Avenue was under budget by $200,000. Approximately $400,000 of the unspent balance was carried-forward into fiscal 2026 to account for updated capital investment schedules for project design and construction as well as timing of capital outlay. This carry-forward category of budget adjustments signifies items that were budgeted but were either not completed, delivered, or received by the end of fiscal 2025.

The remaining $700,000 of unspent capital project budget is due to several projects completing under budget.

Operating expenditures also came in $11.1 million (10.3%) lower than expected in fiscal 2025. Operating expenditures include items such as departmental operations, non-departmental operations, outside agency support, and debt service. Of the $11.1 million, half of that was from personal services, stemming from City employee turnover and vacancies. A portion of the unspent budgets for operating expenditures from commodities and contractual services were carried-forward and spent in the FY2026 budget.

The increases in revenue and less than anticipated spending resulted in an ending fund balance of $120.5 million (73.4% of total expenditures and other financing uses) at the end of fiscal year 2025.

FY2026-FY2027 MID-BIENNIUM ADJUSTMENTS

The City of Auburn has operated under a biennial (two-year) budget since the FY2001-2002 budget cycle with the exception of Fiscal Year 2025 which was a one-year budget. The objectives of the biennial budget are to give the City Council and City Management a longer budgeting horizon, and to reduce the amount of staff time required for developing and administrating the budget.

In the first year of the biennium, revenues, departmental expenditures and capital projects/outlay are reviewed and a Mid-Biennium Budget is proposed to the City Council. The Mid-Biennium Budget, as noted earlier, is not intended to make extensive changes to the adopted Biennial Budget, but instead adjust based on material fiscal events that have occurred since the adoption of the original Biennial Budget as well as take advantage of any increases in available fiscal resources. During this review process, City department heads and staff work with the Office of the City Manager and Business Service Unit Executive Directors to propose budget adjustments. Overall, the Mid-Biennium Budget typically includes adjustments to revenue projections based on year-to-date performance, updates to capital project expenditures based on design and construction schedules, carry-forward items from previous years that weren't completed or purchased, and budgeted expenditures for new opportunities or emergency repairs that have arisen since original adoption of the budget. Many of the adjustments made to expenditure budgets correlate with the cumulative effect of six years of high inflation as mentioned previously.

REVENUES

Since the adoption of the original FY2026-FY2027 budget on September 16, 2025, revenues were higher than anticipated, though the growth of revenues has begun to slow compared to recent historical trends. Revenue projections are constantly reevaluated and analyzed by the Finance Department to provide a realistic, yet conservative outlook. The revenues and other financing sources projected in this Mid-Biennium budget include an increase to FY2026 of $5.9 million (3.7%) to account for actual collections so far this year. However, the budget for the City's largest revenue source, sales tax, is decreasing by $1.2 million (1.6%) compared to the original budget. Also included is a minimal increase in total revenue and other financing sources in FY2027 of $1.2 million (0.8%) as compared to the original budget. While this is an increase overall, sales tax is projected to be $2.3 million (3.1%) less than expected in the original budget for FY2027. These changes reflect the impacts of inflation and higher gas prices on consumer spending. In addition, the loss of one home game at the beginning of the 2026 season is expected to impact sales tax significantly.

As shown in the table below, Annual Changes in Revenue and Other Financing Sources, a detailed analysis of each source resulted in conservative year-over-year increases in revenue and other financing sources for the General Fund of 0.8% ($1.2 million) from FY2025 audited actuals to FY2026 projected, and a slight decrease of .05% ($820,792) from FY2026 projected to FY2027 projected. A more detailed view of changes in revenues and other financing sources is presented on page 24 of the Mid-Biennium document.

Annual Changes in Revenue and Other Financing Sources

	Audited Actuals	Projected FY2026	Projected FY2027
	FY2025	FY2026	FY2027
Revenues	157,174,123	160,512,534	160,386,618
Other Financing Sources (OFS)	6,408,688	4,337,250	3,642,374
Total Revenues & OFS	163,582,811	164,849,784	164,028,992
Revenue Growth over Previous Year		0.8%	-0.5%

FUND BALANCE

It has been a long-standing goal of previous City Councils to adopt an ending fund balance target of 20% of total General Fund expenditures and other financing uses, but it has long been our management target to keep this ratio net of the permanent reserve and at an increased ratio of around 25%.

More specifically, in the original adopted FY2026-FY2027 Biennial Budget the City Council adopted a budget with a net ending fund balance ratio of 48.8% establishing an ending fund balance of $84.8 million in FY2026 and 47.3% establishing an ending fund balance of $79.5 million in FY2027.

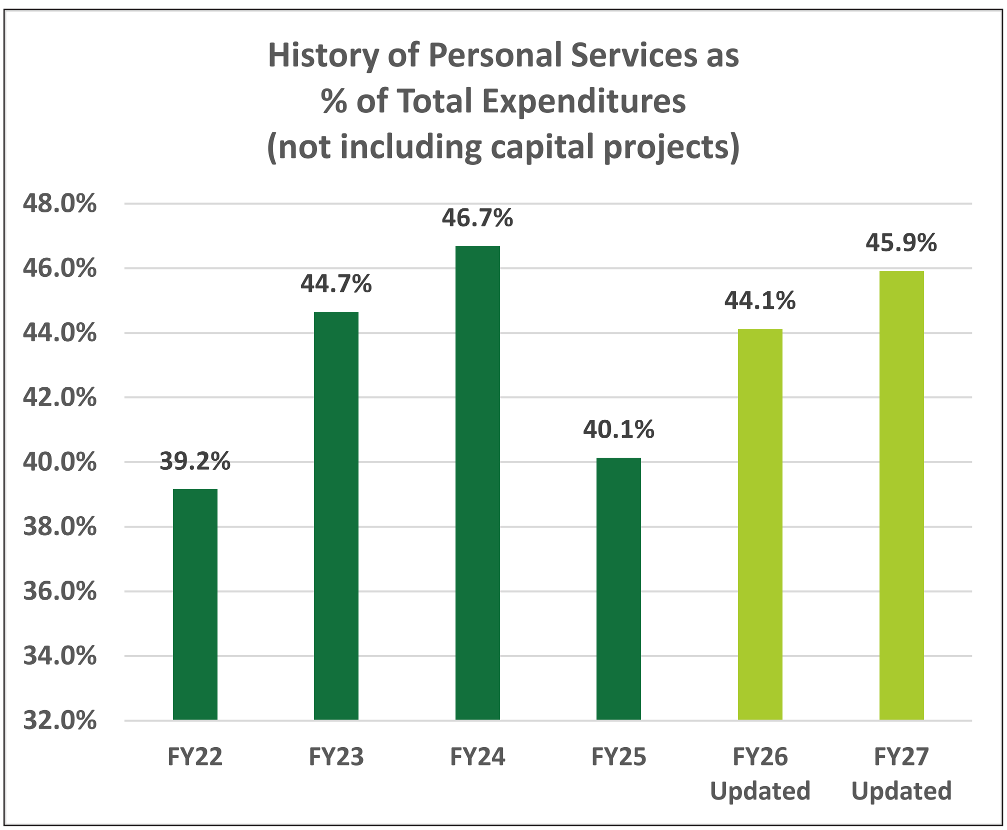
Since the City ended fiscal 2025 in a much stronger than expected financial position, we began fiscal year 2026 with a significantly larger beginning fund balance. Taking all Mid-Biennium updates into consideration, the projected net change for FY2026 will be $11.1 million higher than originally anticipated, and the net change will be $24.8 million lower than anticipated for FY2027. The decrease to fund balance in FY2027 is largely due to FY2026 projects moving into FY2027. While the projected FY2026 is in a stronger position than originally budgeted, FY2027 shows a lower net ending fund balance ratio than originally budgeted as shown in the table below, FY2026-FY2027 Mid-Biennium Ending Fund Balances.

FY2026-FY2027 Mid-Biennium Ending Fund Balances

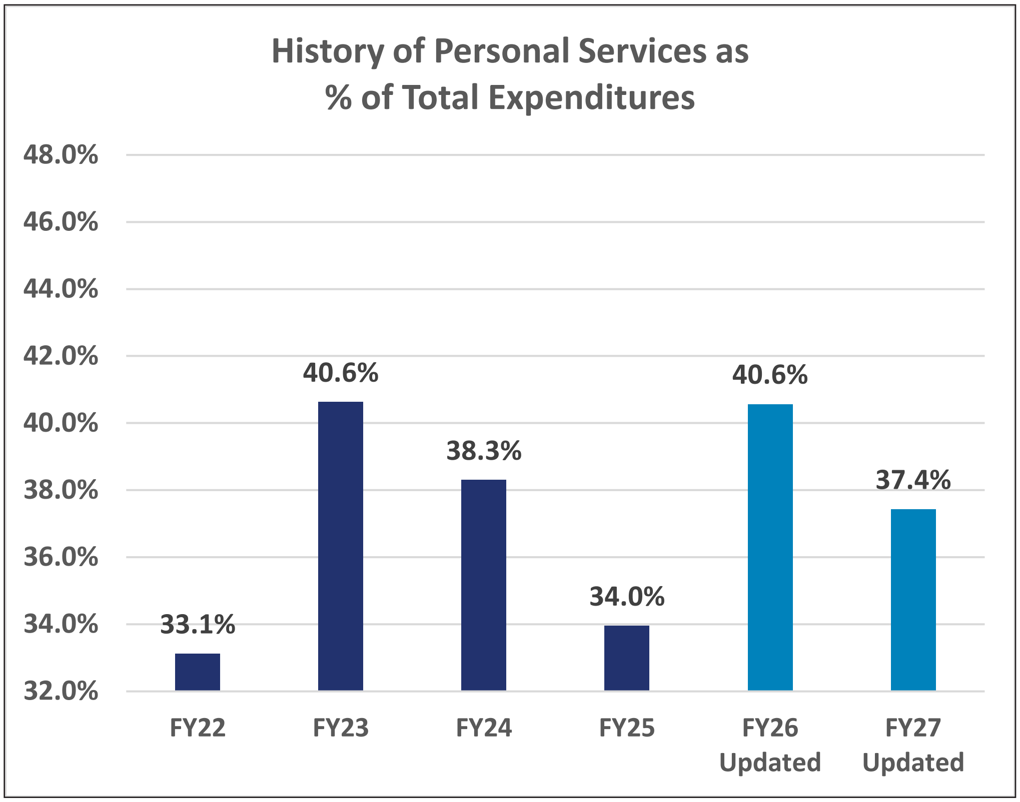
	Original Biennial Budget		Projected FY2026		Projected FY2027	
	FY2026	FY2027	Updates	FY2026	Updates	FY2027
Beginning Fund Balances	104,358,414	89,483,064		120,536,147		116,747,309
Total Revenues & OFS	158,935,752	162,807,035	5,914,032	164,849,784	1,221,957	164,028,992
Total Available Resources	263,294,166	252,290,099	5,914,032	285,385,931	1,221,957	280,776,301
Total Expenditures & Uses	173,811,102	168,139,562	(5,172,480)	168,638,622	26,060,144	194,199,706
Ending Fund Balances	89,483,064	84,150,537	11,086,512	116,747,309	(24,838,187)	86,576,595
Less: Permanent Reserve	4,652,728	4,675,991	-	4,652,728	-	4,675,991
Net Ending Fund Balances (NEFB)	84,830,336	79,474,545	11,086,512	112,094,581	(24,838,187)	81,900,604
Surplus/(Deficit)	(19,528,078)	(10,008,519)	11,086,512	(8,441,566)	(24,838,187)	(34,846,705)
NEFB as % of Exp & OFU	48.81%	47.27%		66.47%		42.17%

PERSONAL SERVICES

The City staff closely monitors key financial ratios including personal services as a percentage of total expenditures. We continue to keep this ratio below a target of 50% of total expenditures. Our goal has always been more aggressive and conservative than most municipalities, most of whom operate at a personal services ratio around 70%. As included in the City Manager's Budget Message in the FY2026-FY2027 Biennial Budget, this metric is calculated two different ways. The first is to calculate the 50% target is personal services expenditures in the General Fund as a percentage of total expenditures and other financing uses not including capital project expenditures. In the chart to the right, History of Personal Services as % of Total Expenditures (not including capital projects), this key ratio is 44.1% for FY2026 and 45.9% for FY2027. This first calculation method has been determined to be a better indicator of the established 50% target as it accounts for the increase in costs for capital projects, as well as an increase in the number of capital projects that the City is undertaking.



The second way to calculate this metric is as a percentage of total expenditures and other financing uses including capital projects. We are conservatively keeping this key ratio at 40.6% of total expenditures in FY2026 and 37.4% of total expenditures in FY2027, as illustrated in the chart to the right, History of Personal Services as % of Total Expenditures.



Included in the metrics above are the following positions I am recommending for approval for fiscal 2027:

- Administrative Assistant – Office of the City Manager
- City Attorney – Office of the City Manager (April 1, 2027)
- Plan Reviewer – Inspection Services
- Administrative Assistant – Parks and Recreation
- Training Officer – Fire

The addition of the City Attorney position to the Office of the City Manager beginning April 1, 2027 will create one full-time attorney position in-house, while still maintaining a legal retainer with Davidson, Davidson, Umbach & Forbus due to the volume of routine legal work. The legal retainer covers day-to-day legal services for the City including the City Prosecutor. Litigation is mainly handled through the Alabama Municipal Insurance Corporation. Outside counsel is also utilized for key legal specialty areas such as employment law, bond financing, environmental law, economic development agreements, etc.

CAPITAL INVESTMENTS

While the priorities used in developing the updated Mid-Biennium Budget and updated Capital Improvement Plan (CIP) remain the same as during the original adopted FY2026-FY2027 Biennial Budget, this review offers an opportunity to adjust capital budgets based on updated design and construction timelines, realities in the local construction contractor bid environment, unanticipated emergency repairs, and has also allowed us the funding to add a limited number of new projects. For the FY2026-FY2027 Mid-Biennium Budget, recommended adjustments to the General Fund for existing projects include:

- $400,000 in project funds carried-forward from FY2025 into FY2026. These are funds for CIP projects that were not completed in FY2025 and are planned to finish in FY2026;

- $10.5 million shifted from FY2026 to FY2027 based on updated design and construction timelines and City staff's desire to present a realistic view of the CIP; including $1.7 million for the East University Drive Culvert Replacement at Summertrees Drive, $1.4 million for the Outer Loop Design from Richland Road to Mrs. James Road, $1.3 million of the FY2026 Resurfacing and Restriping, $880,000 for the General Fund portion of the Beehive Road Widening, $700,000 for the North College Street and Drake Avenue Intersection Improvements, $600,000 for the Safety and Function Modifications to City Hall, $500,000 from the FY2026 allotment of the annual Storm Sewer Rehabilitation Program, and $400,000 from the East University Drive and Opelika Road Intersection Improvements;

- $3.3 million in capital project budget increases in FY2027; including $817,000 for FY2027 Sidewalk projects, $650,000 for replacing the roof of the Engineering Services building, $650,000 for maintenance of the Gay Street Parking Deck, $500,000 for a Traffic Signal Optimization project, $280,000 for replacement of uninterrupted power supply systems at various City facilities, and $250,000 in design budget for a project to realign the sidewalk at Graham McTeer Park;

- The Yarbrough Farms Boulevard Extension project that had been on the later years of the 6-year CIP for long term planning is being pulled forward to begin in FY2026 with $100,00 in that fiscal year, $5.5 million in FY2027, and the remainder of the project budget in fiscal years 2028 through 2029. This project is a new connector road from North Donahue Drive to North College Street for the second Auburn City Schools high school. Also being pulled forward to begin in fiscal 2027 is design and programming for the Police South Precinct project that had been on the 6-year CIP as part of the Public Safety New Facilities project with $1,000,00 of budget in FY2027 and additional budget in FY2028.

The increase to projected revenues, combined with the higher-than-expected beginning fund balance in FY2026 provides the resources and flexibility to consider funding some new projects and prioritized initiatives in addition to the capital projects already scheduled in the 6-year CIP.

Regarding proposed new departmental capital outlay and projects, recommended adjustments for FY2026 include:

- Budget for various projects at Westview Cemetery including $88,360 for ground-penetrating radar scanning, $98,217 for fence replacement, and $18,200 for irrigation;
- $248,876 for four expansion Police vehicles and upfitting that had been listed as conditional capital outlay in the Biennial Budget document;
- $125,796 for two replacement Police vehicles and upfitting.
- Regarding proposed new departmental capital outlay and projects, recommended adjustments for FY2027 include:
- $500,000 for a truck wash station to be used for vehicles in the City Fleet;
- Further budget for various projects at Westview Cemetery including $40,000 for cemetery plotting, $80,000 for a maintenance barn, and $26,810 for a parking lot project;
- Four outlay items that had been listed as conditional for Public Works; $380,000 for a street sweeper, $195,000 for a backhoe, $105,000 for a 4 wheel drive crew cab chassis truck, and $68,000 for a trailer mounted wood chipper;
- $185,609 in additional budget for the currently budgeted 911 call taking software and hardware replacement;
- $160,000 in General Fund budget combined with a $200,000 grant for a rapid response truck for the Fire Department.

Additionally, FY2027 budgeted items for the new Boykin-Donahue Library are being pulled forward into FY2026. This includes the five self-check kiosks ($60,000), the nine RFID gates ($70,000), and the exterior book bin ($10,000). Also, the $300,000 budgeted for Public Safety radio upgrades in fiscal 2026 is being carried forward to fiscal 2027.

Lastly, several of the projects listed on the Capital Improvement Plan are shown as funded by current or planned borrowing. Mid-Biennium changes to proposed debt-funded projects in FY2026 and FY2027 include revised borrowing and debt service schedules based on updated project schedules and combining two proposed debt issuances into one. Overall, we have $55.3 million as an anticipated debt issuance for the Dean Road and Opelika Road Intersection Improvements project, the North Donahue Widening from Shug Jordan Parkway to Saugahatchee Creek, the

North Donahue Drive and Farmville Road Intersection Improvements project, Richland Park, and the Moores Mill Road Widening from Grove Hill Road to Bent Brooke Drive.

The fully updated 6-Year Capital Improvement Plan can be found starting on page 57 of this document.

SIGNIFICANT CHANGES

There are several other significant changes that I am proposing in the Mid-Biennium budget. In this section I have outlined fiscally material items that are not listed above.
For the General Fund, the following items are proposed to be included in this Mid-Biennium Budget:

- $4.0 million for the FY2026 property acquisition for the Duck Samford Baseball Expansion project;
- An increase of $1.8 million in FY2026 and $1.0 million in FY2027 for the City's self-insurance fund;
- A decrease of $724,063 in FY2027 to the appropriation to Auburn City Schools. This represents Auburn City Schools proportionate share of the revised decrease to sales and use tax revenue for that year;
- An increase of $300,000 in FY2026 for unbudgeted payouts to staff for annual and sick leave;
- The initial funding in FY2027 of a commitment agreement with the Auburn Housing Authority of $221,875 annually for eight years for the redevelopment of 56 housing units.

SUMMARY

In summary, these adjustments are recommended with consideration given to the priorities of our citizens and City Council, as well as a thorough evaluation of our financial resources and obligations. The table below, FY2026 – FY2027 Proposed Mid-Biennium Budget, shows the original adopted biennial budget, updated projected Mid-Biennium budget and summary of variances between the Biennial and the Mid-Biennium budgets.

As mentioned earlier, it is important to note that we remain above the targeted 25% net ending fund balance ratio in both fiscal years of the Proposed Mid-Biennium Budget.

While we continue to hold operating costs to a minimum, increases in some operating budgets and staffing levels are proposed to allow the organization to maintain quality public services for our rapidly growing community.

