

# CITY OF AUBURN, AL



## FISCAL YEAR 2025 BUDGET





# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



City of Auburn

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# CITY COUNCIL

## FISCAL YEAR 2025 BUDGET



**Ron Anders, Jr.**  
*Mayor*



**Connie Fitch Taylor**  
*Ward 1*



**Kelley Griswold**  
*Ward 2*



**Beth Witten**  
*Ward 3 & Mayor Pro Tem*



**Tyler Adams**  
*Ward 4*



**Sonny Moreman**  
*Ward 5*



**Bob Parsons**  
*Ward 6*



**Max Coblentz**  
*Ward 7*



**Tommy Dawson**  
*Ward 8*

# MANAGEMENT AND BUDGET DEVELOPMENT TEAM

FISCAL YEAR 2025 BUDGET

## 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*  
Elinda Dannar, *Human Resources Director*  
Greg Nelson, *Information Technology Director*

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

## BUDGET DEVELOPMENT TEAM

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

# VISION AND MISSION STATEMENTS

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## 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



# DISTINGUISHED BUDGET PRESENTATION AWARD

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Auburn  
Alabama**

For the Biennium Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director

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The Government Finance Officers Association (GFOA) began the Budget Presentation Award Program in 1984, since that time the City of Auburn has received this award twenty six times.

GFOA presented the Budget Presentation Award to the City of Auburn for the biannual budget with a fiscal year beginning on October 1, 2022. In order to receive the award the budget document must conform to the GFOA best practices on budgeting. These documents are reviewed by selected GFOA members with experience in public funds budgeting as well as the GFOA professional staff.

This award is only valid for the life cycle of the submitted budget. The City of Auburn produces a budget that we believe conforms to the requirements set by GFOA; we will be submitting this budget document to GFOA for consideration of another award.

# HOW TO USE THIS DOCUMENT

The budget document is designed to provide the reader with a comprehensive guide to the City's fiscal plan over the next two years, while also serving as a guiding document to City management and staff. The following provides a brief overview of the main areas of the budget document:

## ORGANIZATION OF THIS DOCUMENT

The City of Auburn's biennial budget document is divided into five sections; we make every effort to make this document user friendly and easy to read. Our hope is that in outlining the organization of this document, you will be able to easily identify the information you are looking for.

The five sections of this document are as follows:

**INTRODUCTORY INFORMATION** – this section contains the Vision and Mission Statement of the City, the City Manager's Budget Message, as well as information about the City of Auburn and the City's Strategic Plans. Pages 9-31

**BUDGET AND FINANCIAL OVERVIEW** – this section contains the Budget Process and Financial Overview; Budget Calendar; Description of Funds; Trends in Revenues, Expenditures, and Fund Balances; and City Authorized Personnel. Pages 35-66

**BUDGET DETAIL** – this section includes the General Fund Highlights; General Fund Revenue and Expenditure detail – including Departmental details and Non-Departmental detail; Enterprise Funds; Special Revenue Funds; Debt Service Fund; and Public Park and Recreation Board. Pages 67-258

**CAPITAL BUDGETS** – this section includes a Detail of Projects and Equipment; Six-Year Capital Improvement Plan; and Capital Outlay. Pages 259-277

**APPENDIX** – this section includes the City's Budget Ordinance; Financial Policies; City of Auburn Community Profile; Organizational Statistics and Data including Tax and Fee Schedules; and a Glossary of Terms and Acronyms. Pages 303-357

## TABLE OF CONTENTS

This document includes a comprehensive table of contents, for the ease of readers. We have also included links in the PDF version of this document to locate desired information. Additionally, we have included a section table of contents directly behind each tab page.

## ABBREVIATIONS, ACRONYMS, AND GLOSSARY

A detailed listing of abbreviations and acronyms as well as terminology used in this document are listed. Please refer to page 357.

### KEY PAGES

City Manager's Budget Message, page 17.

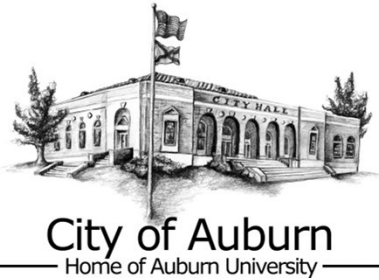
Overview of all Budgeted Funds, page 62.

General Fund Overview, page 79.

Six Year Capital Improvement Plan, pages 271-276.



City of Auburn



August 9, 2024

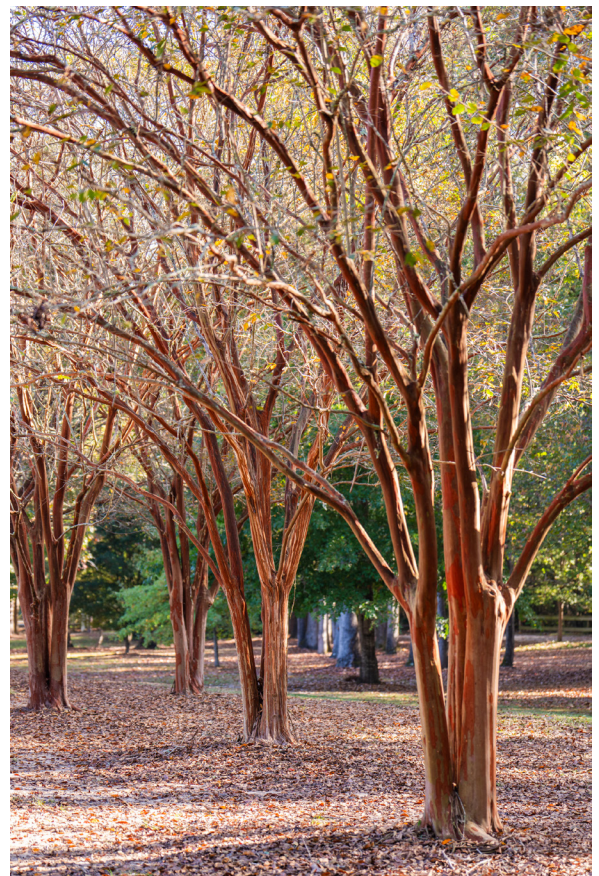
Honorable Mayor and Council Members

City of Auburn, Alabama

I am pleased to present for your consideration the proposed budget for fiscal year 2025. I lead an outstanding team of professionals who are dedicated to the Core Values and Vision of the City of Auburn and have worked tirelessly to compile and analyze the information presented in this one-year budget.

The City of Auburn has operated under a biennial budget cycle since the summer of 2000. Normally, this year the City would be proposing a biennial budget for fiscal years 2025 and 2026. In election years, that schedule means the outgoing Council adopts a budget in effect for half of the next Council's term. To better connect each Council with the budgets they adopt, I am proposing a one-year budget for fiscal year 2025. This will allow future Councils to be more directly involved with the budgets they preside over.

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. As the City continues to experience rapid growth thanks to our excellent local schools and quality of life, we must ensure that we continue to deliver these superior services to long-standing and new citizens.



The cumulative effect from 3 years of inflation has led to increased costs of capital projects, capital outlay, and the everyday goods and services required for City operations, including utilities such as electricity and natural gas. Fiscal sustainability in the face of high inflation and the potential for a recession are key factors in our budgeting strategy.

## **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. Because the Citizen Survey process is tied to the typical biennial budget process, the proposed FY2025 budget utilizes the 2022 Citizen Survey. The City will conduct its next Citizen Survey in 2025 in preparation for the FY2026/FY2027 Biennial Budget.

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 all 71 of the 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 the survey showing a satisfaction ranking 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.

In conjunction with the Citizen Survey results, City Council members were polled regarding their priorities for fiscal year 2025. The Council's top priorities included school funding, flow of traffic/congestion management, public safety capital planning, Richland Park, industrial development and commercial development. The results of these two surveys heavily influenced the development of the FY2025 budget. A presentation of the priorities for both the Citizen Survey and the Council Priorities is included starting on page 316 of the appendix to this document.

The City of Auburn is also hard at work with the early stages of Auburn 2040, the community's citizen led strategic planning initiative. Committees are comprised of Auburn residents who will collaborate, discuss, research, and recommend what the future of Auburn should look like in the following areas: Education, Family & Community Engagement, Growth & Development, Intergovernmental, Public Safety, Transportation, and Utilities, Environment & Technology. The goals from Auburn 2040 will directly shape the FY2026/FY2027 Biennial Budget next year, most notably in guiding the Capital Improvement Plan.

## **CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

The FY2023/FY2024 Biennial Budget document laid out the City's plan for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, which allocated \$16,523,077 to the City of Auburn to support responses to and recovery from the COVID-19 public health emergency. The Treasury Department states 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,
- Provide emergency relief from natural disasters or their negative economic impacts
- Support surface transportation projects
- Support Title I projects that are eligible activities under the Community Development Block Grant and Indian Community Development Block Grant programs

The FY2023/FY2024 distribution chart included:

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.

For fiscal year 2025, some changes were made to the distribution chart on the next page to reflect that \$10 million of the funds allocated to the Boykin Donahue Campus Project is Revenue Replacement allowed by the Treasury Department. Due to timing concerns with the bidding and obligation of SLFRF funds for the Boykin Donahue Campus projects (funds must be obligated by December 31, 2024), we have shifted some of the allocated funding of the SLFRF. The \$10 million in Revenue Replacement is a transfer to General Fund revenues. The Boykin Donahue Campus project will still be funded to the full amount that was budgeted previously, using General Fund budget. MLK Water Main Improvements expenses came in lower than anticipated. Dean Road Rec Center HVAC was split off as its own project once it was determined that the roof needed replacement. The Samford Tennis court rebuild and resurfacing project, and the LED Lighting for City athletic fields project were added because they were in qualified census tracts.

FY2023/2024 to FY25 changes:

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

\*slight rounding with the totals in the tables above



The proposed distribution is in the chart below:

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

## 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:

- Auburn is the seventh largest city in Alabama, with the Census Bureau estimating the 2023 population at 82,025, almost double the population from the 2000 census.
- In FY2022, 483 acres were annexed into the city limits of the City of Auburn, and 541 new lots were recorded. In FY2023, 284 acres were annexed into the city limits, and 560 new lots were recorded. An additional 1,287 lots have received preliminary plat approval.
- In addition to new houses, 1,809 new beds have been added to the multifamily non-student rental market during fiscal 2022 and 2023.
- Total inspections continued to rise over previous years, equaling 21,000 in FY2022 (equal to the previous year) and 22,000 in FY2023 (up 4.8%). FY2024 is on track for approximately 23,000 total inspections.
- In FY2022, 514 new single-family units and 90 new commercial units were permitted. In FY2023, 482 new single-family units and 88 new commercial units were permitted. FY2024 is projected to be approximately 700 new single-units permitted.
- The northwestern area of Auburn continues to be one of the largest growth areas in the city, 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.

## FY2025 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 FY2025 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 38.8% projected for FY2025. While maintaining personnel costs below 50% affords management a great deal of flexibility to adapt to changing economic conditions, management is also very committed to ensuring there is adequate personnel to provide the high levels of service expected by our citizens. Beginning this fiscal year, we are also showing this metric as personal services as a percentage of total expenditures and other financing uses not including capital. This is largely due to the increase in costs for capital projects and outlay, as well as the increase in number of capital projects that the City is undertaking as an investment in the community. This percentage is also below the 50% target, with 47.9% projected for FY2025.

As has been the trend over the last several years, a significant portion of General Fund expenditures are invested in capital outlay and infrastructure projects. Capital investments of \$30.8 million in FY2025 are 18.9% 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 12 new positions for our City staff.

I am recommending the approval of:

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

Additionally, we are transitioning 9 student firefighters to full-time (career) firefighters. This is the third and final year in a phased plan for the transition of 27 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 document, these transitioned positions will show as new, but 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. The City's self-insured employee health benefits fund continues to experience increased health insurance claims and rising health care costs. The goal of the fund is to carry a balance that can cover at least two months of claims. In order to meet this goal, we are recommending a \$3.0 million transfer from the General Fund in FY2025.

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 \$20.3 million for FY2025.

Rising costs have also affected the Solid Waste Management Fund, typically a self-supported enterprise from user fees (see page 53 in the Financial Overview for details on the fees and services). Due to increased operational costs, the City is proposing a \$2.0 million transfer from the General Fund in order to maintain an ending cash balance equal to 1 month of operating expenses for FY2025.

**Capital Investments** – The City has implemented five different major strategic planning initiatives in conjunction with five overarching strategic goals focused on meeting the needs and desires of citizens (see page 28 Strategic Goals). Our strategic planning documents guide the development of the six-year Capital Improvement Plan (CIP) (see page 271 for the 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.

During the FY2025 budget process, a large number of capital project and capital outlay requests were made. City Management carefully considered each of these requests, balancing the needs and desires of the citizens, the operational needs of City departments in order to maintain high levels of service, and fiscal responsibility. Below are major highlights from the capital portion of the budget.

- **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 multipurpose fields, and Ann Pearson Park. Also included in FY2025 is budget for the programming and design for Richland Park. This one-year budget continues the emphasis from the previous biennium on parks, leisure, and cultural projects with investments totaling \$32.8 million.



- **Northwest Auburn Neighborhood Plan** – In FY2025 construction will begin on the Boykin Donahue Campus, which is also included in the Parks, Recreation and Cultural Master

Plan. This \$31.9 million project will include a cultural center, splash pad, and branch library, with half of the project budgeted in FY2025. Ample space for the planned expansion is now available following the Environmental Services and Public Works departments relocation to the new Wire Road facility. Also proposed for the area is the Byrd Street Sidewalk from Martin Luther King (MLK) Drive to Zellars Avenue.

- **Downtown Master Plan** – A total of \$1.2 million is proposed to fund projects related to the Downtown Master Plan for the upcoming fiscal year. Included in the FY2025 budget are two streetscape projects: Gay Street and Toomer Street. Both projects consist of sidewalk installation and pedestrian lighting.
- **Renew Opelika Road** – Phase 3 of this project will consist of intersection improvements at Opelika Road and North Dean Road and additional widening along Opelika Road to address lane tapers including street lights, bicycle lanes, and pedestrian 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 Dean Road and East University Drive, and East University Drive and Stoker Avenue. FY2025 will also feature widening and resurfacing of Beehive Road with funding from and coordination with the Alabama Department of Transportation (ALDOT), as well as the beginning of a phased approach to widening North Donahue Drive from Shug Jordan Parkway to Farmville Road. Additionally proposed is the design for a section of the outer loop road from Richland Road to Mrs. James Road. The total proposed investment in traffic and transportation infrastructure for the next fiscal year is \$14.3 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 work. The total capital for all funds is proposed at \$7.9 million for FY2025 (see page 270 for Capital Outlay). 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 fiscal year. We will reevaluate these items for purchase based on revised projections of available resources as we move through the next fiscal year. 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 FY2025 mainly due to proposed capital projects totaling \$25.7 million. Also, as has been our practice, our revenue projections continue to be appropriately conservative while our expenditure projections are realistic.



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

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. In the past, we have shown this metric as compared to the total expenditures. We expect to continue to meet this target in future years, as illustrated in the final row of the chart below.

	Proposed Budget	Projections				
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Beginning Fund Balances</b>	<b>92,273,099</b>	<b>78,914,723</b>	<b>62,598,419</b>	<b>57,775,481</b>	<b>50,650,124</b>	<b>55,272,128</b>
Revenues	147,843,282	154,657,946	162,390,844	170,510,386	179,035,905	187,987,700
Other Financing Sources (OFS)	1,360,750	1,360,750	1,360,750	1,360,750	1,360,750	1,360,750
<b>Total Revenues &amp; OFS</b>	<b>149,204,032</b>	<b>156,018,696</b>	<b>163,751,594</b>	<b>171,871,136</b>	<b>180,396,655</b>	<b>189,348,450</b>
<b>Total Available Resources</b>	<b>241,477,131</b>	<b>234,933,419</b>	<b>226,350,013</b>	<b>229,646,617</b>	<b>231,046,779</b>	<b>244,620,578</b>
<b>Expenditures</b>						
<b>Operating</b>						
Departmental	84,742,583	88,979,712	93,428,697	98,350,132	103,267,639	108,431,021
Non-Department Operations	6,929,790	7,097,780	7,452,668	7,825,302	8,216,567	8,627,395
Outside Agency Support	2,042,843	2,042,843	2,042,843	2,042,843	2,042,843	2,042,843
Debt Service	9,559,829	11,246,603	15,071,233	16,831,785	16,829,900	16,829,001
<b>Total Operating</b>	<b>103,275,044</b>	<b>109,366,937</b>	<b>117,995,442</b>	<b>125,050,062</b>	<b>130,356,949</b>	<b>135,930,260</b>
<b>Capital Outlay &amp; Projects</b>						
Departmental Capital Outlay	5,083,757	5,600,000	4,000,000	4,000,000	4,000,000	4,000,000
Department Projects	50,000	50,000	50,000	50,000	50,000	50,000
Project Operations	25,673,362	30,410,567	19,185,800	22,108,630	13,126,500	12,245,500
<b>Total Capital Outlay &amp; Projects</b>	<b>30,807,119</b>	<b>36,060,567</b>	<b>23,235,800</b>	<b>26,158,630</b>	<b>17,176,500</b>	<b>16,295,500</b>
<b>Total Expenditures</b>	<b>134,082,163</b>	<b>145,427,504</b>	<b>141,231,242</b>	<b>151,208,692</b>	<b>147,533,449</b>	<b>152,225,760</b>
<b>Other Financing Uses (OFU)</b>						
Auburn City Schools	21,362,500	21,789,750	22,225,545	22,670,056	23,123,457	23,585,926
Transfers	7,117,745	5,117,745	5,117,745	5,117,745	5,117,745	5,117,745
<b>Total Other Financing Uses</b>	<b>28,480,245</b>	<b>26,907,495</b>	<b>27,343,290</b>	<b>27,787,801</b>	<b>28,241,202</b>	<b>28,703,671</b>
<b>Total Expenditures &amp; Uses</b>	<b>162,562,408</b>	<b>172,334,999</b>	<b>168,574,532</b>	<b>178,996,493</b>	<b>175,774,651</b>	<b>180,929,431</b>
<b>Ending Fund Balances</b>	<b>78,914,723</b>	<b>62,598,419</b>	<b>57,775,481</b>	<b>50,650,124</b>	<b>55,272,128</b>	<b>63,691,147</b>
Less: Permanent Reserve	4,529,580	4,552,228	4,574,989	4,597,864	4,620,854	4,643,958
<b>Net Ending Fund Balances (NEFB)</b>	<b>74,385,142</b>	<b>58,046,191</b>	<b>53,200,492</b>	<b>46,052,260</b>	<b>50,651,275</b>	<b>59,047,189</b>
Surplus/(Deficit)	(17,887,956)	(20,868,531)	(9,397,928)	(11,723,222)	1,151	3,775,061
NEFB as % of Exp & OFU	45.76%	33.68%	31.56%	25.73%	28.82%	32.64%

## LOOKING FORWARD

As we continue to navigate the economic shifts that we have experienced for the past few years, I am optimistic about Auburn's direction and future. We have a very well managed government, and our staff performs at an exceptionally high level while always striving to be good stewards of taxpayer dollars.



## 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 an involved 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 FY2025 Budget.

Sincerely,

A handwritten signature in black ink, reading "Megan McGowen Crouch". The signature is fluid and cursive, with the first name "Megan" and last name "Crouch" being more prominent than the middle name "McGowen".

Megan McGowen Crouch  
City Manager

# 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.



SERVING OUR  
COMMUNITY



# STRATEGIC PLANS

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## **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, green space 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.

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## **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.

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## **CompPlan 2030**

CompPlan 2030 is the City of Auburn's plan for future growth and development 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.

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## **Renew Opelika Road Plan**

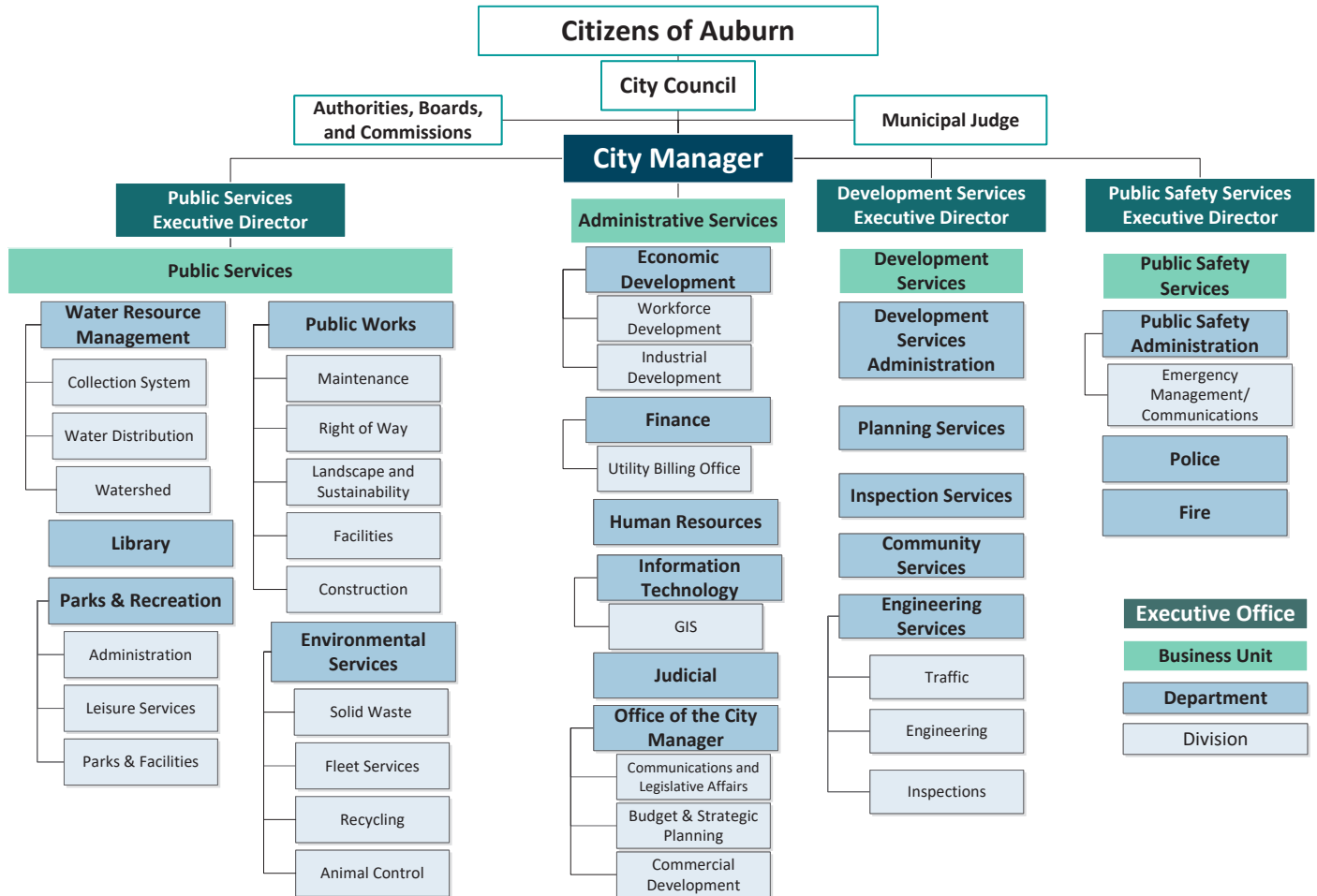
The purpose of the Renew Opelika Road Plan is to revitalize and redevelop one of the City's most important corridors. The Opelika Road Corridor extends from Gay Street on the west to the City Limits on the east, and was identified as a key corridor in need of redevelopment. Plan recommendations are designed 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.

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## **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.

# ORGANIZATION CHART



# AUBURN AT A GLANCE

Founded in **1836**

**Council-Manager:** The City's form of government led by a City Council, Mayor, and City Manager

**City Council:** Includes eight members selected from each of the eight wards and the Mayor is elected in the city at large

**City Manager:** Appointed by the City Council and acts as the City's Chief Administrative Officer

## DEMOGRAPHICS

U.S. CENSUS BUREAU 2020

### POPULATION:

1960	16,221
1970	22,767
1980	28,471
1990	33,830
2000	41,987
2010	53,587
2020	76,143
2023	82,025

MEDIAN AGE: 24.7

LABOR FORCE: 33,556

EMPLOYED: 32,790

UNEMPLOYMENT RATE: 2.3%

MEAN FAMILY INCOME: \$135,349

### EDUCATIONAL ATTAINMENT:

Less than 9th Grade:	0.5%
9th to 12th Grade, No Diploma:	1.1%
High School Graduate/GED:	15.8%
Some College, No Degree:	14.3%
Associate's Degree:	4.1%
Bachelor's Degree:	31.9%
Graduate or Professional Degree:	32.1%
High School Graduate or Higher:	98.4%
Bachelor's Degree or Higher:	64.1%

## EDUCATION

2023-2024 SCHOOL YEAR

### NUMBER OF PUBLIC SCHOOLS:

Elementary	10
Middle	2
Junior High	1
High School	1

STUDENT ENROLLMENT: 9,400

STUDENT-TEACHER RATIO: 15-1

### NEARBY COLLEGES & UNIVERSITIES:

Auburn University:	0 Miles
Southern Union State Community College:	5 Miles
Tuskegee University:	7 Miles
Columbus Technical College:	32 Miles
Troy University at Phenix City:	33 Miles

## HOUSING

RESIDENTIAL HOME MEDIAN SALE PRICE: \$417,131  
LEE COUNTY ASSOCIATION OF REALTORS 2023

RESIDENTIAL HOME MEAN SALE PRICE: \$477,937  
LEE COUNTY ASSOCIATION OF REALTORS 2023

RESIDENTIAL MEDIAN RENT PER MONTH: \$1.129  
U.S. CENSUS BUREAU

RESIDENTIAL BUILDING PERMITS  
ISSUED PER YEAR SINCE 2007: 500-600  
CITY OF AUBURN

# 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. The proposed FY2025 budget utilizes the 2022 Citizen Survey. The City will conduct its next Citizen Survey in preparation for the FY2026/FY2027 Biennial Budget.

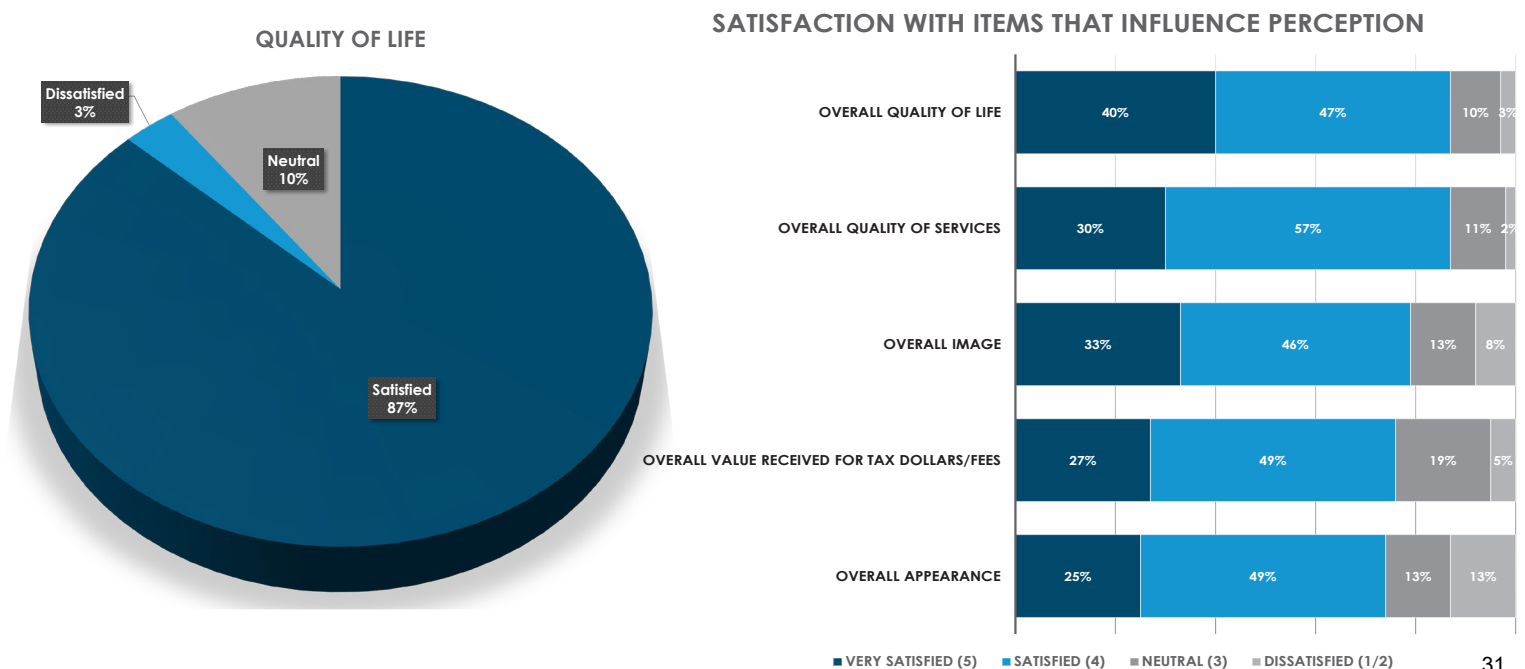
The City contracted the 2022 Citizen Survey to the ETC Institute for survey development, administration, and analysis. The complete results of the Citizen Survey are available on the City's website at [www.auburnalabama.org/survey](http://www.auburnalabama.org/survey).

## 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

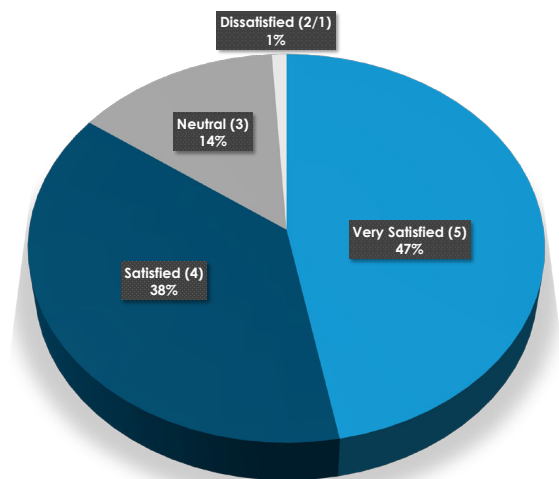
### PARKS AND RECREATION

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%).

# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



### BUDGET AND FINANCIAL OVERVIEW

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City of Auburn

# DESCRIPTION OF THE BUDGETARY SYSTEM

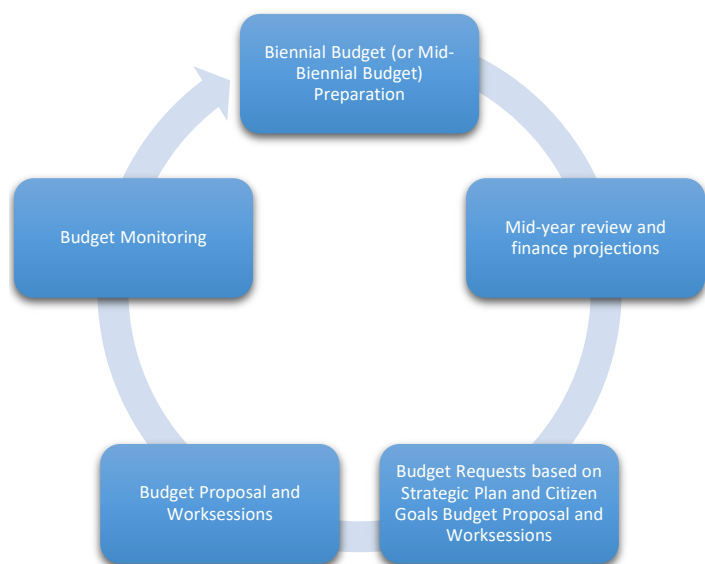
The City of Auburn follows a comprehensive budgeting process founded on the priorities set by the City Council and Auburn residents. In 1982, City leadership began a long term, systematic approach to managing municipal affairs and planning for the future. They organized a community-based initiative through which groups of citizens examined Auburn's problems and potentials, and defined programs and projects through which those problems could be solved and the potentials fulfilled. The result of this process was Auburn 2000, a plan that set forth goals, policies, and programs for encouraging and influencing positive change. In May 1998, City leadership followed the same process to approve the adoption of Auburn 2020. This document was created to set forth ideas and recommendations on how to manage the inevitable changes Auburn would face during the next twenty years. City management has relied on Auburn 2020 over the past twenty years.

In late 2019, City Leadership once again began the process of creating the next guiding document, Auburn 2040. Eight community teams were created to discuss, research and make recommendations about the future of Auburn. Impacts from the novel Coronavirus (COVID-19) pandemic delayed the planning process for Auburn 2040, which has recently resumed. The budgetary process for fiscal year 2025 is primarily based on results of the latest Citizen Survey and priorities of the City Council.

## BUDGETING PROCESS

The City moved to a biennial budget, rather than annual, for fiscal years 2001 and 2002. The objective of a biennial budget is to provide the City Council and City management a longer budgeting horizon and to reduce the amount of staff time required for the development and adjustments to the budget. Each single year is reviewed during a streamlined Mid-Year review and an in-depth Mid-Biennium process is conducted to review results of the first year of the biennium and adjust the second year based on those results. In an effort to streamline the budget process with the City's operational considerations, the City will adopt a one-time annual budget for fiscal 2025. The biennial budget process described below will resume for fiscal years 2026-2027.

## BIENNIAL BUDGET PREPARATION



## BIENNIAL BUDGET START

The City of Auburn's budget process begins in late winter with the biennial Citizen Survey (page 31). The survey results are presented to Council in early April, with the full report and presentation also distributed to media and made available to the public in print and online. The survey is reviewed carefully by management and the City Council and is an influential element in discussions as the City Council sets the priorities for the upcoming biennium. The City Council considers the results of the Citizen Survey when prioritizing the various initiatives for consideration in each upcoming biennium.



# DESCRIPTION OF THE BUDGETARY SYSTEM

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The City Manager prepares a detailed listing of projects and initiatives and distributes this to the Council for a written priority ranking; this form includes areas for comments on several projects, as well as a general comment field. The budget team and department heads use the priority listing provided from council members to develop goals and strategic plans for the upcoming biennium. Also at this time, members of the budget team reach out to outside agencies that receive City funding to request a written statement of their support needs as well as their prior year financial statements and proposed budgets.

## MID-YEAR REVIEW AND PROJECTIONS

The Finance Department reviews the budget-to-actual performance of City's revenues after the first half of each fiscal year (March 31) to determine whether the current fiscal year's revenue projections need to be adjusted. In the event the review shows that revenue projections may not be met, the City Manager would discuss a reduction in expenditures with department heads.

**Even numbered years** – During the first year of the biennium, the budget may be amended by ordinance just prior to fiscal year end to align with changes made throughout the year. At this time, if revenue projections for the second year of the biennium need to be adjusted the Council may change these through City ordinance.

**Odd numbered years** – Finance develops revenue projections for the upcoming biennium, incorporating the most recent budget-to-actual revenue results and current information about the economy and legislation that may affect revenue sources. The City Manager reviews these revenue projections, as well as fund balance projections, to develop a budget strategy for the new biennium.

## BUDGET REQUESTS, STRATEGIC PLANS, AND INITIATIVES

Department heads are required to justify all budget requests, specifying the expected cost savings, additional operating and maintenance expenses, and budgetary impact. Requests are submitted through the City's financial software. Additional electronic forms and supporting documentation for capital improvement projects and capital outlay may be required.

Each department submits initiatives based on the Council's strategic plans and on carrying out the priorities established through the Citizen Survey. Similar to budget requests, these initiatives are submitted electronically. Each department's mission, major functions, and initiatives are outlined in this document.

## BUDGET PROPOSAL AND WORK SESSIONS

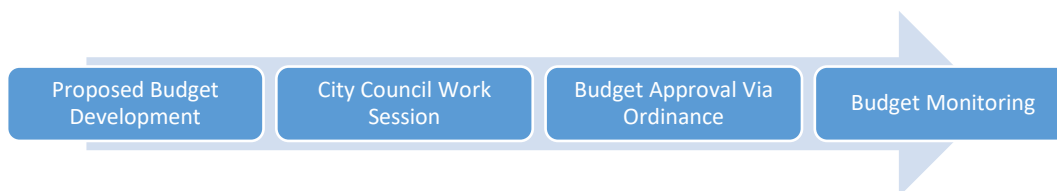
Upon receipt of the departmental budget requests, the City Manager, with assistance from the budget team, develops a proposed budget and presents it to the City Council. The budget is developed with an overriding budgetary goal of maintaining salaries and benefits costs at no more than 50% of the General Fund's budgeted expenditures.

The proposed budget represents a balanced budget. The City defines a balanced budget as maintaining a budgeted ending General Fund balance, after revenues and expenditures, of a sufficient amount to provide for a ratio of ending fund balance to total expenditures of at least 25%. This fund balance goal excludes the permanent reserve and eliminates any effect of principal repaid with refinancing debt issues from the total expenditures.

# DESCRIPTION OF THE BUDGETARY SYSTEM

During budget work sessions, the City Manager and staff present an overview of the current biennium's achievements and financial status as well as the proposed budget and initiatives for the upcoming biennium. All work sessions are open to the public and the proposed budget is available for review on the City's website during the work session process. A final proposed budget will be posted online prior to consideration by Council. State law requires that the budget be approved no later than the first regular Council meeting each October (the City's fiscal year begins on October 1).

## BUDGET APPROVAL PROCESS



## BUDGET MONITORING

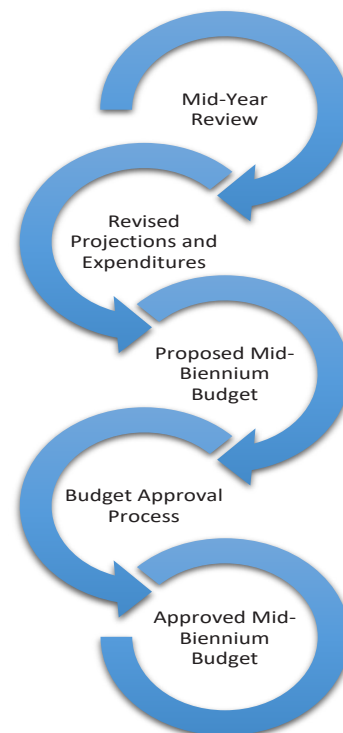
The City Manager, Finance Director and budget staff monitor revenues and expenditures on a monthly basis during the fiscal year and review progress on departmental initiatives. The City Manager holds department heads accountable for their department's overall budgetary performance. Careful budget administration typically results in changes to fund balances that are better than budgeted.

