



BIENNIAL BUDGET

CITY OF AUBURN, AL
FISCAL YEARS
2023-2024



CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

INTRODUCTORY INFORMATION

City Council Members	5
Management and Budget Team	6
City of Auburn Vision and Mission Statement	7
City Manager's Budget Message	8
Strategic Plans	17
Strategic Goals.....	18
City of Auburn Organization Chart	19
Citizen Survey – Condensed Findings Report	20
Budget Priorities	24
Budget Calendar	27
Personnel Authorization Summary	28

BUDGET DETAIL

General Fund Changes in Fund Balance	29
--	----

General Fund Revenues

Trends in Total Revenue and Other Financing Sources – General Fund	31
Trends in Top Ten Revenue Sources – Fiscal Years 2018-2024	
Graphical Analysis	32
Variance Analysis	33
Summary of Revenues by Source – FY 2023.....	34
Summary of Revenues by Source – FY 2024.....	35

General Fund Expenditures

Comparative Expenditures by Business Service Unit, Department and Division	
Fiscal Years 2022-2024	37

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

General Fund - Departmental Expenditures

Organization Chart, Mission Statement and Comparative Budget Summaries

General Fund Departments

City Council	38
Office of the City Manager.....	40
Human Resources	42
Information Technology	45
Finance.....	48
Economic Development	50
Judicial	52
Developmental Services – Administration	54
Planning Services	56
Inspection Services	58
Community Services	60
Engineering Services	62
Public Services – Administration	64
Public Works	66
Environmental Services	74
Library	78
Parks and Recreation	80
Public Safety Services – Administration	85
Police	88
Fire	90

General Fund - Non-Departmental Expenditures

Description of Non-Departmental Operations	93
Overview of Non-Departmental Expenditures and Other Financing Uses	94
General Operations.....	95
General Project Operations.....	96
Parks & Recreation Project Operations	97
Public Works Project Operations	98
Debt Service	99
Outside Agencies Funding	
Trends in Outside Agency Funding	100
Comparative Summary by Agency Type	101
Transfers	102

Special Activities of the General Fund

Description of Special Activities of the General Fund	103
Comparative Revenues, Expenditures and Changes in Fund Balances	
Liability Risk Retention Fund	104
Employee Benefit Self-Insurance Fund	105
Assessment Project Fund	106

CITY OF AUBURN



BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

ENTERPRISE FUNDS

Description of Enterprise Funds.....	107
--------------------------------------	-----

Sewer Fund - Enterprise Fund – A Major Fund

Water Resource Management	
Organization Chart and Mission Statement	108
Financing Structure	109
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2020-2024	111
Comparative Budget Summaries by Category	
Administration.....	112
Sewer Maintenance	113
Line Locating	114
Watershed Management	115
Pumping and Treatment.....	116
General Operations.....	117

Solid Waste Management Fund – Enterprise Fund

Environmental Services	
Organization Chart and Mission Statement	118
Financing Structure	119
Overview of Revenues, Expenses and Changes in Net Position –	
Fiscal Years 2020-2024	120
Comparative Budget Summaries by Category	
Administration.....	121
Recycling	122
Solid Waste	123
General Operations.....	124

SPECIAL REVENUE FUNDS

Description of Special Revenue Funds.....	125
---	-----

Individual Special Revenue Funds

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	
Seven Cent State Gas Tax Fund	126
Four and Five Cent State Gas Tax Fund	127
Ten Cent State Gas Tax Fund	128
Special School Tax Fund – <i>A Major Fund</i>	129
Municipal Court Judicial Administration Fund	130
Public Safety Substance Abuse Prevention Fund	131
Coronavirus State and Local Fiscal Recovery Fund – <i>A Major Fund</i>	132

CITY OF AUBURN



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

DEBT SERVICE FUND

Debt Service Fund - Special Five-Mill Tax Fund – Description of Special Five-Mill Tax Fund and Comparative Summary by Category	133
---	-----

PUBLIC PARK AND RECREATION BOARD

Tennis Center	
Financing Structure	135
Comparative Revenue, Expenses and Changes in Net Position	137

CAPITAL BUDGETS

Budgeted Capital Outlay & Projects – Summary	139
Budgeted Capital Outlay – Vehicles and Equipment	
Fiscal Year 2023	140
Fiscal Year 2024	142
Conditional Capital Outlay	144
Capital Improvement Plan - Fiscal Years 2023-2028	145



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

CITY COUNCIL



Ron Anders, Jr.
Mayor



Connie Fitch Taylor
Ward 1



Kelley Griswold
Ward 2



Beth Witten
Ward 3 & Mayor Pro Tem



Vacant
Ward 4



Steven Dixon
Ward 5



Bob Parsons
Ward 6



Jay Hovey
Ward 7



Tommy Dawson
Ward 8



City of Auburn

BIENNIAL BUDGET - FISCAL YEARS 2023 AND 2024

MANAGEMENT TEAM



Megan McGowen Crouch, *City Manager*

Rick Davidson, *City Attorney*

Alfred Davis, Sr., *Community Services Director*

Scott Cummings, *Development Services Exec. Director*

Phillip Dunlap, *Economic Development Director*

Alison Frazier, *Engineering Services Director*

Catrina Cook, *Environmental Services Director*

Allison Edge, *Finance Director/Treasurer*

John C. Lankford IV, *Fire Chief*

Kristen Reeder, *Human Resources Director*

Greg Nelson, *Information Technology Director*

John Hoar, *Inspection Services Director*

Tyler Whitten, *Library Director*

James McLaughlin, *Municipal Judge*

Rebecca O. Richardson, *Parks and Recreation Director*

Steve Foote, *Planning Director*

Cedric Anderson, *Police Chief*

Paul Register, *Public Safety Services Exec. Director*

Keith Williams, *Public Services Exec. Director*

Dan Ballard, *Interim Public Works Director*

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

BUDGET DEVELOPMENT TEAM

Steven Kranz, *Budget and Strategic Planning Manager*

Allison Edge, *Finance Director/Treasurer*

Erika Sprouse, *Assistant Finance Director/Treasurer*

Lauren Lett, *Budget and Management Analyst*

Heidi Lowery, *Principal Financial Analyst*

Michelle Wall, *HR Business Partner Manager*

Valerie Baker, *Finance Information Officer*



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:

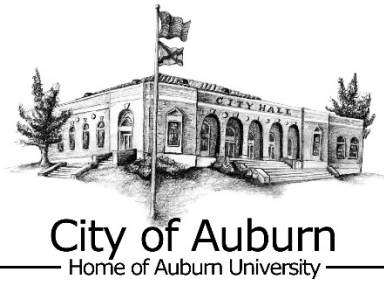
- Safe and attractive neighborhoods with adequate housing
- Quality educational opportunities
- Diverse cultural and recreational opportunities
- Vibrant economic opportunities
- Active involvement of all citizens

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



June 11, 2022

Honorable Mayor and Council Members
City of Auburn, Alabama

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

This budget represents the continuing commitment of our City government to deliver superior services while striving toward excellence in efficiency and taxpayer value. Reflected in this budget are the Council's priorities and tradition of fiscal discipline, input from the citizens we serve, as well as the City's historically conservative management policies. Fiscal sustainability in the face of a slow national economic recovery due to the impact of COVID-19 and other economic conditions such as the potential for a recession are key factors in our budgeting strategy. As demonstrated during Fiscal Year 2020 when the pandemic began, Management can quickly pivot to respond to major fluctuations in the economy while continuing to ensure the delivery of essential services. Even with the ongoing uncertainties with the economy, I am hopeful that in the next biennium we will continue to see growth, diversification and the continued evolution of our community.



BUDGET PRIORITIES

Auburn's Citizen Survey continues to play a critical role in identifying citizen priorities and is one of our most valuable feedback mechanisms for gauging satisfaction with city services. The 2022 Citizen Survey results confirm that Auburn is a great place to live, work and raise a family. Auburn rated higher than the national average in 71 of the 71 areas we survey, and significantly higher than the national average (4% or more above) in 68 of the 71 areas. Our citizens feel incredibly positive about the community, with 95% of the residents surveyed rating

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

Citizen responses continue to emphasize traffic flow and management, maintenance of City infrastructure, and the continued support for the City’s school system as top priorities to be addressed over the next two years.

In conjunction with the Citizen Survey results, City Council members were polled regarding their priorities for the next biennium. The Council’s top priorities included school funding, flow of traffic/congestion management, new community centers, and new outdoor athletic fields and facilities. The results of these two surveys heavily influenced the development of the FY2023 and FY2024 budget. A condensed presentation of the priorities for both the Citizen Survey and the Council Survey is included starting on page 20 of the appendix to this document.

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

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

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

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

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

AN ENVIRONMENT SHAPED BY GROWTH

The City continues to grow in numbers and diversity, creating many opportunities for our community. Below is a summary of noteworthy statistics about our remarkable growth:

- The 2020 census shows that Auburn's population is 76,143, a 42.6% increase since 2010, making Auburn the seventh-largest city in Alabama. We continue to be the fastest growing city of our size in the state and the 31st fastest growing city in the U.S (on a percentage basis) for cities with a population of 50,000 or more.
 - In FY2020, 268 acres were annexed into the city limits of the City of Auburn, and 754 new lots were recorded. In FY2021, 535 acres were annexed into the city limits, and 756 new lots were recorded. An additional 1,228 lots have received preliminary plat approval.
- 
- The photograph shows a group of approximately 20-25 people, some wearing orange safety vests, standing behind two large mounds of reddish-brown soil. In the background, there is a blue canopy tent, a wooden building, and a line of trees under a cloudy sky.
- In addition to the new houses, 441 new beds have been added to the multi-family non-student rental market since 2020, with an additional 504 beds currently under construction.
 - Total inspections continued to rise over previous years, equaling 20,974 in FY20 (down 9.8% from the previous year due to the effects of COVID-19) and 23,755 in FY2021 (up 13.3% and returning to pre-pandemic levels).
 - In FY2020, 651 new single-units and 41 new commercial units were permitted. In FY2021, 775 new single-units and 44 new commercial units were permitted.
 - High growth continues in the northwestern area of Auburn, especially along Richland Road, North Donahue Drive, and Farmville Road, which saw a 133% increase in population from the 2010 Census to the 2020 Census. The development activity in this area of the City makes Auburn's north side a priority for infrastructure investments. Staff continues to promote infill development and redevelopment while we work with project developers to achieve quality design.

FY2023-FY2024 BUDGET PROPOSAL OVERVIEW

The City of Auburn has always been a goal-oriented organization, developing budget proposals based on strategic planning efforts centered on public participation and adopted by the City Council. The FY2023- FY2024 budget follows the guidance of several master plans and adapts capital plans to shifts and changes in growth patterns.

In keeping with our goal to operate a lean government, personal services in the General Fund are kept below the 50% target, with 37.6% projected for FY2023 and 43.4% for FY2024. Maintaining personnel costs below 50% affords management a

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

As has been the trend over the last several years, a significant portion of the General Fund expenditures are invested in capital outlay and infrastructure projects. Capital investments of \$33.4 million in FY2023 and \$16.3 million in FY2024 are 23.9% and 12.6%, respectively, of total General Fund expenditures and other financing uses.

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



I am recommending the approval of:

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

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

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

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

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

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

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

Capital Investments – The City has implemented six different major strategic planning initiatives in conjunction with five overarching strategic goals focused on meeting the needs and desires of citizens. Our strategic planning documents guide the development of the six-year Capital Improvement Plan (CIP). Projects listed on the CIP are funded by the General Fund, other City funds, grant funds, the Auburn Water Works Board, and planned debt issuances. Debt service is included in the budget and projections for the planned debt issuances associated with the proposed CIP.

➤ **Parks, Recreation and Cultural Master Plan**

– This plan covers both Parks & Recreation and Auburn Public Library facilities, and is planned for a phased implementation. Projects include the Lake Wilmore Community Center, Lake Wilmore multi-purpose fields, renovations to the Jan Dempsey Community Arts Center, and the expansion of the Auburn Soccer Complex. For the upcoming biennium, an emphasis is being placed on parks, leisure and cultural projects with investments totaling \$54.3 million over FY2023 and FY2024.



- **Northwest Auburn Neighborhood Plan** – In FY2023-FY2024, I am proposing capital investments totaling \$35.1 million over both years and almost \$40 million over the term of the CIP. The largest project, which is also included in the Parks, Recreation and Cultural Master Plan, is \$27.3 million in improvements to the Boykin Donahue Campus, which includes a cultural center, splash pad, and branch library. Ample space for the planned expansion will be available once the Environmental Services and Public Works departments relocate to accommodate their growing needs. Also proposed for the area is the Martin Luther King (MLK) Drive Streetscape project. This streetscape project will enhance this major gateway from Shug Jordan Parkway to North Donahue Drive.

- **Downtown Master Plan** – A total of \$6.2 million is proposed to fund projects related to the Downtown Master Plan for the upcoming biennium, including \$2.7 million in federal funds to improve the intersection of South College Street and Samford Avenue, and installation of pedestrian and street lighting along South College, Samford Avenue, and Gay Street. The overall investment in the Downtown Master Plan over the term of the CIP is \$8.1 million and focuses on improving traffic flow and downtown lighting.

In addition to projects driven directly by strategic plans, we are proposing a number of other capital projects related to traffic and transportation issues. This includes improvements at the intersections of North College Street and Drake Avenue, Drake Avenue and North Gay Street, North Dean Road and East University Drive, and Annalue Drive and East University Drive. In FY2023 we will also construct a connector road from Highway 14 to Richland Road, known as Will Buechner Parkway, which will include a multiuse path to improve pedestrian connectivity to residential neighborhoods, public schools, and future parks. The total proposed investment in traffic and transportation infrastructure for the next biennium is \$31.6 million. Increasing the funding in this area is a result of recommendations from the Citizens Survey, City Council Priorities and the 2019 comprehensive traffic study.

I am also proposing investments in vehicles and equipment to keep our fleet in good condition and provide the equipment necessary for our crews to do their job. The total capital for all funds is proposed at \$5.9 million for FY2023 and \$4.3 million for FY2024. I am providing a listing of conditional capital investments for vehicles and equipment that are necessary and warranted but that do not fall into the scope of the City's projected revenues for the upcoming biennium. We will reevaluate these items for purchase based on revised projections of available resources as we move through the next two fiscal years. You can find the complete listing of the recommended capital investments, including conditional capital, in the Capital Budgets section of this document.

COMPARATIVE OVERVIEW OF GENERAL FUND BUDGET

In the General Fund overview below, you will see planned drawdowns of fund balance for FY2023 and FY2024 mainly due to proposed capital projects totaling \$43.1 million between both years. Also, as has been our practice, our revenue projections continue to be appropriately conservative while our expenditure projections are realistic.

	Proposed FY2022	Proposed Budget	
	FY2022	FY2023	FY2024
Beginning Fund Balances	\$ 67,562,098	\$ 67,128,227	\$ 45,853,707
Revenues	117,164,021	118,578,779	120,912,853
Other Financing Sources (OFS)	4,739,279	767,250	771,250
Total Revenues and OFS	121,903,300	119,346,029	121,684,103
Total Available Resources	189,465,398	186,474,256	167,537,810
Expenditures			
Operating			
Departmental	63,570,818	68,949,606	72,151,630
Non-Departmental Operations	4,706,390	5,036,120	5,292,120
Outside Agency Support	1,494,289	1,551,308	1,842,783
Debt Service	5,368,916	9,068,694	10,641,688
Total Operating	75,140,413	84,605,728	89,928,221
Capital Outlay & Projects			
Departmental Capital Outlay	2,865,237	3,431,928	3,403,757
Departmental Projects	50,000	50,000	50,000
General Operations	-	-	-
Project Operations	22,094,771	29,929,268	12,823,600
Total Capital Outlay & Projects	25,010,008	33,411,196	16,277,357
Total Expenditures	100,150,421	118,016,924	106,205,578
Other Financing Uses (Operating)			
Auburn City Schools	17,343,750	17,690,625	18,044,438
Transfers	4,843,000	4,913,000	4,780,800
Total Other Financing Uses	22,186,750	22,603,625	22,825,238
Total Expenditures & Uses	122,337,171	140,620,549	129,030,816
Ending Fund Balances	67,128,227	45,853,707	38,506,993
Less: Permanent Reserve	4,248,500	4,269,743	4,291,091
Net Ending Fund Balances	\$ 62,879,727	\$ 41,583,964	\$ 34,215,902
Surplus/Deficit	(433,872)	(21,274,520)	(7,346,714)
NEFB as % Exp & OFU	51.40%	29.57%	26.52%

The City Council has formally adopted a target net ending fund balance of 20% of total expenditures and other financing uses, but we conservatively keep this ratio around 25% of our ending fund balance net of the permanent reserve. We expect to continue to meet this target in future years, as illustrated in the final row of the chart below.

	Proposed Budget		Projections			
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Beginning Fund Balances	\$ 67,128,227	\$ 45,853,707	\$ 38,506,993	\$ 39,458,879	\$ 42,216,533	\$ 45,746,493
Revenues	118,578,779	120,912,853	126,958,495	133,306,420	139,971,741	146,970,328
Other Financing Sources (OFS)	767,250	771,250	771,250	771,250	771,250	771,250
Total Revenues and OFS	119,346,029	121,684,103	127,729,745	134,077,670	140,742,991	147,741,578
Total Available Resources	186,474,256	167,537,810	166,236,739	173,536,549	182,959,524	193,488,072
Expenditures						
Operating						
Departmental	68,949,606	72,151,630	73,594,663	75,066,556	76,567,887	78,099,245
Non-Departmental Operations	5,036,120	5,292,120	5,345,041	5,398,492	5,452,477	5,507,001
Outside Agency Support	1,551,308	1,842,783	1,842,783	1,842,783	1,842,783	1,842,783
Debt Service	9,068,694	10,641,688	11,770,746	11,776,103	11,497,683	11,499,985
Total Operating	84,605,728	89,928,221	92,553,233	94,083,934	95,360,830	96,949,014
Capital Outlay & Projects						
Departmental Capital Outlay	3,431,928	3,403,757	2,500,000	2,500,000	2,500,000	2,500,000
Departmental Projects	50,000	50,000	50,000	50,000	50,000	50,000
General Operations	-	-	-	-	-	-
Project Operations	29,929,268	12,823,600	9,488,500	12,131,850	16,372,500	15,782,230
Total Capital Outlay & Projects	33,411,196	16,277,357	12,038,500	14,681,850	18,922,500	18,332,230
Total Expenditures	118,016,924	106,205,578	104,591,733	108,765,784	114,283,330	115,281,244
Other Financing Uses (Operating)						
Auburn City Schools	17,690,625	18,044,438	18,405,327	18,773,433	19,148,902	19,531,880
Transfers	4,913,000	4,780,800	3,780,800	3,780,800	3,780,800	3,780,800
Total Other Financing Uses	22,603,625	22,825,238	22,186,127	22,554,233	22,929,702	23,312,680
Total Expenditures & Uses	140,620,549	129,030,816	126,777,860	131,320,017	137,213,032	138,593,924
Ending Fund Balances	45,853,707	38,506,993	39,458,879	42,216,533	45,746,493	54,894,148
Less: Permanent Reserve	4,269,743	4,291,091	4,312,547	4,334,109	4,355,780	4,377,559
Net Ending Fund Balances	\$ 41,583,964	\$ 34,215,902	\$ 35,146,332	\$ 37,882,424	\$ 41,390,714	\$ 50,516,590
Surplus/Deficit	(21,274,520)	(7,346,714)	951,886	2,757,654	3,529,960	9,147,655
NEFB as % Exp & OFU	29.57%	26.52%	27.72%	28.85%	30.17%	36.45%

LOOKING FORWARD

As we continue to navigate the economic shifts that we have experienced for the past few years, I am optimistic about the future of Auburn. We have a very well-managed government, and our staff performs at an exceptionally high level. I am confident that we will be able to persevere through any challenges we experience in the upcoming biennium.

IN CLOSING

As always, my recommendations for capital and service investments are rooted in long-term strategic plans, and are based on priorities and desires communicated by our City Council and residents. We are fortunate to have a citizenry and governing body that has been steadfast in their priorities. Through the proposed budget, we are prepared to adapt to our changing environment and citizen expectations.

The continued commitment to operating a fiscally sound local government allows the City of Auburn to continue to move forward in providing quality public services at a level commensurate with the demands of our residents. I look forward to working with you through this process, and I believe this budget lays a solid foundation for our strategic approach to the future. The staff and I welcome any questions or comments you may have about the proposed FY2023-FY2024 Biennial Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Megan McGowen Crouch". The signature is fluid and cursive, with the first name "Megan" being more prominent.

Megan McGowen Crouch
City Manager

STRATEGIC PLANS

Parks, Recreation, and Cultural Master Plan

The purpose of the Auburn Parks, Recreation and Cultural Master Plan (PRCMP) is to provide a comprehensive look at the City of Auburn parks and recreation and public library system. The Plan includes some 60 sections of recommendations in areas ranging from administration, staffing, maintenance, programs, community partners, greenspace and future parks to facilities including libraries and cultural arts facilities. The PRCMP was developed as a tool to identify the more pressing needs of the community and better focus the funding of facilities to those that meet the greatest overall needs of the community.

.....

Northwest Auburn Neighborhood Plan

The Northwest Auburn Neighborhood Plan is a road-map for the future of northwest Auburn. The planning process emphasized stakeholder input to provide residents the opportunity to assist in the creation of a plan to guide the future growth and development of the study area. Ultimately, the plan provides a guide to enhance Northwest Auburn's attractiveness, walk-ability, and vitality while maintaining the character and heritage of the neighborhood.

.....

CompPlan 2030

CompPlan 2030 is the City of Auburn's plan for future growth and development over the next 20 years and provides recommendations for the future based on public input, analysis of existing and future conditions, and the best practices of planning. This document provides the basic framework for land use, transportation, natural systems, other public services, and community improvements.

.....

Renew Opelika Road Plan

The purpose of the Renew Opelika Road Plan is to revitalize and redevelop one of the City's most important corridors. The Opelika Road Corridor extends from Gay Street on the west to the City Limits on the east, and was identified as a key corridor in need of redevelopment. Plan recommendations are designed to eliminate the unattractive visual element, high levels of vacancy, numerous curb cuts, varying building setbacks and forms, insufficient pedestrian and biking environments, and outdated auto-oriented buildings and road configuration.

.....

Downtown Master Plan

Auburn's Downtown Master Plan aims to expand the current urban core southward and westward and to develop a unified vision that serves all Auburn residents. Undertaken in concert with hands-on community involvement, this Plan reflects a balance of ideas that seek to address the needs of tomorrow while simultaneously seeking to understand the necessary steps for growth today. On this notion, the Master Plan lays out a realistic and community based vision for the future expansion and growth of Downtown Auburn as it pertains to private development, open space, and streetscapes, circulation, transportation and economic development.

.....

Downtown Parking Plan

The Downtown Parking Plan is a detailed outline for how parking will be improved in the downtown area to better serve Auburn residents and the growing number of visitors. Recommendations and an implementation schedule were formulated to improve the use of existing parking resources and to add to the downtown parking inventory.

CITY OF AUBURN STRATEGIC GOALS

casting vision for our future

HIGH QUALITY OF LIFE

Create a family-friendly community with strong, healthy neighborhoods and state of the art recreation, library and cultural facilities that are protected by exceptional public safety personnel.



A UNIQUE PLACE

Create an attractive, clean, business-friendly community with a strong identity. Create a high-energy downtown with a strong sense of place that is the center of the community, and foster thriving businesses and industry.



PLANNED GROWTH

Create a well-planned community that embraces smart growth principles with high-quality infrastructure provided concurrently to support a growing community.



EFFICIENT USE OF RESOURCES

Support and invest in quality education facilities and maintain a strong financial position through excellent management.

Be known as a high performing organization with excellent governance, communication and high quality technological and personnel resources.

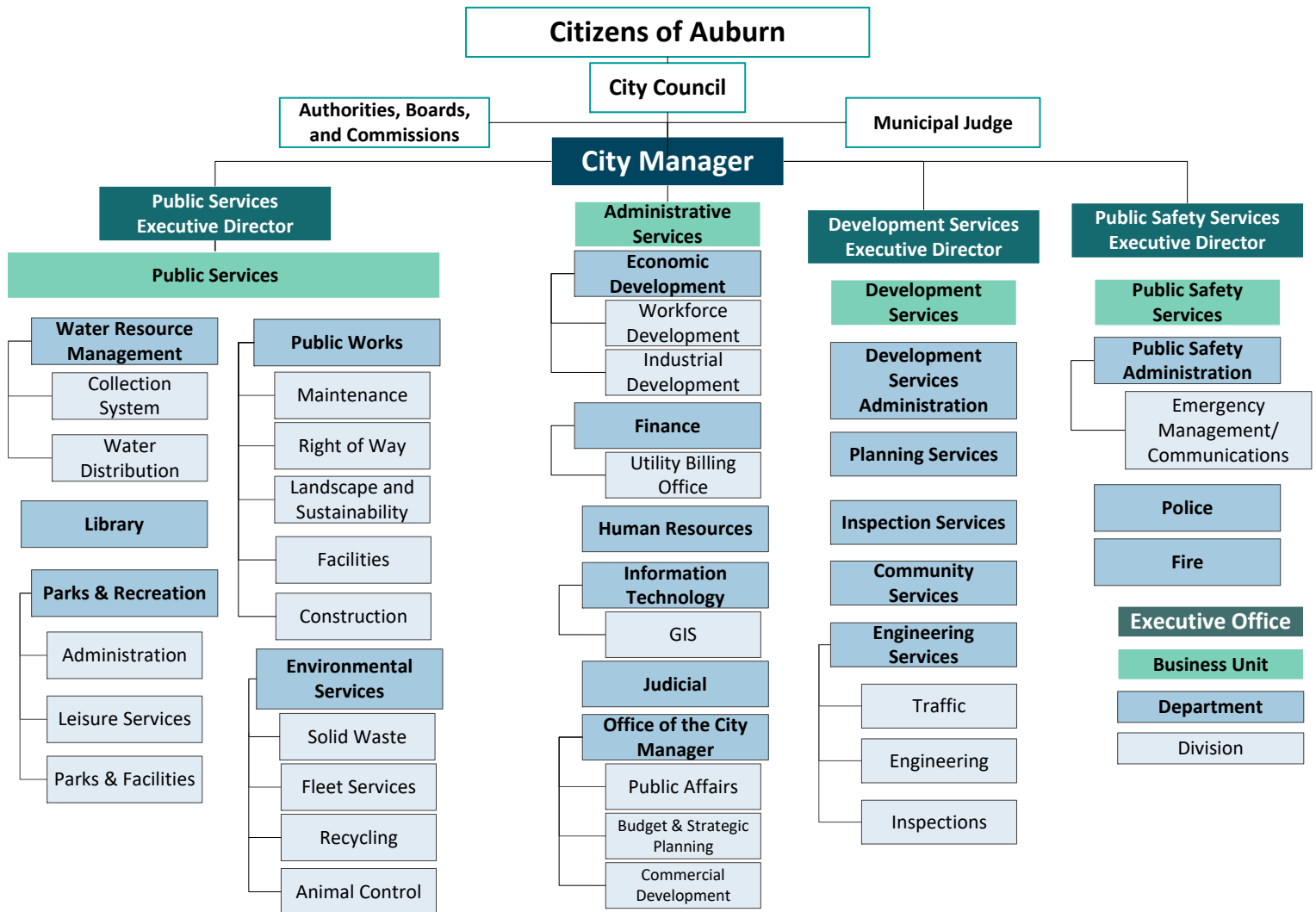


SHARED SENSE OF RESPONSIBILITY

Foster a workforce that is engaged, innovative, accountable and customer service focused. Embrace and leverage our relationships with citizens, our neighborhoods, our business community and Auburn University.



ORGANIZATION CHART



CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2022

In an effort to involve citizens in local government affairs and demonstrate the City of Auburn's commitment to strong citizen participation, the City decided to survey a cross-section of the community each budget cycle on issues of governmental importance and community priorities. The first citizen survey was completed in 1986; because of the citizen survey the City was awarded a City Livability Award by the United States Conference of Mayors in 1999. In an effort to track public opinion over time many of the questions have remained constant. Questions are added or removed each biennium to reflect the public sentiment on current issues. Prior to 2018 the City conducted an annual citizen survey. For the upcoming biennium the City has moved to a biannual citizen survey to coincide with the budget planning process.

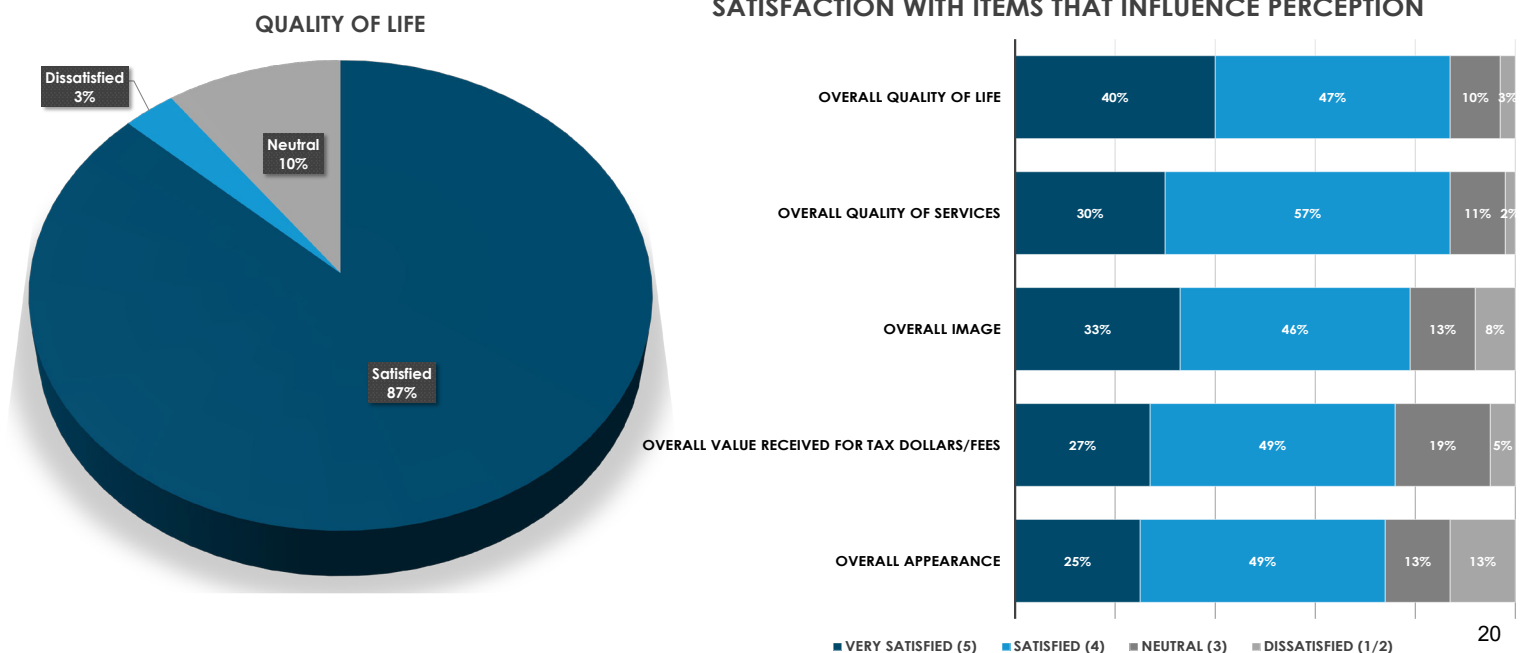
The City contracted the 2022 Citizen Survey to the ETC Institute for survey development, administration, and analysis. The complete results of the Citizen Survey are available on the City's website at www.auburnalabama.org/survey.

2022 CITIZEN SURVEY RESULTS

ETC Institute administered the Citizen Survey to the citizens of Auburn during February and March 2022. The seven page survey, cover letter, and paid postage return were mailed at random to a sample of households. The goal was to obtain completed surveys from at least 600 residents, ETC institute received 685 qualified responses for the survey. The overall results for the sample of 685 households have a precision of at least +/-3.7% at the 95% level of confidence.

Disclosure Notice: The percentage of "don't know" responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Auburn with the results from other communities in ETC Institute's DirectionFinder® database. Since the number of "don't know" responses often reflects the utilization and awareness of city services, the percentage of "don't know" responses has been provided in the tabular data section of this report. When the "don't know" responses have been excluded, the text of this report will indicate that the responses have been excluded with the phrase "who had an opinion."

OVERALL PERCEPTIONS OF THE CITY



CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2022

OVERALL SATISFACTION WITH CITY SERVICES



The top areas of satisfaction in the City are Police and Fire services; overall quality of the school system; collection of garbage recycling and waste; and the City's library services.

Respondents feel that emphasis should be placed on the flow of traffic and congestion on City streets, maintenance of City infrastructure and the quality of the City's school system over the next two years. The Citizen Survey from 2020 held these same priorities.

SATISFACTION WITH SPECIFIC CITY SERVICES

PUBLIC SAFETY

The City of Auburn Public Safety services have the highest combined percentage of "very satisfied" and "satisfied" responses among residents. Almost all residents (98%) indicated they feel "very safe" or "safe" in their neighborhoods throughout the day. 89% of respondents indicate they feel safe in their neighborhood at night and in Auburn in general; 88% of respondents report they feel safe in downtown Auburn. Residents stated they feel a higher emphasis should be placed on efforts to prevent crime, visibility of police in neighborhoods, and the overall quality of police protection over the next two years.

SATISFACTION RATES OF PUBLIC SAFETY SERVICES



INSPECTION SERVICES (CODES ENFORCEMENT)

Based on the combined percentage of "very satisfied" and "satisfied," respondents feel the Inspection Services Department should place a higher emphasis on cleanup of overgrown lots, cleanup of debris and litter, and efforts to remove dilapidated structures. These priorities align with the same desires of citizens from the 2020 Citizen Survey. Overall satisfaction with Inspection Services increased 2.4% over the two year time span from 66.8% to 69.2% (based on those who responded "very satisfied" and "satisfied").

CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2022

GARBAGE, RECYCLING, SEWER, AND WATER SERVICES

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

SATISFACTION RATE INCREASES FOR WATER SERVICES OVER 2020

9% QUALITY OF
DRINKING
WATER

4% WATER
SERVICE

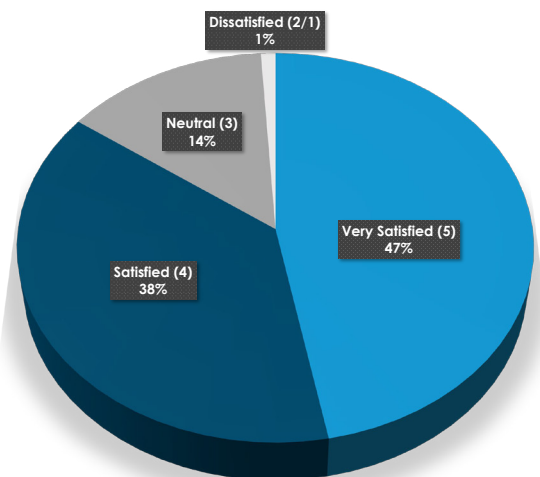
PARKS AND RECREATION

The highest levels of satisfaction with parks and recreation services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of parks (81%), quality of cemeteries (75%), quality of special events (73%), and quality of youth athletic programs (70%). The three parks and recreation services respondents indicated should receive the most emphasis over the next two years were: 1) quality of parks, 2) quality of walking trails, and 3) quality of community recreation centers.

LIBRARY SERVICES

The highest levels of satisfaction with library services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: customer service (85%), hours of operation (84%), and books and audio/visual for adults and children (78% each). The library services respondents indicated should receive the most emphasis over the next biennium include, children's programs, adult programs, and e-book collections.

LIBRARY CUSTOMER SERVICE SATISFACTION



CITY MAINTENANCE



The highest levels of satisfaction with City maintenance services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: the maintenance of City facilities (90%), maintenance of traffic signals (83%), overall cleanliness of streets/public areas (81%), and maintenance of street signs (80%). The three items respondents indicated should receive the most emphasis over the next two years were: 1) maintenance of streets, 2) adequacy of City street lighting, and 3) maintenance of sidewalks.

CITY OF AUBURN CITIZEN SURVEY

CONDENSED FINDINGS REPORT 2022

DEVELOPMENT AND REDEVELOPMENT IN THE CITY

The highest levels of satisfaction with development and redevelopment in the City, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of new business development (61%), overall appearance of Downtown Auburn (62%), and quality of new industrial development (61%).

TRAFFIC FLOW AND TRANSPORTATION

The highest levels of satisfaction with traffic flow and transportation services, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: ease of travel by car in Auburn (55%) and ease of pedestrian travel in Auburn (54%). Compared to other City priorities, 28% of residents indicated they believe it is either “extremely important” (24%) or “somewhat important” (24%) for the City of Auburn to implement a mass transit system.

ADDITIONAL FINDINGS

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

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

82% of residents who contacted the City during the past year indicated the department they contacted was responsive to their issue, 10% indicated they were not responsive, and 8% did not provide a response.

DOWNTOWN AUBURN

The highest levels of satisfaction with Downtown Auburn, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: cleanliness of downtown areas (88%), pedestrian accessibility (79%), feeling of safety downtown at night (76%), and quality of public events held downtown (75%).