The table above shows that the majority of proposed adjustments for both fiscal years are related

	Original Biennial Budget		Projected FY2026		Projected FY2027	
	FY2026	FY2027	Updates	FY2026	Updates	FY2027
Beginning Fund Balances	104,358,414	89,483,064	16,177,733	120,536,147		116,747,309
Prior Period Adjustment						
Beginning Fund Balances	104,358,414	89,483,064		120,536,147		116,747,309
Revenues	157,924,502	161,789,785	2,588,032	160,512,534	(1,403,167)	160,386,618
Other Financing Sources (OFS)	1,011,250	1,017,250	3,326,000	4,337,250	2,625,124	3,642,374
Total Revenues & OFS	158,935,752	162,807,035	5,914,032	164,849,784	1,221,957	164,028,992
Total Available Resources	263,294,166	252,290,099	5,914,032	285,385,931	1,221,957	280,776,301
Expenditures						
Operating						
Departmental	92,637,111	97,219,742	287,003	92,924,114	679,905	97,899,647
Non-Department Operations	7,264,350	7,264,350	4,638,626	11,902,976	300,000	7,564,350
Outside Agency Support	2,913,317	2,936,007	-	2,913,317	256,875	3,192,882
Debt Service	10,317,854	10,011,483	441,743	10,759,597	471,363	10,482,846
Total Operating	113,132,632	117,431,582	5,367,372	118,500,004	1,708,143	119,139,725
Capital Outlay & Projects						
Departmental Capital Outlay	4,598,261	5,951,527	2,571,409	7,169,670	4,458,798	10,410,325
Department Projects	50,000	50,000	-	50,000	-	50,000
General Operations	-	-		-		-
Project Operations	28,215,709	17,452,140	(14,671,261)	13,544,448	18,417,266	35,869,406
Total Capital Outlay & Projects	32,863,970	23,453,667	(12,099,852)	20,764,118	22,876,064	46,329,731
Total Expenditures	145,996,602	140,885,249	(6,732,480)	139,264,122	24,584,207	165,469,456
Other Financing Uses (OFU)						
Auburn City Schools	22,547,500	23,224,063	-	22,547,500	(724,063)	22,500,000
Transfers	5,267,000	4,030,250	1,560,000	6,827,000	2,200,000	6,230,250
Total Other Financing Uses	27,814,500	27,254,313	1,560,000	29,374,500	1,475,937	28,730,250
Total Expenditures & Uses	173,811,102	168,139,562	(5,172,480)	168,638,622	26,060,144	194,199,706
Ending Fund Balances	89,483,064	84,150,537	11,086,512	116,747,309	(24,838,187)	86,576,595
Less: Permanent Reserve	4,652,728	4,675,991	-	4,652,728	-	4,675,991
Net Ending Fund Balances (NEFB)	84,830,336	79,474,545	11,086,512	112,094,581	(24,838,187)	81,900,604
Surplus/(Deficit)	(19,528,078)	(10,008,519)	11,086,512	(8,441,566)	(24,838,187)	(34,846,705)
NEFB as % of Exp & OFU	48.81%	47.27%		66.47%		42.17%

to increased capital investment. These investments are recommended based not only on new opportunities and changing conditions in our growing community, but also on their alignment with key strategic plans that have been adopted by the Council.

OUTLOOK FOR FY2027 & BEYOND

The Mid-Biennium Review process began in early May 2026. Since that time, City staff from several departments have spent considerable time evaluating available capacity in our resources to accommodate any new projects or initiatives that may be considered. This includes not just available funding, but project design timelines, staff capacity, and the ability of our local contractor pool to handle the volume of projects proposed. Proposed adjustments are prioritized alongside expenditures already in the budget and may be moved ahead or beyond the budget scope, and projections are developed for the full horizon of the CIP. In addition, staff has worked diligently to scrutinize the City's debt capacity to plan for future borrowings related to some of the larger capital investments.

The following table shows the Mid-Biennium Budget Projections through FY2031 for the General Fund and includes projections for the remainder of the CIP term. As continues to be the City's practice, projections are realistic for expenditures and appropriately conservative for revenues. Staff is confident that the proposed budget continues to adhere to our long-standing tradition of fiscal sustainability and represents a reasonable and responsible approach to bringing our residents the necessary services, infrastructure, and facilities they expect.

IN CLOSING

	Projected FY2026	Projected FY2027	Projections			
	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Fund Balances	120,536,147	116,747,309	86,576,595	65,985,497	57,996,189	52,935,143
Prior Period Adjustment						
Beginning Fund Balances	120,536,147	116,747,309	86,576,595	65,985,497	57,996,189	52,935,143
Revenues	160,512,534	160,386,618	166,802,083	173,474,166	182,147,874	191,255,268
Other Financing Sources (OFS)	4,337,250	3,642,374	1,217,250	1,217,250	1,217,250	1,217,250
Total Revenues & OFS	164,849,784	164,028,992	168,019,333	174,691,416	183,365,124	192,472,518
Total Available Resources	285,385,931	280,776,301	254,595,928	240,676,913	241,361,313	245,407,661
Expenditures						
Operating						
Departmental	92,924,114	97,899,647	102,479,629	107,603,611	113,233,792	118,895,481
Non-Department Operations	11,902,976	7,564,350	7,942,568	8,339,696	8,756,681	9,194,515
Outside Agency Support	2,913,317	3,192,882	3,192,882	3,192,882	3,192,882	3,192,882
Debt Service	10,759,597	10,482,846	12,901,645	14,467,285	14,569,386	14,832,727
Total Operating	118,500,004	119,139,725	126,516,724	133,603,474	139,752,740	146,115,605
Capital Outlay & Projects						
Departmental Capital Outlay	7,169,670	10,410,325	4,000,000	4,000,000	4,000,000	4,000,000
Department Projects	50,000	50,000	50,000	50,000	50,000	50,000
General Operations	-	-	-	-	-	-
Project Operations	13,544,448	35,869,406	31,063,457	17,588,000	16,716,000	12,785,000
Total Capital Outlay & Projects	20,764,118	46,329,731	35,113,457	21,638,000	20,766,000	16,835,000
Total Expenditures	139,264,122	165,469,456	161,630,181	155,241,474	160,518,740	162,950,605
Other Financing Uses (OFU)						
Auburn City Schools	22,547,500	22,500,000	22,950,000	23,409,000	23,877,180	24,354,724
Transfers	6,827,000	6,230,250	4,030,250	4,030,250	4,030,250	4,030,250
Total Other Financing Uses	29,374,500	28,730,250	26,980,250	27,439,250	27,907,430	28,384,974
Total Expenditures & Uses	168,638,622	194,199,706	188,610,431	182,680,724	188,426,170	191,335,578
Ending Fund Balances	116,747,309	86,576,595	65,985,497	57,996,189	52,935,143	54,072,083
Less: Permanent Reserve	4,652,728	4,675,991	4,699,371	4,722,868	4,746,483	4,770,215
Net Ending Fund Balances (NEFB)	112,094,581	81,900,604	61,286,125	53,273,321	48,188,661	49,301,868
Surplus/(Deficit)	(8,441,566)	(34,846,705)	(25,290,470)	(12,712,176)	(9,807,528)	(3,633,275)
NEFB as % of Exp & OFU	66.47%	42.17%	32.49%	29.16%	25.57%	25.77%

The Mid-Biennium Budget review process does not create a new budget but affords an opportunity to adjust the existing budget to reflect recent realities and to adapt to changes in priorities or objectives, as well as other opportunities for capital investments that may not have been available when the original budget was developed. As always, our recommendations for capital and service investments are rooted in long-term strategic plans, based on priorities and desires communicated by our City Council and residents. We are fortunate to have a citizenry and governing body that has been steadfast in their priorities, making the current adjustments a relatively straightforward process.

The continued commitment to operating a fiscally sound local government allows the City of Auburn to continue to move forward in providing quality public services at a level commensurate with the demands of our residents. The staff and I welcome any questions or comments you may have about the recommended budget adjustments and proposed FY2026-FY2027 Mid-Biennium Budget.

Sincerely,

Megan McGowen Crouch
City Manager

OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/EXPENSES

ALL BUDGETED FUNDS BY FUND TYPE - FY2026

	Governmental Funds				Proprietary Funds			Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Sewer Fund	Solid Waste Mgmt. Fund	Public Park & Recreation Board	All Budgeted Funds
	$	$	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2025	**120,536,147**	**1,687,831**	**80,797,355**	**16,270,115**	**90,605,569**	**2,212,754**	**3,038,444**	**315,148,215**
Revenues	160,512,534	1,303,000	36,154,326	10,265,800	16,873,450	8,594,300	566,020	234,269,430
Other financing sources (OFS)	4,337,250	11,727,512	215,205,740	40,845,500	-	325,000	557,000	272,998,002
Total available resources	**164,849,784**	**13,030,512**	**251,360,066**	**51,111,300**	**16,873,450**	**8,919,300**	**1,123,020**	**507,267,432**
Expenditures/expenses	139,264,122	13,593,312	10,751,305	48,974,006	21,070,059	9,322,340	1,459,073	244,434,217
Other financing uses (OFU)	29,374,500	-	91,412,725	-	86,250	100,000	-	120,973,475
Total expenditures/expenses & OFU	**168,638,622**	**13,593,312**	**102,164,030**	**48,974,006**	**21,156,309**	**9,422,340**	**1,459,073**	**365,407,692**
Change in fund equity	(3,788,838)	(562,800)	149,196,036	2,137,294	(4,282,859)	(503,040)	(336,053)	141,859,740
Budgeted ending fund equity, 09.30.2026	**116,747,309**	**1,125,031**	**229,993,392**	**18,407,409**	**86,322,710**	**1,709,714**	**2,702,391**	**457,007,955**

ALL BUDGETED FUNDS BY FUND TYPE - FY2027

	Governmental Funds				Proprietary Funds			Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Sewer Fund	Solid Waste Mgmt. Fund	Public Park & Recreation Board	All Budgeted Funds
	$	$	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2026	**116,747,309**	**1,125,031**	**229,993,392**	**18,407,409**	**86,322,710**	**1,709,714**	**2,702,391**	**457,007,955**
Revenues	160,386,618	1,093,000	37,257,550	10,624,000	15,499,250	8,978,557	766,000	234,604,975
Other financing sources (OFS)	3,642,374	11,820,200	101,000,000	-	-	-	446,500	116,909,074
Total available resources	**164,028,992**	**12,913,200**	**138,257,550**	**10,624,000**	**15,499,250**	**8,978,557**	**1,212,500**	**351,514,049**
Expenditures/expenses	165,469,456	11,347,300	36,069,341	8,151,601	37,841,331	8,985,679	1,543,032	269,407,740
Other financing uses (OFU)	28,730,250	-	177,369,758	-	86,250	100,000	-	206,286,258
Total expenditures/expenses & OFU	**194,199,706**	**11,347,300**	**213,439,099**	**8,151,601**	**37,927,581**	**9,085,679**	**1,543,032**	**475,693,998**
Change in fund equity	(30,170,714)	1,565,900	(75,181,549)	2,472,399	(22,428,331)	(107,122)	(330,532)	(124,179,949)
Budgeted ending fund equity, 09.30.2027	**86,576,595**	**2,690,931**	**154,811,843**	**20,879,808**	**63,894,379**	**1,602,592**	**2,371,859**	**332,828,006**

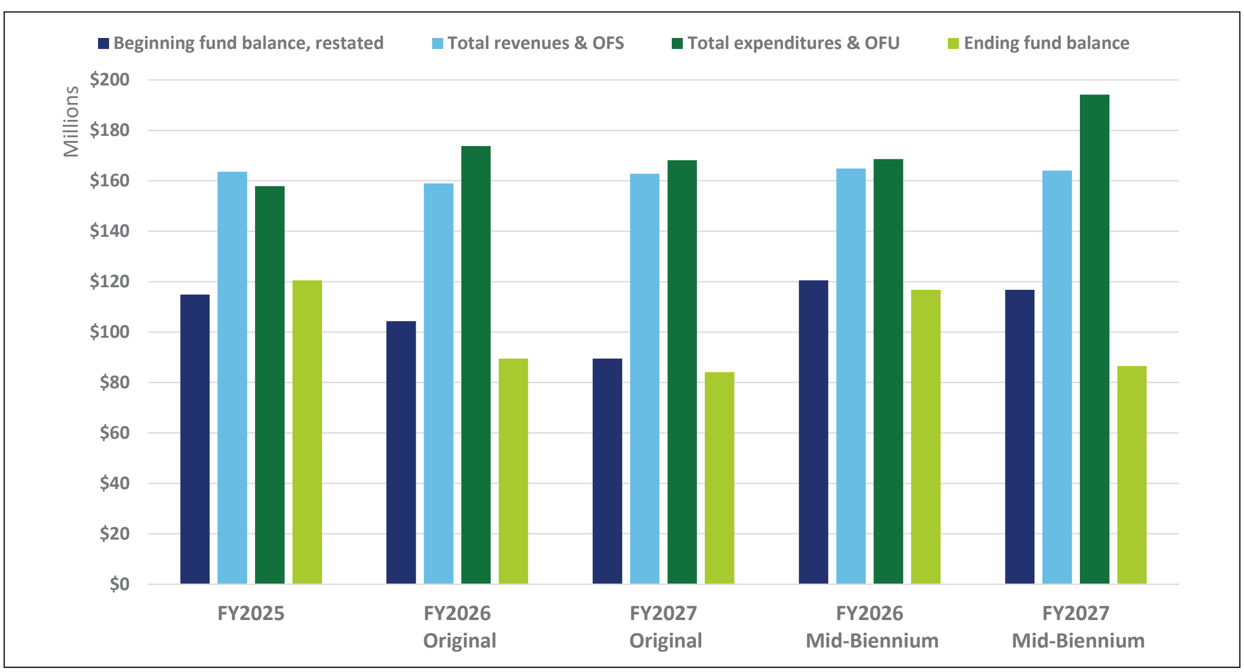
AUBURN
ALABAMA

GENERAL FUND

OVERVIEW OF CHANGES IN FUND BALANCE

The City Council's approach to determining the level of fund balance to be maintained in the City's General Fund is two-fold: 1) a strong fiscal administration and budget monitoring process that enables a timely management response to changing economic conditions; and 2) commitment to a taxation level that will support the provision of services and facilities, as well as provide a sufficient reserve. In 2001, the Council created a permanent reserve, to be used only in times of natural disaster or significant, unexpected economic stress. Management strives to maintain a fund balance (less the permanent reserve) that is 25% of expenditures. Maintaining strong reserves is a strategy that has worked well over the years. This approach helped to mitigate the effects of the 2008 recession and the COVID-19 pandemic.

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**114,326,448**	**104,358,414**	**89,483,064**	**120,536,147**	**116,747,309**
Prior period adjustment[1]	**530,783**	**-**	**-**	**-**	**-**
Beginning fund balance, restated	**114,857,231**	**104,358,414**	**89,483,064**	**120,536,147**	**116,747,309**
Revenues	157,174,123	157,924,502	161,789,785	160,512,534	160,386,618
Other financing sources (OFS)	6,408,688	1,011,250	1,017,250	4,337,250	3,642,374
Total revenues & OFS	**163,582,811**	**158,935,752**	**162,807,035**	**164,849,784**	**164,028,992**
Expenditures	121,105,418	145,996,602	140,885,249	139,264,122	165,469,456
Other financing uses (OFU)	36,798,476	27,814,500	27,254,313	29,374,500	28,730,250
Total expenditures & OFU	**157,903,894**	**173,811,102**	**168,139,562**	**168,638,622**	**194,199,706**
Excess (deficit) of revenues & OFS over expenditures & OFU	5,678,917	(14,875,350)	(5,332,527)	(3,788,838)	(30,170,714)
Ending fund balance	**120,536,147**	**89,483,064**	**84,150,537**	**116,747,309**	**86,576,595**
Less: permanent reserve	4,659,700	4,652,728	4,675,991	4,652,728	4,675,991
Net ending fund balance	**115,876,447**	**84,830,336**	**79,474,545**	**112,094,581**	**81,900,604**
Net ending fund balance as a % of expenditures & OFU	73.4%	48.8%	47.3%	66.5%	42.2%



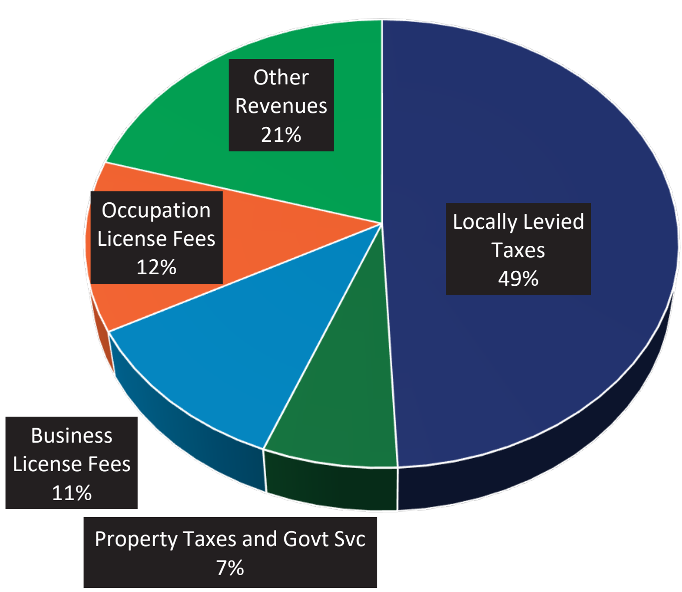
1 In FY2024, a prepaid software subscription was recorded as an expenditure before the period of service. During FY2025, the City adjusted the expenditure to a prepaid account and then reclassed it to match the period of service.

GENERAL FUND REVENUES

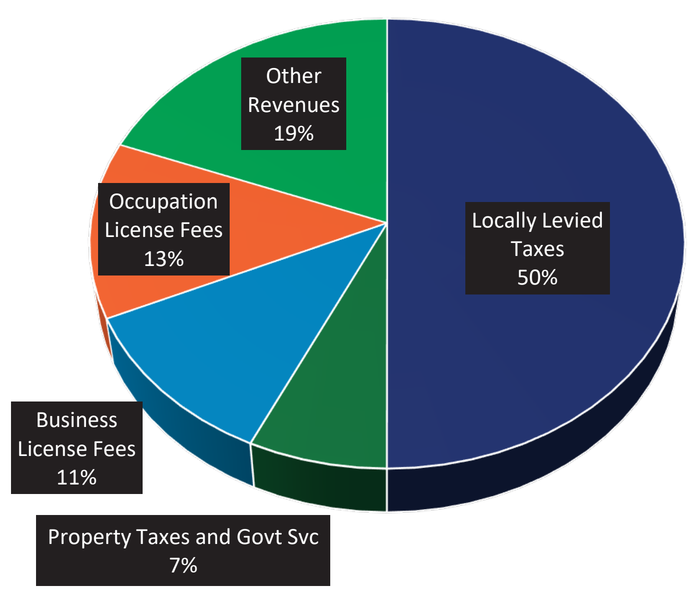
REVENUES AND OTHER FINANCING SOURCES

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
Budgeted revenues	$	$	$	%	$	$	$	%	$
Sales and use tax	69,203,852	72,152,000	(1,152,000)	-1.60%	71,000,000	74,317,000	(2,317,000)	-3.12%	72,000,000
Other locally levied taxes	7,833,560	8,378,500	136,300	1.63%	8,514,800	8,586,300	136,700	1.59%	8,723,000
Total locally levied taxes	77,037,413	80,530,500	(1,015,700)	-1.26%	79,514,800	82,903,300	(2,180,300)	-2.63%	80,723,000
Property taxes and government services fees	10,390,650	10,690,000	219,000	2.05%	10,909,000	10,977,000	226,000	2.06%	11,203,000
State shared taxes	10,146,293	10,400,400	373,000	3.59%	10,773,400	10,771,800	204,000	1.89%	10,975,800
Total taxes	97,574,355	101,620,900	(423,700)	-0.42%	101,197,200	104,652,100	(1,750,300)	-1.67%	102,901,800
Business license fees	18,184,875	18,356,000	(136,000)	-0.74%	18,220,000	18,862,760	(682,530)	-3.62%	18,180,230
Occupation license fees	20,333,012	19,885,180	-	0.00%	19,885,180	20,481,735	-	0.00%	20,481,735
Other licenses and permits	2,541,709	2,320,300	729,700	31.45%	3,050,000	2,320,300	(120,300)	-5.18%	2,200,000
Total licenses and permits	41,059,596	40,561,480	593,700	1.46%	41,155,180	41,664,795	(802,830)	-1.93%	40,861,965
Fines and court fees	1,499,323	1,502,500	(45,000)	-3.00%	1,457,500	1,502,500	-	0.00%	1,502,500
Public safety charges[1]	7,470,571	7,514,861	380,000	5.06%	7,894,861	7,832,104	130,000	1.66%	7,962,104
Other charges for services	3,502,254	3,302,241	390,450	11.82%	3,692,691	3,317,228	375,463	11.32%	3,692,691
Investment income	3,616,425	1,801,820	1,300,000	72.15%	3,101,820	1,800,358	500,000	27.77%	2,300,358
Other miscellaneous revenue	2,451,600	1,620,700	392,582	24.22%	2,013,282	1,020,700	144,500	14.16%	1,165,200
Total budgeted revenues	**157,174,123**	**157,924,502**	**2,588,032**	**1.64%**	**160,512,534**	**161,789,785**	**(1,403,167)**	**-0.87%**	**160,386,618**
Other financing sources (OFS)									
Proceeds of debt for leases[2]	-	-	800,000	N/A	800,000	-	2,425,124	N/A	2,425,124
Proceeds of debt subscriptions[2]	5,206,750	-	1,300,000	N/A	1,300,000	-	-	N/A	-
Transfers in from other funds	1,201,938	1,011,250	1,226,000	121.24%	2,237,250	1,017,250	200,000	19.66%	1,217,250
Total budgeted OFS	**6,408,688**	**1,011,250**	**3,326,000**	**328.90%**	**4,337,250**	**1,017,250**	**2,625,124**	**258.06%**	**3,642,374**
Total budgeted revenues & OFS	**163,582,811**	**158,935,752**	**5,914,032**	**3.72%**	**164,849,784**	**162,807,035**	**1,221,957**	**0.75%**	**164,028,992**

FISCAL YEAR 2026



FISCAL YEAR 2027



1 Includes Auburn University Public Safety contract.
2 The City implemented Governmental Accounting Standards Board Statement 87, Leases, in fiscal 2022. The City implemented Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements, in fiscal 2023.