## AMENDING THE BUDGET

Following the Mid-Year Review, Council will amend the budget in the spring, if necessary. If the revenue projections, as revised, appear adequate to fund the originally budgeted expenditures, no changes are made. If the revised revenue projections reflect that resources will not be adequate to cover the budgeted expenditures, department heads are directed to make reductions from the original budgeted amounts.

In the event revenue is significantly higher than projected, the City Manager may consider whether to propose using those resources to finance additional projects or services. A review of conditionally budgeted capital outlay for equipment expansion and replacement is also performed. If a determination of excess capacity is made, the department heads are required to submit a prioritized listing of capital needs to the City Manager's budget staff. Needs are evaluated and careful consideration is given to Council priorities and any concerns revealed by the Citizen Survey results. Once final decisions are made, the City Manager releases funds for specific purposes. These expenditures are noted for a budget adjustment at Mid-Year or Mid-Biennium as appropriate.

After the City Manager's review of the budget status at Mid-Year, she



# DESCRIPTION OF THE BUDGETARY SYSTEM

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may submit a proposed budget adjustment to the Council. If the Council approves the proposed adjustments, an amending ordinance is adopted.

In summer of the first year of the biennium, the City Council and staff conduct the Mid-Biennium Review. Once again, revenue projections are reviewed and revised, as appropriate, based on year-to-date actual revenues and other relevant information. In April of the second fiscal year of the biennium, the Mid-Year Review of revenues is conducted in the same manner as during the first fiscal year.

After completion of the Mid-Year Review in the second year of the biennium, the full budget development process begins again.

## **BASIS OF BUDGETING**

Auburn's budget is developed based on generally accepted accounting principles (GAAP) for the governmental fund types. The modified accrual basis of accounting is used to project revenues and appropriations for the governmental funds: General, Special Revenue and Debt Service funds. The City has no primary revenue sources that are treated as being susceptible to accrual. The City does not accrue property or sales taxes because those revenue sources are budgeted to finance the fiscal year in which they are scheduled to be received. Each fiscal year's budget and financial statements include twelve months' revenue from these sources. The City accrues grants receivable for the amounts expended from reimbursable-type grants.

For the proprietary funds, a hybrid approach is used for the budget. The full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over Enterprise Fund expenses, the full accrual basis (expenses recognized when incurred) is modified: in addition to the full accrual basis expenses, including amortization and depreciation, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same as the basis used for accounting and financial reporting for all funds, with the exception of the inclusion of capital outlay and debt service principal expenses in proprietary funds' budgets.

# BUDGET CALENDAR

## APRIL 2024

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

19 - Outside Agency Funding Packets Due  
25 - Budget Guidance to Departments from City Manager  
25 - Munis Budget Module Go-Live

## MAY 2024

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

24 - All Budget Requests Due  
29 - Departmental Budget Meetings  
30 - Departmental Budget Meetings

## JUNE 2024

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

3 - Departmental Budget Meetings  
5 - Departmental Budget Meetings  
6 - Departmental Budget Meetings  
22 - Departmental and Other Corrections Due

## JULY 2024

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 - Revenue Update from Finance Department

## AUGUST 2024

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

9 - Final Budget Document Submitted to City Council  
13 - City Council Budget Workshop  
15 - City Council Budget Workshop

## SEPTEMBER 2024

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

3 - 1st Budget Ordinance Reading  
17 - 2nd Budget Ordinance Reading (if needed)  
30 - End of Fiscal Year

## OCTOBER 2024

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 2025

# FINANCIAL OVERVIEW

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The City of Auburn's mission statement provides for the 'operation of an adequately funded city government in a financially responsible and fiscally sound manner'. This portion of the mission statement is the foundation of the City's financial management policies and practices.

To fulfill the mission as described above, the development of a budget document is a foundational management practice of the City of Auburn. The Finance Director, under the direction of the City Manager, is tasked with multiple duties regarding fiscal plans, including financial projections, data analysis and budget development. These duties provide the framework for revenue projection and forecasting, capital and operating expenditure development, and asset and liability management.

This financial overview will provide the reader with a description of the process used to project revenue, a review of the top revenue sources for the City of Auburn, an overview of total City revenue, and an overview of the City's current and future borrowing activities.

## REVENUE PROJECTIONS

The recording, maintaining and reporting of all financial transactions is the starting point of revenue projections. A detailed history of revenue transactions is maintained for all funds. The City's financial software records and tracks financial transactions and provides the foundation for analysis and reporting that is completed by staff and management in the development of the budget. The budget document is the final product of hours of analysis, discussion and review of the revenue projections.

The Finance Director begins the projection analysis with historical data. Depending on the type of revenue, amounts from 5-10 years and beyond may be required as a baseline in review of current and future amounts. These trends are created and maintained by staff with notations of significant factors that affected each revenue. These notations include large collections, timing and audit adjustments, the opening and/or closing of industrial and commercial businesses, rate increases by the City or other governing bodies, changes in law at the State, Federal or local level, and economic events that could explain a deviation from the norm with corresponding effects on future market conditions. Recent examples include the assessed value growth cap placed on real property by the State of Alabama legislature and the Federal Reserve's changing policy on interest rates. These factors are evaluated closely to determine the need for more conservative revenue projections now or in the future.

These trends, along with any relevant notations, are analyzed by looking at year over year changes and yearly cycles of collection and billing. This analysis establishes a baseline that is reviewed in conjunction with data that might directly affect the revenue line item. Examples of this type of data include population and school enrollment, which can significantly affect revenue sources such as ad valorem and sales taxes; job creation and development, which affects the City's occupational license fees; home sales, days on the market and other residential real estate indicators, which affect ad valorem taxes and construction permit fee growth; and historic and current trends in automobile sales, which affects the motor vehicle portion of ad valorem.

Along with trend analysis, consultation with multiple functional area experts occurs continuously. Some functional areas include other City business units or departments, such as Planning Services, Economic Development, Inspection Services and Public Safety Services. Other business units or departments might be asked to review revenue directly affected by programs and activities in their departments. In addition, the Lee County Revenue Commissioner is consulted on property



# FINANCIAL OVERVIEW

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assessment and valuation trends for the area.

Although not exhaustive, the list below includes some socio-economic factors affecting specific revenue sources:

- relevant new national, state and city statutes, changes in those statutes and recent court decisions;
- global, national and regional economic trends accumulated and compared against various market experts and national market analysis publications;
- residential and commercial building permit data from the City's Inspection Services Department, which are indicators of the housing sector of the economy;
- population projections using data from the latest U.S. Census Bureau reports and projections from the growth model maintained by the City's Planning Services Department;
- annexation and planned residential and commercial development data from the City's Planning Services and Economic Development Departments;
- enrollment projections from Auburn University and the City Board of Education;
- business and industrial expansion and downsizing data from the City's Economic Development Department;
- estimates from all City departments concerning grant applications and awards;
- estimates from various City departments concerning staffing and activity levels that affect revenue sources; and
- property tax projections that include data from the Lee County Revenue Commissioner's office on assessments.

For the 2025 annual budget, consideration of Auburn's past economic growth has been made; however, there continues to be some uncertainty surrounding the economy and the effects of inflation. In response to this uncertainty, revenue projections remain conservative for the upcoming year. To assist in evaluating the effects of the local and national economy, other sources of information are used to develop the revenue projections. This includes the commercial development staff's analysis of revenue trends by geographic node, both of which are discussed in the City Manager's quarterly revenue review meetings that include staff from the City Manager's Office, the Finance Department and the Economic Development Department.

The Finance Director determines the initial revenue estimates, considering the information, documents and figures outlined above. Other knowledgeable staff review this initial estimate before the final projections are sent to the City Manager for review.

The City Manager's review ensures that relevant factors known at the chief executive level are considered in projecting the revenue sources for the fiscal year's operations. If projected revenues are not adequate to fund the expenditures to be proposed to Council, an analysis of the City's fund balances and the capital and operational spending included in the proposed expenditures is reviewed and modified; various scenarios of fund balance drawdowns, reductions of proposed expenditures, and borrowing options with related debt service costs are considered under direction of the City Manager. After any revisions resulting from this executive level review, additional revisions of the revenue projections are made as new information emerges during the process of developing the budget proposal for Council and to incorporate the effect of any debt issuances that will be proposed.

The City Manager's Office proposes a revenue budget that is consistent with the City's financial

# FINANCIAL OVERVIEW

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policies. The projected revenues must finance the proposed expenditures while meeting the Council's ending fund balance goals.

The Council considers the City Manager's budget proposal in the context of the following revenue guidelines:

- Operating costs which provide City services will be funded through taxes and fees. Borrowed funds will be used only to finance capital acquisition and construction costs.
- Fees for City services or fines and court costs will be set at amounts consistent with state requirements, as appropriate.
- Idle funds will be invested as permitted by state law in a manner that will "provide the highest investment return with the maximum security while meeting the City's liquidity demands" as provided by the City's investment policy.
- Projected revenues and borrowing coupled with projected ending fund balance, net of the Permanent Reserve, at the beginning of the new fiscal year must provide for a projected ending fund balance of at least 25% of budgeted expenditures and other financing uses.

The Finance Department's Revenue Office administers the collection of all City Council-levied (including some associated State) taxes and fees, except for ad valorem (property) taxes, which are collected by the county as provided by State law, and fees that are collected by individual City departments for services or fines.

Each month, interim financial statements are prepared that provide information for that month, as well as year-to-date information. These interim statements are made available for management and Council review. Revenues and expenditures are carefully studied for issues that could result in necessary adjustments to the projections. Any concerns about the information in these interim statements are brought to the attention of the City Manager.

As mentioned above, the City Manager holds a quarterly revenue review meeting which includes staff from the City Manager's Office, the Finance Department and the Economic Development Department to take an in-depth look at the revenue results from the previous three months and accumulated year-to-date numbers. Should this review give rise to a revision of revenue estimates, then consideration will be given to the overall impact on the current council adopted budget. If the revised revenue projections are adequate to fund the expenditure budget originally approved by the City Council, no expenditure revisions are recommended. If the revised projected revenue and debt proceeds are inadequate to fund the originally approved expenditures, the City Manager directs appropriate staff in developing expenditure budget cuts.

While management is proposing a single year budget for fiscal 2025 to better align the budget with operational considerations, the City generally adopts a biennial budget. The information below outlines the process of adjusting revenue projections for a biennial budget.

At the mid-biennium review in the spring/summer of the first fiscal year of the biennium, the City's management team reviews the operating results of the first six to nine months of that first fiscal year. The Finance Director updates the known socio-economic factors and conducts a thorough analysis of the actual revenues received and projected to be received for the first year of the biennium. Then, Finance revises the revenue projections for both fiscal years of the biennium as necessary. The City departments' revised expenditure requests for the biennium are compiled. The revised revenue and expenditure data, as well as various analyses, are provided to the City

# FINANCIAL OVERVIEW

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Manager for executive review. If adjustments are to be proposed, then the revised revenue and expenditure amounts are reflected in the mid-biennium budget amendment ordinance presented to the Council for adoption prior to the beginning of the second fiscal year of the biennium in October. This mid-biennium review process will resume with the fiscal 2026 and fiscal 2027 biennial budget.

During the spring or summer of the second fiscal year of the biennium, a new biennial budget is prepared for the upcoming biennium. As part of this process, the revenue projection steps discussed above are repeated, where the revenue of the second year of the current biennium is reviewed and revised as necessary based on actual revenues to date. In addition, other known factors related to the City's financial position, including the status of actual expenditures, are compared to the budget considering action plans for the remainder of the biennium.

In August or September of each fiscal year, a final review of actual revenues is conducted. A review is made for non-budgeted expenditure items approved by the Council since the budget was last amended by ordinance. Typically, there will be a final budget amendment ordinance in September of each fiscal year, incorporating any approved non-budgeted expenditures and adjusted revenue projections as deemed necessary.

For fiscal 2025, actual revenue activity will be evaluated in the summer of fiscal 2025 in preparation for the 2026-2027 biennial budget. If any adjustments are needed for fiscal 2025, they will be proposed during that process.

At an appointed time, a revenue review is conducted. This report is created to provide Council with a review of the revenue structure, a synopsis of current and future economic, political and legal environment issues, and a description of the challenges and opportunities expected soon. The last revenue review, which was presented in July 2015, addressed concerns over recent changes in state legislation, complex taxpayer transactions surrounding audits, and challenges of conducting business in the fast-paced, growing economy in Auburn. The revenue review document is an important part of the financial planning cycle as it provides an opportunity to study revenue trends and developments in a much more comprehensive manner, while also providing a tool to set direction of revenue management over future years. Due to the COVID-19 pandemic, a revenue review was not conducted in fiscal 2020. The next revenue review is expected to occur in fiscal 2025 in conjunction with the 2026-2027 biennium budget process.

## REVIEW OF THE TOP REVENUE SOURCES

### GENERAL FUND - REVENUE

As is typical in the State of Alabama, sales and use tax is the largest revenue source in the City's General Fund, providing approximately 50% of revenue. The second largest revenue source for the General Fund is the City's occupational license fee, which is a fee of 1.0% of the gross wages earned within the City and produces approximately 13-15% of General Fund revenues. The third largest revenue source, business license fees, provide 10-12% of revenue in the General Fund. Property taxes, the City's fourth largest revenue source, generate approximately 7-8% of total General Fund revenue.

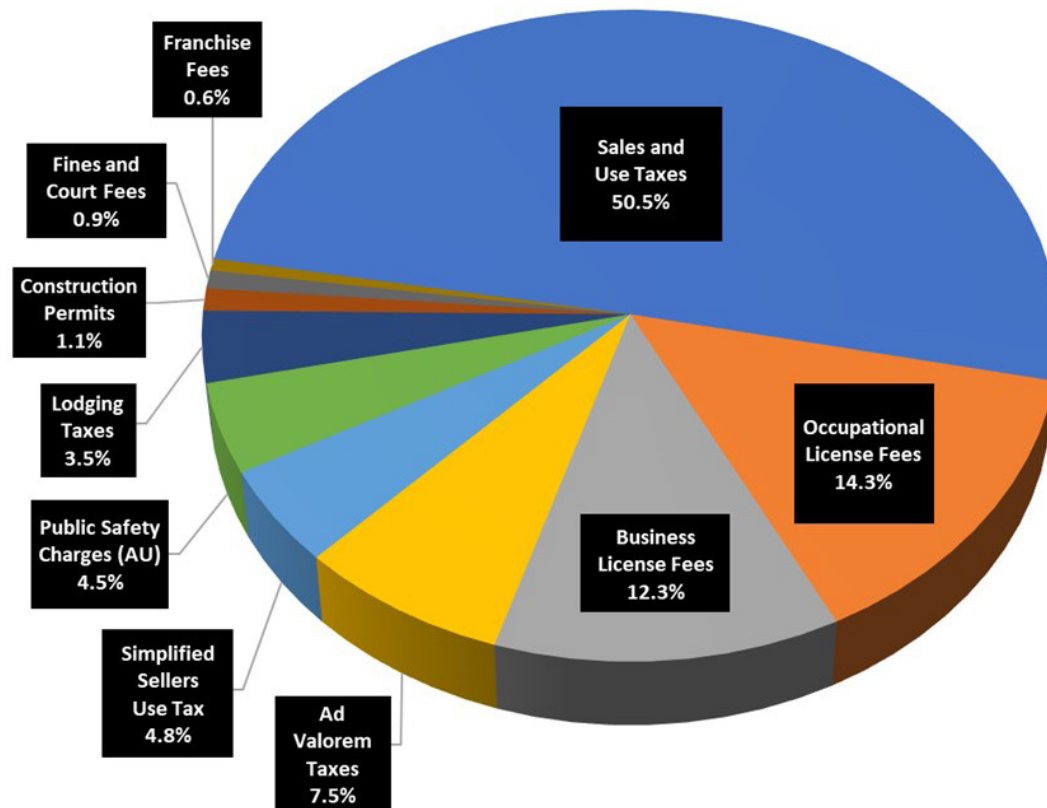
Together, the top four revenue sources provide between 70% and 80% of the funds to finance the City services provided by the General Fund. The three largest revenue sources can be increased

# FINANCIAL OVERVIEW

by a vote of the City Council without a citizens' referendum. Property tax increases are governed by the State Constitution and require approval from the taxpayers via a referendum.

Figure 1 provides a breakdown of the City's revenues by source for fiscal 2023 (audited amounts).

*Figure 1*



# FINANCIAL OVERVIEW

Table 1, *General Fund Revenue Trends*, provides audited, adjusted budget, and budgeted information for the top four revenue sources mentioned above, as well as for the City's fifth largest revenue source, Simplified Sellers Use Tax. This revenue source is an 8% tax on online sales, collected by the State and distributed to cities using a formula based on population.

Table 1

General Fund Revenue Trends				
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Sales and Use Taxes	58,557,684	61,290,146	65,100,000	68,360,000
Occupational License Fees	16,386,691	17,779,298	18,490,470	19,306,000
Business License Fees	13,370,571	14,880,339	15,951,465	16,683,000
Ad Valorem Taxes	7,825,496	8,901,489	9,750,000	10,193,000
Simplified Sellers Use Tax	4,513,665	5,460,904	6,230,000	6,541,500
Total - Top Five Revenue Sources	100,654,107	108,312,175	115,521,935	121,083,500
Change from Prior Year	12.5%	7.6%	6.7%	4.8%
Total Revenues and Other Financing Sources	127,186,973	138,542,251	154,116,707	149,204,032
Change from Prior Year	16.0%	8.9%	11.2%	-3.2%
Top Five As % of Total	79.1%	78.2%	75.0%	81.2%

**Sales and use tax:** Sales taxes are levied on gross receipts resulting from the retail sale of tangible personal property within the corporate limits of the City. Use taxes are levied on gross receipts resulting from the tax-free purchase of tangible personal property that is subsequently used, stored, or consumed by the purchaser. The City's sales and use tax rate is 4.0%. The State tax is 4.0% and the county sales tax is 1.0%, for a combined sales tax rate within the City of 9.0%. This rate is comparable to that levied in the neighboring city and compares favorably with other Alabama cities nearby. Collection of City sales and use tax is administered by the City's Finance Department.

Figure 2

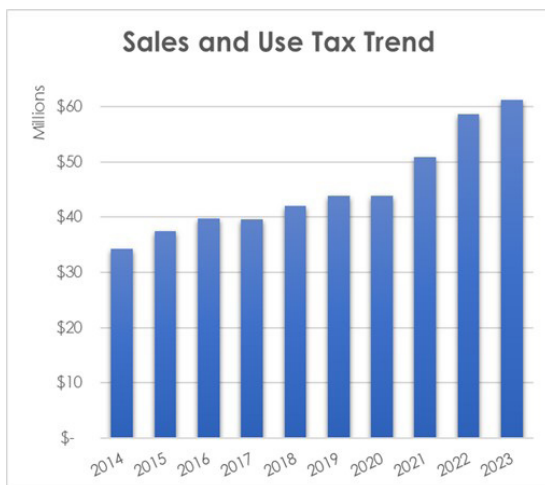


Figure 2 demonstrates the sales and use tax trend for the past ten years. Sales tax collections increased an average of 6.8% from fiscal 2014 to fiscal 2023. Steady growth in population and the local economy contributed to this trend. Other notable changes during this time period include collections resulting from 'piggy-back' audits with the Alabama Department of Revenue in fiscal 2015, sluggish summer sales in fiscal 2017, a slight decrease in sales tax collections during the pandemic in 2020 followed by record growth since 2020, and changes in Auburn University's football schedule each year. The home football schedule can have a tremendous effect on sales tax collections during the fall. Since the City's fiscal year runs from October



# FINANCIAL OVERVIEW

through September, there is a two-year cycle for sales tax associated with football where one year might be strong with the following year leaner. Although management attempts to plan for this fluctuation in revenue, it is difficult as the amount collected can also be affected by the strength of opposing teams and the success of Auburn in the previous or current seasons.

The City's sales and use tax is also affected by the Simplified Sellers Use Tax Remittance Act (SSUT), set up by State of Alabama Act No. 2015-448 (as amended, 2018). Requirements of this act provide that marketplace facilitators must collect and remit SSUT tax (8%) on all marketplace sales or report sales to the State of Alabama. The SSUT tax applies to marketplace sales delivered to addresses in Alabama. The tax is collected by the State and remitted back to the City based on population. Before this act, online sales had not been captured in any significant way.

As detailed in Table 2 below, the City's SSUT revenue was minimal when the program first began. In 2017, an amendment was passed in which Amazon became an eligible seller; the 2018 amendment allowed qualified sellers to participate in the SSUT even with nexus, and a favorable decision was reached in the South Dakota vs. Wayfair Act, which clears the way for enforcement of existing sales and use tax laws (through SSUT on remote sellers). This is a state shared tax based on population and has been reported separately from the sales and use tax figures since fiscal 2018. The historical and budgeted revenues of SSUT is presented below.

Table 2

SSUT - Simplified Sellers Use Tax								Adjusted Budget	Budget
Audited Actual									
FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10,365	241,885	363,976	984,781	2,051,451	2,849,167	4,513,665	5,460,904	6,230,000	6,541,500

SSUT has grown tremendously since its start and continues to grow as more sellers participate in the program. In addition, collections were affected by the update to the City's population from the 2022 census estimate. The City's population grew by 26,626 from 53,380 in the 2010 census to 80,006 in the 2022 census estimate. The growth in SSUT has resulted in this revenue source becoming the fifth largest source in fiscal 2024. Management will continue to monitor how any changes in this tax at the state level might affect the City in the future.

Figure3

Given the discussion above, both the sales and use tax budget and the SSUT budget for fiscal 2025 are projected at 5% over the previous fiscal year.

**Occupational license fee:** Auburn levies a one percent (1%) occupational license fee on the gross wages of all employees working within the city. The rate has not changed since originally enacted in 1970. Generally, the employer withholds the occupational license fee and remits the taxes withheld to the City. The occupational license fee, as an additional revenue source and one that is positively affected by the City's industrial development program, provides additional assurance to rating agencies and creditors that the City of Auburn



# FINANCIAL OVERVIEW

is a sound credit risk because of the diversification of the City's revenue sources.

This revenue source directly reflects the impact of Auburn University's presence and the City's economic development efforts. Figure 3 demonstrates the trend in this revenue source for the past ten years. The occupational license fee revenue has produced growth on average of approximately 6.3% per year from fiscal 2014 through fiscal 2023. During this time, the City saw a steady increase in growth with individual years ranging from 3.0% to 14.2% (\$391,345 to \$2,040,969). This growth is indicative of the City's commitment to the development of a diversified economic base. Occupational license fees are projected to be approximately \$18.5 million at the end of fiscal 2024, which is an increase of 4.0% over fiscal 2023. An increase of 4.4% is projected for fiscal year 2025.

Figure 4



**Business license fee:** City ordinance requires that each business obtain a license annually before conducting business operations within the City. Included in this category are general business license fees, residential and commercial rental fees and fees related to contractors conducting business within the City. The amount of the business license fee is dependent upon the nature of the business and the amount of its previous year's gross receipts, except that there is a flat fee for the first year's business license. Typically, variations in this revenue source reflect changes in the prior year's economic conditions, changes in the number of businesses conducting operations in Auburn, as well as the success of individual businesses and the Finance

Department's business license enforcement efforts. Most business license fees are collected in January and February each year.

Growth in business license revenue, the General Fund's third largest revenue source, has been strong, averaging an annual increase of 6.2% per year from 2014 to 2023 (Figure 4). Except for those set by state law, business license fees are calculated as a percentage of the business' gross receipts for the prior calendar year. This revenue source is a lagging indicator and economic effects are realized the following year. From fiscal 2015 through fiscal 2020, business license fees experienced an average growth of 6.6% demonstrating a rising yet varying revenue source. Revenue for business license fees in fiscal 2021 was \$11.9 million, a 3.2% decrease from fiscal 2020. This change is due to the impact of the COVID-19 pandemic on businesses in the prior year. Business license fees rebounded in fiscal 2022 with an increase of 12.5% over fiscal 2021. That growth level continued with an increase of 11.3% in fiscal 2023. Fiscal 2024 is projected to end the year at \$16.0 million, which is a 7.2% increase over 2023. Based on historical averages, Fiscal 2025 is projected to be \$16.7 million, an increase of 4.6% over the projected 2024 amount.

**Ad valorem (property) tax:** Since October 1, 1996, when the City's millage for education increased from 10 to 16 mills, the City's property tax rate has been 54 mills on the assessed value of all taxable property within the city limits. Of this amount, 5 mills are revenue to the General Fund for general governmental purposes, 5 mills are allocated to a debt service fund to amortize bonded debt

# FINANCIAL OVERVIEW

for capital improvements approved by the City's voters, 19 mills (16 City mills and 3 county mills) provide revenue for the school board, 6.5 mills are earmarked for State purposes, 4 mills are revenue to the county hospital and the children's home and 14.5 mills are directed to Lee County. Increases in this revenue source reflect increases in assessed valuations and residential and commercial construction activity (new construction as well as renovation), and continuing annexations by the City..

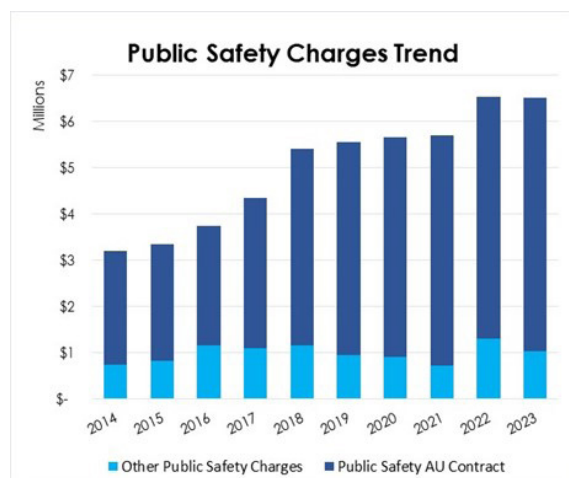
Figure 5



Property taxes, the fourth largest General Fund revenue source, are typically the most stable source of local governments' revenue. Property tax revenue growth, shown in Figure 5, has averaged 7.2% from 2014 to 2023. The City's reputation for high quality of life and a highly acclaimed City school system continues to drive property values upward, contributing to a strong tax base through growth in existing real estate values as well as expanded residential and commercial construction. Property tax revenue is also affected by annexations of property into the City. The State conducts a reappraisal of all real property at least once every four years. Each year approximately a fourth of the City is reevaluated, allowing the increases in appraised values to be

reflected in the City's property tax revenue. Property tax revenue in 2024 is projected to be \$9.8 million, an increase of 9.5% over 2023. The revenue projections for fiscal 2025 estimate that ad valorem taxes for real, personal and equivalent government services fee property will grow by 4.5% over the next year. One consideration in future projections is the cap placed on the assessed value of real property (residential and commercial) by the State with Act No. 2024-344. This new law puts a 7% cap on the annual increase of assessed value used to determine ad valorem (property tax) liabilities for property owners. This law becomes effective on October 1, 2024.

Figure 6



**Public Safety charges:** In July 2004, the Auburn University Public Safety Department was merged into the City's Public Safety Department. The City and the University agreed that having a single entity with public safety authority and responsibility would be a more effective and efficient way of serving the citizens of Auburn and the faculty, staff, and students on the University campus. Under the terms of the agreement, the University shares in the cost of operating the City's Police Department. Growth in this revenue source is related to staffing and salaries. While the agreement has been amended several times to address fire safety, staffing changes and University requests, the most recent agreement authorized an increased police presence on campus and created a sub-station physically located on Auburn

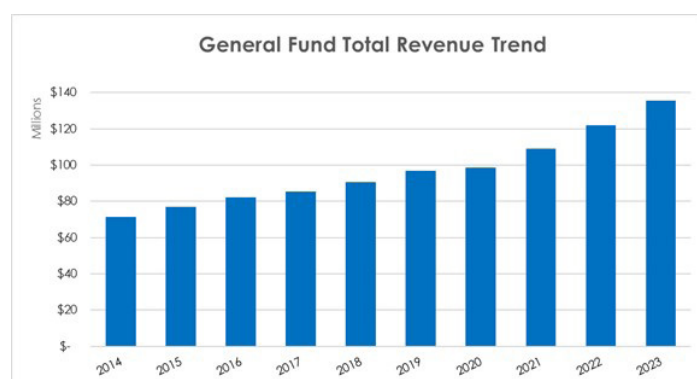
# FINANCIAL OVERVIEW

University. The large increase in fiscal 2018 reflects the opening of the new sub-station on campus. The contract has built-in annual increases of 5% for inflation and officers' salaries.

Another aspect of the public safety charges to Auburn University and other third-party entities is additional public safety for events during the year. Football, graduation and other occasions are organized, administered and accounted for by the City of Auburn. Through additional contracts with the University and other entities, the City of Auburn is reimbursed the cost of providing these additional services

**Lesser General Fund revenue sources** include court fines; franchise fees; building permit fees; lodging, gasoline, liquor and cigarette taxes; interest; fees for services; and revenues shared with municipalities by the State of Alabama. Of these less significant revenue sources, the local portion of the lodging tax rate is currently 7%, with 1% of the tax appropriated to the local Convention and Visitor's Bureau via the City's budget ordinance. Lodging tax was one of the hardest hit revenue sources during the pandemic. It began to recover in fiscal 2021 and exceeded pre-pandemic levels in fiscal 2022 and 2023. Fiscal 2024 is projected to be \$4.6 million, which is 9.2% higher than fiscal 2023. Fiscal 2025 is budgeted based on a historic average increase of 4.3%.

Figure 7



**Total revenue of the General Fund (including other financing sources)** increased for fiscal 2014 through fiscal 2023 at an average rate of 6.8%. Total revenue for fiscal 2024 is projected to be 5.5% higher than fiscal 2023, primarily due to increased sales and use tax collections. Sales and use taxes have the greatest impact, but all the revenue streams play a part in Auburn's growth. Fiscal 2025 has a conservative projected increase in total revenues of 3.4%. Figure 7 shows the historical growth in General Fund revenues.

## SPECIAL ACTIVITIES OF THE GENERAL FUND - REVENUE

The City separately accounts for special activities of the General Fund, which include employee group insurance benefits, liability risk retention and developer related assessments and agreements. The special activities sub-funds of the General Fund receive revenue from charges to City employees for health and dental insurance services provided; transfer of resources from the General Fund; and from development agreements and special assessments. These sub-funds are budgeted separately from the General Fund but are consolidated with the General Fund for financial reporting purposes in the City's Annual Comprehensive Financial Report (ACFR).

## SPECIAL REVENUE FUNDS - REVENUE

The largest revenue sources for the City's budgeted special revenue funds include the ad valorem tax (16 mills) described above, which provides resources to the school tax fund for education purposes, and gasoline taxes levied by the State, which are earmarked for street construction and maintenance. Another special revenue fund of significance is the Grants – Special Activities fund. This fund was created to account for state and federal grants that were traditionally accounted



# FINANCIAL OVERVIEW

for in the General Fund. The Coronavirus State and Local Fiscal Recovery fund was established to account for American Rescue Plan funding received from the federal government to support the City's response to and recovery from the COVID-19 public health pandemic.

## DEBT SERVICE FUND - REVENUE

The primary revenue source of the City's debt service fund is the ad valorem tax (5 mills) described above. The revenue in this fund is restricted for use by the City on projects approved by the citizens of Auburn. In April 2015, the City held a special municipal bond election allowing the citizens to vote on using these funds to construct a capital project for the Auburn City School Board of Education. The debt related to this referendum was issued in June 2015. In fiscal 2016, based on Council decisions, the City moved the existing debt service being paid in this debt service fund to the General Fund to allow the fund to pay for the new debt related to education. An additional referendum was held in fiscal 2019 and voters again approved debt service from this fund for education projects. The debt was issued in October 2019. This fund is expected to service these two debt issuances until paid in full.

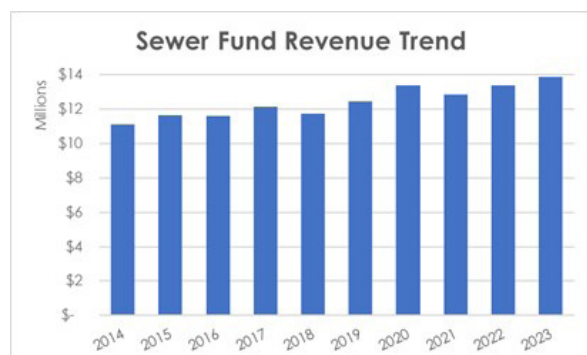
## ENTERPRISE FUNDS - REVENUE

**Sewer Fund:** The City accounts for the wastewater function in a separate enterprise fund, the Sewer Fund. The operations of the City's Sewer Fund are financed primarily by sewer system service charges collected from customers, supplemented by sewer access fees. In addition to charges for general sewer services, the City charges access fees for connection of previously undeveloped properties to the City's sewer system. Spending of access fees is restricted to expansion of the sanitary sewer collection, treatment and disposal system.

The Sewer Fund is the City's second largest fund. All the revenues generated from sewer services provided by the City and all the expenses incurred to provide those services are accounted for in this fund. Management's goal with respect to sewer services is to provide services in a cost-efficient manner and maintain sewer rates that will cover the full cost of the related expenses and any necessary capital improvements.

Sewer revenues are affected by residential, commercial and industrial growth within the City, as well as the weather (since sewer usage is based on water usage, except for accounts having a separate irrigation water meter or special sewer meter). Total revenues in the Sewer Fund have increased an average of 2.9% per year from fiscal 2014 to fiscal 2023 (Figure 8).

Figure 8



The last formal rate study was conducted in November 2013. The City engaged a utility rate consultant to review and update a study that was conducted in fiscal 2011. This study evaluated the City's ability to meet the current and projected operating and capital expenditures with existing revenues. The rate study consultant, with assistance from City of Auburn staff, concluded that the City's existing rates for sewer service were sufficient to meet revenue requirements through the end of fiscal 2019. This conclusion was based on identified



# FINANCIAL OVERVIEW

capital expenditures and no unexpected, significant changes in operating expenses, sewer sales, regulatory requirements, or the economy. Although this study only provided revenue requirements through fiscal 2019, City staff regularly evaluates rates internally to determine revenue sufficiency for capital and operating needs of the sewer function. The strength of this fund's net position and continued growth in revenue was reviewed and projected to sustain the fund through fiscal 2025 without rate increases. The last sewer rate change was a 6.9% increase effective October 1, 2012. The next formal rate study is expected to occur in fiscal 2025. More detailed budget information about the Sewer Fund is provided in the Enterprise Funds section of this document.

**Solid Waste Management Fund:** The City currently provides solid waste collection services for residential customers and small business operations. As with the Sewer fund, the City hopes to manage the solid waste activity in such a way that it is self-supporting by user fees. Revenues received in this fund include garbage charges to customers, special trash pick-up fees, and sales of recyclables. Residential customers receive once-weekly collection of household garbage, recycling and yard debris.

The City offers both curbside and back door collection. The rate for curbside service is \$23.50 per month. Customers who choose to have back door service pay \$10.00 per month more than the rate for curbside service. Residential customers are given the option to choose the less costly curbside pickup service, with the exception that in certain residential areas where back door service is complicated by the logistics of the housing, in which case curb service is required. The option to choose service levels and the differential fee structure, which became effective in October 1999, have resulted in approximately 90% of households electing to have curbside service.

Residential growth has sustained the fund; however, with normal operations cost increases and aging equipment costs, the City worked with a consultant in fiscal 2023 to develop a solid waste rate study for the City's solid waste and recycling program. Although no specific action has been taken to adjust rates based on this study, the study provides the City with a management tool to anticipate future needs, including both operating and capital costs for the solid waste and recycling function. This model also provides a means to anticipate the significance of capital expenditures on overall system financial health.

Figure 9

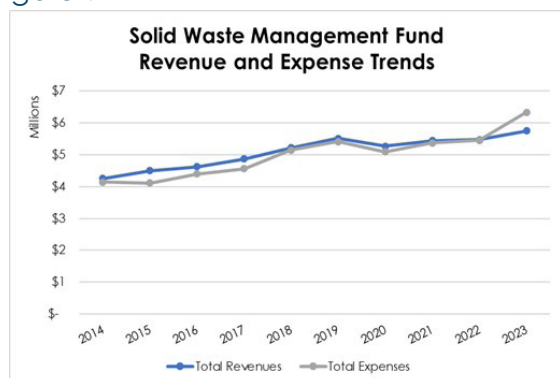


Figure 9 shows the steady increase of both operating revenues and expenses of this fund. Operating revenues in the Solid Waste Management Fund have increased an average of 4.0% per year from fiscal 2014 to 2023. Operating expenses have increased 5.0% for the same period.

For more detailed financial information about the budget for the Solid Waste Management Fund, please see the Enterprise Funds section of this document.

# FINANCIAL OVERVIEW

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## DEBT OVERVIEW

The City's annual revenues typically are not adequate to finance all the expenditures, including capital equipment and projects, that are proposed to and approved by the Council. Expenditures, such as those associated with the Parks, Recreation, and Cultural Master Plan and the new connector road (Will Buechner Parkway), that benefit the citizens for the long term generally have significant costs. It is reasonable to spread the cost of such expenditures over more than one year. Borrowing allows the City to allocate the costs of large purchases over several years. Balancing this advantage is the cost of borrowing, which includes interest and administrative costs. To manage public debt in a responsible manner requires consistent application of sound debt management policies. The City's financial policies, including debt policies, are included in the Appendix of this document.

The City maintains a conservative debt policy, issuing debt only for the acquisition of property, the construction of capital projects and the purchase of major capital equipment, or to refinance existing debt to achieve interest cost savings. Auburn City Schools follows an approach like the City, which is the issuer for school debt. To minimize total interest costs, debt terms are as short as feasible, taking projected revenues, expenditures or expenses and cash flows into consideration.

**General obligation (GO) debt** is supported by the full faith and credit of the City of Auburn. This debt form is used to finance various types of capital projects of the City and its component units, including school and sewer related projects. Although school and sewer debt both have revenue sources to support debt service, the City uses GO debt to obtain the best interest rates possible. The City's overall credit rating, as discussed in the Credit Rating section of this overview, is very strong, making the use of GO debt the best choice for debt issuances. School debt is repaid from property taxes received by the City, which are earmarked for education purposes. In addition, it is the Council's intention that GO debt issued for sewer facilities be repaid from revenues of the Sewer Fund. Auburn also has a five-mill property tax that is dedicated to the repayment of debt that is issued to finance capital projects that have been approved by the voters; this tax is called the Special Five Mill Tax. When GO debt is issued to pay for voter-approved projects, the City can repay the principal and interest on such debt from the resources of the Special Five Mill Tax Fund. The most recent referendum for voter approval for the Special Five Mill Tax Fund was held in July 2019. The citizens of Auburn voted to use the revenue from this fund to pay for projects related to education. In support of education all current and future debt service from previous Special Five Mill Tax Fund issuances were moved to the General Fund for payment.