CITY COMMUNICATION

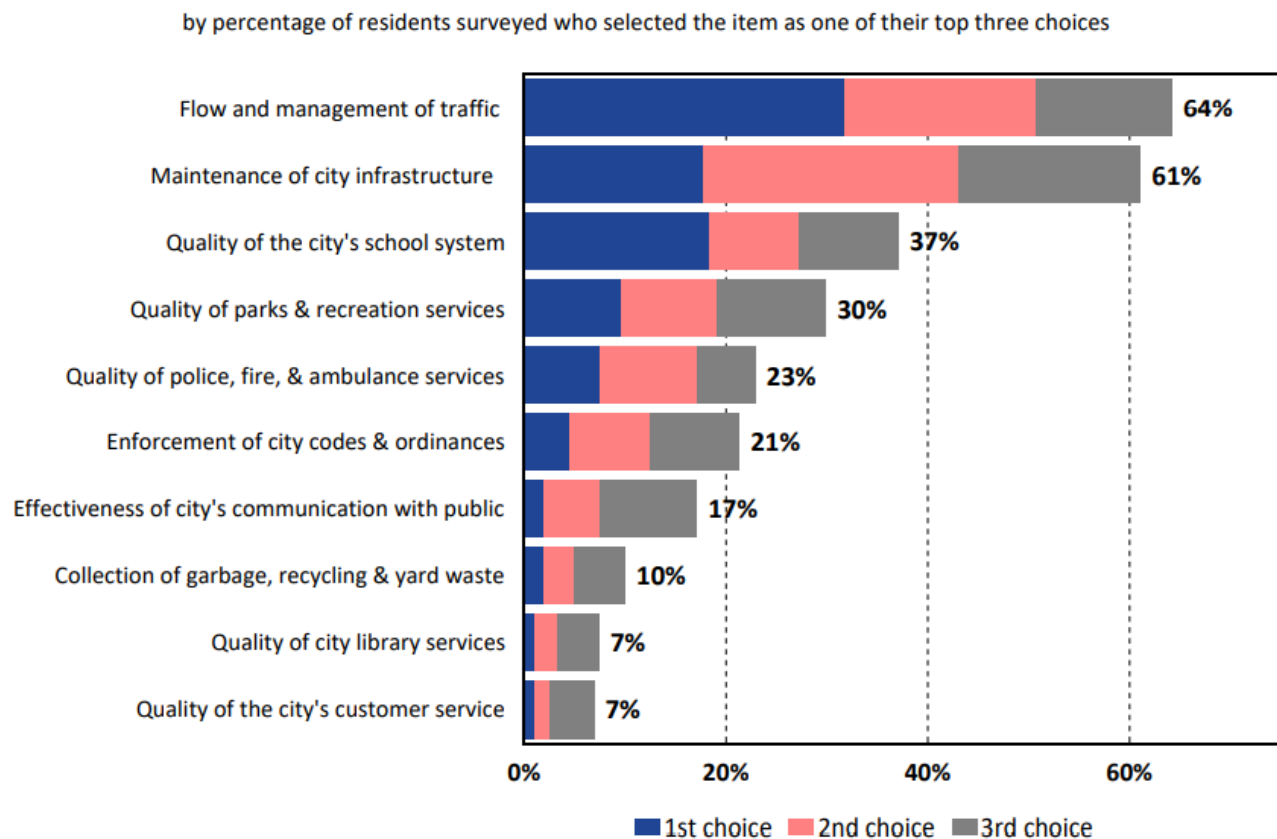
The highest levels of satisfaction with City Communication, based upon the combined percentage of “very satisfied” and “satisfied” responses among residents who had an opinion, were: quality of Open Line newsletter (71%), quality of the City's website (63%) and availability of information on City services and programs (63%).

BUDGET PRIORITIES

CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

This section provides a summary of priorities used as the foundation for the proposed budget. The table below is from the 2022 Citizen Survey and lists the City services that citizens stated should be emphasized in the next biennium. This information was provided to City Council for prioritization. The next page provides the ranking of the City Council's priorities.

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



BUDGET PRIORITIES

CITIZEN SURVEY AND CITY COUNCIL PRIORITIES

City Council Priority Rankings

Council Rankings*	Anders	Taylor	Griswold	Witten	Dixon	Hovey	Dawson	Average	Overall Priority
School funding	1	9	2	5	2	1	2	3.1	1
Flow of traffic/congestion management	5	4	1	8	6	5	1	4.3	2
New community centers - gymnasiums and pools	3	7	3	4	9	3	6	5.0	3
New outdoor athletic fields and facilities	4	8	4	3	7	2	10	5.4	4
Boykin Donahue campus improvements	8	1	5	12	1	7	5	5.6	5
Industrial Development	2	11	11	2	4	6	4	5.7	6
Commercial Development	6	12	10	1	5	4	3	5.9	7
Street resurfacing	9	3	9	9	3	8	8	7.0	8
Sidewalk construction/improvements	7	2	6	10	10	11	7	7.6	9
Open space, green space, blueways/greenways and passive parks	11	5	7	6	8	9	9	7.9	10
Jan Dempsey Community Arts Center Expansion and ADA Improvements	10	10	12	7	12	10	11	10.3	11
Funding for outside agencies	12	6	8	11	11	12	12	10.3	12
*Council rankings do not include Bob Parsons who was out of the country at the time the rankings were distributed nor input from the vacant Ward 4 council position.									

City Council Priority Rankings – Boykin Donahue Campus

Boykin Donahue Campus Priorities*	Anders	Taylor	Griswold	Witten	Dixon	Hovey	Dawson	Average	Priority
Gymnasium	1	2	1	1	3	1	2	1.6	1
Library	2	1	3	2	1	2	4	2.1	2
Splash Pad	3	4	2	3	2	4	3	3.0	3
Auburn Center for African American History and Culture	4	3	4	4	4	3	1	3.3	4
*Council rankings do not include Bob Parsons who was out of the country at the time the rankings were distributed nor input from the vacant Ward 4 council position.									

BUDGET PRIORITIES

OTHER CITY COUNCIL PRIORITIES

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

BUDGET CALENDAR

FEBRUARY 2022

1 2 3 4 5
6 7 8 9 10 11 12
13 14 15 16 17 18 19
20 21 22 23 24 25 26
27 28

Mid-February - Citizen Survey Started

APRIL 2022

1 2
3 4 5 6 7 8 9
10 11 12 13 14 15 16
17 18 19 20 21 22 23
24 25 26 27 28 29 30

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

MAY 2022

1 2 3 4 5 6 7
8 9 10 11 12 13 14
15 16 17 18 19 20 21
22 23 24 25 26 27 28
29 30 31

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

JUNE 2022

1 2 3 4
5 6 7 8 9 10 11
12 13 14 15 16 17 18
19 20 21 22 23 24 25
26 27 28 29 30

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

JULY 2022

1 2
3 4 5 6 7 8 9
10 11 12 13 14 15 16
17 18 19 20 21 22 23
24 25 26 27 28 29 30
31

5 - 2nd Budget Ordinance Reading (if needed)

SEPTEMBER 2022

1 2 3
4 5 6 7 8 9 10
11 12 13 14 15 16 17
18 19 20 21 22 23 24
25 26 27 28 29 30

30 - End of Fiscal Year

OCTOBER 2022

1
2 3 4 5 6 7 8
9 10 11 12 13 14 15
16 17 18 19 20 21 22
23 24 25 26 27 28 29
30 31

1 - Beginning of Fiscal Year 2023

PERSONNEL AUTHORIZATION SUMMARY

The City Council has long recognized that employees are the City's most important asset and has invested substantially in employees' training and development over the years. The City Council has adopted the position that the City should limit the number of employees to the absolute minimum "to get the job done" while ensuring that employees are fairly compensated and receive ample opportunities for professional growth. This approach has resulted in having well trained and highly motivated employees providing excellent services to the citizens of Auburn.

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

¹ Environmental Services Admin Division employees' costs are allocated between the City's General and Solid Waste Management (SWMF) Funds. Solid Waste and Recycling Divisions are funded by the SWMF.

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

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

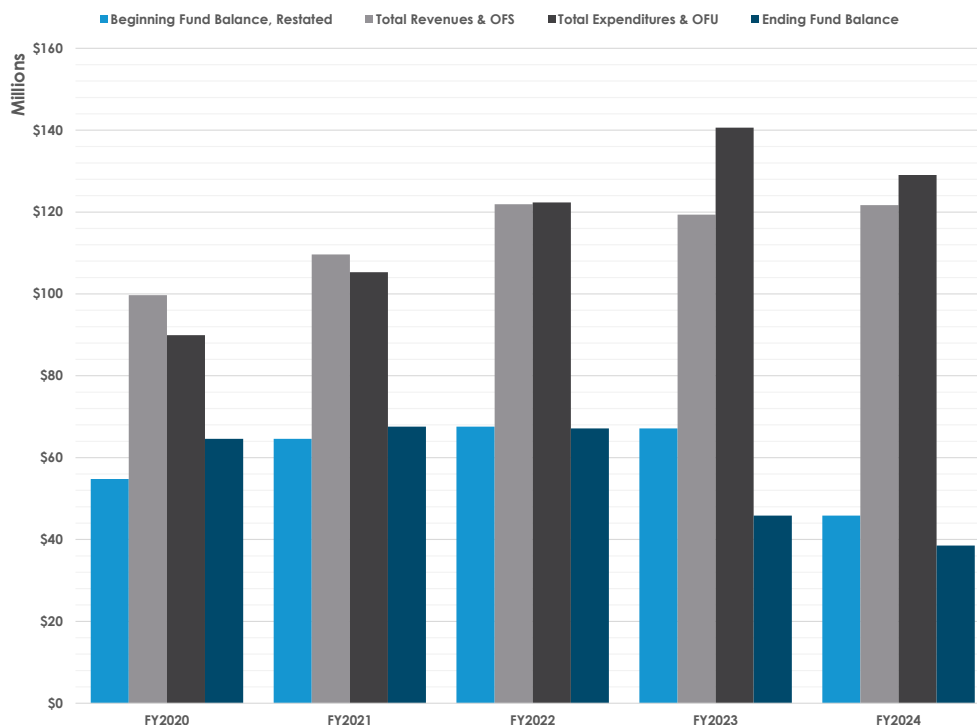
⁴ Water Works Board Employees.

GENERAL FUND

CHANGES IN FUND BALANCE

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

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Beginning Fund Balance	54,785,469	64,581,477	67,562,098	67,128,227	45,853,707
Prior Period Adjustment ¹	-	(1,334,680)	-	-	-
Revenues	98,682,777	108,988,718	117,164,021	118,578,779	120,912,853
Other Financing Sources (OFS)	1,027,877	639,250	4,739,279	767,250	771,250
Total Revenues & OFS	99,710,653	109,627,968	121,903,300	119,346,029	121,684,103
Expenditures	74,126,521	87,058,413	100,150,421	118,016,924	106,205,578
Other Financing Uses (OFU)	15,788,126	18,254,254	22,186,750	22,603,625	22,825,238
Total Expenditures & OFU	89,914,647	105,312,667	122,337,171	140,620,549	129,030,816
Excess of Revenues & OFS over Expenditures & OFU	9,796,007	4,315,301	(433,871)	(21,274,520)	(7,346,714)
Ending Fund Balance	64,581,477	67,562,098	67,128,227	45,853,707	38,506,993
Less: Permanent Reserve Fund	4,237,575	4,243,025	4,248,500	4,269,743	4,291,091
Net Ending Fund Balance	60,343,902	63,319,073	62,879,727	41,583,964	34,215,902
Net Ending Fund Balance as a % of Expenditures and OFU	67.11%	60.12%	51.40%	29.57%	26.52%



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



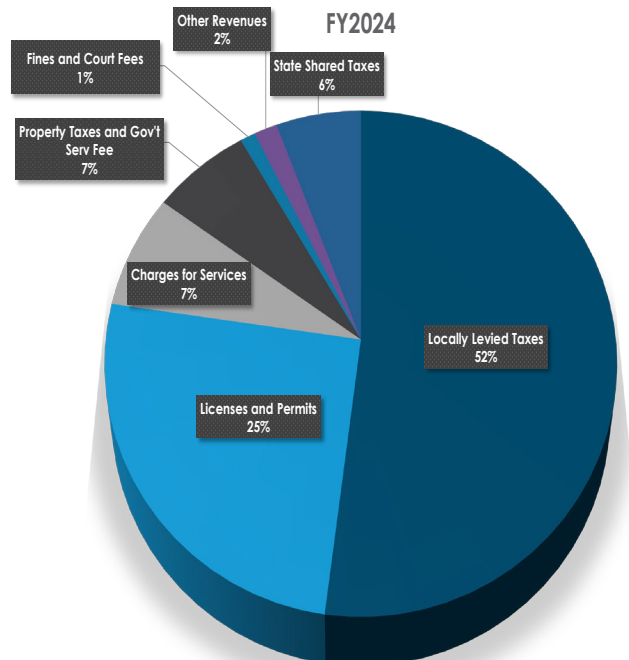
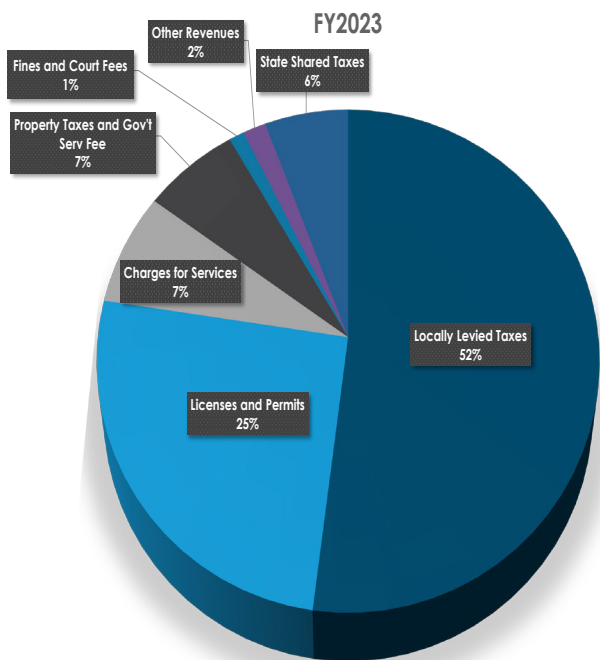
City of Auburn

GENERAL FUND REVENUES

TRENDS IN TOTAL REVENUE AND OTHER FINANCING SOURCES

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

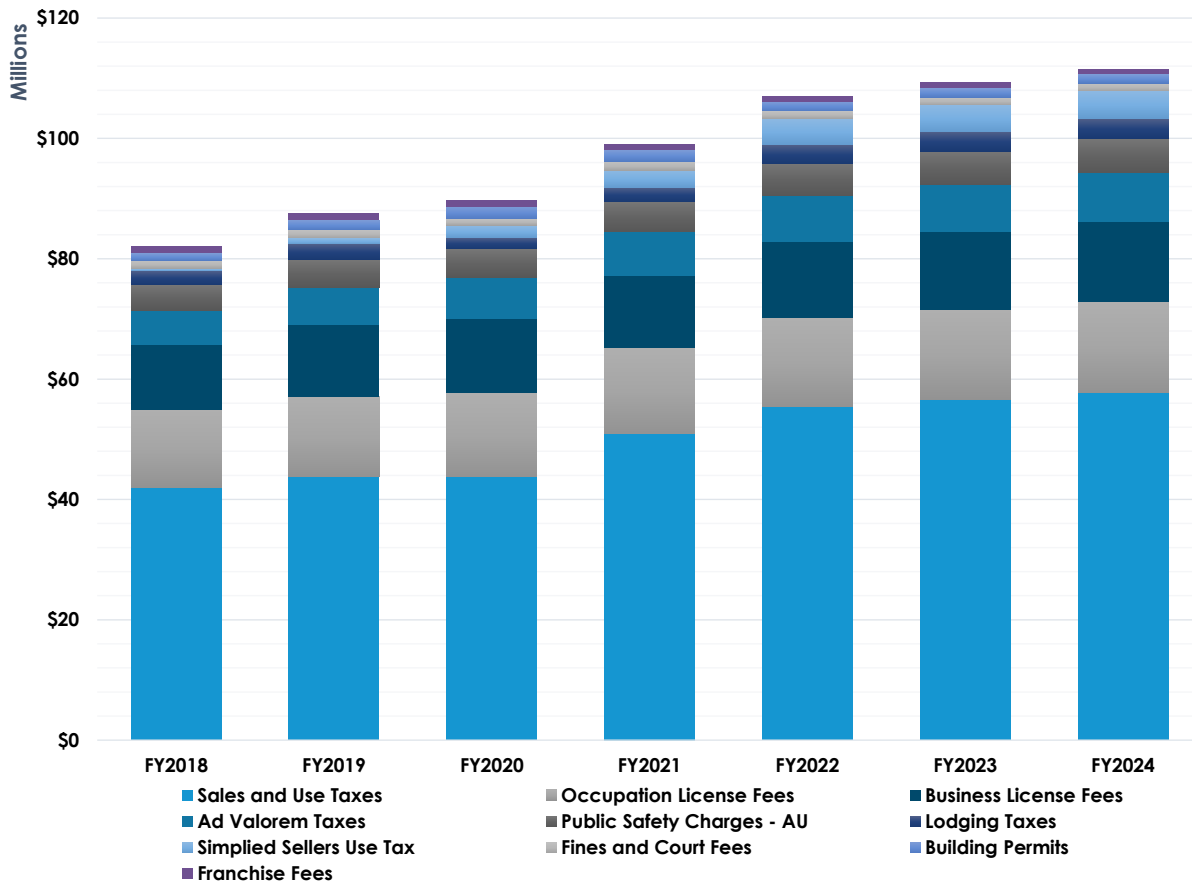
BUDGETED REVENUE FY2023 AND FY2024



GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES GRAPHICAL ANALYSIS

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



GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES VARIANCE ANALYSIS

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

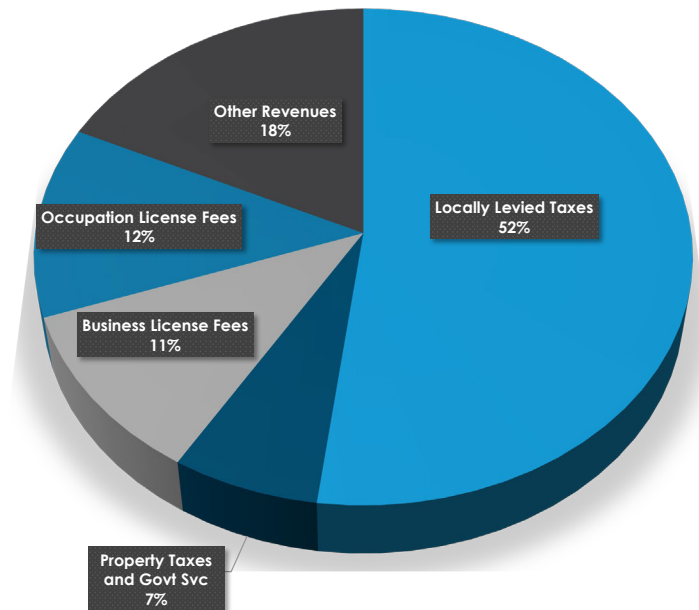
DESCRIPTION OF TOP TEN REVENUE SOURCES

1. Total sales tax within the City is 9%, comprised of 4% State, 1% County and 4% City.
2. The City levies a 1% occupation license fee on all persons employed within the City.
3. All business entities conducting business within the City are required to obtain a business license prior to beginning operations. After a flat fee for the first year, fees are based on the business' gross receipts for the prior calendar year.
4. Property tax levy within the City is 54 mills, of which 16 is dedicated to schools, 5 mills are for General Fund purposes and 5 mills are for debt service on voter-approved projects. This category includes government services fee.
5. In 2004, Auburn University's Public Safety Department merged with the City's. The University pays a fee to the City for the public safety services provided on campus. The fee calculation is based on a contract between the City and the University.
6. The Simplified Sellers Use Tax Remittance Act (SSUT), set up by State of Alabama Act No. 2015-448 (as amended, 2018), requires marketplace facilitators to collect and remit SSUT tax on all marketplace sales or report sales to the State of Alabama. The SSUT rate is eight percent (8%) and applies to the marketplace sales of remote sellers delivered to addresses in Alabama. The tax is collected by the State and remitted back to the City based on population.
7. Total lodging tax within the City is 13%, comprised of 4% State, 2% County and 7% City.
8. Building permits are required for most categories of construction and fund the provision of inspection services to ensure compliance with building codes.
9. Violations of City ordinances are adjudicated by the City's Municipal Court.
10. Franchise fees are collected from utility-type entities in exchange for the use of public rights-of way owned by the City.

GENERAL FUND REVENUES

SUMMARY OF REVENUES BY SOURCE

FY2023

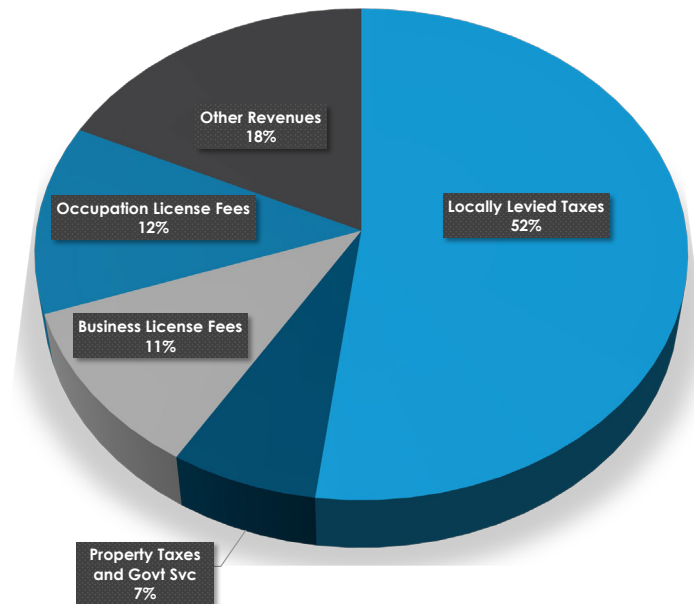


Budgeted Revenues		\$	% of total
Sales and use tax		56,610,000	47.4%
Other locally levied taxes		5,511,434	4.6%
Total locally levied taxes		62,121,434	52.1%
Property taxes and government service fees		7,935,000	6.6%
State shared taxes		7,015,800	5.9%
Total taxes		77,072,234	64.6%
Business license fees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

GENERAL FUND REVENUES

SUMMARY OF REVENUES BY SOURCE

FY2024



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



City of Auburn

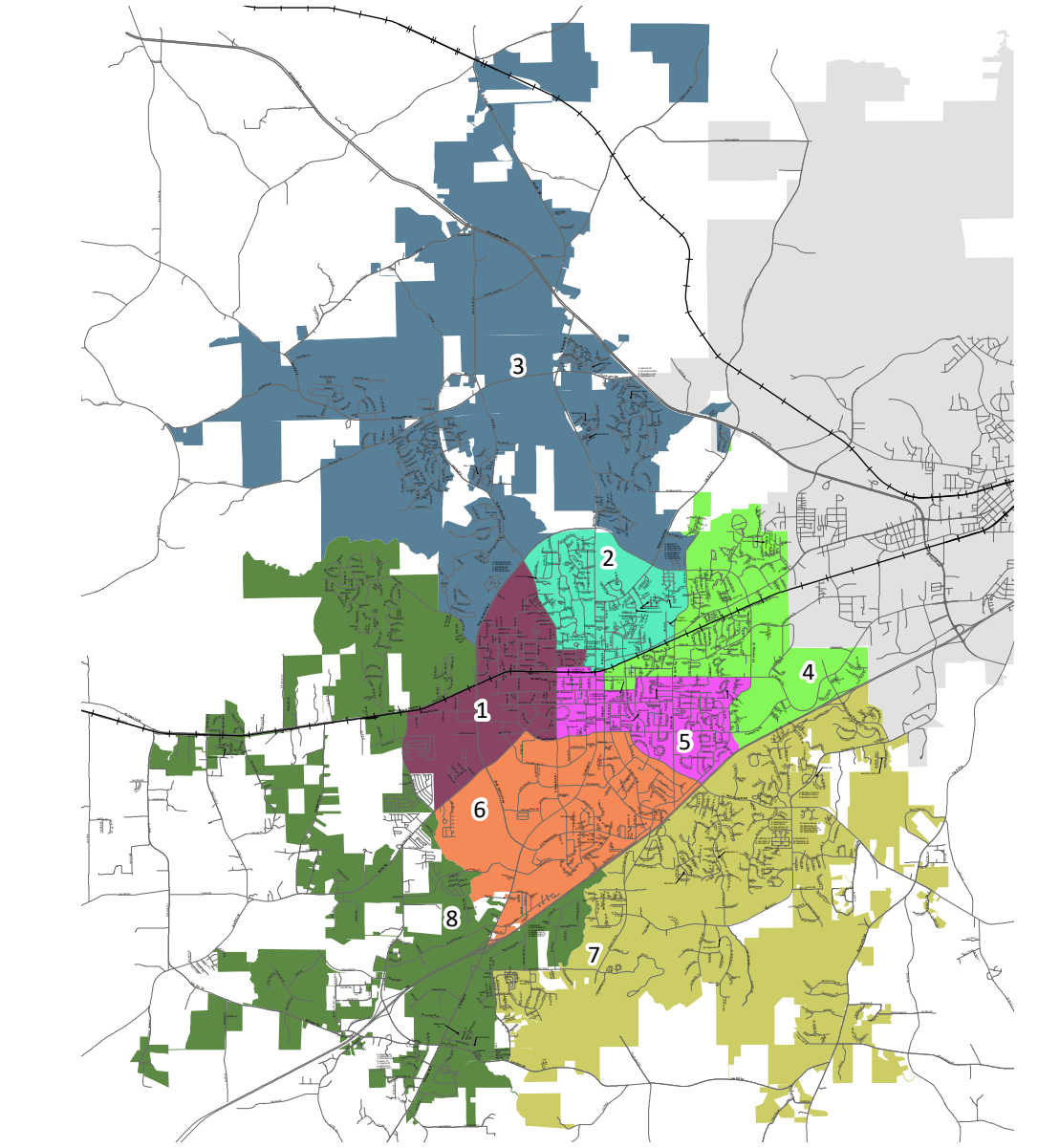
GENERAL FUND EXPENDITURES

COMPARATIVE EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION

FISCAL YEARS 2022 - 2024

Business Service Unit Department	FY2022	Budget - FY2023			Budget - FY2024		
	Adjusted	Budget	Increase (Decrease)		Budget	Increase (Decrease)	
	Budget \$		Amount \$	As a %		Amount \$	As a %
Administrative Services							
City Council	274,821	279,232	4,411	1.61%	281,759	2,527	0.90%
Office of the City Manager	1,449,314	1,252,423	(196,891)	-13.59%	1,276,086	23,663	1.89%
Human Resources							
Human Resources	1,261,965	1,243,947	(18,018)	-1.43%	1,216,363	(27,584)	-2.22%
Risk Management	458,500	439,500	(19,000)	-4.14%	472,000	32,500	7.39%
Information Technology							
Information Technology	2,067,694	2,075,585	7,891	0.38%	2,027,305	(48,280)	-2.33%
GIS	847,008	963,455	116,447	13.75%	1,009,843	46,388	4.81%
Finance	1,862,416	1,967,556	105,140	5.65%	2,025,047	57,491	2.92%
Economic Development	1,224,168	1,269,338	45,170	3.69%	1,292,554	23,216	1.83%
Judicial	982,224	983,559	1,335	0.14%	1,007,133	23,574	2.40%
Total Administrative Services	10,428,110	10,474,595	46,485	0.45%	10,608,089	133,494	1.27%
Development Services							
Administration	370,748	407,421	36,673	9.89%	379,331	(28,090)	-6.89%
Planning Services	857,922	958,598	100,676	11.73%	988,125	29,528	3.08%
Inspection Services	1,609,837	1,688,060	78,222	4.86%	1,697,027	8,967	0.53%
Community Services	595,289	746,030	150,741	25.32%	742,189	(3,841)	-0.51%
Engineering Services	3,536,839	3,659,546	122,707	3.47%	3,848,378	188,832	5.16%
Total Development Services	6,970,636	7,459,654	489,018	7.02%	7,655,050	195,396	2.62%
Public Services							
Administration	92,037	214,169	122,132	132.70%	214,169	-	0.00%
Public Works							
Administration	530,544	464,791	(65,753)	-12.39%	471,173	6,382	1.37%
Right of Way	1,240,165	1,515,882	275,717	22.23%	1,586,348	70,466	4.65%
Facilities Maintenance	551,527	661,990	110,463	20.03%	650,380	(11,610)	-1.75%
Construction	981,725	1,077,686	95,961	9.77%	1,132,826	55,140	5.12%
Maintenance	727,643	899,616	171,973	23.63%	902,416	2,800	0.31%
Landscape and Sustainability	780,368	1,375,646	595,278	76.28%	1,524,658	149,012	10.83%
Environmental Services							
Administration	259,147	310,317	51,170	19.75%	320,065	9,748	3.14%
Animal Control	519,852	490,023	(29,829)	-5.74%	501,874	11,851	2.42%
Fleet Services	1,264,999	1,305,299	40,300	3.19%	1,404,271	98,972	7.58%
Library	2,755,293	2,972,616	217,324	7.89%	3,053,834	81,218	2.73%
Parks and Recreation							
Administration	1,747,544	1,821,603	74,059	4.24%	1,835,674	14,071	0.77%
Leisure Services	2,331,045	2,632,170	301,125	12.92%	2,707,735	75,565	2.87%
Parks and Facilities	3,309,419	3,717,297	407,879	12.32%	3,707,142	(10,156)	-0.27%
Total Public Services	17,091,307	19,459,106	2,367,798	13.85%	20,012,565	553,459	2.84%
Public Safety Services							
Public Safety							
Administration	2,709,851	2,705,462	(4,389)	-0.16%	2,718,962	13,500	0.50%
Communications	1,915,661	2,883,110	967,449	50.50%	2,161,747	(721,363)	-25.02%
Police	18,120,409	19,422,324	1,301,915	7.18%	20,388,542	966,218	4.97%
Fire	9,250,081	9,774,583	524,502	5.67%	12,060,432	2,285,849	23.39%
Total Public Safety Services	31,996,002	34,785,479	2,789,477	8.72%	37,329,683	2,544,204	7.31%
Total Departmental	66,486,055	72,178,834	5,692,779	8.56%	75,605,387	3,426,554	4.75%
Non-Departmental							
General Operations	4,706,390	8,288,820	3,582,430	76.12%	7,792,120	(496,700)	-5.99%
Project Operations	19,854,719	18,380,968	(1,473,751)	-7.42%	9,633,600	(8,747,368)	-47.59%
Parks and Rec. Project Operations	1,625,052	7,498,300	5,873,248	361.42%	175,000	(7,323,300)	-97.67%
Public Works Project Operations	615,000	1,050,000	435,000	70.73%	515,000	(535,000)	-50.95%
Outside Agency Funding	1,494,289	1,551,308	57,019	3.82%	1,842,783	291,475	18.79%
Transfers to Component Units	18,686,750	19,228,625	541,875	2.90%	19,475,238	246,613	1.28%
Transfers to Other Funds	3,500,000	3,375,000	(125,000)	-3.57%	3,350,000	(25,000)	-0.74%
Debt Service	5,368,916	9,068,694	3,699,778	68.91%	10,641,688	1,572,994	17.35%
Total Non-Departmental	55,851,116	68,441,715	12,590,599	22.54%	53,425,429	(15,016,286)	-21.94%
Total Expenditures	122,337,171	140,620,549	18,283,378	14.95%	129,030,816	(11,589,732)	-8.24%

CITY COUNCIL



MISSION

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

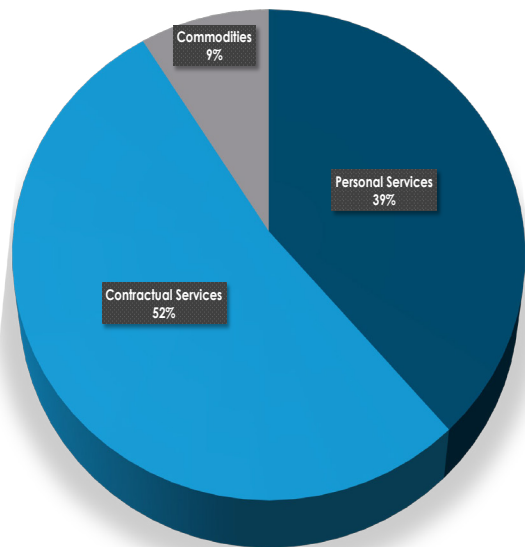
CITY COUNCIL

COMPARATIVE SUMMARY BY CATEGORY

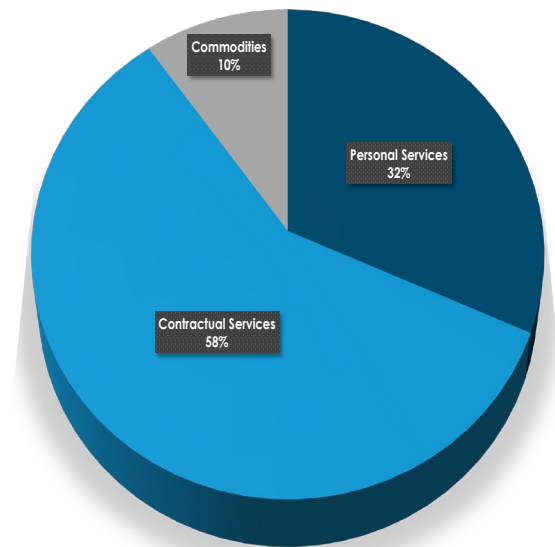
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	79,230	79,230	79,241	107,932	110,459
Contractual Services	117,007	128,724	170,580	146,300	146,300
Commodities	27,598	23,297	25,000	25,000	25,000
TOTALS	223,835	231,252	274,821	279,232	281,759

BUDGET FISCAL YEARS 2023 AND 2024

FY2023

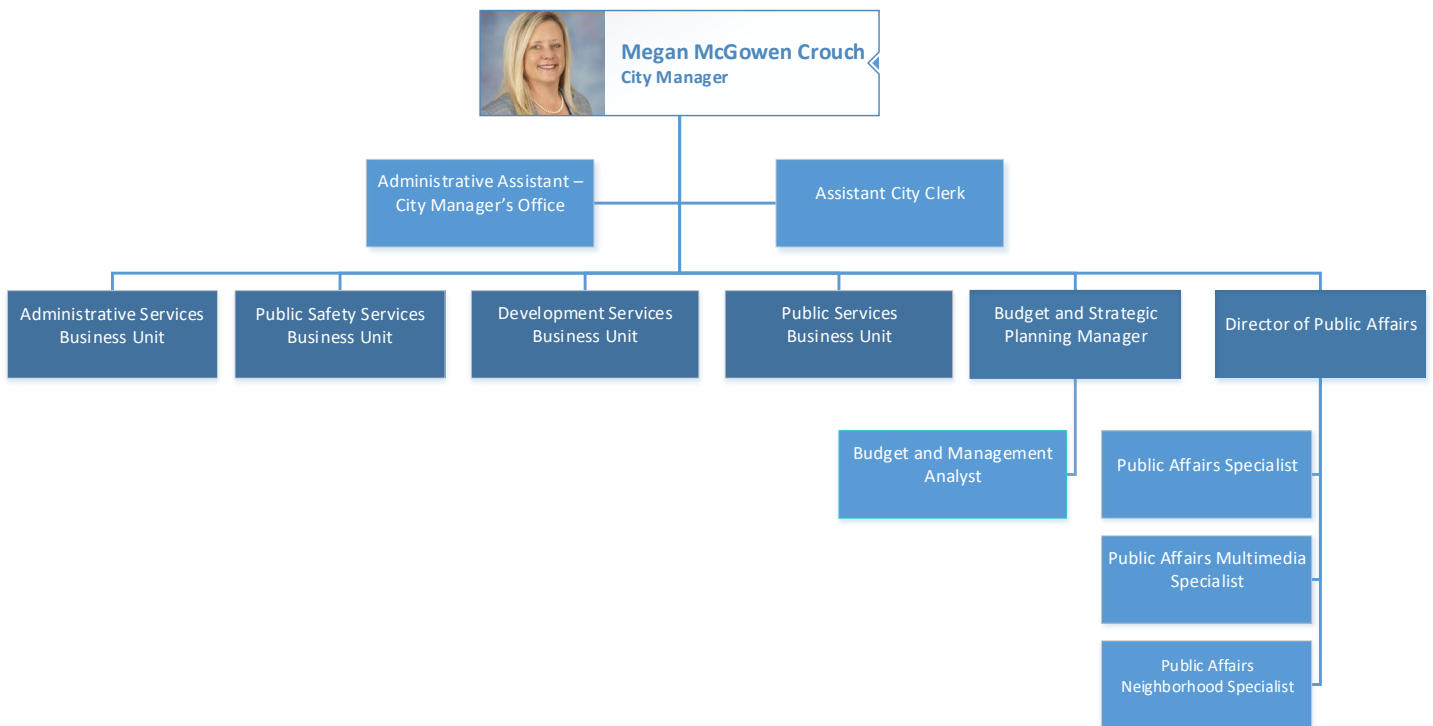


FY2024





OFFICE OF THE CITY MANAGER



MISSION

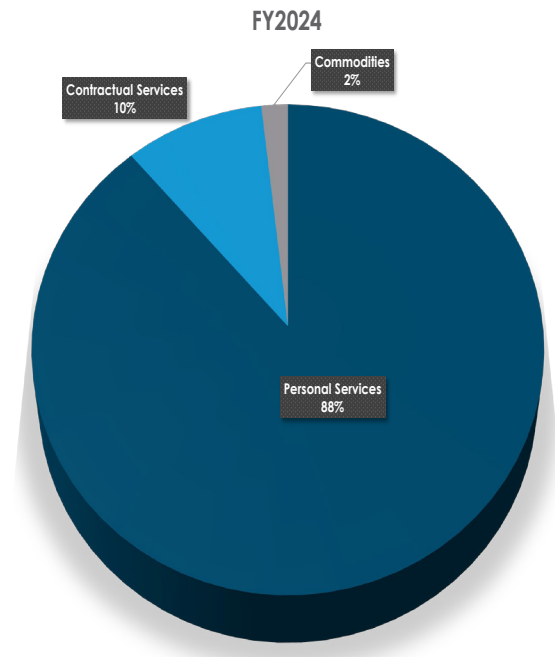
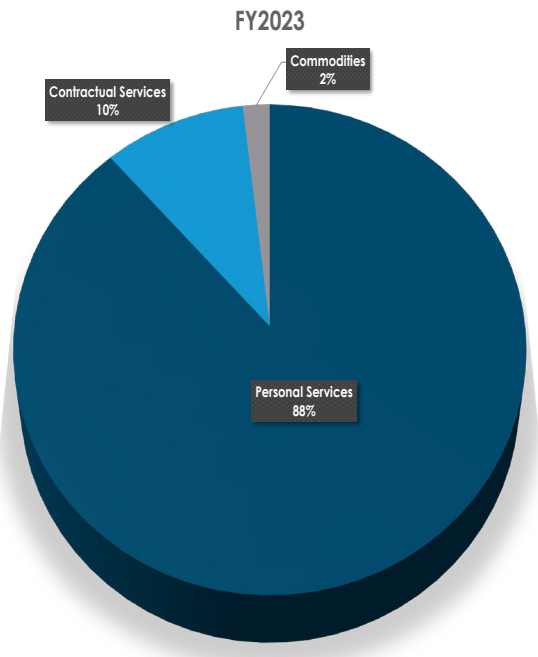
The mission of the Office of the City Manager is to work with the City Council and the department heads to ensure the ability of the City of Auburn government to provide services desired and needed by the community in an efficient, effective, and responsive manner, both presently and in the future.