GENERAL FUND EXPENDITURES

EXPENDITURES (COMPARATIVE DETAIL)

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Administrative Services									
City Council	289,666	350,639	-	0.00%	350,639	380,042	-	0.00%	380,042
Office of the City Manager	1,467,822	1,556,200	-	0.00%	1,556,200	1,604,187	150,147	9.36%	1,754,334
Human Resources									
Human Resources	1,276,651	1,771,876	-	0.00%	1,771,876	1,632,882	-	0.00%	1,632,882
Risk Management	1,023,912	1,630,928	-	0.00%	1,630,928	1,630,928	-	0.00%	1,630,928
Information Technology									
Information Technology	2,996,482	3,104,411	1,079,720	34.78%	4,184,131	2,960,075	2,284,773	77.19%	5,244,848
GIS	1,018,930	1,185,018	127,942	10.80%	1,312,960	1,236,841	(66,600)	-5.38%	1,170,241
Finance	2,058,610	2,240,588	-	0.00%	2,240,588	2,330,832	-	0.00%	2,330,832
Economic Development	1,286,411	1,563,684	-	0.00%	1,563,684	1,618,507	-	0.00%	1,618,507
Judicial	1,241,259	1,403,650	-	0.00%	1,403,650	1,453,405	17,600	1.21%	1,471,005
Total Administrative Services	**12,659,744**	**14,806,995**	**1,207,662**	**8.16%**	**16,014,657**	**14,847,700**	**2,385,920**	**16.07%**	**17,233,620**
Development Services									
Administration	411,764	943,792	157,483	16.69%	1,101,275	951,326	122,694	12.90%	1,074,020
Planning Services	856,993	1,285,027	-	0.00%	1,285,027	1,319,493	-	0.00%	1,319,493
Inspection Services	1,695,492	2,052,792	(122,890)	-5.99%	1,929,902	2,150,054	(124,493)	-5.79%	2,025,561
Community Services	735,926	863,723	95,942	11.11%	959,665	887,435	101,978	11.49%	989,413
Engineering Services	3,548,896	4,342,647	32,580	0.75%	4,375,227	4,188,604	-	0.00%	4,188,604
Total Development Services	**7,249,072**	**9,487,981**	**163,116**	**1.72%**	**9,651,096**	**9,496,912**	**100,179**	**1.05%**	**9,597,091**
Public Services									
Administration	243,549	266,812	-	0.00%	266,812	273,523	-	0.00%	273,523
Public Works									
Administration	686,749	783,027	-	0.00%	783,027	813,003	-	0.00%	813,003
Facilities Maintenance	1,172,712	2,036,070	-	0.00%	2,036,070	1,902,336	651,000	34.22%	2,553,336
Construction	1,459,425	1,311,954	-	0.00%	1,311,954	1,202,646	300,000	24.94%	1,502,646
Maintenance	1,183,744	1,539,034	-	0.00%	1,539,034	1,636,028	-	0.00%	1,636,028
Landscape and Sustainability	3,317,962	3,943,066	-	0.00%	3,943,066	3,593,039	448,000	12.47%	4,041,039
Environmental Services									
Administration	253,713	318,711	-	0.00%	318,711	323,354	-	0.00%	323,354
Animal Control	632,079	740,725	-	0.00%	740,725	791,961	-	0.00%	791,961
Fleet Services	1,725,652	2,166,721	-	0.00%	2,166,721	2,218,757	42,000	1.89%	2,260,757
Library	3,016,424	3,839,309	333,589	8.69%	4,172,899	4,952,285	(310,000)	-6.26%	4,642,285
Parks and Recreation									
Administration	1,936,900	2,640,978	-	0.00%	2,640,978	2,679,659	320,746	11.97%	3,000,405
Programs	2,982,902	4,055,539	-	0.00%	4,055,539	4,184,944	20,040	0.48%	4,204,984
Parks and Facilities	5,310,296	5,650,630	204,777	3.62%	5,855,407	5,831,098	290,990	4.99%	6,122,088
Athletics	794,385	1,052,394	-	0.00%	1,052,394	1,077,592	4,000	0.37%	1,081,592
Total Public Services	**24,716,493**	**30,344,971**	**538,366**	**1.77%**	**30,883,337**	**31,480,226**	**1,766,776**	**5.61%**	**33,247,002**
Public Safety Services									
Public Safety									
Administration	2,605,772	3,461,535	(300,000)	-8.67%	3,161,535	3,142,073	300,000	9.55%	3,442,073
Emergency Mgmt/Comm	1,794,223	2,225,553	-	0.00%	2,225,553	2,504,356	196,859	7.86%	2,701,215
Police	20,912,146	23,310,584	1,051,378	4.51%	24,361,962	24,252,978	(96,412)	-0.40%	24,156,566
Fire	12,952,061	13,647,753	197,890	1.45%	13,845,643	14,497,025	485,381	3.35%	14,982,405
Total Public Safety Services	**38,264,202**	**42,645,425**	**949,268**	**2.23%**	**43,594,693**	**44,396,432**	**885,828**	**2.00%**	**45,282,260**
Total Departmental	**82,889,511**	**97,285,372**	**2,858,412**	**2.94%**	**100,143,784**	**100,221,269**	**5,138,703**	**5.13%**	**105,359,972**
Non-departmental									
General Operations	13,673,834	7,264,350	4,638,626	63.85%	11,902,976	10,264,350	300,000	2.92%	10,564,350
Project Operations	8,685,330	19,828,775	(12,498,085)	-63.03%	7,330,690	11,667,140	15,393,866	131.94%	27,061,006
Parks & Rec. Project Operations	2,407,775	4,781,934	(955,000)	-19.97%	3,826,934	3,435,000	203,400	5.92%	3,638,400
Public Works Project Operations	885,135	3,605,000	(1,218,176)	-33.79%	2,386,824	2,350,000	2,820,000	120.00%	5,170,000
Outside Agencies Funding	2,476,914	2,913,317	-	0.00%	2,913,317	2,936,007	256,875	8.75%	3,192,882
Transfers to Component Units	24,043,476	24,739,500	60,000	0.24%	24,799,500	25,004,313	(724,063)	-2.90%	24,280,250
Transfers to Other Funds	12,755,000	3,075,000	1,500,000	48.78%	4,575,000	2,250,000	2,200,000	97.78%	4,450,000
Debt Service	10,086,920	10,317,854	441,743	4.28%	10,759,597	10,011,483	471,363	4.71%	10,482,846
Total Non-departmental	**75,014,383**	**76,525,730**	**(8,030,892)**	**-10.49%**	**68,494,838**	**67,918,293**	**20,921,441**	**30.80%**	**88,839,734**
Total Expenditures	**157,903,894**	**173,811,102**	**(5,172,480)**	**-2.98%**	**168,638,622**	**168,139,562**	**26,060,144**	**15.50%**	**194,199,706**

GENERAL FUND EXPENDITURES

EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2026

Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	$	$	$	$	$	$
Administrative Services						
City Council	110,459	210,180	30,000	-	-	350,639
Office of the City Manager	1,397,900	122,000	36,300	-	-	1,556,200
Human Resources						
Human Resources	1,018,890	540,472	18,000	194,514	-	1,771,876
Risk Management	-	1,630,928	-	-	-	1,630,928
Information Technology						
Information Technology	1,140,870	470,765	1,248,528	1,323,968	-	4,184,131
GIS	805,278	119,759	193,381	194,542	-	1,312,960
Finance	1,912,938	203,800	123,850	-	-	2,240,588
Economic Development	1,484,434	62,750	16,500	-	-	1,563,684
Judicial	1,024,600	310,900	68,150	-	-	1,403,650
Total Administrative Services	**8,895,370**	**3,671,554**	**1,734,709**	**1,713,024**	**-**	**16,014,657**
Development Services						
Administration	825,092	76,050	166,133	34,000	-	1,101,275
Planning Services	851,777	360,000	57,750	-	15,500	1,285,027
Inspection Services	1,599,362	244,140	86,400	-	-	1,929,902
Community Services	618,219	250,416	91,030	-	-	959,665
Engineering Services	3,236,272	487,150	339,375	312,430	-	4,375,227
Total Development Services	**7,130,722**	**1,417,756**	**740,688**	**346,430**	**15,500**	**9,651,096**
Public Services						
Administration	253,612	8,200	5,000	-	-	266,812
Public Works						
Administration	550,577	209,500	22,950	-	-	783,027
Facilities Maintenance	395,570	1,345,000	239,500	56,000	-	2,036,070
Construction	863,854	113,500	184,600	150,000	-	1,311,954
Maintenance	810,434	213,500	165,100	350,000	-	1,539,034
Landscape and Sustainability	2,293,566	702,000	334,000	613,500	-	3,943,066
Environmental Services						
Administration	124,676	122,675	71,360	-	-	318,711
Animal Control	384,467	24,000	78,250	10,600	243,408	740,725
Fleet Services	1,337,802	517,094	233,825	78,000	-	2,166,721
Library	2,543,494	417,015	1,072,389	140,000	-	4,172,899
Parks and Recreation						
Administration	811,968	1,174,317	654,693	-	-	2,640,978
Programs	2,871,898	793,162	390,480	-	-	4,055,539
Parks and Facilities	3,679,909	758,362	858,323	558,813	-	5,855,407
Athletics	828,093	127,901	96,400	-	-	1,052,394
Total Public Services	**17,749,920**	**6,526,226**	**4,406,870**	**1,956,913**	**243,408**	**30,883,337**
Public Safety Services						
Public Safety						
Administration	751,528	2,302,219	107,788	-	-	3,161,535
Emergency Mgmt/Comm	1,850,553	260,500	74,500	40,000	-	2,225,553
Police	19,775,238	1,192,833	1,409,588	1,967,303	17,000	24,361,962
Fire	11,713,715	292,750	643,178	1,196,000	-	13,845,643
Total Public Safety Services	**34,091,034**	**4,048,302**	**2,235,054**	**3,203,303**	**17,000**	**43,594,693**
Total Departmental	**67,867,047**	**15,663,838**	**9,117,321**	**7,219,670**	**275,908**	**100,143,784**
Non-departmental						
General Operations	489,126	7,310,350	89,000	4,014,500	-	11,902,976
Project Operations	-	1,317,177	-	6,013,513	-	7,330,690
Parks & Rec. Project Operations	-	-	-	3,826,934	-	3,826,934
Public Works Project Operations	-	-	-	2,386,824	-	2,386,824
Outside Agencies Funding	-	-	-	-	2,913,317	2,913,317
Transfers to Component Units	-	-	-	-	24,799,500	24,799,500
Transfers to Other Funds	-	-	-	-	4,575,000	4,575,000
Debt Service	-	-	-	-	10,759,597	10,759,597
Total Non-departmental	**489,126**	**8,627,527**	**89,000**	**16,241,771**	**43,047,414**	**68,494,838**
Total Expenditures	**68,356,173**	**24,291,365**	**9,206,321**	**23,461,441**	**43,323,322**	**168,638,622**
As a %	40.5%	14.4%	5.5%	13.9%	25.7%	100.0%

GENERAL FUND EXPENDITURES

EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2027

Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	$	$	$	$	$	$
Administrative Services						
City Council	180,862	169,180	30,000	-	-	380,042
Office of the City Manager	1,591,334	124,000	39,000	-	-	1,754,334
Human Resources						
Human Resources	1,071,977	544,105	16,800	-	-	1,632,882
Risk Management	-	1,630,928	-	-	-	1,630,928
Information Technology						
Information Technology	1,197,054	539,910	1,082,760	2,425,124	-	5,244,848
GIS	851,601	120,090	198,550	-	-	1,170,241
Finance	2,003,182	203,800	123,850	-	-	2,330,832
Economic Development	1,538,657	63,350	16,500	-	-	1,618,507
Judicial	1,077,355	326,400	67,250	-	-	1,471,005
Total Administrative Services	**9,512,023**	**3,721,763**	**1,574,710**	**2,425,124**	**-**	**17,233,620**
Development Services						
Administration	904,270	60,050	109,700	-	-	1,074,020
Planning Services	888,743	365,500	58,750	-	6,500	1,319,493
Inspection Services	1,770,261	173,000	82,300	-	-	2,025,561
Community Services	644,967	250,416	94,030	-	-	989,413
Engineering Services	3,386,229	369,000	339,375	94,000	-	4,188,604
Total Development Services	**7,594,470**	**1,217,966**	**684,155**	**94,000**	**6,500**	**9,597,091**
Public Services						
Administration	260,323	8,200	5,000	-	-	273,523
Public Works						
Administration	574,853	215,200	22,950	-	-	813,003
Facilities Maintenance	416,836	1,304,000	242,500	590,000	-	2,553,336
Construction	904,546	113,500	184,600	300,000	-	1,502,646
Maintenance	957,428	213,500	165,100	300,000	-	1,636,028
Landscape and Sustainability	2,482,539	702,000	327,000	529,500	-	4,041,039
Environmental Services						
Administration	129,319	122,675	71,360	-	-	323,354
Animal Control	405,303	24,000	31,250	88,000	243,408	791,961
Fleet Services	1,467,838	517,094	233,825	42,000	-	2,260,757
Library	3,053,585	611,850	976,850	-	-	4,642,285
Parks and Recreation						
Administration	906,795	1,426,317	667,293	-	-	3,000,405
Programs	2,950,424	846,412	408,149	-	-	4,204,984
Parks and Facilities	3,967,355	858,787	876,523	419,423	-	6,122,088
Athletics	853,291	127,901	100,400	-	-	1,081,592
Total Public Services	**19,330,436**	**7,091,436**	**4,312,800**	**2,268,923**	**243,408**	**33,247,002**
Public Safety Services						
Public Safety						
Administration	782,066	2,252,219	107,788	300,000	-	3,442,073
Emergency Mgmt/Comm	1,944,356	260,500	85,750	410,609	-	2,701,215
Police	20,899,988	1,330,585	1,176,124	732,869	17,000	24,156,566
Fire	12,796,677	283,750	673,178	1,228,800	-	14,982,405
Total Public Safety Services	**36,423,088**	**4,127,054**	**2,042,840**	**2,672,278**	**17,000**	**45,282,260**
Total Departmental	**72,860,015**	**16,158,219**	**8,614,504**	**7,460,325**	**266,908**	**105,359,972**
Non-departmental						
General Operations	115,000	7,360,350	89,000	3,000,000	-	10,564,350
Project Operations	-	1,342,823	-	25,718,183	-	27,061,006
Parks & Rec. Project Operations	-	-	-	3,638,400	-	3,638,400
Public Works Project Operations	-	-	-	5,170,000	-	5,170,000
Outside Agencies Funding	-	-	-	-	3,192,882	3,192,882
Transfers to Component Units	-	-	-	-	24,280,250	24,280,250
Transfers to Other Funds	-	-	-	-	4,450,000	4,450,000
Debt Service	-	-	-	-	10,482,846	10,482,846
Total Non-departmental	**115,000**	**8,703,173**	**89,000**	**37,526,583**	**42,405,978**	**88,839,734**
Total Expenditures	**72,975,015**	**24,861,392**	**8,703,504**	**44,986,908**	**42,672,886**	**194,199,706**
As a %	37.6%	12.8%	4.5%	23.2%	22.0%	100.0%

AUBURN

ALABAMA

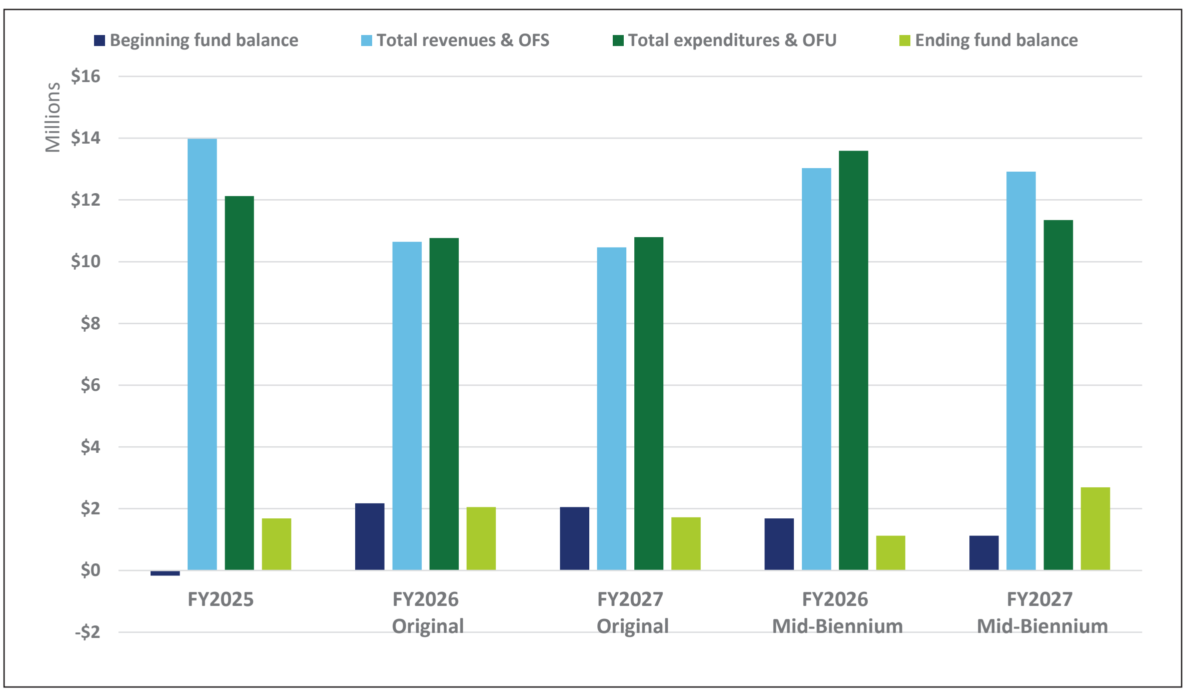
SPECIAL ACTIVITIES OF THE GENERAL FUND

OVERVIEW OF CHANGES IN FUND BALANCE

Special Activities of the General Fund are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

Each budgeted special revenue fund is shown on the following two pages.

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance[1]	**(165,816)**	**2,178,395**	**2,055,595**	**1,687,831**	**1,125,031**
Revenues	2,314,663	1,093,000	1,093,000	1,303,000	1,093,000
Other financing sources (OFS)	11,662,659	9,550,500	9,370,200	11,727,512	11,820,200
Total revenues & OFS	**13,977,322**	**10,643,500**	**10,463,200**	**13,030,512**	**12,913,200**
Expenditures	12,123,676	10,766,300	10,797,300	13,593,312	11,347,300
Total expenditures	**12,123,676**	**10,766,300**	**10,797,300**	**13,593,312**	**11,347,300**
Excess (deficit) of revenues & OFS over expenditures	1,853,646	(122,800)	(334,100)	(562,800)	1,565,900
Ending fund balance	**1,687,831**	**2,055,595**	**1,721,495**	**1,125,031**	**2,690,931**



1 In the Employee Benefit Self-Insurance Fund, claims incurred but not yet paid were accrued as of September 30, 2024, causing beginning fund balance for FY2025 to be negative. These accruals are reversed and settled in the next year.