For "smaller" borrowings (less than \$20 million with 20-year maximum term), the City has obtained financing from financial institutions without going to the national bond market. Such financings are obtained via a competitive process. This process results in significantly lower debt issuance costs, as well as very competitive interest rates. The documents for such borrowings are prepared by the Finance Department and the City's bond counsel. These "local borrowings" are submitted to Council for approval and are considered GO debt (long-term liability) like the underwritten larger issued warrants.

The following chart shows the City's GO long-term debt outstanding on June 30, 2024. The coloring displayed corresponds with information in the narrative following the chart.

# FINANCIAL OVERVIEW

Indebtedness	Date Issued	General Payment Source	Principal Outstanding as of 06/30/24	Principal and Interest through Maturity	Year of Final Maturity
<u>General obligation bonds (school purposes)</u>					
General Obligation Bonds, Series 2015	6/23/2015	5-mill ad valorem tax	74,495,000	113,518,544	2045
General Obligation Bonds, Series 2019	10/17/2019	5-mill ad valorem tax	34,510,000	55,830,350	2050
			<b>109,005,000</b>	<b>169,348,894</b>	
<u>General obligation warrants (school purposes)</u>					
General Obligation Warrant, Series 2012	2/22/2012	Special school ad val. tax	8,310,575	9,237,226	2032
General Obligation Ref./Cap. Imp. Warrant, Series 2014-B	10/28/2014	Special school ad val. tax	90,000	93,375	2026
General Obligation Warrant, Series 2017	8/4/2017	Special school ad val. tax	13,526,051	16,113,000	2037
General Obligation Refunding Warrant, Series 2018-B	12/11/2018	Special school ad val. tax	2,396,750	2,546,930	2028
General Obligation Refunding Warrant, Series 2020-A	3/20/2020	Special school ad val. tax	6,535,000	6,688,933	2026
General Obligation Warrant, Series 2021-A	8/19/2021	Special school ad val. tax	16,605,000	21,480,997	2041
General Obligation Ref. Warrant, Series 2021-B	8/19/2021	Special school ad val. tax	10,740,000	12,649,034	2035
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Special school ad val. tax	9,168,031	10,628,431	2030
			<b>67,371,407</b>	<b>79,437,926</b>	
<u>General obligation warrants (general purposes)</u>					
General Obligation Warrant, Series 2006	9/22/2006	General revenues	647,383	689,033	2026
General Obligation Warrant, Series 2010-C	7/27/2010	General revenues	168,477	169,509	2024
General Obligation Warrant, Series 2018	5/8/2018	General revenues	27,195,000	44,311,575	2048
General Obligation Warrant, Series 2020-B	7/27/2020	General revenues	14,074,000	17,016,643	2040
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	General revenues	47,218,500	73,223,594	2042
			<b>89,303,360</b>	<b>135,410,354</b>	
<u>General obligation warrants (sewer purposes)</u>					
General Obligation Refunding Warrant, Series 2021-B	8/19/2021	Sewer revenues <sup>(1)</sup>	15,250,000	16,802,357	2034
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Sewer revenues <sup>(1)</sup>	2,768,469	3,288,125	2032
			<b>18,018,469</b>	<b>20,090,482</b>	
Total bonds and warrants, outstanding as of June 30, 2024			<b>\$ 283,698,236</b>	<b>\$ 404,287,656</b>	

<sup>(1)</sup> Although issued as general obligation warrants, the City has paid and presently intends to continue paying debt service on such warrants from revenues of the City generated by its sewer system. No pledge of such revenues has been made for payment of such indebtedness, nor have any of the funds or accounts of the City from which such payments have been made or are to be made restricted or otherwise limited for use to pay debt service.

The City of Auburn issues debt in the City's name for the benefit of Auburn City Schools, a component unit of the City. Property taxes dedicated for education are collected by the county and paid to the City, out of which the City pays the principal and interest on school debt. The City of Auburn must report the bonds issued for the schools on the City's books. However, the school board owns the facilities that are purchased or constructed with borrowed funds.

Similarly, in fiscal 2006, the City entered into an agreement with Auburn University to facilitate the issuance of debt to enable Auburn University to finance the construction of an expansion of the City's new tennis complex. Payment of principal and interest on this debt is reimbursed by Auburn University's lease payments to the City for use of the tennis facilities. The joint tennis facility is owned and operated by the City's Public Park and Recreation Board (PPRB), a component unit of the City. The outstanding debt principal of \$647,383 is included in the City's liabilities; however, the Tennis Center facilities are shown as a capital asset of the PPRB.

Total City debt issued to benefit Auburn City Schools and outstanding on June 30, 2024, was \$176.4 million. Debt outstanding in respect to agreements made with Auburn University totaled \$647,383. The effect of eliminating the Auburn City Schools' and Auburn University-related debt from the City's total debt outstanding as of June 30, is shown on the following page.

# FINANCIAL OVERVIEW

## General Obligation Long-Term Debt

As of June 30, 2024

Payable from:		
General Fund	\$	89,303,360
Special Five-Mill Tax Fund		109,005,000
School Tax Funds		67,371,407
Sewer Fund		18,018,469
Total G.O. Long-Term Debt	\$	283,698,236
Less:		
Auburn City Schools' Debt		(109,005,000)
		(67,371,407)
Auburn University-related debt		
Tennis Center ("AU portion")		(647,383)
Total City Only	\$	106,674,446
General Fund	\$	88,655,977
Sewer Fund		18,018,469
Total City Only, as above	\$	106,674,446

## LEGAL DEBT LIMIT

The Code of Alabama establishes the legal debt limit for Alabama municipalities. The State government's ceiling for municipal debt is 20% of the assessed value of property within the city limits that is subject to ad valorem taxation. Excluded from the legal debt limit computation is debt payable from property assessments and debt issued for schools, waterworks and sewer systems.

Computation of the legal debt margin for the City of Auburn as of June 30, 2024, is as follows:

<b><u>Legal Debt Margin</u></b>	
Net assessed value	\$ 1,571,534,047
Debt limitation (20% of net assessed value)	314,306,809
Long-term debt outstanding as of June 30, 2024	283,698,236
Less: Debt not chargeable to debt limit:	
Debt issued for schools	(176,376,407)
Debt issued for sewer	(18,018,469)
Debt chargeable to debt limit	89,303,360
Debt margin	\$ 225,003,449

This computation demonstrates that the City is well within the legal debt limit set by State law.

## RECENT AND PLANNED DEBT ISSUANCES

In August 2022, the City borrowed \$48.9 million for the improvements to the soccer complex, construction of Will Buechner Parkway and construction of the Environmental Services and Public Works facility.

The fiscal 2025 budget includes debt service for an additional borrowing. In fiscal 2024, a \$31.5 million borrowing is proposed for the Lake Wilmore Community Center and related multi-purpose fields. In fiscal 2025, a \$21.1 million borrowing is proposed for Boykin Campus improvements. Debt



# FINANCIAL OVERVIEW

service is projected to begin for this issuance in fiscal 2026. In addition, future debt (FY26 – FY29) will be considered for other parks & recreation projects, education projects, and road projects.

## DEBT SERVICE REQUIREMENTS TO MATURITY

The table below shows the City's debt service requirements to maturity (principal and interest payments) for all City debt as of June 30, 2024. The General Fund has debt service requirements to 2048. The Special Five Mill Tax Fund's last scheduled debt payments are in 2050. Debt service payments from the 16-mill School Tax Fund extend through 2041; and the Sewer Fund has debt service obligations through 2034. As details of the debt issuance mentioned in the previous paragraph become available, this debt service requirements to maturity will change.

**Debt Service to Maturity by Fund - Principal and Interest**  
As of June 30, 2024

<b>Fiscal Year</b>	<b>General Fund</b>	<b>Special Five-Mill Tax Fund</b>	<b>School Tax Fund</b>	<b>Sewer Fund</b>	<b>Total Principal and Interest</b>
2024	3,918,041	-	6,179,211	735,595	10,832,848
2025	7,047,146	6,527,006	8,375,326	2,019,721	23,969,200
2026	7,051,603	7,814,756	8,369,246	2,013,227	25,248,832
2027-2050	117,393,562	155,007,131	56,514,142	15,321,939	344,236,775
<b>Totals</b>	<b>\$ 135,410,353</b>	<b>\$ 169,348,894</b>	<b>\$ 79,437,926</b>	<b>\$ 20,090,482</b>	<b>\$ 404,287,655</b>

**Debt Service Payments**  
As of June 30, 2024

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2024	8,437,533	2,395,314	10,832,848
2025	13,467,552	10,501,648	23,969,200
2026	15,163,623	10,085,209	25,248,832
2027-2050	246,629,528	97,607,247	344,236,775
<b>Totals</b>	<b>\$ 283,698,236</b>	<b>\$ 120,589,419</b>	<b>\$ 404,287,655</b>

## CREDIT RATING

In July 2022, Standard and Poor's (S&P) affirmed the City of Auburn's bond rating as AA+. In their report, S&P cites very strong management, as well as Auburn's "strong economy, with a local stabilizing institutional influence, very strong management with strong financial policies and practices, strong budgetary performance, and very strong liquidity" as factors that were considered in the rating. According to S&P, an AA+ rating indicates a "strong capacity to meet financial commitments."

In addition, the City holds a rating of Aa2 from Moody's Investors Service, also issued in July 2022. The Moody's rating report cited the City's "healthy financial position, marked by strong reserve and liquidity levels and formalized fiscal policies" as among the factors considered in rating the City's credit.

These ratings are outstanding for a municipality of Auburn's size nationally and the City ranks

# FINANCIAL OVERVIEW

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favorably among cities in Alabama. These ratings are not just a nice label, it translates into lower interest rates for borrowed funds.

## CONCLUSION

The City's effective budgeting process, proactive financial management efforts, aggressive (yet selective) industrial and commercial recruitment strategies, the presence of Auburn University, a diversified revenue base and the exceptional City public school system, all combine to position Auburn as a strong municipal economy. Auburn will maintain its strong fiscal presence through conservative budgeting, robust monitoring of transactional activities and practical management.



# DESCRIPTION OF BUDGETED FUNDS

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## GOVERNMENTAL FUNDS

Revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Revenues are recognized when received in cash, except those that are accruable, which are recorded as receivables when measurable and available to pay current period liabilities. Expenditures are recorded when the associated liability is incurred, with the following exceptions: general long-term obligations' principal and interest are reported when due; prepaid items are reported as current period expenditures; costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned.

**THE GENERAL FUND** is the general operating fund for the City of Auburn and is the City's largest major fund. This fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund also includes sub-funds that account for insurance and risk related revenue and expenditures as well as the financing of public improvements or services deemed to benefit the properties against which special assessments are levied, as well as special capital improvement projects, the construction of which is financed by the City and then repaid by the property owner without the levy of a special assessment. These sub-funds are described below.

### SPECIAL ACTIVITIES (SUB-FUNDS) OF THE GENERAL FUND

**EMPLOYEE BENEFIT SELF-INSURANCE FUND** - accounts for the costs of operating and reserves provided for the City's self-insured employee benefits program, including health-care benefits for retirees.

**LIABILITY RISK RETENTION FUND** - accounts for the costs of operating and the reserves provided for the City's general liability and workers' compensation self-insurance programs.

**ASSESSMENT PROJECT FUND** - accounts for projects funded by development agreements and special assessments, including performance bonds held for the completion of subdivisions.

**SPECIAL REVENUE FUNDS** are governmental funds used to account for the proceeds of revenue sources that are legally restricted for specific purposes other than special assessments or major capital projects.

**SEVEN CENT STATE GAS TAX FUND** - accounts for funds received from the State of Alabama and expended for street related projects.

**FOUR AND FIVE CENT STATE GAS TAX FUND** - accounts for Auburn's share of the State of Alabama four 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 ten cent gas tax revenues and expenditures for transportation improvement, preservation and maintenance.

**SPECIAL SCHOOL TAX FUND** - a *major fund* that 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 for the furtherance of education.

**MUNICIPAL COURT JUDICIAL ADMIN FUND** - accounts for funds received from specific fines collected that are to be used for municipal court administration purposes.

# DESCRIPTION OF BUDGETED FUNDS

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**PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND** - accounts for funds received from the U.S. Marshal and the State of Alabama to be used for enforcement of laws against drug trafficking.

**CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND** - a *major fund* that 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.

**DEBT SERVICE FUNDS** are used to account for the payment of principal and interest on long-term debt. Revenues of debt service funds are from taxes and other operating revenues, some of which are pledged specifically to repay certain outstanding bond issues.

**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 and renovation of school facilities. After this action, the City's General Fund assumed all the current outstanding debt in the Special Five Mill Tax Fund, and the fund began servicing the voter approved debt issued for school capital investments.

**CAPITAL PROJECTS FUNDS** are generally established when the City issues long-term bonds or warrants to finance capital projects. Typically, these projects take more than a single year to construct. The ordinances and related legal documents that authorize the borrowing establish the budget for the capital project(s) that will be built with borrowing proceeds. Annual budgets are not adopted for these funds.

The City of Auburn currently has the following capital projects funds with project budgets. More information about the capital projects fund is available in the Capital Budgets section of this document.

**AUBURN TECHNOLOGY PARK WEST PHASE II FUND**  
**2022 CAPITAL PROJECTS FUND**  
**2024 CAPITAL PROJECTS FUND**

## PROPRIETARY FUNDS

Proprietary Funds of the City are accounted for on a full accrual basis. Revenues are recorded when earned, and expenses are recorded when incurred. For management control purposes, proprietary funds' expenses are budgeted on the accrual basis with the exception of capital outlays and repayments of debt principal, which are budgeted as expenses.

**ENTERPRISE FUNDS** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**SEWER FUND** - a *major fund* that accounts for revenue earned from and costs related to the provision of sewer service.

**SOLID WASTE MANAGEMENT FUND** - a *major fund* that accounts for the revenue earned from and the costs related to the provision of solid waste and recycling collection and disposal services.

# DESCRIPTION OF BUDGETED FUNDS

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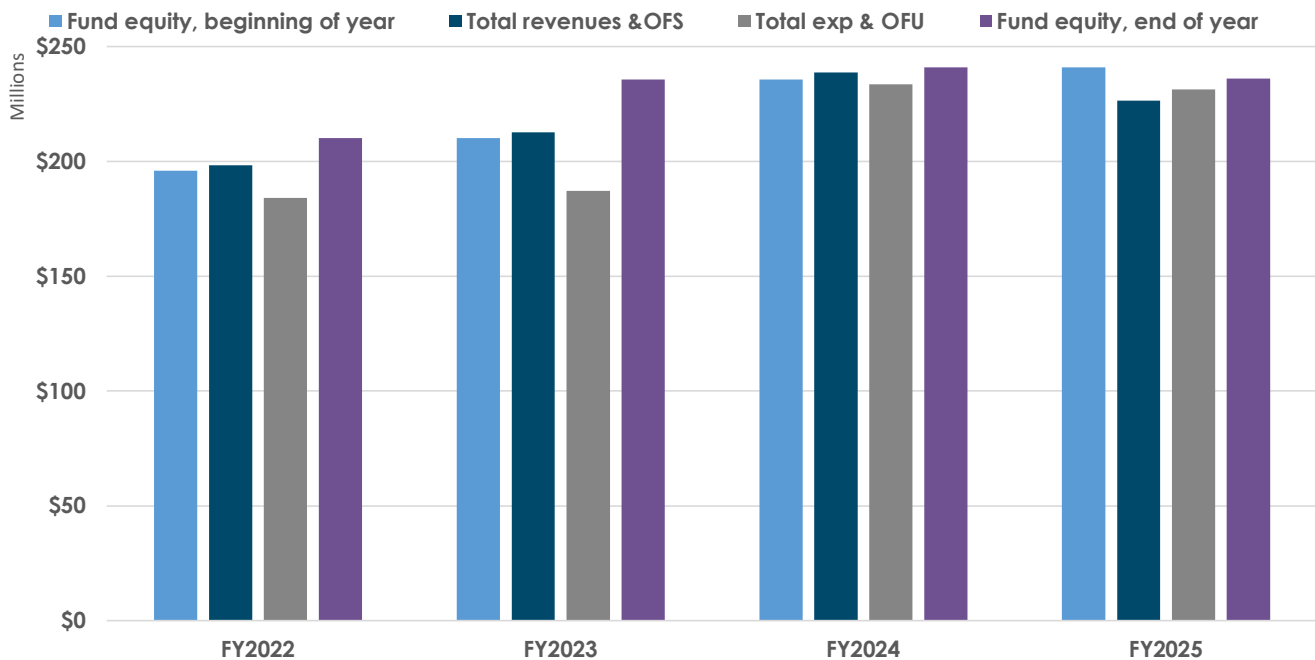
## MAJOR FUNDS

Major Funds are designated as such if the fund meets the criteria established by the Governmental Accounting Standards Board (GASB). The criteria for the determination of major funds focus on the relative size of assets, liabilities, revenues and expenditures or expenses as a percentage of corresponding amounts for total funds by fund category, either governmental or proprietary, or the total of all funds. The City adds greater emphasis on major funds in the annual financial report due to their relative importance. The General Fund, the Special School Tax Fund, the Coronavirus Local Fiscal Recovery Fund, and the Sewer Fund are major funds for which a budget is adopted.

# ALL BUDGETED FUNDS

## TRENDS IN REVENUES EXPENDITURES/EXPENSES AND FUND BALANCES

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund equity including permanent reserve fund</b>	<b>195,956,357</b>	<b>210,196,586</b>	<b>235,761,750</b>	<b>240,879,010</b>
Revenues	173,418,281	200,768,838	217,773,124	213,759,947
Other financing sources (OFS)	24,908,007	11,928,947	20,990,250	12,820,290
<b>Total available resources</b>	<b>198,326,288</b>	<b>212,697,785</b>	<b>238,763,374</b>	<b>226,580,237</b>
Expenditures/expenses	142,451,957	142,155,845	182,854,257	194,239,301
Other financing uses (OFU)	41,634,101	44,976,777	50,791,857	37,169,411
<b>Total expenditures/expenses &amp; OFU</b>	<b>184,086,058</b>	<b>187,132,622</b>	<b>233,646,114</b>	<b>231,408,712</b>
Excess (deficit) of revenues & OFS over expenditures/expenses & OFU	14,240,230	25,565,163	5,117,260	(4,828,475)
<b>Ending fund balances/net position</b>	<b>210,196,586</b>	<b>235,761,750</b>	<b>240,879,010</b>	<b>236,050,535</b>
Less: permanent reserve	4,256,709	4,377,272	4,507,045	4,529,580
<b>Ending fund equity, excluding permanent reserve</b>	<b>205,939,877</b>	<b>231,384,478</b>	<b>236,371,965</b>	<b>231,520,955</b>



# OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/EXPENSES

## MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS BY TYPE - FY2025

	Governmental Funds				Business- Type Activities		Total
	General Fund	Special School Tax Fund	Coronavirus SLFRF	All Other Governmental Funds	Sewer Fund	Solid Waste Mgmt. Fund	All Budgeted Funds
	A Major Fund \$	A Major Fund \$	A Major Fund \$	\$	A Major Fund \$	A Major Fund \$	\$
Budgeted ending fund equity, 09.30.2024	92,273,099	57,741,785	1,152,711	15,553,617	74,063,576	94,221	240,879,010
Revenues	147,843,282	32,395,000	944,615	11,335,300	15,273,250	5,968,500	213,759,947
Other financing sources (OFS)	1,360,750	-	-	9,459,540	-	2,000,000	12,820,290
Total available resources	149,204,032	32,395,000	944,615	20,794,840	15,273,250	7,968,500	226,580,237
Expenditures/expenses	134,082,163	9,496,276	944,615	16,991,671	24,044,546	8,680,030	194,239,301
Other financing uses (OFU)	28,480,245	7,663,416	-	894,500	76,250	55,000	37,169,411
Total expenditures/expenses & OFU	162,562,408	17,159,692	944,615	17,886,171	24,120,796	8,735,030	231,408,712
Change in fund equity	(13,358,376)	15,235,308	-	2,908,669	(8,847,546)	(766,530)	(4,828,475)
Budgeted ending fund equity, 09.30.2025	78,914,723	72,977,093	1,152,711	18,462,286	65,216,031	(672,309)	236,050,535

## ALL BUDGETED FUNDS BY FUND TYPE - FY2025

	Governmental Funds					Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Total - All Governmental Funds	Enterprise Funds	All Budgeted Funds
	\$	\$	\$	\$	\$	\$	\$
Budgeted ending fund equity, 09.30.2024	92,273,099	1,553,172	60,076,492	12,818,450	166,721,213	74,157,797	240,879,010
Revenues	147,843,282	1,093,000	34,329,915	9,252,000	192,518,197	21,241,750	213,759,947
Other financing sources (OFS)	1,360,750	9,459,540	-	-	10,820,290	2,000,000	12,820,290
Total available resources	149,204,032	10,552,540	34,329,915	9,252,000	203,338,487	23,241,750	226,580,237
Expenditures/expenses	134,082,163	10,075,000	10,542,891	6,814,671	161,514,725	32,724,576	194,239,301
Other financing uses (OFU)	28,480,245	-	8,557,916	-	37,038,161	131,250	37,169,411
Total expenditures/expenses & OFU	162,562,408	10,075,000	19,100,807	6,814,671	198,552,886	32,855,826	231,408,712
Change in fund equity	(13,358,376)	477,540	15,229,108	2,437,329	4,785,601	(9,614,076)	(4,828,475)
Budgeted ending fund equity, 09.30.2025	78,914,723	2,030,712	75,305,600	15,255,779	171,506,814	64,543,722	236,050,535

# MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

## BUDGETED REVENUES BY SOURCE AND EXPENDITURES/EXPENSES BY DEPARTMENT AND DIVISION

	Governmental Funds				Business - Type Activities		Total
	General Fund	Special School Tax Fund	Coronavirus SLFRF	All Other Governmental Funds	Sewer Fund	Solid Waste Mgmt. Fund	All Budgeted Funds
	A Major Fund	A Major Fund	A Major Fund		A Major Fund	A Major Fund	
	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
Taxes	95,138,400	31,395,000	-	9,858,000	-	-	136,391,400
Licenses and permits	38,309,300	-	-	-	-	-	38,309,300
Fines and costs	1,200,000	-	-	-	-	-	1,200,000
Charges for services	10,046,696	-	-	5,849,540	13,694,000	5,927,000	35,517,236
Other revenues	3,148,886	1,000,000	944,615	1,476,800	774,250	36,500	7,381,051
<b>Total revenues</b>	<b>147,843,282</b>	<b>32,395,000</b>	<b>944,615</b>	<b>17,184,340</b>	<b>14,468,250</b>	<b>5,963,500</b>	<b>218,798,987</b>
Other financing sources (OFS)							
Proceeds of debt for leases	45,000	-	-	-	-	-	45,000
Proceeds of debt subscriptions	350,000	-	-	-	-	-	350,000
Transfers in from other funds	965,750	-	-	3,610,000	-	2,000,000	6,575,750
Sale of surplus assets	-	-	-	-	5,000	5,000	10,000
Capital contributions	-	-	-	500	800,000	-	800,500
<b>Total revenues &amp; OFS</b>	<b>149,204,032</b>	<b>32,395,000</b>	<b>944,615</b>	<b>20,794,840</b>	<b>15,273,250</b>	<b>7,968,500</b>	<b>226,580,237</b>
<b>Expenditures/expenses</b>							
City Council	297,639	-	-	-	-	-	297,639
City Manager	1,531,501	-	-	-	-	-	1,531,501
Human Resources							
HR	1,429,584	-	-	-	-	-	1,429,584
Risk Management	1,300,993	-	-	-	-	-	1,300,993
Information Technology							
IT	3,002,522	-	-	-	-	-	3,002,522
GIS	1,084,400	-	-	-	-	-	1,084,400
Finance	2,198,454	-	-	-	-	-	2,198,454
Economic Development	1,513,722	-	-	-	-	-	1,513,722
Judicial	1,278,544	-	-	90,000	-	-	1,368,544
Development Services Administration	453,968	-	-	-	-	-	453,968
Planning Services	1,308,045	-	-	-	-	-	1,308,045
Inspection Services	1,976,015	-	-	-	-	-	1,976,015
Community Services	825,739	-	-	-	-	-	825,739
Engineering Services	3,977,394	-	-	-	-	-	3,977,394
Public Services Administration	256,790	-	-	-	-	-	256,790
Public Works							
Administration	762,889	-	-	-	-	-	762,889
ROW Maintenance	1,944,272	-	-	-	-	-	1,944,272
Facilities Maintenance	1,797,039	-	-	-	-	-	1,797,039
Construction	1,541,460	-	-	-	-	-	1,541,460
Maintenance	1,279,512	-	-	-	-	-	1,279,512
Landscape Sustainability	1,952,926	-	-	-	-	-	1,952,926
Environmental Services							
Administration	310,354	-	-	-	-	-	310,354
Animal Control	583,421	-	-	-	-	-	583,421
Fleet Services	1,824,153	-	-	-	-	-	1,824,153
Library	3,501,851	-	-	-	-	-	3,501,851
Parks and Recreation							
Administration	2,305,045	-	-	-	-	-	2,305,045
Programs	3,112,820	-	-	-	-	-	3,112,820
Parks and Facilities	5,530,858	-	-	-	-	-	5,530,858
Athletics	919,005	-	-	-	-	-	919,005
Cultural Arts	454,024	-	-	-	-	-	454,024
Public Safety Services							
Administration	3,055,887	-	-	12,000	-	-	3,067,887
Emergency Management/Communications	2,091,929	-	-	-	-	-	2,091,929
Police	22,166,550	-	-	-	-	-	22,166,550
Fire	11,912,035	-	-	-	-	-	11,912,035
Water Resource Management							
Sewer Administration	-	-	-	-	878,527	-	878,527
Sewer Maintenance	-	-	-	-	2,137,800	-	2,137,800
Line Locating	-	-	-	-	98,969	-	98,969
Watershed Management	-	-	-	-	411,418	-	411,418
Pumping and Treatment	-	-	-	-	3,696,200	-	3,696,200
Solid Waste Management							
Administration	-	-	-	-	-	710,035	710,035
Recycling	-	-	-	-	-	3,155,691	3,155,691
Solid Waste	-	-	-	-	-	4,685,279	4,685,279
Total departmental	89,481,340	-	-	102,000	7,222,914	8,551,005	105,357,258
Non-departmental	44,600,824	9,496,276	944,615	16,889,671	16,821,632	129,025	88,882,043
<b>Total expenditures/expenses</b>	<b>134,082,163</b>	<b>9,496,276</b>	<b>944,615</b>	<b>16,991,671</b>	<b>24,044,546</b>	<b>8,680,030</b>	<b>194,239,301</b>
Other financing uses (OFU)							
Transfers out	28,480,245	7,663,416	-	894,500	76,250	55,000	37,169,411
<b>Total expenditures/expenses &amp; OFU</b>	<b>162,562,408</b>	<b>17,159,692</b>	<b>944,615</b>	<b>17,886,171</b>	<b>24,120,796</b>	<b>8,735,030</b>	<b>231,408,712</b>



# ALL BUDGETED FUNDS BY FUND TYPE

## BUDGETED REVENUES BY SOURCE AND EXPENDITURES/EXPENSES BY DEPARTMENT AND DIVISION

	Governmental Funds				Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	All Budgeted Funds
Revenues	\$	\$	\$	\$	\$	\$
Taxes	95,138,400	-	32,226,000	9,027,000	-	136,391,400
Licenses and permits	38,309,300	-	-	-	-	38,309,300
Fines and costs	1,200,000	-	-	-	-	1,200,000
Charges for services	10,046,696	5,849,540	-	-	19,621,000	35,517,236
Other revenues	3,148,886	1,093,000	2,103,915	225,000	810,750	7,381,551
<b>Total revenues</b>	<b>147,843,282</b>	<b>6,942,540</b>	<b>34,329,915</b>	<b>9,252,000</b>	<b>20,431,750</b>	<b>218,799,487</b>
Other financing sources (OFS)						
Proceeds of debt for leases	45,000	-	-	-	-	45,000
Proceeds of debt subscriptions	350,000	-	-	-	-	350,000
Transfers in from other funds	965,750	3,610,000	-	-	2,000,000	6,575,750
Sale of surplus assets	-	-	500	-	10,000	10,500
Capital contributions	-	-	-	-	800,000	800,000
<b>Total revenues &amp; OFS</b>	<b>149,204,032</b>	<b>10,552,540</b>	<b>34,329,915</b>	<b>9,252,000</b>	<b>23,241,750</b>	<b>226,580,237</b>
<b>Expenditures/expenses</b>						
City Council	297,639	-	-	-	-	297,639
City Manager	1,531,501	-	-	-	-	1,531,501
Human Resources						
HR	1,429,584	-	-	-	-	1,429,584
Risk Management	1,300,993	-	-	-	-	1,300,993
Information Technology						
IT	3,002,522	-	-	-	-	3,002,522
GIS	1,084,400	-	-	-	-	1,084,400
Finance	2,198,454	-	-	-	-	2,198,454
Economic Development	1,513,722	-	-	-	-	1,513,722
Judicial	1,278,544	-	90,000	-	-	1,368,544
Development Services Administration	453,968	-	-	-	-	453,968
Planning Services	1,308,045	-	-	-	-	1,308,045
Inspection Services	1,976,015	-	-	-	-	1,976,015
Community Services	825,739	-	-	-	-	825,739
Engineering Services	3,977,394	-	-	-	-	3,977,394
Public Services Administration	256,790	-	-	-	-	256,790
Public Works						
Administration	762,889	-	-	-	-	762,889
ROW Maintenance	1,944,272	-	-	-	-	1,944,272
Facilities Maintenance	1,797,039	-	-	-	-	1,797,039
Construction	1,541,460	-	-	-	-	1,541,460
Maintenance	1,279,512	-	-	-	-	1,279,512
Landscape Sustainability	1,952,926	-	-	-	-	1,952,926
Environmental Services						
Administration	310,354	-	-	-	-	310,354
Animal Control	583,421	-	-	-	-	583,421
Fleet Services	1,824,153	-	-	-	-	1,824,153
Library	3,501,851	-	-	-	-	3,501,851
Parks and Recreation						
Administration	2,305,045	-	-	-	-	2,305,045
Programs	3,112,820	-	-	-	-	3,112,820
Parks and Facilities	5,530,858	-	-	-	-	5,530,858
Athletics	919,005	-	-	-	-	919,005
Cultural Arts	454,024	-	-	-	-	454,024
Public Safety Services						
Administration	3,055,887	-	12,000	-	-	3,067,887
Emergency Management/Communications	2,091,929	-	-	-	-	2,091,929
Police	22,166,550	-	-	-	-	22,166,550
Fire	11,912,035	-	-	-	-	11,912,035
Water Resource Management						
Sewer Administration	-	-	-	-	878,527	878,527
Sewer Maintenance	-	-	-	-	2,137,800	2,137,800
Line Locating	-	-	-	-	98,969	98,969
Watershed Management	-	-	-	-	411,418	411,418
Pumping and Treatment	-	-	-	-	3,696,200	3,696,200
Solid Waste Management						
Administration	-	-	-	-	710,035	710,035
Recycling	-	-	-	-	3,155,691	3,155,691
Solid Waste	-	-	-	-	4,685,279	4,685,279
Total departmental	89,481,340	-	102,000	-	15,773,919	105,357,258
Non-departmental	44,600,824	10,075,000	10,440,891	6,814,671	16,950,657	88,882,043
<b>Total expenditures/expenses</b>	<b>134,082,163</b>	<b>10,075,000</b>	<b>10,542,891</b>	<b>6,814,671</b>	<b>32,724,576</b>	<b>194,239,301</b>
Other financing uses (OFU)						
Transfers out	28,480,245	-	8,557,916	-	131,250	37,169,411
<b>Total expenditures/expenses &amp; OFU</b>	<b>162,562,408</b>	<b>10,075,000</b>	<b>19,100,807</b>	<b>6,814,671</b>	<b>32,855,826</b>	<b>231,408,712</b>

# 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		
	FY2023	FY2024	FY2025
<b>Administrative Services</b>			
Office of the City Manager	10	10	10
Human Resources	8	8	8
Information Technology			
Information Technology	8	9	9
GIS	7	7	7
Finance	17	17	17
Economic Development	9	10	10
Judicial	7	9	9
<b>Total Administrative Services</b>	<b>66</b>	<b>70</b>	<b>70</b>
<b>Development Services</b>			
Administration	3	3	3
Planning Services	8	8	8
Inspection Services	16	16	17
Community Services	6	6	6
Engineering Services	27	28	28
<b>Total Development Services</b>	<b>60</b>	<b>61</b>	<b>62</b>
<b>Public Services</b>			
Administration	1	1	1
Public Works			
Administration	4	4	4
Right of Way	14	15	15
Facilities Maintenance	4	4	4
Construction	9	9	9
Maintenance	9	10	10
Landscape and Sustainability	8	8	8
Environmental Services <sup>1</sup>			
Administration	4	4	4
Recycling	18	18	18
Solid Waste	18	18	18
Animal Control	3	3	3
Fleet Services	10	11	11
Library	20	20	20
Parks and Recreation			
Administration	5	5	6
Programs <sup>2</sup>	18	18	7
Parks and Facilities	30	30	44
Athletics <sup>3</sup>	-	-	5
Cultural Arts <sup>3</sup>	-	-	2
Water Resource Management <sup>4</sup>			
Administration	8	9	9
Sewer Maintenance	16	16	16
Line Locating	4	4	4
Watershed Maintenance	4	4	4
<b>Total Public Services</b>	<b>207</b>	<b>211</b>	<b>222</b>
<b>Public Safety Services</b>			
Public Safety			
Administration	5	6	6
Communications	18	17	17
Police	156	156	156
Fire	75	84	93
<b>Total Public Safety Services</b>	<b>254</b>	<b>263</b>	<b>272</b>
<b>Total Employees</b>	<b>587</b>	<b>605</b>	<b>626</b>
<b>Employees by Funding Source</b>			
City - General Fund	511	528	549
City - Sewer Fund	32	33	33
City - Solid Waste Management Fund	40	40	40
City - Public Park and Recreation Board	4	4	4
<b>Total City Employees</b>	<b>587</b>	<b>605</b>	<b>626</b>
Water Works Board <sup>5</sup>	40	40	40
<b>Total Employees</b>	<b>627</b>	<b>645</b>	<b>666</b>

<sup>1</sup> 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 SWMF.

<sup>2</sup> Programs includes Tennis Center positions funded through the Public Park and Recreation Board.

<sup>3</sup> Athletics and Cultural Arts Divisions were created with the Parks and Recreation re-organization for fiscal 2025.

<sup>4</sup> Administration, Line Locating, and Watershed Maintenance Divisions are jointly funded by the Sewer Fund and Water Works Board.

<sup>5</sup> Water Works Board Employees.

# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



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# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



City of Auburn

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### **Special Activities of the General Fund**

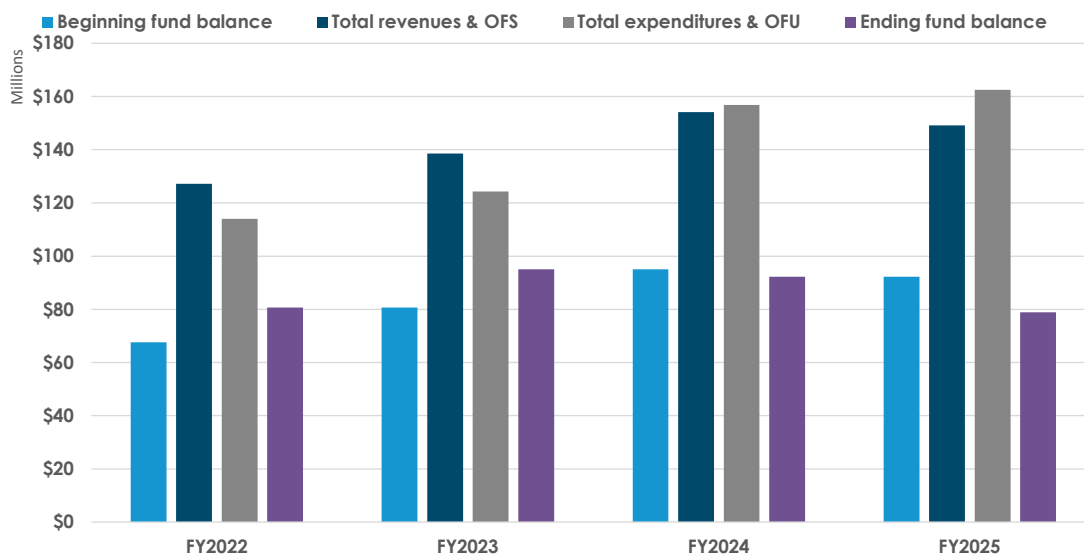
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# GENERAL FUND

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



# GENERAL FUND

## HISTORY OF CHANGES IN FUND BALANCE

### FISCAL YEARS 2019-2023

	Audited Actual					Increase (Decrease) FY23 > FY19			Inc (Dec) FY23 > FY22	
	FY2019 \$	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	Amount \$	As % %	Avg % Change	Amount \$	As % %
<b>Revenues</b>										
Sales taxes	43,804,081	43,838,542	50,902,320	58,557,684	61,290,146	17,486,065	39.9%	8.0%	2,732,462	4.7%
Occupation license fees	13,286,009	13,829,887	14,345,722	16,386,691	17,779,298	4,493,289	33.8%	6.8%	1,392,607	8.5%
Business license fees	13,033,658	13,286,460	12,789,880	14,230,526	15,764,558	2,730,900	21.0%	4.2%	1,534,032	10.8%
Property taxes	6,231,852	6,946,386	7,375,310	7,825,496	8,901,489	2,669,637	42.8%	8.6%	1,075,993	13.7%
Court and parking fees	1,200,894	951,682	1,281,493	872,762	796,587	(404,307)	-33.7%	-6.7%	(76,176)	-8.7%
Construction permits	1,590,622	2,014,049	1,920,048	1,826,812	1,632,379	41,757	2.6%	0.5%	(194,432)	-10.6%
E-911 fees	755,495	782,026	748,273	808,934	836,199	80,704	10.7%	2.1%	27,265	3.4%
Rental and leasing tax	856,729	985,837	962,586	975,890	867,514	10,785	1.3%	0.3%	(108,376)	-11.1%
Public safety charges	5,541,872	5,648,437	5,688,137	6,528,576	6,513,400	971,529	17.5%	3.5%	(15,176)	-0.2%
Interest <sup>1</sup>	1,065,615	882,429	338,449	(1,529,786)	2,237,617	1,172,002	110.0%	22.0%	3,767,403	-246.3%
Lodging taxes	2,581,724	1,900,502	2,409,917	3,692,170	4,211,007	1,629,283	63.1%	12.6%	518,837	14.1%
State shared taxes	2,488,875	3,571,795	5,136,892	6,846,048	7,843,111	5,354,237	215.1%	43.0%	997,064	14.6%
Corrections "fund" fees	178,538	156,172	191,299	154,347	166,826	(11,711)	-6.6%	-1.3%	12,479	8.1%
Contributions from the public	523,701	402,491	444,050	358,587	72,618	(451,083)	-86.1%	-17.2%	(285,969)	-79.7%
Other revenues	3,603,081	3,486,081	4,454,343	4,578,579	6,605,937	3,002,856	83.3%	16.7%	2,027,359	44.3%
<b>Total revenues</b>	<b>96,742,745</b>	<b>98,682,777</b>	<b>108,988,718</b>	<b>122,113,315</b>	<b>135,518,687</b>	<b>38,775,942</b>	<b>40.1%</b>	<b>8.0%</b>	<b>13,405,372</b>	<b>11.0%</b>
Other financing sources (OFS)										
Proceeds of debt for leases <sup>2</sup>	-	-	-	289,279	30,301	30,301	n/a	n/a	(258,978)	-89.5%
Proceeds of debt subscriptions <sup>2</sup>	-	-	-	-	2,142,715	2,142,715	n/a	n/a	2,142,715	n/a
Transfers in from other funds	381,244	1,027,877	639,250	4,784,379	850,547	469,303	123.1%	24.6%	(3,933,831)	-82.2%
<b>Total OFS</b>	<b>381,244</b>	<b>1,027,877</b>	<b>639,250</b>	<b>5,073,658</b>	<b>3,023,564</b>	<b>2,642,320</b>	<b>693.1%</b>	<b>138.6%</b>	<b>(2,050,094)</b>	<b>-40.4%</b>
<b>Total revenues &amp; OFS</b>	<b>97,123,989</b>	<b>99,710,653</b>	<b>109,627,968</b>	<b>127,186,973</b>	<b>138,542,251</b>	<b>41,418,262</b>	<b>42.6%</b>	<b>8.5%</b>	<b>11,355,278</b>	<b>8.9%</b>
<b>Expenditures</b>										
Departmental										
Personal services	38,477,049	40,086,449	42,553,782	45,878,773	49,732,267	11,255,218	29.3%	5.9%	3,853,494	8.4%
Contractual services	5,931,842	5,878,687	6,711,082	7,599,788	8,491,061	2,559,218	43.1%	8.6%	891,273	11.7%
Commodities	5,168,450	4,123,567	4,360,331	5,124,728	5,950,901	782,451	15.1%	3.0%	826,173	16.1%
Capital outlay	2,621,436	2,606,422	2,901,520	1,992,988	2,583,866	(37,570)	-1.4%	-0.3%	590,878	29.6%
Projects	-	78,686	30,713	75,204	17,523	17,523	n/a	n/a	(57,681)	-76.7%
Agency support	267,457	279,372	212,261	174,345	204,527	(62,929)	-23.5%	-4.7%	30,182	17.3%
<b>Total departmental expenditures</b>	<b>52,466,234</b>	<b>53,053,182</b>	<b>56,769,689</b>	<b>60,845,826</b>	<b>66,980,145</b>	<b>14,513,910</b>	<b>27.7%</b>	<b>5.5%</b>	<b>6,134,319</b>	<b>10.1%</b>
Non-departmental										
Personal services	364,061	356,594	484,291	294,420	766,404	402,343	110.5%	22.1%	471,984	160.3%
Contractual services	3,740,824	3,894,280	4,834,827	4,842,974	5,274,908	1,534,084	41.0%	8.2%	431,934	8.9%
Commodities	70,918	87,641	140,864	85,641	131,644	60,727	85.6%	17.1%	46,004	53.7%
Capital outlay	48,893	37,635	1,879,575	298,601	2,410,925	2,362,032	4831.0%	966.2%	2,112,323	707.4%
Projects	10,924,849	8,596,760	14,775,616	17,290,362	11,161,894	237,045	2.2%	0.4%	(6,128,468)	-35.4%
Debt service	6,794,373	6,471,795	7,099,931	5,366,674	8,601,438	1,807,065	26.6%	5.3%	3,234,764	60.3%
Outside agencies	1,777,751	1,628,635	1,073,620	1,510,752	3,145,290	1,367,540	76.9%	15.4%	1,634,538	108.2%
<b>Total non-departmental expenditures</b>	<b>23,721,668</b>	<b>21,073,339</b>	<b>30,288,725</b>	<b>29,689,424</b>	<b>31,492,503</b>	<b>7,770,835</b>	<b>32.8%</b>	<b>6.6%</b>	<b>1,803,078</b>	<b>6.1%</b>
<b>Total expenditures</b>	<b>76,187,902</b>	<b>74,126,521</b>	<b>87,058,413</b>	<b>90,535,250</b>	<b>98,472,647</b>	<b>22,284,746</b>	<b>29.2%</b>	<b>5.8%</b>	<b>7,937,397</b>	<b>8.8%</b>
<b>Other financing uses (OFU)</b>										
Transfers to component units										
Board of Education	12,997,953	13,308,711	14,410,442	18,619,284	18,263,334	5,265,381	40.5%	8.1%	(355,950)	-1.9%
Industrial Development Board	1,035,000	905,000	1,000,000	1,025,000	3,494,499	2,459,499	237.6%	47.5%	2,469,499	240.9%
Public Park and Rec Board	337,619	251,867	268,538	323,645	518,283	180,664	53.5%	10.7%	194,637	60.1%
<b>Total transfers to comp units</b>	<b>14,370,572</b>	<b>14,465,577</b>	<b>15,678,980</b>	<b>19,967,929</b>	<b>22,276,116</b>	<b>7,905,544</b>	<b>55.0%</b>	<b>11.0%</b>	<b>2,308,186</b>	<b>11.6%</b>
Transfers to other funds	1,142,938	1,322,548	2,575,274	3,500,000	3,540,000	2,397,062	209.7%	41.9%	40,000	1.1%
<b>Total OFU</b>	<b>15,513,510</b>	<b>15,788,126</b>	<b>18,254,254</b>	<b>23,467,929</b>	<b>25,816,116</b>	<b>10,302,606</b>	<b>66.4%</b>	<b>13.3%</b>	<b>2,348,186</b>	<b>10.0%</b>
<b>Total expenditures &amp; OFU</b>	<b>91,701,411</b>	<b>89,914,647</b>	<b>105,312,667</b>	<b>114,003,180</b>	<b>124,288,763</b>	<b>32,587,352</b>	<b>35.5%</b>	<b>7.1%</b>	<b>10,285,583</b>	<b>9.0%</b>
<b>Excess (deficit) of revs/OFS &gt; exps/OFU</b>	<b>5,422,577</b>	<b>9,796,007</b>	<b>4,315,301</b>	<b>13,183,793</b>	<b>14,253,487</b>	<b>8,830,910</b>	<b>162.9%</b>	<b>32.6%</b>	<b>1,069,695</b>	<b>8.1%</b>

1 Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

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



# GENERAL FUND

## PROJECTED CHANGES IN FUND BALANCE

### FISCAL YEARS 2023-2030

	FY2023	Adjusted Budget	Actuals Jun 30	As % of Budget	Budget	Projected				
	\$	\$	FY2024	%	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Sales taxes	61,290,146	65,100,000	49,389,403	75.9%	68,360,000	71,778,000	75,366,900	79,135,245	83,092,007	87,246,608
Occupation license fees	17,779,298	18,490,470	14,164,021	76.6%	19,306,000	20,271,300	21,284,865	22,349,108	23,466,564	24,639,892
Business license fees	15,764,558	16,771,765	16,121,047	96.1%	17,503,300	18,378,465	19,297,388	20,262,258	21,275,371	22,339,139
Property taxes	8,901,489	9,750,000	9,460,819	97.0%	10,193,000	10,702,650	11,237,783	11,799,672	12,389,655	13,009,138
Court and parking fees	796,587	1,031,500	823,646	79.8%	1,030,000	1,081,500	1,135,575	1,192,354	1,251,971	1,314,570
Construction permits	1,632,379	1,732,000	1,578,735	91.2%	1,500,000	1,575,000	1,653,750	1,736,438	1,823,259	1,914,422
E-911 fees	836,199	750,000	743,642	99.2%	750,000	787,500	826,875	868,219	911,630	957,211
Rentral and leasing tax	867,514	990,000	744,341	75.2%	990,000	1,039,500	1,091,475	1,146,049	1,203,351	1,263,519
Public safety charges	6,513,400	6,924,976	5,074,857	73.3%	7,212,725	7,573,361	7,952,029	8,349,631	8,767,112	9,205,468
Interest	2,237,617	2,117,136	1,972,217	93.2%	1,794,136	1,883,843	1,978,035	2,076,937	2,180,784	2,289,823
Lodging taxes	4,211,007	4,600,000	3,420,365	74.4%	4,800,000	5,040,000	5,292,000	5,556,600	5,834,430	6,126,152
State shared taxes	7,843,111	8,246,128	6,117,520	74.2%	8,344,500	8,761,725	9,199,811	9,659,802	10,142,792	10,649,931
Corrections "fund" fees	166,826	170,000	128,799	75.8%	170,000	178,500	187,425	196,796	206,636	216,968
Contributions from the public	72,618	39,765	52,758	132.7%	13,750	14,438	15,159	15,917	16,713	17,549
Other revenues	6,605,937	6,249,217	4,561,158	73.0%	5,875,871	5,592,165	5,871,773	6,165,361	6,473,629	6,797,311
<b>Total revenues</b>	<b>135,518,687</b>	<b>142,962,957</b>	<b>114,353,330</b>	<b>80.0%</b>	<b>147,843,282</b>	<b>154,657,946</b>	<b>162,390,844</b>	<b>170,510,386</b>	<b>179,035,905</b>	<b>187,987,700</b>
<b>Other financing sources (OFS)</b>										
Proceeds of debt for leases	30,301	45,000	-	0.0%	45,000	45,000	45,000	45,000	45,000	45,000
Proceeds of debt subscriptions	2,142,715	200,000	-	0.0%	350,000	350,000	350,000	350,000	350,000	350,000
Transfers in from other funds	850,547	10,908,750	644,438	5.9%	965,750	965,750	965,750	965,750	965,750	965,750
<b>Total OFS</b>	<b>3,023,564</b>	<b>11,153,750</b>	<b>644,438</b>	<b>5.8%</b>	<b>1,360,750</b>	<b>1,360,750</b>	<b>1,360,750</b>	<b>1,360,750</b>	<b>1,360,750</b>	<b>1,360,750</b>
<b>Total revenues &amp; OFS</b>	<b>138,542,251</b>	<b>154,116,707</b>	<b>114,997,767</b>	<b>74.6%</b>	<b>149,204,032</b>	<b>156,018,696</b>	<b>163,751,594</b>	<b>171,871,136</b>	<b>180,396,655</b>	<b>189,348,450</b>
<b>Expenditures</b>										
<b>Departmental</b>										
Personal services	49,732,267	57,300,652	39,802,173	69.5%	63,029,406	66,198,727	69,508,663	73,184,096	76,843,301	80,685,466
Contractual services	8,491,061	11,028,860	5,913,783	53.6%	13,485,239	14,159,501	14,867,476	15,635,850	16,417,643	17,238,525
Commodities	5,950,901	6,757,639	4,066,095	60.2%	7,966,464	8,364,787	8,783,027	9,247,178	9,709,537	10,195,014
Capital outlay	2,583,866	6,239,006	3,000,322	48.1%	4,688,757	5,205,000	3,605,000	3,605,000	3,605,000	3,605,000
Projects	17,523	65,000	45,869	70.6%	67,000	50,000	50,000	50,000	50,000	50,000
Agency support	204,527	220,331	145,045	65.8%	244,473	256,697	269,531	283,008	297,158	312,016
<b>Total departmental expenditures</b>	<b>66,980,145</b>	<b>81,611,488</b>	<b>52,973,287</b>	<b>64.9%</b>	<b>89,481,340</b>	<b>94,234,712</b>	<b>97,083,697</b>	<b>102,005,132</b>	<b>106,922,639</b>	<b>112,086,021</b>
<b>Non-departmental</b>										
Personal services	766,404	115,000	32,113	27.9%	115,000	120,750	126,788	133,127	139,783	146,772
Contractual services	5,274,908	6,196,956	3,564,080	57.5%	6,762,790	6,922,430	7,268,551	7,631,979	8,013,577	8,414,256
Commodities	131,644	70,000	53,503	76.4%	52,000	54,600	57,330	60,197	63,206	66,367
Capital outlay	2,410,925	3,745,000	-	0.0%	395,000	395,000	395,000	395,000	395,000	395,000
Projects	11,161,894	25,706,082	15,871,030	61.7%	25,673,362	30,410,567	19,185,800	22,108,630	13,126,500	12,245,500
Debt service	8,601,438	8,427,938	4,507,784	53.5%	9,559,829	11,246,603	15,071,233	16,831,785	16,829,900	16,829,001
Outside agencies	3,145,290	2,130,493	1,584,848	74.4%	2,042,843	2,042,843	2,042,843	2,042,843	2,042,843	2,042,843
<b>Total non-departmental expenditures</b>	<b>31,492,503</b>	<b>46,391,469</b>	<b>25,613,358</b>	<b>55.2%</b>	<b>44,600,824</b>	<b>51,192,793</b>	<b>44,147,544</b>	<b>49,203,560</b>	<b>40,610,810</b>	<b>40,139,739</b>
<b>Total expenditures</b>	<b>98,472,647</b>	<b>128,002,957</b>	<b>78,586,645</b>	<b>61.4%</b>	<b>134,082,163</b>	<b>145,427,504</b>	<b>141,231,242</b>	<b>151,208,692</b>	<b>147,533,449</b>	<b>152,225,760</b>
<b>Other financing uses (OFU)</b>										
<b>Transfers to component units</b>										
Board of Education	18,263,334	20,343,751	15,953,606	78.4%	21,362,500	21,789,750	22,225,545	22,670,056	23,123,457	23,585,926
Industrial Development Board	3,494,499	3,875,000	3,733,750	96.4%	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000
Public Park and Rec Board	518,283	411,279	189,184	46.0%	442,745	442,745	442,745	442,745	442,745	442,745
<b>Total transfers to comp units</b>	<b>22,276,116</b>	<b>24,630,030</b>	<b>19,876,540</b>	<b>80.7%</b>	<b>22,930,245</b>	<b>23,357,495</b>	<b>23,793,290</b>	<b>24,237,801</b>	<b>24,691,202</b>	<b>25,153,671</b>
Transfers to other funds	3,540,000	4,210,000	3,572,500	84.9%	5,550,000	3,550,000	3,550,000	3,550,000	3,550,000	3,550,000
<b>Total OFU</b>	<b>25,816,116</b>	<b>28,840,030</b>	<b>23,449,040</b>	<b>81.3%</b>	<b>28,480,245</b>	<b>26,907,495</b>	<b>27,343,290</b>	<b>27,787,801</b>	<b>28,241,202</b>	<b>28,703,671</b>
<b>Total expenditures &amp; OFU</b>	<b>124,288,763</b>	<b>156,842,987</b>	<b>102,035,684</b>	<b>65.1%</b>	<b>162,562,408</b>	<b>172,334,999</b>	<b>168,574,532</b>	<b>178,996,493</b>	<b>175,774,651</b>	<b>180,929,431</b>
<b>Excess (deficit) of revs/OFS &gt; exps/OFU</b>	<b>14,253,487</b>	<b>(2,726,279)</b>			<b>(13,358,376)</b>	<b>(16,316,303)</b>	<b>(4,822,938)</b>	<b>(7,125,357)</b>	<b>4,622,004</b>	<b>8,419,019</b>
Beginning fund balance	80,745,891	94,999,379			92,273,099	78,914,723	62,598,420	57,775,482	50,650,124	55,272,128
Ending fund balance	94,999,379	92,273,099			78,914,723	62,598,420	57,775,482	50,650,124	55,272,128	63,691,147



City of Auburn

# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## BUDGET DETAIL

### ***General Fund Revenues***

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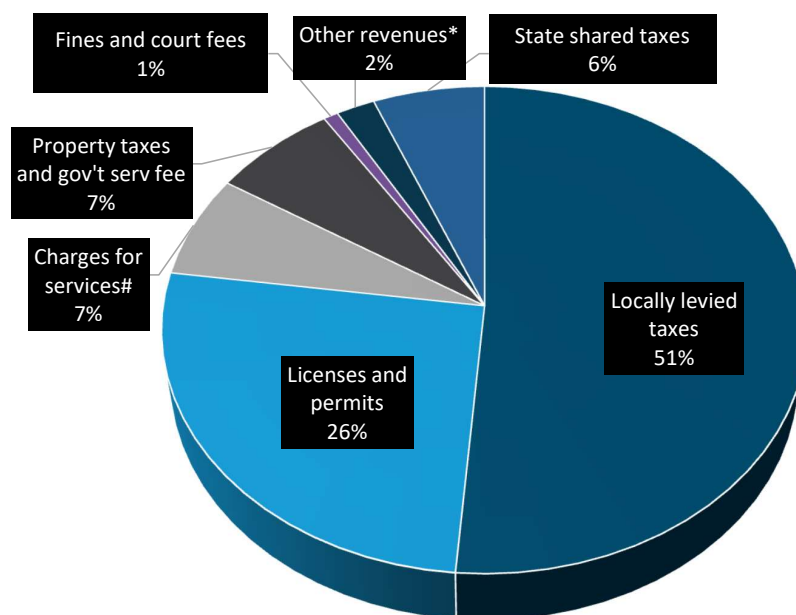
City of Auburn

# GENERAL FUND REVENUES

## TRENDS IN TOTAL REVENUE AND OTHER FINANCING SOURCES

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Revenues</b>				
Locally levied taxes	64,545,733	67,769,311	72,336,500	75,850,900
Licenses and permits	32,444,028	35,176,235	36,994,235	38,309,300
Charges for services <sup>#</sup>	9,119,359	9,310,942	9,662,387	10,046,696
Property taxes and gov't serv fee	7,825,496	8,901,489	9,750,000	10,193,000
Fines and court fees	1,027,110	963,413	1,201,500	1,200,000
Other revenues <sup>*</sup>	(503,393)	4,717,986	4,022,207	3,148,886
State shared taxes	7,654,982	8,679,310	8,996,128	9,094,500
<b>Total revenues</b>	<b>122,113,315</b>	<b>135,518,687</b>	<b>142,962,957</b>	<b>147,843,282</b>
<b>Other financing sources (OFS)</b>				
Proceeds of debt for leases <sup>^</sup>	289,279	30,301	45,000	45,000
Proceeds of debt subscriptions <sup>^</sup>	-	2,142,715	200,000	350,000
Transfers in from other funds	4,784,379	850,547	10,908,750	965,750
<b>Total revenues and OFS</b>	<b>127,186,973</b>	<b>138,542,251</b>	<b>154,116,707</b>	<b>149,204,032</b>

## FISCAL YEAR 2025



<sup>#</sup> Includes Auburn University Public Safety contract.

<sup>\*</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

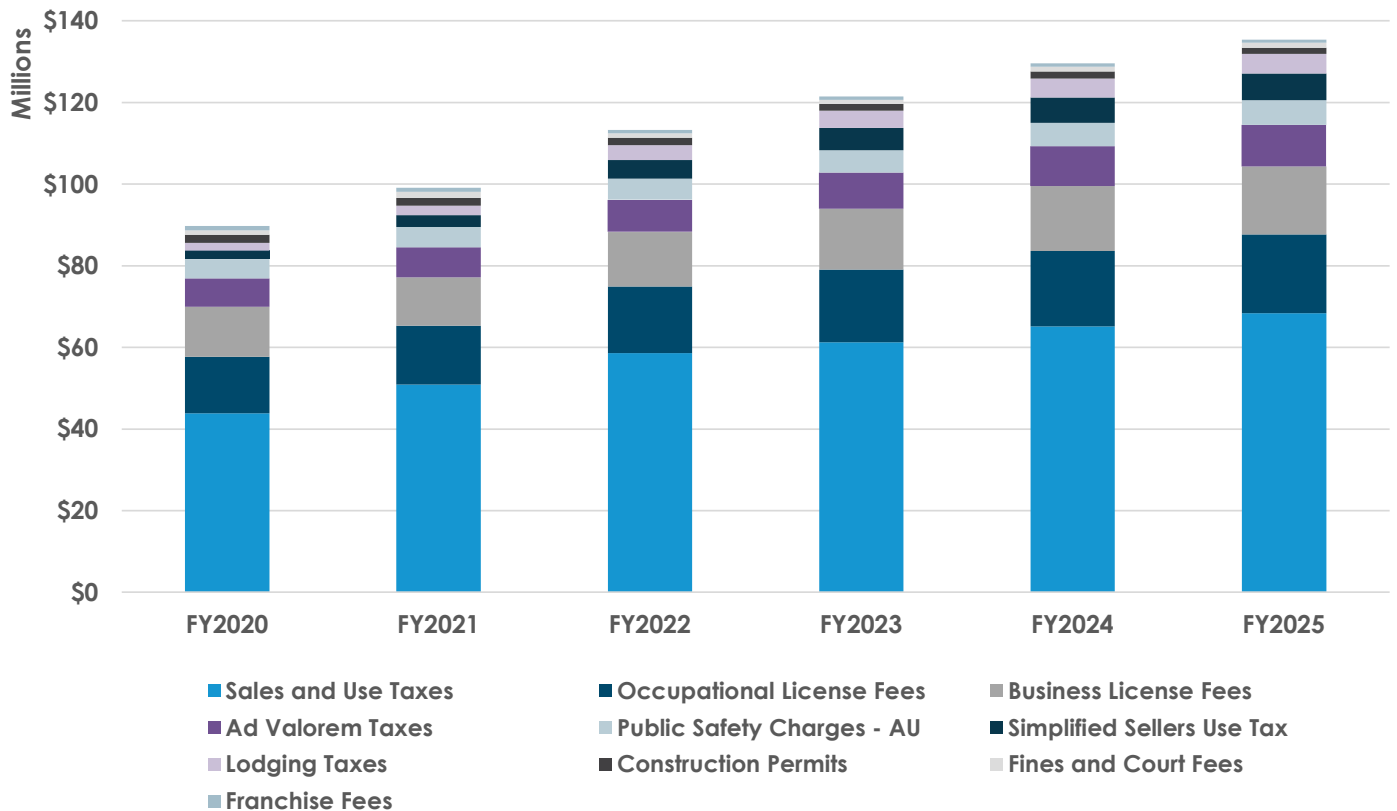
<sup>^</sup> The City implemented Governmental Accounting Standards Board Statement 87, Leases, in fiscal 2022. The City implemented Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements, in fiscal 2023.



# GENERAL FUND REVENUES

## TRENDS IN TOP TEN REVENUE SOURCES - GRAPHICAL ANALYSIS

Revenue Sources	Audited Actual				Adjusted Budget	Budget
	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	FY2024 \$	FY2025 \$
1 Sales and Use Taxes	43,838,542	50,902,320	58,557,684	61,290,146	65,100,000	68,360,000
2 Occupational License Fees	13,829,887	14,345,722	16,386,691	17,779,298	18,490,470	19,306,000
3 Business License Fees	12,280,732	11,883,685	13,370,571	14,880,339	15,951,465	16,683,000
4 Ad Valorem Taxes	6,946,386	7,375,310	7,825,496	8,901,489	9,750,000	10,193,000
5 Simplified Sellers Use Tax	2,051,451	2,849,167	4,513,665	5,460,904	6,230,000	6,541,500
6 Public Safety Charges - AU	4,744,546	4,971,364	5,219,933	5,480,929	5,754,976	6,042,725
7 Lodging Taxes	1,900,502	2,409,917	3,692,170	4,211,007	4,600,000	4,800,000
8 Construction Permits	2,014,049	1,920,048	1,826,812	1,632,379	1,732,000	1,500,000
9 Fines and Court Fees	1,107,853	1,472,792	1,027,110	963,413	1,201,500	1,200,000
10 Franchise Fees	1,005,728	906,195	859,955	884,219	820,300	820,300
<b>Total - top ten revenues</b>	<b>89,719,677</b>	<b>99,036,520</b>	<b>113,280,086</b>	<b>121,484,122</b>	<b>129,630,711</b>	<b>135,446,525</b>



# GENERAL FUND REVENUES

## TRENDS IN TOP TEN REVENUE SOURCES - VARIANCE ANALYSIS

Revenue Sources	Audited Actual				Adjusted Budget		Budget	
	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	FY2024 \$	inc/dec %	FY2025 \$	inc/dec %
1 Sales and Use Taxes	43,838,542	50,902,320	58,557,684	61,290,146	65,100,000	6.2%	68,360,000	5.0%
2 Occupational License Fees	13,829,887	14,345,722	16,386,691	17,779,298	18,490,470	4.0%	19,306,000	4.4%
3 Business License Fees								
General Business License	7,837,010	7,602,386	8,522,042	9,490,158	10,400,000	9.6%	10,755,000	3.4%
Residential Rental License	2,436,034	2,879,693	3,043,305	3,989,350	4,100,000	2.8%	4,476,000	9.2%
Contractors' Percentage	1,993,647	1,386,653	1,788,848	1,383,832	1,433,000	3.6%	1,433,000	0.0%
Commercial Rental License	14,041	14,953	16,377	16,999	18,465	8.6%	19,000	2.9%
Total Business License Fees	12,280,732	11,883,685	13,370,571	14,880,339	15,951,465	7.2%	16,683,000	4.6%
4 Ad Valorem Taxes	6,946,386	7,375,310	7,825,496	8,901,489	9,750,000	9.5%	10,193,000	4.5%
5 Simplified Sellers Use Tax	2,051,451	2,849,167	4,513,665	5,460,904	6,230,000	14.1%	6,541,500	5.0%
6 Public Safety Charges - AU	4,744,546	4,971,364	5,219,933	5,480,929	5,754,976	5.0%	6,042,725	5.0%
7 Lodging Taxes	1,900,502	2,409,917	3,692,170	4,211,007	4,600,000	9.2%	4,800,000	4.3%
8 Construction Permits	2,014,049	1,920,048	1,826,812	1,632,379	1,732,000	6.1%	1,500,000	-13.4%
9 Fines and Court Fees	1,107,853	1,472,792	1,027,110	963,413	1,201,500	24.7%	1,200,000	-0.1%
10 Franchise Fees	1,005,728	906,195	859,955	884,219	820,300	-7.2%	820,300	0.0%
<b>Total - top ten revenues</b>	<b>89,719,677</b>	<b>99,036,520</b>	<b>113,280,086</b>	<b>121,484,122</b>	<b>129,630,711</b>	<b>6.7%</b>	<b>135,446,525</b>	<b>4.5%</b>
<b>Total revenues &amp; OFS</b>	<b>99,710,653</b>	<b>109,627,968</b>	<b>127,186,973</b>	<b>138,542,251</b>	<b>154,116,707</b>	<b>11.2%</b>	<b>149,204,032</b>	<b>-3.2%</b>
Top ten as % of total	90.0%	90.3%	89.1%	87.7%	84.1%		90.8%	

## DESCRIPTION OF TOP TEN REVENUE SOURCES

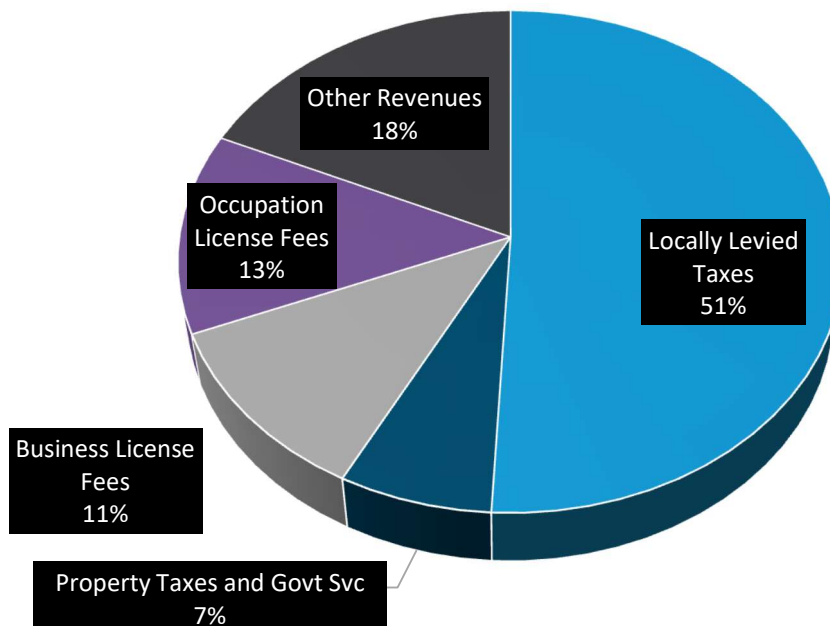
1. Total sales tax within the City is 9%, comprised of 4% State, 1% County and 4% City.
2. The City levies a 1% occupation license fee on all persons employed within the City.
3. All business entities conducting business within the City are required to obtain a business license prior to beginning operations. 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. 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.
6. 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.
7. Total lodging tax within the City is 13%, comprised of 4% State, 2% County and 7% City.
8. Construction 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

**FY2025**

<b>Budgeted Revenues</b>	<b>\$</b>	<b>% of total</b>
Sales and use tax	68,360,000	45.8%
Other locally levied taxes	7,490,900	5.0%
Total locally levied taxes	75,850,900	50.8%
Property taxes and government services fees	10,193,000	6.8%
State shared taxes	9,094,500	6.1%
Total taxes	95,138,400	63.8%
Business license fees	16,683,000	11.2%
Occupation license fees	19,306,000	12.9%
Other licenses and permits	2,320,300	1.6%
Total licenses and permits	38,309,300	25.7%
Fines and court fees	1,200,000	0.8%
Public safety charges	7,212,725	4.8%
Other charges for services	2,833,971	1.9%
Investment income	1,794,136	1.2%
Other miscellaneous revenue	1,354,750	0.9%
<b>Total budgeted revenues</b>	<b>147,843,282</b>	<b>99.1%</b>
<b>Other financing sources (OFS)</b>		
Proceeds of debt for leases	45,000	0.0%
Proceeds of debt subscriptions	350,000	0.2%
Transfers in from other funds	965,750	0.6%
<b>Total budgeted OFS</b>	<b>1,360,750</b>	<b>0.9%</b>
<b>Total budgeted revenues &amp; OFS</b>	<b>149,204,032</b>	<b>100.0%</b>



# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## BUDGET DETAIL

### *General Fund Expenditures*

Expenditures by Business Service Unit, Department, Division and Category .....	81
Comparative Expenditures by Business Service Unit, Department and Division Fiscal Years 2024 and 2025.....	83
Trends in Expenditures by Business Service Unit, Department and Division Fiscal Years 2021-2025.....	84



City of Auburn



# GENERAL FUND EXPENDITURES

## EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2025

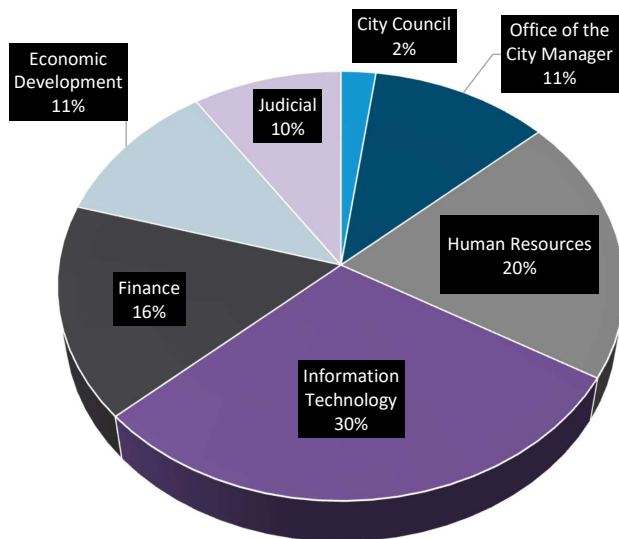
Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	\$	\$	\$	\$	\$	\$
<b>Administrative Services</b>						
City Council	110,459	157,180	30,000	-	-	297,639
Office of the City Manager	1,370,301	130,000	31,200	-	-	1,531,501
Human Resources						
Human Resources	872,754	536,830	20,000	-	-	1,429,584
Risk Management	-	1,300,993	-	-	-	1,300,993
Information Technology						
Information Technology	1,078,775	119,301	1,084,446	720,000	-	3,002,522
GIS	746,600	97,390	240,410	-	-	1,084,400
Finance	1,874,804	202,800	120,850	-	-	2,198,454
Economic Development	1,441,972	55,250	16,500	-	-	1,513,722
Judicial	902,494	309,900	66,150	-	-	1,278,544
<b>Total Administrative Services</b>	<b>8,398,159</b>	<b>2,909,644</b>	<b>1,609,556</b>	<b>720,000</b>	<b>-</b>	<b>13,637,359</b>
<b>Development Services</b>						
Administration	401,818	36,400	15,750	-	-	453,968
Planning Services	827,795	439,000	37,250	-	4,000	1,308,045
Inspection Services	1,697,065	137,250	101,700	40,000	-	1,976,015
Community Services	492,893	237,616	95,230	-	-	825,739
Engineering Services	3,146,029	374,000	338,375	118,990	-	3,977,394
<b>Total Development Services</b>	<b>6,565,600</b>	<b>1,224,266</b>	<b>588,305</b>	<b>158,990</b>	<b>4,000</b>	<b>8,541,161</b>
<b>Public Services</b>						
Administration	243,590	8,200	5,000	-	-	256,790
Public Works						
Administration	533,639	204,300	24,950	-	-	762,889
Right of Way	1,247,622	67,000	194,650	435,000	-	1,944,272
Facilities Maintenance	369,539	1,170,500	257,000	-	-	1,797,039
Construction	797,785	109,750	163,925	470,000	-	1,541,460
Maintenance	796,087	116,000	162,425	205,000	-	1,279,512
Landscape and Sustainability	764,526	634,000	132,900	421,500	-	1,952,926
Environmental Services						
Administration	116,319	122,675	71,360	-	-	310,354
Animal Control	294,298	24,000	24,650	-	240,473	583,421
Fleet Services	1,232,149	358,179	233,825	-	-	1,824,153
Library	2,267,211	413,965	820,675	-	-	3,501,851
Parks and Recreation						
Administration	700,079	990,633	614,333	-	-	2,305,045
Programs	2,221,786	604,231	274,204	12,599	-	3,112,820
Parks and Facilities	3,426,204	633,726	705,928	765,000	-	5,530,858
Athletics <sup>1</sup>	756,328	78,384	84,294	-	-	919,005
Cultural Arts <sup>1</sup>	330,765	28,634	94,626	-	-	454,024
<b>Total Public Services</b>	<b>16,097,926</b>	<b>5,564,177</b>	<b>3,864,744</b>	<b>2,309,099</b>	<b>240,473</b>	<b>28,076,419</b>
<b>Public Safety Services</b>						
Public Safety						
Administration	717,483	2,229,029	109,375	-	-	3,055,887
Emergency Mgmt/Comm	1,681,256	263,009	82,664	65,000	-	2,091,929
Police	18,794,823	1,035,947	1,092,112	1,226,668	17,000	22,166,550
Fire	10,774,160	259,167	619,708	259,000	-	11,912,035
<b>Total Public Safety Services</b>	<b>31,967,722</b>	<b>3,787,152</b>	<b>1,903,859</b>	<b>1,567,668</b>	<b>-</b>	<b>39,226,401</b>
<b>Total Departmental</b>	<b>63,029,406</b>	<b>13,485,239</b>	<b>7,966,464</b>	<b>4,755,757</b>	<b>244,473</b>	<b>89,481,340</b>
<b>Non-departmental</b>						
General Operations	115,000	6,762,790	52,000	395,000	-	7,324,790
Project Operations	-	-	-	20,669,966	-	20,669,966
Parks & Rec. Project Operations	-	-	-	4,258,396	-	4,258,396
Public Works Project Operations	-	-	-	745,000	-	745,000
Outside Agencies Funding	-	-	-	-	2,042,843	2,042,843
Transfers to Component Units	-	-	-	-	22,930,245	22,930,245
Transfers to Other Funds	-	-	-	-	5,550,000	5,550,000
Debt Service	-	-	-	-	9,559,829	9,559,829
<b>Total Non-departmental</b>	<b>115,000</b>	<b>6,762,790</b>	<b>52,000</b>	<b>26,068,362</b>	<b>40,082,917</b>	<b>73,081,069</b>
<b>Total Expenditures</b>	<b>63,144,406</b>	<b>20,248,029</b>	<b>8,018,464</b>	<b>30,824,119</b>	<b>40,327,390</b>	<b>162,562,408</b>
As a %	38.8%	12.5%	4.9%	19.0%	24.8%	100.0%

<sup>1</sup> Athletics and Cultural Arts Divisions were created with the Parks and Recreation re-organization for fiscal 2025.