OFFICE OF THE CITY MANAGER

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services ¹	1,047,781	1,068,887	1,303,214	1,106,373	1,130,036
Contractual Services	65,575	35,469	122,700	122,700	122,700
Commodities	33,466	34,980	23,400	23,350	23,350
TOTALS	1,146,822	1,139,337	1,449,314	1,252,423	1,276,086

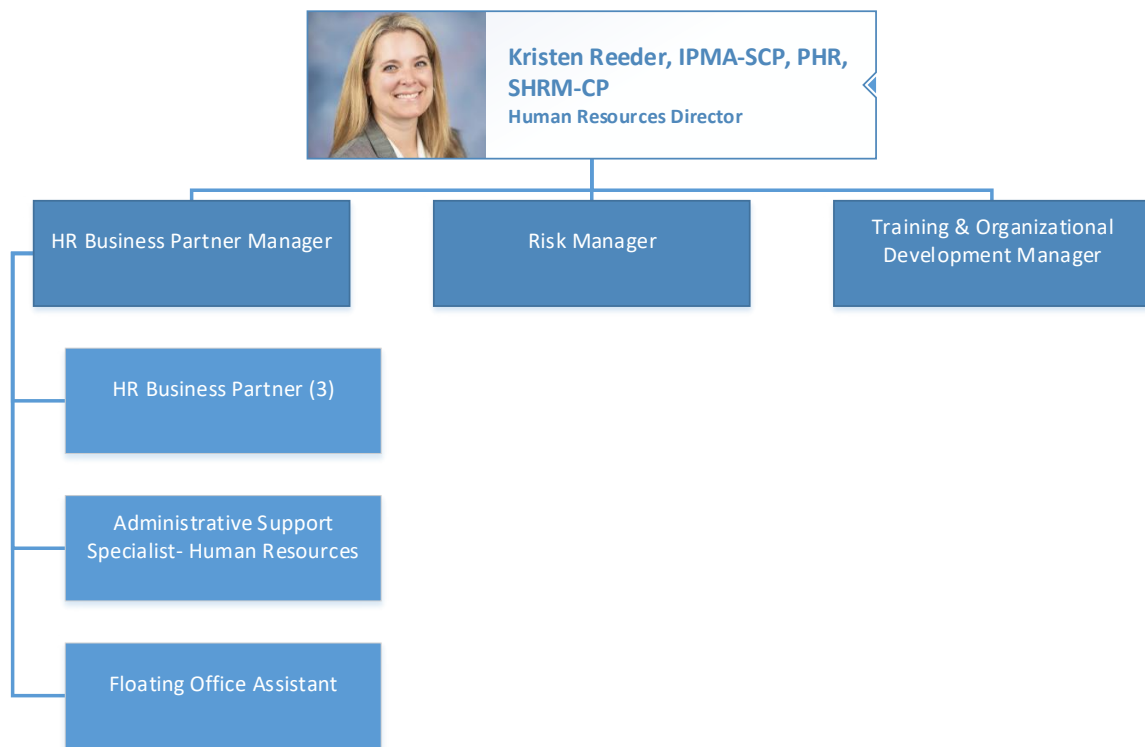
BUDGET FISCAL YEARS 2023 AND 2024



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



HUMAN RESOURCES



MISSION

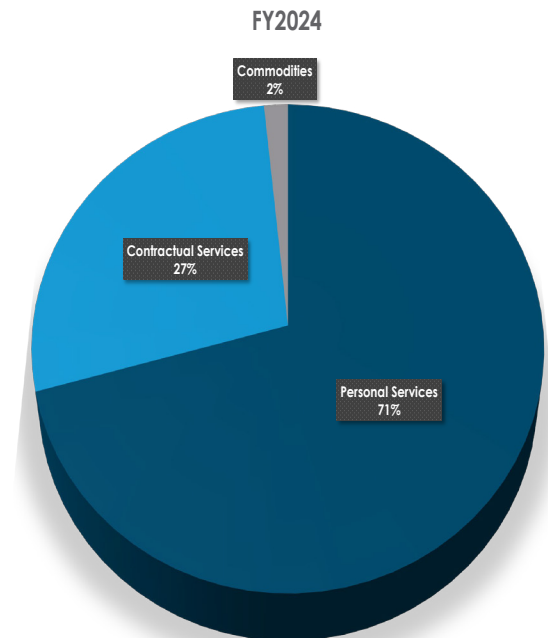
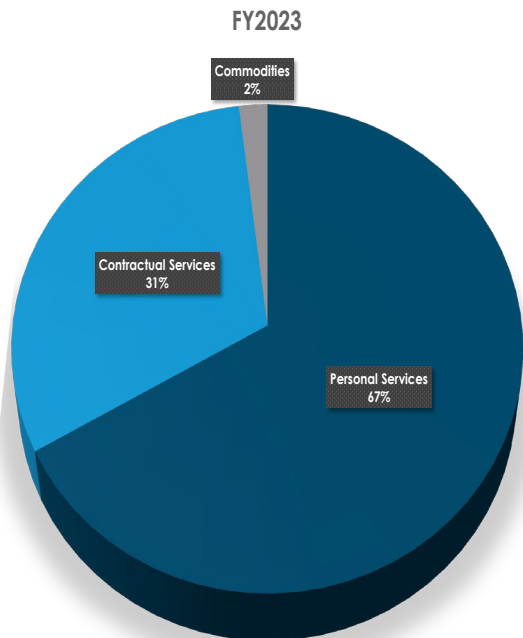
The mission of the Human Resources Department is to recruit and cultivate a capable, engaged workforce while helping the City operate in a financially sound manner.

HUMAN RESOURCES

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



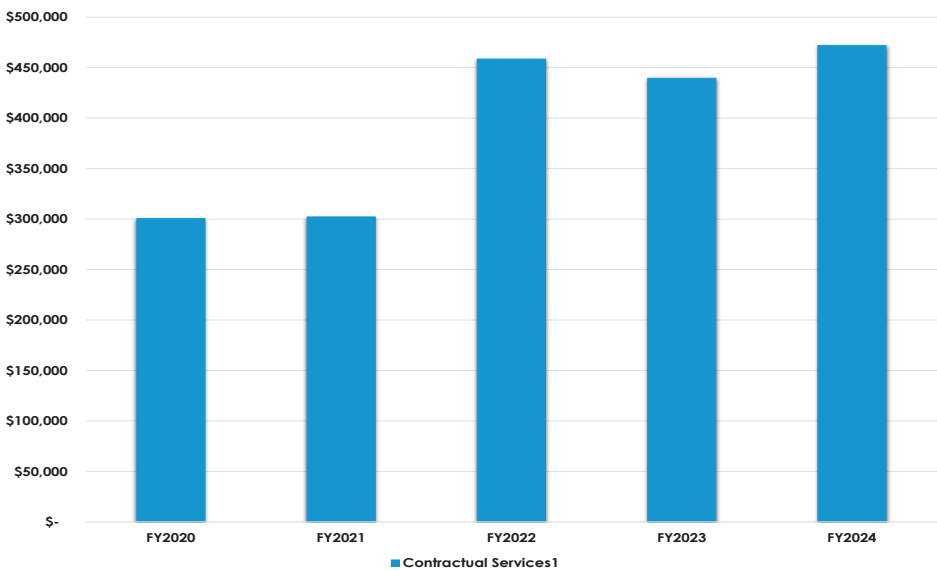
HUMAN RESOURCES

RISK MANAGEMENT

COMPARATIVE SUMMARY BY CATEGORY

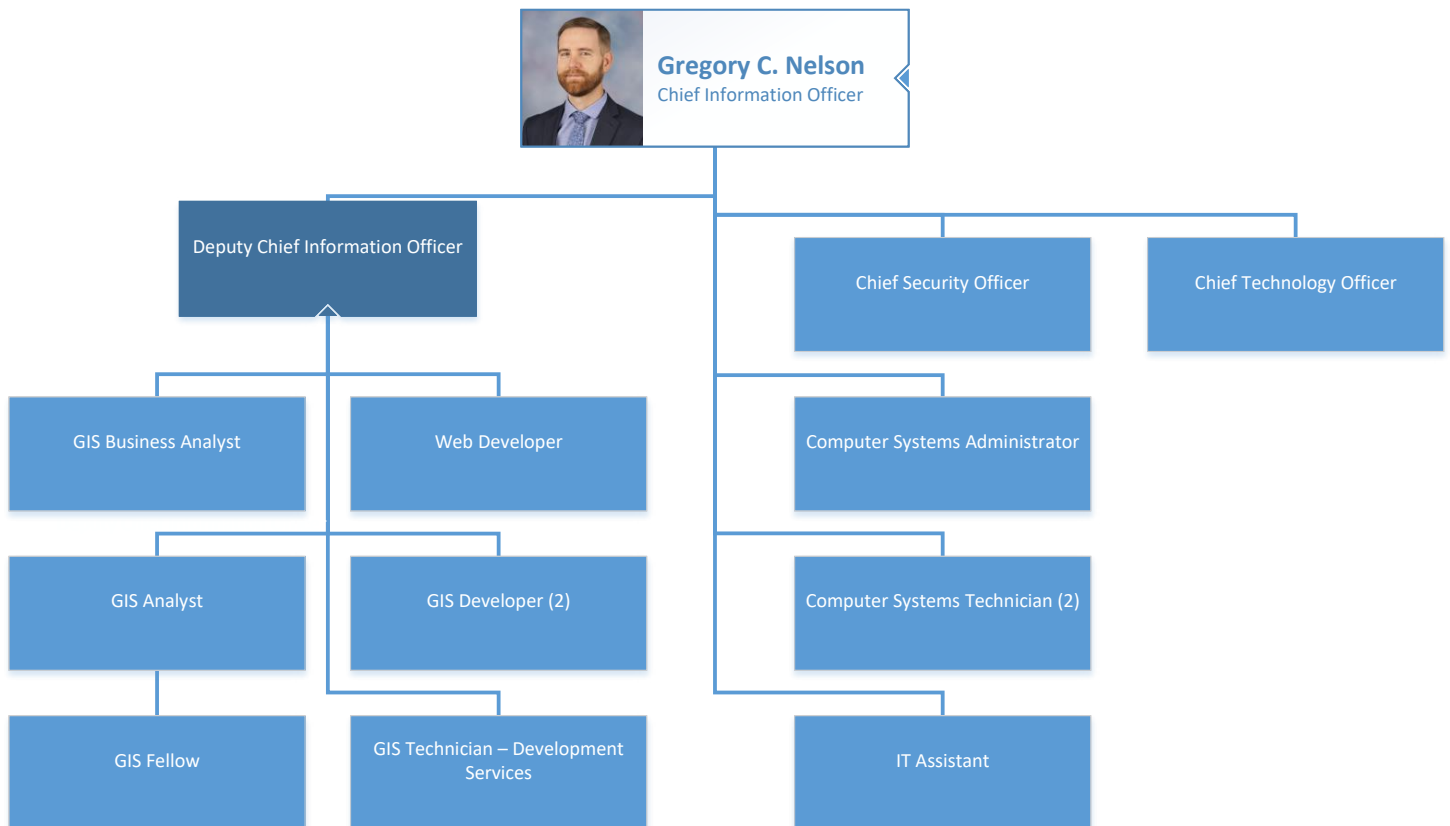
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Contractual Services ¹	300,499	302,172	458,500	439,500	472,000
TOTALS	300,499	302,172	458,500	439,500	472,000

FIVE YEAR SUMMARY



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

INFORMATION TECHNOLOGY



MISSION

We recognize technology as a means to elevate people and that people are the City's most valuable resource. How people communicate, share knowledge, and make decisions is greatly influenced by the presentation of reliable information when and where it is needed. Information Technology develops and implements cost-effective strategies to arm people with the knowledge and tools necessary to achieve the City's mission.

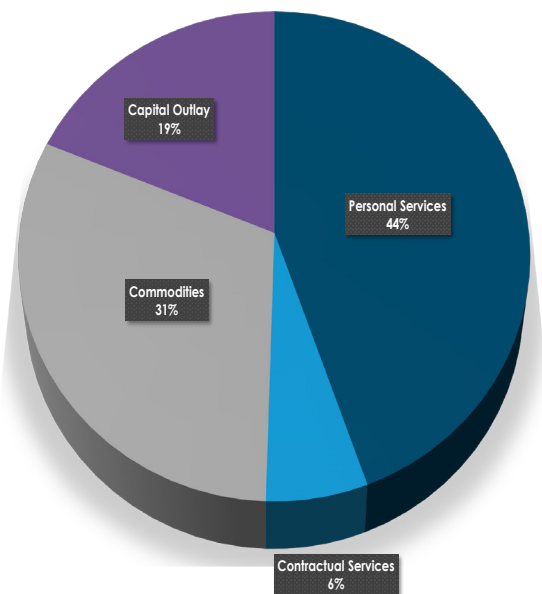
INFORMATION TECHNOLOGY

COMPARATIVE SUMMARY BY CATEGORY

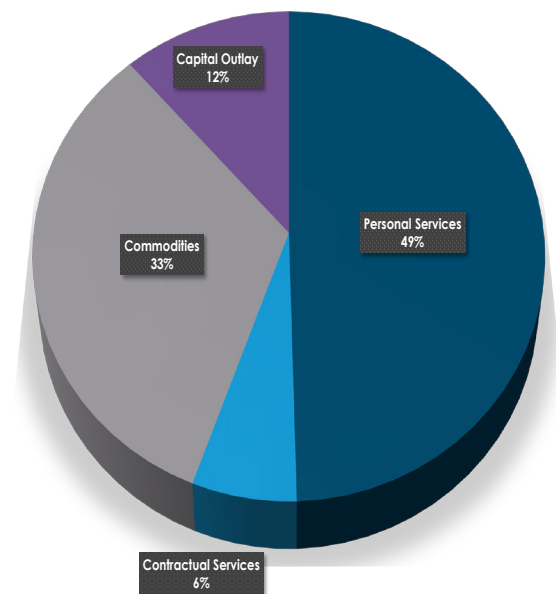
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	724,035	768,042	871,053	925,941	1,004,548
Contractual Services	55,644	45,162	134,899	121,976	122,476
Commodities	599,177	639,638	638,848	637,331	664,281
Capital Outlay	119,275	391,049	422,894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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



INFORMATION TECHNOLOGY

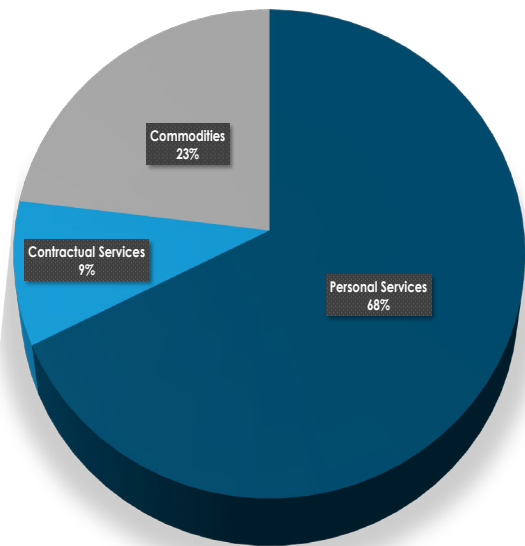
GIS

COMPARATIVE SUMMARY BY CATEGORY

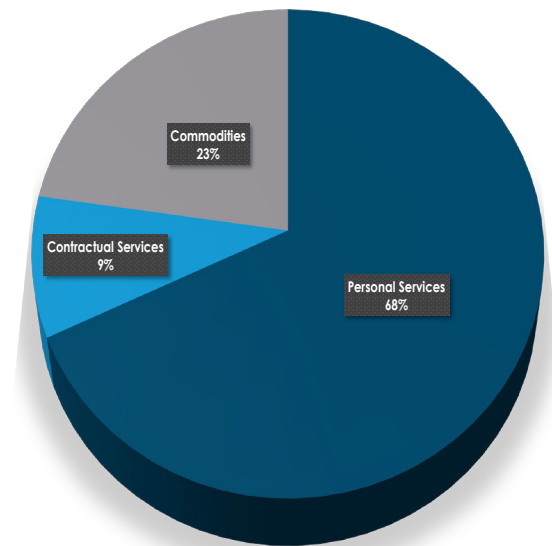
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	500,448	484,712	544,478	650,425	686,913
Contractual Services	17,582	26,257	83,590	91,090	93,590
Commodities	188,891	193,525	218,940	221,940	229,340
Capital Outlay	1,091	6,153	-	-	-
TOTALS	708,011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

BUDGET FISCAL YEARS 2023 AND 2024

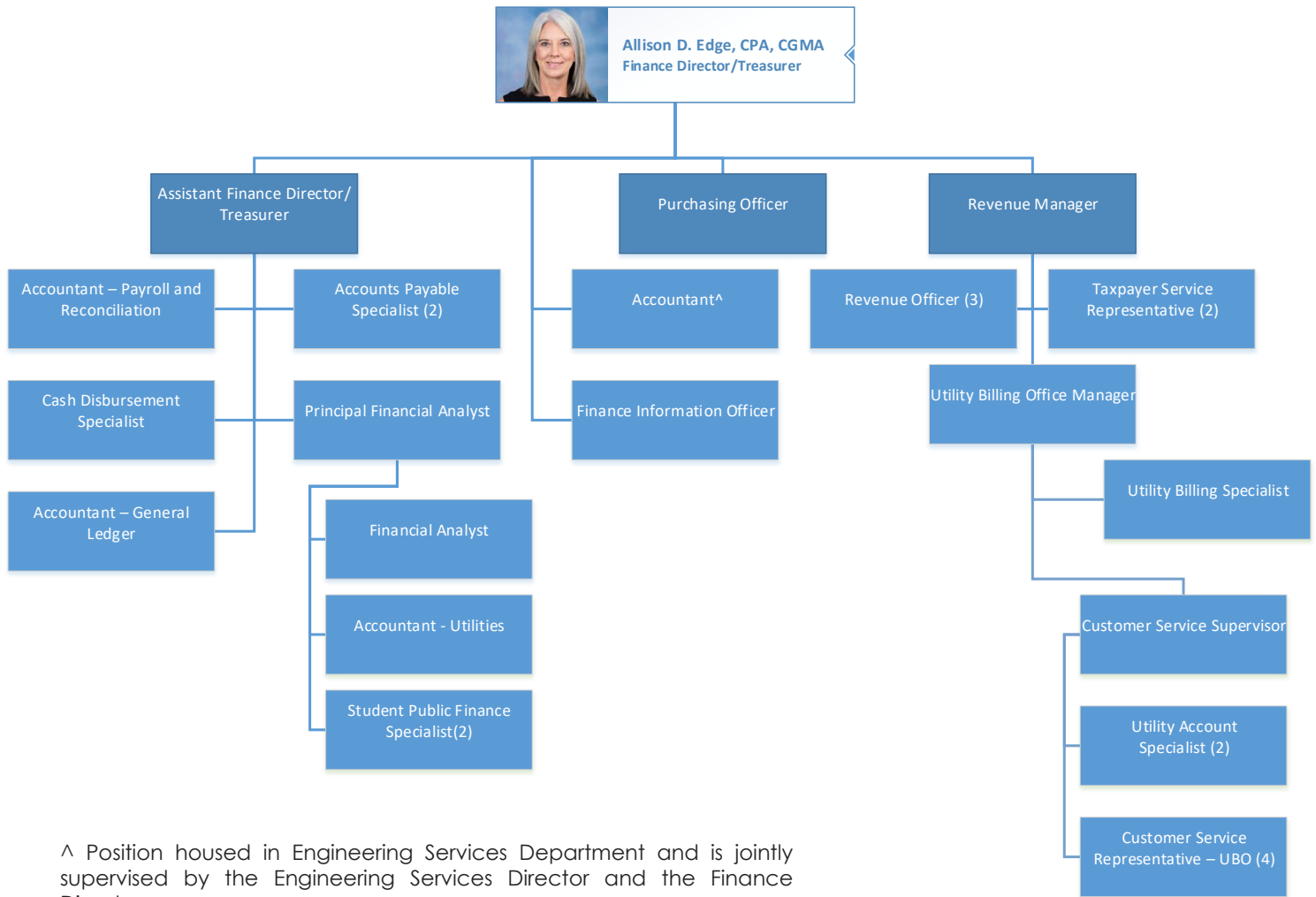
FY2023



FY2024



FINANCE



Utility Billing Office employees report to the Finance Department under the City's Management agreement with the Water Board. The Water Board reimburses the City for the Utility Billing Office employees' salaries and benefits.

MISSION

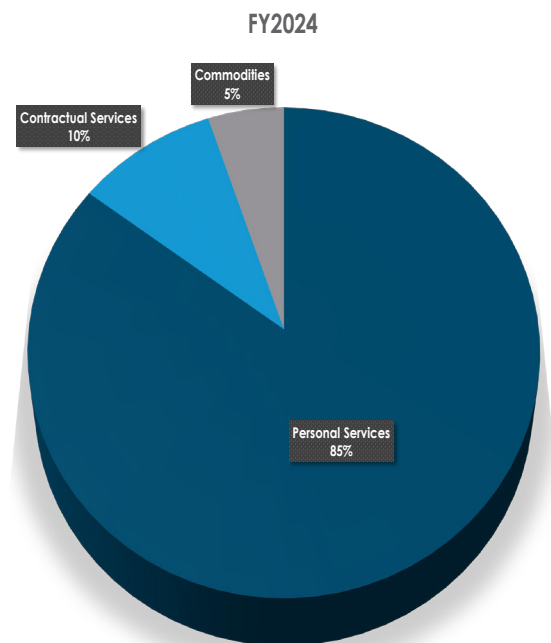
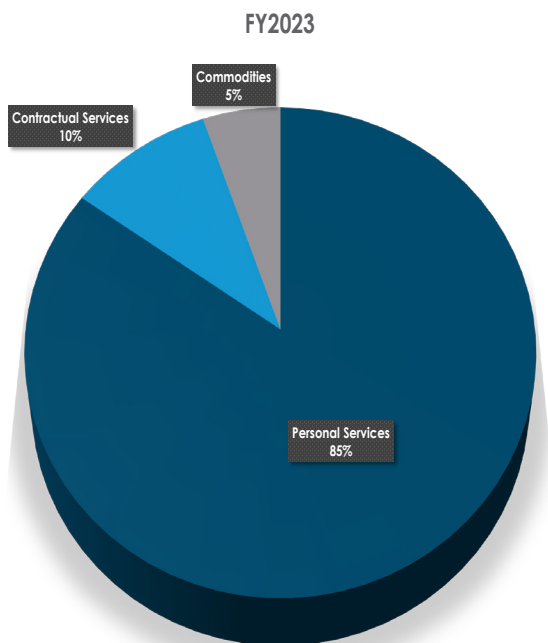
The mission of the Finance Department is to provide high quality financial services to all of its customers, both external and internal.

FINANCE

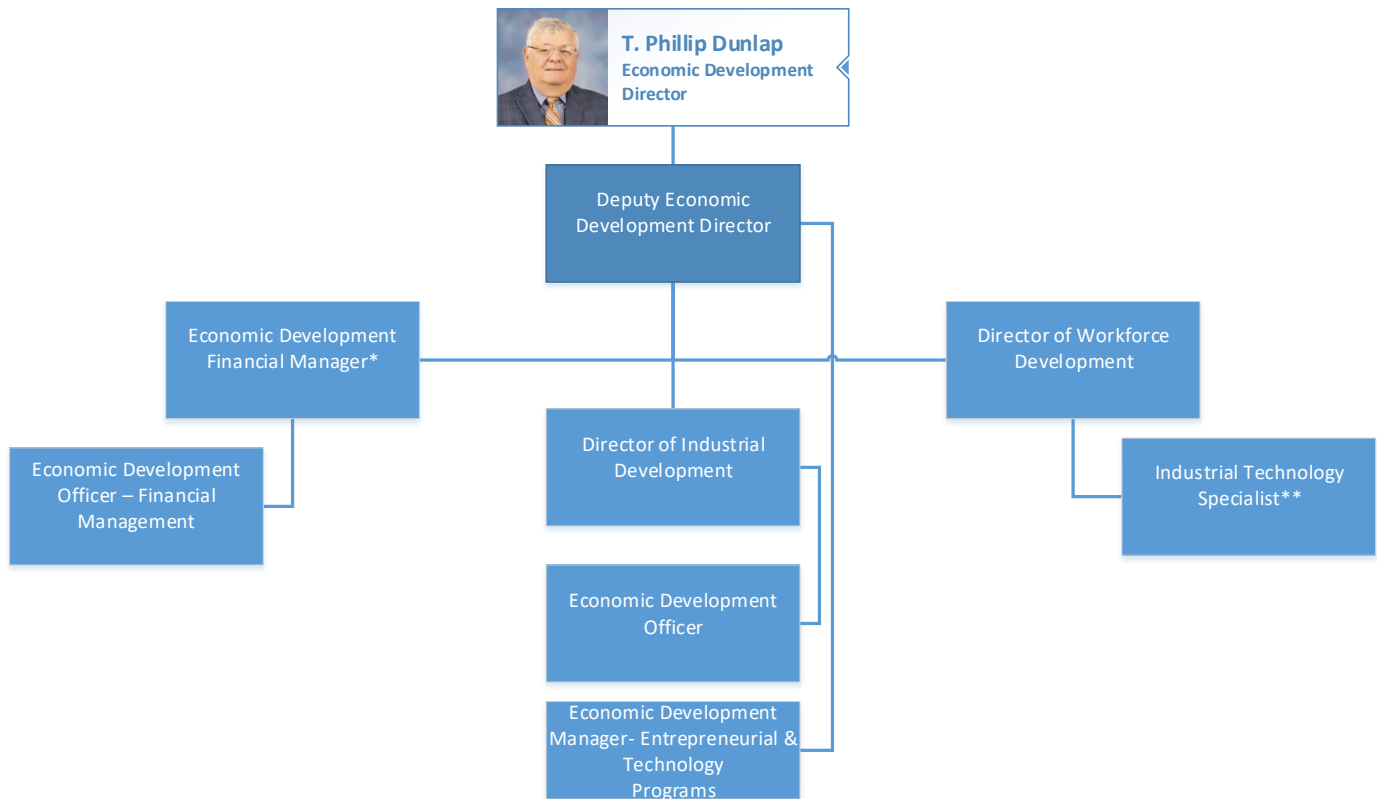
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



ECONOMIC DEVELOPMENT



* Position jointly supervised by the Finance Director

** Position partially funded by Auburn City Schools

MISSION

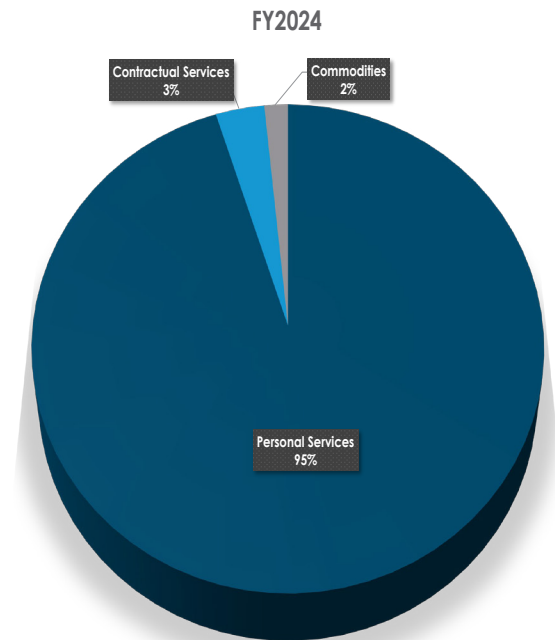
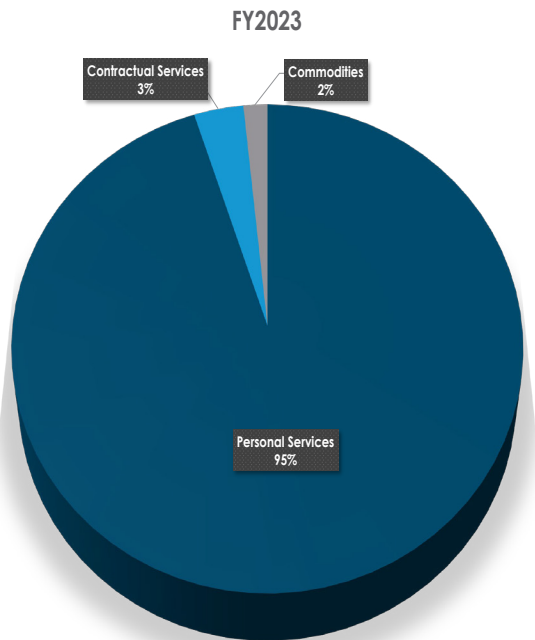
The mission of the Economic Development Department is to create employment opportunities for citizens of Auburn and to expand the tax base of the community through industrial, workforce, and entrepreneurial development. We will develop and maintain economic development plans, strategies, and programs.

ECONOMIC DEVELOPMENT

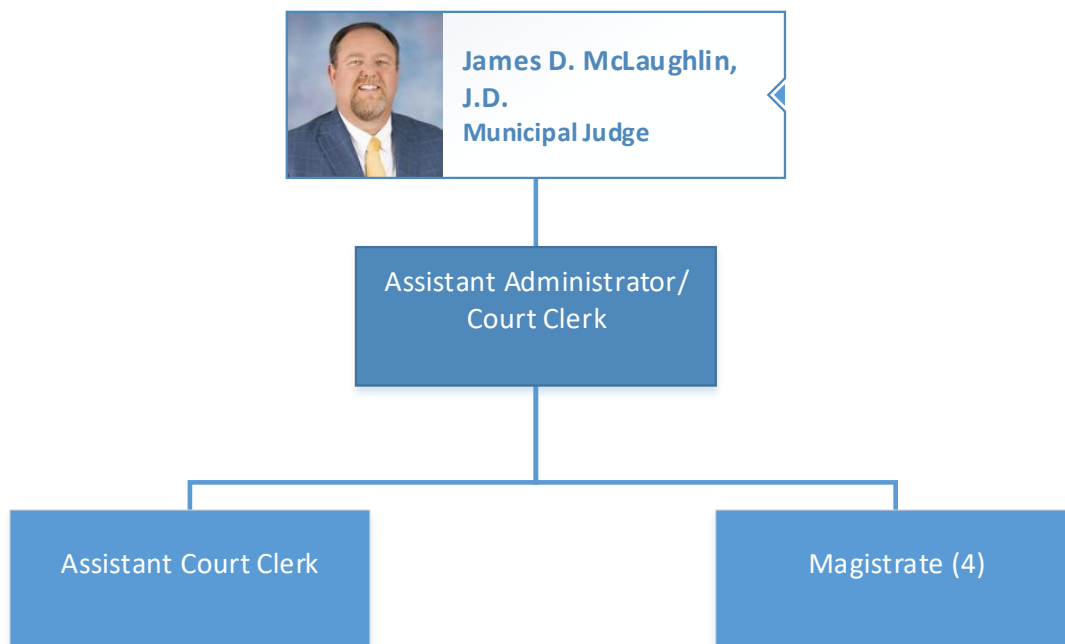
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



JUDICIAL



MISSION

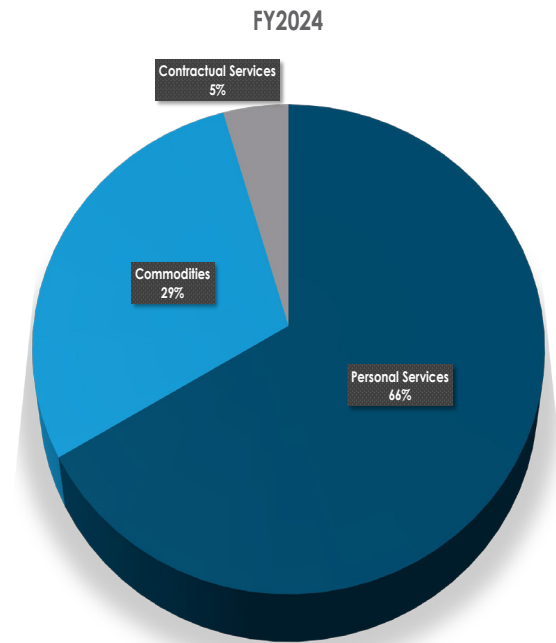
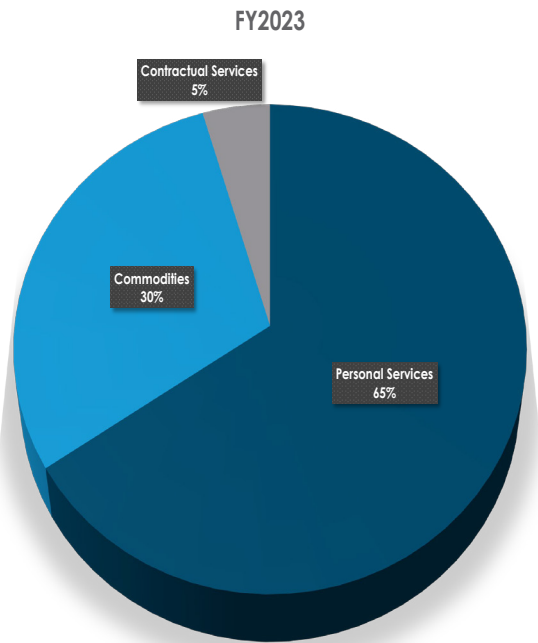
The mission of the Judicial Department is to provide a constitutional and statutory medium for the enforcement of traffic offenses, municipal ordinance violations, and State misdemeanors adopted by municipal ordinance as offenses against the City of Auburn. In order to accomplish this mission, the Judicial Department operates the Auburn Municipal Court.

JUDICIAL

COMPARATIVE SUMMARY BY CATEGORY

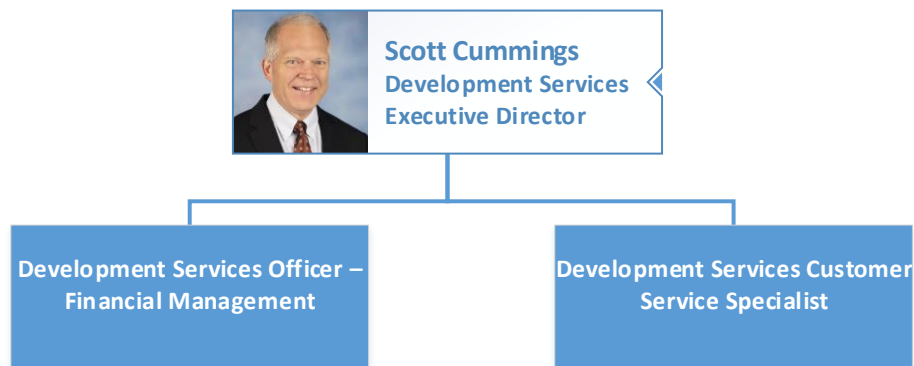
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	582,654	600,125	635,944	645,459	668,483
Contractual Services	207,313	215,314	294,430	292,250	293,100
Commodities	26,775	34,397	51,850	45,850	45,550
TOTALS	816,742	849,836	982,224	983,559	1,007,133

BUDGET FISCAL YEARS 2023 AND 2024





DEVELOPMENT SERVICES



MISSION

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

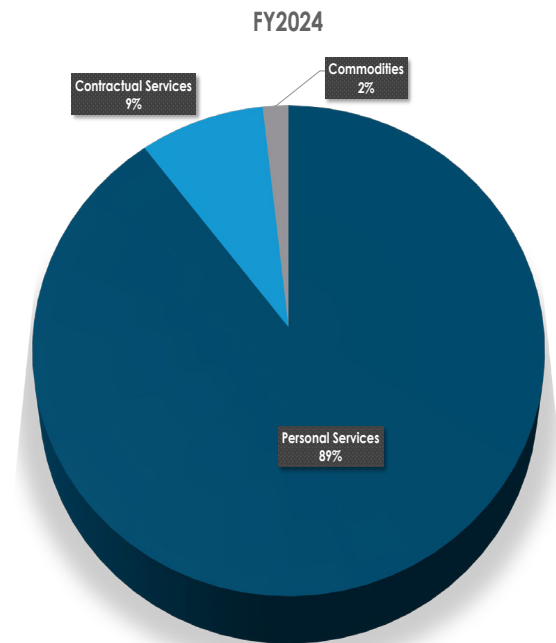
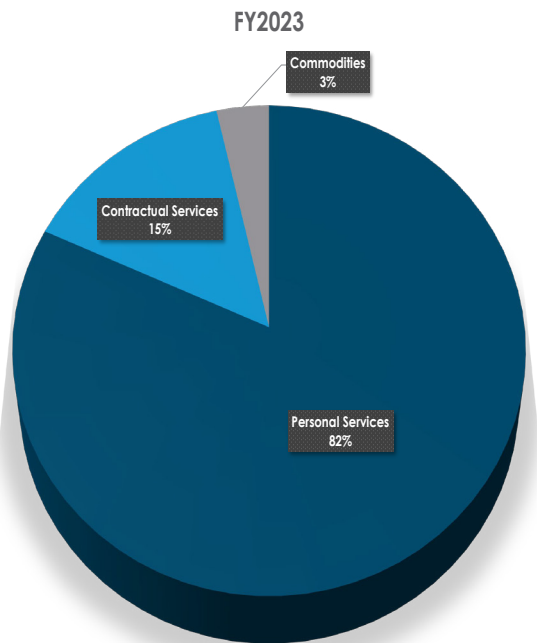
DEVELOPMENT SERVICES

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

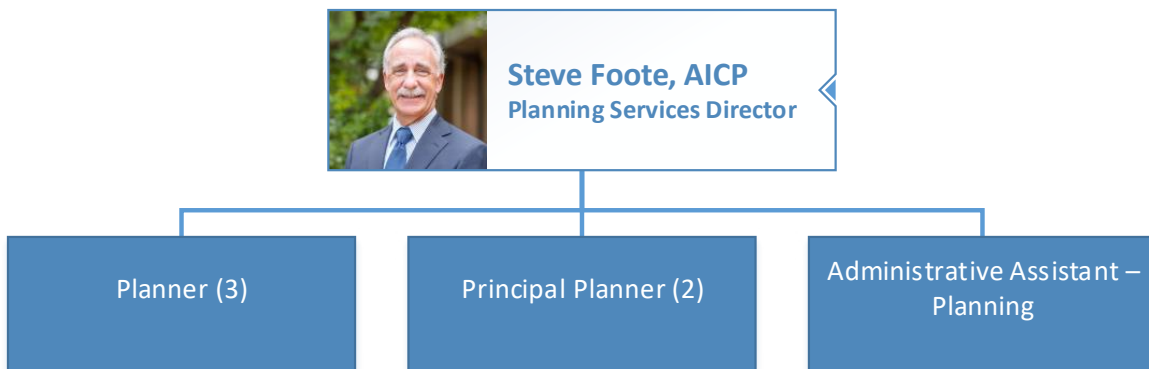
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	265,554	266,691	332,898	332,971	339,881
Contractual Services	15,760	18,031	29,600	59,700	32,700
Commodities	6,845	6,506	8,250	14,750	6,750
TOTALS	288,159	291,229	370,748	407,421	379,331

BUDGET FISCAL YEARS 2023 AND 2024





PLANNING SERVICES



MISSION

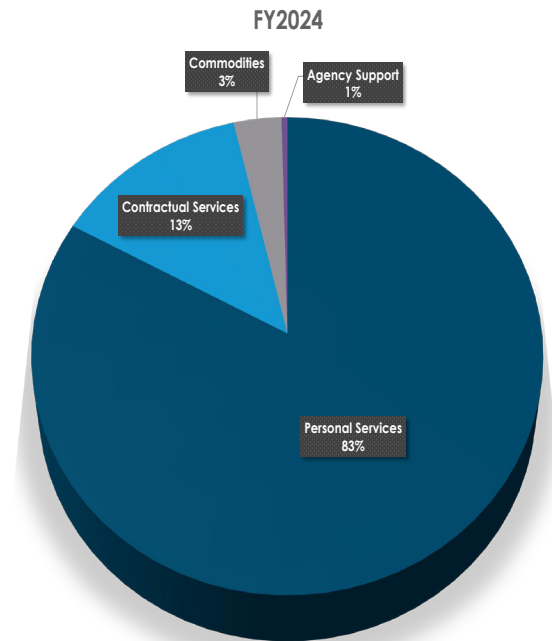
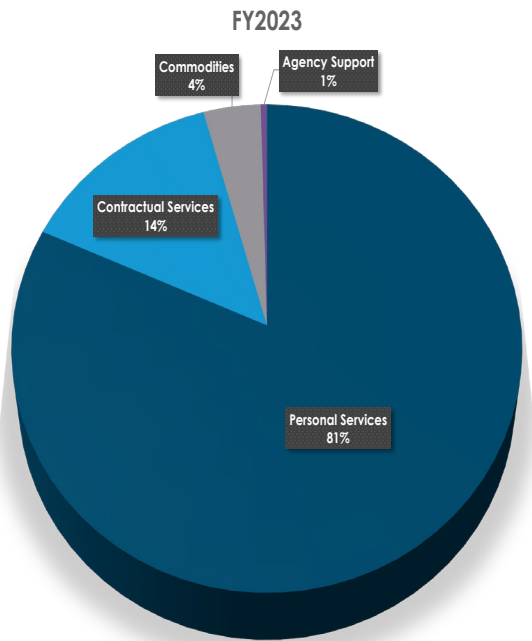
The mission of the Planning Services Department is to promote planned and managed change as a means of creating and maintaining an attractive “built environment” and conserving and protecting the City’s “natural environment.”