SPECIAL ACTIVITIES OF THE GENERAL FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	586,293	546,093	183,205	33.55%	729,298	380,093	183,205	48.20%	563,298
Revenues									
Interest	8,164	7,500	-	0.00%	7,500	7,500	-	0.00%	7,500
Claims reimbursement	7,462	500	-	0.00%	500	500	-	0.00%	500
Total revenues	15,626	8,000	-	0.00%	8,000	8,000	-	0.00%	8,000
Other financing sources (OFS)									
Transfers in from other funds	815,000	615,000	-	0.00%	615,000	615,000	-	0.00%	615,000
Total revenues & OFS	830,626	623,000	-	0.00%	623,000	623,000	-	0.00%	623,000
Expenditures									
Claims	465,626	450,000	-	0.00%	450,000	450,000	-	0.00%	450,000
Liability retention	3,576	100,000	-	0.00%	100,000	100,000	-	0.00%	100,000
Premiums	189,097	200,000	-	0.00%	200,000	220,000	-	0.00%	220,000
Legal professional services	13,273	10,000	-	0.00%	10,000	10,000	-	0.00%	10,000
Administration fees	16,050	29,000	-	0.00%	29,000	29,000	-	0.00%	29,000
Total expenditures	687,621	789,000	-	0.00%	789,000	809,000	-	0.00%	809,000
Excess (deficit) of revenues & OFS over expenditures	143,005	(166,000)	-	0.00%	(166,000)	(186,000)	-	0.00%	(186,000)
Ending fund balance	729,298	380,093	183,205	48.20%	563,298	194,093	183,205	94.39%	377,298

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance[1]	(795,803)	1,588,608	(673,770)	-42.41%	914,839	1,631,808	(1,113,770)	-68.25%	518,039
Revenues									
Employer premiums	3,649,687	4,597,700	-	0.00%	4,597,700	4,877,200	-	0.00%	4,877,200
Employee premiums	2,197,972	2,337,800	-	0.00%	2,337,800	2,378,000	-	0.00%	2,378,000
Interest	16,584	70,000	(40,000)	-57.14%	30,000	70,000	-	0.00%	70,000
Claims reimbursement	2,245,103	1,015,000	250,000	24.63%	1,265,000	1,015,000	-	0.00%	1,015,000
Total revenues	8,109,346	8,020,500	210,000	2.62%	8,230,500	8,340,200	-	0.00%	8,340,200
Other financing sources (OFS)									
Proceeds of debt for leases	-	-	427,012	N/A	427,012	-		-	N/A
Transfers in from other funds	5,000,000	2,000,000	1,750,000	87.50%	3,750,000	1,500,000	2,450,000	163.33%	3,950,000
Total revenues & OFS	13,109,346	10,020,500	2,387,012	23.82%	12,407,512	9,840,200	2,450,000	24.90%	12,290,200
Expenditures									
Claims	9,247,227	7,800,000	2,000,000	25.64%	9,800,000	7,800,000	-	0.00%	7,800,000
Premiums	876,038	905,000	350,000	38.67%	1,255,000	915,000	550,000	60.11%	1,465,000
Administration fees	471,990	438,300	50,000	11.41%	488,300	438,300	-	0.00%	438,300
Employee health clinic	803,450	834,000	400,613	48.04%	1,234,613	835,000	(63,886)	-7.65%	771,114
Debt service for leases[2]	-	-	26,399	N/A	26,399	-	63,886	N/A	63,886
Total expenditures	11,398,704	9,977,300	2,827,012	28.33%	12,804,312	9,988,300	550,000	5.51%	10,538,300
Excess (deficit) of revenues & OFS over expenditures	1,710,641	43,200	(440,000)	-1018.52%	(396,800)	(148,100)	1,900,000	-1282.92%	1,751,900
Ending fund balance	914,839	1,631,808	(1,113,770)	-68.25%	518,039	1,483,708	786,230	52.99%	2,269,939

1 In the Employee Benefit Self-Insurance Fund, claims incurred but not yet paid were accrued as of September 30, 2024, causing beginning fund balance for FY2025 to be negative. These accruals are reversed and settled in the next year.

2 The City implemented Governmental Accounting Standards Board Statement 87, Leases, in fiscal 2022. The City implemented Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements, in fiscal 2023.

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget[1]	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget[1]
	$	$	$	%	$	$	$	%	$
Beginning fund balance	**43,694**	**43,694**	**-**	**0.00%**	**43,694**	**43,694**	**-**	**0.00%**	**43,694**
Revenues									
Private funds for projects	36,950	-	-	N/A	-	-	-	N/A	-
Forfeited performance bonds	400	-	-	N/A	-	-	-	N/A	-
Total revenues	**37,350**	**-**	**-**	**N/A**	**-**	**-**	**-**	**N/A**	**-**
Expenditures			-				-		
Projects	37,350	-	-	N/A	-	-	-	N/A	-
Total expenditures	**37,350**	**-**	**-**	**N/A**	**-**	**-**	**-**	**N/A**	**-**
Excess (deficit) of revenues over expenditures	-	-	-	N/A	-	-	-	N/A	-
Ending fund balance	**43,694**	**43,694**	**-**	**0.00%**	**43,694**	**43,694**	**-**	**0.00%**	**43,694**

1 No projects funded by development agreements or special assessments are planned for FY2026 or FY2027.

AUBURN
ALABAMA

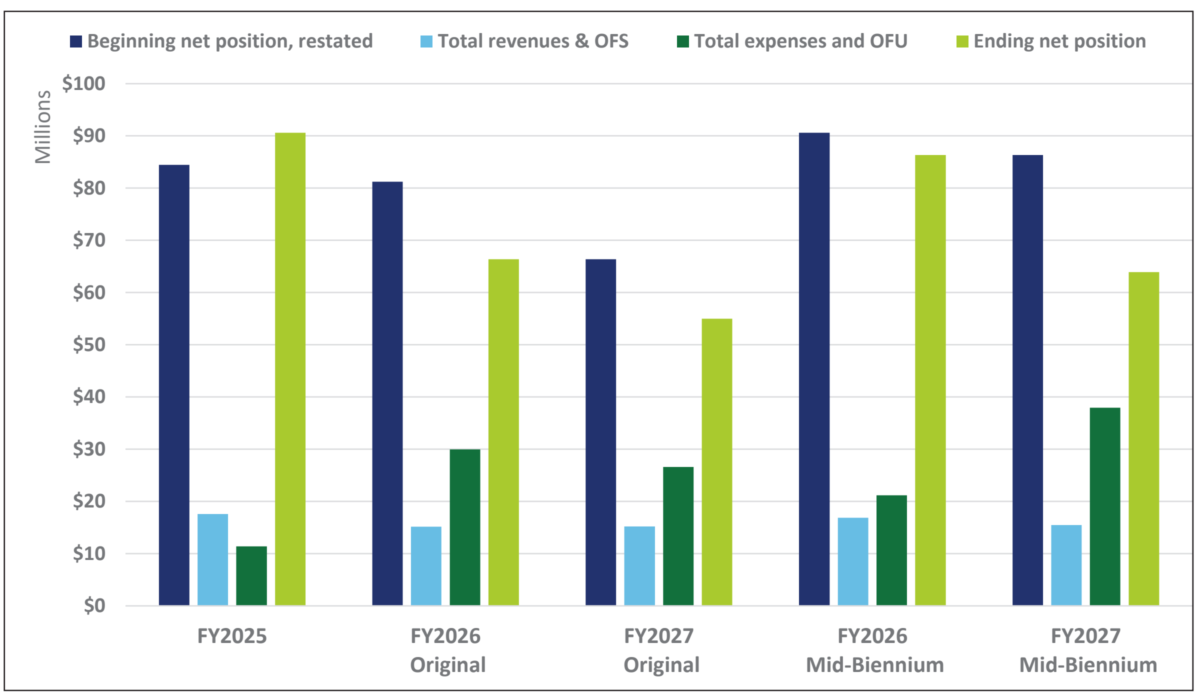
SEWER FUND

OVERVIEW OF CHANGES IN NET POSITION

Enterprise Funds are funds used to account for activities for which a fee is charged to external users for goods or services. Enterprise funds are categorized as proprietary or business-type funds and are accounted for using the full accrual basis.

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

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning net position	84,624,361	81,208,068	66,396,307	90,605,569	86,322,710
Prior period adjustment[1]	(168,191)	-	-	-	-
Beginning net position, restated	84,456,170	81,208,068	66,396,307	90,605,569	86,322,710
Operating revenues	14,417,852	13,991,250	14,244,250	15,360,750	14,244,250
Non-operating revenues	3,148,857	1,168,000	961,000	1,512,700	1,255,000
Total revenues & OFS	17,566,709	15,159,250	15,205,250	16,873,450	15,499,250
Operating expenses	11,341,060	29,884,762	26,524,331	21,070,059	37,841,331
Other financing uses (OFU)	76,250	86,250	86,250	86,250	86,250
Total expenses and OFU	11,417,310	29,971,012	26,610,581	21,156,309	37,927,581
Excess (deficit) of revenues & OFS over expenses	6,149,399	(14,811,762)	(11,405,331)	(4,282,859)	(22,428,331)
Ending net position	90,605,569	66,396,307	54,990,976	86,322,710	63,894,379



1 In FY2025, the City implemented Governmental Accounting Standards Board Statement 101, Compensated Absences. This standard updates the recognition and measurement guidance for compensated absences. Beginning net position was restated to reflect the cumulative effect of this change in accounting standard.

SEWER FUND

REVENUES AND EXPENSES

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning net position	84,624,361	81,208,068	9,397,501	11.57%	90,605,569	66,396,307	19,926,404	30.01%	86,322,710
Prior period adjustment[1]	(168,191)	-	-	N/A	-	-	-	N/A	-
Beginning net position, restated	84,456,170	81,208,068	9,397,501	11.57%	90,605,569	66,396,307	19,926,404	30.01%	86,322,710
Operating revenues									
Charges for service	14,293,294	13,917,000	1,350,000	9.70%	15,267,000	14,170,000	-	0.00%	14,170,000
Reimbursements & contributions	71,250	71,250	19,500	27.37%	90,750	71,250	-	0.00%	71,250
Other revenue	24,323	3,000	-	0.00%	3,000	3,000	-	0.00%	3,000
Total operating revenues	**14,388,866**	**13,991,250**	**1,369,500**	**9.79%**	**15,360,750**	**14,244,250**	**-**	**0.00%**	**14,244,250**
Non-operating revenues									
Sale of surplus assets	45,810	5,000	7,700	154.00%	12,700	5,000	-	0.00%	5,000
Interest	728,329	363,000	337,000	92.84%	700,000	156,000	294,000	188.46%	450,000
Transfer in from General Fund	19,920	-	-	N/A	-	-	-	N/A	-
Change in fair market value of investments	131,623	-	-	N/A	-	-	-	N/A	-
Capital contributions	2,252,160	800,000	-	0.00%	800,000	800,000	-	0.00%	800,000
Total non-operating revenues	**3,177,843**	**1,168,000**	**344,700**	**0**	**1,512,700**	**961,000**	**294,000**	**0**	**1,255,000**
Total revenues	**17,566,709**	**15,159,250**	**1,714,200**	**11.31%**	**16,873,450**	**15,205,250**	**294,000**	**1.93%**	**15,499,250**
Expenses									
Administration									
Personal Services	641,968	690,731	-	0.00%	690,731	725,054	-	0.00%	725,054
Contractual Services	153,797	178,700	-	0.00%	178,700	188,700	-	0.00%	188,700
Commodities	11,198	19,450	-	0.00%	19,450	19,450	-	0.00%	19,450
Total Administration	**806,963**	**888,881**	**-**	**0.00%**	**888,881**	**933,204**	**-**	**0.00%**	**933,204**
Maintenance									
Personal Services	1,194,649	1,566,925	-	0.00%	1,566,925	1,662,997	-	0.00%	1,662,997
Contractual Services	235,564	290,900	-	0.00%	290,900	290,900	-	0.00%	290,900
Commodities	430,823	429,100	-	0.00%	429,100	424,100	-	0.00%	424,100
Capital Outlay	-	264,000	-	0.00%	264,000	162,800	150,000	92.14%	312,800
Total Maintenance	**1,861,035**	**2,550,925**	**-**	**0.00%**	**2,550,925**	**2,540,797**	**150,000**	**5.90%**	**2,690,797**
Line Locating									
Personal Services	67,632	75,565	-	0.00%	75,565	80,650	-	0.00%	80,650
Contractual Services	2,247	7,650	-	0.00%	7,650	7,650	-	0.00%	7,650
Commodities	10,873	22,250	-	0.00%	22,250	22,250	-	0.00%	22,250
Total Line Locating	**80,751**	**105,465**	**-**	**0.00%**	**105,465**	**110,550**	**-**	**0.00%**	**110,550**
Watershed Maintenance									
Personal Services	317,255	358,833	-	0.00%	358,833	379,110	-	0.00%	379,110
Contractual Services	14,839	30,600	-	0.00%	30,600	30,600	-	0.00%	30,600
Commodities	23,663	36,700	-	0.00%	36,700	36,700	-	0.00%	36,700
Total Watershed Maintenance	**355,757**	**426,133**	**-**	**0.00%**	**426,133**	**446,410**	**-**	**0.00%**	**446,410**
Pumping and Treatment									
Contractual Services	3,469,122	3,528,835	-	0.00%	3,528,835	3,604,175	-	0.00%	3,604,175
Commodities	43,360	139,000	-	0.00%	139,000	139,000	-	0.00%	139,000
Capital Outlay	-	17,000	-	0.00%	17,000	-	-	N/A	-
Total Pumping and Treatment	**3,512,482**	**3,684,835**	**-**	**0.00%**	**3,684,835**	**3,743,175**	**-**	**0.00%**	**3,743,175**
General Operations									
General Operations	4,311,261	4,715,761	198,800	4.22%	4,914,561	4,415,761	200,000	4.53%	4,615,761
Capital Outlay[2]	-	75,900	-	0.00%	75,900	-	-	N/A	-
Projects[2]	-	15,340,000	(9,013,503)	-58.76%	6,326,497	11,880,000	10,967,000	92.31%	22,847,000
Transfers	76,250	86,250	-	0.00%	86,250	86,250	-	0.00%	86,250
Debt Service[2]	412,810	2,096,862	-	0.00%	2,096,862	2,454,434	-	0.00%	2,454,434
Total General Operations	**4,800,321**	**22,314,773**	**(8,814,703)**	**-39.50%**	**13,500,070**	**18,836,445**	**11,167,000**	**59.28%**	**30,003,445**
Total expenses and OFU	**11,417,310**	**29,971,012**	**(8,814,703)**	**-29.41%**	**21,156,309**	**26,610,581**	**11,317,000**	**42.53%**	**37,927,581**
Excess (deficit) of revenues & OFS over expenditures	6,149,399	(14,811,762)	10,528,903	-71.08%	(4,282,859)	(11,405,331)	(11,023,000)	96.65%	(22,428,331)
Ending net position	**90,605,569**	**66,396,307**	**19,926,404**	**30.01%**	**86,322,710**	**54,990,976**	**8,903,404**	**16.19%**	**63,894,379**

1 In FY2025, the City implemented Governmental Accounting Standards Board Statement 101, Compensated Absences. This standard updates the recognition and measurement guidance for compensated absences. Beginning net position was restated to reflect the cumulative effect of this change in accounting standard.

2 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation and principal debt service payments are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt service are reflected as expenses for budgetary control purposes. Capital outlays and projects budgeted for FY2026 - FY2027 total $29,843,197. Principal debt payments total $3,441,400. When this is adjusted for, the projected FY2027 ending net position is $97,178,976.

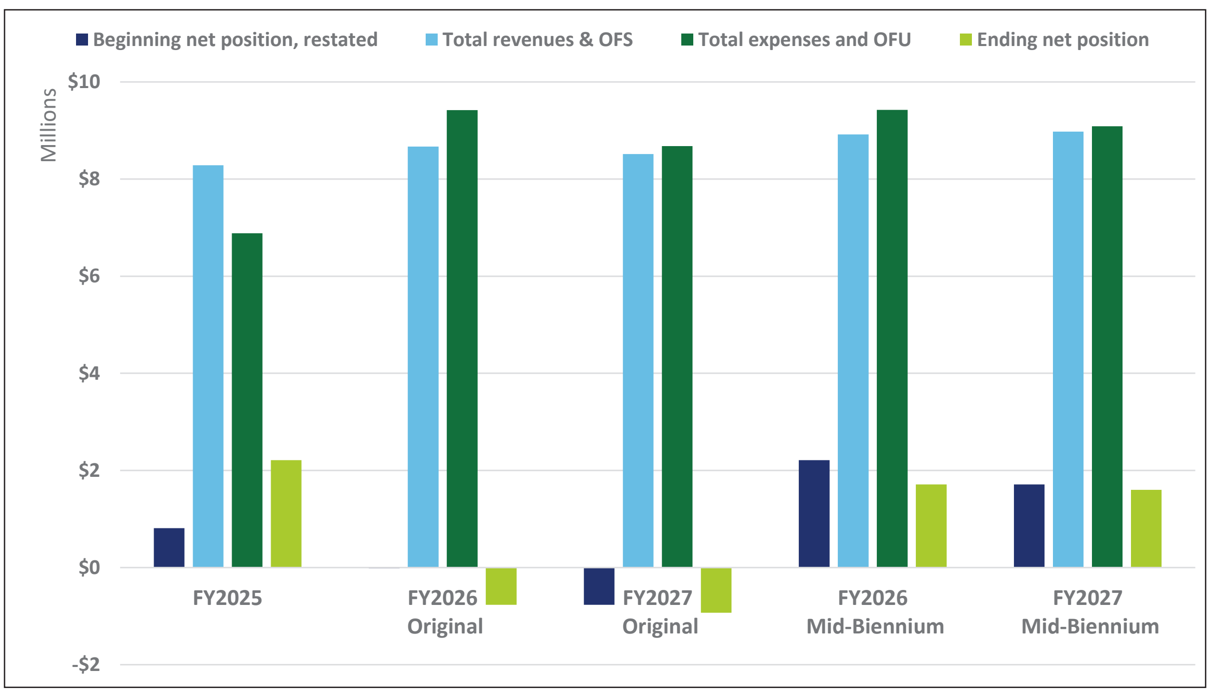
SOLID WASTE MANAGEMENT FUND

OVERVIEW OF CHANGES IN NET POSITION

Enterprise Funds are funds used to account for activities for which a fee is charged to external users for goods or services. Enterprise funds are categorized as proprietary or business-type funds and are accounted for using the full accrual basis.

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

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning net position	1,176,584	(17,442)	(765,726)	2,212,754	1,709,714
Prior period adjustment[1]	(364,656)	-	-	-	-
Beginning net position, restated	811,928	(17,442)	(765,726)	2,212,754	1,709,714
Operating revenues	8,283,422	8,669,300	8,513,600	8,919,300	8,978,557
Non-operating revenues	-	-	-	-	-
Total revenues & OFS	8,283,422	8,669,300	8,513,600	8,919,300	8,978,557
Operating expenses	6,827,596	9,317,584	8,577,222	9,322,340	8,985,679
Other financing uses (OFU)	55,000	100,000	100,000	100,000	100,000
Total expenses and OFU	6,882,596	9,417,584	8,677,222	9,422,340	9,085,679
Excess (deficit) of revenues & OFS over expenses	1,400,826	(748,284)	(163,622)	(503,040)	(107,122)
Ending net position	2,212,754	(765,726)	(929,348)	1,709,714	1,602,592



1 In FY2025, the City implemented Governmental Accounting Standards Board Statement 101, Compensated Absences. This standard updates the recognition and measurement guidance for compensated absences. Beginning net position was restated to reflect the cumulative effect of this change in accounting standard.

2 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays and projects are reflected as expenses for budgetary control purposes. Capital outlays and projects budgeted for FY2026 - FY2027 total $2,632,985. When this is adjusted for, the projected FY2027 ending net position is $4,235,577.