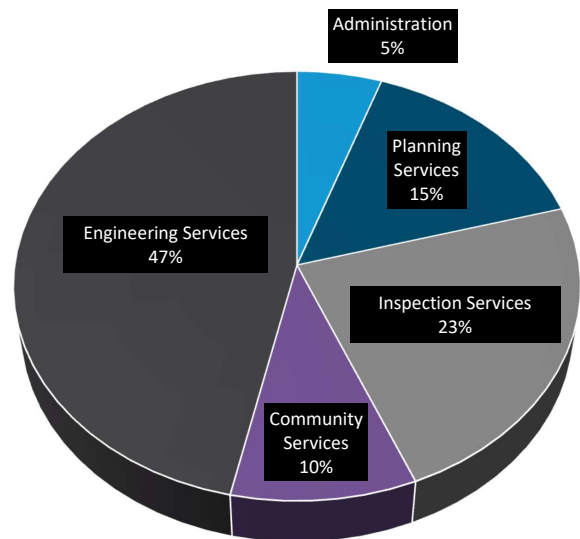
# GENERAL FUND EXPENDITURES

EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2025

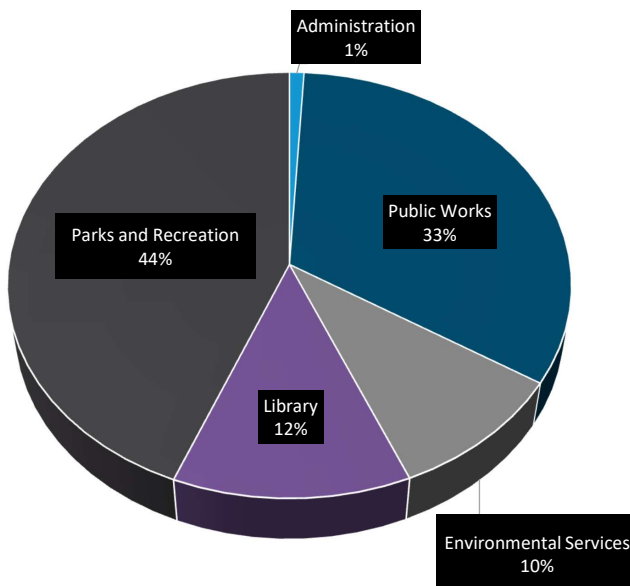
## ADMINISTRATIVE SERVICES



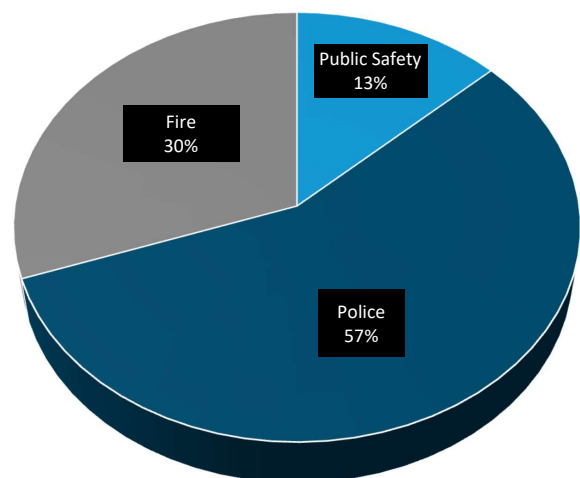
## DEVELOPMENT SERVICES



## PUBLIC SERVICES



## PUBLIC SAFETY SERVICES



# GENERAL FUND EXPENDITURES

## COMPARATIVE EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION - FY2024-FY2025

Business Service Unit Department	FY2024 Adjusted Budget	Budget	FY2025 Increase (Decrease)	
	\$		Amount \$	As a % %
<b>Administrative Services</b>				
City Council	286,759	297,639	10,880	3.8%
Office of the City Manager	1,459,733	1,531,501	71,768	4.9%
Human Resources				
Human Resources	1,245,160	1,429,584	184,424	14.8%
Risk Management	884,479	1,300,993	416,515	47.1%
Information Technology				
Information Technology	2,059,981	3,002,522	942,541	45.8%
GIS	1,014,212	1,084,400	70,188	6.9%
Finance	2,084,628	2,198,454	113,826	5.5%
Economic Development	1,389,312	1,513,722	124,410	9.0%
Judicial	1,048,842	1,278,544	229,702	21.9%
<b>Total Administrative Services</b>	<b>11,473,106</b>	<b>13,637,359</b>	<b>2,164,253</b>	<b>18.9%</b>
<b>Development Services</b>				
Administration	397,319	453,968	56,649	14.3%
Planning Services	1,018,292	1,308,045	289,753	28.5%
Inspection Services	1,759,820	1,976,015	216,195	12.3%
Community Services	780,001	825,739	45,738	5.9%
Engineering Services	3,956,615	3,977,394	20,779	0.5%
<b>Total Development Services</b>	<b>7,912,047</b>	<b>8,541,161</b>	<b>629,114</b>	<b>8.0%</b>
<b>Public Services</b>				
Administration	229,316	256,790	27,474	12.0%
Public Works				
Administration	638,320	762,889	124,569	19.5%
Right of Way	2,407,202	1,944,272	(462,930)	-19.2%
Facilities Maintenance	817,481	1,797,039	979,558	119.8%
Construction	1,243,073	1,541,460	298,387	24.0%
Maintenance	1,118,003	1,279,512	161,509	14.4%
Landscape and Sustainability	1,333,801	1,952,926	619,125	46.4%
Environmental Services				
Administration	353,560	310,354	(43,206)	-12.2%
Animal Control	632,149	583,421	(48,728)	-7.7%
Fleet Services	1,673,247	1,824,153	150,906	9.0%
Library	3,204,159	3,501,851	297,692	9.3%
Parks and Recreation				
Administration	2,021,554	2,305,045	283,491	14.0%
Programs	3,008,259	3,112,820	104,561	3.5%
Parks and Facilities	4,528,145	5,530,858	1,002,713	22.1%
Athletics <sup>1</sup>	-	919,005	919,005	n/a
Cultural Arts <sup>1</sup>	-	454,024	454,024	n/a
<b>Total Public Services</b>	<b>23,208,269</b>	<b>28,076,419</b>	<b>4,868,150</b>	<b>21.0%</b>
<b>Public Safety Services</b>				
Public Safety				
Administration	2,818,493	3,055,887	237,395	8.4%
Emergency Mgmt/Comm	3,004,996	2,091,929	(913,067)	-30.4%
Police	21,610,267	22,166,550	556,283	2.6%
Fire	11,584,309	11,912,035	327,726	2.8%
<b>Total Public Safety Services</b>	<b>39,018,066</b>	<b>39,226,401</b>	<b>208,335</b>	<b>0.5%</b>
<b>Total Departmental</b>	<b>81,611,488</b>	<b>89,481,340</b>	<b>7,869,852</b>	<b>9.6%</b>
<b>Non-departmental</b>				
General Operations	10,022,120	7,324,790	(2,697,330)	-26.9%
Project Operations	17,552,330	20,669,966	3,117,636	17.8%
Parks & Rec. Project Operations	7,243,588	4,258,396	(2,985,192)	-41.2%
Public Works Project Operations	1,015,000	745,000	(270,000)	-26.6%
Outside Agencies Funding	2,130,493	2,042,843	(87,650)	-4.1%
Transfers to Component Units	24,630,030	22,930,245	(1,699,785)	-6.9%
Transfers to Other Funds	4,210,000	5,550,000	1,340,000	31.8%
Debt Service	8,427,938	9,559,829	1,131,891	13.4%
<b>Total Non-departmental</b>	<b>75,231,499</b>	<b>73,081,069</b>	<b>(2,150,430)</b>	<b>-2.9%</b>
<b>Total Expenditures</b>	<b>156,842,987</b>	<b>162,562,408</b>	<b>5,719,422</b>	<b>3.6%</b>

<sup>1</sup> Athletics and Cultural Arts Divisions were created with the Parks and Recreation re-organization for fiscal 2025.

# GENERAL FUND EXPENDITURES

## TRENDS IN EXPENDITURES BY BUSINESS SERVICE UNIT, DEPARTMENT, AND DIVISION - FY2022-FY2025

Business Service Unit Department	Audited Actual		Adjusted Budget		Budget	
	FY2022	FY2023	FY2024	FY2025		
	\$	%	\$	%	\$	%
<b>Administrative Services</b>						
City Council	252,568	0.2%	267,072	0.2%	286,759	0.2%
Office of the City Manager	1,122,460	1.0%	1,147,305	0.9%	1,459,733	0.9%
Human Resources						
Human Resources	1,149,540	1.0%	1,123,819	0.9%	1,245,160	0.8%
Risk Management	366,550	0.3%	479,466	0.4%	884,479	0.6%
Information Technology						
Information Technology	2,025,582	1.8%	2,032,527	1.6%	2,059,981	1.3%
GIS	784,363	0.7%	835,253	0.7%	1,014,212	0.6%
Finance	1,765,020	1.5%	1,876,827	1.5%	2,084,628	1.3%
Economic Development	1,205,684	1.1%	1,221,535	1.0%	1,389,312	0.9%
Judicial	935,287	0.8%	958,040	0.8%	1,048,842	0.7%
<b>Total Administrative Services</b>	<b>9,607,055</b>	<b>8.4%</b>	<b>9,941,844</b>	<b>8.0%</b>	<b>11,473,106</b>	<b>7.3%</b>
<b>Development Services</b>						
Administration	312,268	0.3%	359,479	0.3%	397,319	0.3%
Planning Services	644,806	0.6%	790,714	0.6%	1,018,292	0.6%
Inspection Services	1,456,027	1.3%	1,570,783	1.3%	1,759,820	1.1%
Community Services	644,289	0.6%	699,942	0.6%	780,001	0.5%
Engineering Services	3,032,150	2.7%	3,761,867	3.0%	3,956,615	2.5%
<b>Total Development Services</b>	<b>6,089,539</b>	<b>5.3%</b>	<b>7,182,785</b>	<b>5.8%</b>	<b>7,912,047</b>	<b>5.0%</b>
<b>Public Services</b>						
Administration	81,847	0.1%	204,859	0.2%	229,316	0.1%
Public Works						
Administration	440,339	0.4%	428,505	0.3%	638,320	0.4%
Right of Way	1,158,800	1.0%	1,389,879	1.1%	2,407,202	1.5%
Facilities Maintenance	449,792	0.4%	565,308	0.5%	817,481	0.5%
Construction	859,592	0.8%	836,370	0.7%	1,243,073	0.8%
Maintenance	701,869	0.6%	910,870	0.7%	1,118,003	0.7%
Landscape and Sustainability	890,093	0.8%	957,962	0.8%	1,333,801	0.9%
Environmental Services						
Administration	239,563	0.2%	273,378	0.2%	353,560	0.2%
Animal Control	393,375	0.3%	464,645	0.4%	632,149	0.4%
Fleet Services	1,274,872	1.1%	1,391,869	1.1%	1,673,247	1.1%
Library	2,640,819	2.3%	2,880,868	2.3%	3,204,159	2.0%
Parks and Recreation						
Administration	1,467,886	1.3%	1,548,823	1.2%	2,021,554	1.3%
Programs	2,244,012	2.0%	2,524,513	2.0%	3,008,259	1.9%
Parks and Facilities	3,352,486	2.9%	3,910,848	3.1%	4,528,145	2.9%
Athletics <sup>1</sup>	-	0.0%	-	0.0%	-	0.0%
Cultural Arts <sup>1</sup>	-	0.0%	-	0.0%	-	0.0%
<b>Total Public Services</b>	<b>16,195,348</b>	<b>14.2%</b>	<b>18,288,696</b>	<b>14.7%</b>	<b>23,208,269</b>	<b>14.8%</b>
<b>Public Safety Services</b>						
Public Safety						
Administration	2,446,687	2.1%	2,408,168	1.9%	2,818,493	1.8%
Emergency Mgmt/Comm	1,660,117	1.5%	1,667,596	1.3%	3,004,996	1.9%
Police	16,474,682	14.5%	18,054,938	14.5%	21,610,267	13.8%
Fire	8,372,398	7.3%	9,436,118	7.6%	11,584,309	7.4%
<b>Total Public Safety Services</b>	<b>28,953,884</b>	<b>25.4%</b>	<b>31,566,819</b>	<b>25.4%</b>	<b>39,018,066</b>	<b>24.9%</b>
<b>Total Departmental</b>	<b>60,845,826</b>	<b>53.4%</b>	<b>66,980,145</b>	<b>53.9%</b>	<b>81,611,488</b>	<b>52.0%</b>
<b>Non-departmental</b>						
General Operations	5,274,651	4.6%	8,553,373	6.9%	10,022,120	6.4%
Project Operations	15,395,801	13.5%	7,450,218	6.0%	17,552,330	11.2%
Parks & Rec. Project Operations	2,082,243	1.8%	3,153,369	2.5%	7,243,588	4.6%
Public Works Project Operations	59,303	0.1%	588,815	0.5%	1,015,000	0.6%
Outside Agencies Funding	1,510,752	1.3%	3,145,290	2.5%	2,130,493	1.4%
Transfers to Component Units	19,967,929	17.5%	22,276,116	17.9%	24,630,030	15.7%
Transfers to Other Funds	3,500,000	3.1%	3,540,000	2.8%	4,210,000	2.7%
Debt Service	5,366,674	4.7%	8,601,438	6.9%	8,427,938	5.4%
<b>Total Non-departmental</b>	<b>53,157,354</b>	<b>46.6%</b>	<b>57,308,619</b>	<b>46.1%</b>	<b>75,231,499</b>	<b>48.0%</b>
<b>Total Expenditures</b>	<b>114,003,180</b>	<b>100.0%</b>	<b>124,288,763</b>	<b>100.0%</b>	<b>156,842,987</b>	<b>100.0%</b>

# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



City of Auburn

## BUDGET DETAIL

### **General Fund - Departmental Expenditures**

*Organization Chart, Mission Statement and Major Functions, Initiatives, Relation to City of Auburn Strategic Goals and Comparative Budget Summaries*

#### General Fund Departments

City Council .....	87
Office of the City Manager.....	89
Human Resources .....	93
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Finance.....	101
Economic Development .....	105
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Planning Services.....	117
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Public Works .....	137
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Library .....	151
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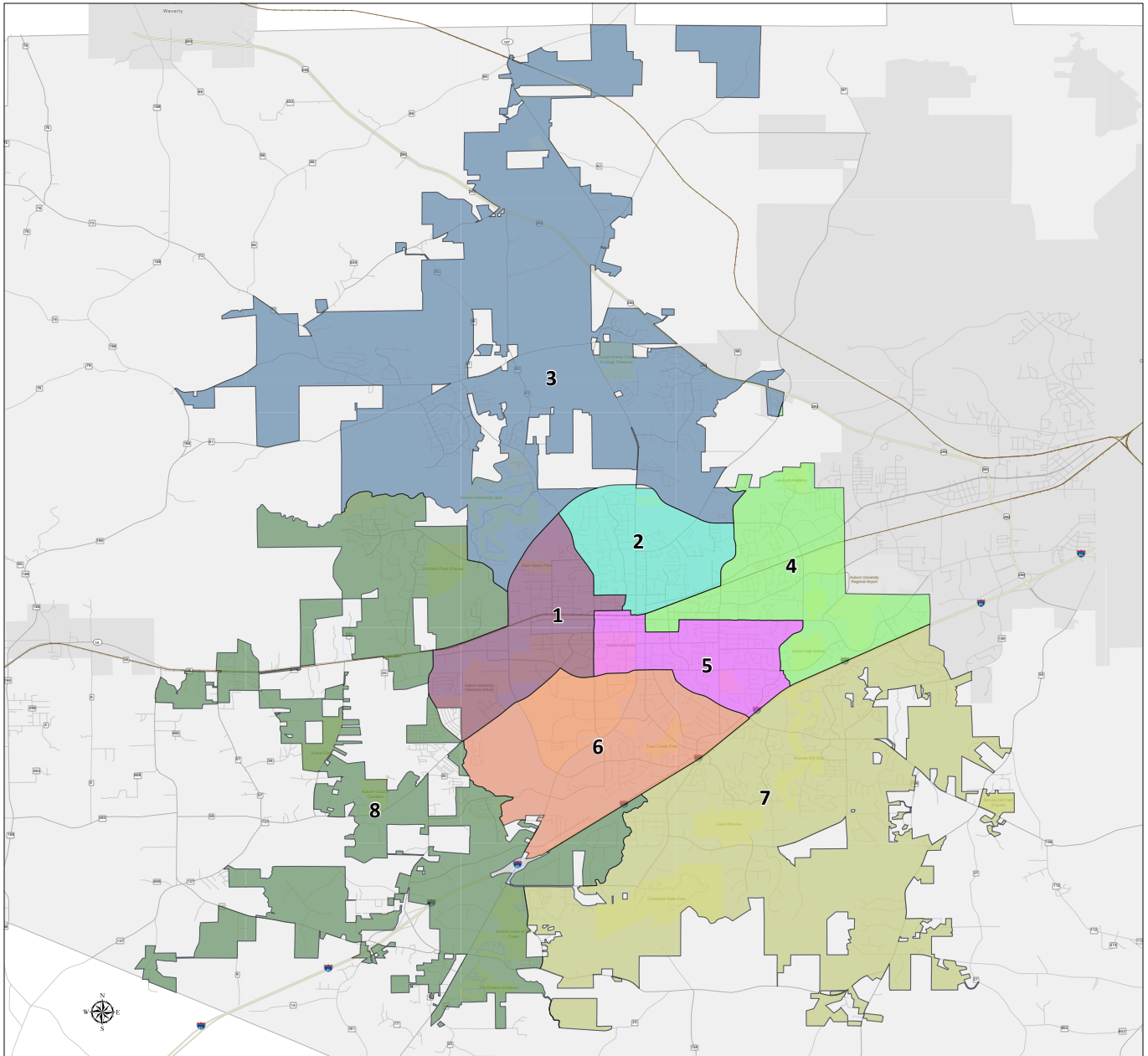
City of Auburn



# CITY COUNCIL



City of Auburn



## MISSION

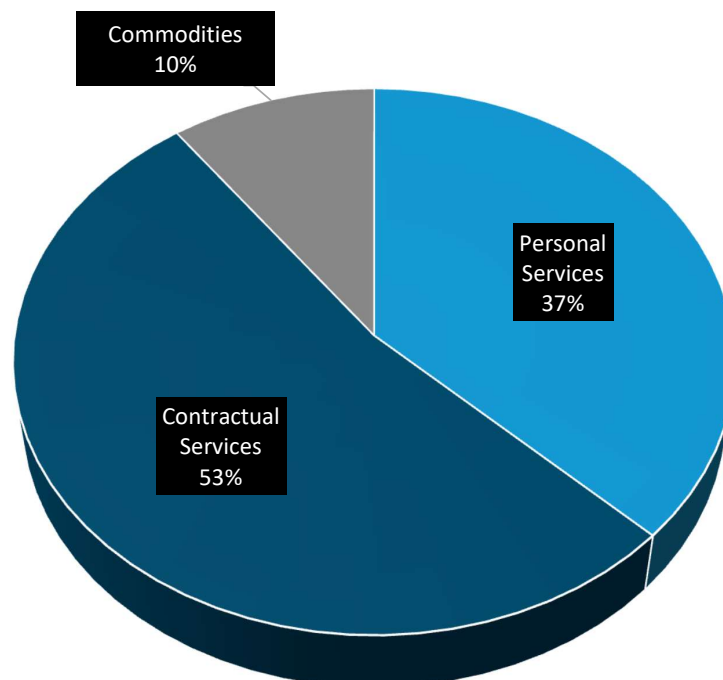
The mission of the City of Auburn is to provide economical delivery of quality services, created and designed in response to the needs of its citizens, rather than by habit or tradition.

# CITY COUNCIL

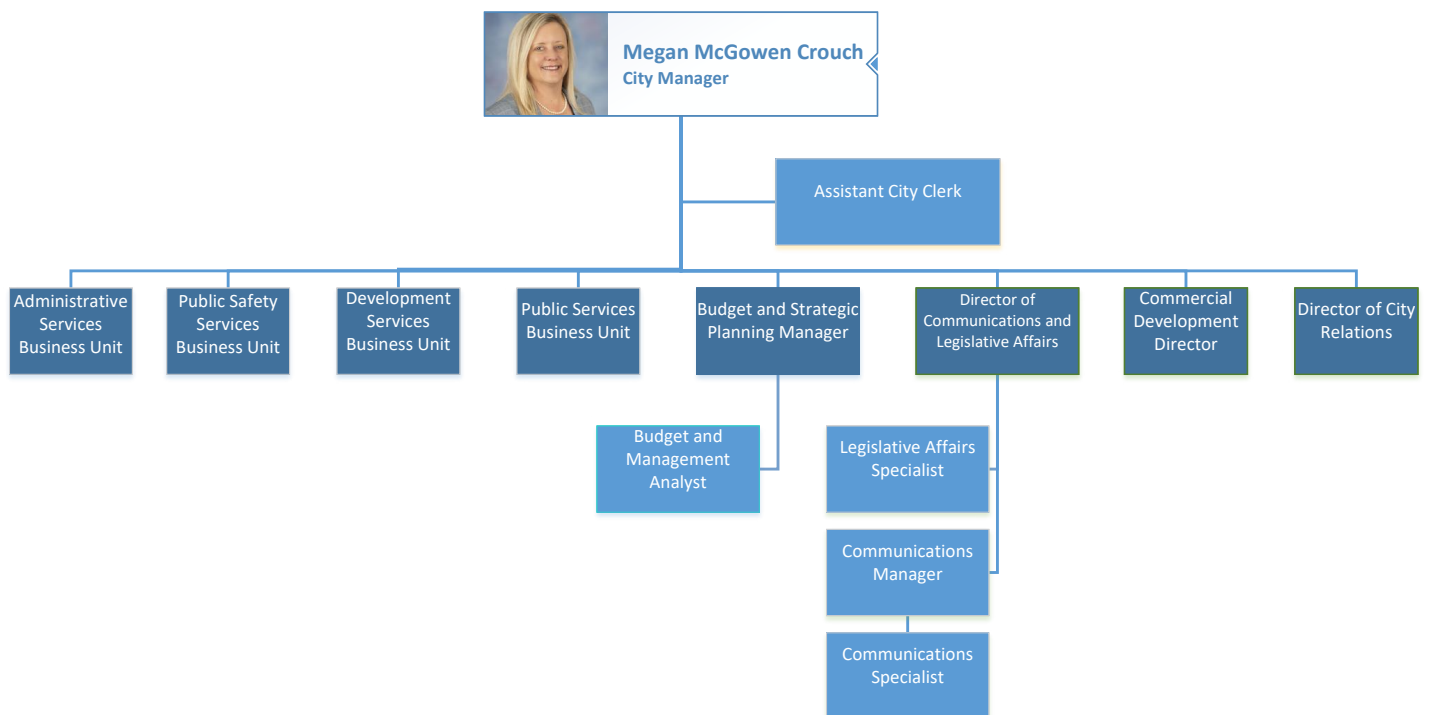
## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	78,790	107,847	110,459	110,459
Contractual Services	146,840	127,964	146,300	157,180
Commodities	26,938	31,261	30,000	30,000
<b>Totals</b>	<b>252,568</b>	<b>267,072</b>	<b>286,759</b>	<b>297,639</b>

## FISCAL YEAR 2025



# 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

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## MAJOR FUNCTIONS

- Management of daily City operations
  - Advising the City Council on policy matters
  - Implementation of City Council decisions
  - Responding to calls from citizens in a courteous and timely manner
  - Development and implementation of long range planning for the City
  - Preparation of proposed biennial budget for City Council consideration (joint function with Finance Department)
  - Preparation of City Council meeting agendas
- 

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**PLANNED  
GROWTH**



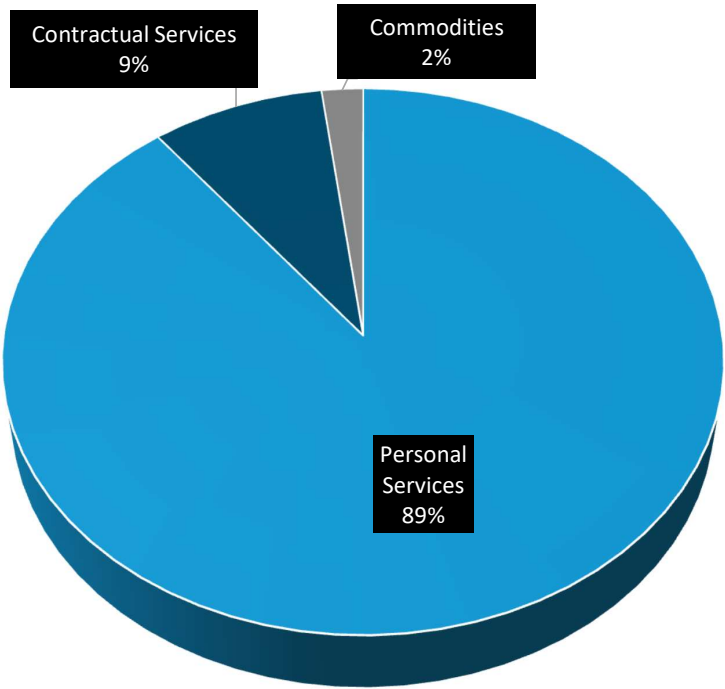
**SHARED SENSE OF  
RESPONSIBILITY**

# OFFICE OF THE CITY MANAGER

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,025,589	1,081,696	1,267,683	1,370,301
Contractual Services	61,888	51,876	138,700	130,000
Commodities	34,983	13,733	53,350	31,200
<b>Totals</b>	<b>1,122,460</b>	<b>1,147,305</b>	<b>1,459,733</b>	<b>1,531,501</b>

## FISCAL YEAR 2025



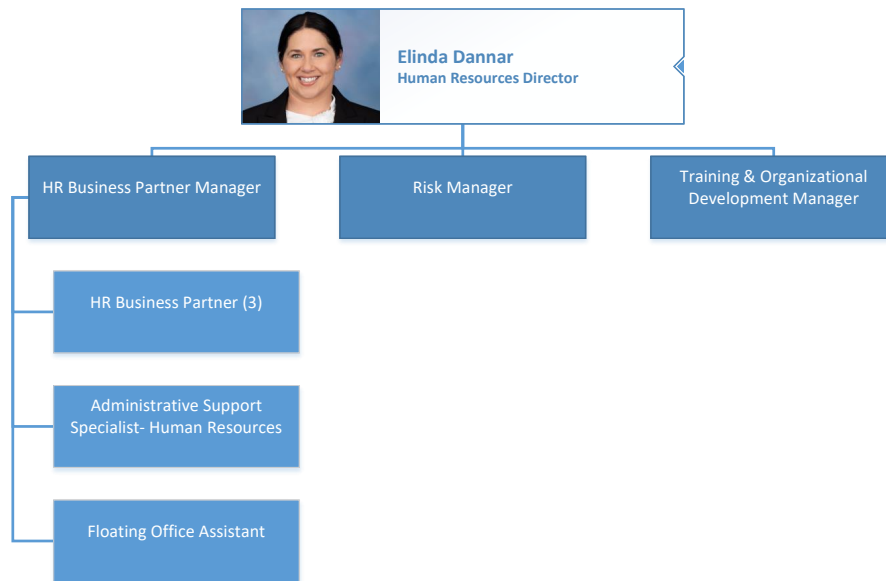


City of Auburn



# HUMAN RESOURCES

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## 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

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## MAJOR FUNCTIONS

- Coordinate and manage a competitive employee compensation and benefits program
- Recruit, screen, and onboard new employees
- Develop and coordinate human resources training and development
- Consult and assist employees and managers with human resource management issues and problems
- Promote fair and consistent treatment of employees in accordance with the Personnel Policies
- Administer a comprehensive risk management program including loss control and risk financing of all liability exposures
- Promote high engagement among employees

---

## INITIATIVES

Enhance current policies and practices to facilitate a higher performing organization. The Human Resources Department plays a vital role in providing the tools and procedures necessary to equip employees to exceed the service expectations of the Auburn Community. Through continued implementation of paperless operations, updating our Personnel Policies, utilizing principles of a High Performing Organization, additional online training and development, we will ensure employees have the necessary tools to make the best decisions.

Strengthen employee engagement to decrease turnover and promote excellent employee relations. Employees are the key to a successful organization, no matter the organization's mission. If employees are not engaged and passionate about their work, then the success of the organization is unlikely. The Human Resources Department will encourage increased engagement through the exploration of bi-weekly payroll for all new employees and open enrollment of bi-weekly payroll to current employees, updating our Risk Management manual, administer a class and compensation study to ensure we have accurate job descriptions, and facilitate opportunities for intentional communication between supervisors and employees.

Promote the value of ethical public service. Public service is the mission and calling of the employees of the City of Auburn. We recognize that the calling of public service is honorable and important. The Human Resources Department will continue to aid our employees in navigating the intricacies of public service. This will be accomplished through continued training on Ethics and Social Media guidelines, focus on what ethical public service means during new hire orientation, and increased communication between supervisors and employees on expectations of behavior as public servants.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



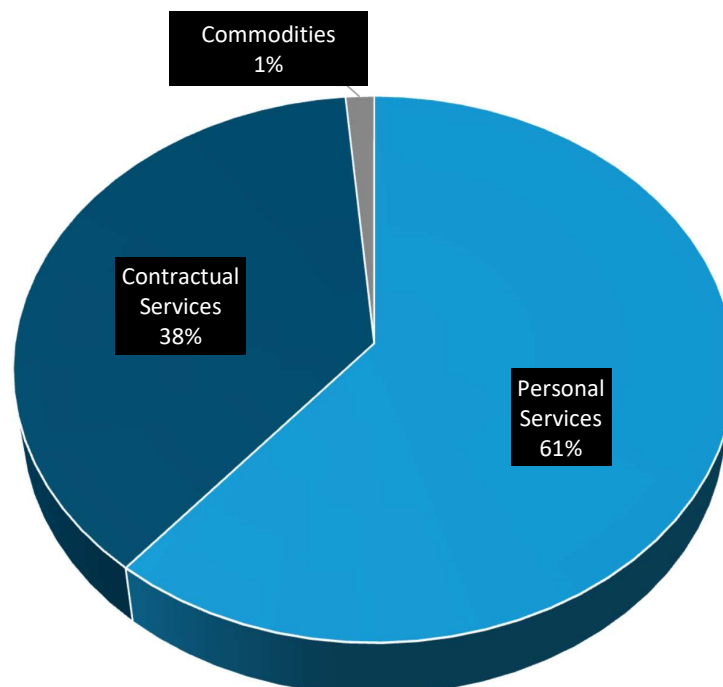
**SHARED SENSE OF  
RESPONSIBILITY**

# HUMAN RESOURCES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	831,184	758,837	868,940	872,754
Contractual Services	290,642	348,247	356,220	536,830
Commodities	16,483	16,735	20,000	20,000
Capital Outlay	11,231	-	-	-
<b>Totals</b>	<b>1,149,540</b>	<b>1,123,819</b>	<b>1,245,160</b>	<b>1,429,584</b>

## FISCAL YEAR 2025



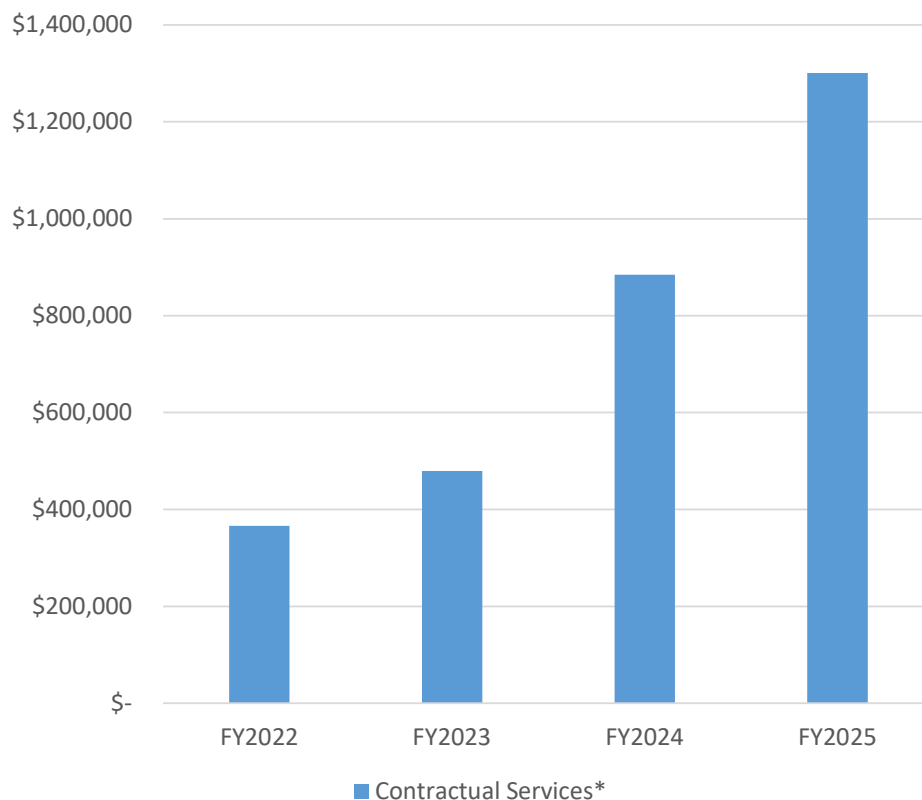
# HUMAN RESOURCES

## RISK MANAGEMENT

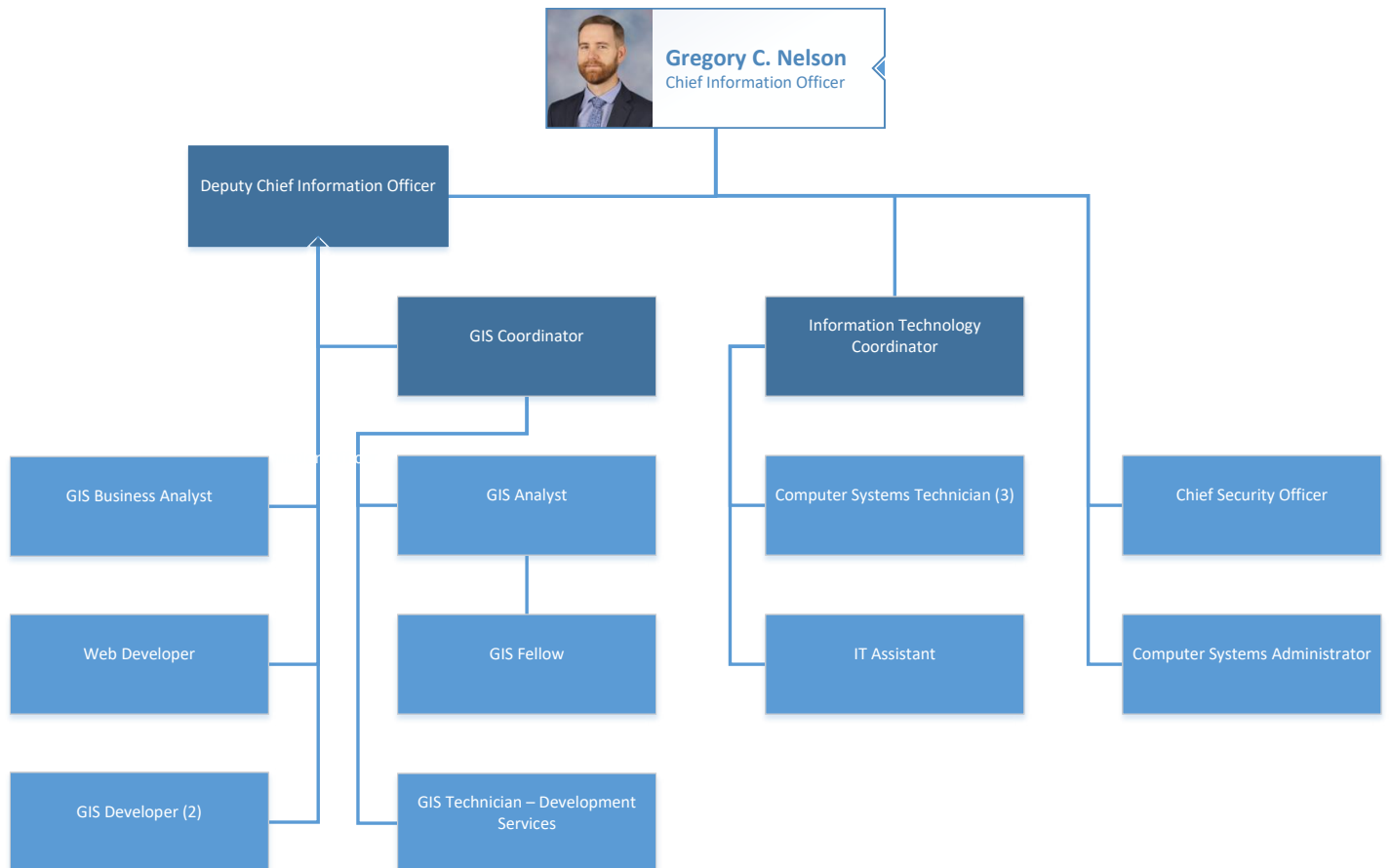
### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Contractual Services*	366,550	479,466	884,479	1,300,993
<b>Totals</b>	<b>366,550</b>	<b>479,466</b>	<b>884,479</b>	<b>1,300,993</b>

### HISTORICAL RISK MANAGEMENT



# 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

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## MAJOR FUNCTIONS

- Provide technical assistance and advice to the City Manager, Department Heads, and City personnel on all Information Technology concerns
- Operate and maintain a fiscally sound and reliable voice and data communications infrastructure while providing an exceedingly high level of service and support
- Provide City employees and City residents with the best available, most cost effective technology and procedures relating to the field of Information Technology

## INITIATIVES

Information Technology Initiatives are tied to the IT Business Plan.

Empower Staff with Enhanced Technology - Properly deployed and supported information and technology empower City staff to deliver services efficiently and effectively. Solutions must be sufficiently integrated, current, easy to use and well supported. Success empowers continual citywide service improvements.

Promote an Accessible, Responsive, and Transparent Government - Information Technology has become a critical component of every public organization's ability to brand itself, do business with all customers, provide valuable public information, and facilitate community engagement. Customers increasingly expect services to be available online and on all devices. We will use technology to communicate with and deliver services in ways that enhance the individual customer experience.