PLANNING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

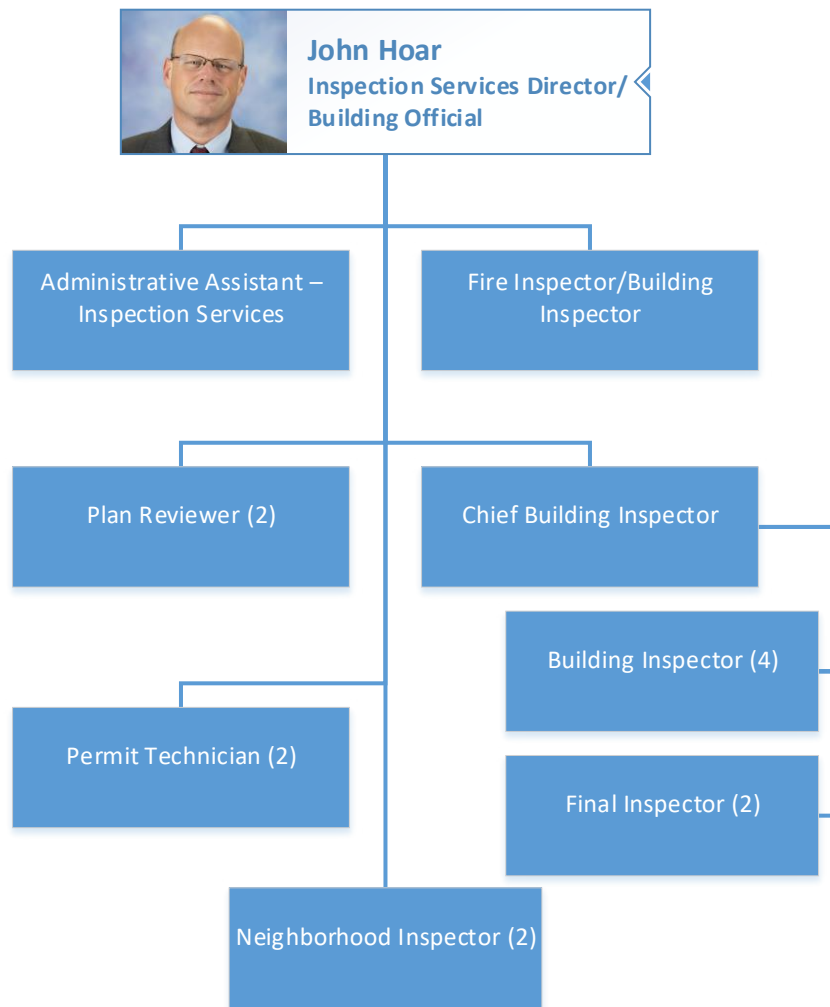
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	636,563	551,740	736,572	783,748	818,775
Contractual Services	41,517	29,874	84,600	133,100	132,600
Commodities	22,748	23,137	32,750	37,750	32,750
Agency Support	3,337	2,927	4,000	4,000	4,000
TOTALS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

BUDGET FISCAL YEARS 2023 AND 2024





INSPECTION SERVICES



MISSION

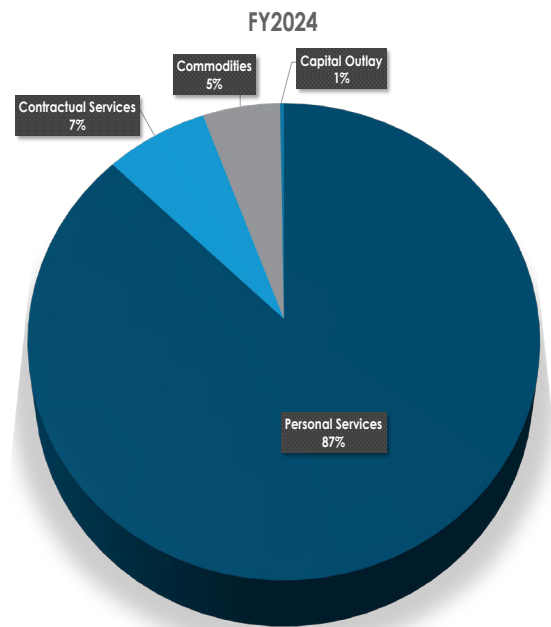
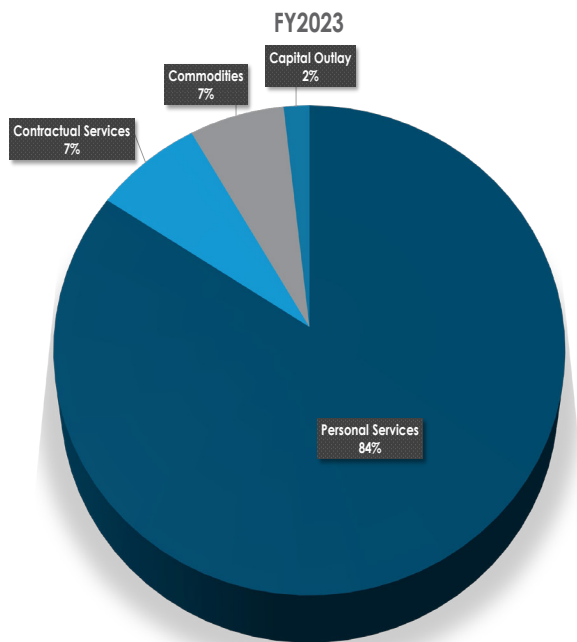
The mission of the Inspection Services Department is to promote and maintain a safe environment for the public use of public and private buildings through administration of building codes, nuisance codes, and zoning regulations.

INSPECTION SERVICES

COMPARATIVE SUMMARY BY CATEGORY

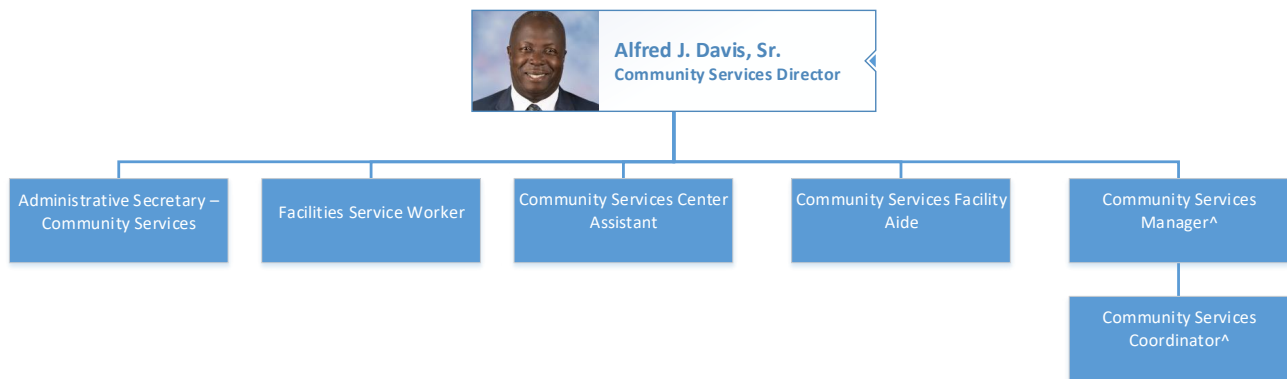
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,137,060	1,223,089	1,353,357	1,422,326	1,481,087
Contractual Services	101,521	69,567	136,423	124,669	120,475
Commodities	71,102	71,807	89,065	111,065	90,965
Capital Outlay	25,100	11,849	30,993	30,000	4,500
TOTALS	1,334,783	1,376,312	1,609,838	1,688,060	1,697,027

BUDGET FISCAL YEARS 2023 AND 2024





COMMUNITY SERVICES



^ Position funded by the Community Development Block Grant.

MISSION

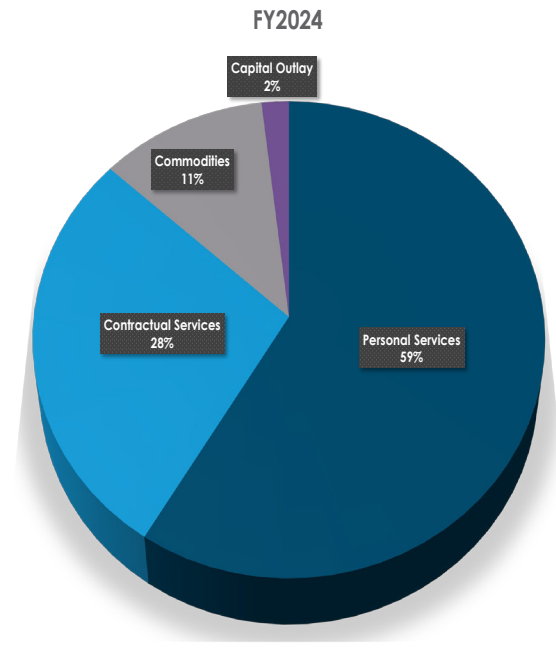
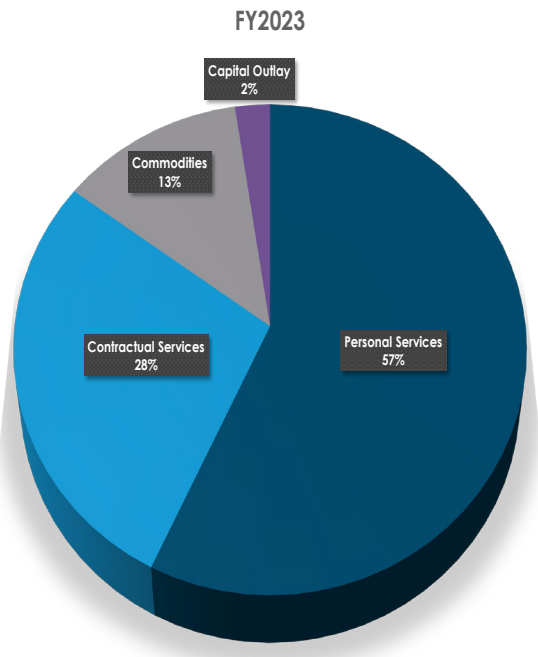
The mission of the Community Services Department is to invest in the community, foster safe, decent, and sustainable neighborhoods, create business opportunities and enhance housing quality and affordability for predominantly low to moderate income citizens of Auburn.

COMMUNITY SERVICES

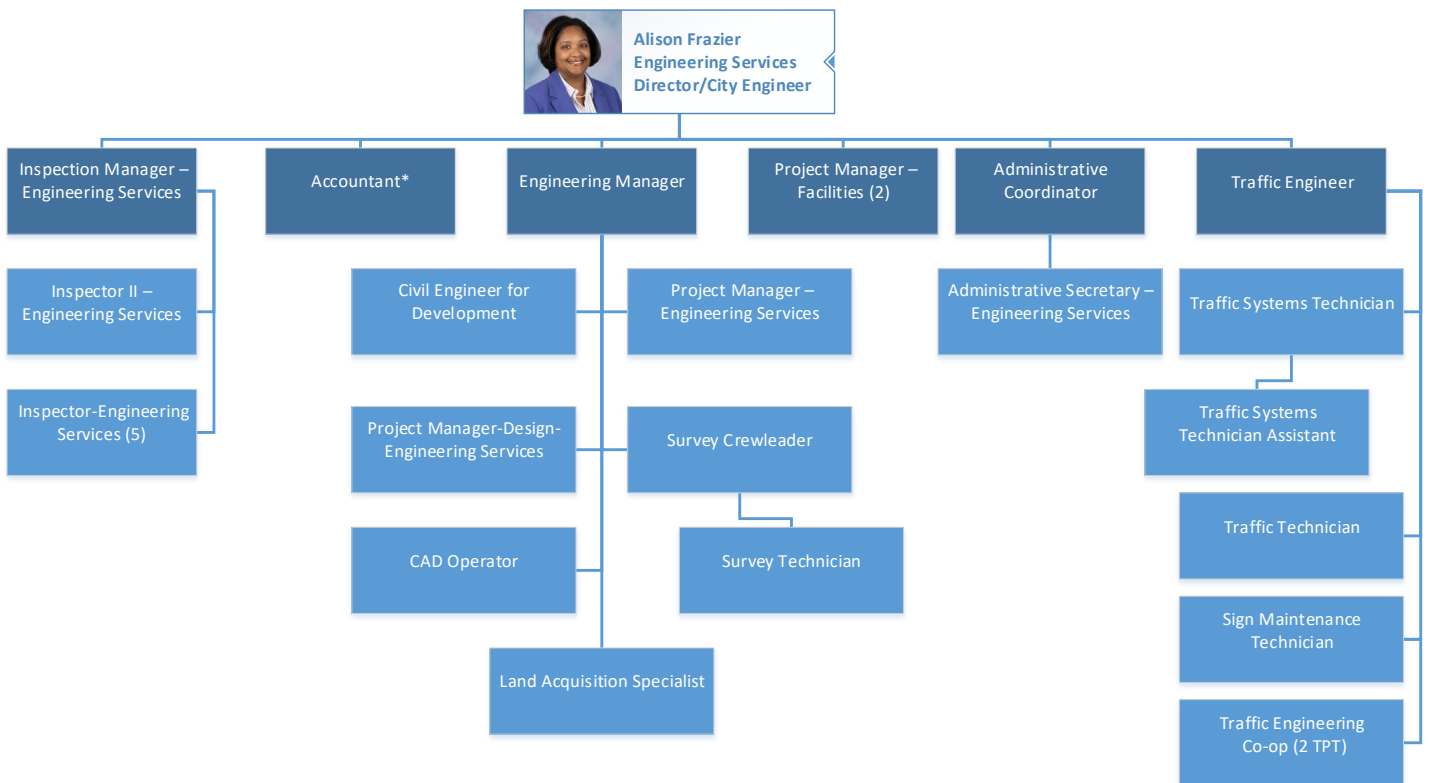
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



ENGINEERING SERVICES



* This position is jointly supervised by the Finance Director.

MISSION

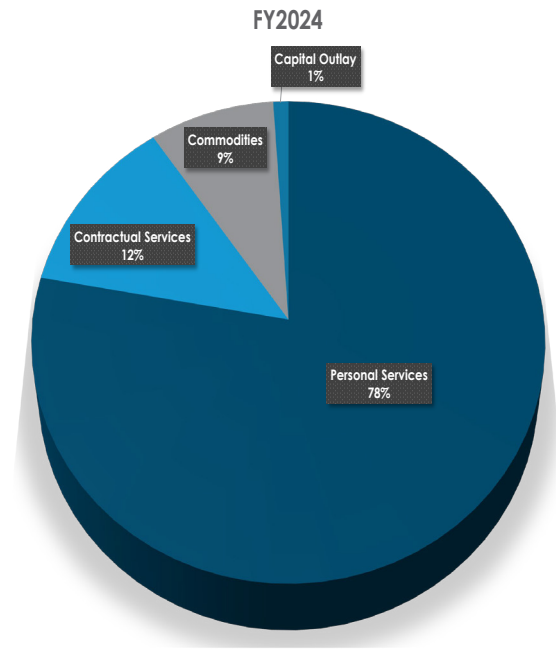
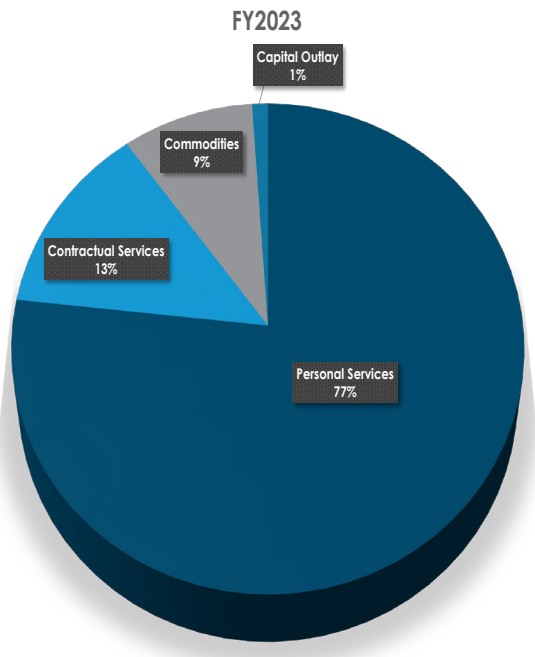
The mission of the Engineering Services Department is to plan, organize and direct the design and construction of infrastructure and engineering programs, projects and activities to provide transportation and related infrastructure to support a growing community.

ENGINEERING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	2,323,308	2,407,524	2,583,487	2,807,171	2,996,003
Contractual Services	214,659	206,988	542,525	480,975	480,975
Commodities	253,334	165,196	362,691	331,400	331,400
Capital Outlay	160,039	231,323	48,137	40,000	40,000
TOTALS	2,951,341	3,011,032	3,536,840	3,659,546	3,848,378

BUDGET FISCAL YEARS 2023 AND 2024





PUBLIC SERVICES



Keith Williams
Public Services Executive Director

MISSION

The mission of the Public Services Administration is to oversee, coordinate and foster collaboration with the activities and operations of the Public Services Business Unit which includes the City's Public Works, Environmental Services, Library, Parks and Recreation, and Water Resource Management Departments to promote efficient and effective delivery of public services to the community.

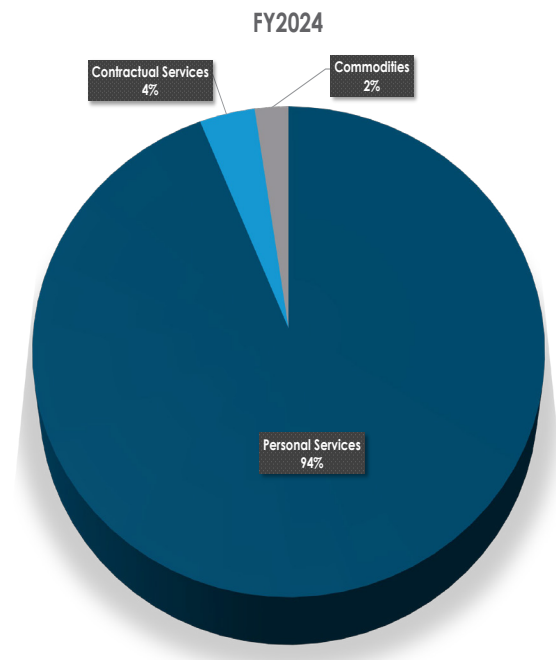
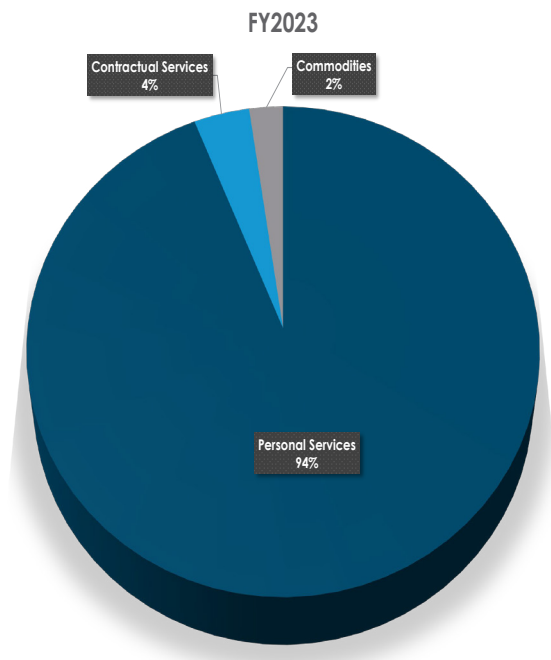
PUBLIC SERVICES

ADMINISTRATION¹

COMPARATIVE SUMMARY BY CATEGORY

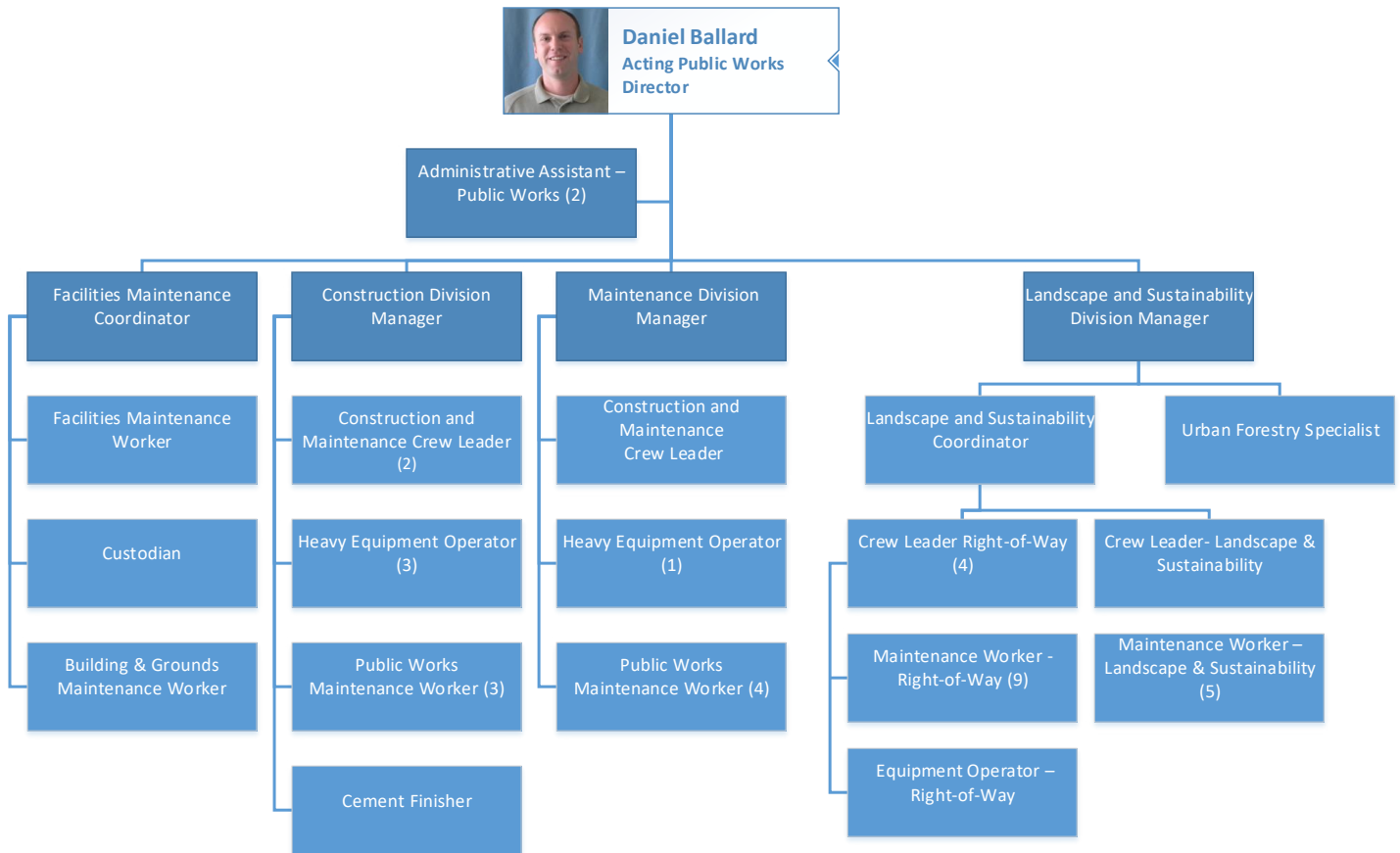
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	-	-	83,737	200,969	200,969
Contractual Services	-	-	4,100	8,200	8,200
Commodities	-	-	4,200	5,000	5,000
TOTALS	-	-	92,037	214,169	214,169

BUDGET FISCAL YEARS 2023 AND 2024



¹ This department was created in FY2022 as part of the City-wide reorganization which created Business Service Units. 65

PUBLIC WORKS



MISSION

The mission of the Public Works Department is to oversee the maintenance of City facilities and infrastructure including streets, sidewalks, storm water and drainage facilities, landscape areas including medians and traffic islands, right-of-way vegetation, litter control, and mosquito control.

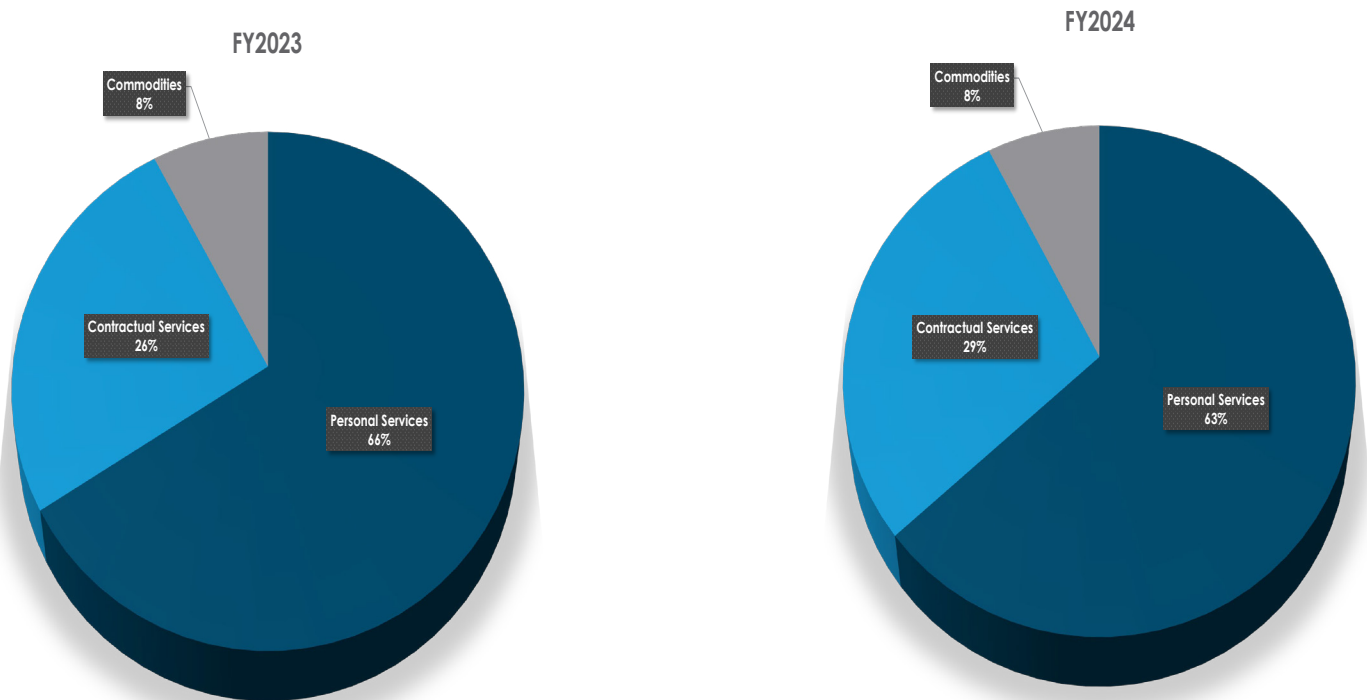
PUBLIC WORKS

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



PUBLIC WORKS

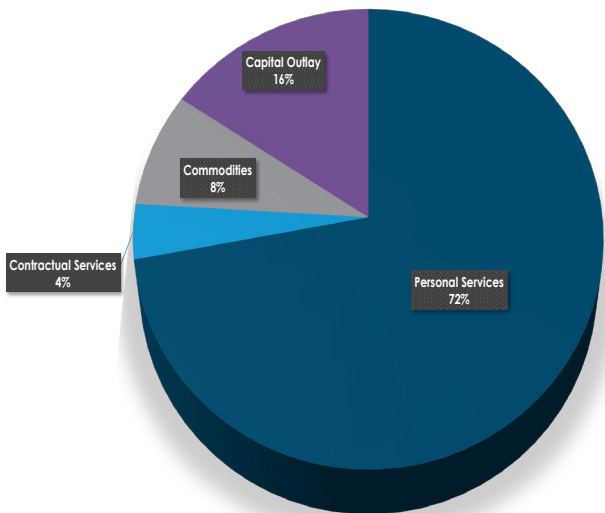
RIGHT OF WAY MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

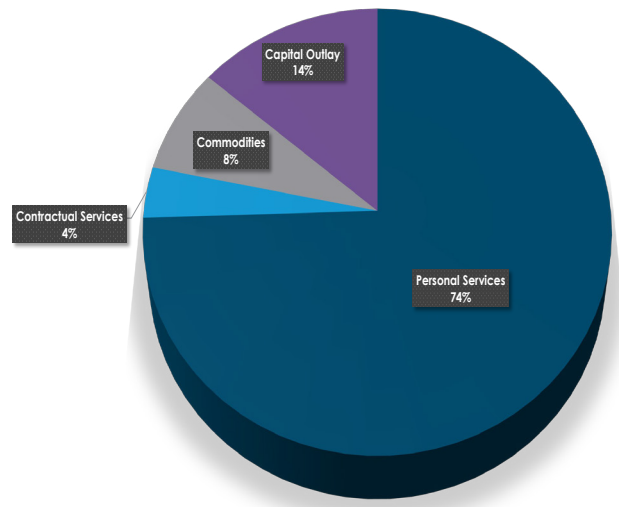
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	822,030	1,007,985	1,066,965	1,092,632	1,182,098
Contractual Services	28,569	44,572	50,200	58,500	58,500
Commodities	154,900	123,564	123,000	124,750	124,750
Capital Outlay	103,098	6,000	-	240,000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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



PUBLIC WORKS

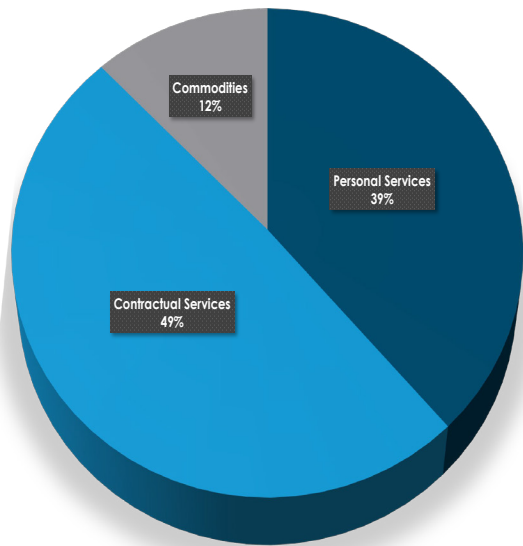
FACILITIES MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

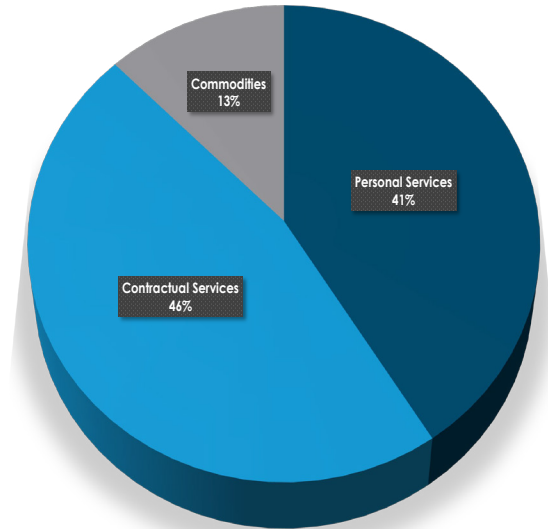
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	230,646	238,960	239,277	255,440	266,830
Contractual Services ¹	2,273	225,834	240,250	325,250	302,250
Commodities ¹	14,426	54,981	72,000	81,300	81,300
Capital Outlay	35,943	-	-	-	-
TOTALS	283,289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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



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

PUBLIC WORKS

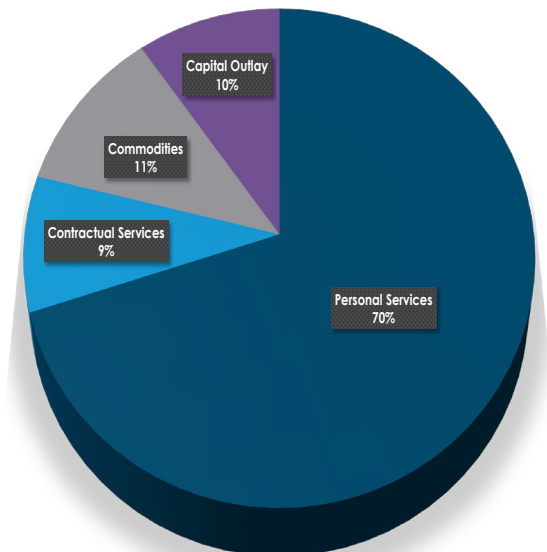
CONSTRUCTION

COMPARATIVE SUMMARY BY CATEGORY

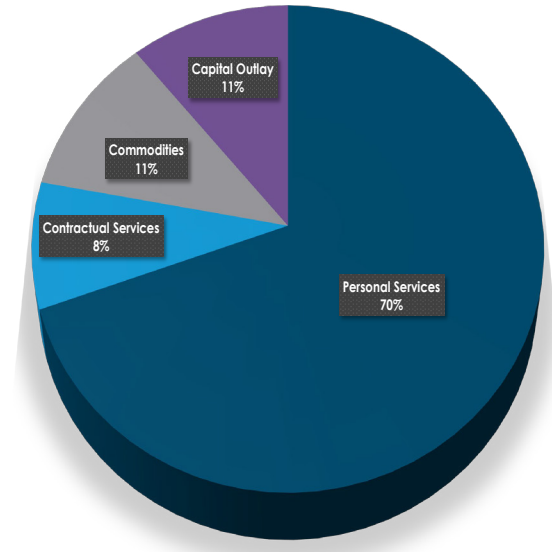
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	658,506	665,599	704,800	754,636	787,776
Contractual Services	50,340	30,025	90,250	95,000	95,000
Commodities	76,742	81,536	120,675	121,050	125,050
Capital Outlay	115,400	-	66,000	107,000	125,000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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



PUBLIC WORKS

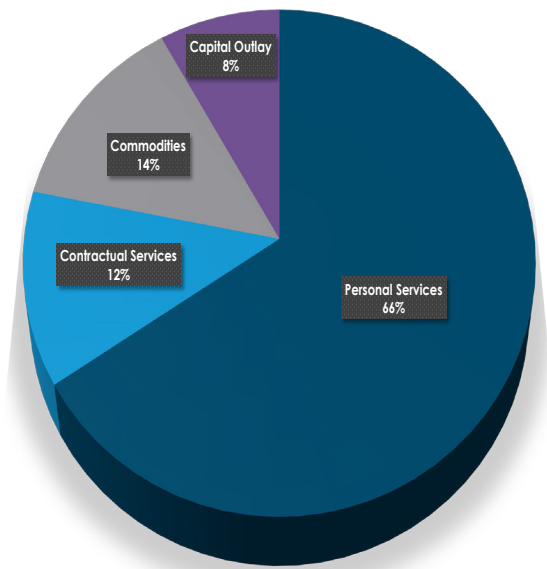
MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