SOLID WASTE MANAGEMENT FUND

REVENUES AND EXPENSES

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning net position	**1,176,584**	**(17,442)**	**2,230,196**	**12786.50%**	**2,212,754**	**(765,726)**	**2,475,440**	**323.28%**	**1,709,714**
Prior period adjustment[1]	**(364,656)**	**-**	**-**	**N/A**	**-**	**-**	**-**	**N/A**	**-**
Beginning net position, restated	**811,928**	**(17,442)**	**2,230,196**	**12786.50%**	**2,212,754**	**(765,726)**	**2,475,440**	**323.28%**	**1,709,714**
Operating revenues									
Charges for service	6,222,832	8,316,300	250,000	3.01%	8,566,300	8,482,600	250,000	2.95%	8,732,600
Recycling revenue	40,796	15,000	-	0.00%	15,000	15,000	-	0.00%	15,000
Grants	-	-	-	N/A	-	-	214,957	N/A	214,957
Other revenue	3,652	1,000	-	0.00%	1,000	1,000	-	0.00%	1,000
Total operating revenues	**6,267,280**	**8,332,300**	**250,000**	**3.00%**	**8,582,300**	**8,498,600**	**464,957**	**5.47%**	**8,963,557**
Non-operating revenues									
Sale of surplus assets	6,185	5,000	-	0.00%	5,000	5,000	-	0.00%	5,000
Interest	9,957	7,000	-	0.00%	7,000	10,000	-	0.00%	10,000
Transfer in from General Fund	2,000,000	325,000	-	0.00%	325,000	-	-	N/A	-
Total non-operating revenues	**2,016,142**	**337,000**	**-**	**-**	**337,000**	**15,000**	**-**	**-**	**15,000**
Total revenues	**8,283,422**	**8,669,300**	**250,000**	**2.88%**	**8,919,300**	**8,513,600**	**464,957**	**5.46%**	**8,978,557**
Expenses									
Administration									
Personal Services	330,889	371,548	-	0.00%	371,548	385,474	-	0.00%	385,474
Contractual Services	334,000	364,000	4,756	1.31%	368,756	364,000	-	0.00%	364,000
Total Administration	**664,889**	**735,548**	**4,756**	**0.65%**	**740,304**	**749,474**	**-**	**0.00%**	**749,474**
Recycling									
Personal Services	1,422,544	1,663,032	-	0.00%	1,663,032	1,746,039	-	0.00%	1,746,039
Contractual Services	827,249	988,998	-	0.00%	988,998	1,068,998	245,500	22.97%	1,314,498
Commodities	594,199	568,340	-	0.00%	568,340	568,340	-	0.00%	568,340
Capital Outlay	-	736,474	-	0.00%	736,474	736,474	-	0.00%	736,474
Projects	-	-	-	N/A	-	-	162,957	N/A	162,957
Total Recycling	**2,843,991**	**3,956,844**	**-**	**0.00%**	**3,956,844**	**4,119,851**	**408,457**	**9.91%**	**4,528,308**
Solid Waste									
Personal Services	1,650,760	1,813,487	-	0.00%	1,813,487	1,894,672	-	0.00%	1,894,672
Contractual Services	913,456	1,000,800	-	0.00%	1,000,800	996,900	-	0.00%	996,900
Commodities	513,990	657,300	-	0.00%	657,300	657,300	-	0.00%	657,300
Capital Outlay	-	997,080	-	0.00%	997,080	-	-	N/A	-
Total Solid Waste	**3,078,205**	**4,468,667**	**-**	**0.00%**	**4,468,667**	**3,548,872**	**-**	**0.00%**	**3,548,872**
General Operations									
Personal Services	157,619	60,000	-	0.00%	60,000	60,000	-	0.00%	60,000
Contractual Services	77,128	88,800	-	0.00%	88,800	91,300	-	0.00%	91,300
Commodities	5,763	7,725	-	0.00%	7,725	7,725	-	0.00%	7,725
Transfers	55,000	100,000	-	0.00%	100,000	100,000	-	0.00%	100,000
Total General Operations	**295,510**	**256,525**	**-**	**0.00%**	**256,525**	**259,025**	**-**	**0.00%**	**259,025**
Total expenses and OFU	**6,882,596**	**9,417,584**	**4,756**	**0.05%**	**9,422,340**	**8,677,222**	**408,457**	**4.71%**	**9,085,679**
Excess (deficit) of revenues & OFS over expenditures	1,400,826	(748,284)	245,244	32.77%	(503,040)	(163,622)	56,500	34.53%	(107,122)
Ending net position[2]	**2,212,754**	**(765,726)**	**2,475,440**	**323.28%**	**1,709,714**	**(929,348)**	**2,531,940**	**272.44%**	**1,602,592**

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2 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays and projects are reflected as expenses for budgetary control purposes. Capital outlays and projects budgeted for FY2026 - FY2027 total $2,632,985. When this is adjusted for, the projected FY2027 ending net position is $4,235,577.

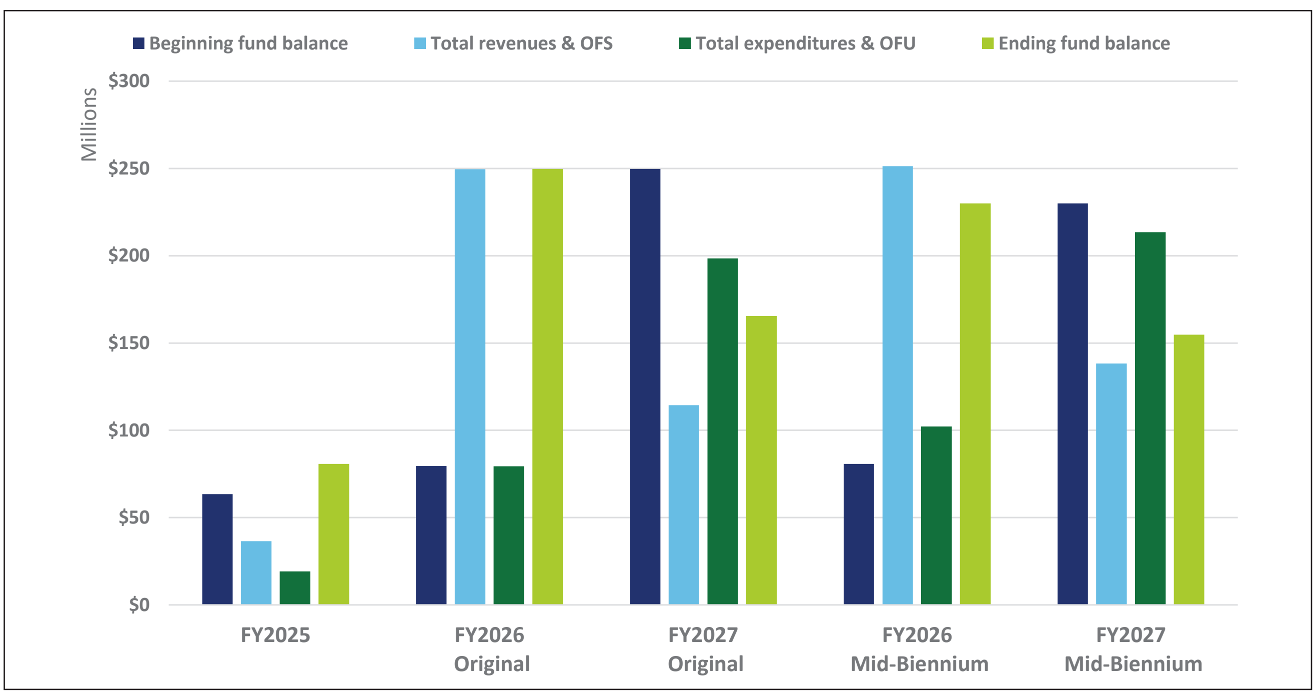
SPECIAL REVENUE FUNDS

OVERVIEW OF CHANGES IN FUND BALANCE

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

Each budgeted special revenue fund is shown on the following four pages.

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**63,494,931**	**79,504,881**	**249,668,334**	**80,797,355**	**229,993,392**
Revenues	36,557,751	35,153,550	36,132,550	36,154,326	37,257,550
Other financing sources (OFS)	-	214,355,158	78,234,000	215,205,740	101,000,000
Total revenues & OFS	**36,557,751**	**249,508,708**	**114,366,550**	**251,360,066**	**138,257,550**
Expenditures	10,462,382	9,467,695	21,335,239	10,751,305	36,069,341
Other financing uses (OFU)	8,792,944	69,877,560	177,169,758	91,412,725	177,369,758
Total expenditures & OFU	**19,255,327**	**79,345,255**	**198,504,997**	**102,164,030**	**213,439,099**
Excess (deficit) of revenues & OFS over expenditures & OFU	17,302,424	170,163,453	(84,138,447)	149,196,036	(75,181,549)
Ending fund balance	**80,797,355**	**249,668,334**	**165,529,887**	**229,993,392**	**154,811,843**



SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	82,979	17,729	4,824	27.21%	22,552	18,229	4,824	26.46%	23,052
Revenues									
State shared gasoline tax	188,324	185,000	-	0.00%	185,000	185,000	-	0.00%	185,000
Interest	1,250	500	-	0.00%	500	500	-	0.00%	500
Total revenues	189,574	185,500	-	0.00%	185,500	185,500	-	0.00%	185,500
Other financing uses (OFU)									
Total transfers to other funds	250,000	185,000	-	0.00%	185,000	185,000	-	0.00%	185,000
Excess (deficit) of revenues & OFS over expenditures	(60,426)	500	-	0.00%	500	500	-	0.00%	500
Ending fund balance	22,552	18,229	4,824	26.46%	23,052	18,729	4,824	25.76%	23,552

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	68,579	18,329	2,148	11.72%	20,477	16,079	2,148	13.36%	18,227
Revenues									
State shared gasoline tax	148,878	147,000	-	0.00%	147,000	147,000	-	0.00%	147,000
Interest	1,020	750	-	0.00%	750	750	-	0.00%	750
Total revenues	149,898	147,750	-	0.00%	147,750	147,750	-	0.00%	147,750
Other financing uses (OFU)									
Total transfers to other funds	198,000	150,000	-	0.00%	150,000	150,000	-	0.00%	150,000
Excess (deficit) of revenues & OFS over expenditures	(48,102)	(2,250)	-	0.00%	(2,250)	(2,250)	-	0.00%	(2,250)
Ending fund balance	20,477	16,079	2,148	13.36%	18,227	13,829	2,148	15.53%	15,977

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	**131,828**	**46,978**	**27,271**	**58.05%**	**74,249**	**48,128**	**27,271**	**56.66%**	**75,399**
Revenues									
State shared gasoline tax	555,360	500,000	200,000	40.00%	700,000	500,000	200,000	40.00%	700,000
Interest	2,061	1,150	-	0.00%	1,150	1,150	-	0.00%	1,150
Total revenues	**557,421**	**501,150**	**200,000**	**39.91%**	**701,150**	**501,150**	**200,000**	**39.91%**	**701,150**
Other financing uses (OFU)									
Total transfers to other funds	**615,000**	**500,000**	**200,000**	**40.00%**	**700,000**	**500,000**	**200,000**	**40.00%**	**700,000**
Excess (deficit) of revenues & OFS over expenditures	(57,579)	1,150	-	0.00%	1,150	1,150	-	0.00%	1,150
Ending fund balance	**74,249**	**48,128**	**27,271**	**56.66%**	**75,399**	**49,278**	**27,271**	**55.34%**	**76,549**

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	**61,064,002**	**77,496,420**	**1,204,041**	**1.55%**	**78,700,461**	**247,606,823**	**(18,702,075)**	**-7.55%**	**228,904,748**
Revenues									
General property tax	31,806,406	32,649,000	752,500	2.30%	33,401,500	33,628,000	925,000	2.75%	34,553,000
Interest	2,300,514	1,500,000	-	0.00%	1,500,000	1,500,000	-	0.00%	1,500,000
Change in fair market value of investments	628,440	-	-	N/A	-	-	-	N/A	-
Total revenues	**34,735,361**	**34,149,000**	**752,500**	**2.20%**	**34,901,500**	**35,128,000**	**925,000**	**2.63%**	**36,053,000**
Other financing sources (OFS)									
Debt proceeds[1]	-	214,355,158	(9,890,158)	-4.61%	204,465,000	78,234,000	22,766,000	29.10%	101,000,000
Bond premium[1]	-	-	10,740,740	N/A	10,740,740	-	-	N/A	-
Total revenues & OFS	**34,735,361**	**248,504,158**	**1,603,082**	**0.65%**	**250,107,240**	**113,362,000**	**23,691,000**	**20.90%**	**137,053,000**
Expenditures									
General operations	1,056,041	1,083,450	-	0.00%	1,083,450	1,110,450	-	0.00%	1,110,450
Debt service	8,379,444	8,372,745	1,200,200	14.33%	9,572,945	20,211,289	14,708,102	72.77%	34,919,391
Other financing uses (OFU)									
Transfer to Board of Education	7,663,416	7,294,988	951,570	13.04%	8,246,558	6,897,557	-	0.00%	6,897,557
Transfer to BOE - debt proceeds	-	61,642,572	19,357,428	31.40%	81,000,000	169,326,201	-	0.00%	169,326,201
Total expenditures & OFU	**17,098,902**	**78,393,755**	**21,509,198**	**27.44%**	**99,902,953**	**197,545,497**	**14,708,102**	**7.45%**	**212,253,599**
Excess (deficit) of revenues & OFS over expenditures	17,636,459	170,110,403	(19,906,116)	-11.70%	150,204,287	(84,183,497)	8,982,898	-10.67%	(75,200,599)
Ending fund balance	**78,700,461**	**247,606,823**	**(18,702,075)**	**-7.55%**	**228,904,748**	**163,423,326**	**(9,719,177)**	**-5.95%**	**153,704,149**

1 During fiscal 2026, the City issued bonds for the construction of a new high school. The proposed budget for fiscal 2027, includes issuing debt for the construction of a new junior high school.

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	**863,434**	**861,234**	**(1,592)**	**-0.18%**	**859,642**	**891,234**	**(1,592)**	**-0.18%**	**889,642**
Revenues									
Court fines	147,942	130,000	-	0.00%	130,000	130,000	-	0.00%	130,000
Interest	14,099	10,000	-	0.00%	10,000	10,000	-	0.00%	10,000
Total revenues	**162,042**	**140,000**	**-**	**0.00%**	**140,000**	**140,000**	**-**	**0.00%**	**140,000**
Expenditures									
Municipal Court operations	15,222	5,000	-	0.00%	5,000	-	-	N/A	-
Municipal Court capital outlay	84,084	-	-	N/A	-	-	-	N/A	-
Other financing uses (OFU)									
Transfer to General Fund	66,528	105,000	-	0.00%	105,000	111,000	-	0.00%	111,000
Total expenditures & OFU	**165,834**	**110,000**	**-**	**0.00%**	**110,000**	**111,000**	**-**	**0.00%**	**111,000**
Excess (deficit) of revenues & OFS over expenditures	(3,792)	30,000	-	0.00%	30,000	29,000	-	0.00%	29,000
Ending fund balance	**859,642**	**891,234**	**(1,592)**	**-0.18%**	**889,642**	**920,234**	**(1,592)**	**-0.17%**	**918,642**

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	**80,871**	**80,771**	**5,902**	**7.31%**	**86,673**	**104,421**	**(22,098)**	**-21.16%**	**82,323**
Revenues									
Confiscation revenue	41,605	27,500	-	0.00%	27,500	27,500	-	0.00%	27,500
Interest	1,954	2,150	-	0.00%	2,150	2,150	-	0.00%	2,150
Miscellaneous reimbursement	1,379	-	-	N/A	-	-	-	N/A	-
Sale of surplus assets	2,925	500	-	0.00%	500	500	-	0.00%	500
Total revenues	**47,862**	**30,150**	**-**	**0.00%**	**30,150**	**30,150**	**-**	**0.00%**	**30,150**
Expenditures									
Police operations	42,060	6,500	3,000	46.15%	9,500	13,500	-	0.00%	13,500
Police capital outlay	-	-	25,000	N/A	25,000	-	26,000	N/A	26,000
Total expenditures	**42,060**	**6,500**	**28,000**	**430.77%**	**34,500**	**13,500**	**26,000**	**192.59%**	**39,500**
Excess (deficit) of revenues & OFS over expenditures	5,802	23,650	(28,000)	-118.39%	(4,350)	16,650	(26,000)	-156.16%	(9,350)
Ending fund balance	**86,673**	**104,421**	**(22,098)**	**-21.16%**	**82,323**	**121,071**	**(48,098)**	**-39.73%**	**72,973**

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

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

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning fund balance	1,203,238	983,420	49,881	5.07%	1,033,301	983,420	(983,420)	-100.00%	-
Revenues									
Grants	660,624	-	21,176	N/A	21,176	-	-	N/A	-
Interest	54,969	-	27,100	N/A	27,100	-	-	N/A	-
Total revenues	715,593	-	48,276	N/A	48,276	-	-	N/A	-
Expenditures									
Capital outlay	256,250	-	48,750	N/A	48,750	-	-	N/A	-
Capital projects	629,281	-	6,660	N/A	6,660	-	-	N/A	-
Other financing uses (OFU)									
Transfer to other funds	-	-	1,026,167	N/A	1,026,167	-	-	N/A	-
Total expenditures	885,531	-	1,081,577	N/A	1,081,577	-	-	N/A	-
Excess (deficit) of revenues & OFS over expenditures	(169,937)	-	(1,033,301)	N/A	(1,033,301)	-	-	N/A	-
Ending fund balance	1,033,301	983,420	(983,420)	-100.00%	-	983,420	(983,420)	-100.00%	-

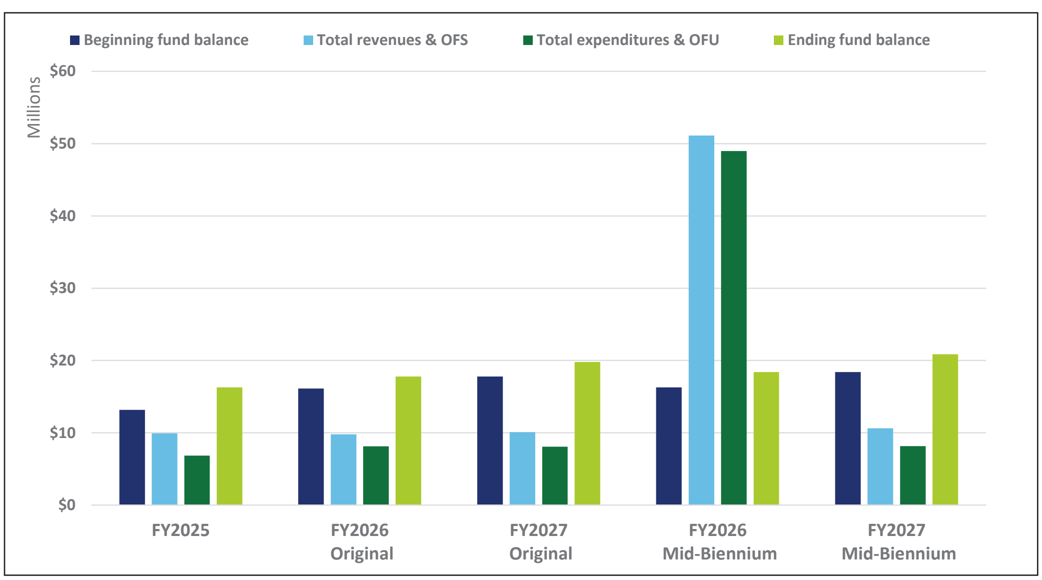
AUBURN
ALABAMA

DEBT SERVICE FUND

OVERVIEW OF CHANGES IN FUND BALANCE

Special Five-Mill Tax Fund accounts for revenues received from five mills of ad valorem tax dedicated to the payment of principal and interest on bonds issued to finance projects approved by the citizens of Auburn in referenda. In 2014, the City Council dedicated the resources of the Special 5-Mill Tax Fund to provide for construction of new school facilities. In April 2015, voters approved the use of these funds to construct a new high school and other facility improvements. During fiscal 2016, the City's General Fund assumed all the outstanding debt in this fund, leaving this new education related debt as the only debt being repaid by this fund. In July 2019, another special municipal election was held allowing the citizens to vote on using the Special Five-Mill Tax Fund for improvements to existing school facilities, including Cary Woods Elementary and J. F. Drake Middle School. The referendum passed and $37.1 million in general obligation bonds was issued in fiscal 2020. This fund now services approved debt issued for school capital investments.