Ensure Sustainable Capacity, Reliability and Security of IT Infrastructure - Core technologies are a key element of citywide infrastructure – like roads and water lines. It provides a foundation to streamline City operations and automates critical business functions. It includes the hardware, system software, database software, and network components. We are responsible for ensuring capacity equal to at least projected demand, reliable access for employees and the public, and secured access to this infrastructure under both normal and abnormal conditions.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



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RESOURCES**



**HIGH QUALITY  
OF LIFE**



**PLANNED  
GROWTH**



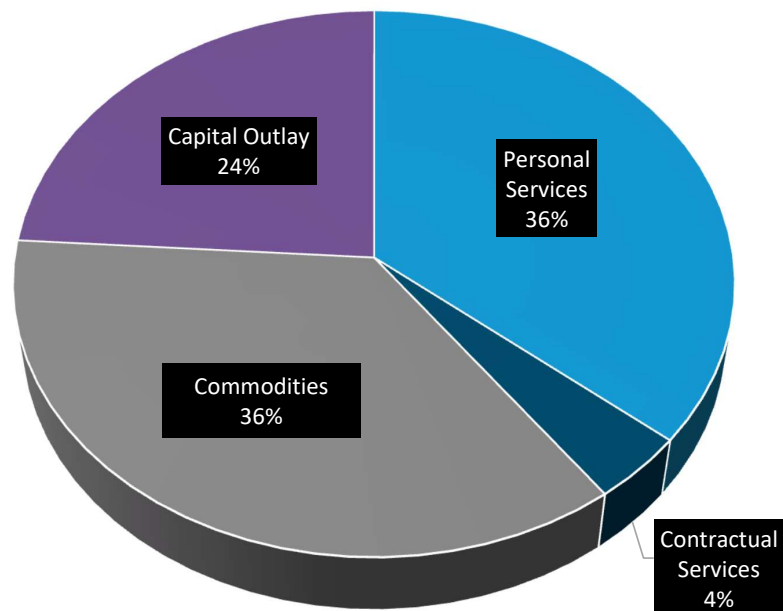
**SHARED SENSE OF  
RESPONSIBILITY**

# INFORMATION TECHNOLOGY

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	865,619	928,850	1,011,254	1,078,775
Contractual Services	95,800	56,668	122,476	119,301
Commodities	725,838	708,110	664,281	1,084,446
Capital Outlay	337,716	338,898	261,970	720,000
Projects	609	-	-	-
<b>Totals</b>	<b>2,025,582</b>	<b>2,032,527</b>	<b>2,059,981</b>	<b>3,002,522</b>

## FISCAL YEAR 2025





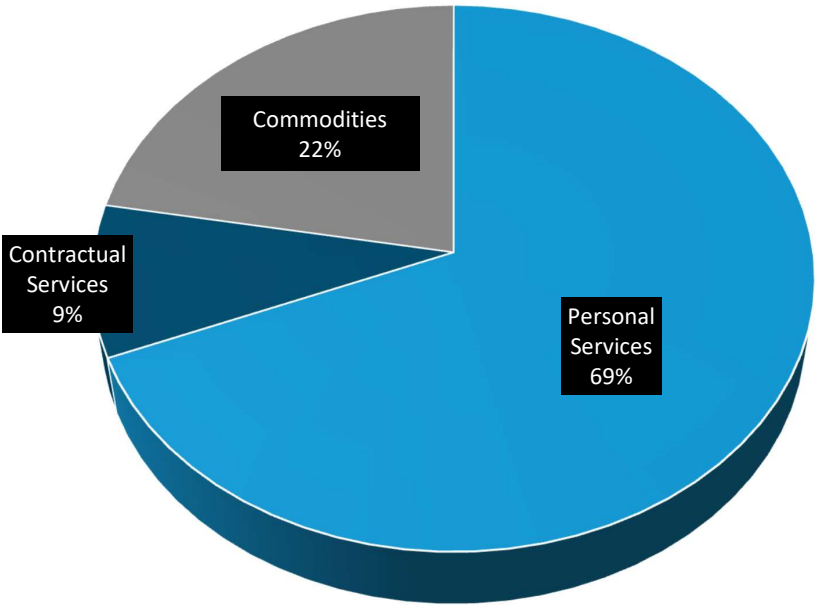
# INFORMATION TECHNOLOGY

GIS

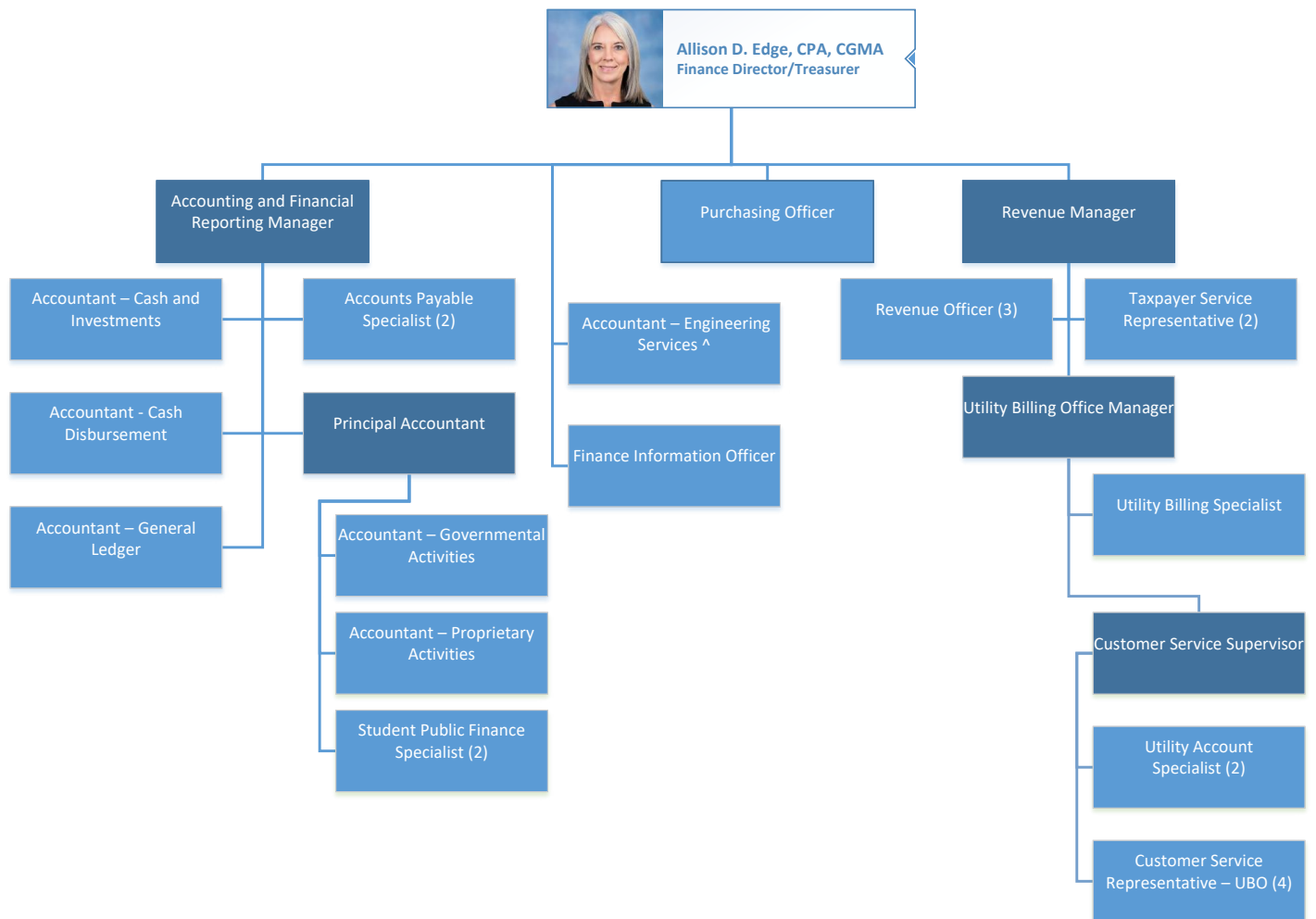
## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	528,940	560,867	691,282	746,600
Contractual Services	48,939	60,053	93,590	97,390
Commodities	196,090	208,835	229,340	240,410
Capital Outlay	10,395	5,499	-	-
<b>Totals</b>	<b>784,363</b>	<b>835,253</b>	<b>1,014,212</b>	<b>1,084,400</b>

## FISCAL YEAR 2025



# FINANCE



^ Position housed in Engineering Services Department and is jointly supervised by the Engineering Services Director and the Finance Director.

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

---

## MAJOR FUNCTIONS

- Perform centralized treasury function for all City departments: cash receipting, cash disbursements, cash account reconciliation, investment of idle cash, etc.
- Monitor and collect City accounts receivable
- Maintain the City's general ledger
- Perform debt management functions
- Provide payroll processing services for all City and Water Board employees (jointly with the Human Resources Department)
- Provide financial management services to the Water Works Board, including supervision of the Utility Billing Office
- Provide various financial data and analysis reports to City departments and Water Board
- Provide financial data and analysis in support of the Economic Development Department and the Industrial Development Board
- Provide financial data and analysis to support the City Manager's Office and all City departments in the management of capital projects

## INITIATIVES

Exercise responsible stewardship of City resources - Stewardship is the cornerstone of the Finance mission. By implementing continued improvements to the financial management software system (with support from Information Technology), providing timely and accurate financial reporting to both internal and external parties, and regularly reviewing and updating financial policies and procedures, Finance will demonstrate good stewardship of City resources.

Promote practices to enhance the delivery of exceptional services - The foundation of the finance function is service. Finance commits to providing services that exceed expectations and demonstrate value to both internal and external customers by supporting all City functions, and regularly researching, reviewing and updating communication methods and policies and procedures to ensure the most effective, efficient and relevant processes are used to service customers.

Empower employees to fulfill the City's mission - In an effort to provide exceptional services necessary to effectively and efficiently conduct the City's fiscal affairs, applicable training and professional development will be encouraged, promoted, and provided to employees. Finance will work with Human Resources to ensure adequate offerings are available to all employees.

## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



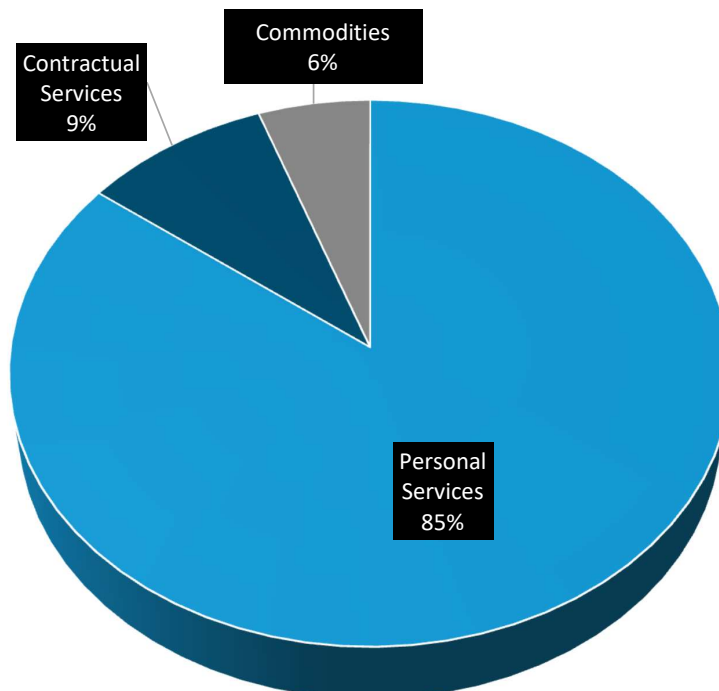
**SHARED SENSE OF  
RESPONSIBILITY**

# FINANCE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,554,938	1,619,293	1,733,990	1,874,804
Contractual Services	149,662	164,722	198,790	202,800
Commodities	60,420	86,389	114,390	120,850
Capital Outlay	-	6,900	37,458	-
<b>Totals</b>	<b>1,765,020</b>	<b>1,877,304</b>	<b>2,084,628</b>	<b>2,198,454</b>

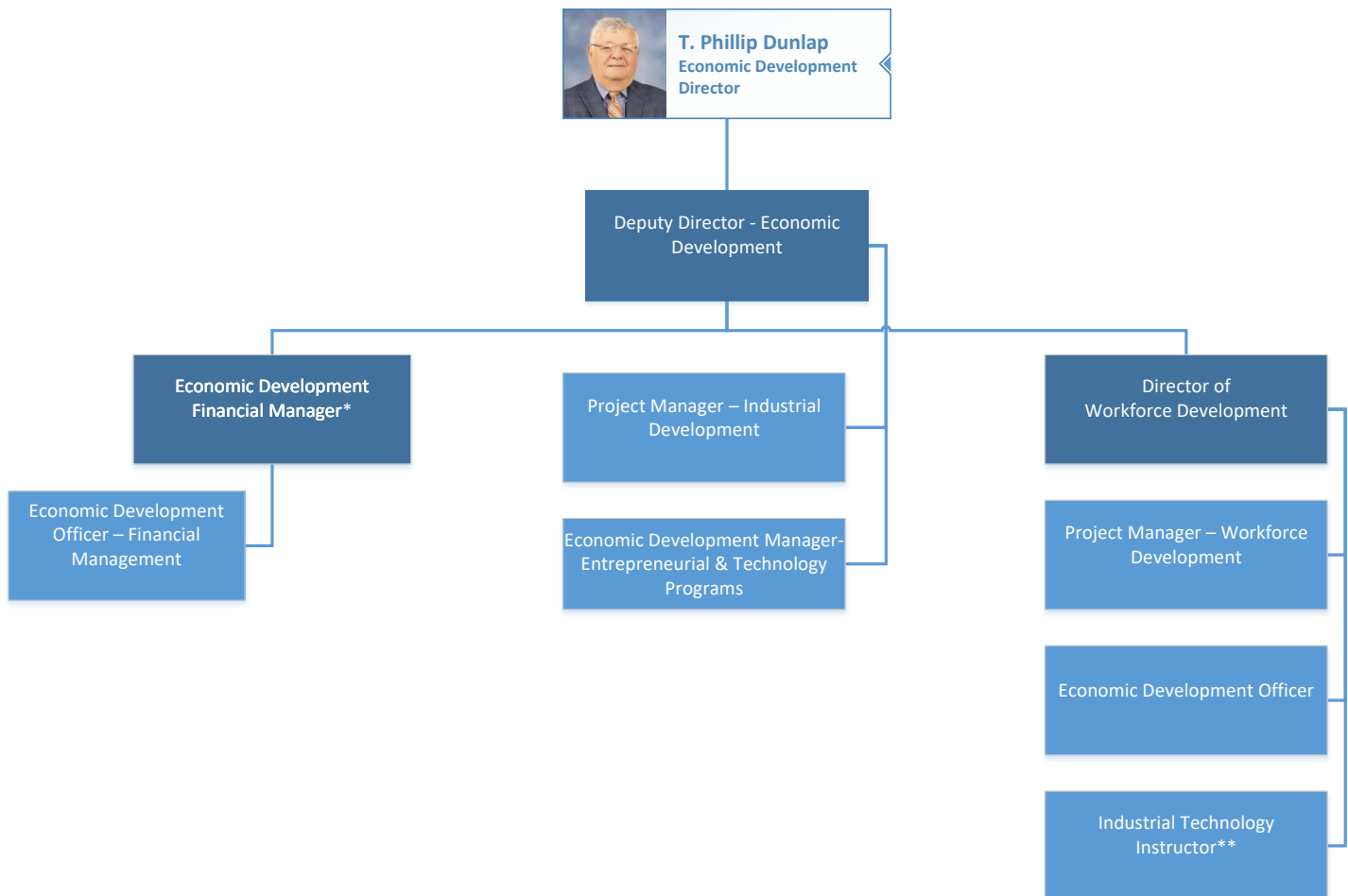
## FISCAL YEAR 2025





City of Auburn

# ECONOMIC DEVELOPMENT



\* Position is jointly supervised by the Economic Development Director and the Finance Director.

\*\* Position is 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

---

## MAJOR FUNCTIONS

- Recruit industrial businesses to locate in the City of Auburn
- Support commercial development recruitment efforts within the City of Auburn
- Support existing businesses and industry
- Provide grant expertise and management for businesses and industrial development activities, as well as community development activities
- Provide administration, management, and support for major capital projects
- Provide workforce development assistance for new, expanding, and existing industry
- Provide support for entrepreneurial activities within the City of Auburn and in partnership with Auburn University

## INITIATIVES

**Industrial Development** – After the acquisition of additional land for industrial development, the focus now shifts on designing the infrastructure for the additional industrial property and to identify the necessary resources to fund the construction of the tech park infrastructure. The marketing efforts for the Auburn Technology Park West Annex II will commence immediately to identify technology-based value-add manufacturing to further the diversification of Auburn's industrial sector. This will promote the creation of desirable and well-paying jobs for our citizens and the growth of the tax base of the City of Auburn.

**Entrepreneurial Efforts** – The entrepreneurial initiatives foster innovation, support startups and promote economic growth. We identify new resources, additional networking opportunities and workshops to provide entrepreneurs with the necessary skills and knowledge to improve their businesses. The establishment of the Auburn Tech Collective will facilitate new tech businesses and create a pipeline for the incubator system. Our collaboration with the Auburn University's New Venture Accelerator allows us to further develop the relationships with students and professors in the program with the goal of keeping them in our market. We have placed an emphasis on collaborating with Auburn University.

**Workforce Development** – Recruitment, retention, and workforce pipeline building are the three pillars of priority for the workforce effort. New and existing industry support involves the expansion of the Advanced Manufacturing Training Center for machining and other new technologies. The establishment of the Auburn Additive Training Center will be utilized in the development of an Additive Manufacturing workforce for future. Continued investment and coordination of recruitment through the "Work In Auburn" effort will remain key to communicating with the future workforce. Continuous improvement methods will be utilized in evaluating future needs and changes in the workforce priorities.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**PLANNED  
GROWTH**



**SHARED SENSE OF  
RESPONSIBILITY**

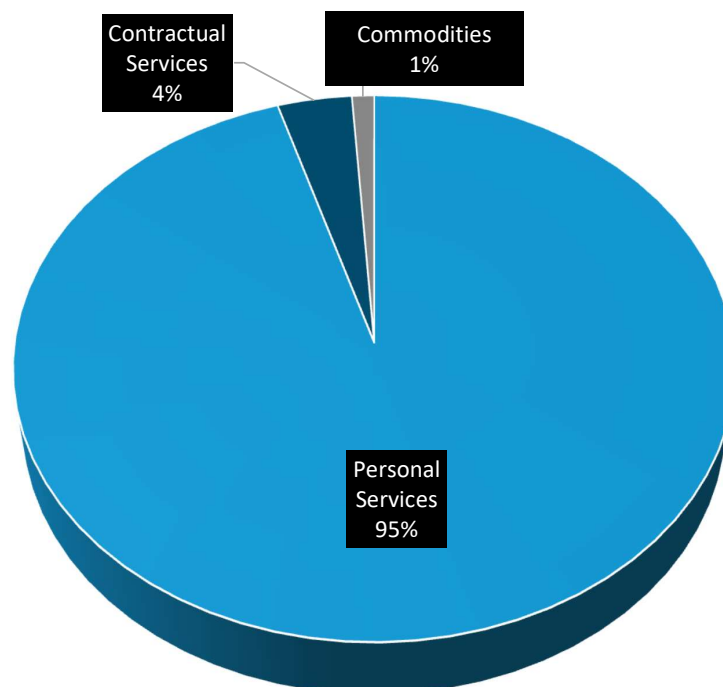


# ECONOMIC DEVELOPMENT

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,163,752	1,164,405	1,324,812	1,441,972
Contractual Services	38,891	48,015	43,500	55,250
Commodities	3,041	9,114	21,000	16,500
<b>Totals</b>	<b>1,205,684</b>	<b>1,221,535</b>	<b>1,389,312</b>	<b>1,513,722</b>

## FISCAL YEAR 2025

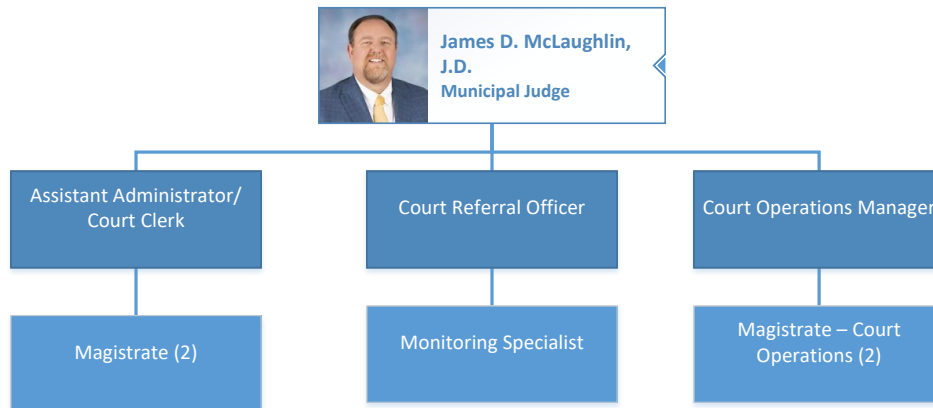




City of Auburn

# JUDICIAL

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## 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

---

## MAJOR FUNCTIONS

- Conduct probable cause hearings and issue arrest warrants for violations of municipal ordinance and State misdemeanors
- Conduct trials for all other cases
- Receive, process, and docket for trial Uniform Traffic Citations issued by Auburn Police
- Accept payments for those desiring to plead guilty to certain charges that do not require court appearances
- Process all parking tickets issued by Auburn Police
- Monitor those sentenced to serve time in the Lee County Jail
- Through the Court Referral Officer, direct all persons convicted of drug or alcohol crimes to various counseling programs and monitor their progress/completion
- Conduct a Domestic Violence Intervention Program
- Oversee the provision of probation services, including the collection of fines, rehabilitation, community service, and counseling

---

## INITIATIVES

Partner with Department's Case Management Software provider to ensure connectivity and accessibility between the Court's case management system and the State of Alabama's new data reporting system. Must be able to transfer daily case information, as well as monthly/ yearly reporting information quickly and accurately. Deadline is December 31, 2024.

Partner with Alabama's Administrative Office of Courts to provide more consistent and accessible drug and alcohol counseling services to Auburn citizens convicted of drug and/or alcohol crimes in the Municipal Court. Currently, such services are only available at the court on one of three court dates each week. There are a growing number of citizens who report trouble traveling to Opelika for the services and/or a lack of responsiveness.

Partner with the City's IT Department and the Judicial Department's third-party vendors to create a real-time link between the Judicial system and the current parking ticket application. As of now, ticket writers cannot see if a vehicle is eligible for towing without calling the Clerk's Office; a real-time link would allow officers to make that decision immediately. This would streamline workflow, increase ticket revenue and, hopefully, reduce parking congestion.

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## CITY OF AUBURN STRATEGIC GOALS



**HIGH QUALITY  
OF LIFE**



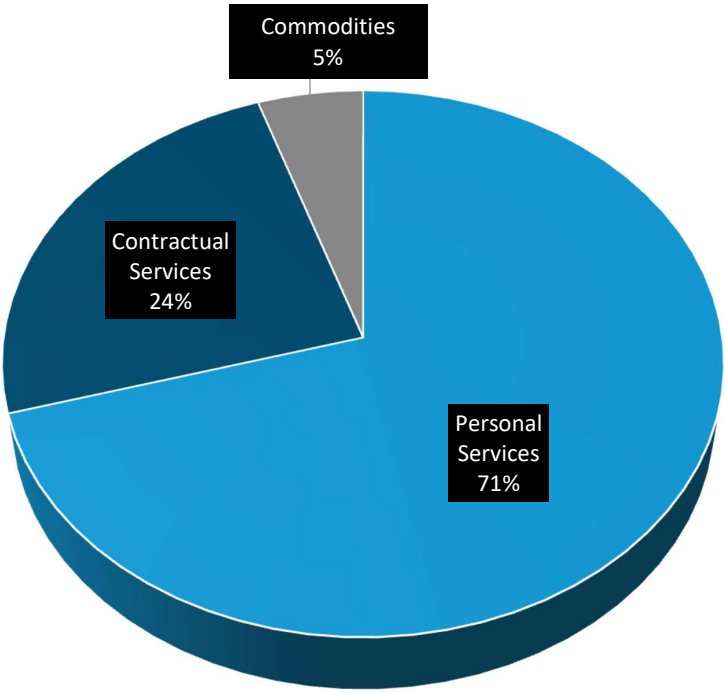
**SHARED SENSE OF  
RESPONSIBILITY**

# JUDICIAL

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	613,559	644,549	710,192	902,494
Contractual Services	288,962	280,829	293,100	309,900
Commodities	32,767	32,663	45,550	66,150
<b>Totals</b>	<b>935,287</b>	<b>958,040</b>	<b>1,048,842</b>	<b>1,278,544</b>

## FISCAL YEAR 2025

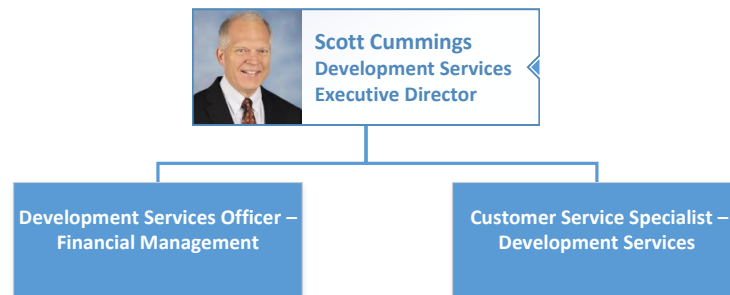




City of Auburn

# DEVELOPMENT SERVICES

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## 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

---

## MAJOR FUNCTIONS

- Promotes sustainable growth patterns and development of support infrastructure
- Promotes proper timing to implement infrastructure investments
- Promotes sustainable economic development
- Promotes strong neighborhoods and neighborhood relations
- Promotes the delivery of quality and responsive services to the development community
- Promotes innovative and implementable long range planning strategies
- Promotes innovation among staff in delivery of development and community services

## INITIATIVES

Build upon current policies and procedures to enhance the development services business practices and tools to improve efficiency in delivery of services to the community and develop enhanced monitoring and reporting tools to track development activity. Different tools will be utilized to analyze and report key performance metrics to improve tracking of development submittals to be responsive to requests by citizens and companies doing business with the City.

Promote a professional, customer service approach to interacting with the development community by conducting an annual meeting with the Development Services Team with engineers, contractors, and developers designing and building projects in the City. Additionally, focus meetings will be conducted to discuss specific areas of interest. The goal of this interaction is to promote quality service to developers and to keep our Team informed of trends in building and development.

Continue to identify innovative and sustainable approaches to strengthen collaboration among contractors and staff to further enhance the quality and efficiency of the development and construction process for private developments and City capital projects. Advocate and support further development of tools that continues to enhance public communication for status of construction activity.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**PLANNED  
GROWTH**



**SHARED SENSE OF  
RESPONSIBILITY**

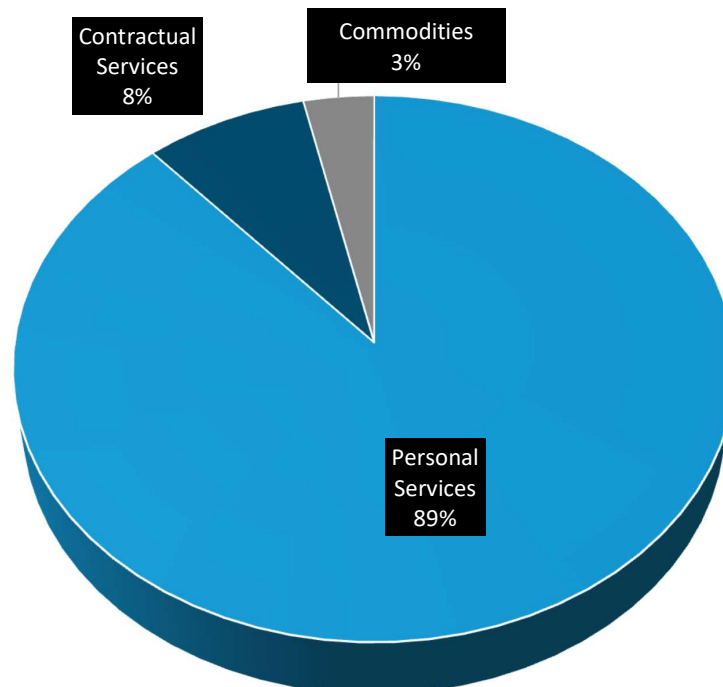
# DEVELOPMENT SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	283,486	333,606	357,869	401,818
Contractual Services	14,496	14,053	32,700	36,400
Commodities	14,286	11,820	6,750	15,750
<b>Totals</b>	<b>312,268</b>	<b>359,479</b>	<b>397,319</b>	<b>453,968</b>

### FISCAL YEAR 2025

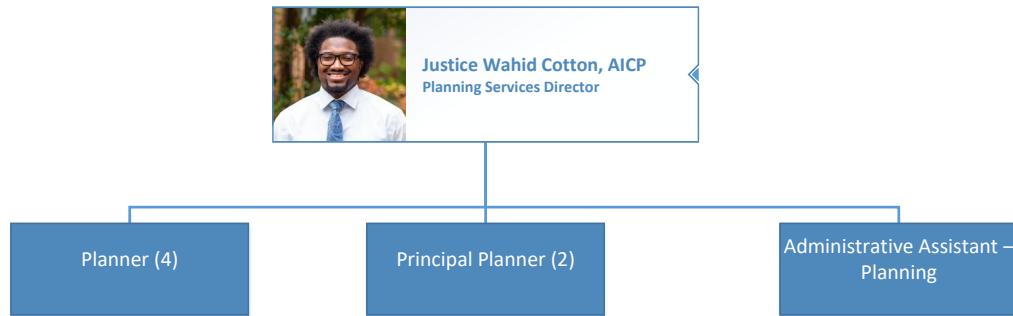




City of Auburn

# PLANNING SERVICES

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## 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

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## MAJOR FUNCTIONS

- Provide technical support to the City Manager, City Council, and other City Departments
- Provide staff support and prepare agendas for the Planning Commission, Board of Zoning Adjustment, Downtown Design Review Committee, and Historic Preservation Commission
- Develop proactive development policies and regulations that help to achieve the City's future vision and protect the quality of life for Auburn residents
- Administer and responsibly interpret and apply the City of Auburn's Comprehensive Plan, Zoning Ordinance and Subdivision Regulations
- Assist developers, citizens, and other governmental agencies
- Monitor current case law and update zoning ordinance accordingly
- Process annexation requests
- Provide informational support to the Planning Commission for various strategic undertakings relating to matters affecting the comprehensive plan, zoning ordinance, and subdivision regulations

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## INITIATIVES

Zoning Ordinance Updates - Planning department will research and identify recommendations for potential zoning ordinance updates to be compiled by staff and to review and prepare amendments for presentation to the Planning Commission.

Building and Exploring Collaborations - In collaboration with City Staff Board Liaisons, Planners will be available to attend board and commission meetings upon request to provide insight and be a part of conversations related to the built environment in Auburn and to better understand and incorporate Board and Commission visions into our plans.

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## CITY OF AUBURN STRATEGIC GOALS



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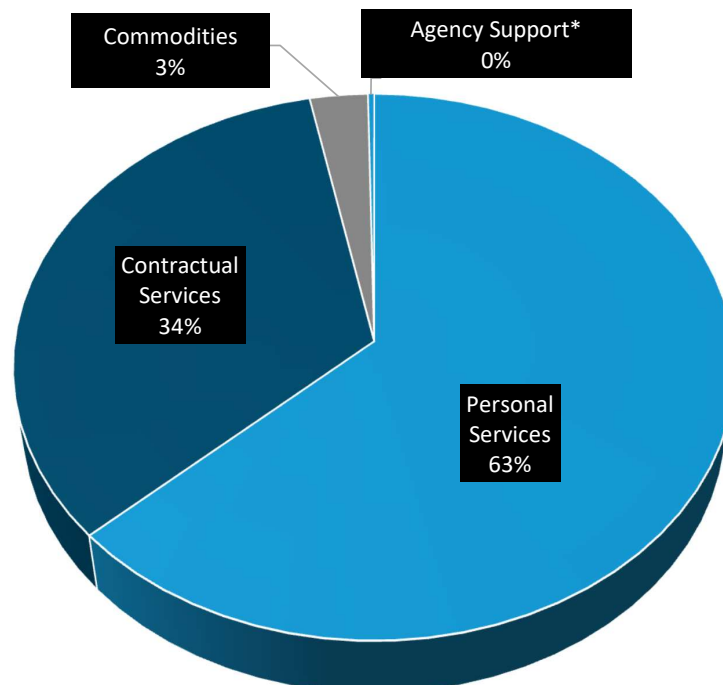
**SHARED SENSE OF  
RESPONSIBILITY**

# PLANNING SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	599,229	673,826	823,942	827,795
Contractual Services	22,088	91,719	157,600	439,000
Commodities	19,729	21,973	32,750	37,250
Agency Support*	3,760	3,196	4,000	4,000
<b>Totals</b>	<b>644,806</b>	<b>790,714</b>	<b>1,018,292</b>	<b>1,308,045</b>

## FISCAL YEAR 2025



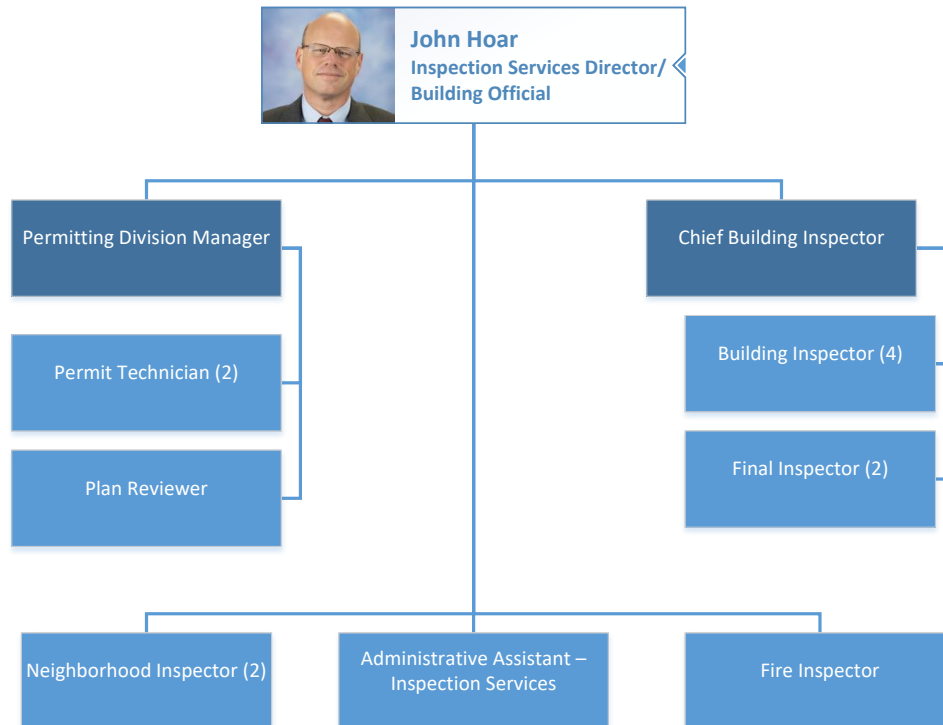
\* Agency Support represents less than 0.5% of Planning's fiscal 2025 budget and rounds to 0% on the graph.



City of Auburn



# 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

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## MAJOR FUNCTIONS

- Conduct building plan reviews and issue permits
- Provide Building Code inspections for all new construction in the City
- Enforce zoning regulations and nuisance codes to maintain strong neighborhoods

## INITIATIVES

Inspection Services will deliver the highest level of customer service by utilizing efficient and effective administrative practices. In doing so we will utilize technology resources and customer feedback (including the Citizen Survey) to develop data and analytics to evaluate and design department programs and services to benefit the changing dynamics of the community. Our team will strive to improve communication with customers we serve building a safe community for all our citizens. Inspection Services will work to further elevate performance and service to the community by proactively engaging and educating contractors, stakeholders, and customers on Inspection Services' functions and programs.

Inspection Services will review plans and issue permits, safeguarding life and property in compliance with City, State, and Federal regulations. We will utilize the transparent process for customers to submit data and track progress using technology and standards for the development review and approval process. Our team will continue to monitor and evaluate approaches to strive to continue improving plan review processes and routinely update building codes and standards for building a safe community in building construction. Inspection Services further strives to ensure convenient, efficient, and timely permit processing is coordinated with other City departments.

Inspection Services will perform inspections to ensure compliance with the adopted codes and standards. In doing so, our team will ensure quality and timely inspections to ensure the safety and quality of life for citizens and visitors of the City of Auburn. Inspection Services will also continue to manage citizen complaints and notices of violations for building code and nuisance violations.

## CITY OF AUBURN STRATEGIC GOALS



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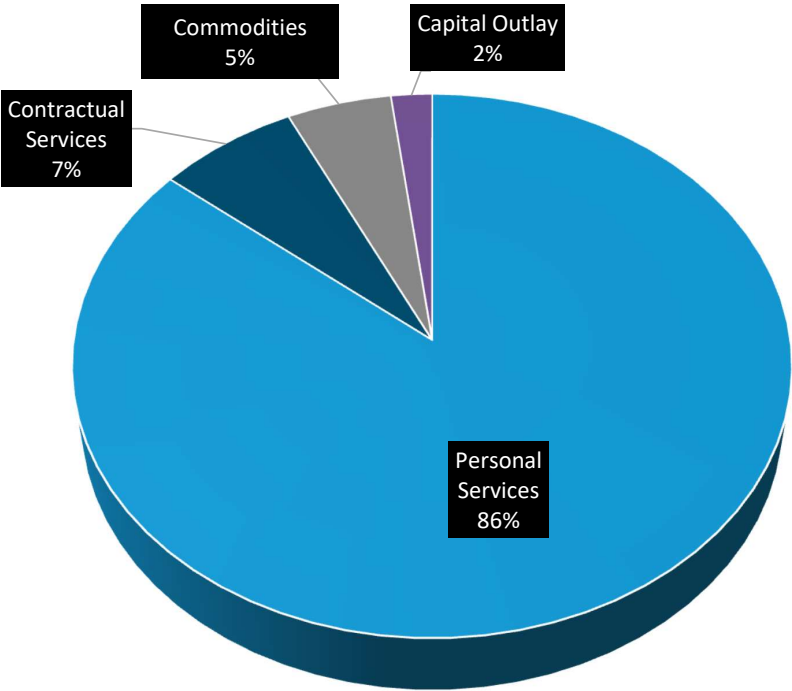
**PLANNED  
GROWTH**

# INSPECTION SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,297,499	1,407,828	1,499,066	1,697,065
Contractual Services	60,064	73,922	127,831	137,250
Commodities	67,471	89,034	90,965	101,700
Capital Outlay	30,993	-	41,958	40,000
<b>Totals</b>	<b>1,456,027</b>	<b>1,570,783</b>	<b>1,759,820</b>	<b>1,976,015</b>

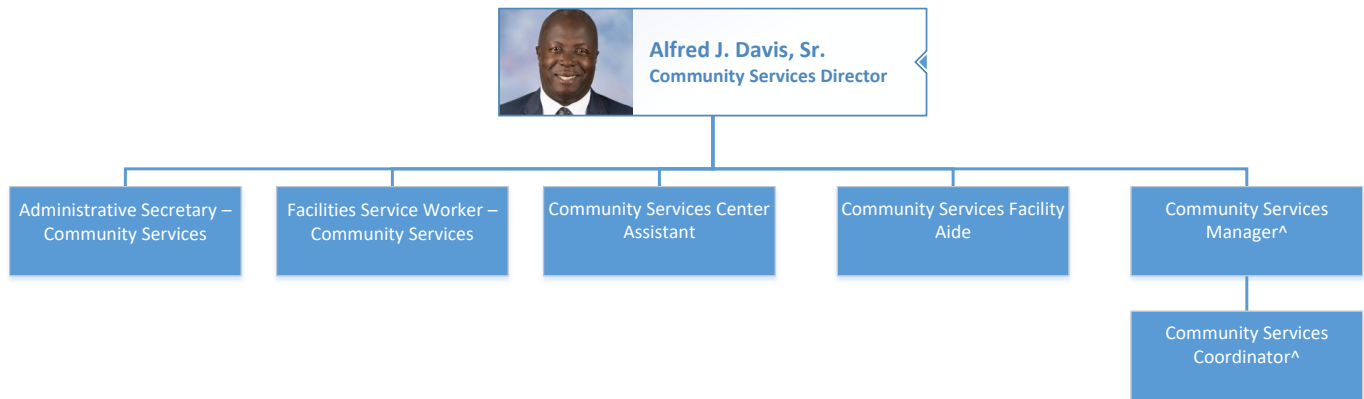
## FISCAL YEAR 2025





City of Auburn

# COMMUNITY SERVICES



^ Position is 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

## MAJOR FUNCTIONS

- Provide housing opportunities through new construction and rehabilitation for low to moderate-income (LMI) families and individuals
- Coordinate Section 108 Loan Program with Economic Development Department
- Allocate Community Development Block Grant (CDBG) proceeds to fund public service programs to provide needed resources to provide services to benefit LMI families and individuals and public improvement projects to improve the living environment of LMI residential areas.