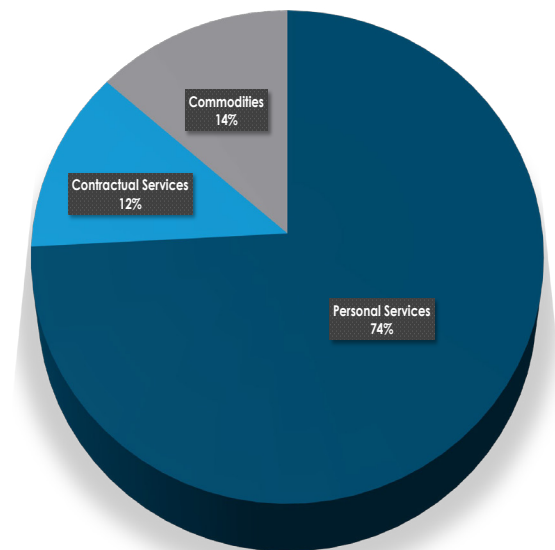
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	459,815	481,486	501,718	591,316	669,116
Contractual Services	79,553	48,742	105,250	111,000	111,000
Commodities	108,292	128,136	120,675	122,300	122,300
Capital Outlay	95,700	55,948	-	75,000	-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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



PUBLIC WORKS

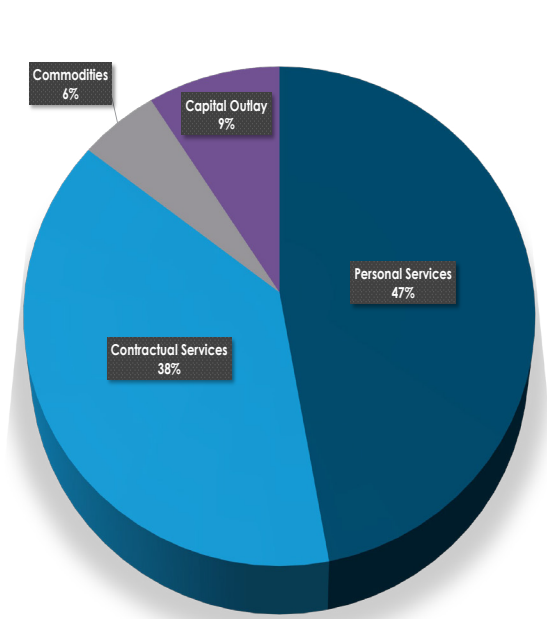
LANDSCAPE AND SUSTAINABILITY

COMPARATIVE SUMMARY BY CATEGORY

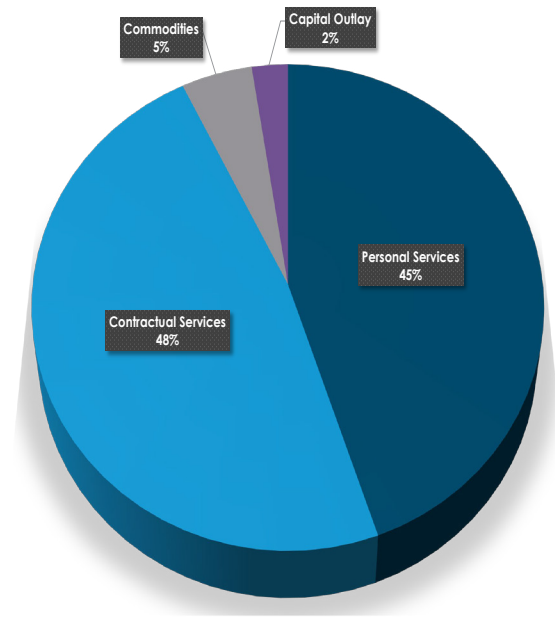
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	431,713	495,959	427,171	648,946	682,958
Contractual Services ¹	102,883	188,416	195,082	526,000	729,000
Commodities	59,677	50,264	60,500	74,700	74,700
Capital Outlay	8,478	30,374	97,615	126,000	38,000
TOTALS	602,750	765,013	780,368	1,375,646	1,524,658

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



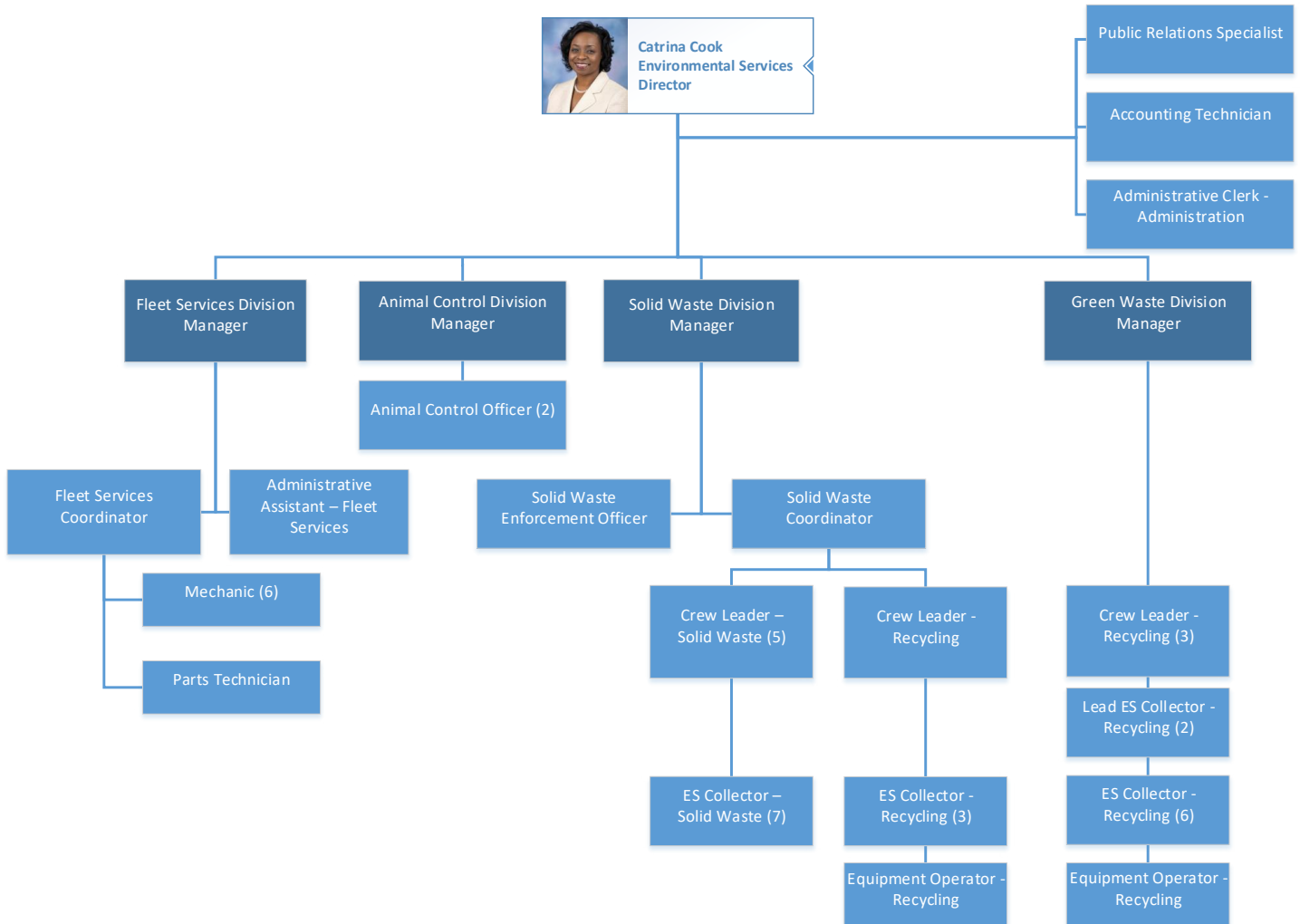
FY2024



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

This page intentionally left blank

ENVIRONMENTAL SERVICES



MISSION

The mission of the Environmental Services Department is to provide quality services that meet the needs of the Auburn community and comply with all applicable regulations and standards.

ENVIRONMENTAL SERVICES

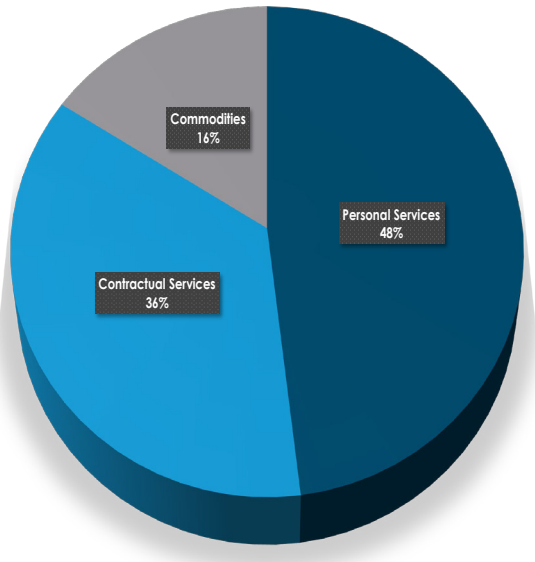
ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

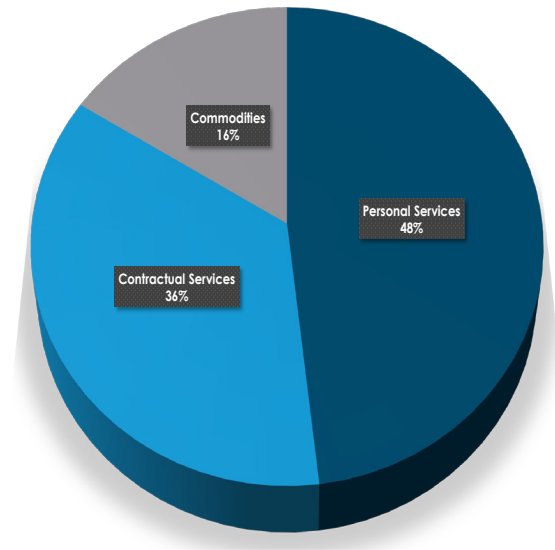
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	80,628	83,287	99,472	149,242	154,190
Contractual Services	89,476	82,489	109,975	111,375	114,075
Commodities	42,785	26,444	49,700	49,700	51,800
TOTALS	212,889	192,220	259,147	310,317	320,065

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



ENVIRONMENTAL SERVICES

ANIMAL CONTROL

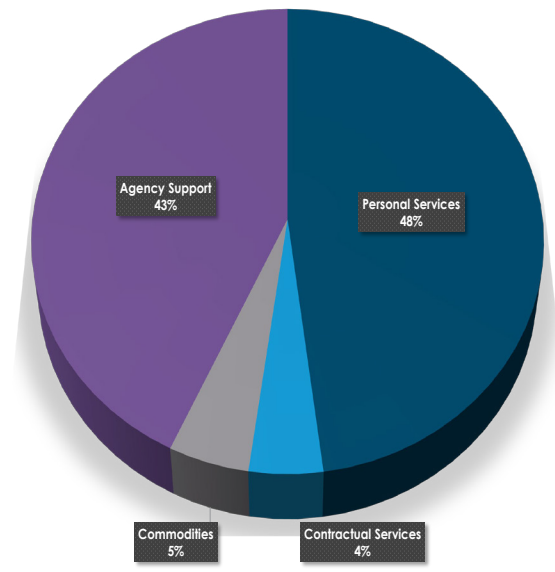
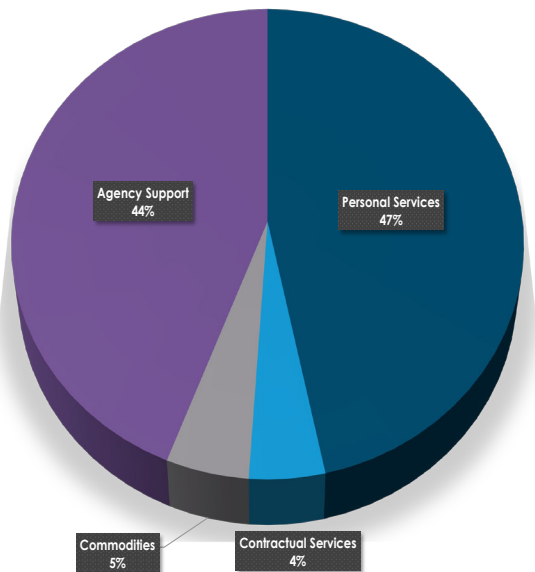
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



¹ Agency support is paid to Lee County Humane Society.

ENVIRONMENTAL SERVICES

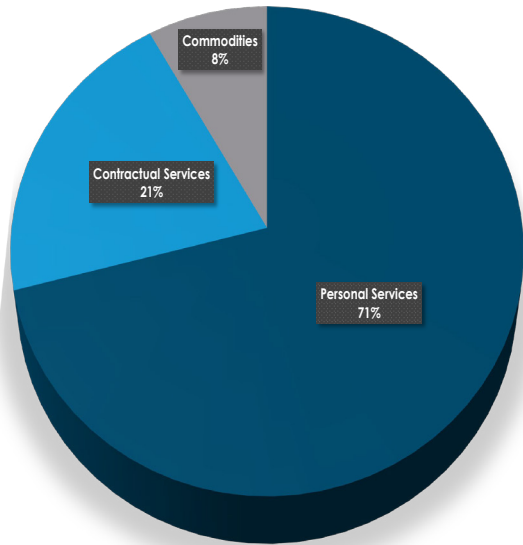
FLEET SERVICES

COMPARATIVE SUMMARY BY CATEGORY

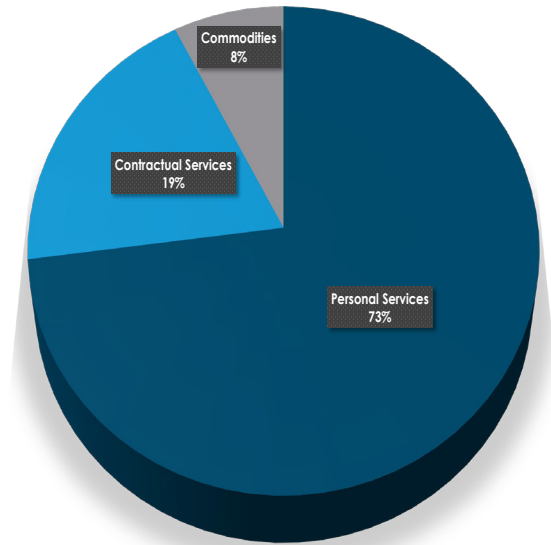
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	795,179	821,991	859,349	926,149	1,024,321
Contractual Services	226,768	249,830	268,579	270,979	272,579
Commodities	79,166	62,154	97,071	108,171	107,371
Capital Outlay	-	-	40,000	-	-
TOTALS	1,101,112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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023

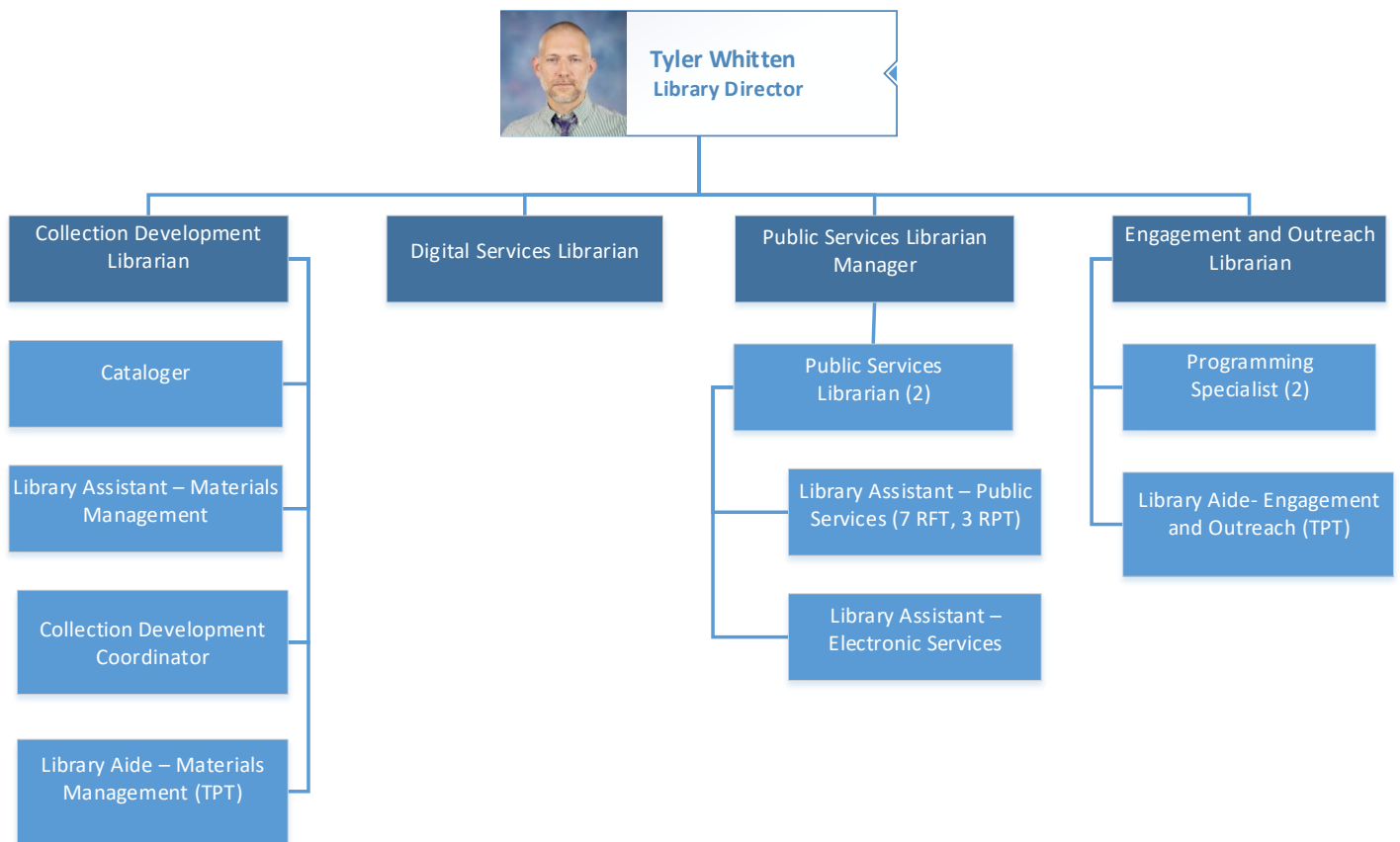


FY2024





LIBRARY



MISSION

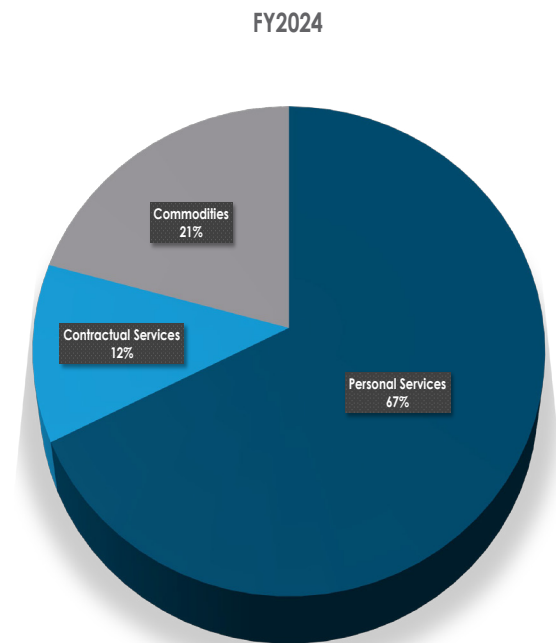
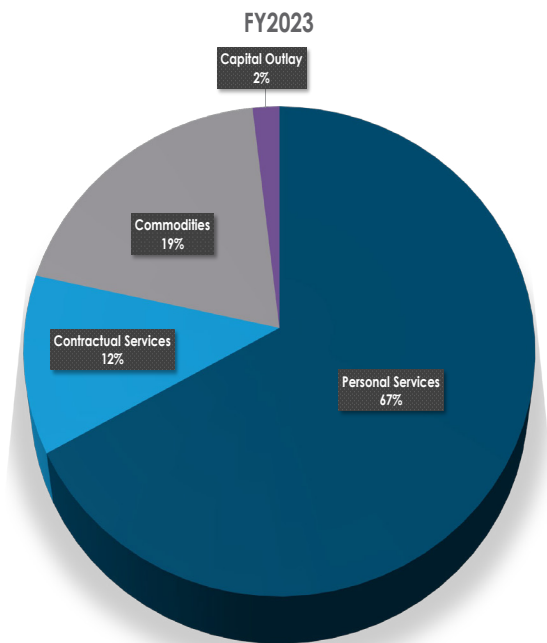
The Auburn Public Library inspires, enriches, and delights our residents with vital and valuable resources, services, and experiences.

LIBRARY

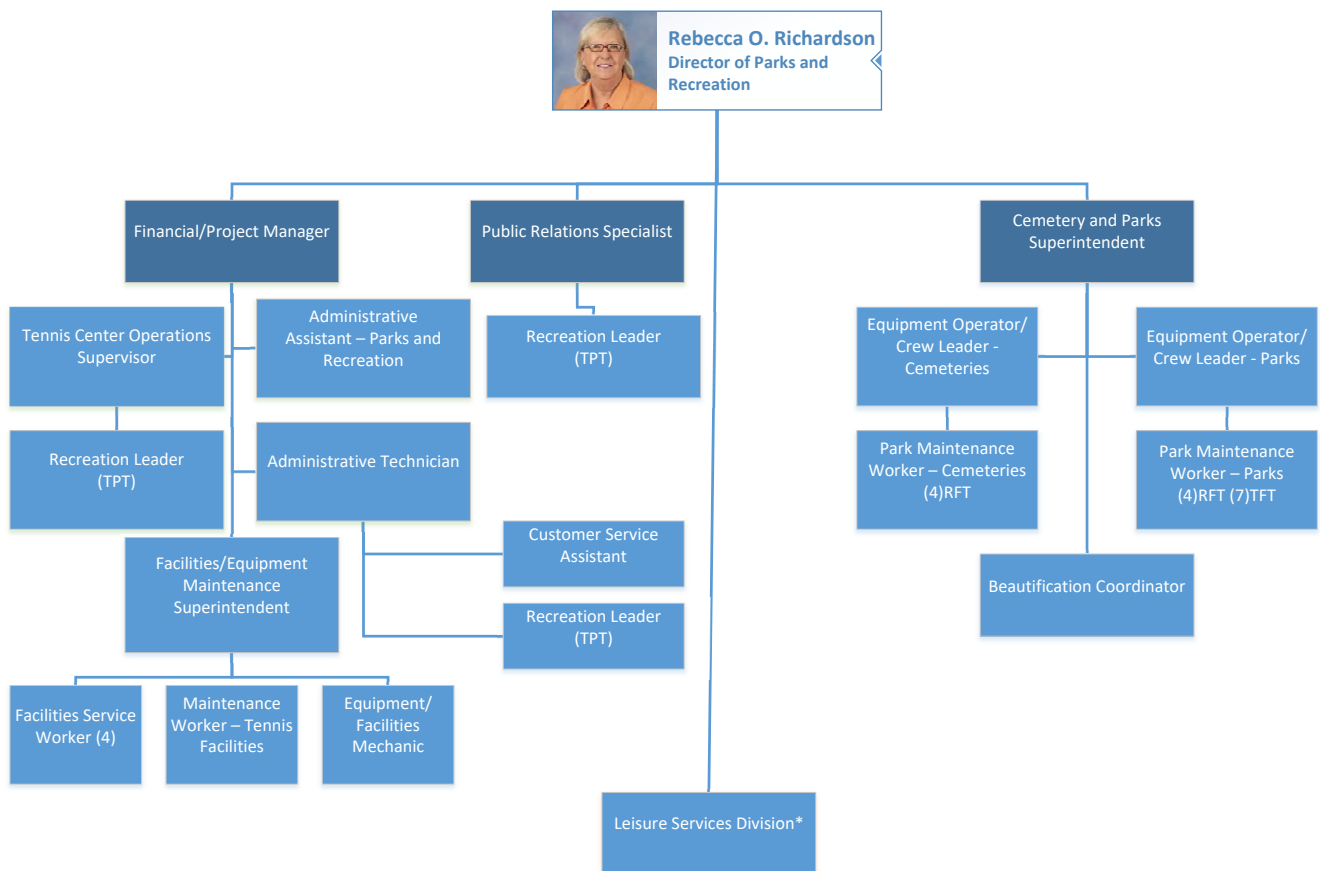
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,597,645	1,570,808	1,781,315	1,985,866	2,063,119
Contractual Services	327,953	227,358	311,920	348,450	357,865
Commodities	375,973	438,611	535,903	583,300	632,850
Capital Outlay	17,489	23,755	126,154	55,000	-
TOTALS	2,319,061	2,260,532	2,755,292	2,972,616	3,053,834

BUDGET FISCAL YEARS 2023 AND 2024



PARKS AND RECREATION

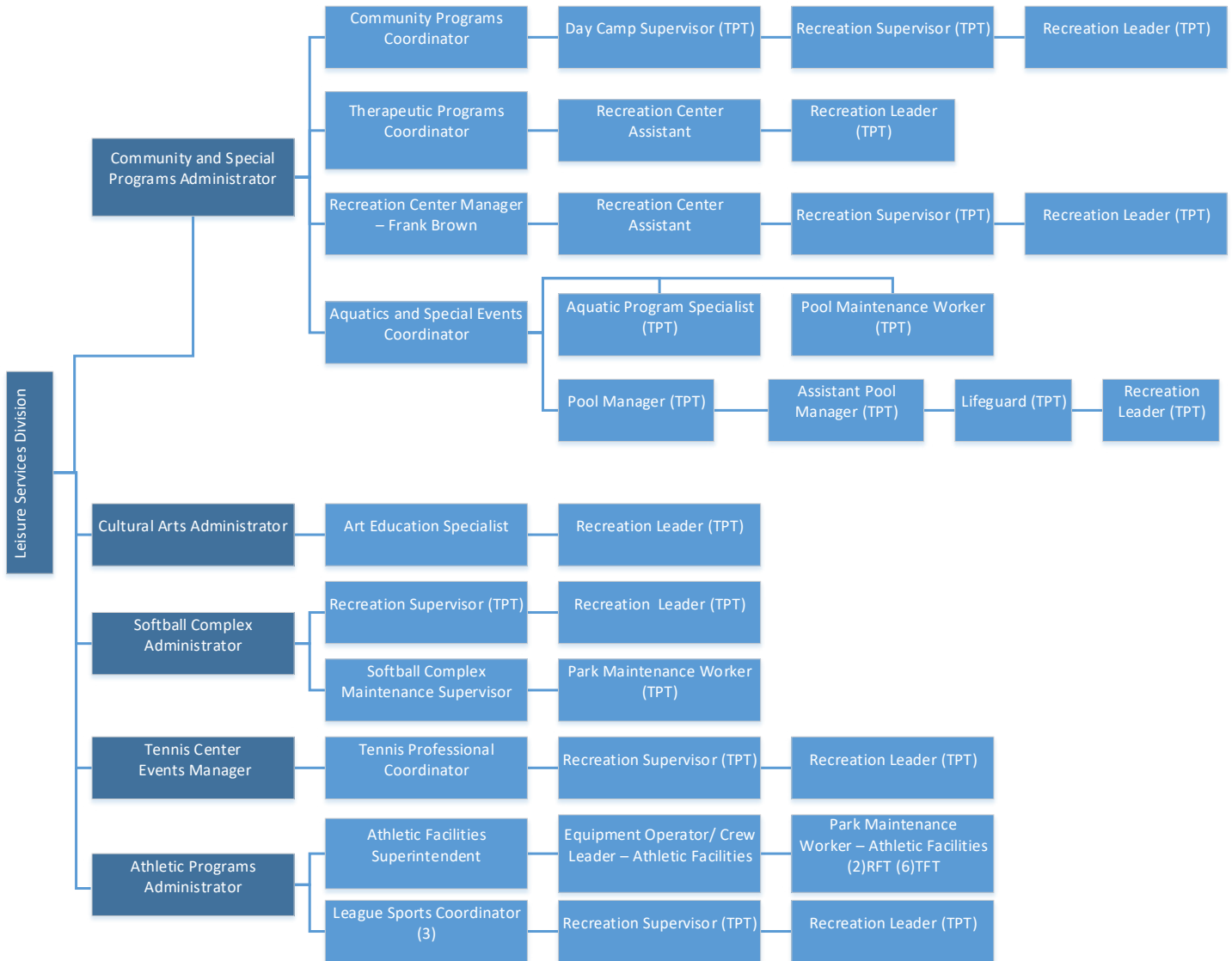


MISSION

The mission of the Parks & Recreation Department is twofold: to provide quality leisure services and facilities to the citizens of Auburn and to appropriately manage Auburn's cemeteries.



PARKS AND RECREATION



MISSION

The mission of the Parks & Recreation Department is twofold: to provide quality leisure services and facilities to the citizens of Auburn and to appropriately manage Auburn's cemeteries.

PARKS AND RECREATION

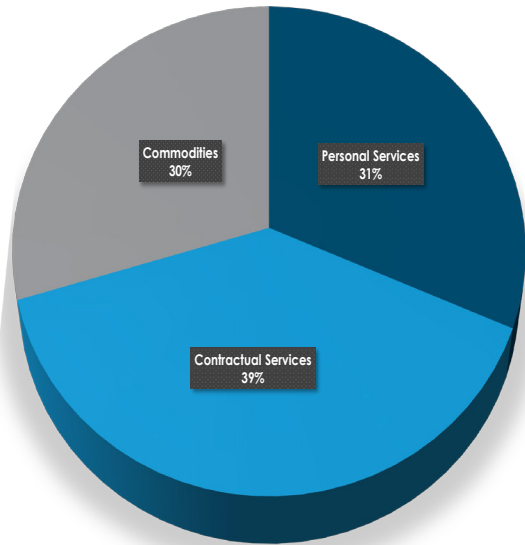
ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

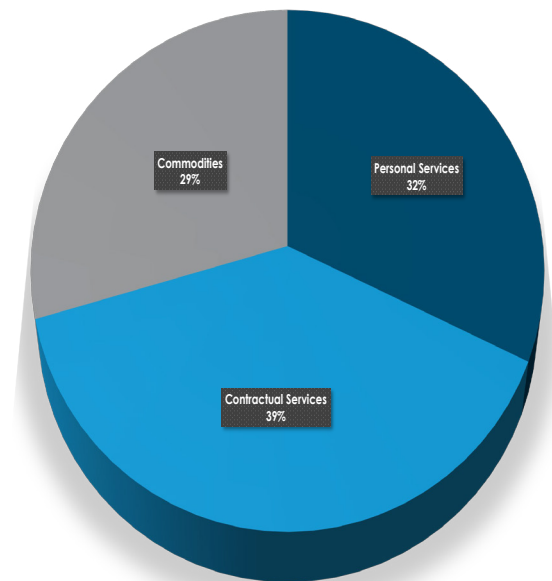
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	490,301	540,260	545,531	574,340	588,411
Contractual Services	496,096	536,249	676,577	706,827	706,827
Commodities	103,039	156,599	525,436	540,436	540,436
TOTALS	1,089,436	1,233,109	1,747,544	1,821,603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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



PARKS AND RECREATION

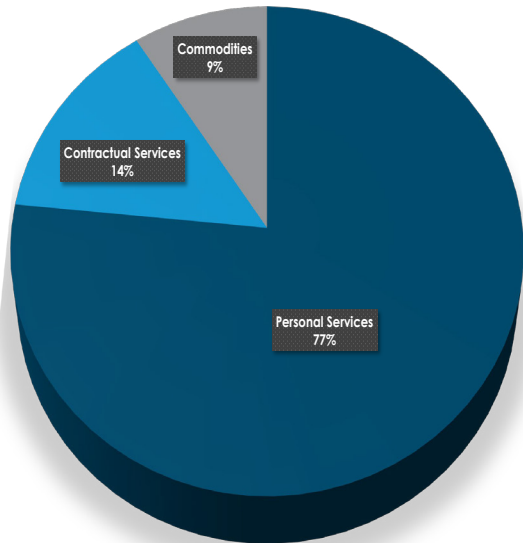
LEISURE SERVICES

COMPARATIVE SUMMARY BY CATEGORY

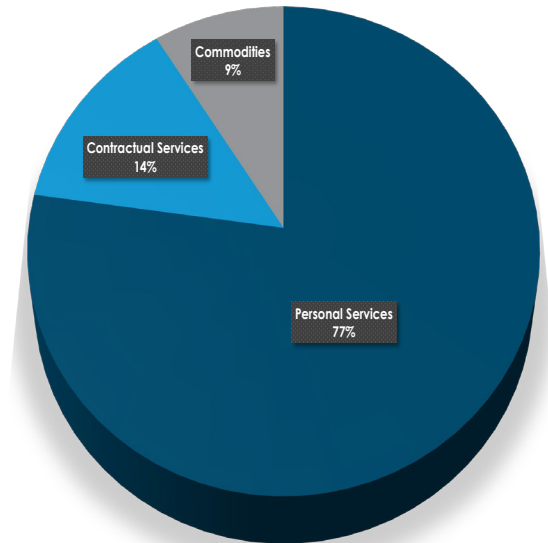
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,428,835	1,548,200	1,916,172	2,015,047	2,090,612
Contractual Services	107,077	129,959	207,622	372,072	372,072
Commodities	122,052	175,087	207,251	245,051	245,051
Capital Outlay	13,170	-	-	-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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



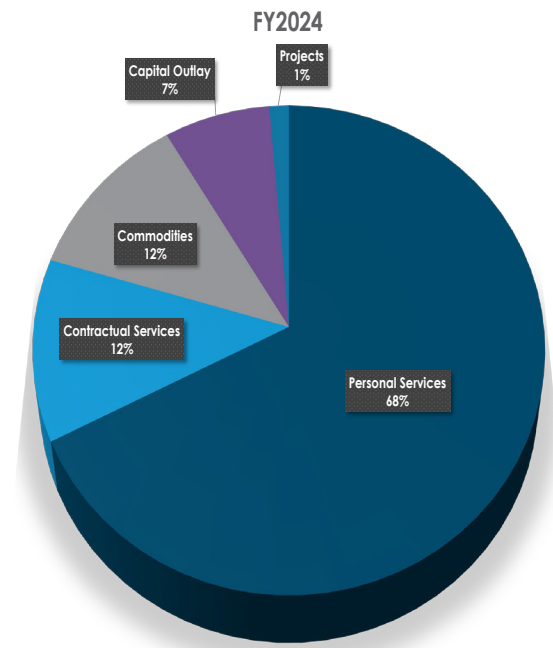
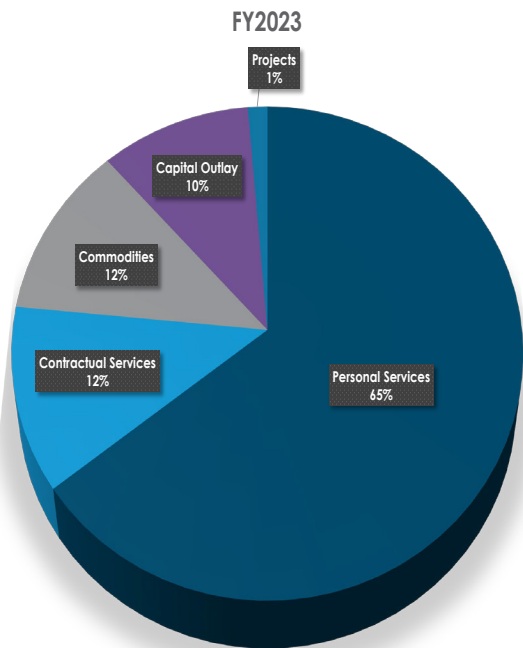
PARKS AND RECREATION

PARKS AND FACILITIES

COMPARATIVE SUMMARY BY CATEGORY

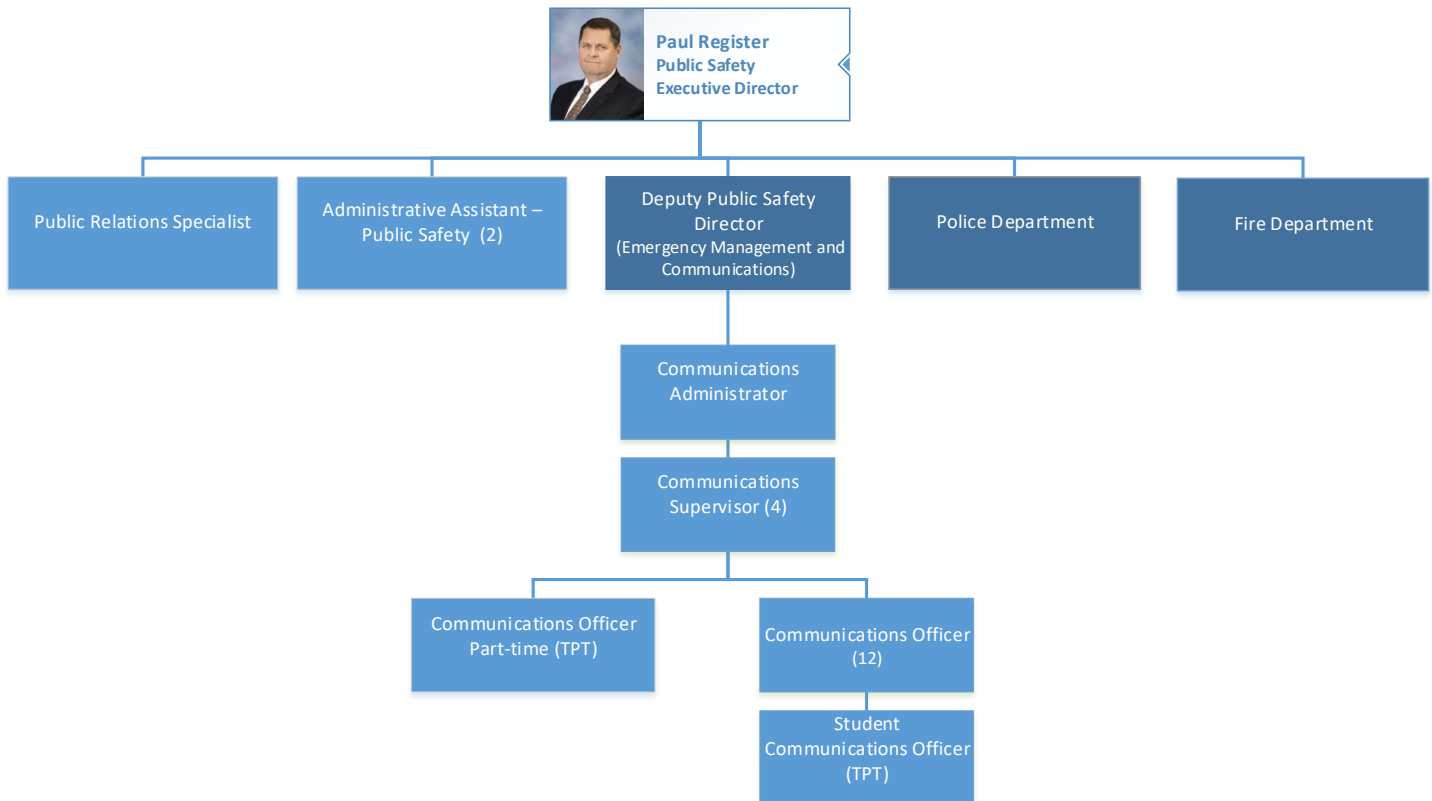
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,604,071	1,727,419	2,146,250	2,398,907	2,503,752
Contractual Services	396,512	425,931	299,120	445,620	445,620
Commodities	384,368	518,466	394,170	436,270	436,270
Capital Outlay	435,776	296,597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