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**13,185,254**	**16,109,583**	**17,787,162**	**16,270,115**	**18,407,409**
Revenues					
General property tax	9,302,488	9,547,000	9,834,000	9,765,800	10,124,000
Interest	545,808	250,000	250,000	500,000	500,000
Changes in fair market value of investments	72,438	-	-	-	-
Total revenues	**9,920,734**	**9,797,000**	**10,084,000**	**10,265,800**	**10,624,000**
Other financing sources (OFS)					
Debt refunding[1]	-	-	-	37,375,000	-
Bond Premium[1]	-	-	-	3,470,500	-
Total revenues & OFS	**9,920,734**	**9,797,000**	**10,084,000**	**51,111,300**	**10,624,000**
Expenditures					
Tax administration fees	308,042	303,015	311,015	315,015	323,015
Debt service					
Principal	1,925,000	3,310,000	3,420,000	3,310,000	1,988,446
Interest	4,602,006	4,504,756	4,338,381	4,504,756	5,838,490
Fiscal fees	825	1,650	1,650	221,150	1,650
Total expenditures	**6,835,873**	**8,119,421**	**8,071,046**	**8,350,921**	**8,151,601**
Other financing uses (OFU)					
Debt refunding[1]	-	-	-	40,623,085	-
Total expenditures & OFU	**6,835,873**	**8,119,421**	**8,071,046**	**48,974,006**	**8,151,601**
Excess (deficit) of revenues & OFS over expenditures & OFU	3,084,861	1,677,579	2,012,954	2,137,294	2,472,399
Ending fund balance	**16,270,115**	**17,787,162**	**19,800,116**	**18,407,409**	**20,879,808**



1 During fiscal 2026, the City partially refunded the 2015 general obligation school bonds.

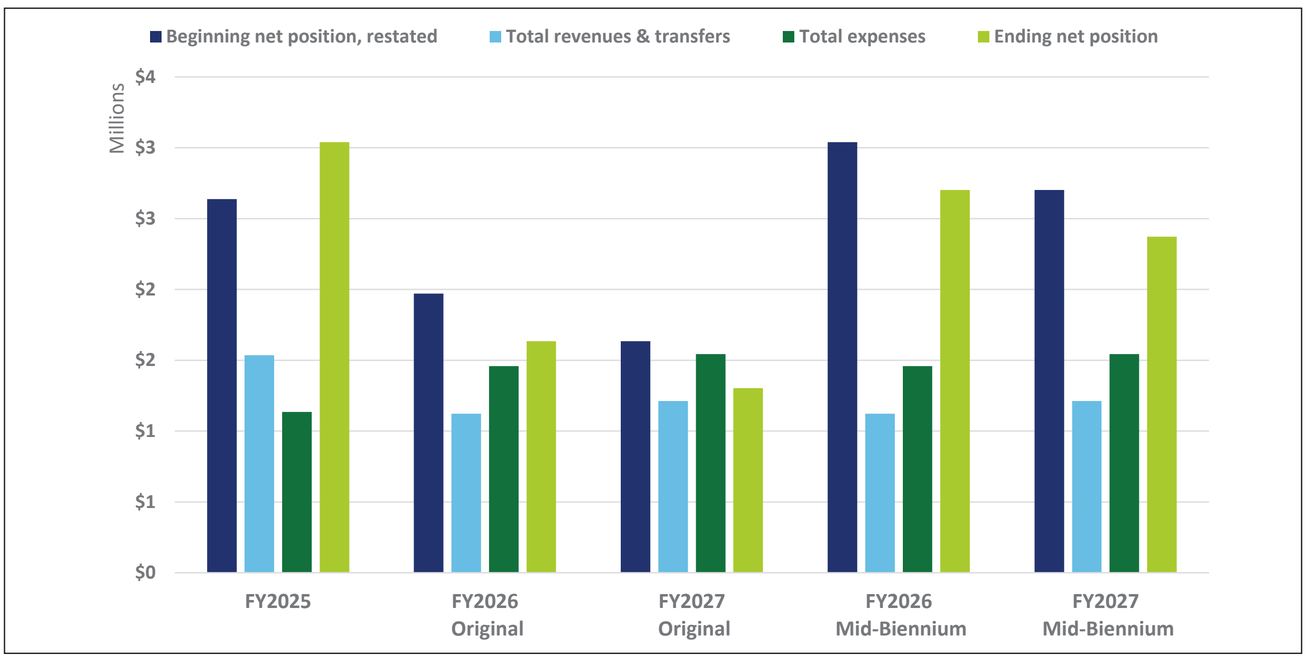
AUBURN
ALABAMA

PUBLIC PARK AND RECREATION BOARD

OVERVIEW OF CHANGES IN NET POSITION

The **Public Park and Recreation Board** serves as a financial channel that plans and develops recreation projects. While this board is not involved with the general management of parks or recreational facilities, this board may manage projects as selected and approved by the Parks and Recreation Advisory Board. The board accounts for revenues earned from and costs related to the Yarbrough Tennis Center.

	Audited Actual	Original Budget		Mid-Biennium Proposed Budget	
	FY2025	FY2026	FY2027	FY2026	FY2027
	$	$	$	$	$
Beginning net position	2,331,333	1,969,832	1,633,779	3,038,444	2,702,391
Prior period adjustment[1]	306,600	-	-	-	-
Beginning net position, restated	2,637,933	1,969,832	1,633,779	3,038,444	2,702,391
Total revenues & transfers	1,534,975	1,123,020	1,212,500	1,123,020	1,212,500
Total expenses[2]	1,134,464	1,459,073	1,543,032	1,459,073	1,543,032
Excess (deficit) of revenues & OFS over expenses	400,511	(336,053)	(330,532)	(336,053)	(330,532)
Ending net position	3,038,444	1,633,779	1,303,247	2,702,391	2,371,859



1 In FY2025, the LED lighting upgrade completed in FY2024 for the clay courts at the Tennis Center were transferred to the Public Park and Recreation Board.
2 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays are reflected as expenses, for budgetary control purposes.

PUBLIC PARK AND RECREATION BOARD

REVENUES AND EXPENSES

	FY2025	Proposed Budget - FY2026				Proposed Budget - FY2027			
	Audited Actual	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget	Original Budget	Increase / (Decrease)	As %	Proposed Mid-Bi Budget
	$	$	$	%	$	$	$	%	$
Beginning net position	**2,331,333**	**1,969,832**	**1,068,612**	**54.25%**	**3,038,444**	**1,633,779**	**1,068,612**	**65.41%**	**2,702,391**
Prior period adjustment[1]	**306,600**	**-**	**-**	**N/A**	**-**	**-**	**-**	**N/A**	**-**
Beginning net position, restated	**2,637,933**	**1,969,832**	**1,068,612**	**54.25%**	**3,038,444**	**1,633,779**	**1,068,612**	**65.41%**	**2,702,391**
Operating revenues									
Tennis Center revenue	388,879	405,000	-	0.00%	405,000	410,500	-	0.00%	410,500
Miscellaneous revenue	525	500	-	0.00%	500	500	-	0.00%	500
Reimbursement/Auburn University	111,914	100,000	-	0.00%	100,000	100,000	-	0.00%	100,000
Total operating revenues	**501,318**	**505,500**	**-**	**0.00%**	**505,500**	**511,000**	**-**	**0.00%**	**511,000**
Non-operating revenues									
Interest	160	-	-	N/A	-	-	-	N/A	-
Reimbursement/Auburn University capital	361,080	60,520	-	0.00%	60,520	255,000	-	0.00%	255,000
Grants	77,500	-	-	N/A	-	-	-	N/A	-
Total revenues	**940,057**	**566,020**	**-**	**0.00%**	**566,020**	**766,000**	**-**	**0.00%**	**766,000**
Transfers									
Transfers in from General Fund	594,918	557,000	-	0.00%	557,000	446,500	-	0.00%	446,500
Total revenues	**1,534,975**	**1,123,020**	**-**	**0.00%**	**1,123,020**	**1,212,500**	**-**	**0.00%**	**1,212,500**
Expenses									
Personal Services	460,985	556,727	-	0.00%	556,727	576,886	-	0.00%	576,886
Contractual Services	261,957	275,763	-	0.00%	275,763	275,763	-	0.00%	275,763
Commodities	37,429	46,383	-	0.00%	46,383	46,383	-	0.00%	46,383
Capital Outlay	-	236,200	-	0.00%	236,200	300,000	-	0.00%	300,000
Depreciation	345,278	330,000	-	0.00%	330,000	330,000	-	0.00%	330,000
Non-departmental	28,815	14,000	-	0.00%	14,000	14,000	-	0.00%	14,000
Total expenses[2]	**1,134,464**	**1,459,073**	**-**	**0.00%**	**1,459,073**	**1,543,032**	**-**	**0.00%**	**1,543,032**
Excess (deficit) of revenues & OFS over expenditures	400,511	(336,053)	-	0.00%	(336,053)	(330,532)	-	0.00%	(330,532)
Ending net position	**3,038,444**	**1,633,779**	**1,068,612**	**65.41%**	**2,702,391**	**1,303,247**	**1,068,612**	**82.00%**	**2,371,859**

1 In FY2025, the LED lighting upgrade completed in FY2024 for the clay courts at the Tennis Center were transferred to the Public Park and Recreation Board.

2 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays are reflected as expenses, for budgetary control purposes.

BUDGETED CAPITAL OUTLAY AND PROJECTS

SUMMARY (BY FUNDING SOURCE)

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

	FY2026	FY2027	Total
	$	$	$
General Fund			
Capital Outlay Replacement	4,082,351	6,580,710	10,663,061
Capital Outlay Expansion	994,418	1,404,491	2,398,909
SBITA and Leases	2,092,901	2,425,124	4,518,025
Departmental Projects	50,000	50,000	100,000
General Operations Project Operations	6,013,513	25,718,183	31,731,696
Parks and Recreation Project Operations	3,826,934	3,638,400	7,465,334
Public Works Project Operations	2,386,824	5,170,000	7,556,824
Total - General Fund Capital Outlay & Projects	**19,446,941**	**44,986,908**	**64,433,849**
Sewer Fund			
Capital Outlay Replacement	92,900	222,800	315,700
Capital Outlay Expansion	264,000	90,000	354,000
Projects	6,776,497	23,247,000	30,023,497
Total - Sewer Fund	**7,133,397**	**23,559,800**	**30,693,197**
Solid Waste Management Fund			
Capital Outlay Replacement	1,699,554	736,474	2,436,028
Capital Outlay Expansion	34,000	-	34,000
Total - Solid Waste Management Fund	**1,733,554**	**736,474**	**2,470,028**
Current & Planned General Obligation Debt			
Projects	11,706,390	17,052,500	28,758,890
Total - Current & Planned General Obligation Debt	**11,706,390**	**17,052,500**	**28,758,890**
Grants & Other Funding			
Capital Outlay Expansion	-	293,957	293,957
Projects	266,800	8,009,317	8,276,117
Total - Grants & Other Funding	**266,800**	**8,303,274**	**8,570,074**
Total - Budgeted Capital Outlay & Projects	**40,287,082**	**94,638,956**	**134,926,038**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Human Resources				
Kronos time clocks	Human Resources	194,514		
Total - Human Resources		**194,514**	**-**	**194,514**
Information Technology				
Aerial topo mapping	Information Technology	75,900		
Total - Information Technology		**75,900**	**-**	**75,900**
Development Services Admin				
Mid-sized pickup truck	Development Services Admin		34,000	
Total - Development Services Admin		**-**	**34,000**	**34,000**
Engineering Services				
Mid-sized pickup truck	Engineering Services		33,570	
Sign cutter	Engineering Services	10,000		
Full-sized pickup truck	Engineering Services	51,000		
Rapid flashing beacons expansion	Engineering Services		60,000	
Total - Engineering Services		**61,000**	**93,570**	**154,570**
Public Works				
Library: seal and stripe parking lot	PW Facilities	34,000		
Boykin: seal and stripe parking lot	PW Facilities	22,000		
Concrete demolition saw	PW Construction	25,000		
Concrete demolition planer	PW Construction	10,000		
Compact excavator	PW Construction	100,000		
Hydraulic breaker bit	PW Construction	15,000		
Compact track loader	PW Maintenance		150,000	
Trailer mounted storm sewer jet	PW Maintenance	200,000		
Ride on blower	PW Landscape		20,000	
61" mower (x3)	PW Landscape	51,000		
72" mower	PW Landscape	17,500		
Tractor mounted boom mower	PW Landscape	250,000		
Street sweeper	PW Landscape	275,000		
Total - Public Works		**999,500**	**170,000**	**1,169,500**
Environmental Services				
Trailer for large animal transport	ES Animal Control		10,600	
Tire changer/balancer	ES Fleet Services	20,000		
Full-sized pickup truck	ES Fleet Services	58,000		
Total - Environmental Services		**78,000**	**10,600**	**88,600**
Library				
Self-check kiosks (x5)	Library		60,000	
RFID gates (x9)	Library		70,000	
Exterior book bin	Library		10,000	
Total - Library		**-**	**140,000**	**140,000**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Parks & Recreation				
Ride on blower	Parks and Facilities		14,491	
Dump Truck Spreader	Parks and Facilities		6,832	
Infield maintenance/smoothing machine	Parks and Facilities	36,656		
Tractor with backhoe	Parks and Facilities	33,690		
Utility vehicle	Parks and Facilities	12,500		
60" zero turn mower	Parks and Facilities	13,867		
Full-sized pickup truck	Parks and Facilities	54,000		
Mid-sized pickup truck	Parks and Facilities	34,000		
Transit van	Parks and Facilities	53,000		
Annual facilities parking lot seal and stripe	Parks and Facilities	45,000		
Westview Cemetery GPR scan	Parks and Facilities		88,360	
Westview Cemetery Irrigation	Parks and Facilities		18,200	
Westview Cemetery Fence Replacement	Parks and Facilities	98,217		
Total - Parks & Recreation		**380,930**	**127,883**	**508,813**
Public Safety				
Tethered drone system	Communications		40,000	
Total - Public Safety		**-**	**40,000**	**40,000**
Police				
Covert camera	Police	20,000		
Patrol SUVs (x16)	Police	801,911		
Upfit for Patrol SUVs (x16)	Police	252,800		
Mobile Security Trailer	Police		20,000	
Drone	Police		5,489	
Patrol vehicles (x4)	Police		169,900	
Upfit for Patrol vehicles (x4)	Police		78,976	
Patrol vehicles (x2)	Police	96,022		
Upfit for Patrol vehicles (x2)	Police	29,774		
Total - Police		**1,200,507**	**274,365**	**1,474,872**
Fire				
Mid-sized pickup truck (x2)	Fire	34,000	34,000	
Fire pumper	Fire	873,000		
Upfit for pumper	Fire	30,000		
Building improvement replacement	Fire	25,000		
Cardiac monitors	Fire		70,000	
SCBA breathing fill-station	Fire	70,000		
Upfit for tiller	Fire	60,000		
Total - Fire		**1,092,000**	**104,000**	**1,196,000**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
SBITA and Leases				
Office 365	Information Technology		325,338	
Rubrik Backup	Information Technology		126,043	
Davenport Dell	Information Technology		796,687	
ESRI License	Information Technology GIS		194,542	
Traffic Connectivity Plan	Engineering Services		157,860	
Axon Skydio	Police		492,431	
Total - SBITA and Leases		**-**	**2,092,901**	**2,092,901**
Total - General Fund		**4,082,351**	**3,087,319**	**7,169,670**

SEWER FUND

		Replacement	Expansion	Total
		$	$	$
Water Resource Management				
Compact excavator	Sewer Maintenance		121,000	
Trailer mounted diesel bypass pump	Sewer Maintenance		143,000	
61" mower	Sewer Pumping & Treatment	17,000		
Aerial topo mapping	Sewer General Operations	75,900		
Total - Sewer Fund		**92,900**	**264,000**	**356,900**

SOLID WASTE MANAGEMENT FUND

		Replacement	Expansion	Total
		$	$	$
Environmental Services				
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Refuse truck	Solid Waste	481,540		
Refuse truck	Solid Waste	481,540		
Mid-sized pickup truck	Solid Waste		34,000	
Total - Solid Waste Management Fund		**1,699,554**	**34,000**	**1,733,554**
Total - All Funds		**5,874,805**	**3,385,319**	**9,260,124**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2027 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Engineering Services				
Mid-sized pickup truck	Engineering Services	34,000		
Rapid flashing beacons expansion	Engineering Services		60,000	
Total - Engineering Services		**34,000**	**60,000**	**94,000**
Public Works				
City Hall/Gay St Parking Deck EV charger	PW Facilities		8,500	
ES/PW EV charger	PW Facilities		6,500	
Mid-sized pickup truck	PW Facilities		35,000	
Truck wash station	PW Facilities		500,000	
Library RTU replacement	PW Facilities	40,000		
Backhoe - was conditional	PW Construction	195,000		
4WD crewcab chassis truck	PW Construction	105,000		
Asphalt patch truck	PW Maintenance	300,000		
Trailer mounted wood chipper	PW Landscape	68,000		
Street sweeper	PW Landscape	380,000		
61" mower (x2)	PW Landscape	34,000		
72" mower	PW Landscape	17,500		
Rotary cutter (x3)	PW Landscape	30,000		
Total - Public Works		**1,169,500**	**550,000**	**1,719,500**
Environmental Services				
3-wheel electric forklift	ES Fleet Services		42,000	
Van with animal enclosure insert	ES Animal Control		88,000	
Total - Environmental Services		**-**	**130,000**	**130,000**
Parks & Recreation				
Ride on blower	Parks and Facilities		14,491	
60" zero turn mower	Parks and Facilities	13,867		
Full-sized pickup truck	Parks and Facilities	54,000		
Full-sized diesel pickup truck	Parks and Facilities	75,000		
Mid-sized pickup truck	Parks and Facilities	34,000		
60' zero turn mower	Parks and Facilities	18,455		
Westview Cemetery plotting	Parks and Facilities		40,000	
Westview Cemetery maintenance barn	Parks and Facilities		80,000	
Westview Cemetery parking lot	Parks and Facilities	26,810		
Softball complex fencing repair and dugout fans	Parks and Facilities	12,800		
Total - Parks & Recreation		**234,932**	**134,491**	**369,423**
Public Safety				
Radio upgrades	Public Safety		300,000	
911 software	Communications	410,609		
Total - Public Safety		**410,609**	**300,000**	**710,609**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2027 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Police				
K9	Police	25,000		
Covert camera	Police	20,000		
Patrol SUVs (x10)	Police	522,044		
Upfit for Patrol SUVs (x10)	Police	165,825		
Total - Police		**732,869**	**-**	**732,869**
Fire				
SUV	Fire	60,000		
SUV upfitting	Fire	10,000		
Fire pumper	Fire	873,800		
Upfit for pumper	Fire	30,000		
Building improvement replacement	Fire	25,000		
Cardiac monitors	Fire		70,000	
Rapid response truck	Fire		160,000	
Total - Fire		**998,800**	**230,000**	**1,228,800**
General Operations				
Property acquisition	General Operations	3,000,000		
Total - General Operations		**3,000,000**	**-**	**3,000,000**
SBITA and Leases				
Davenport Dell VxRail 27	Information Technology		2,425,124	
Total - SBITA and Leases		**-**	**2,425,124**	**2,425,124**
Total - General Fund		**6,580,710**	**3,829,615**	**10,410,325**

DEPARTMENT OF ENERGY - ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT

	Replacement	Expansion	Total
	$	$	$
Electric Vehicle (x2)		131,000	
Total - DoE EECBG Grant	**-**	**131,000**	**131,000**

SEWER FUND

		Replacement	Expansion	Total
		$	$	$
Water Resource Management				
Chassis cab pickup truck	Sewer Maintenance	96,800		
Full-sized pickup truck	Sewer Maintenance	66,000		
Full-sized pickup truck	Sewer Maintenance	60,000		
CCTV camera and transporter	Sewer Maintenance		90,000	
Total - Sewer Fund		**222,800**	**90,000**	**312,800**

SOLID WASTE MANAGEMENT FUND

		Replacement	Expansion	Total
		$	$	$
Environmental Services				
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Total - Solid Waste Management Fund		**736,474**	**-**	**736,474**

ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT - ALABAMA RECYCLING FUND GRANT

	Replacement	Expansion	Total
	$	$	$
Skid steer		111,054	
Miscellaneous commodities		51,903	
Total - ADEM ARF Grant	**-**	**162,957**	**162,957**
Total - All Funds	**7,539,984**	**4,213,572**	**11,753,556**

BUDGETED CAPITAL PROJECTS

PROJECTS (BY FUNDING SOURCE)