## INITIATIVES

Continue to expand the Boykin Community Center Food Pantry Outreach. The Boykin Community Center Food Pantry is a cooperative effort between the City of Auburn and the Auburn Housing Authority non-profit corporation, Auburn Community Development Corporation, to offer a food pantry at the Boykin Community Center. The Pantry provides food items to approximately 150 households and 5,500 pounds of food monthly. Through its Community Development Block Grant Program, the City will provide funds to the Auburn Community Development Corporation to purchase nonperishable food and related items from the Food Bank of East Alabama and assist with staffing the Food Pantry. In addition, the City's funding will support the Pantry's popup farmers market that provides fresh produce, fruits, and more.

Collaborate with the City of Auburn Information Technology Department to improve the availability of a suitable living environment by utilizing the Community Development Block Grant Program to fund a broadband infrastructure project that will benefit LMI persons in Auburn. The broadband infrastructure project is planned for Sam Harris Park, Auburn, AL. The Public Wireless for Sam Harris Park will include purchasing the necessary equipment and contracting with a vendor to handle the physical installation and mounting of the equipment, as well as completing the connection to the City's existing fiber network.

Increase Opportunities for Affordable Housing. Owning your own home is the American Dream. The City of Auburn partners with the North Auburn Housing Development Corporation (NAHDC), which utilizes CDBG funds to increase homeownership opportunities for all citizens and create neighborhood stability. This partnership will re-image ways to provide a sustainable, affordable housing program, including identifying other areas of Auburn to construct affordable housing, incorporating module home designs, and exploring the construction of mix-use housing developments (single-family and townhomes).

## CITY OF AUBURN STRATEGIC GOALS



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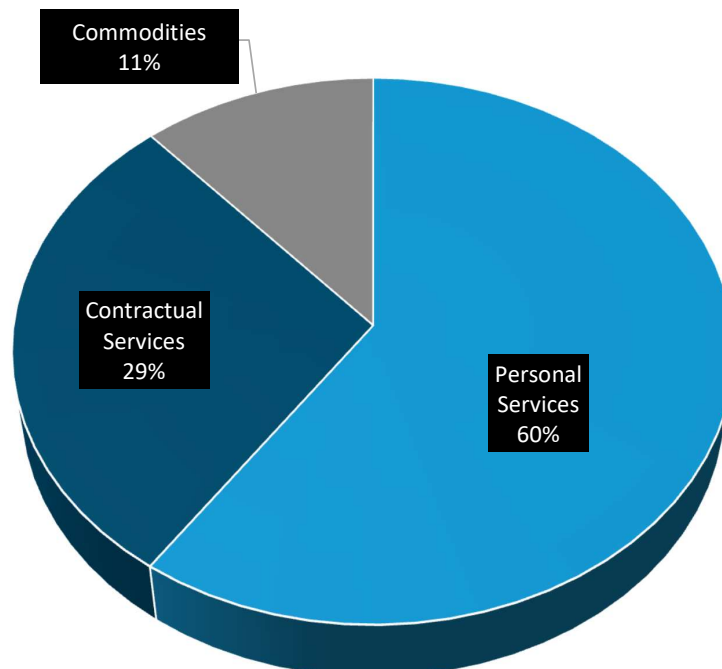
**SHARED SENSE OF  
RESPONSIBILITY**

# COMMUNITY SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	389,233	423,292	441,490	492,893
Contractual Services	176,117	194,268	239,111	237,616
Commodities	73,808	63,731	85,400	95,230
Capital Outlay	5,131	18,651	14,000	-
<b>Totals</b>	<b>644,289</b>	<b>699,942</b>	<b>780,001</b>	<b>825,739</b>

## FISCAL YEAR 2025

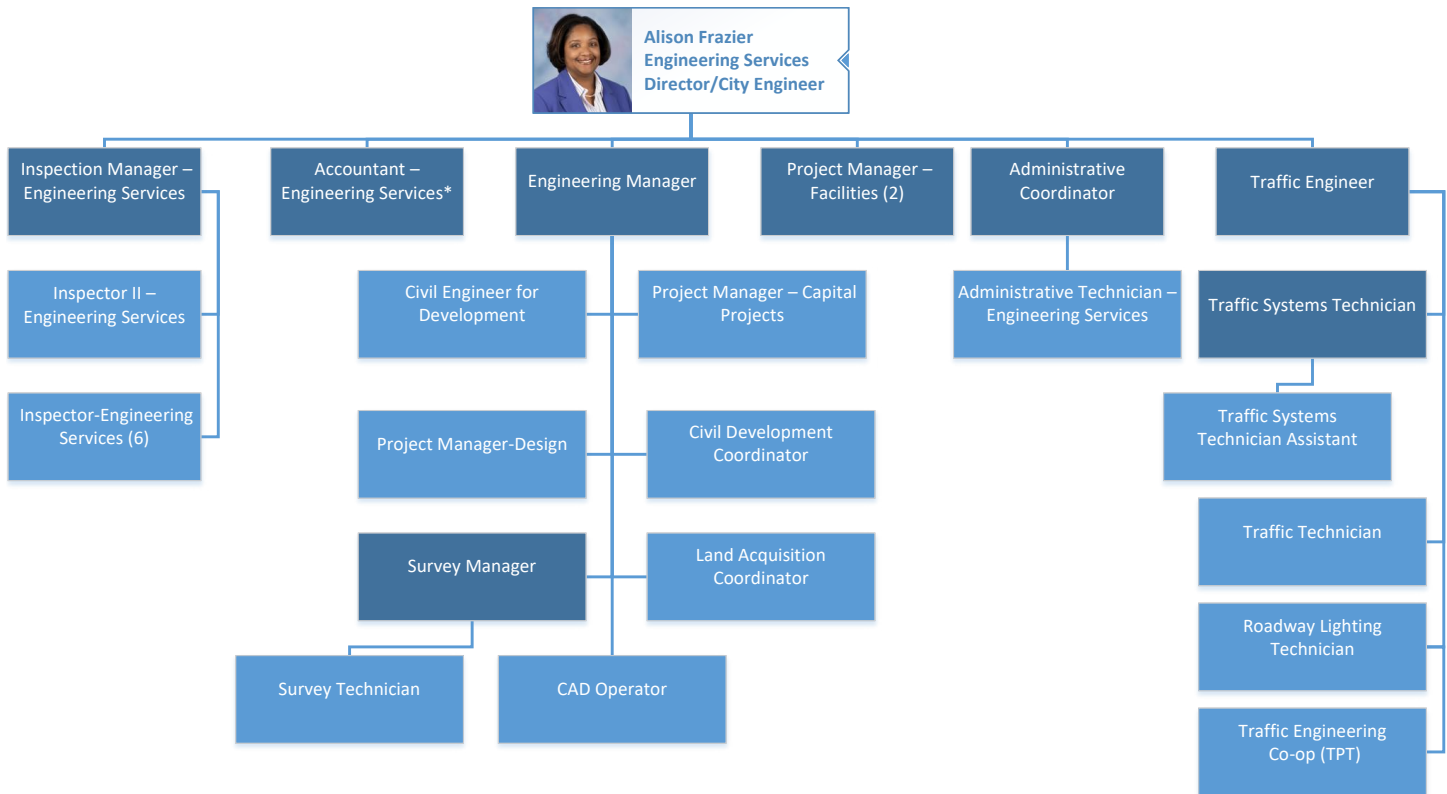




City of Auburn



# ENGINEERING SERVICES



\* Position is jointly supervised by the Engineering Services Director and 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

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## MAJOR FUNCTIONS

- Provide project technical assistance to the City Manager, City Council, and Planning Commission
- Provide project inspections of public infrastructure installed by private developers
- Provide project management for major construction within the City of Auburn
- Provide engineering services for construction projects
- Maintain all traffic signals and signs within the City of Auburn

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## INITIATIVES

Boykin Campus – Oversee the construction of the Boykin Donahue campus as outlined in the programming phase of the project in accordance with the Parks, Recreation Cultural Master Plan. The project will include a cultural resource center, branch library, walking trails, splash pad and relocated recycle drop off center. Implementation of the project includes coordination of a team that includes representatives from Community Services, Parks and Recreation, Library, and Environmental Services Departments. This project continues to build on the City's commitment to provide parks and recreation and cultural resources to the City and Northwest Auburn.

Development reviews – Continue to evaluate the development review process based on recent changes to the timeline and review the design tools, specifically OnBase, to determine if enhancements or modifications to the process or tools are needed. This review will be in conjunction with the development community, and will allow any changes to be readily known to ensure a well-defined process with expected outcomes.

Traffic monitoring along major corridors and critical intersections to ensure optimized timing and functionality. The results from the comprehensive traffic study will be analyzed and prioritized for inclusion in the CIP.

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## CITY OF AUBURN STRATEGIC GOALS



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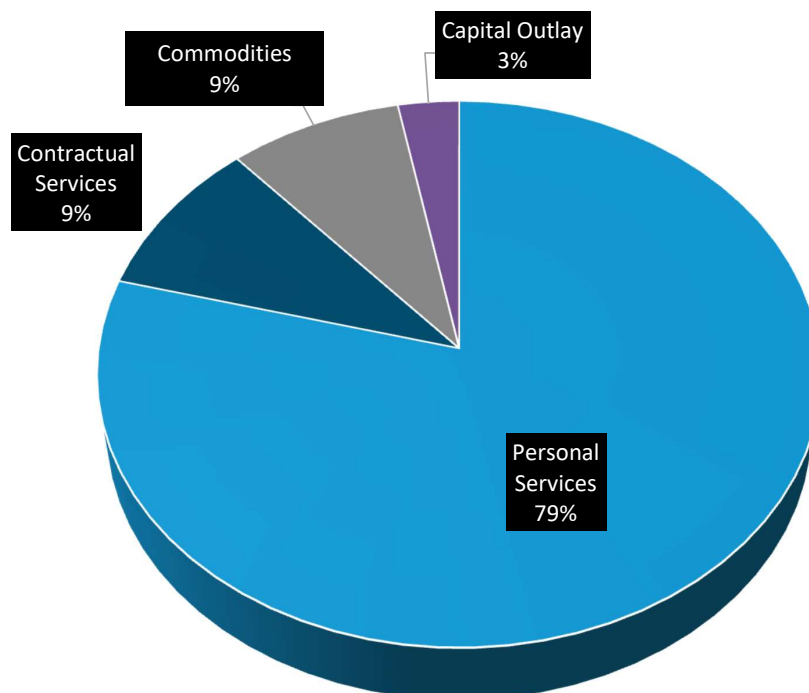
**PLANNED  
GROWTH**

# ENGINEERING SERVICES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	2,416,321	2,681,173	3,016,009	3,146,029
Contractual Services	285,068	389,818	403,050	374,000
Commodities	268,777	386,051	361,971	338,375
Capital Outlay	61,984	304,825	175,585	118,990
<b>Totals</b>	<b>3,032,150</b>	<b>3,761,867</b>	<b>3,956,615</b>	<b>3,977,394</b>

## FISCAL YEAR 2025





City of Auburn

# PUBLIC SERVICES

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## 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

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## MAJOR FUNCTIONS

- Promote public welfare through the installation and maintenance of infrastructure for delivery of essential services to the City
- Promote the planning, construction and operation of facilities, services and programs to serve and provide enrichment to the community
- Promote the delivery of quality and responsive communication and services to the community
- Promotes innovative and implementable long range planning for delivery of infrastructure and services for a growing community
- Promote innovation and fiscal responsibility amongst staff in the delivery of services to the community

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## INITIATIVES

Enhance and build upon current policies, improve responsiveness and quality of service to the public including respectful, timely and informative communication, as well as monitoring and tracking of work requests and inquiries.

Promote communication and coordination amongst departments and partners, both within and outside the Business Unit, to facilitate efficient delivery of service and infrastructure to the public, as well as develop plans for infrastructure and service expansion that is in sync with growth and development projections for the City.

Improve planning, coordination, fiscal management and delivery of key capital projects that serve and enrich the quality of life for the Auburn community.

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## CITY OF AUBURN STRATEGIC GOALS



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**SHARED SENSE OF  
RESPONSIBILITY**

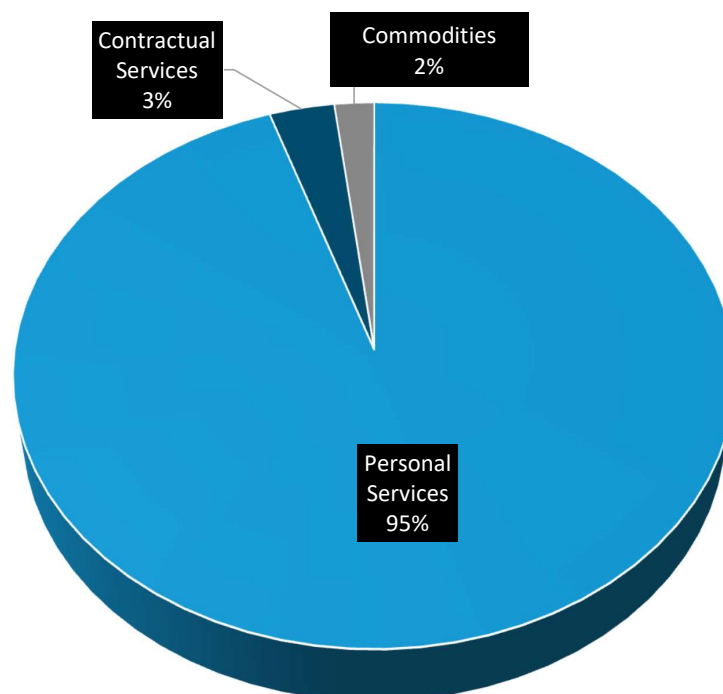
# PUBLIC SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	79,301	204,257	216,116	243,590
Contractual Services	188	602	8,200	8,200
Commodities	2,357	-	5,000	5,000
<b>Totals</b>	<b>81,847</b>	<b>204,859</b>	<b>229,316</b>	<b>256,790</b>

### FISCAL YEAR 2025

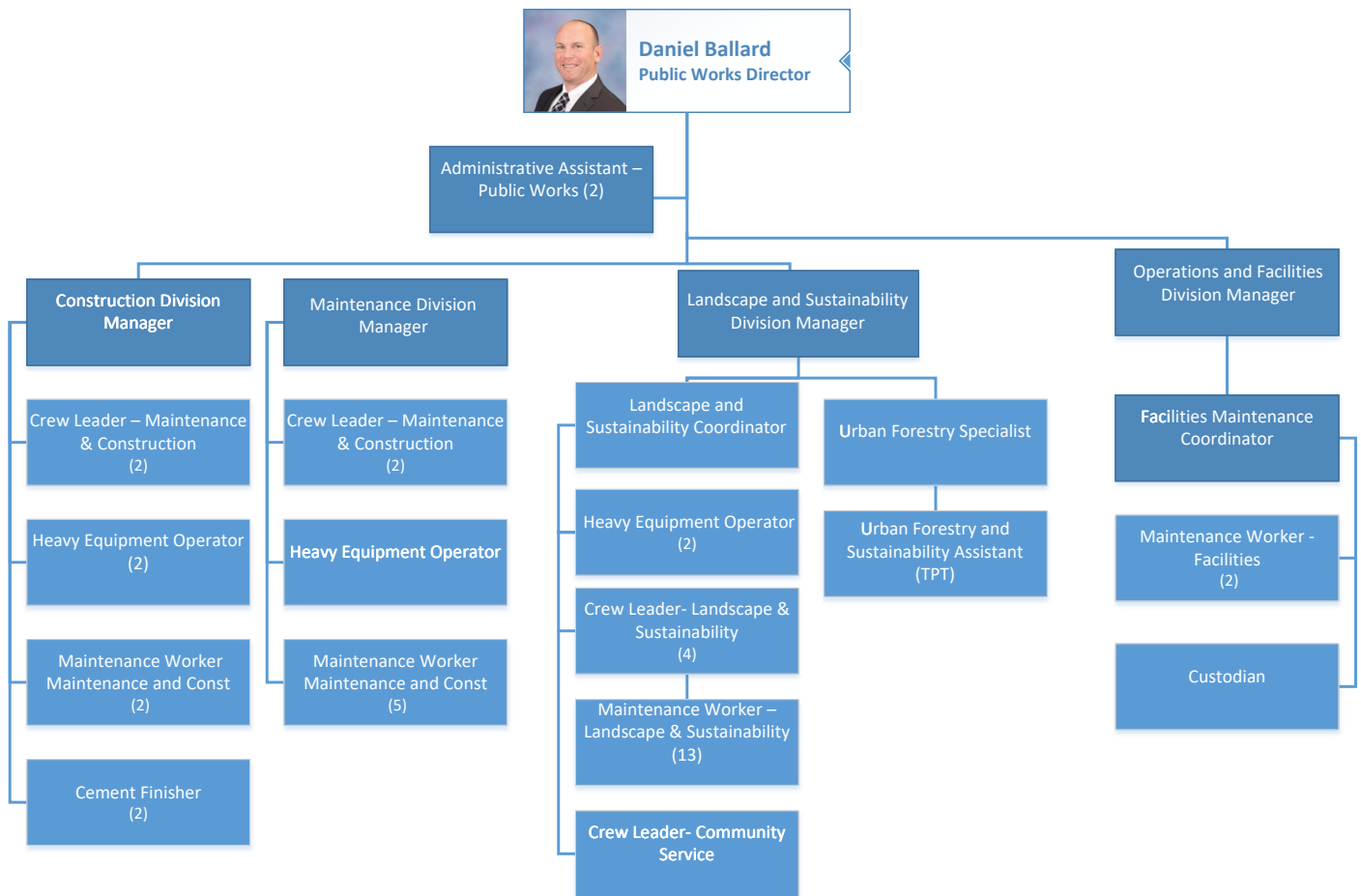




City of Auburn



# 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

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## MAJOR FUNCTIONS

- Repair and maintain streets, storm sewer system, and sidewalks within the City of Auburn
- Maintain the City's buildings and associated facilities
- Maintain the City's rights-of-way through cutting, trimming, litter collection and prevention, and street sweeping
- Manage the City's urban forestry assets
- Provide guidance and leadership for more sustainable and efficient management of resources
- Provide an integrated mosquito abatement program

## INITIATIVES

Facilities Condition Assessment and Maintenance Plan - This will include an assessment of the City's facilities for the purpose of developing a short and long range maintenance plan and budget. This initiative is consistent with the City's CompPlan 2030 and Public Works Department's mission.

Strategic Right of Way Assessment - This will include a strategic assessment of the City's existing sidewalks for compliance with the Americans with Disabilities Act, and development of a prioritization schedule for repair and replacement. This assessment will also include the inventory of areas of dense woody vegetation requiring regular maintenance to prevent encroachment into the pedestrian and/or vehicular ways. This initiative will be consistent with the Citizen Survey, CompPlan 2030, Parks and Recreation Cultural Master Plan, and the Public Works Department's mission.

Roadway Cuts Repair Program - This will include a strategic assessment of previously-made roadway cuts, the development of a prioritization schedule, and the implementation of a restoration plan utilizing the City's details and standards for permanent patching of roadways.

## CITY OF AUBURN STRATEGIC GOALS



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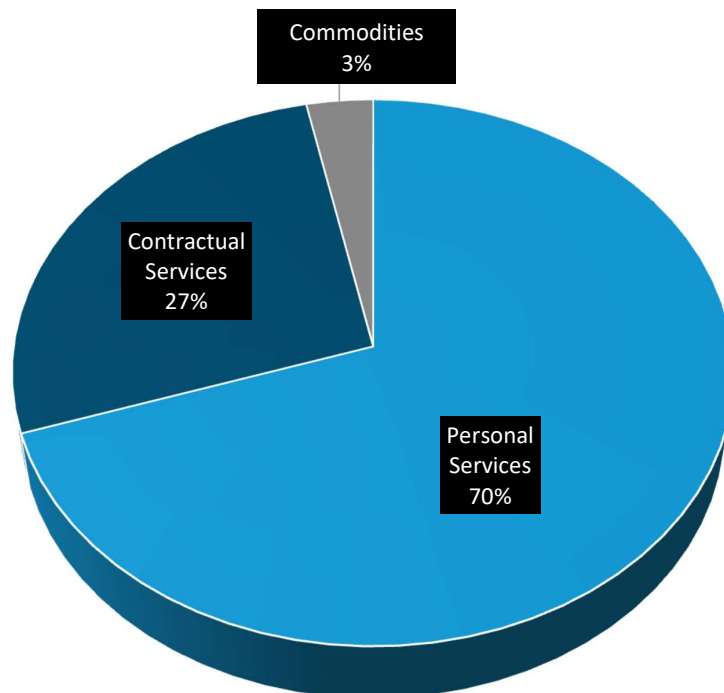
# PUBLIC WORKS

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	271,246	297,095	423,992	533,639
Contractual Services	139,297	109,160	172,128	204,300
Commodities	29,797	22,250	42,200	24,950
<b>Totals</b>	<b>440,339</b>	<b>428,505</b>	<b>638,320</b>	<b>762,889</b>

### FISCAL YEAR 2025



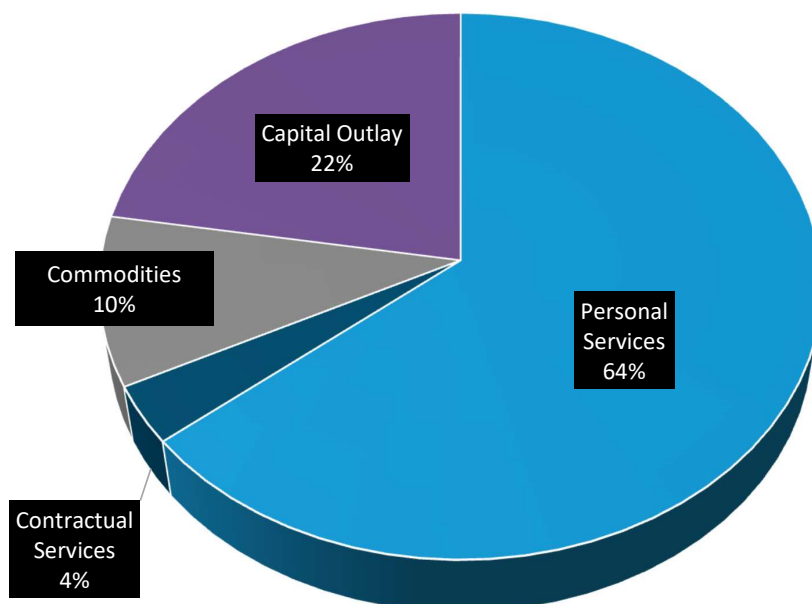
# PUBLIC WORKS

## RIGHT OF WAY MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	947,117	1,010,120	1,211,702	1,247,622
Contractual Services	30,347	35,175	65,500	67,000
Commodities	181,336	175,953	164,000	194,650
Capital Outlay	-	168,632	966,000	435,000
<b>Totals</b>	<b>1,158,800</b>	<b>1,389,879</b>	<b>2,407,202</b>	<b>1,944,272</b>

### FISCAL YEAR 2025



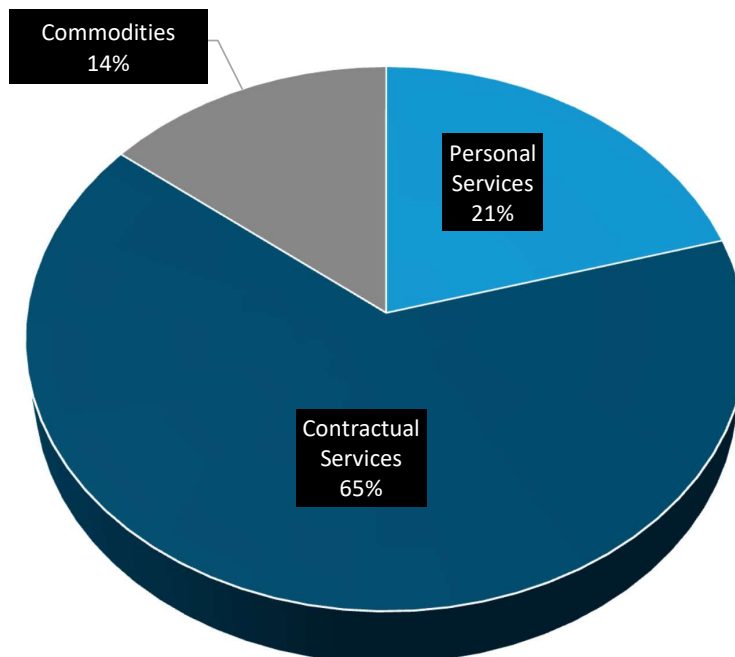
# PUBLIC WORKS

## FACILITIES MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	220,800	253,324	292,481	369,539
Contractual Services	181,424	233,904	337,000	1,170,500
Commodities	41,869	70,570	128,000	257,000
Capital Outlay	5,700	7,510	60,000	-
<b>Totals</b>	<b>449,792</b>	<b>565,308</b>	<b>817,481</b>	<b>1,797,039</b>

### FISCAL YEAR 2025



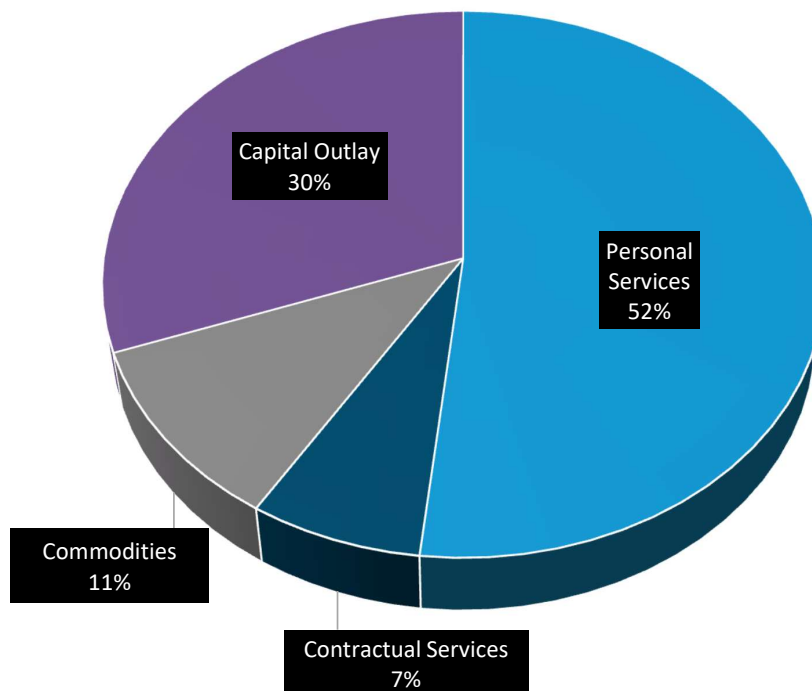
# PUBLIC WORKS

## CONSTRUCTION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	702,427	723,209	827,148	797,785
Contractual Services	47,441	24,498	95,000	109,750
Commodities	109,725	78,813	160,925	163,925
Capital Outlay	-	9,850	160,000	470,000
<b>Totals</b>	<b>859,592</b>	<b>836,370</b>	<b>1,243,073</b>	<b>1,541,460</b>

### FISCAL YEAR 2025



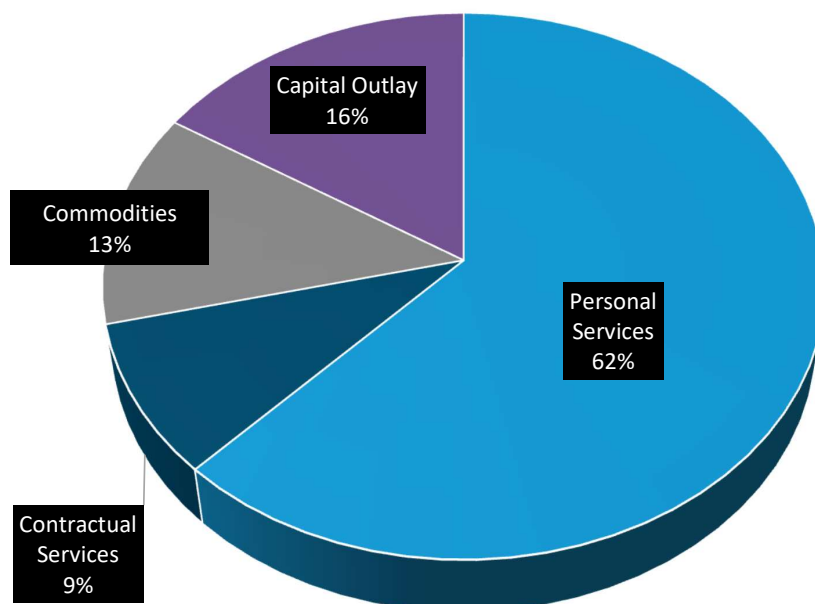
# PUBLIC WORKS

## MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	509,611	618,250	698,178	796,087
Contractual Services	33,736	27,708	111,000	116,000
Commodities	147,677	189,075	174,825	162,425
Capital Outlay	10,845	75,838	134,000	205,000
<b>Totals</b>	<b>701,869</b>	<b>910,870</b>	<b>1,118,003</b>	<b>1,279,512</b>

### FISCAL YEAR 2025



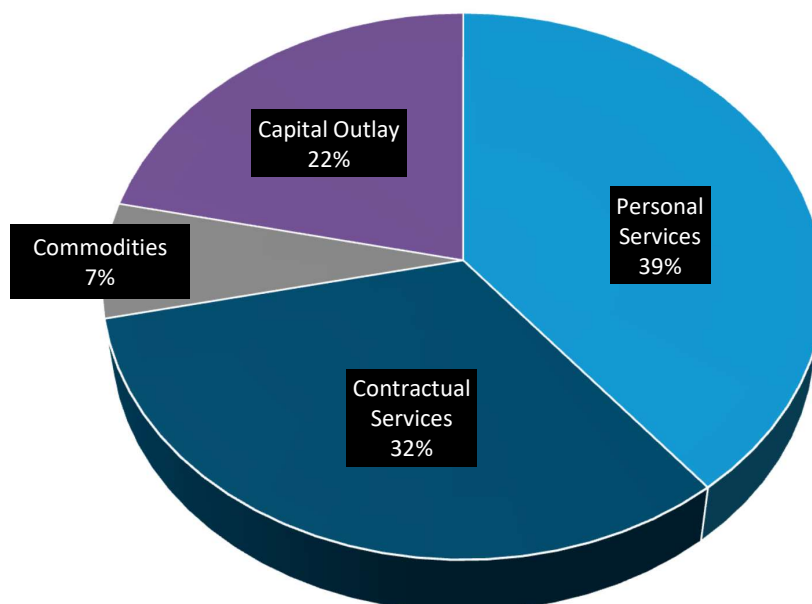
# PUBLIC WORKS

## LANDSCAPE AND SUSTAINABILITY

### COMPARATIVE SUMMARY BY CATEGORY

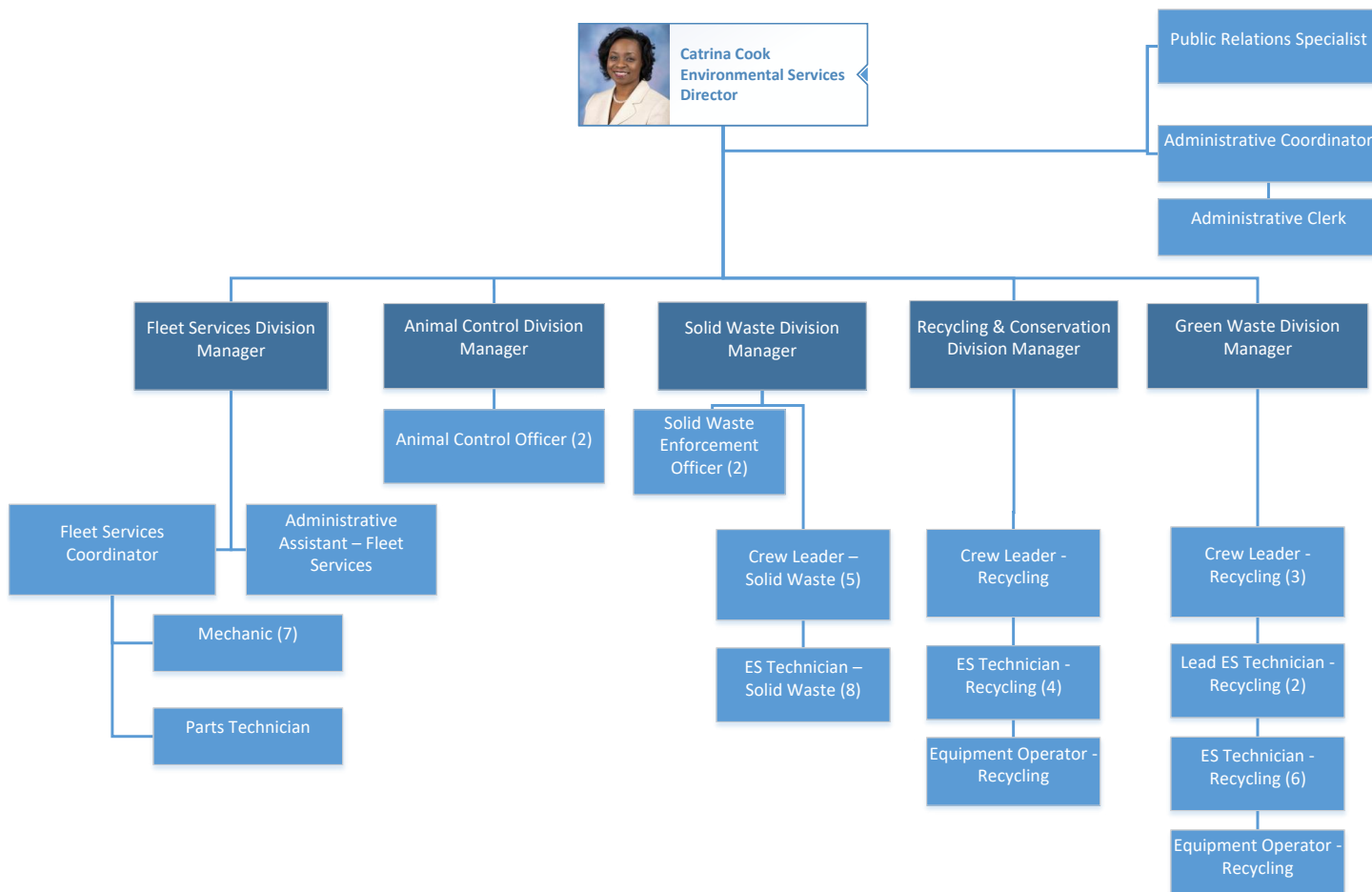
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	550,786	540,610	710,101	764,526
Contractual Services	205,512	265,554	476,000	634,000
Commodities	58,781	52,917	109,700	132,900
Capital Outlay	75,014	98,880	38,000	421,500
<b>Totals</b>	<b>890,093</b>	<b>957,962</b>	<b>1,333,801</b>	<b>1,952,926</b>

### FISCAL YEAR 2025





# 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

## MAJOR FUNCTIONS

The integrated waste management program of Environmental Services provides a comprehensive, responsive, environmentally safe, efficient, and cost-effective solid waste, recycling commodities, and recycling green waste collection programs.

The Fleet Services Division is responsible for all services related to the City of Auburn's vehicles and equipment. The goal of the department is to procure safe, dependable, cost-effective equipment and furnish quality maintenance services to all City departments.

The Animal Control Division promotes humane, compassionate treatment of animals by enforcing the City's animal ordinance and regulations and connecting support services for animal owners and animals.

## INITIATIVES

Evaluate and recommend revisions of the current solid waste ordinance. The purpose of this initiative follows the department's mission of administering an integrated solid waste management system that focuses on the utilization of the best practices standards of the profession while providing creative and innovative solutions to the diverse waste management issues facing the City of Auburn.

Continue training initiatives to enhance the knowledge, skills and abilities of mechanics and collectors in order to stay abreast of the latest automotive, engineering and technological advances in the profession. The purpose of this initiative follows the department's mission of developing and maintaining a highly professional and competent staff.

Ensure continued development of the department's education and outreach efforts as it relates to the following programs:

1. Keep Auburn Beautiful. Provide beautification opportunities for homeowners with an annual trash amnesty period where fees are waived for oversized debris collection.
2. Recycle Auburn. Strive to improve community involvement with continued promotion of a clean single stream recycling program.
3. Household Hazardous Waste Collection. Provide hazardous waste collection activities to eliminate collection hazards for employees and provide environmentally safe disposal/recycling of harmful chemicals.
4. Animal Control and Care. Promote a public awareness campaign to highlight the importance of animal welfare and responsible pet ownership.