BUDGET FISCAL YEARS 2023 AND 2024





PUBLIC SAFETY SERVICES



MISSION

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

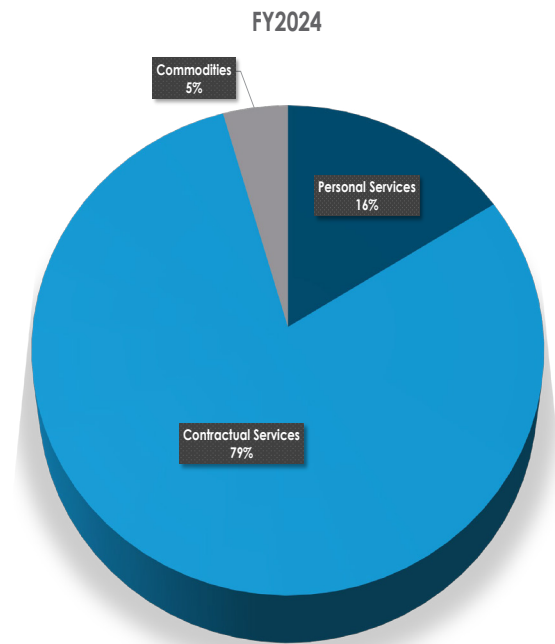
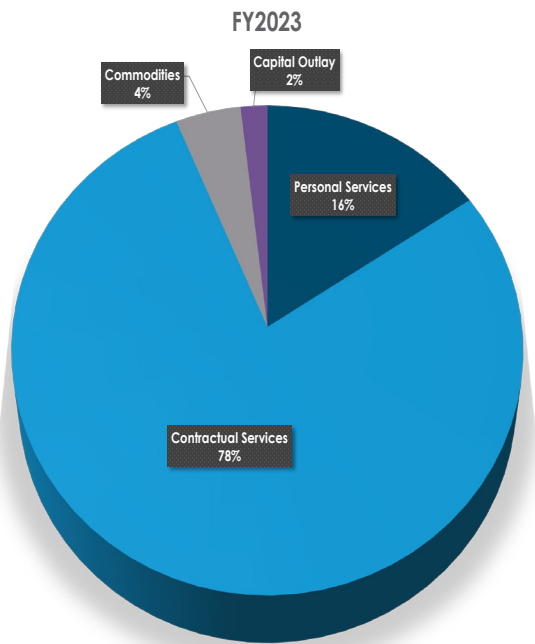
PUBLIC SAFETY SERVICES

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



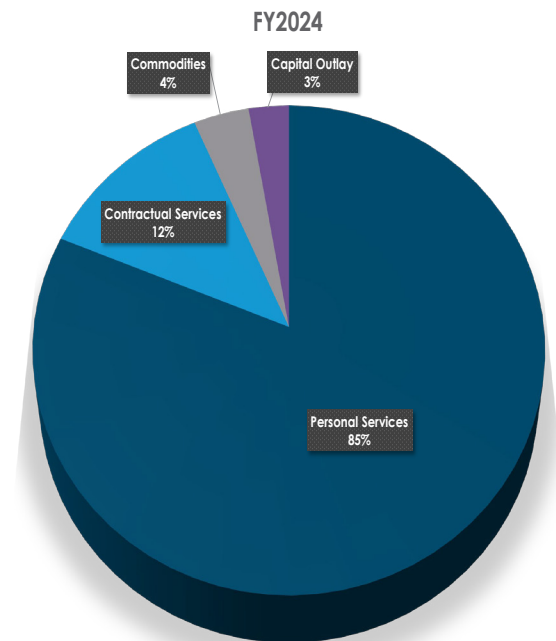
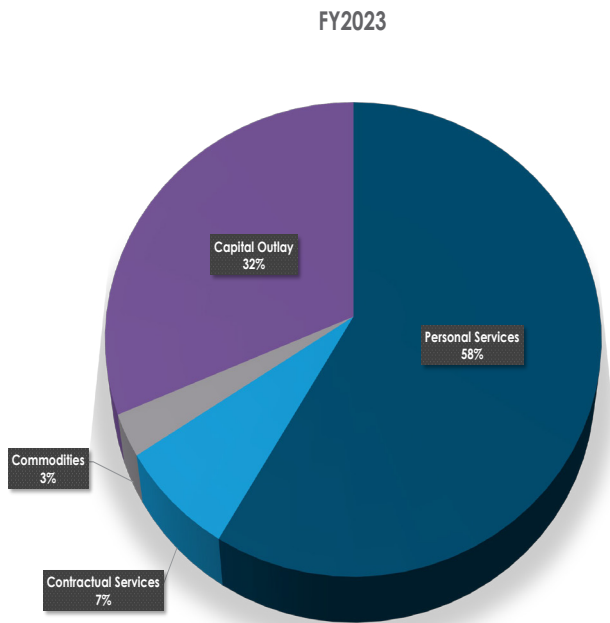
PUBLIC SAFETY SERVICES

EMERGENCY MANAGEMENT AND COMMUNICATIONS

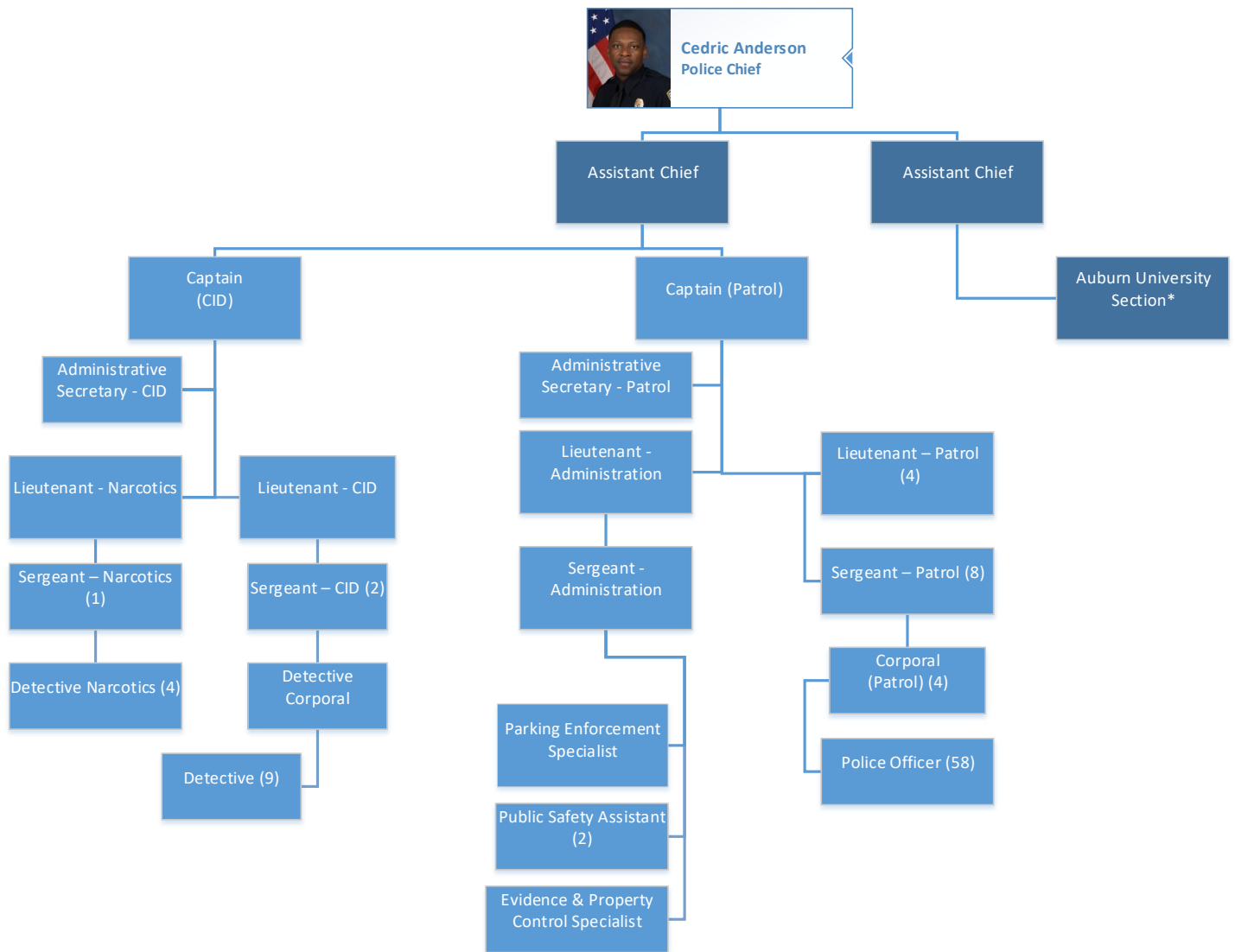
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



POLICE



MISSION

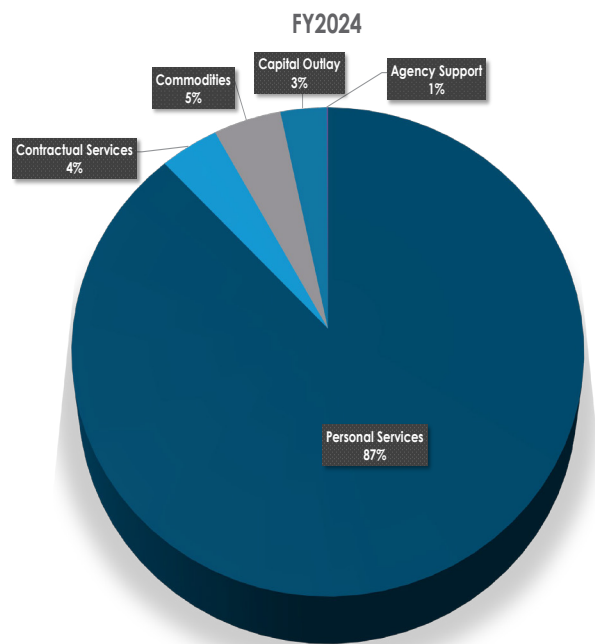
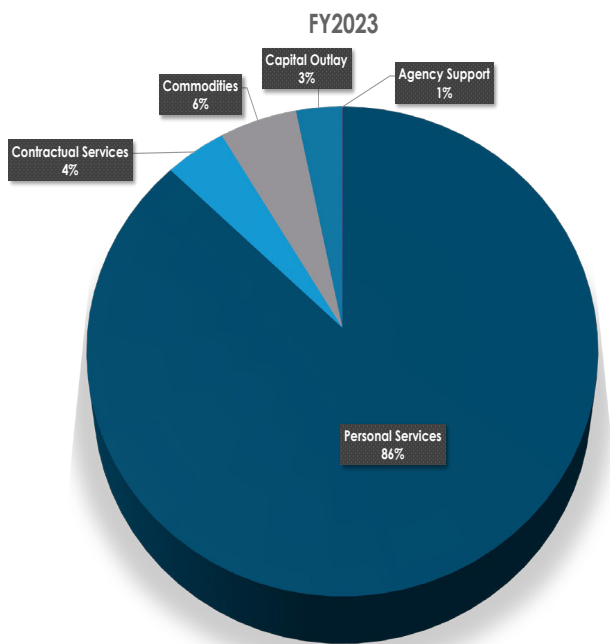
The mission of the Police Department is to protect the life and property of all citizens against criminal activity and to create a secure and safe environment within the City and University communities.

POLICE

COMPARATIVE SUMMARY BY CATEGORY

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

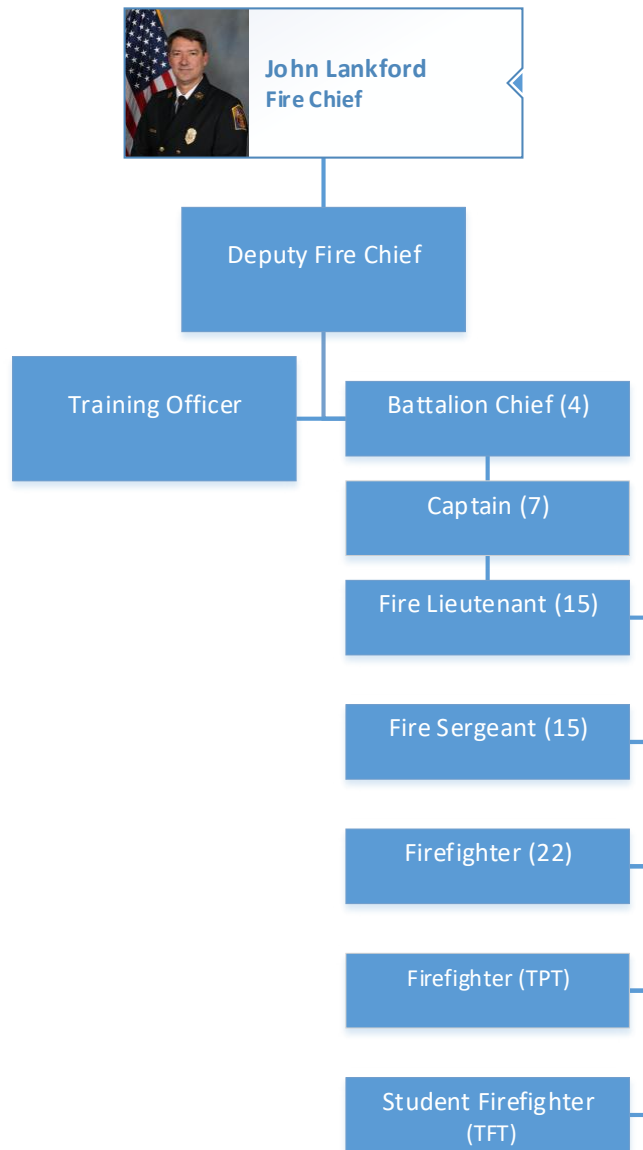
BUDGET FISCAL YEARS 2023 AND 2024



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



FIRE



MISSION

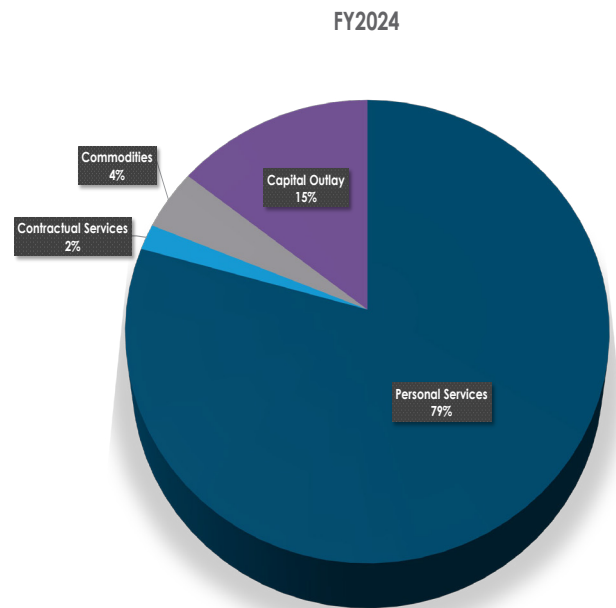
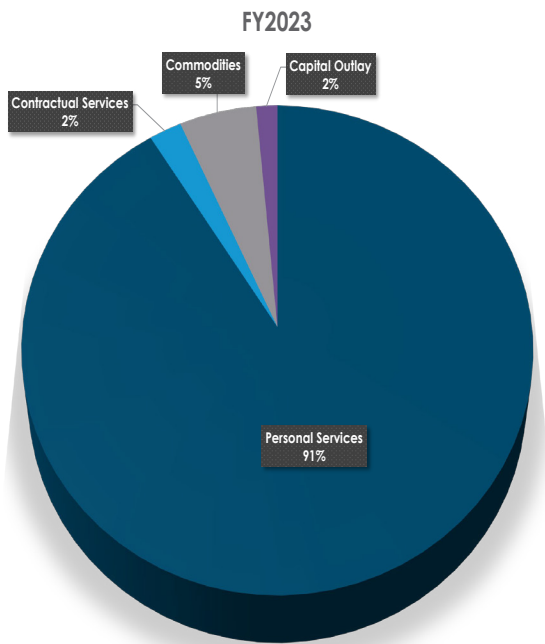
The Fire Department is committed to protecting life, property, and the environment, and to providing progressive services that meet the needs of the community. The Department's mission will be accomplished through a highly trained professional work force that utilizes and adapts to modern technology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

FIRE

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024





City of Auburn

GENERAL FUND NON-DEPARTMENTAL

DESCRIPTION OF NON-DEPARTMENTAL OPERATIONS

GENERAL OPERATIONS is the “department” that is used to account for expenditures that benefit multiple departments. An example of such expenditures is building maintenance services for a building or complex that houses multiple departments. Also included in General Operations are the utilities costs for street lighting, traffic signals and other utilities for City buildings.

.....

General Project Operations is a separate General Fund “department” used for the various General Fund departments’ capital outlays for projects for which the amount expended is significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting for large dollar capital projects funded within the General Fund in Project Operations, multi-year expenditures comparisons for the departments involved are more clearly “apples to apples.” General Project Operations accounts for infrastructure and non-recreation facilities projects.

.....

Parks and Recreation Project Operations is a separate General Fund “department” used for parks and recreation capital outlays for projects that are significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting for large dollar capital projects funded within the General Fund in Parks and Recreation Project Operations, multi-year expenditure comparisons for parks and recreation departmental expenditures are more clearly “apples to apples.”

.....

Public Works Project Operations is a separate General Fund “department” used for the various in house projects for which the amount expended is large enough to create disparities in the Public Works departmental budget. Public Works Project Operations accounts for infrastructure and non-recreation facilities projects that are typically performed by City employees and managed by the Public Works department.

.....

Debt Service is the category of expenditures representing the repayment of debt, including both principal and interest. Resources expended to repay debt are not available for expenditure on other goods and services. However, the long-term nature of many capital assets (roads, bridges, buildings, fire trucks, etc.) justify the borrowing of resources to enable the City to purchase or construct long-lived assets.

.....

Outside Agencies: The City Council adopted policies in 2003 governing the funding of outside agencies that provide services to the Auburn community but are not legal entities of the City of Auburn. These policies form a framework from which appropriations to such agencies are set. It is noted on all agreements with outside agencies: “City shall only be obligated to contribute said funds for the fiscal years set forth above, contingent upon receipt by the City of revenues sufficient for such payments to be made. Agency may submit a written request to the City for subsequent fiscal years...In no event shall the City be obligated to appropriate additional monies to Agency.”

.....

Transfers: The nature of governmental accounting requires that resources be accounted for in separates sets of books, called “funds,” to show compliance with the legal restrictions placed on the spending of the resources. It is common for the various funds to transfer resources between them, when allowed by law. The City also transfers resources to some of its component units, which are entities created by the City to carry out public responsibilities, as authorized by law.

GENERAL FUND NON-DEPARTMENTAL

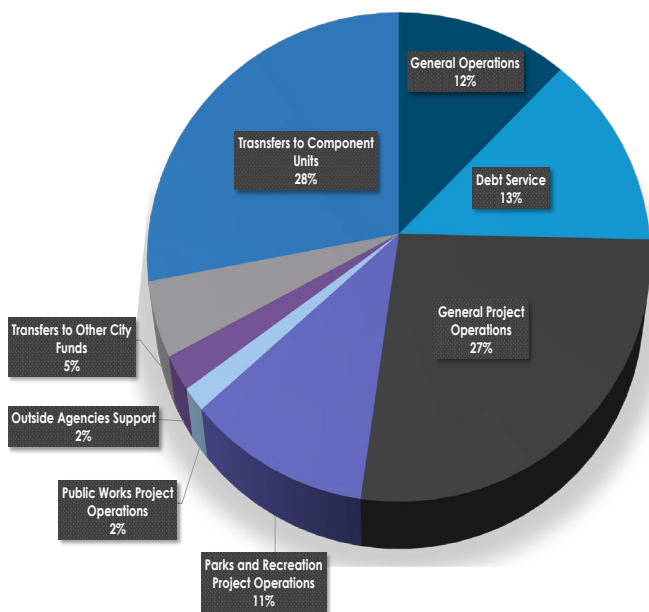
OVERVIEW OF NON-DEPARTMENTAL EXPENDITURES AND OTHER FINANCING USES

COMPARATIVE SUMMARY BY CATEGORY

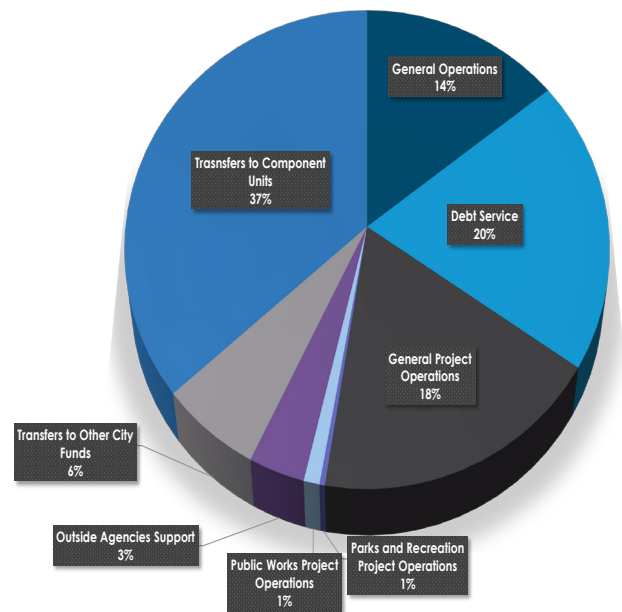
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
General Operations	4,491,852	7,156,685	4,706,390	8,288,820	7,792,120
Debt Service	6,471,795	7,099,931	5,368,916	9,068,694	10,641,688
General Project Operations	6,137,181	10,627,117	19,854,719	18,380,968	9,633,600
Parks and Recreation Project Operations	2,331,376	4,212,398	1,625,052	7,498,300	175,000
Public Works Project Operations	12,500	118,973	615,000	1,050,000	515,000
Outside Agencies Support	1,682,635	1,073,620	1,494,289	1,551,308	1,842,783
Transfers to Other City Funds	1,322,548	2,575,274	3,500,000	3,375,000	3,350,000
Transfer to Component Units ¹	14,465,577	15,678,980	18,686,750	19,228,625	19,475,238
TOTALS	\$ 36,915,465	\$ 48,542,978	\$ 55,851,116	\$ 68,441,715	\$ 53,425,429

BUDGETED FISCAL YEARS 2023 AND 2024

FY2023



FY2024



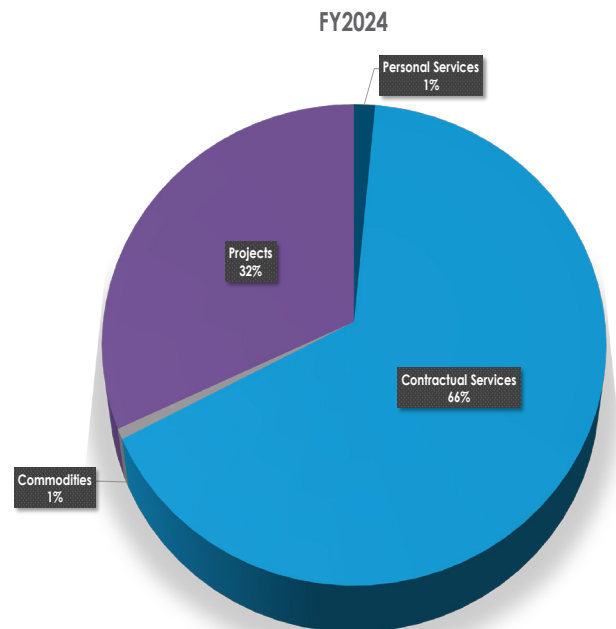
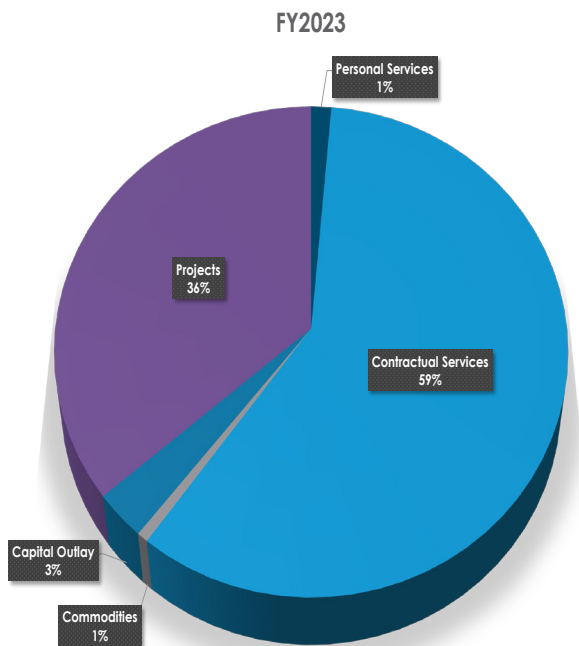
¹ Includes appropriation to Auburn City Schools.

GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



GENERAL PROJECT OPERATIONS

COMPARATIVE SUMMARY BY YEAR

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Engineering Prof Svs	40,221	161,851	272,046	200,000	200,000
Misc Commodities	-	34,410	-	-	-
Special Projects	379,093	2,384,181	1,056,010	370,000	100,000
Intersection Improvements	431,460	1,533,270	4,881,070	5,017,618	3,126,000
Bridge Improvements	293,908	913,754	-	-	-
Streets Roadways Expansion	50,831	440,978	112,648	-	-
Streets Roadways Replacement	372,228	1,622,103	-	5,507,000	-
Street Resurf Restripe	714,407	555,878	5,593,425	3,180,000	3,000,000
Street Lights	77,000	41,181	506,842	518,175	417,600
Traffic Signals Improve	139,226	82,926	1,420,190	934,500	265,000
Downtown Improvements	1,225,955	28,890	1,116,581	147,900	-
Wright Street Deck	576	-	-	-	-
Drainage Projects	21,490	1,121,675	-	-	-
Sidewalk Projects	231,878	5,596	778,479	433,967	25,000
Landscape & Irrigation	226,067	-	-	-	-
Boykin Center Improvements	1,602,741	19,899	1,000,000	1,120,000	-
Dev Svs Pub Safety Bldg	42,281	164,916	59,736	-	-
Public Safety Facility	287,819	1,515,610	3,057,692	951,808	2,500,000
TOTALS	\$ 6,137,181	\$ 10,627,117	\$ 19,854,719	\$ 18,380,968	\$ 9,633,600

PARKS AND RECREATION PROJECT OPERATIONS

COMPARATIVE SUMMARY BY YEAR

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

PUBLIC WORKS PROJECT OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

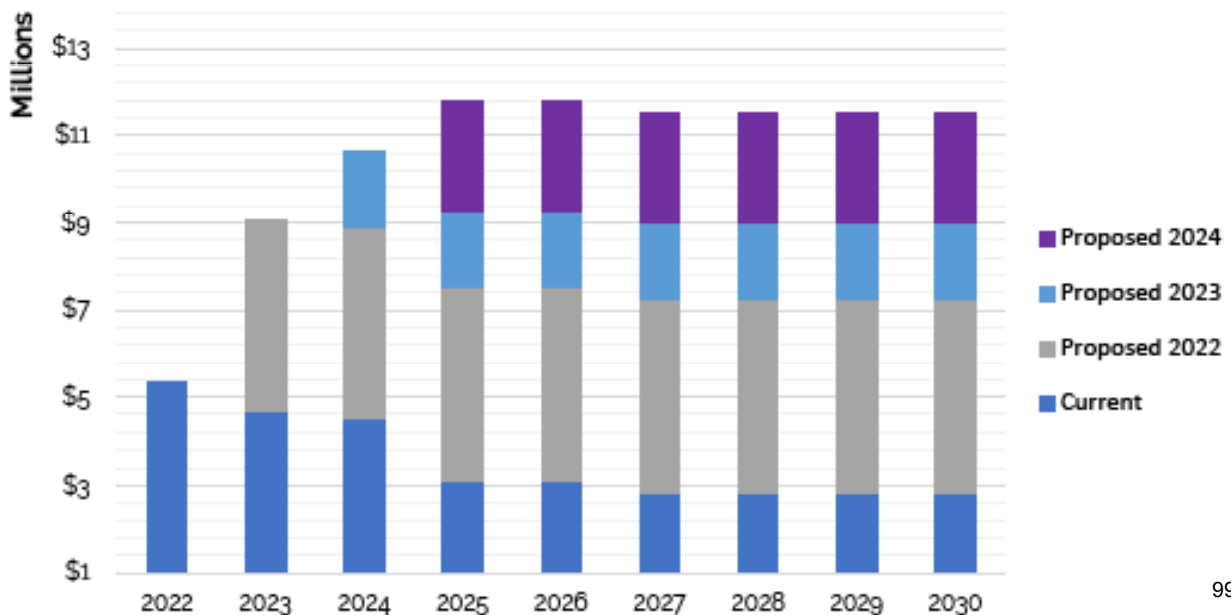
	Audited Actual		Mid-Biennium	Budget	
	FY2020	FY2021	Budget	FY2023	FY2024
	\$	\$	FY2022 \$	\$	\$
Special Projects	-	2,063	15,000	15,000	15,000
Downtown Improvements	-	-	-	460,000	-
Drainage Projects	12,500	-	200,000	200,000	200,000
Sidewalk Projects	-	33,051	300,000	275,000	100,000
Landscape/Irrigation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

DEBT SERVICE

COMPARATIVE SUMMARY BY YEAR

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

General Fund Debt Service



OUTSIDE AGENCIES¹

TRENDS IN OUTSIDE AGENCY FUNDING FISCAL YEARS 2020-2024

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
East Alabama Mental Health	42,000	42,000	42,000	42,000	42,000
Lee County Emergency Management Agency	31,903	31,903	81,903	50,000	50,000
Lee County Health Department	47,904	47,904	47,904	47,904	47,904
Lee County Juvenile Court	18,612	18,612	18,612	18,612	18,612
Lee County Youth Development Center	45,200	45,200	45,200	45,200	45,200
Total - State and County	185,619	185,619	235,619	203,716	203,716
Alabama Cooperative Extension Service	10,000	10,000	10,000	10,000	10,000
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647
AU Airport - Runway Extension	18,467	1,110	30,000	109,922	162,017
AU Airport - Terminal Improvements	100,000	100,000	100,000	100,000	100,000
Auburn University Performing Arts Center ²	550,000	50,000	50,000	50,000	50,000
East Alabama Medical Center - Surgical Center ³	-	-	200,000	200,000	200,000
Forest Ecology Preserve	50,000	44,731	50,000	50,000	50,000
Jule Collins Smith Museum of Fine Art	45,484	42,211	50,000	50,000	50,000
Total - Auburn University	795,598	269,698	511,647	591,569	643,664
Auburn-Opelika Convention and Visitor Bureau	297,279	304,613	450,000	459,000	468,180
Lee-Russell Council of Governments (LRCOG)	168,350	157,900	157,900	157,900	157,900
Indian Pines	-	-	-	-	230,200
Total - Governmental Entities	465,629	462,513	607,900	616,900	856,280
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000	50,000
Auburn-Opelika Convention and Visitor Bureau	50,000	-	-	-	-
Boys and Girls Club of Lee County	18,123	18,123	18,123	18,123	18,123
Child Advocacy Center	5,000	5,000	5,000	5,000	5,000
Community Market of the Lee Co. Food Bank	25,000	25,000	25,000	25,000	25,000
Domestic Violence Intervention Center	15,000	15,000	15,000	15,000	15,000
Downtown Merchants Association	30,000	-	-	-	-
East Alabama Services for the Elderly (EASE)	12,500	12,500	12,500	12,500	12,500
Lee County Food Bank - Capital Campaign	16,667	16,667	-	-	-
Red Cross	10,000	10,000	10,000	10,000	10,000
Unity Wellness Center	3,500	3,500	3,500	3,500	3,500
Total - Non-Profit Organizations	235,790	155,790	139,123	139,123	139,123
Total Outside Agency Funding	1,682,635	1,073,620	1,494,289	1,551,308	1,842,783

1 Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

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

3 The EAMC Surgical Center is located at Auburn Research Park.

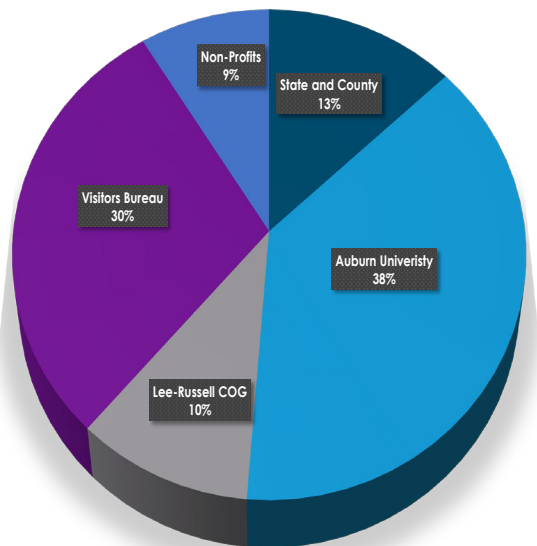
OUTSIDE AGENCIES¹

COMPARATIVE SUMMARY BY AGENCY TYPE

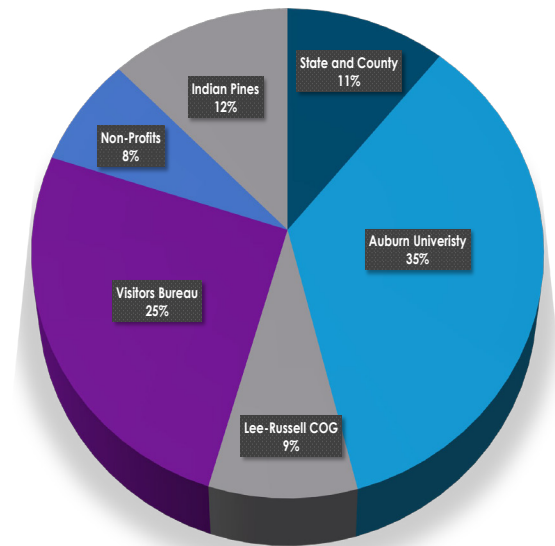
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
State and County	185,619	185,619	235,619	203,716	203,716
Auburn University ²	795,598	269,698	511,647	591,569	643,664
Governmental Entities	465,629	462,513	607,900	616,900	856,280
Non-Profit Organizations	235,790	155,790	139,123	139,123	139,123
Total Outside Agency Funding	1,682,635	1,073,620	1,494,289	1,551,308	1,842,783

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



¹ Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

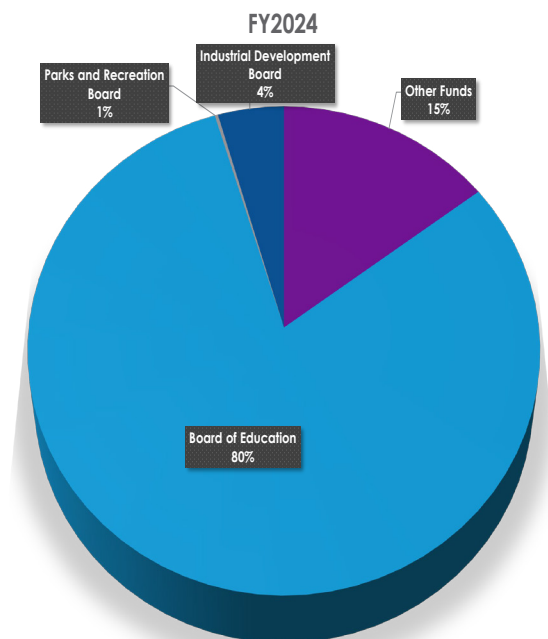
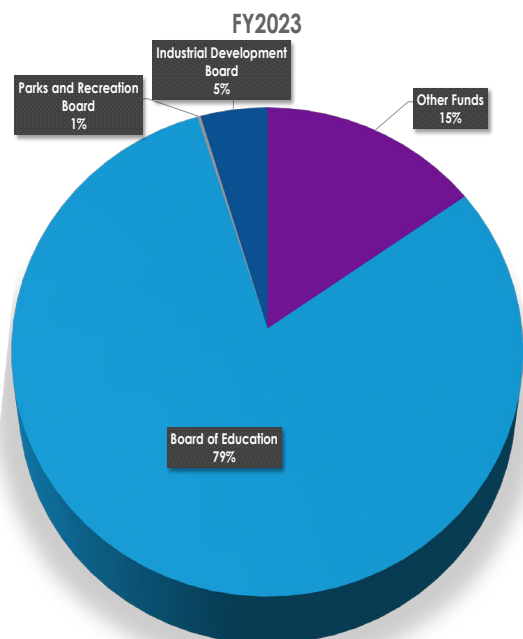
² In FY2020, the final \$500,000 contribution for the Gogue Performing Arts Center was paid.

TRANSFERS

COMPARATIVE SUMMARY BY YEAR

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

BUDGET FISCAL YEARS 2023 AND 2024



SPECIAL ACTIVITIES OF THE GENERAL FUND

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

.....

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

.....

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

.....