GENERAL FUND

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Departmental Projects				
Parks Facilities ADA Compliance Projects	Parks & Recreation	50,000	50,000	100,000
Total - Departmental		**50,000**	**50,000**	**100,000**
General Operations Project Operations				
Boykin Donahue Campus Construction Management	Parks and Recreation	418,500		418,500
Auburn Police Range Improvements	Public Safety Projects & Major Equipment		50,000	50,000
Public Safety Training Center - Restroom	Public Safety Projects & Major Equipment		100,000	100,000
Public Safety Training Center - Security Fence	Public Safety Projects & Major Equipment	75,000		75,000
Public Safety Training Center - Training Hut	Public Safety Projects & Major Equipment	50,000		50,000
Country Club Dr - Convert to Multi-Use Path	Sidewalk/Neighborhood Projects	67,075		67,075
Development Extensions	Sidewalk/Neighborhood Projects	25,000	25,000	50,000
FY2026 Sidewalk Project	Sidewalk/Neighborhood Projects	230,000		230,000
FY2027 Sidewalk Project	Sidewalk/Neighborhood Projects		817,000	817,000
West Magnolia Avenue Pedestrian Signal at Chick-fil-A Crosswalk	Sidewalk/Neighborhood Projects	250,000		250,000
Beehive Road Improvements	Traffic/Transportation Improvements		880,000	880,000
E University Dr Widening: E Glenn Ave to Annalue Dr	Traffic/Transportation Improvements		445,000	445,000
E University Dr/Opelika Rd Intersection Improvements	Traffic/Transportation Improvements	240,000	400,000	640,000
E University Dr/Stoker Ave Intersection Improvements	Traffic/Transportation Improvements	237,489		237,489
Fiber Expansion	Traffic/Transportation Improvements	400,000	500,000	900,000
Longleaf Dr Rehabilitation: 133 W Longleaf to Downs	Traffic/Transportation Improvements	200,000	3,000,000	3,200,000
N College St/Drake Ave Intersection Improvements	Traffic/Transportation Improvements		2,700,000	2,700,000
N College St/Shelton Mill Rd Intersection Improvements	Traffic/Transportation Improvements		1,100,000	1,100,000
N Donahue Dr Widening: Saugahatchee Creek to Farmville Rd Design	Traffic/Transportation Improvements	200,000		200,000
Outer Loop Design - Richland Rd to Mrs. James Rd	Traffic/Transportation Improvements		1,430,000	1,430,000
Repair and Restoration of Yarbrough Road	Traffic/Transportation Improvements		213,000	213,000
Street Resurfacing/Restriping	Traffic/Transportation Improvements	2,932,089	4,150,000	7,082,089
Traffic Signal Rehabilitation/Improvements	Traffic/Transportation Improvements	100,000	100,000	200,000
W Magnolia Ave Alley Enhancements	Traffic/Transportation Improvements	50,160	250,000	300,160
Yarbrough Farms Blvd Extension	Traffic/Transportation Improvements	100,000	5,500,000	5,600,000
Traffic Signal Optimization	Traffic/Transportation Improvements		500,000	500,000
EUD Culvert Replacement at Summertrees Drive	Watershed, Stormwater, & Drainage Improvements	250,000	1,682,500	1,932,500
Gay Street Bridge Replacement (City Funding)	Watershed, Stormwater, & Drainage Improvements	188,200	667,000	855,200
Old Mill Rd Bridge Replacement at Moores Mill Creek (City Funding)	Watershed, Stormwater, & Drainage Improvements		58,683	58,683
Fire Station 5 Renovations	Facility Improvements		150,000	150,000
South Police Precinct Design & Programming	Facility Improvements		1,000,000	1,000,000
Total - General Operations Project Operations		**6,013,513**	**25,718,183**	**31,731,696**
Parks & Recreation Project Operations				
Duck Samford Park: Restroom Renovation and Expansion	Parks and Recreation	375,500		375,500
Auburn Softball Complex: Artificial Turf for 5 Infields	Parks and Recreation	1,578,020		1,578,020
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	Parks and Recreation	1,289,048		1,289,048
Town Creek Trail System (Moores Mill Road to Town Creek Park)	Parks and Recreation	153,866	533,400	687,266
Outdoor Basketball Court Resurfacing at Frank Brown and Boykin Community Center	Parks and Recreation	50,000		50,000
Lake Wilmore Park: Equipment/Maintenance Barn	Parks and Recreation	32,000	250,000	282,000
Martin Luther King Park Improvements	Parks and Recreation	188,500		188,500
Duck Samford Baseball Expansion	Parks and Recreation	50,000	1,350,000	1,400,000
Wire Road Soccer Complex Trail Construction	Parks and Recreation	35,000		35,000
Sam Harris Park: Pave the Driveway and Parking Lot	Parks and Recreation		80,000	80,000
Town Creek Park Inclusive Playground Replacement of PIP Surface	Parks and Recreation		300,000	300,000
Saugahatchee Greenway Design & Construction	Parks and Recreation	75,000	1,125,000	1,200,000
Total - Parks & Recreation Project Operations		**3,826,934**	**3,638,400**	**7,465,334**
Public Works Project Operations				
Safety and Function Modifications to City Hall	Facility Improvements	50,000	690,000	740,000
Facility Condition Improvements	Facility Improvements	100,000	100,000	200,000
Wright Street Parking Deck Maintenance	Facility Improvements	580,000		580,000
Replacement of Uninterruptible Power Supply for City Facilities	Facility Improvements	25,000	280,000	305,000
Engineering Services Roof Replacement	Facility Improvements		650,000	650,000
Gay Street Parking Deck Maintenance	Facility Improvements		650,000	650,000
Public Works Facility Office Space	Facility Improvements		50,000	50,000
Fire Station 2-4 Renovations	Facility Improvements	181,824		181,824
Veterans Memorial Landscape Restoration	Public Works Projects	150,000		150,000
Sidewalk ADA Compliance Projects - Various	Sidewalk/Neighborhood Projects	100,000	200,000	300,000
Resurfacing of Charlotte and Curtis Ward Bike Trail	Parks and Recreation	500,000		500,000
Graham McTeer Park: Sidewalk Realignment Design	Parks and Recreation		250,000	250,000
Gateways to Auburn Project	Traffic/Transportation Improvements		600,000	600,000
Storm Sewer Annual Rehabilitation Program	Watershed, Stormwater, & Drainage Improvements	700,000	1,700,000	2,400,000
Total - Public Works Project Operations		**2,386,824**	**5,170,000**	**7,556,824**
Total - General Fund Projects		**12,277,271**	**34,576,583**	**46,853,854**

BUDGETED CAPITAL PROJECTS

PROJECTS (BY FUNDING SOURCE)

SEWER FUND

Projects	Budgeted In	FY2026	FY2027	Total
WPCF Miscellaneous Projects	WPCF Improvements	250,000	250,000	500,000
Northside WPCF Flow Equalization Tank and Lift Station Improvements	WPCF Improvements	2,000,000	12,000,000	14,000,000
Wastewater SCADA Software Replacement	WPCF Improvements	200,000	50,000	250,000
HC Morgan Belt Press #1 Refurbishment	WPCF Improvements	136,497		136,497
HC Morgan Pump and Blower Roof Replacement	WPCF Improvements	100,000		100,000
Sewer Collection System Projects	Sewer Collection System Projects	142,000	400,000	542,000
NW Auburn Sewer Lift Station & Force Main	Sewer Collection System Projects	500,000	3,900,000	4,400,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Collection System Projects		150,000	150,000
Old Samford/Saugahatchee Interceptor Project	Sewer Collection System Projects	500,000	1,500,000	2,000,000
Miscellaneous Pump Station Improvements Project	Sewer Collection System Projects	1,000,000	2,167,000	3,167,000
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Collection System Projects	250,000		250,000
Town Creek Outfall Sewer Rehab	Sewer Collection System Projects		2,200,000	2,200,000
Magnolia Sewer Repair (Thomas to Cox Street)	Sewer Collection System Projects	300,000		300,000
Shell Toomer Sewer Rehab/Reroute Project	Sewer Collection System Projects	600,000	200,000	800,000
Sewer Collection System Master Plan	Sewer Collection System Projects	250,000		250,000
617 Railroad Avenue Sewer Lateral	Sewer Collection System Projects	8,000		8,000
Town Creek and Moores Mill SSES Phase I	Sewer Collection System Projects	250,000		250,000
Town Creek SSES Phase II	Sewer Collection System Projects	200,000	50,000	250,000
Moores Mill SSES Phase II	Sewer Collection System Projects		350,000	350,000
Miscellaneous Green Infrastructure Projects	Watershed Projects	30,000	30,000	60,000
Northside Pole Barn #3	Other Projects	60,000		60,000
Total - Sewer Fund Projects		**6,776,497**	**23,247,000**	**30,023,497**

Capital Projects Fund (General Fund Borrowing)

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Richland Park: Programming & Design	Parks and Recreation	566,000	1,925,000	2,491,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Parks and Recreation	984,393		984,393
Boykin Donahue Campus - Cultural Arts Center	Parks and Recreation	512,325		512,325
Boykin Donahue Campus - Library	Parks and Recreation	4,282,628		4,282,628
Boykin Donahue Campus - Site	Parks and Recreation	4,406,404		4,406,404
Boykin Donahue Campus - Splash Pad	Parks and Recreation	326,853		326,853
Dean Rd/Opelika Rd Intersection Improvements Design	Traffic/Transportation Improvements	627,787	800,000	1,427,787
Dean Rd/Opelika Rd Intersection Improvements Construction	Traffic/Transportation Improvements		2,000,000	2,000,000
N Donahue Dr Widening: Shug Jordan Pkwy to Saugahatchee Creek	Traffic/Transportation Improvements		10,430,000	10,430,000
N Donahue Dr Widening: Farmville Rd Intersection Improvements	Traffic/Transportation Improvements		1,897,500	1,897,500
Total - Capital Projects Fund		**11,706,390**	**17,052,500**	**28,758,890**

Grant/Other Funding

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Westview Park: Basketball Court Re-Asphalt and Stripe	Parks and Recreation		30,000	30,000
Beehive Rd Improvements (ALDOT)	Traffic/Transportation Improvements		5,120,000	5,120,000
Gay St Bridge Replacement at Town Creek	Watershed Projects	266,800	2,668,000	2,934,800
Old Mill Rd Bridge Replacement at Moores Mill Creek (ALDOT Funding)	Watershed Projects		191,317	191,317
Total - Grant/Other Funding		**266,800**	**8,009,317**	**8,276,117**
Total - All Funds		**31,026,958**	**82,885,400**	**113,912,358**

CONDITIONAL CAPITAL OUTLAY

FISCAL YEARS 2026 AND 2027

Conditional Capital Outlay includes vehicles and equipment that are necessary and warranted, but are not within the scope of the City's projected resource availability for the upcoming budgeted fiscal year. Throughout each fiscal year, the Office of the City Manager, in conjunction with the Finance Director, Fleet Services Manager and impacted department directors, will re-evaluate these items for purchase based on a revised projection of available resources.

GENERAL FUND

		Replacement	Expansion	Total
Public Works		**$**	**$**	**$**
Self-propelled vertical manlift	PW Facilities	25,000		
Heavy equipment trailer	PW Maintenance	10,000		
Flat body dump truck	PW Maintenance		150,000	
Chassis truck, 4WD crewcab	PW Maintenance	105,000		
7x16 enclosed utility trailer	PW Landscape	10,000		
Electric zero turn mower	PW Landscape	34,000		
Utility vehicle	PW Landscape	19,000		
Forestry mulcher head	PW Landscape	26,000		
Hybrid tractor	PW Landscape	54,000		
Transit van	PW Landscape	62,000		
Total - Public Works		**345,000**	**150,000**	**495,000**
Parks & Recreation				
Annual facilities parking lot sealing/restriping	PR Parks and Facilities	45,000		
Utility tractor	PR Parks and Facilities		56,000	
60' zero turn mower	PR Parks and Facilities		13,867	
Total - Parks & Recreation		**45,000**	**69,867**	**114,867**
Public Safety				
Heavy duty 4WD	Public Safety	55,000		
Total - Public Safety		**55,000**	**-**	**55,000**
Total - General Fund		**445,000**	**219,867**	**664,867**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Funding Sources		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
General Fund - Cash	General Fund	12,277,271	34,576,583	31,113,457	17,638,000	16,766,000	12,835,000	**125,206,311**
General Fund - Current & Planned General Obligation Debt	Borrowing	11,706,390	17,052,500	23,464,083	6,965,000	3,392,500	3,392,500	**65,972,973**
5 Mill Fund	5 Mill Fund	-	-	15,000,000	5,000,000	-	-	**20,000,000**
Grant Funds	Grant Funds	266,800	8,009,317	1,863,043	2,500,000	2,500,000	25,666,667	**40,805,827**
Sewer Fund	Sewer Fund	6,776,497	23,247,000	4,830,000	680,000	680,000	680,000	**36,893,497**
Auburn Water Works Board	Auburn WWB	2,192,200	16,930,800	17,388,000	6,560,000	6,560,000	5,980,000	**55,611,000**
Total - All Funding Sources		**33,219,158**	**99,816,200**	**93,658,583**	**39,343,000**	**29,898,500**	**48,554,167**	**344,489,607**

Project Categories		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Facility Improvements		905,000	2,420,000	205,000	750,000	141,000	375,000	**4,796,000**
Parks, Recreation & Cultural Projects		15,299,037	4,768,400	35,883,000	11,320,000	50,000	50,000	**67,370,437**
Public Safety Projects & Major Equipment		306,824	1,300,000	4,500,000	-	6,000,000	-	**12,106,824**
Sidewalk/Neighborhood Projects		1,247,075	2,167,000	1,505,000	1,350,000	1,350,000	2,810,000	**10,429,075**
Traffic/Transportation Improvements		5,087,525	42,015,500	24,913,083	17,683,000	13,717,500	35,659,167	**139,075,775**
Watershed, Stormwater, & Drainage Improvements		1,405,000	6,967,500	4,434,500	1,000,000	1,400,000	3,000,000	**18,207,000**
Sewer System Improvements		6,776,497	23,247,000	4,830,000	680,000	680,000	680,000	**36,893,497**
Water System Improvements		2,192,200	16,930,800	17,388,000	6,560,000	6,560,000	5,980,000	**55,611,000**
Total - All Projects		**33,219,158**	**99,816,200**	**93,658,583**	**39,343,000**	**29,898,500**	**48,554,167**	**344,489,607**

Facility Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Facility Condition Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	**600,000**
Wright Street Parking Deck Maintenance	General Fund	580,000	-	40,000	-	41,000	275,000	**936,000**
Veterans Memorial Landscape Restoration	General Fund	150,000	-	-	-	-	-	**150,000**
Safety and Function Modifications to City Hall	General Fund	50,000	690,000	-	-	-	-	**740,000**
Replacement of Uninterruptible Power Supply for City Facilities	General Fund	25,000	280,000	-	-	-	-	**305,000**
Engineering Services Roof Replacement	General Fund	-	650,000	-	-	-	-	**650,000**
Gay Street Parking Deck Maintenance	General Fund	-	650,000	-	-	-	-	**650,000**
Public Works Facility Office Space	General Fund	-	50,000	-	-	-	-	**50,000**
Environmental Services and Public Works Pole Barn Expansion	General Fund	-	-	65,000	650,000	-	-	**715,000**
Total - Facility Improvements Projects		**905,000**	**2,420,000**	**205,000**	**750,000**	**141,000**	**375,000**	**4,796,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Parks, Recreation & Cultural Projects	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	**300,000**
Auburn Softball Complex: Artificial Turf for 5 Infields	General Fund	1,578,020	-	-	-	-	-	**1,578,020**
Boykin Donahue Campus Construction Management	General Fund	418,500	-	-	-	-	-	**418,500**
Boykin Donahue Campus - Architectural, Engineering, Consultants	Borrowing	984,393	-	-	-	-	-	**984,393**
Boykin Donahue Campus - Cultural Arts Center	Borrowing	512,325	-	-	-	-	-	**512,325**
Boykin Donahue Campus - Library	Borrowing	4,282,628	-	-	-	-	-	**4,282,628**
Boykin Donahue Campus - Site	Borrowing	4,406,404	-	-	-	-	-	**4,406,404**
Boykin Donahue Campus - Splash Pad	Borrowing	326,853	-	-	-	-	-	**326,853**
Duck Samford Park: Restroom Renovation and Expansion	General Fund	375,500	-	-	-	-	-	**375,500**
Town Creek Trail System (Moores Mill Rd to Town Creek Park)	General Fund	153,866	533,400	-	-	-	-	**687,266**
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	General Fund	1,289,048	-	-	-	-	-	**1,289,048**
Richland Park: Programming & Design	Borrowing	566,000	1,925,000	1,603,000	670,000	-	-	**4,764,000**
Richland Park: Construction	5 Mill Fund	-	-	15,000,000	5,000,000	-	-	**20,000,000**
Richland Park: Construction	Borrowing	-	-	15,000,000	5,000,000	-	-	**20,000,000**
Lake Wilmore Park: Equipment/Maintenance Barn	General Fund	32,000	250,000	-	-	-	-	**282,000**
Martin Luther King Park Improvements	General Fund	188,500	-	-	-	-	-	**188,500**
Outdoor Basketball Court Resurfacing at Frank Brown and Boykin Community Center	General Fund	50,000	-	-	-	-	-	**50,000**
Sam Harris Park: Pave the Driveway and Parking Lot	General Fund	-	80,000	-	-	-	-	**80,000**
Wire Road Soccer Complex Trail Construction	General Fund	35,000	-	-	-	-	-	**35,000**
Duck Samford Baseball Expansion	General Fund	50,000	1,350,000	3,000,000	-	-	-	**4,400,000**
Graham McTeer Park: Sidewalk Realignment Design	General Fund	-	250,000	-	-	-	-	**250,000**
Town Creek Park Inclusive Playground Replacement of Poured in Place Surface	General Fund	-	300,000	-	-	-	-	**300,000**
Westview Park: Basketball Court Re-Asphalt and Stripe	Grant Funds	-	30,000	-	-	-	-	**30,000**
Felton Little Park: Add 3 Bleacher Covers/Structures, Install New Playground	General Fund	-	-	370,000	-	-	-	**370,000**
Hickory Dickory Park Playground Restoration	General Fund	-	-	350,000	-	-	-	**350,000**
Wire Road Soccer Complex Shade Structures and Pavilions	General Fund	-	-	360,000	-	-	-	**360,000**
Sam Harris Park Restroom Building on Hillside	General Fund	-	-	-	450,000	-	-	**450,000**
Kiesel Park Pathway and Parking Lot Lighting Project	General Fund	-	-	150,000	-	-	-	**150,000**
Town Creek Park Lighting Project	General Fund	-	-	-	150,000	-	-	**150,000**
Total - Parks, Recreation & Cultural Master Plan Projects Projects		**15,299,037**	**4,768,400**	**35,883,000**	**11,320,000**	**50,000**	**50,000**	**67,370,437**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Public Safety Projects & Major Equipment	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Auburn Police Range Improvements	General Fund	-	50,000	-	-	-	-	**50,000**
Fire Stations 2-5 Renovations	General Fund	181,824	150,000	-	-	-	-	**331,824**
Public Safety Training Center - Training Hut	General Fund	50,000	-	-	-	-	-	**50,000**
Public Safety Training Center - Security Fence	General Fund	75,000	-	-	-	-	-	**75,000**
Public Safety Training Center - Restroom	General Fund	-	100,000	-	-	-	-	**100,000**
Public Safety New Facilities								
South Police Precinct Design & Programming	General Fund	-	1,000,000	4,500,000	-	-	-	**5,500,000**
Fire Station 2 Relocation Programming	General Fund	-	-	-	-	6,000,000	-	**6,000,000**
Total - Public Safety Projects & Major Equipment Projects		**306,824**	**1,300,000**	**4,500,000**	**-**	**6,000,000**	**-**	**12,106,824**

Sidewalk/Neighborhood Projects	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Development Extensions	General Fund	25,000	25,000	25,000	25,000	25,000	25,000	**150,000**
Sidewalk and ADA Compliance Projects	General Fund	100,000	200,000	200,000	200,000	200,000	200,000	**1,100,000**
FY2026 Sidewalk Project	General Fund	230,000	-	-	-	-	-	**230,000**
S Donahue Dr Sidewalk - E Longleaf Dr to north of French Quarter apartments								
E Drake Ave & N Ross St Sidewalk Design and Construction								
Country Club Dr - Convert to Multi-Use Path	General Fund	67,075	-	-	-	-	-	**67,075**
Resurfacing of Charlotte and Curtis Ward Bike Trail	General Fund	500,000	-	-	-	-	-	**500,000**
West Magnolia Avenue Pedestrian Signal at Chick-fil-A Crosswalk	General Fund	250,000		-	-	-	-	**250,000**
Saugahatchee Greenway Design & Construction	General Fund	75,000	1,125,000	1,100,000	-	-	-	**2,300,000**
FY2027 Sidewalk Project	General Fund	-	817,000	-	-	-	-	**817,000**
E University Dr Sidewalk - S College St to French Quarter Apartments	General Fund	-	-	100,000	525,000	-	-	**625,000**
Shelton Mill Rd Sidewalk - Tacoma Dr to E University Dr	General Fund	-	-	80,000	480,000	-	-	**560,000**
N Donahue Dr - west side gaps Design and Construction	General Fund	-	-	-	120,000	635,000	-	**755,000**
Parkerson Mill Greenway - Design & Construction	General Fund	-	-	-	-	490,000	2,585,000	**3,075,000**
Total - Sidewalk/Neighborhood Projects Projects		**1,247,075**	**2,167,000**	**1,505,000**	**1,350,000**	**1,350,000**	**2,810,000**	**10,429,075**