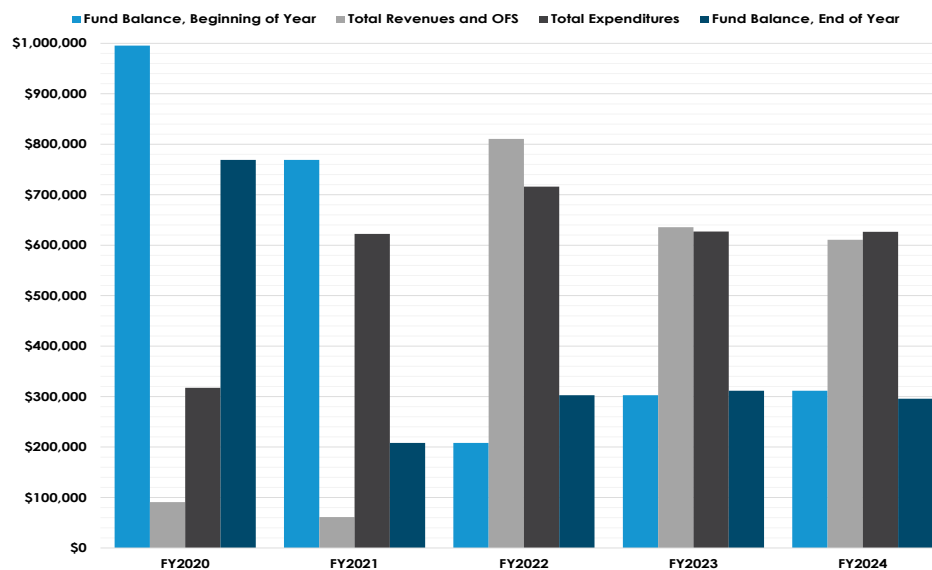
Assessment Project Sub-Fund accounts for projects funded by development agreements and special assessments, including performance bonds held for the completion of subdivisions.

LIABILITY RISK RETENTION FUND¹

COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

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

FIVE YEAR SUMMARY



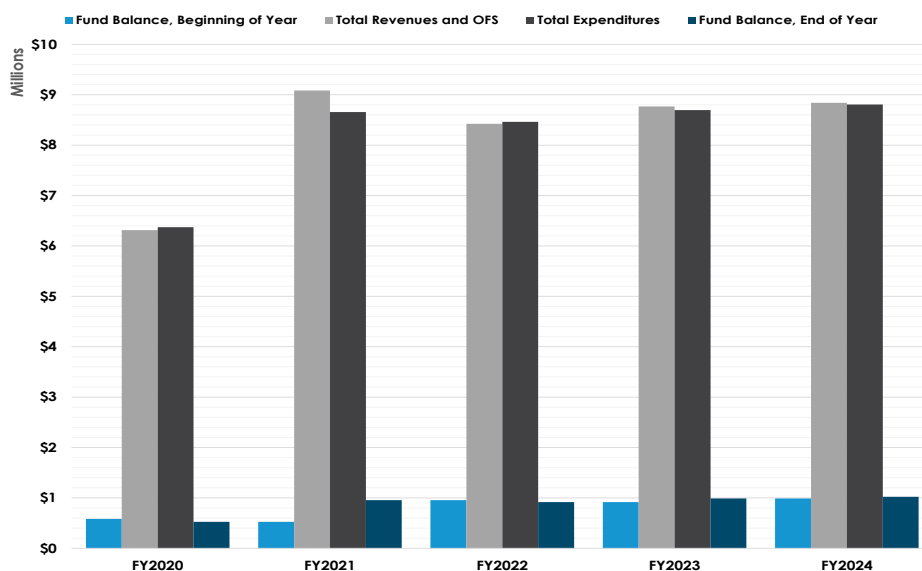
¹ The budget for risk retention is based on the potential exposure to workers compensation and other liability claims, not necessarily historical trends.

EMPLOYEE BENEFIT SELF-INSURANCE FUND

COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

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

FIVE YEAR SUMMARY



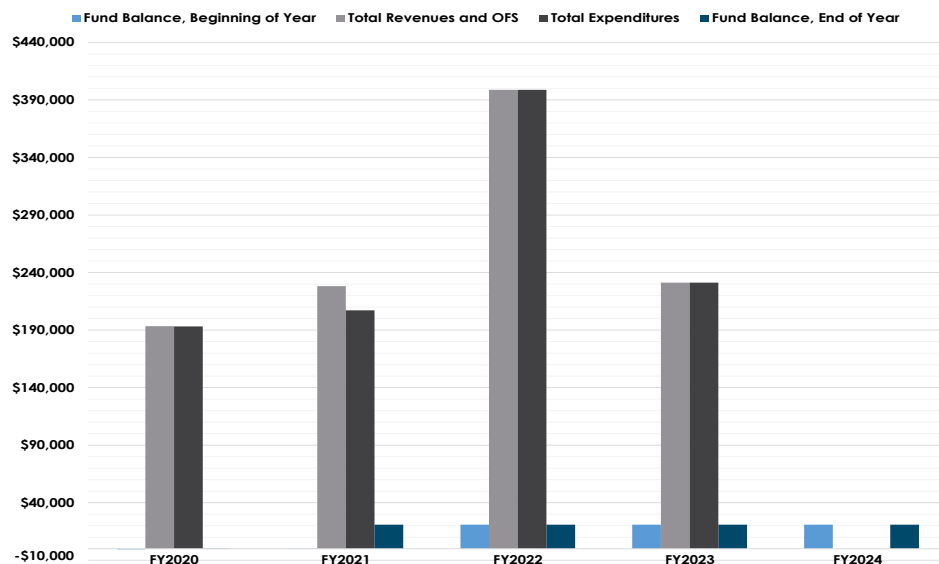
¹ In FY2021, this fund received \$432,262 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act for COVID-19 expenditures.

ASSESSMENT PROJECT FUND

COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

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

FIVE YEAR SUMMARY



ENTERPRISE FUNDS

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

The City of Auburn budgets for the following enterprise funds:

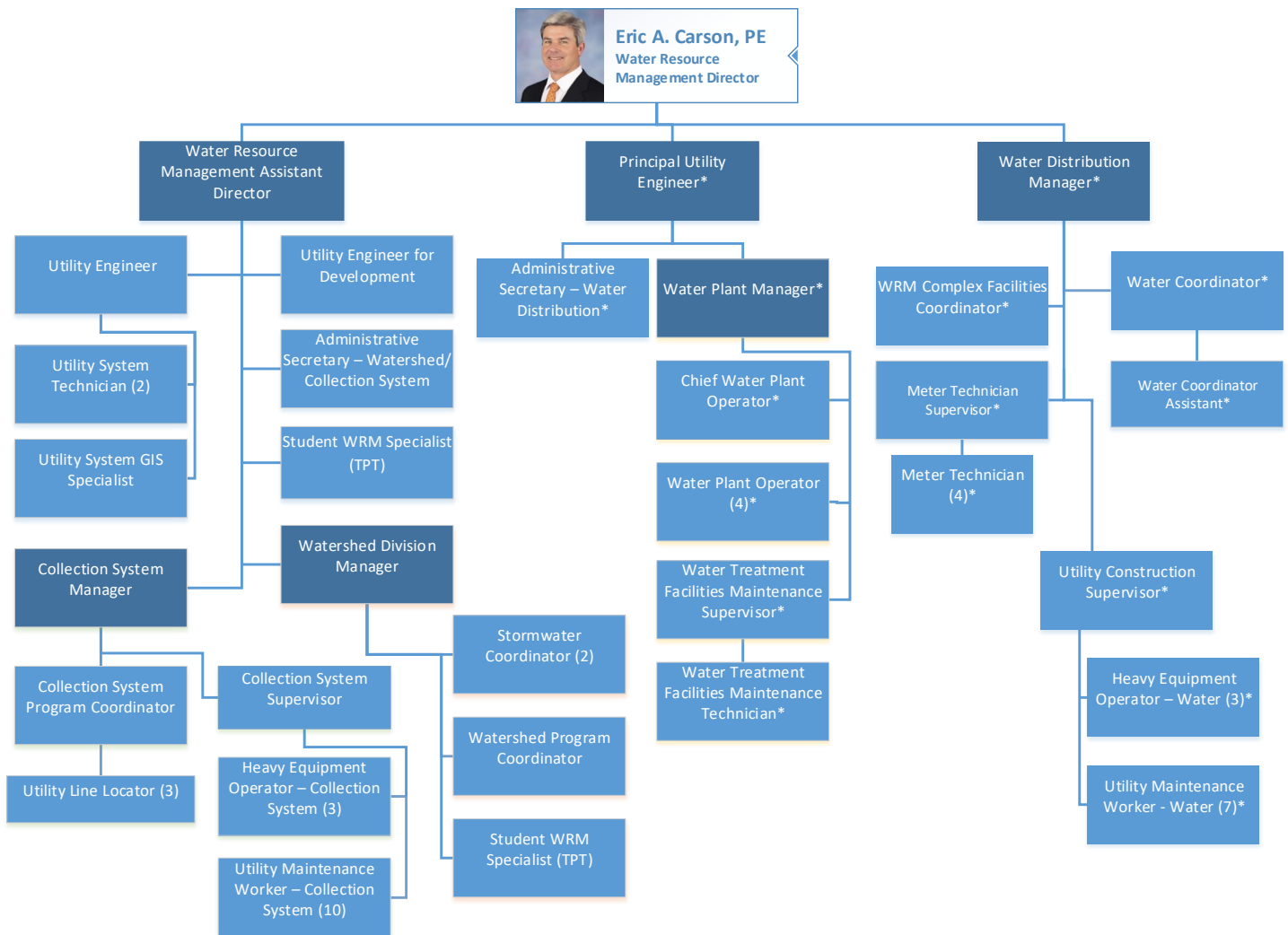
.....

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

.....

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

WATER RESOURCE MANAGEMENT



*Water Board Employee

MISSION

The mission of the Water Resource Management Department is to provide excellent water, sewer and watershed management services to all residents and businesses. Excellent service includes appropriate service hours and a trained, courteous staff to provide timely, accurate, and appropriate information and assistance.

SEWER FUND

FINANCING STRUCTURE

The Water Resource Management Department (WRM) is housed in the Bailey-Alexander Complex on W. Samford Avenue. The operations of the City of Auburn's Water Resource Management Department are financed differently from most other City departments' activities. WRM operations are funded jointly by the City and the Water Works Board, which is a component unit of the City. The Sewer administration and operating divisions are budgeted within a City fund separate from the General Fund. The City's Sewer Enterprise Fund accounts for sewer activities using business-type accounting (full accrual basis). The Sewer Fund's revenue sources include sewer service charges, sewer access fees, special sewer charges, and investment income. The Sewer Fund's expenses are accounted for in the following WRM Sewer divisions: Administration, Sewer Maintenance, Line Locating, Watershed Management, Sewer Treatment & Pumping, and General Operations.

Sewer rates and fees are established by City Council ordinance. It is the Council's intention that sewer fees shall cover the costs of providing wastewater services to residences and businesses. The schedule of current sewer fees is shown below:

CURRENT SEWER RATE SCHEDULE

Sewer service charges		\$4.94 per 1,000 gallons	
Subject to minimum bills, see below			
Residential billing capped at 18,000 gallons			
		Late penalty	5% of overdue balance
Minimum sewer service charges		Sewer access fees (for undeveloped property)	
3/4" meter	\$14.81	3/4" meter	\$1,800.00
1" meter	\$24.76	1" meter	\$4,500.00
1 1/2" meter	\$49.49	1 1/2" meter	\$9,000.00
2" meter	\$74.23	2" meter	\$14,400.00
3" meter	\$160.83	3" meter	\$28,800.00
4" meter	\$321.64	4" meter	\$45,000.00
6" meter	\$643.30	6" meter	\$90,000.00
Deposit to open account		Residential	Commercial
3/4" meter		\$30.00	\$50.00
1" meter		\$85.00	\$100.00
1 1/2" meter		\$165.00	\$180.00
2" meter			\$300.00
3" meter			\$600.00
4" meter			\$1,000.00
6" or 8" meter			\$1,595.00

The Water Divisions' operations are financed by the Water Works Board of the City of Auburn, a legal entity that is separate from the City. The City Council appoints the members of the Water Board, which then establishes policies for water operations, manages the water supply, and sets rates for the provision of potable water services to residents and businesses in the City. The Water Board's primary revenue sources include sales of water to customers, water access fees, fire protection service fees and other miscellaneous fees and charges. Expenses of water operations are accounted for in

SEWER FUND

FINANCING STRUCTURE

the following WRM Water divisions: Administration, Pumping and Purification, Water Distribution, Meter Reading, Utility Billing Office, and General Operations. Salaries of some WRM employees are allocated between sewer and water functions, resulting in reimbursements between the City Sewer Fund and the Water Board.

The City has a contract with the Water Board to provide management services to the Board. The head of the City's Water Resource Management Department supervises the operation of the water treatment plant and the water storage and distribution system, as well as the meter reading team and water source planning efforts. The City's Finance Director/Treasurer is responsible for managing the Utility Billing Office, which includes the customer service representatives, billing and collection, accounting, and financial reporting functions. In addition, the Finance Department provides other financial services to the Water Board, including accounts payable, cash management, and debt management services. The City's Human Resources Department provides employee recruitment and retention and also risk management services to the Water Board. The City's Information Technology Department provides computer hardware and software support services and GIS (computerized mapping) services to the Water Board.

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

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

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

¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.

SEWER FUND

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Beginning Net Position	57,228,472	62,677,992	66,756,383	65,646,031	62,131,376
Operating Revenues					
Charges for Service	13,133,590	12,754,475	12,551,500	12,735,000	12,963,000
Reimbursements and Contributions	85,733	71,250	71,250	71,250	71,250
Grants	763	-	-	-	-
Other Revenue	1,741	15,642	2,125	1,725	1,725
Total Operating Revenues	13,221,827	12,841,367	12,624,875	12,807,975	13,035,975
Non-Operating Revenues					
Sale of Surplus Assets	62,897	-	10,000	5,000	5,000
Interest	93,515	23,388	12,000	15,000	15,000
Capital Contributions	1,378,980	919,620	800,000	800,000	800,000
Total Non-Operating Revenues	1,535,393	943,008	822,000	820,000	820,000
Total Revenues	14,757,220	13,784,375	13,446,875	13,627,975	13,855,975
Expenses	8,004,013	8,283,103	8,631,531	8,908,081	9,001,741
Capital Outlays ¹	-	-	125,000	639,000	508,500
Projects ¹	-	-	1,615,750	3,404,250	6,270,000
Debt Payments ¹	1,192,990	1,346,631	4,108,696	4,115,049	4,111,184
Transfers	110,698	76,250	76,250	76,250	76,250
Total Expenses and Transfers	9,307,700	9,705,984	14,557,227	17,142,630	19,967,675
Excess of Revenues over Expenditures and Transfers	5,449,520	4,078,391	(1,110,352)	(3,514,655)	(6,111,700)
Ending Net Position, budget basis¹	62,677,992	66,756,383	65,646,031	62,131,376	56,019,675
Capital Outlays and Projects	-	-	1,740,750	4,043,250	6,778,500
Principal Debt Repayment	-	-	3,475,000	3,587,000	3,705,000
Ending Net Position, accrual basis¹	62,677,992	66,756,383	70,861,781	74,977,376	79,349,175

¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.

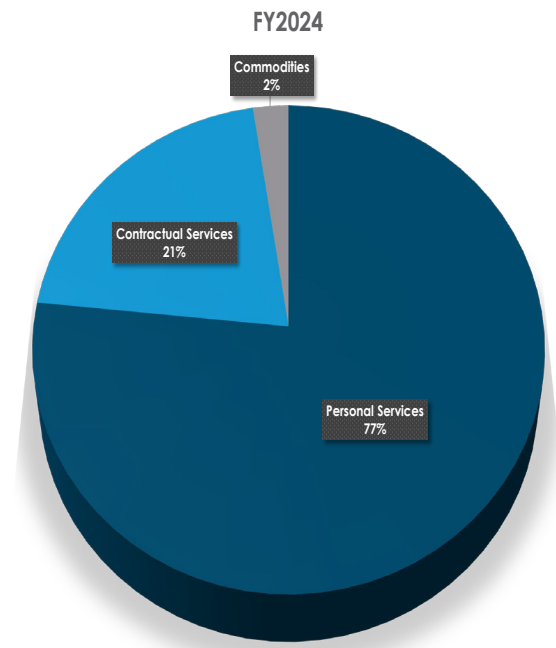
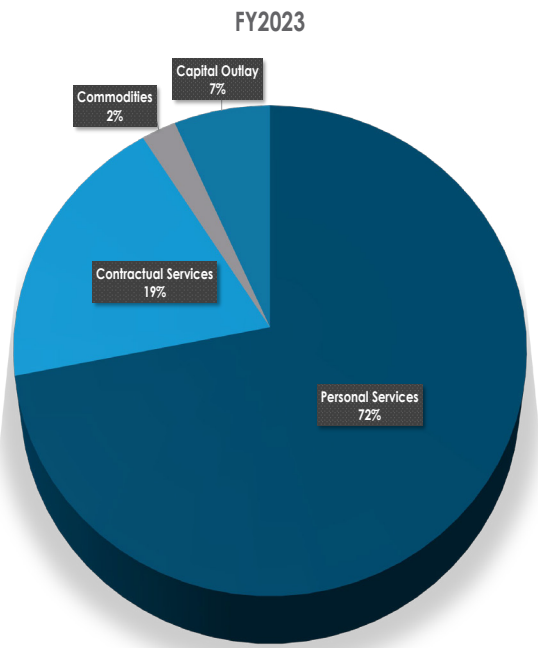
SEWER FUND

ADMINISTRATION

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



SEWER FUND

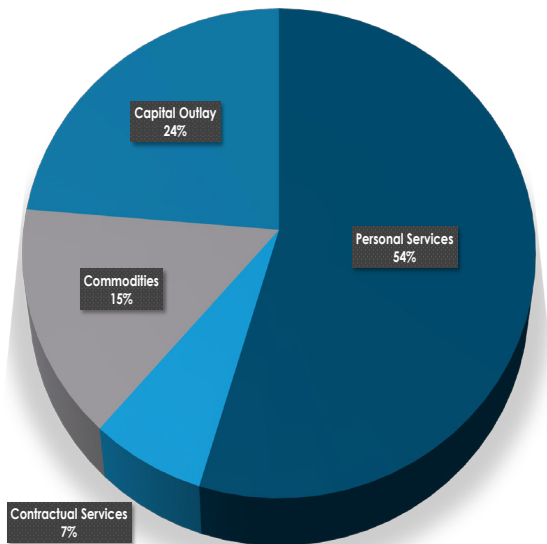
MAINTENANCE

COMPARATIVE SUMMARY BY CATEGORY

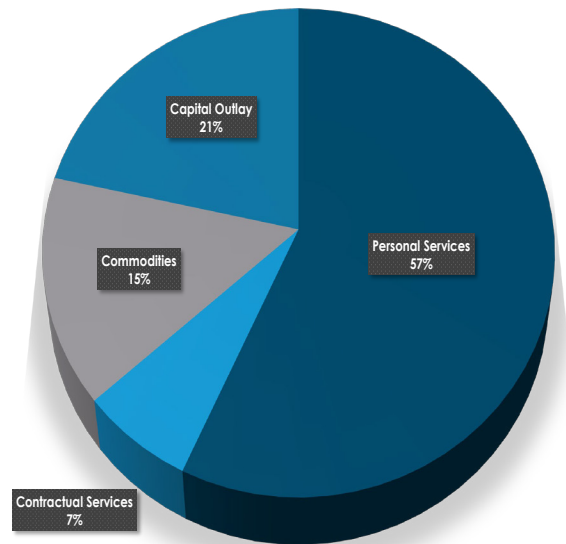
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	911,682	949,687	1,101,529	1,182,886	1,237,376
Contractual Services	62,920	93,464	121,000	145,200	145,200
Commodities	355,758	258,037	309,650	326,650	326,650
Capital Outlay	-	-	110,000	512,500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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



SEWER FUND

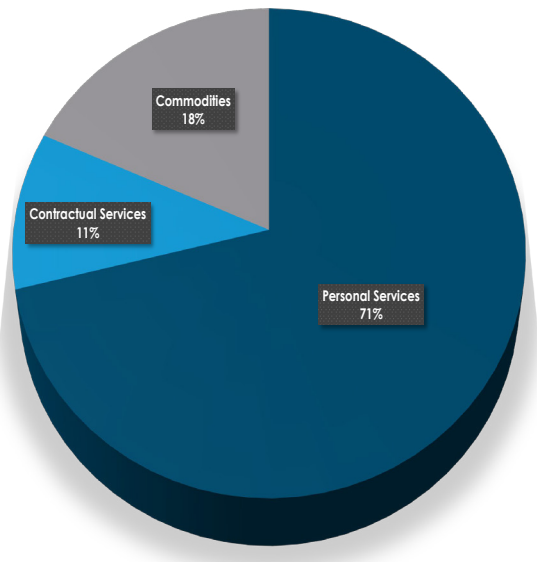
LINE LOCATING

COMPARATIVE SUMMARY BY CATEGORY

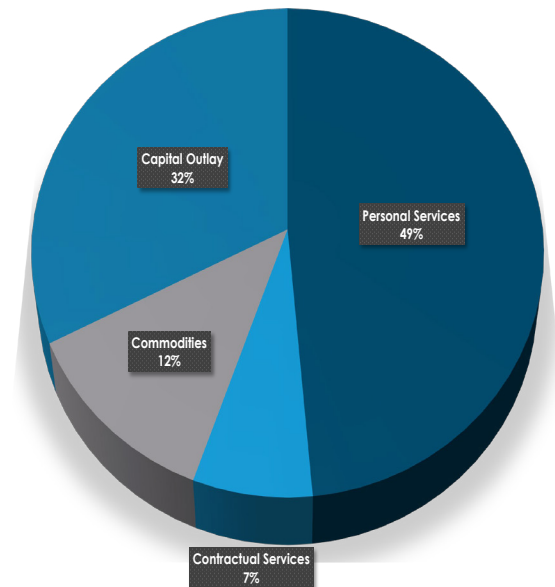
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	50,656	49,776	58,674	57,738	59,907
Contractual Services	1,559	1,978	8,500	8,500	8,500
Commodities	6,391	8,976	14,925	14,925	14,925
Capital Outlay	-	-	-	-	40,000
TOTALS	58,605	60,731	82,099	81,163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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



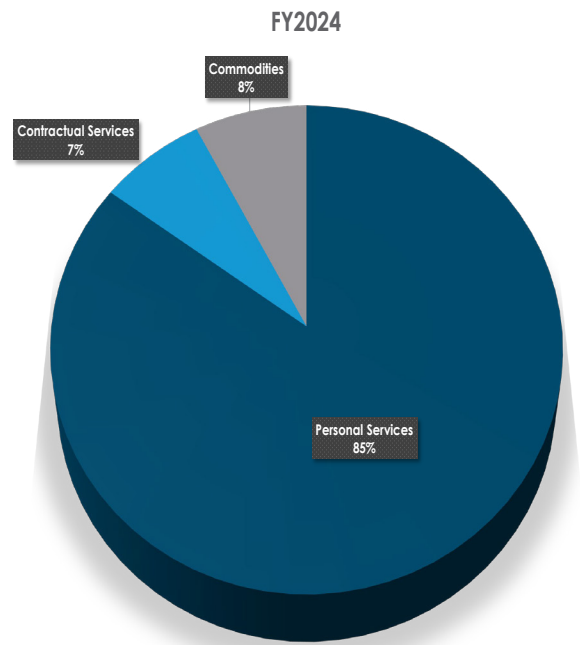
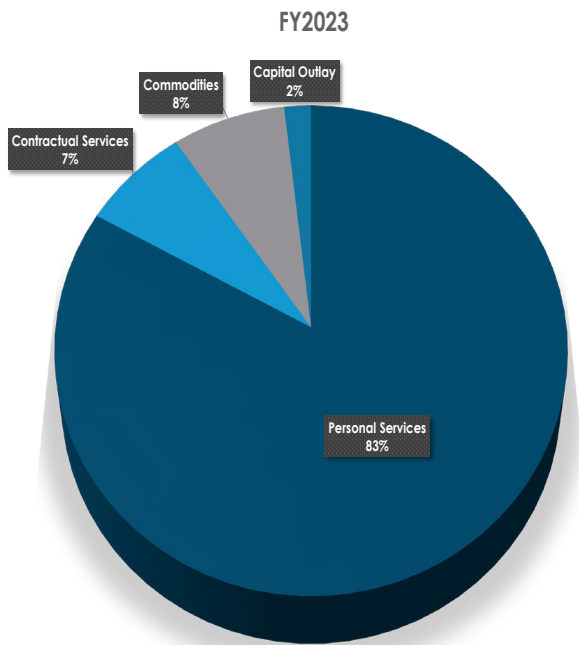
SEWER FUND

WATERSHED MANAGEMENT

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



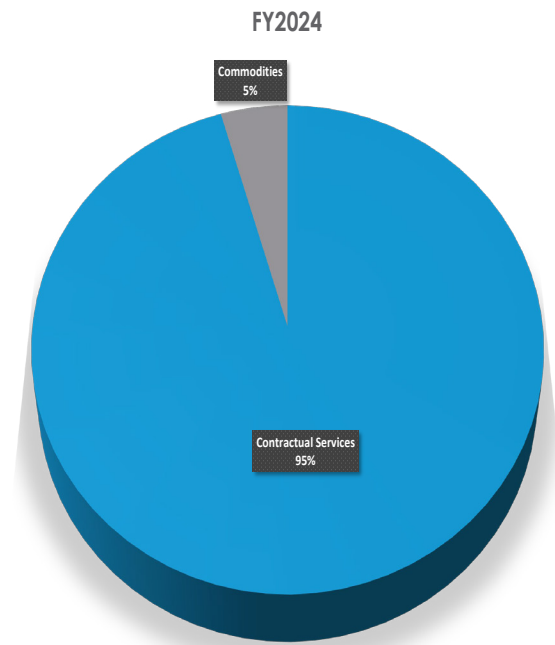
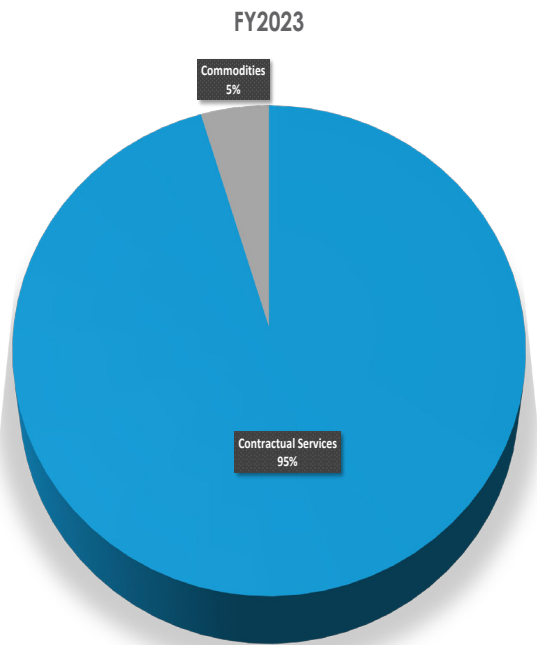
SEWER FUND

PUMPING AND TREATMENT

COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024



SEWER FUND

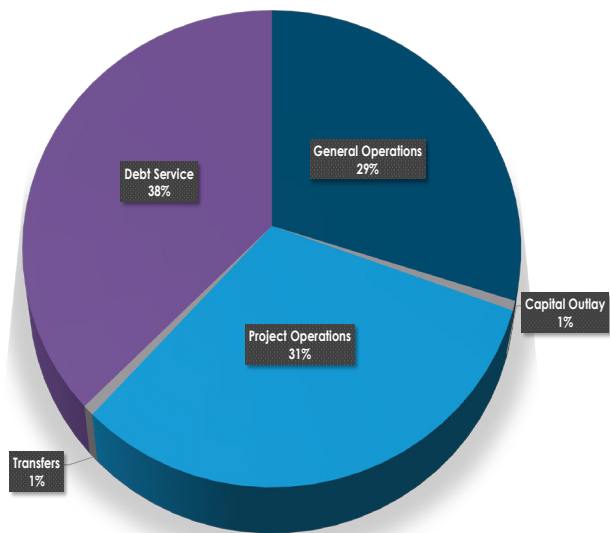
GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

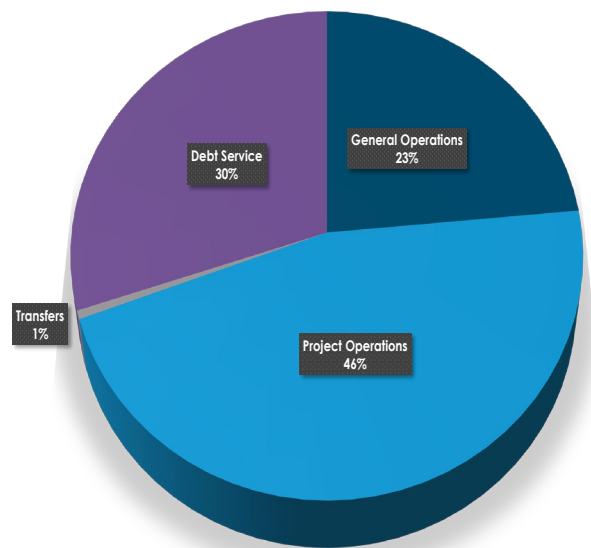
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
General Operations	3,478,152	3,585,376	3,299,043	3,282,735	3,219,077
Capital Outlay	-	-	-	70,000	-
Project Operations ¹	-	-	1,615,750	3,404,250	6,270,000
Transfers	110,698	76,250	76,250	76,250	76,250
Debt Service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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023

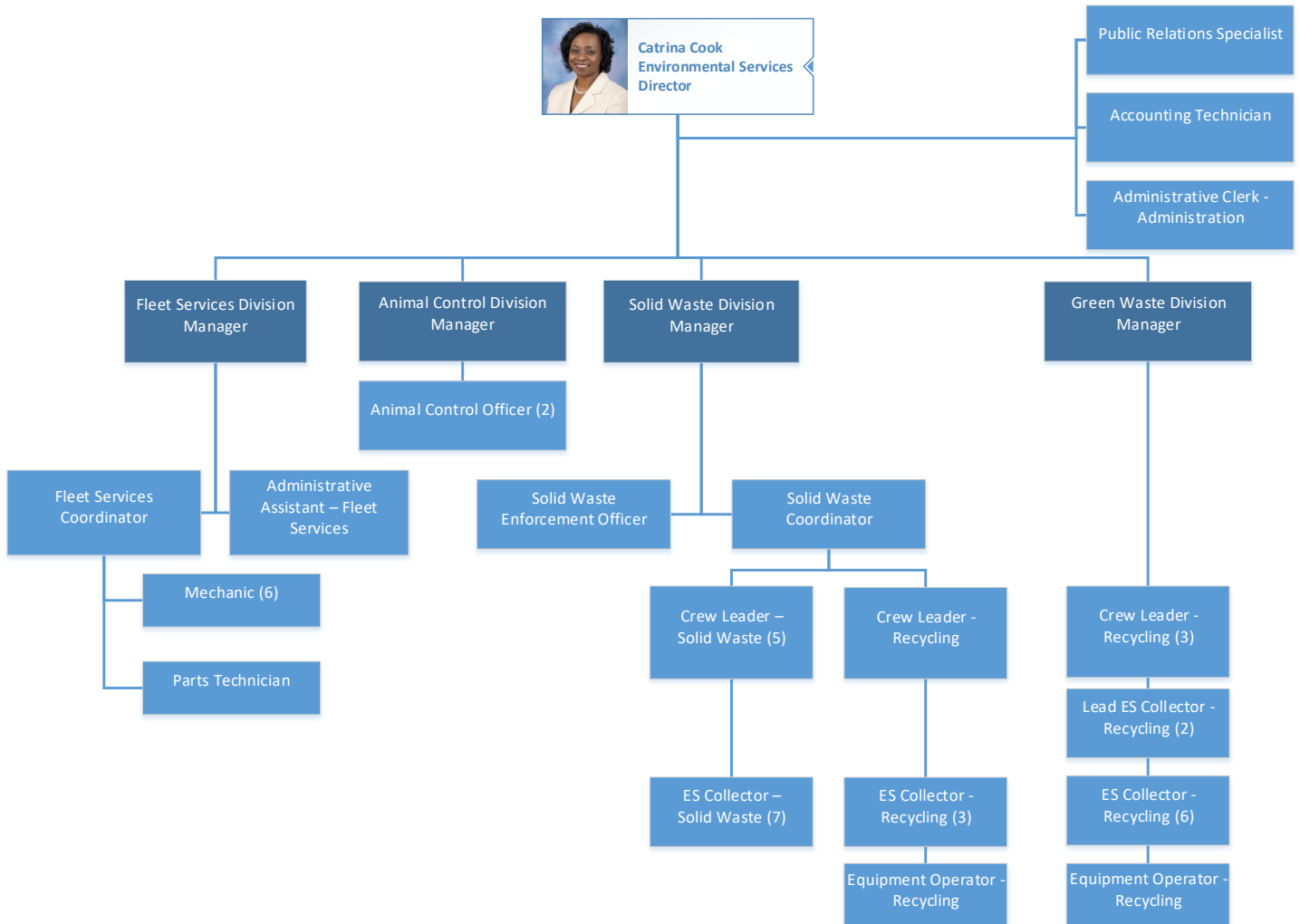


FY2024



¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.

ENVIRONMENTAL SERVICES



MISSION

The mission of the Environmental Services Department is to provide quality services that meet the needs of the Auburn community and comply with all applicable regulations and standards.

SOLID WASTE MANAGEMENT FUND

FINANCING STRUCTURE

The Solid Waste Management Fund accounts for the solid waste collection and disposal and recycling activities within the City of Auburn. The Solid Waste Management Fund receives revenue from garbage charges to customers, special trash pick-up fees, and sales of recyclables. Expenses include salaries and benefits of the Environmental Services employees whose duties include solid waste and recycling functions, landfill tipping fees, fuel and other supplies, and depreciation expense on the capital assets used in the solid waste and recycling functions.

Solid waste fees are included on the utility billings for water and sewer services, which are processed by the Water Works Board of the City of Auburn. The City provides once a week pickup of garbage (household waste), trash (yard waste) and recycling, at two levels of service: curb service and back-yard service to most residences within the City. Environmental Services also services some non-residential customers, primarily City facilities. Most commercial solid waste services are provided by outside contractors. Fees for the City's solid waste services as of October 1, 2022 are as follows:

CURRENT SOLID WASTE SERVICES

Monthly fees for residential service

Back yard service	\$ 33.50
Curb service	\$ 23.50

Security Deposit	\$ 30.00
------------------	----------

Fees for excess yard waste (more than 5 cubic yards)

Up to 1/2 truck load (truck = 22 cubic yards)	\$ 50.00
More than 1/2 truck load up to 1 truck load	\$ 100.00
Each load over one truck load	\$ 100.00

Some costs of the Environmental Services Administration Division are allocated to the Solid Waste Management Fund; the remaining costs of the Environmental Services Administration Division are budgeted in the General Fund. Through consultation and study of the positions contained in the Administration Division of the Environmental Services department, it has been determined that a majority of the time spent by these employees were on planning, analysis and supervision of the solid waste and recycling activities. This is reflected in the salaries and benefits of the administrative staff allocated to the Solid Waste Management Fund.

SOLID WASTE MANAGEMENT FUND

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Beginning Net Position	2,235,675	2,658,985	2,674,581	1,267,798	158,206
Operating Revenues					
Grants	100,612	1,103	-	-	-
Charges for Services	5,142,714	5,394,166	5,371,500	5,606,500	5,717,500
Recycling Revenue	12,992	24,730	20,000	10,000	10,000
Other Revenue	5,621	16,359	9,800	3,800	3,800
Total Operating Revenues	5,261,939	5,436,358	5,401,300	5,620,300	5,731,300
Non-Operating Revenues					
Sale of Surplus Assets	1,782	-	5,000	5,000	5,000
Interest	10,981	5,052	3,500	3,500	3,500
Transfer in from General Fund	300,000	-	-	-	-
Total Non-Operating Revenues	312,763	5,052	8,500	8,500	8,500
Total Revenues	5,574,702	5,441,410	5,409,800	5,628,800	5,739,800
Expenses	5,096,392	5,370,814	5,544,730	5,933,392	5,953,059
Capital Outlays ¹	-	-	1,216,853	750,000	375,000
Transfers	55,000	55,000	55,000	55,000	55,000
Total Expenses and Transfers	5,151,392	5,425,814	6,816,583	6,738,392	6,383,059
Excess of Revenues over Expenses and Transfers Out	423,309	15,596	(1,406,783)	(1,109,592)	(643,259)
Ending Net Position, budget basis¹	2,658,985	2,674,581	1,267,798	158,206	(485,053)
Capital Outlays and Projects	-	-	1,216,853	750,000	375,000
Ending Net Position, accrual basis¹	2,658,985	2,674,581	2,484,651	2,125,059	1,856,800

¹ Actual amounts are reported on the full accrual basis; capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis; capital outlays are reflected as expenses, for budgetary control purposes. Capital outlay budgeted for FY2022 - FY2024 totals \$2,341,853, resulting in a negative ending net position for FY2024. When this is adjusted for, the projected FY2024 ending net position is \$1,856,800.

SOLID WASTE MANAGEMENT FUND

ADMINISTRATION

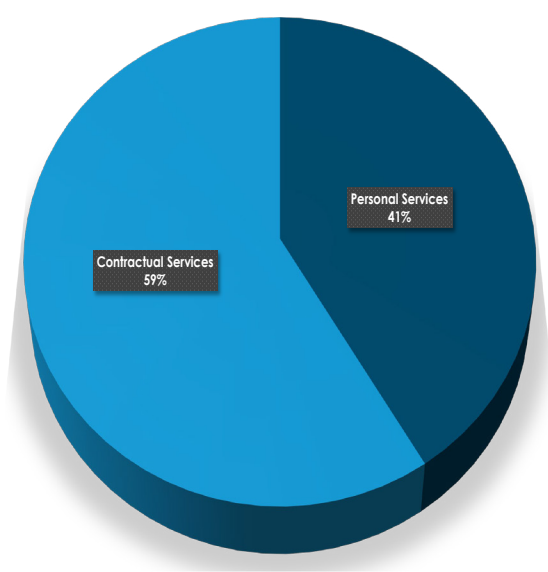
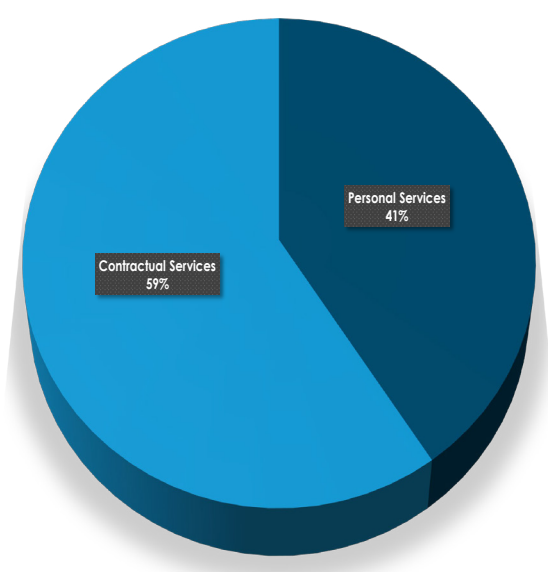
COMPARATIVE SUMMARY BY CATEGORY

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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023

FY2024



SOLID WASTE MANAGEMENT FUND

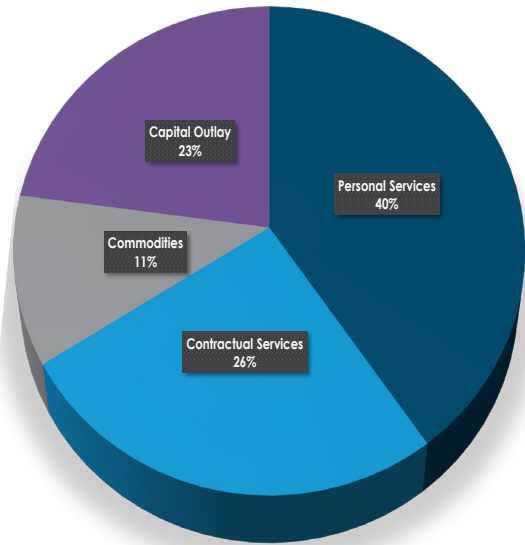
RECYCLING

COMPARATIVE SUMMARY BY CATEGORY

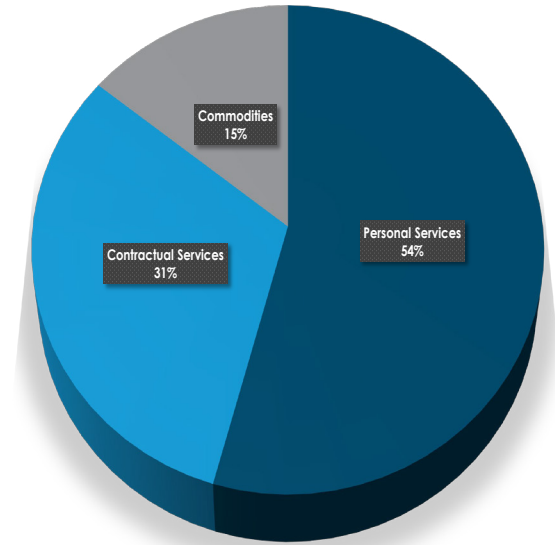
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,114,982	1,065,273	1,136,428	1,323,239	1,377,380
Contractual Services	630,143	594,589	760,498	842,164	794,014
Commodities	309,197	386,262	353,500	365,500	365,500
Capital Outlay	-	-	370,800	750,000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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



SOLID WASTE MANAGEMENT FUND

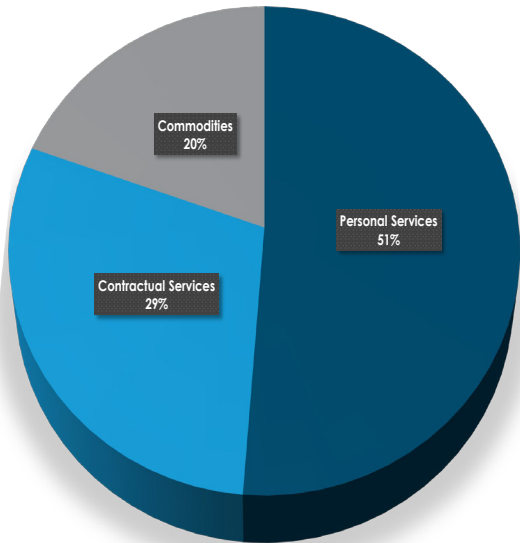
SOLID WASTE

COMPARATIVE SUMMARY BY CATEGORY

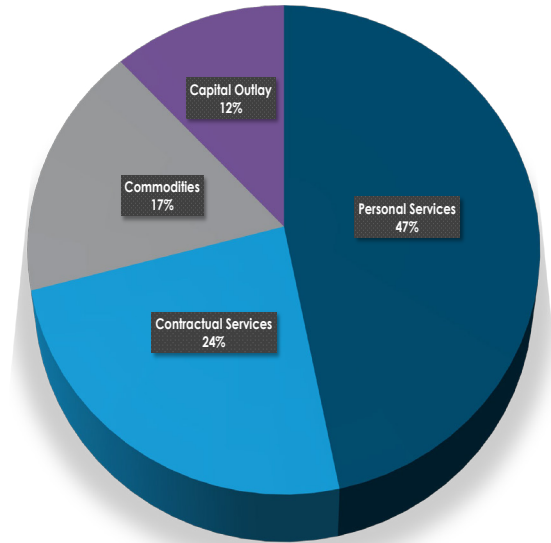
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Personal Services	1,181,076	1,181,594	1,285,890	1,402,559	1,461,999
Contractual Services	731,231	763,583	799,900	800,850	749,403
Commodities	375,061	545,368	548,800	534,800	534,800
Capital Outlay	-	-	846,053	-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

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



SOLID WASTE MANAGEMENT FUND

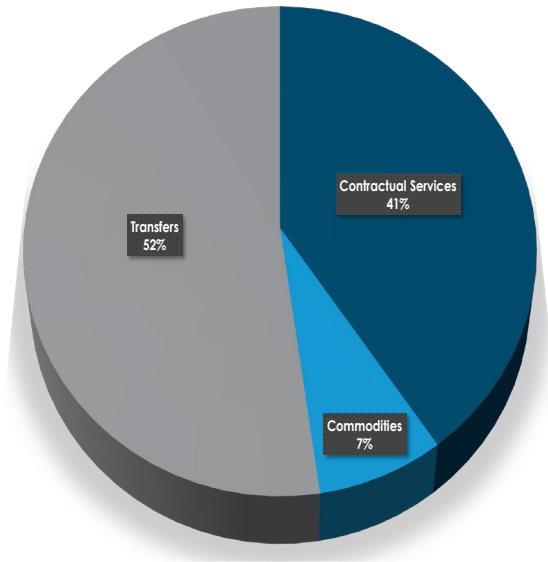
GENERAL OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

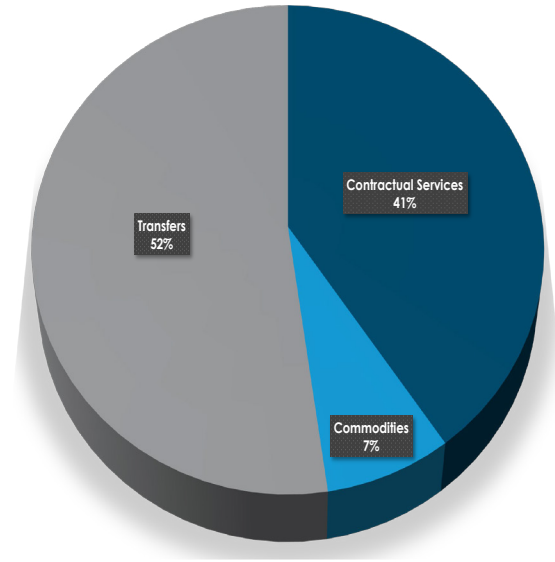
	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Contractual Services	136,954	245,542	46,000	42,500	42,500
Commodities	1,072	4,739	7,725	7,725	7,725
Transfers	55,000	55,000	55,000	55,000	55,000
TOTALS	193,027	305,281	108,725	105,225	105,225

BUDGET FISCAL YEARS 2023 AND 2024

FY2023



FY2024



SPECIAL REVENUE FUNDS

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

The City of Auburn budgets for the following special revenue funds:

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

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

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

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

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

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

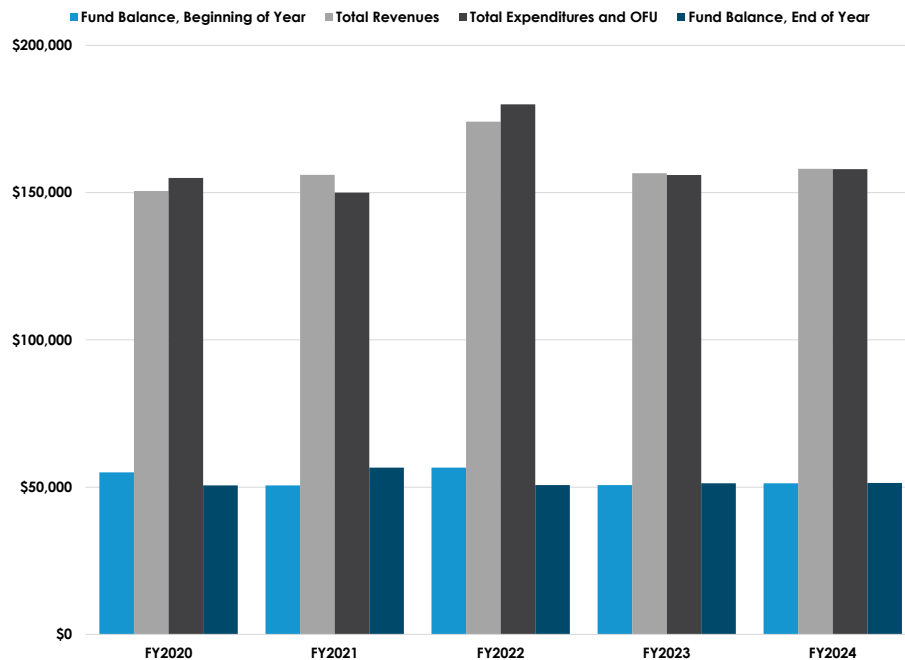
.....
Coronavirus State and Local Fiscal Recovery Fund accounts for American Rescue Plan federal funding provided through the U.S. Department of Treasury to respond to the COVID-19 public health emergency and its economic impacts.

SEVEN CENT STATE GAS TAX FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY

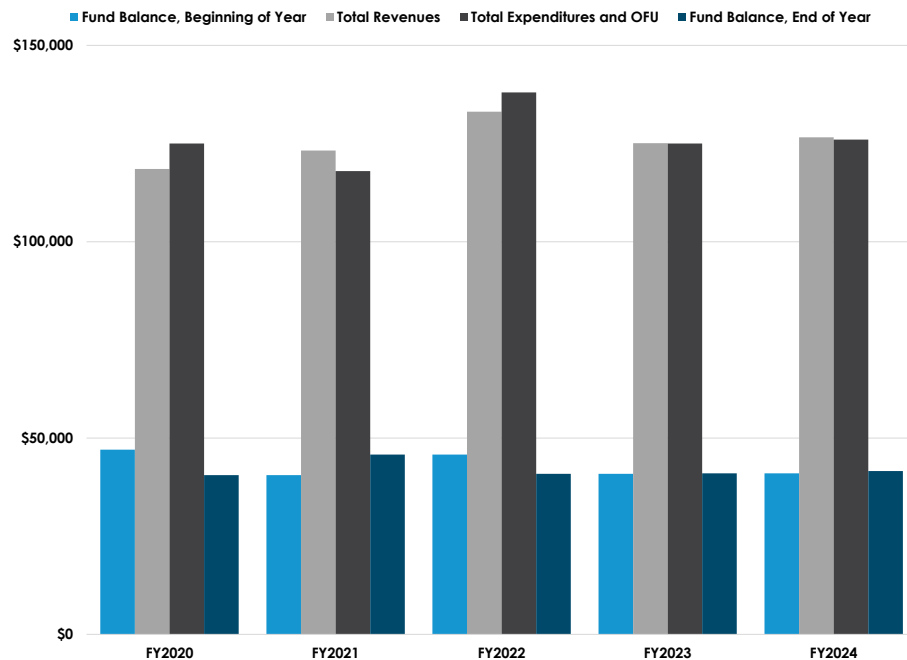


FOUR/FIVE CENT STATE GAS TAX FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY

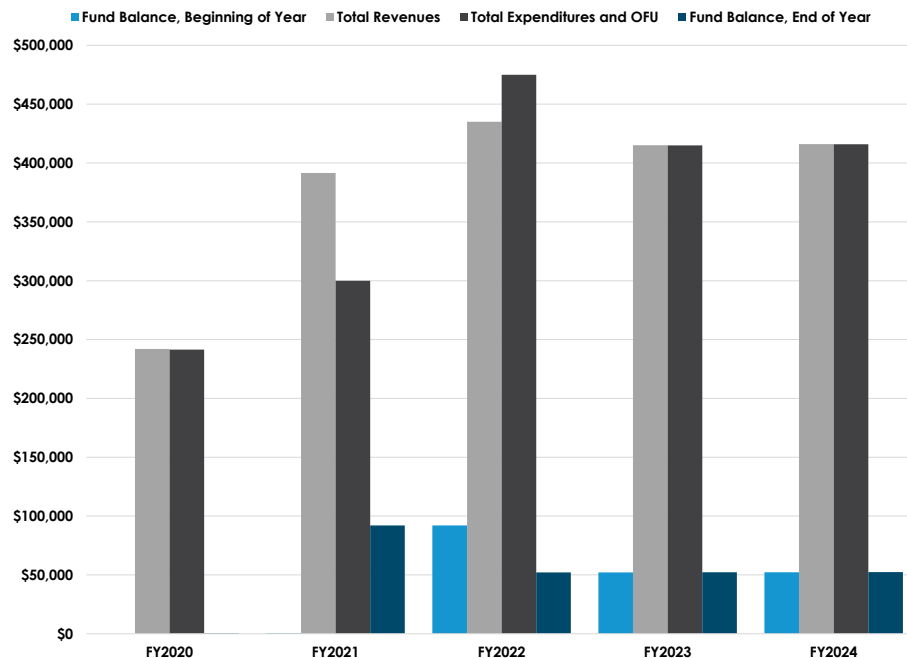


TEN CENT STATE GAS TAX FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY



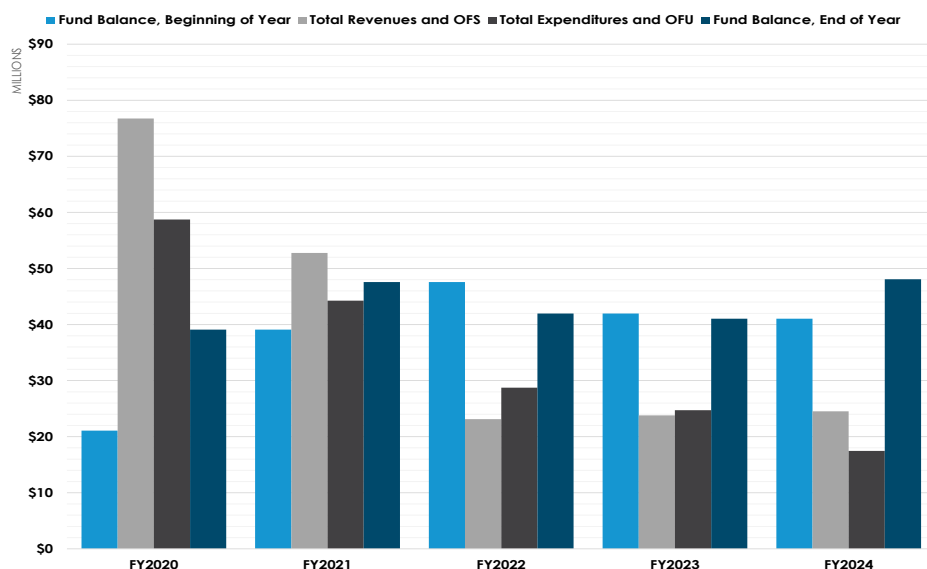
SPECIAL SCHOOL TAX FUND

A MAJOR FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY

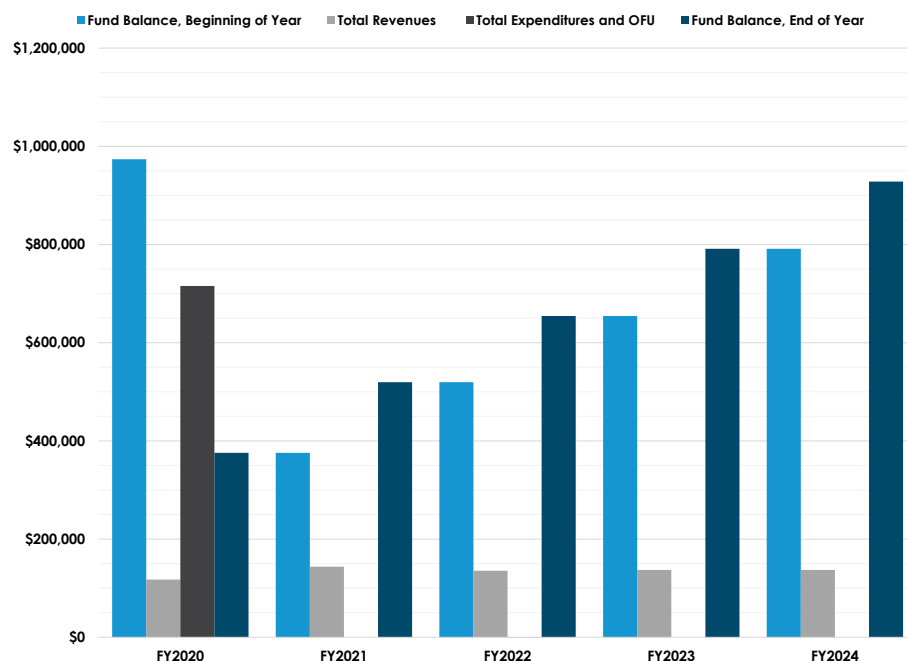


MUNICIPAL COURT JUDICIAL ADMINISTRATION FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY

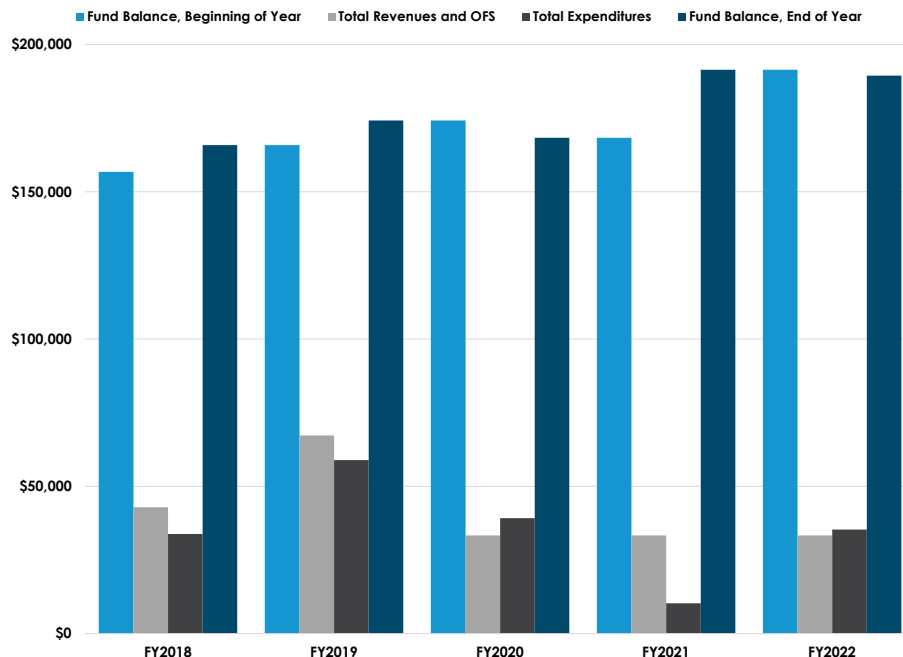


PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND

COMPARATIVE SUMMARY BY CATEGORY

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

FIVE YEAR SUMMARY



CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUND¹ - A MAJOR FUND

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Revenues					
Grants	-	-	-	5,567,500	-
Interest	-	1,326	6,500	6,500	3,250
Total Revenues	-	1,326	6,500	5,574,000	3,250
Expenditures					
General Operations	-	-	-	300,000	-
Capital Outlay	-	-	-	967,500	-
Outside Agencies	-	-	-	4,300,000	-
Total Expenditures	-	-	-	5,567,500	-
Excess of Revenues over Expenditures	-	1,326	6,500	6,500	3,250
Fund Balance, Beginning of Year	-	-	1,326	7,826	14,326
Fund Balance, End of Year	-	1,326	7,826	14,326	17,576

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

DEBT SERVICE FUND

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

COMPARATIVE SUMMARY BY CATEGORY

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

¹ Tax collection fees and property reappraisal fees.



City of Auburn

PUBLIC PARK AND RECREATION BOARD

TENNIS CENTER FINANCING STRUCTURE

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

The City financed and built the Tennis Center through a creative partnership with Auburn University. When the City began preparing for the design and construction of the center, the University approached the City about expanding the project to accommodate the University's tennis team. The City and the University developed an agreement to construct expanded facilities to provide space for the team. The portion of the facilities housing the team is available to the public when not in use by the University. The larger facilities and additional court space mean that the Yarbrough Tennis Center is capable of accommodating a wider variety of and larger-scale tennis tournaments.



The construction that the City had originally planned was financed with general obligation bond proceeds to be repaid from the City's Special Five-Mill Tax Debt Service Fund which is now serviced by the General Fund. Auburn voters approved the construction of the Tennis Center and an expansion of the City Library in a referendum; then, \$5.2 million in bonds were issued to fund these two projects in January 2007. Financing for the facilities used by the University was provided by a City general obligation warrant in the amount of \$3.7 million issued in September 2006. Prior to the construction of the Yarbrough Tennis Center, the City leased the property to the Auburn Public Park and Recreation Board (PPRB). The PPRB oversaw the design and construction of the facilities, coordinating with the University on those facilities to be used by the tennis team. Auburn University leases the section of the Tennis Center used by the team; the lease payments are structured to cover the principal and interest due on the warrants that financed the facilities leased to the University. City Parks and Recreation staff manages the complex and schedules all uses of the facilities. The University is billed for its proportionate share of the Tennis Center's operating costs.

PUBLIC PARK AND RECREATION BOARD

TENNIS CENTER FINANCING STRUCTURE

The Yarbrough Tennis Center is owned, via a lease, by the PPRB. It is accounted for as a separate business-type activity and is a component unit of the City. It is not the City Council's intention that the Tennis Center's revenues cover its costs (full-accrual expenses, including depreciation). Separately accounting for the Tennis Center as an enterprise enables the PPRB and City Management to evaluate the Tennis Center's operating results and make informed decisions concerning the fees to be charged to the public. The proposed operating budget for the fiscal years 2023 and 2024 is based on the historical operating data and knowledge of the staff of the forecasted and booked number and size of tournaments and events hosted by the complex. The PPRB operates the Tennis Center on a user-charge basis. Members of the public can purchase annual passes or fees can be paid on a per visit basis. The fees for passes and per visit use of the complex are presented below.

YARBROUGH TENNIS CENTER COURT FEES

	Clay Courts	Hard Courts	Indoor Courts
Annual Passes			
Individual	\$ 250.00	\$ 125.00	\$ 250.00
Family	\$ 400.00	\$ 225.00	\$ 425.00
Junior	\$ 200.00	\$ 75.00	\$ 180.00
Per Visit	\$ 5.00	\$ 3.00	\$ 10.00
Added to Clay Court Pass			
Individual			\$ 120.00
Family			\$ 300.00

The use of hard and indoor courts are subject to availability based on scheduling of the Auburn University Tennis Team

PUBLIC PARK AND RECREATION BOARD

COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION

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

¹ Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays are reflected as expenses, for budgetary control purposes.



City of Auburn

BUDGETED CAPITAL OUTLAY AND PROJECTS

SUMMARY (BY FUNDING SOURCE)

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

	FY2023 \$	FY2024 \$	Total \$
General Fund			
Capital Outlay Replacement	2,064,606	3,072,757	5,137,363
Capital Outlay Expansion	1,367,322	331,000	1,698,322
Departmental Projects	50,000	50,000	100,000
Public Works Project Operations	1,170,000	515,000	1,685,000
Parks & Recreation Project Operations	270,000	275,000	545,000
Engineering Services Project Operations	24,167,460	7,033,600	31,201,060
Technology Investment Projects	370,000	-	370,000
Public Safety Project Operations	951,808	2,500,000	3,451,808
Industrial Property Acquisition Projects	3,000,000	2,500,000	5,500,000
Total - General Fund Capital Outlay & Projects	33,411,196	16,277,357	49,688,553
Sewer Fund			
Capital Outlay Replacement	632,500	428,500	1,061,000
Capital Outlay Expansion	6,500	80,000	86,500
Projects	3,404,250	6,270,000	9,674,250
Total - Sewer Fund	4,043,250	6,778,500	10,821,750
Solid Waste Management Fund			
Capital Outlay Replacement	-	375,000	375,000
Capital Outlay Expansion	750,000	-	750,000
Total - Solid Waste Management Fund	750,000	375,000	1,125,000
Public Park & Recreation Board			
Capital Outlay Replacement	125,000	-	125,000
Total - Public Park & Recreation Board	125,000	-	125,000
Public Safety Substance Abuse Fund			
Capital Outlay Replacement	-	25,000	25,000
Total - Public Safety Substance Abuse Fund	-	25,000	25,000
Planned Borrowing			
Projects	77,069,000	31,336,013	108,405,013
Total - Planned Borrowing	77,069,000	31,336,013	108,405,013
Grants and Other Funding			
Capital Outlay Expansion	967,500	-	967,500
Projects	4,756,264	12,625,977	17,382,241
Total - Grants and Other Funding	5,723,764	12,625,977	18,349,741
Total - Budgeted Capital Outlay & Projects	121,122,210	67,417,847	188,540,057

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2023 (BY FUNDING SOURCE)

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

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2023 (BY FUNDING SOURCE)

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

SEWER FUND

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

SOLID WASTE MANAGEMENT FUND

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

CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND

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

PUBLIC PARK & RECREATION BOARD

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

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2024 (BY FUNDING SOURCE)

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

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2024 (BY FUNDING SOURCE)

SEWER FUND

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

SOLID WASTE MANAGEMENT FUND

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

PUBLIC SAFETY SUBSTANCE ABUSE FUND

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

CONDITIONAL CAPITAL OUTLAY

FISCAL YEARS 2023 AND 2024

Conditional Capital Outlay includes vehicles and equipment that are necessary and warranted, but are not within the scope of the City's projected resource availability for the upcoming biennium. Each fiscal year of the biennium after the City completes the financial audits, the Office of the City Manager, in conjunction with the Finance Director, Fleet Services Manager and impacted department directors, will re-evaluate these items for purchase based on a revised projection of available resources. If these items are approved for purchase, or if items scheduled for FY2024 are moved up to FY2023, budget adjustments will be requested at Mid-Biennium.

GENERAL FUND CONDITIONAL CAPITAL

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

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Funding Sources		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
General Fund - (Cash)	General Fund	29,979,268	12,873,600	9,538,500	12,181,850	16,422,500	15,832,230	96,827,948
General Fund - Current & Planned General Obligation Debt	Borrowing	77,069,000	31,336,013	-	-	-	-	108,405,013
Other City Funds	Other City Funds	62,200	-	-	-	-	-	62,200
ARPA Funds	ARPA Funds	1,000,000	10,955,577	-	-	-	-	11,955,577
Grant Funds	Grant Funds	4,694,064	1,670,400	271,200	-	-	-	6,635,664
Sewer Fund	Sewer Fund	3,404,250	6,270,000	3,165,000	755,000	755,000	755,000	15,104,250
Auburn Water Works Board	Auburn WWB	3,880,000	2,050,000	4,275,000	7,850,000	650,000	3,875,000	22,580,000
Total - All Funding Sources		120,088,782	65,155,590	17,249,700	20,786,850	17,827,500	20,462,230	261,570,652

Funding by Project Type		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Sidewalk/Neighborhood Projects		996,167	125,000	421,200	481,000	807,200	205,430	3,035,997
Downtown Master Plan/Improvement Projects		6,073,757	100,000	1,182,500	-	-	751,300	8,107,557
Public Works Projects		15,000	15,000	15,000	15,000	15,000	15,000	90,000
Renew Opelika Road Projects		-	-	-	3,000,000	5,556,000	2,500,000	11,056,000
Technology Investments		370,000	-	-	-	-	-	370,000
Public Safety Projects & Major Equipment		951,808	2,500,000	-	563,850	-	-	4,015,658
Parks, Recreation and Culture Master Plan Projects		42,678,300	42,616,590	650,000	50,000	50,000	50,000	86,094,890
Facility Improvements		35,086,000	100,000	100,000	100,000	2,600,000	100,000	38,086,000
Industrial Improvements		3,000,000	2,500,000	-	-	-	-	5,500,000
Traffic/Transportation Improvements		22,533,500	8,679,000	5,853,000	6,672,500	5,903,800	12,010,500	61,652,300
Watershed, Stormwater & Drainage Improvements		200,000	200,000	1,588,000	1,299,500	1,490,500	200,000	4,978,000
Sewer System Improvements		3,304,250	6,270,000	3,165,000	755,000	755,000	755,000	15,004,250
Water System Improvements		4,880,000	2,050,000	4,275,000	7,850,000	650,000	3,875,000	23,580,000
Total - All Projects		120,088,782	65,155,590	17,249,700	20,786,850	17,827,500	20,462,230	261,570,652

		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Total - All Projects in Northwest Auburn Neighborhood Plan		7,852,600	18,962,013	271,200	-	2,500,000	1,756,500	31,342,313

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

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

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

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

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

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

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

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

Parks, Recreation and Culture Master Plan Projects	Funding Source	FY2023-FY2028						TOTAL
		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Library - Public Restrooms ADA Compliance Improvements	General Fund	175,000	-	-	-	-	-	175,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Borrowing	-	1,907,979	-	-	-	-	1,907,979
Boykin Donahue Campus - Architectural, Engineering, Consultants	ARPA Funds	-	1,279,566	-	-	-	-	1,279,566
Boykin Donahue Campus - Site	Borrowing	-	5,593,582	-	-	-	-	5,593,582
Boykin Donahue Campus - Site	ARPA Funds	-	3,751,277	-	-	-	-	3,751,277
Boykin Donahue Campus - Cultural Arts Center	Borrowing	-	950,962	-	-	-	-	950,962
Boykin Donahue Campus - Cultural Arts Center	ARPA Funds	-	637,753	-	-	-	-	637,753
Boykin Donahue Campus - Library	Borrowing	-	7,546,793	-	-	-	-	7,546,793
Boykin Donahue Campus - Library	ARPA Funds	-	5,061,178	-	-	-	-	5,061,178
Boykin Donahue Campus - Splash Pad	Borrowing	-	336,697	-	-	-	-	336,697
Boykin Donahue Campus - Splash Pad	ARPA Funds	-	225,803	-	-	-	-	225,803
Boykin Donahue Campus Programming Phase	General Fund	1,000,000	-	-	-	-	-	1,000,000
Lake Wilmore Community Center	Borrowing	22,000,000	-	-	-	-	-	22,000,000
Lake Wilmore Multi-purpose Fields	Borrowing	-	15,000,000	-	-	-	-	15,000,000
Saugahatchee Blueway/Greenway Phase 1a	General Fund	2,228,300	-	-	-	-	-	2,228,300
Saugahatchee Blueway/Greenway Phase 1a (Sewer Fund Portion)	Sewer Fund	100,000	-	-	-	-	-	100,000
Signage and Wayfinding - Downtown Area	General Fund	-	100,000	100,000	-	-	-	200,000
Soccer Complex (Borrowing)	Borrowing	11,855,000	-	-	-	-	-	11,855,000
JDCAC Renovations	General Fund	5,000,000	-	-	-	-	-	5,000,000
Margie Piper Bailey Field Renovations	General Fund	170,000	-	-	-	-	-	170,000
Moore's Mill Road to Town Creek Park Trail	General Fund	-	175,000	-	-	-	-	175,000
Charlotte and Curtis Ward Bike Trail Resurfacing	General Fund	-	-	500,000	-	-	-	500,000
Town Creek Cemetery Columbarium	General Fund	65,000	-	-	-	-	-	65,000
Westview Cemetery Columbarium	General Fund	35,000	-	-	-	-	-	35,000
Total - Parks, Leisure & Cultural Projects		42,678,300	42,616,590	650,000	50,000	50,000	50,000	86,094,890

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

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

Traffic/Transportation Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Outer Loop Design - Martin Luther King Dr to Richland Rd	General Fund	-	-	-	2,000,000	-	-	2,000,000
Outer Loop Design - Richland Rd to Mrs. James Rd	General Fund	-	-	-	-	-	2,000,000	2,000,000
MLK Drive Streetscape: Shug to Donahue	General Fund	5,507,000	-	-	-	-	-	5,507,000
Street Resurfacing/Restriping	General Fund	3,000,000	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	14,000,000
Traffic Signal Rehabilitation/Improvements	General Fund	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Moore Mill Rd/Society Hill Rd Roundabout	General Fund	-	500,000	-	-	-	-	500,000
N College St/Shelton Mill Rd Intersection Impr.	General Fund	-	-	637,500	-	-	-	637,500
N Donahue Dr Widening: James Burt Pkwy to Farmville Rd	General Fund	-	-	-	-	-	5,289,000	5,289,000
N Donahue Dr Widening: Yarbrough Farms Blvd to James Burt Pkwy	General Fund	-	-	-	-	2,691,000	-	2,691,000
N Donahue Dr Widening: Shug Jordan Pkwy to Yarbrough Farms Blvd	General Fund	-	-	-	1,914,000	-	-	1,914,000
Opelika Rd/Dekalb St Access Management	General Fund	-	-	66,500	-	-	-	66,500
Glenn Ave/Dean Rd Intersection Improvements	General Fund	-	-	900,000	-	-	-	900,000
College St/Bragg Ave/Mitcham Ave Improvements	General Fund	-	-	-	-	-	1,756,500	1,756,500
N College St/Drake Ave/Gay St Intersection Improvements	General Fund	-	2,626,000	-	-	-	-	2,626,000
N Dean Rd/E University Dr Intersection Improvements	General Fund	1,193,500	-	-	-	-	-	1,193,500
N Dean Rd Improvements: Annaloe Dr to Stage Rd	General Fund	-	-	1,489,000	-	-	-	1,489,000
S College St/Devall Dr Traffic Signal Installation	General Fund	-	-	295,000	-	-	-	295,000
S College St/Longleaf Dr/E University Dr Access Management	General Fund	-	-	-	293,500	-	-	293,500
Shug Jordan Parkway Widening - ATRIP II	Grant Funds	1,515,400	-	-	-	-	-	1,515,400
Annaloe Dr/E University Dr Intersection Improvements	General Fund	1,529,500	-	-	-	-	-	1,529,500
Will Buechner Parkway	Borrowing	8,348,000	-	-	-	-	-	8,348,000
Will Buechner Parkway & Webster Road Traffic Signal Installation	General Fund	669,500	-	-	-	-	-	669,500
Exit 57 Lighting & Landscaping	General Fund	-	417,600	-	-	-	-	417,600
Exit 57 Lighting & Landscaping - AOMPO Portion	Grant Funds	-	1,670,400	-	-	-	-	1,670,400
Vickerstaff St Resurfacing (CDBG)	Grant Funds	125,600	-	-	-	-	-	125,600
Signal Performance Measures	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Roadway ROW Assessment	General Fund	-	-	-	-	275,000	-	275,000
Beehive Rd Full Depth Reclamation	General Fund	180,000	-	-	-	-	-	180,000
Comprehensive Traffic Study	General Fund	-	-	-	-	-	500,000	500,000
E University Dr/Stoker Ave Intersection Improvements	General Fund	-	-	-	-	460,800	-	460,800
E University Dr/Opelika Rd Access Management	General Fund	-	-	-	-	12,000	-	12,000
Fiber Expansion	General Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Total - Transportation Impr.		22,533,500	8,679,000	5,853,000	6,672,500	5,903,800	12,010,500	61,652,300

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

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

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

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

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 - 2028

Water System Improvements	Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2023-FY2028 TOTAL
Water Distribution System								
West Farmville Tank Rehabilitation	Auburn WWB	350,000	-	-	-	-	-	350,000
Opelika Road Water Improvements Phase II & III	Auburn WWB	-	-	225,000	-	-	225,000	450,000
Tank Maintenance - Emergency	Auburn WWB	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Misc. Water System Improvements (DBP Treatment/Mains/EUD BPS)	Auburn WWB	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
MLK Streetscape Water Line Replacement Project	ARPA Funds	1,000,000	-	-	-	-	-	1,000,000
Byrd St Water Main (MLK to Dunford)	Auburn WWB	100,000	-	-	-	-	-	100,000
Gold Hill Elevated Water Storage Tank	Auburn WWB	-	100,000	900,000	-	-	-	1,000,000
I85 WTM Bore to Estes Water Plant	Auburn WWB	-	-	-	700,000	-	-	700,000
SJP Transmission Main Phase I	Auburn WWB	-	-	-	3,000,000	-	-	3,000,000
SJP Transmission Main Phase II	Auburn WWB	-	-	-	-	-	3,000,000	3,000,000
Will Buechner Parkway Water Main Project (HW14 to Richland Rd)	Auburn WWB	800,000	-	-	-	-	-	800,000
Water Treatment and Supply System								
North Donahue Booster Station Generator	Auburn WWB	-	-	-	500,000	-	-	500,000
Moore's Mill Meter	Auburn WWB	-	1,300,000	-	-	-	-	1,300,000
2019-2020 Estes WTP Expansion & Improvements	Auburn WWB	1,960,000	-	-	-	-	-	1,960,000
Equipment Storage Building - Estes Plant	Auburn WWB	20,000	-	-	-	-	-	20,000
Well #3 Generator	Auburn WWB	-	-	500,000	-	-	-	500,000
Water Plant Filter Rehab	Auburn WWB	-	-	2,000,000	-	-	-	2,000,000
Well #3 Improvements	Auburn WWB	-	-	-	3,000,000	-	-	3,000,000
Miscellaneous WTP Improvements	Auburn WWB	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Unspecified Future Capital Expenditures	Auburn WWB	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Total - Water System Improvements		4,880,000	2,050,000	4,275,000	7,850,000	650,000	3,875,000	23,580,000

This page intentionally left blank



City of Auburn