Traffic/Transportation Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Fiber Expansion	General Fund	400,000	500,000	-	500,000	-	500,000	**1,900,000**
Street Resurfacing/Restriping	General Fund	2,932,089	4,150,000	6,000,000	6,000,000	6,000,000	6,000,000	**31,082,089**
Traffic Signal Rehabilitation/Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	**600,000**
Beehive Rd Improvements	General Fund	-	880,000	-	-	-	-	**880,000**
Beehive Rd Improvements (ALDOT)	Grant Funds	-	5,120,000	-	-	-	-	**5,120,000**
Dean Rd/Opelika Rd Intersection Improvements Design	Borrowing	627,787	800,000	-	-	-	-	**1,427,787**
Dean Rd/Opelika Rd Intersection Improvements Construction	Borrowing	-	2,000,000	4,228,583	-	-	-	**6,228,583**
Gateways to Auburn Project	General Fund	-	600,000	-	-	-	-	**600,000**
E University Dr/Stoker Ave Intersection Improvements	General Fund	237,489	-	-	-	-	-	**237,489**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Traffic/Transportation Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
N Donahue Dr Widening: Shug Jordan Pkwy to Saugahatchee Creek	Borrowing	-	10,430,000	2,000,000	-	-	-	**12,430,000**
N Donahue Dr Widening: Farmville Rd Intersection Improvements	Borrowing	-	1,897,500	632,500	-	-	-	**2,530,000**
N Donahue Dr Widening: Saugahatchee Creek to Farmville Rd Design	General Fund	200,000	-	-	-	-	-	**200,000**
Longleaf Dr Rehabilitation: 133 W Longleaf Dr to Downs Way	General Fund	200,000	3,000,000	-	-	-	-	**3,200,000**
N College St/Drake Ave Intersection Improvements	General Fund	-	2,700,000	-	-	-	-	**2,700,000**
E University Dr/Opelika Rd Intersection Improvements	General Fund	240,000	400,000	-	-	-	-	**640,000**
Repair and Restoration of Yarbrough Rd	General Fund	-	213,000	-	-	-	-	**213,000**
W Magnolia Ave Alley Enhancements	General Fund	50,160	250,000	-	-	-	-	**300,160**
E University Dr Widening: E Glenn Ave to Annalue Dr	General Fund	-	445,000	2,225,000	-	-	-	**2,670,000**
N College St/Shelton Mill Rd Intersection Improvements	General Fund	-	1,100,000	-	-	-	-	**1,100,000**
E University Dr/Mall Pkwy Intersection Improvements	General Fund	-	-	212,000	1,115,000	-	-	**1,327,000**
Yarbrough Farms Blvd Extension	General Fund	100,000	5,500,000	8,000,000	500,000	-	-	**14,100,000**
Opelika Rd: Left Turn Signal at Ronald Ln & Access Management	General Fund	-	-	35,000	188,000	-	-	**223,000**
Shell Toomer Pkwy/Mill Creek Rd Roundabout	General Fund	-	-	490,000	2,575,000	-	-	**3,065,000**
Shelton Mill Rd/E University Dr Intersection Improvements	General Fund	-	-	425,000	2,250,000	-	-	**2,675,000**
Wrights Mill Rd: Right Turn Lane at E University Dr	General Fund	-	-	65,000	330,000	-	-	**395,000**
Traffic Signal Optimization	General Fund	-	500,000	500,000	-	-	-	**1,000,000**
Moores Mill Rd Widening: Grove Hill Rd to Bent Brooke Dr Design	Borrowing	-	-	-	1,295,000	-	-	**1,295,000**
Moores Mill Rd Widening: Grove Hill Rd to Bent Brooke Dr Construction	Borrowing	-	-	-	-	3,392,500	3,392,500	**6,785,000**
N Donahue Dr/W Glenn Ave Intersection	General Fund	-	-	-	330,000	1,725,000	-	**2,055,000**
Outer Loop - Richland Rd to Mrs. James Rd Design	General Fund	-	1,430,000	-	-	-	-	**1,430,000**
Outer Loop - MLK Dr to Richland Rd Design	Grant Funds	-	-	-	2,500,000	2,500,000	-	**5,000,000**
Outer Loop - MLK Dr to Richland Rd Construction	Grant Funds	-	-	-	-	-	25,666,667	**25,666,667**
Total - Traffic/Transportation Improvements Projects		**5,087,525**	**42,015,500**	**24,913,083**	**17,683,000**	**13,717,500**	**35,659,167**	**139,075,775**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Watershed, Stormwater, & Drainage Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Storm Sewer Annual Rehabilitation Program	General Fund	700,000	1,700,000	1,000,000	1,000,000	1,000,000	1,000,000	**6,400,000**
E University Dr Culvert Replacement at Summertrees Dr	General Fund	250,000	1,682,500	-	-	-	-	**1,932,500**
Gay St Bridge Replacement at Town Creek (City Funding)	General Fund	188,200	667,000	-	-	-	-	**855,200**
Gay St Bridge Replacement at Town Creek (ALDOT Funding)	Grant Funds	266,800	2,668,000	-	-	-	-	**2,934,800**
Old Mill Rd Bridge Replacement at Moores Mill Creek (City Funding)	General Fund	-	58,683	571,457	-	-	-	**630,140**
Old Mill Rd Bridge Replacement at Moores Mill Creek (ALDOT Funding)	Grant Funds	-	191,317	1,863,043	-	-	-	**2,054,360**
Beehive Rd Bridge Deck Replacement at Choctafaula	General Fund	-	-	1,000,000	-	-	-	**1,000,000**
Wrights Mill Rd Culvert Replacement south of Janet Dr	General Fund	-	-	-	-	400,000	2,000,000	**2,400,000**
Total - Watershed, Stormwater, & Drainage Improvements Projects		**1,405,000**	**6,967,500**	**4,434,500**	**1,000,000**	**1,400,000**	**3,000,000**	**18,207,000**

Sewer System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
WPCF Improvements								
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	**1,500,000**
Northside WPCF Flow Equalization Tank and Lift Station Improvements	Sewer Fund	2,000,000	12,000,000	-	-	-	-	**14,000,000**
Wastewater SCADA Software Replacement	Sewer Fund	200,000	50,000	-	-	-	-	**250,000**
HC Morgan Belt Press #1 Refurbishment	Sewer Fund	136,497						
HC Morgan Pump and Blower Roof Replacement	Sewer Fund	100,000						
Sewer Collection System Projects								
Sewer Collection System Projects	Sewer Fund	142,000	400,000	400,000	400,000	400,000	400,000	**2,142,000**
NW Auburn Sewer Lift Station & Force Main	Sewer Fund	500,000	3,900,000	-	-	-	-	**4,400,000**
Saugahatchee Interceptor Stream Rehab Project	Sewer Fund	-	150,000	150,000	-	-	-	**300,000**
Old Samford/Saugahatchee Interceptor Project	Sewer Fund	500,000	1,500,000	-	-	-	-	**2,000,000**
Miscellaneous Pump Station Improvements Project	Sewer Fund	1,000,000	2,167,000	-	-	-	-	**3,167,000**
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Town Creek Outfall Sewer Rehab	Sewer Fund	-	2,200,000	-	-	-	-	**2,200,000**
Preserve Forcemain Project	Sewer Fund	-	-	2,000,000	-	-	-	**2,000,000**
Magnolia Sewer Repair (Thomas to Cox Street)	Sewer Fund	300,000	-	-	-	-	-	**300,000**
Shell Toomer Sewer Rehab/Reroute Project	Sewer Fund	600,000	200,000	-	-	-	-	**800,000**
Sewer Collection System Master Plan	Sewer Fund	250,000	-	-	-	-	-	**250,000**
617 Railroad Avenue Sewer Lateral	Sewer Fund	8,000	-	-	-	-	-	**8,000**
Town Creek and Moores Mill SSES Phase I	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Town Creek SSES Phase II	Sewer Fund	200,000	50,000	-	-	-	-	**250,000**
Moores Mill SSES Phase II	Sewer Fund	-	350,000	-	-	-	-	**350,000**
Moores Mill Sewer Rehab	Sewer Fund	-	-	2,000,000	-	-	-	**2,000,000**
Watershed Projects								
Miscellaneous Green Infrastructure Projects	Sewer Fund	30,000	30,000	30,000	30,000	30,000	30,000	**180,000**
Other Projects								
NorthSide Pole Barn #3	Sewer Fund	60,000	-	-	-	-	-	**60,000**
Total - Sewer System Improvements Projects		**6,776,497**	**23,247,000**	**4,830,000**	**680,000**	**680,000**	**680,000**	**36,657,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2026-2031

Water System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Water Distribution System								
Opelika Road Water Improvements Phase II	Auburn WWB	-	25,000	200,000	-	-	-	**225,000**
Opelika Road Water Improvements Phase III	Auburn WWB	-	-	-	-	250,000	-	**250,000**
Fixed Network Meter Reading System	Auburn WWB	151,200	458,800	90,000	-	-	-	**700,000**
Gold Hill Water Tank	Auburn WWB	185,000	2,775,000	810,000	-	-	-	**3,770,000**
I85 WTM Bore to Estes Water Plant	Auburn WWB	-	-	700,000	-	-	-	**700,000**
SJP/EUD Transmission Main Phase I (Wrights Mill Rd. to College St.)	Auburn WWB	-	-	1,540,000	760,000	-	-	**2,300,000**
Water Storage Tank Site Security Improvements	Auburn WWB	50,000	50,000	-	-	-	-	**100,000**
Glenn Tank Exterior Coating Rehabilitation	Auburn WWB	-	700,000	-	-	-	-	**700,000**
Gold Hill BPS Modifications	Auburn WWB	-	250,000	-	-	-	-	**250,000**
Gold Hill BPS Replacement	Auburn WWB	-	-	-	-	1,100,000	-	**1,100,000**
North Donahue Water Transmission Main	Auburn WWB	-	-	2,000,000	-	-	-	**2,000,000**
Richland Road to Mrs. James Road Pipe Connection	Auburn WWB	-	-	1,800,000	-	-	-	**1,800,000**
Tank Maintenance - Emergency	Auburn WWB	-	50,000	50,000	50,000	50,000	50,000	**250,000**
Misc. Water System Improvements (DBP Treatment/Mains/EUD BPS)	Auburn WWB	-	400,000	400,000	-	-	-	**800,000**
Commerce Drive Feed Manual Flow Control Improvements	Auburn WWB	14,000	-	-	-	-	-	**14,000**
West Glenn Water Main Replacement - Hemlock to Donahue - Phase 2	Auburn WWB	240,000	-	-	-	-	-	**240,000**
Northwest BPS Upgrades & N Donahue Pipeline	Auburn WWB	-	-	-	-	1,800,000	3,600,000	**5,400,000**

Water System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Water Treatment and Supply System								
Unspecified Future Capital Expenditures	Auburn WWB	250,000	250,000	250,000	250,000	250,000	-	**1,250,000**
Water Plant Filter Rehab	Auburn WWB	-	1,010,000	4,390,000	-	-	-	**5,400,000**
Well #3 Improvements	Auburn WWB	17,000	1,425,000	5,058,000	-	-	-	**6,500,000**
Lake Ogletree Buoy/Safety Barrier Replacement Project	Auburn WWB	-	150,000	-	-	-	-	**150,000**
Ogletree RWPS Improvements	Auburn WWB	15,000	50,000	-	-	-	-	**65,000**
ATS Replacement - Estes WTP	Auburn WWB	-	125,000	-	-	-	-	**125,000**
Basin 1 and 2 Improvements - Estes WTP	Auburn WWB	-	805,000	-	-	-	-	**805,000**
Clearwell 3 & 4 Cleaning & Inspection - Estes WTP	Auburn WWB	-	30,000	-	150,000	-	-	**180,000**
SCADA Network Security Design & Implementation	Auburn WWB	165,000	135,000	-	-	-	-	**300,000**
Estes WTP Site Improvements	Auburn WWB	-	405,000	-	-	-	-	**405,000**
PLC and OIT Upgrades	Auburn WWB	-	500,000	-	-	-	-	**500,000**
AWWB Well #5 Production Well Testing	Auburn WWB	325,000	-	-	-	-	-	**325,000**
AWWB Well #5 Production Well	Auburn WWB	750,000	-	-	-	-	-	**750,000**
AWWB Well #5 Production Facilities	Auburn WWB	30,000	3,737,000	-	-	-	-	**3,767,000**
AWWB Well #5 Transmission Main	Auburn WWB	-	3,500,000	-	3,500,000	-	-	**7,000,000**
Miscellaneous WTP Improvements	Auburn WWB	-	100,000	100,000	100,000	100,000	100,000	**500,000**
Moore's Mill Meter and Water Transmission Main	Auburn WWB	-	-	-	-	1,300,000	-	**1,300,000**
Raw Water Transmission Main Pigging Stations and Cleaning	Auburn WWB	-	-	-	1,750,000	-	-	**1,750,000**
Estes WTP High Service Pumps Replacement	Auburn WWB	-	-	-	-	1,500,000	1,350,000	**2,850,000**
Estes WTP Improvements - Rapid Mixer and Basin 3/4 Tube Settler Replacement	Auburn WWB	-	-	-	-	210,000	-	**210,000**
Estes Flocculator Replacement	Auburn WWB	-	-	-	-	-	550,000	**550,000**
Estes Chemical Storage Tank Replacement - Alum and Hypo	Auburn WWB	-	-	-	-	-	330,000	**330,000**
Total - Water System Improvements Projects		**2,192,200**	**16,930,800**	**17,388,000**	**6,560,000**	**6,560,000**	**5,980,000**	**55,611,000**

AUBURN
ALABAMA

GLOSSARY

TERMS AND ACRONYMS

A

Accrual Basis- Accounting method in which revenues are recorded when earned and expenses recorded when the associated liability is incurred, irrespective of the timing of the related cash receipts and disbursements.

ADA- Americans with Disabilities Act.

ADEM- Alabama Department of Environmental Management.

Ad valorem tax- A property tax based on the valuation assigned to property by the elected county tax assessor. State law establishes the method of valuing property and calculating the tax assessment.

ALDOT- Alabama State Department of Transportation.

Appropriation- A legislative authorization for expenditures for specific purposes within a specific time frame.

ARPA- American Rescue Plan Act.

Assessment- Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

AU- Auburn University, the State's land grant university, located in Auburn, Alabama.

Auburn 2040- The City's long-range planning process, whereby the City Council and management, community leaders, and the citizens of Auburn developed a consensual vision of the City in the year 2040.

B

Basis of accounting- The timing for recognition of revenues and expenditures or expenses.

Biennium- A twenty-four month period for measuring financial activities, which may be divided into two twelve month periods, ending on a date specified by law. A biennial budget is a two-year budget, which may consist of two one-year budgets adopted at the same time.

Bond- A document evidencing the City's promise to pay a specified sum of money on a specified future date and periodic interest at a specified rate.

Budget- A financial plan showing projected costs and revenue for a specified time period.

C

Capital Improvement Program (CIP)- A six-year projection of capital improvements spending for long-term assets, which includes sources of funding and estimated project costs.

Capital lease- An agreement that gives the right to use real property or equipment for a stated period of time and that meets the accounting criteria for capitalization. The City uses such agreements as a financing method.

Capital Outlay- Expenditures for items with an estimated useful life of more than two years and of a substantial cost (more than $5,000).

GLOSSARY

TERMS AND ACRONYMS

Census Bureau- An entity of the federal government responsible for determining the population of the states and cities within the United States.

City Council- The nine-person governing body of the City of Auburn. The Mayor is elected at-large and serves as a member of the City Council. The other eight members are elected from eight districts. All members serve concurrent four-year terms.

City Manager- The person hired by the City Council to serve as the chief executive officer of the City Council. The City Manager's duties include recommending the biennial budget, overseeing all personnel matters, and advising the City Council on policy matters.

Commodities- Tangible goods to be consumed in the course of governmental operations with a period of less than two years.

CDBG- Community Development Block Grant, a grant program of the US Housing and Urban Development agency of the federal government.

Component units- Organizations that are legally separate from but affiliated with and financially accountable to the primary government, in this case, the City.

Contractual services- Services provided to the government by entities other than its own employees.

Covid-19- COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'

Credit rating- A rating assigned by a professional organization as an indicator of the organization's evaluation of the degree of risk associated with the debt issued by a company or a governmental entity. A high credit rating indicates that the rating organization considers the debt to have a low risk of default. The national rating agencies include Moody's Investors Service and Standard & Poors, Inc.

D

Debt- An obligation to pay money in the future for borrowing money or receiving goods or services presently.

Debt limit- The legally permitted maximum amount of outstanding debt of the City under the provisions of State law.

Debt service- The amount of money needed to pay principal and interest on borrowed funds for a specified period.

Debt Service Funds- Funds used to account for the payment of principal and interest on long-term debt.

Department- A major administrative unit that indicates overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one division.

Department head- The person appointed by the City Manager to oversee the day-to-day operations of a City department.

E

EAH- East Alabama Health located in Opelika, Alabama. The City of Auburn contracts with EAH for the provision of emergency medical services.

EMS- Emergency Medical Services.

Enterprise Funds- Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EUD- East University Drive.

Expenditures- Decreases in a governmental fund's net financial resources resulting from the procurement of goods and services or the payment of principal and interest on general long-term debt.

Expenses- Outflows of net financial resources in a proprietary fund typically from the production and/or delivery of goods and services.

F

FBRC- Frank Brown Recreation Center.

FICA- Social Security and Medicare.

Fiscal year- A twelve-month period used by a government, not necessarily a calendar year. The City of Auburn's fiscal year begins October 1 and ends September 30, as required by State law.

Full faith and credit- A pledge of the City's general taxing power to pay the debt service requirement (principal and interest) of its debt obligations.

Fund- An accounting entity comprised of a group of self-balancing accounts.

Fund balance- The excess or deficit of fund assets over fund liabilities of governmental fund types.

Fund equity- The excess or deficit of fund assets over fund liabilities, equivalent to net position.

FY- Fiscal year (see above).

G

General Fund- The main operating fund of the City which is used to account for all City financial resources except those required by generally accepted accounting principles to be accounted for in another fund.

General obligation bonds (GO Bond)- Bonds backed by the full faith and credit of the City.

GIS- Geographic Information System. A type of computer generated mapping system used to organize various types of map-related data for reference and analysis.

Goal- A specific and measurable target that managers are expected to achieve.

Governmental funds- Funds generally used to account for tax-supported activities- the general fund, special revenue funds, and debt service funds are all governmental funds.

Government Services Fee- Government Services Fee is negotiated with governmental and/or tax-exempt entities in exchange for the provision of municipal services.

H

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

HUD- Housing and Urban Development

K

Key decisions- Decisions made by the City Council that have been identified by the Council and management as the critical decisions that will affect the budget each fiscal year.

M

Major fund- Any fund for which certain financial statement components (assets, liabilities, revenues, expenditures) meet certain thresholds when compared with comparable components of either total governmental funds or the total of governmental and proprietary funds. By definition, the general fund of a government is always a major fund.

Management Team- the upper level management staff of the City, including the City Manager, assistant city managers, and the City Attorney.

Millage- A unit of measure used to refer to the calculation of ad valorem (property) taxes based on appraised value or some other valuation basis. One mill is one tenth of a cent.

Mission- The central purposes of the organization that represent the reasons for the organization's existence.

Modified accrual basis- The basis of accounting used in governmental fund types wherein revenues and other financial resources are recognized when both measurable and available and expenditures are recognized in the period in which governments in general normally liquidate the related liability.

Moody's- Moody's Investors Service, one of the national credit rating agencies (see "credit rating").

N

Net position- The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources, where full accrual-basis accounting is used, e.g. in Enterprise fund types.

Non-departmental- Expenditures or expenses not specifically associated with any individual department or division.

O

OFS- Other financing sources. Inflows of financial resources other than from revenues, such as from borrowing proceeds or the receipt of resources transferred from another fund.

OFU- Other financing uses. Outflows of financial resources other than for expenditures, such as for transfers of resources to other City funds or component units or for deposit of refunding bond proceeds with a trustee/escrow agent.

GLOSSARY

TERMS AND ACRONYMS

P

Personal services- Expenditure category including all salaries, wages, and fringe benefit expenditures paid to or on behalf of the government' employees. Fringe benefits include FICA, State of Alabama retirement, medical insurance, dental insurance, life insurance, workers compensation, education assistance, and other employee benefits.

Principal- The face or par value of bonds or warrants payable at maturity.

Program- A group of activities, operations, or departments or divisions focused on achieving specific objectives.

Property tax- see ad valorem tax.

Proprietary funds- Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase order- A written document issued by an entity to a vendor for ordering goods or services. The purchase order (PO) obligates the issuer to pay for the goods or services specified therein upon delivery.

R

Referendum- A direct vote of the citizens to decide local issues.

Revenue- Increases in a fund's net financial resources, typically resulting from such things as the collection of taxes, fees, charges for services, and earnings on invested resources.

ROW- Right-of-Way. The real property that a governmental or utility agency has the right to declare as public use property for transportation or utility purposes.

S

SLFRF- Coronavirus State and Local Fiscal Recovery Funds

Special Revenue Funds- Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SBITA- Subscription-based information technology arrangements

Standard & Poor's- One of the national credit rating agencies. (see "credit rating").

W

Warrant- A document authorized by the City Council directing the Treasurer to pay a specified amount to a specified entity. If the warrant specifies an interest rate and due date, it functions much like a bond.

Auburn City Hall

144 Tichenor Avenue
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