## CITY OF AUBURN STRATEGIC GOALS



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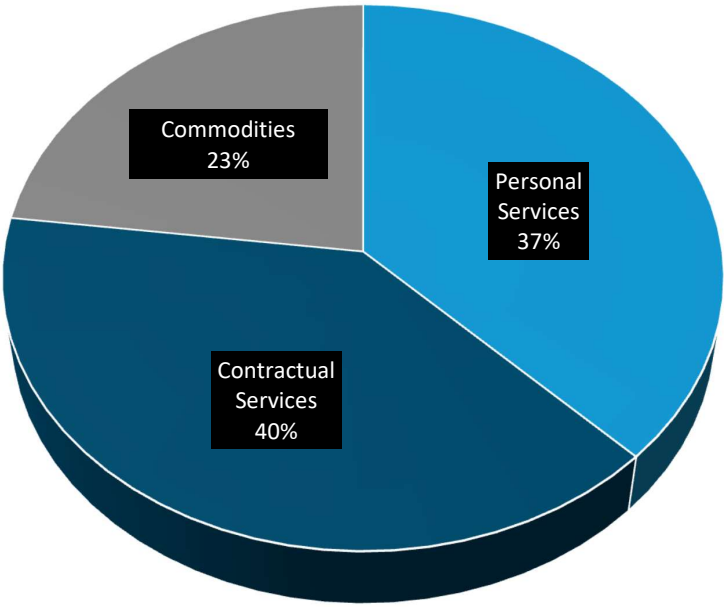
# ENVIRONMENTAL SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	117,917	151,482	168,925	116,319
Contractual Services	94,305	91,956	122,675	122,675
Commodities	27,342	29,940	61,960	71,360
<b>Totals</b>	<b>239,563</b>	<b>273,378</b>	<b>353,560</b>	<b>310,354</b>

### FISCAL YEAR 2025



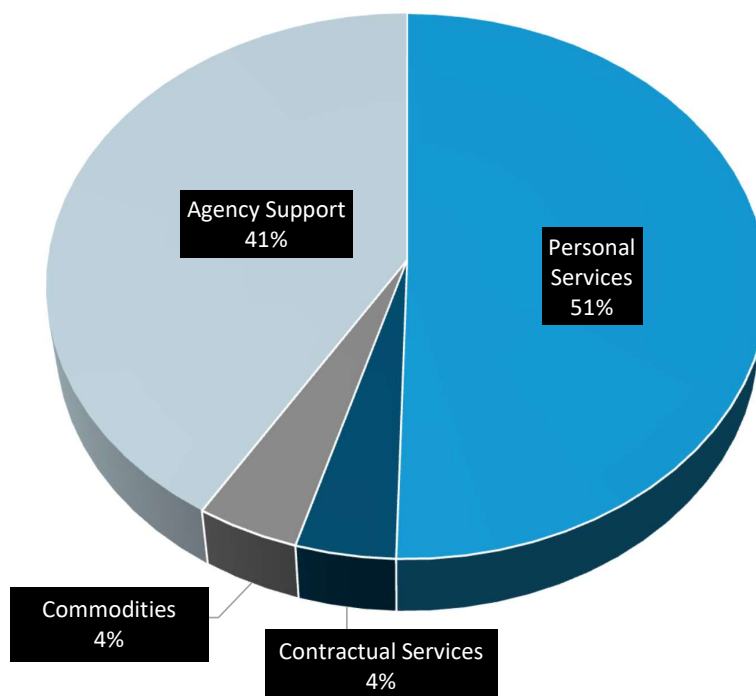
# ENVIRONMENTAL SERVICES

## ANIMAL CONTROL

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	208,614	250,441	263,768	294,298
Contractual Services	1,863	6,342	27,400	24,000
Commodities	12,313	6,530	24,650	24,650
Capital Outlay	-	-	100,000	-
Agency Support	170,585	201,331	216,331	240,473
<b>Totals</b>	<b>393,375</b>	<b>464,645</b>	<b>632,149</b>	<b>583,421</b>

### FISCAL YEAR 2025



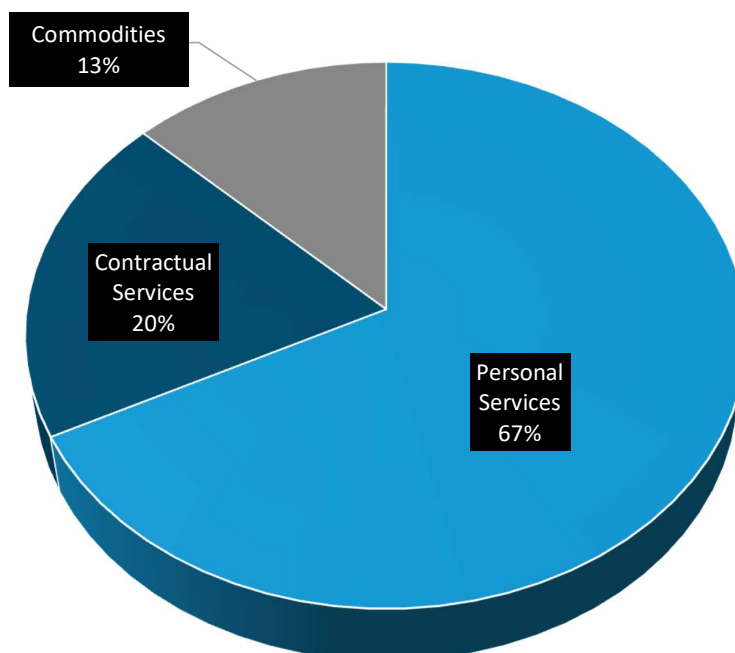
# ENVIRONMENTAL SERVICES

## FLEET SERVICES

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	897,598	919,911	1,149,235	1,232,149
Contractual Services	261,212	272,471	358,179	358,179
Commodities	116,062	159,370	159,471	233,825
Capital Outlay	-	40,117	6,362	-
<b>Totals</b>	<b>1,274,872</b>	<b>1,391,869</b>	<b>1,673,247</b>	<b>1,824,153</b>

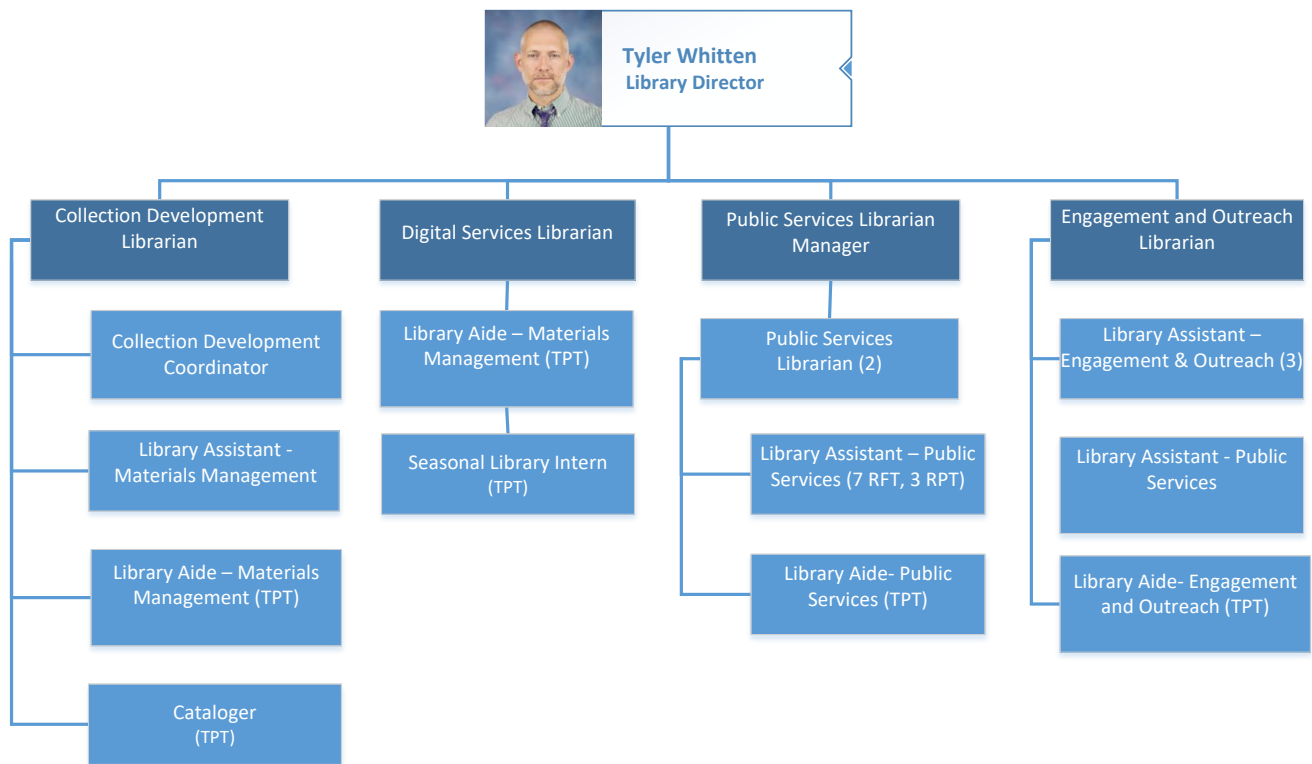
### FISCAL YEAR 2025





City of Auburn

# LIBRARY



## MISSION

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

# LIBRARY

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## MAJOR FUNCTIONS

- The library will be an integral and vital partner in our community, one that connects Auburn residents with local agencies and with each other, so that our city can be a great place to live, work, learn, and play.
- The Auburn Public Library will help cultivate a community that is active, engaged, and informed.
- The Auburn Public Library will be a welcoming, safe, and comfortable destination, both in person and online.
- The Auburn Public Library will provide our community with the best public technology possible so that people can achieve their personal, professional, and educational goals.
- The Auburn Public Library will make available a collection that reflects the varied interests of our dynamic community, in a variety of mediums.

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## INITIATIVES

Expand digital educational business resources collection by providing access to the Linked In Learning Platform for all patrons. Recommended in APL Strategic Plan Addendum for FY 2025. This initiative would provide resources in support of economic development, small business development, entrepreneurship, and personal legal assistance.

Launch APL on Location (mobile library) services for the City of Auburn. Recommended in APL Strategic Plan Addendum for FY 2025. This initiative would remove barriers to access for patrons who may have difficulty accessing the library's physical facility.

Promote Patron-Driven Acquisitions. Recommended in the APL Strategic Plan Addendum for FY 2025. This initiative would expand both physical and digital collections and include a targeted marketing component to raise awareness about and encourage use of patron driven acquisitions.

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## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**

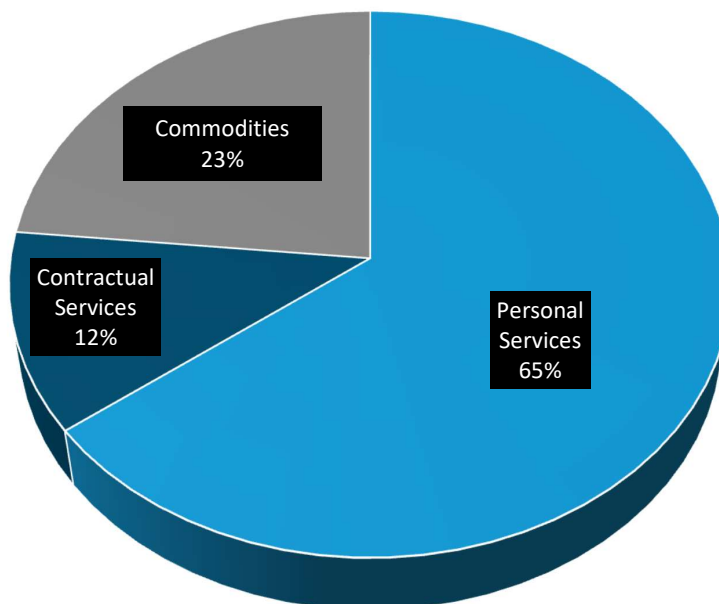


# LIBRARY

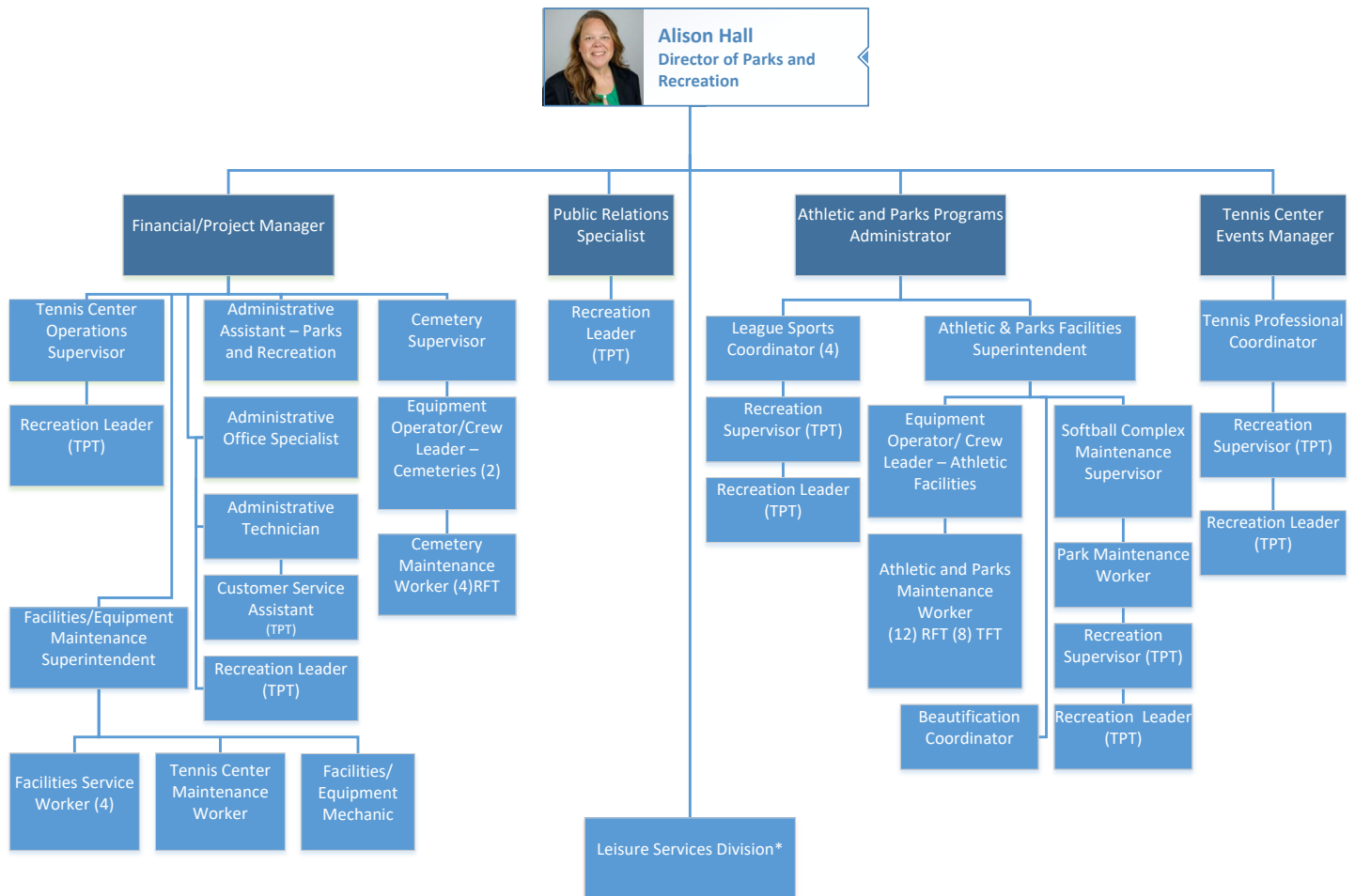
## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,763,029	1,958,650	2,133,413	2,267,211
Contractual Services	270,651	284,217	357,865	413,965
Commodities	482,677	591,029	712,881	820,675
Capital Outlay	124,462	46,972	-	-
<b>Totals</b>	<b>2,640,819</b>	<b>2,880,868</b>	<b>3,204,159</b>	<b>3,501,851</b>

## FISCAL YEAR 2025



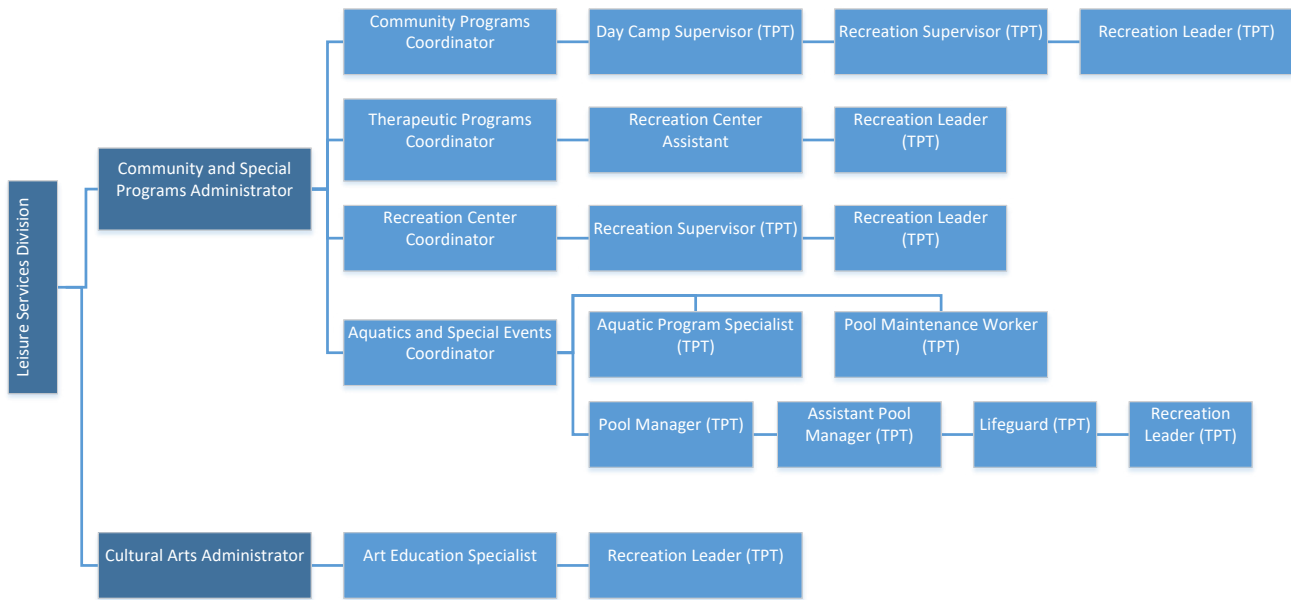
# PARKS AND RECREATION



## MISSION

The mission of Auburn Parks and Recreation is to enrich the lives of Auburn residents by providing attractive and welcoming parks, cemeteries, and facilities, along with affordable leisure services for all ages and abilities. We aim to build a thriving community by offering diverse events and fostering well-being through mutually beneficial partnerships.

# PARKS AND RECREATION



## MISSION

The mission of Auburn Parks and Recreation is to enrich the lives of Auburn residents by providing attractive and welcoming parks, cemeteries, and facilities, along with affordable leisure services for all ages and abilities. We aim to build a thriving community by offering diverse events and fostering well-being through mutually beneficial partnerships.

# PARKS AND RECREATION

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## MAJOR FUNCTIONS

- Provide enjoyable and affordable programming for all adults, children, and families, including athletics for all levels of ability
- Maintain attractive recreation facilities, parks, and cemeteries
- Provide and manage intrinsic environmental green spaces, water features, and trails
- Develop, promote, and manage special events, athletic tournaments, and cultural experiences keeping in mind their potential economic impact

## INITIATIVES

**Expand Programming for Under-served Groups:** Use the construction of new facilities and an increase in staffing to address under-served programming areas including day camps, spring break and winter break camps, programs for toddlers and teens, aquatics, and therapeutic programs. Also increase the capacity of youth athletic leagues allowing for enhanced participation. This will include a scholarship program to ensure low-and moderate-income families have the ability to participate in athletics of their choice.

**Expand and Enhance Facilities:** Focus on building new facilities and renovating existing ones to address the needs of a growing community. Our department recommends the phased construction of a new recreation center and athletic facilities (baseball and softball fields) at the Richland Road property, as well as relocate workspace for the departmental crews in order to renovate and eventually expand the existing Dean Road Recreation Center to serve as a Therapeutic Recreation Center. As Auburn's population grows, our department also seeks to meet future needs by planning for an additional cemetery.

**Secure Event Sponsorships:** Foster a strong sense of community by securing sponsorships for large events such as the Easter Egg Hunt, Independence Day Celebration, and Downtown Trick or Treat. This not only reduces the city's financial burden but also encourages participation by residents and local businesses.

## CITY OF AUBURN STRATEGIC GOALS



**A UNIQUE  
PLACE**



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**SHARED SENSE OF  
RESPONSIBILITY**

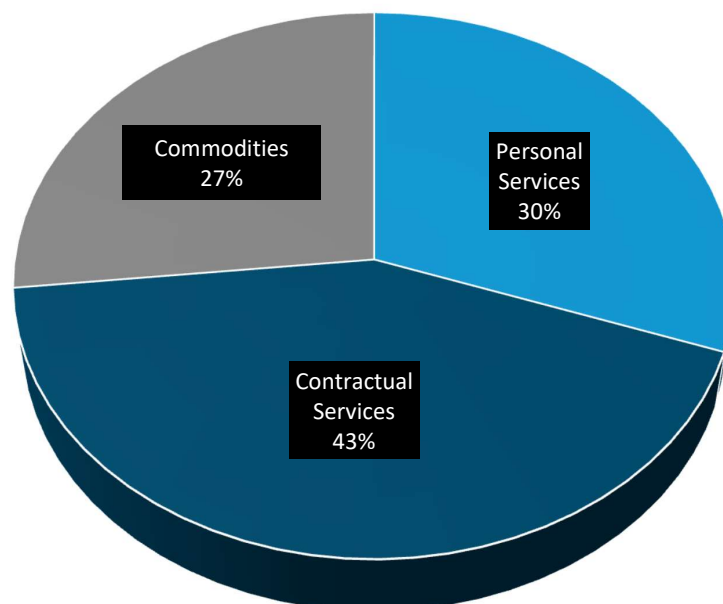
# PARKS AND RECREATION

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	560,642	566,643	598,091	700,079
Contractual Services	644,671	682,424	848,827	990,633
Commodities	262,573	299,756	574,636	614,333
<b>Totals</b>	<b>1,467,886</b>	<b>1,548,823</b>	<b>2,021,554</b>	<b>2,305,045</b>

### FISCAL YEAR 2025



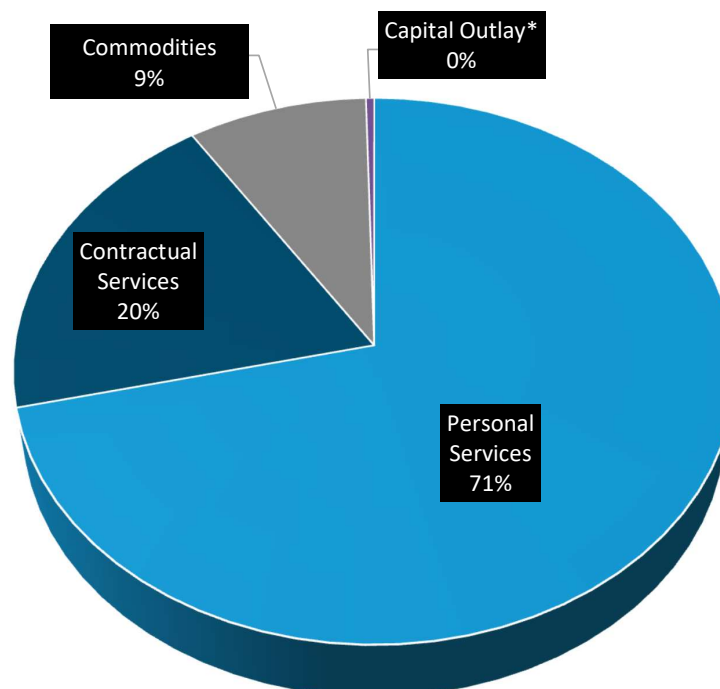
# PARKS AND RECREATION

## PROGRAMS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,786,149	1,870,843	2,174,718	2,221,786
Contractual Services	268,804	400,154	467,072	604,231
Commodities	189,059	228,151	323,970	274,204
Capital Outlay*	-	25,365	42,499	12,599
<b>Totals</b>	<b>2,244,012</b>	<b>2,524,513</b>	<b>3,008,259</b>	<b>3,112,820</b>

### FISCAL YEAR 2025



\* Capital Outlay represents less than 0.5% of Programs' fiscal 2025 budget and rounds to 0% on the graph.

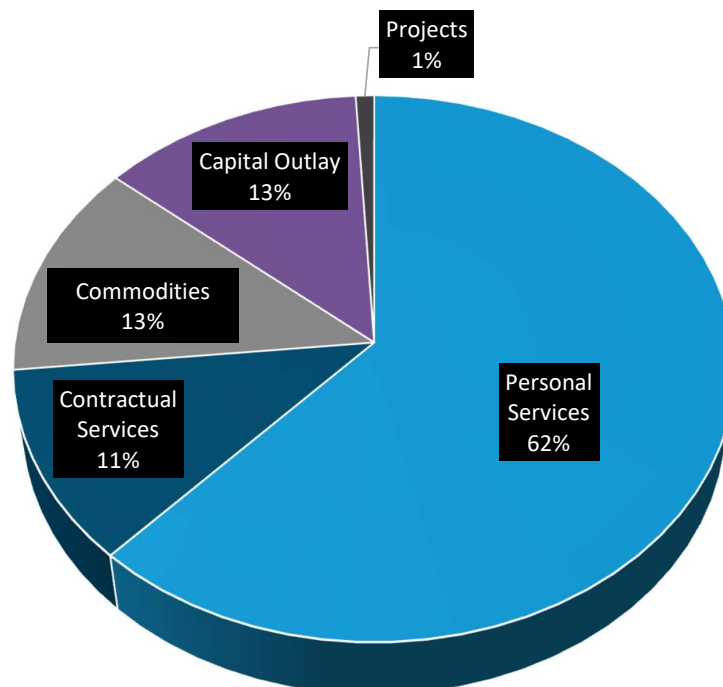
# PARKS AND RECREATION

## PARKS AND FACILITIES

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,886,602	2,142,077	2,660,908	3,426,204
Contractual Services	437,334	568,955	740,672	633,726
Commodities	526,160	647,902	604,235	705,928
Capital Outlay	442,669	551,915	472,331	715,000
Projects	59,721	-	50,000	50,000
<b>Totals</b>	<b>3,352,486</b>	<b>3,910,848</b>	<b>4,528,145</b>	<b>5,530,858</b>

### FISCAL YEAR 2025



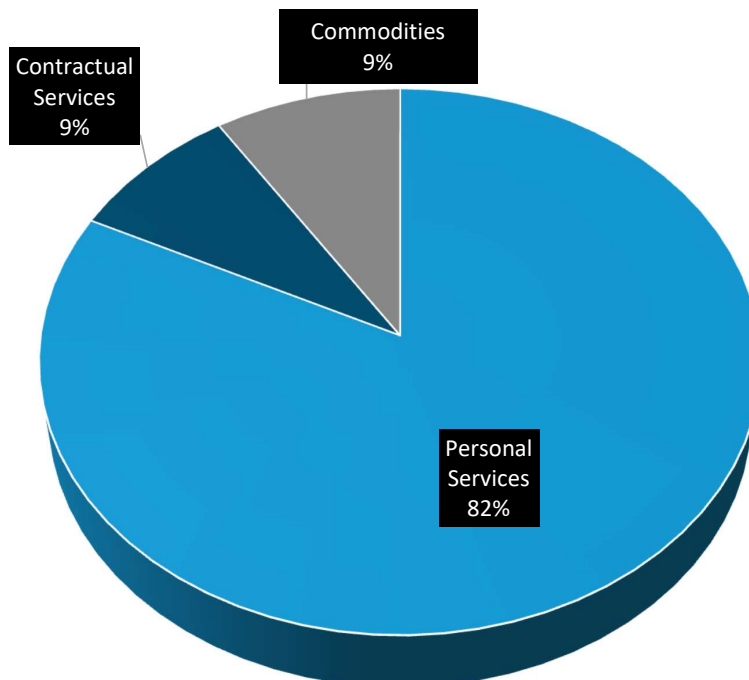
# PARKS AND RECREATION

## ATHLETICS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025*
	\$	\$	\$	\$
Personal Services	-	-	-	756,328
Contractual Services	-	-	-	78,384
Commodities	-	-	-	84,294
<b>Totals</b>	-	-	-	<b>919,005</b>

### FISCAL YEAR 2025



<sup>1</sup> Athletics Division was created with the Parks and Recreation re-organization for fiscal 2025.



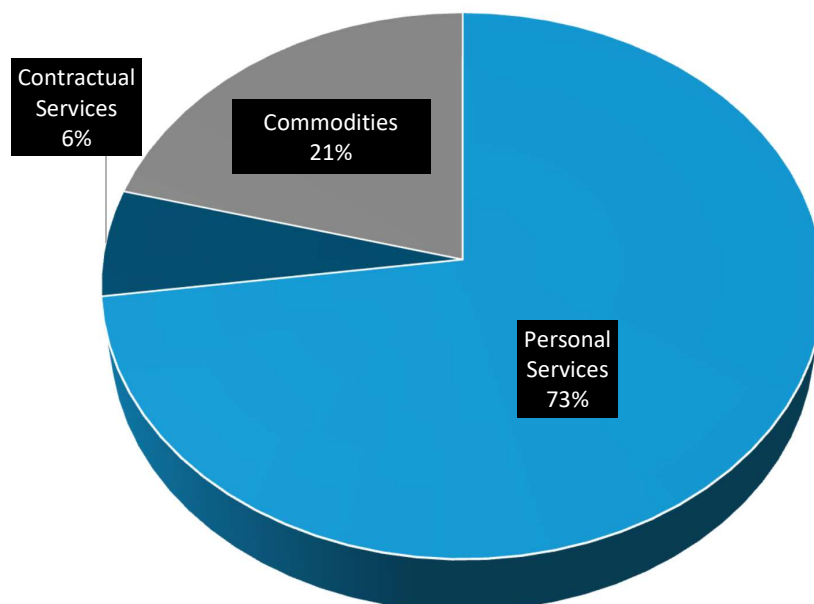
# PARKS AND RECREATION

## CULTURAL ARTS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025*
	\$	\$	\$	\$
Personal Services	-	-	-	330,765
Contractual Services	-	-	-	28,634
Commodities	-	-	-	94,626
<b>Totals</b>	-	-	-	<b>454,024</b>

### FISCAL YEAR 2025

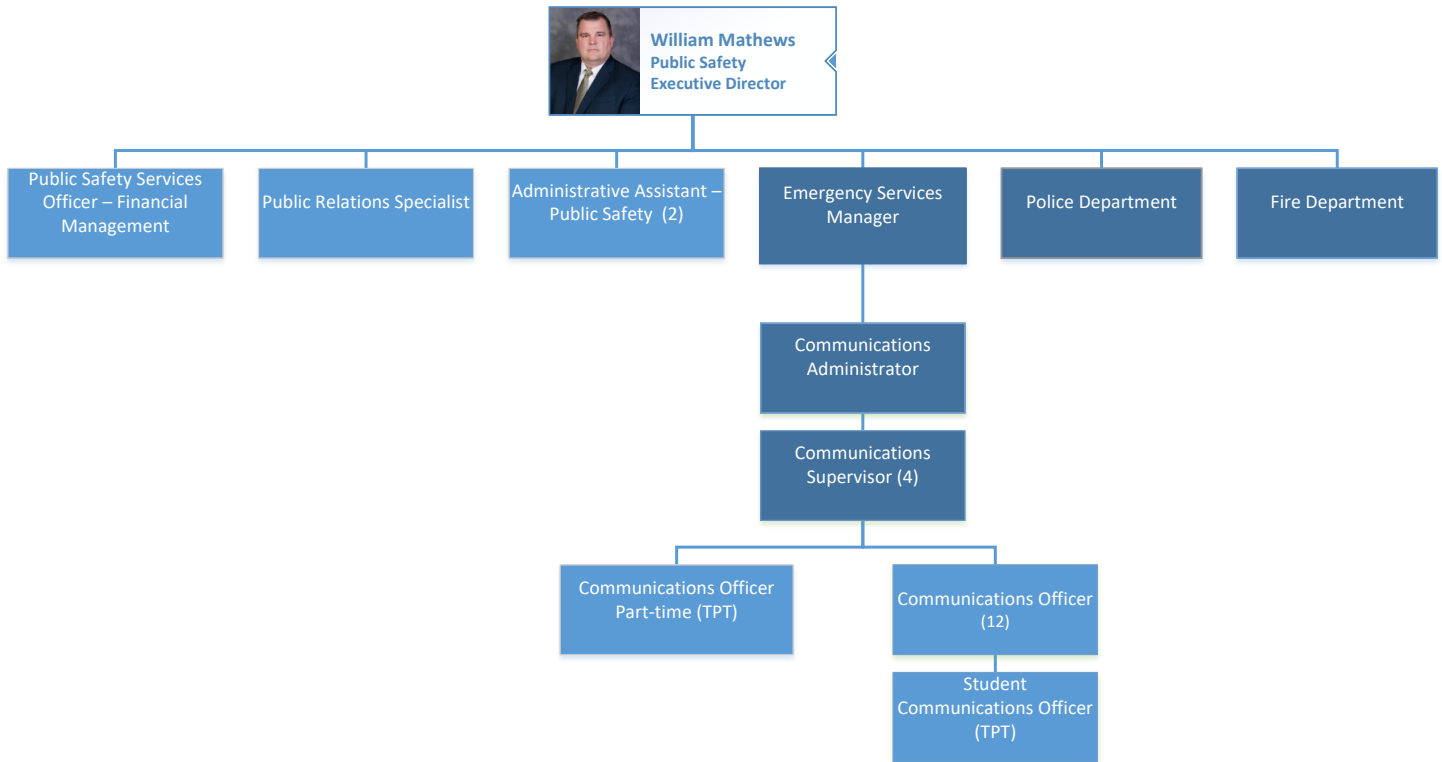


<sup>1</sup> Cultural Arts Division was created with the Parks and Recreation re-organization for fiscal 2025.



City of Auburn

# 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

---

## MAJOR FUNCTIONS

- Provide oversight of and collaboration between Departments within Public Safety Services
- Ensure Departments within Public Safety Services are properly staffed and equipped
- Ensure that quality Public Safety services are provided
- Management of Public Safety contractual service agreements
- Provide immediate dispatch of emergency 911 calls
- Provide all-hazards emergency planning, preparation and notification
- Research, promote and implement innovative strategies to enhance delivery of Public Safety services to the community

## INITIATIVES

Public Safety Training Center - Complete Phase 2 of the Training Center classroom building and review any further needs for training components and utilization of space for Phase 3. Begin scheduling regular classes for in-service and regional personnel training.

South Police Precinct - Begin evaluating needs and initial programming for a south Auburn Police Precinct. A search for acquirable land or existing buildings for this intended purpose will proceed based on the identified needs. This will allow the Police Department to respond more effectively to south Auburn residences, businesses and the interstate.

Auburn University Fire Station - To enhance efficiency of the Fire Department's response to fire, emergency medical and rescue calls on main campus and west Auburn, negotiations with Auburn University will begin to determine the feasibility of relocating AFD Station 2 from its current location to a new location more proximate to Auburn University. Expansion of response capabilities from that station will also be considered as part of the project.

## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



**SHARED SENSE OF  
RESPONSIBILITY**

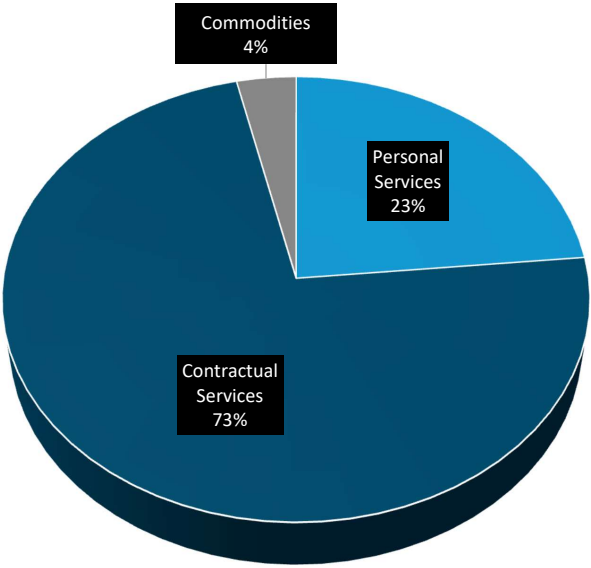
# PUBLIC SAFETY SERVICES

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	401,136	440,606	440,590	717,483
Contractual Services	1,974,297	1,874,778	2,159,237	2,229,029
Commodities	71,254	81,737	122,072	109,375
Capital Outlay	-	11,046	96,594	-
<b>Totals</b>	<b>2,446,687</b>	<b>2,408,168</b>	<b>2,818,493</b>	<b>3,055,887</b>

### FISCAL YEAR 2025



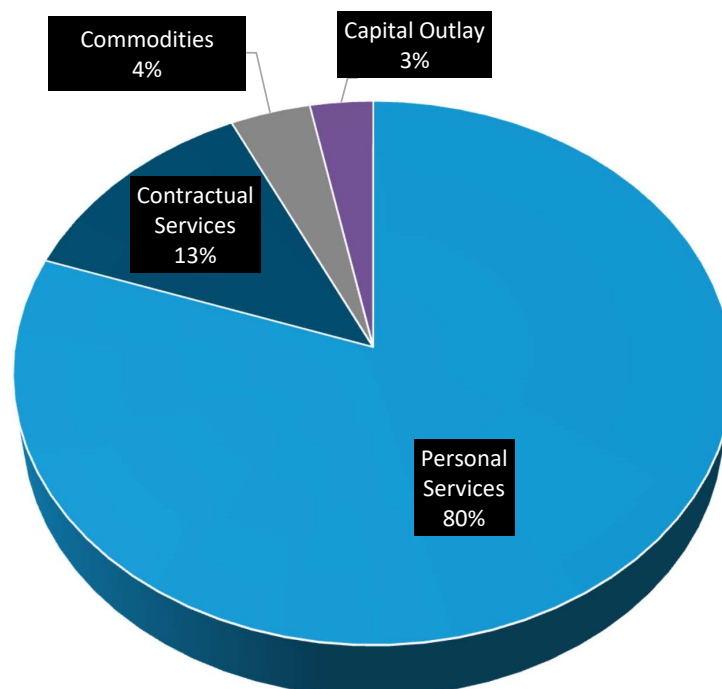
# PUBLIC SAFETY SERVICES

## EMERGENCY MANAGEMENT AND COMMUNICATIONS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,406,780	1,407,202	1,785,282	1,681,256
Contractual Services	194,765	135,645	264,918	263,009
Commodities	47,087	54,494	119,796	82,664
Capital Outlay	11,486	70,256	835,000	65,000
<b>Totals</b>	<b>1,660,117</b>	<b>1,667,596</b>	<b>3,004,996</b>	<b>2,091,929</b>

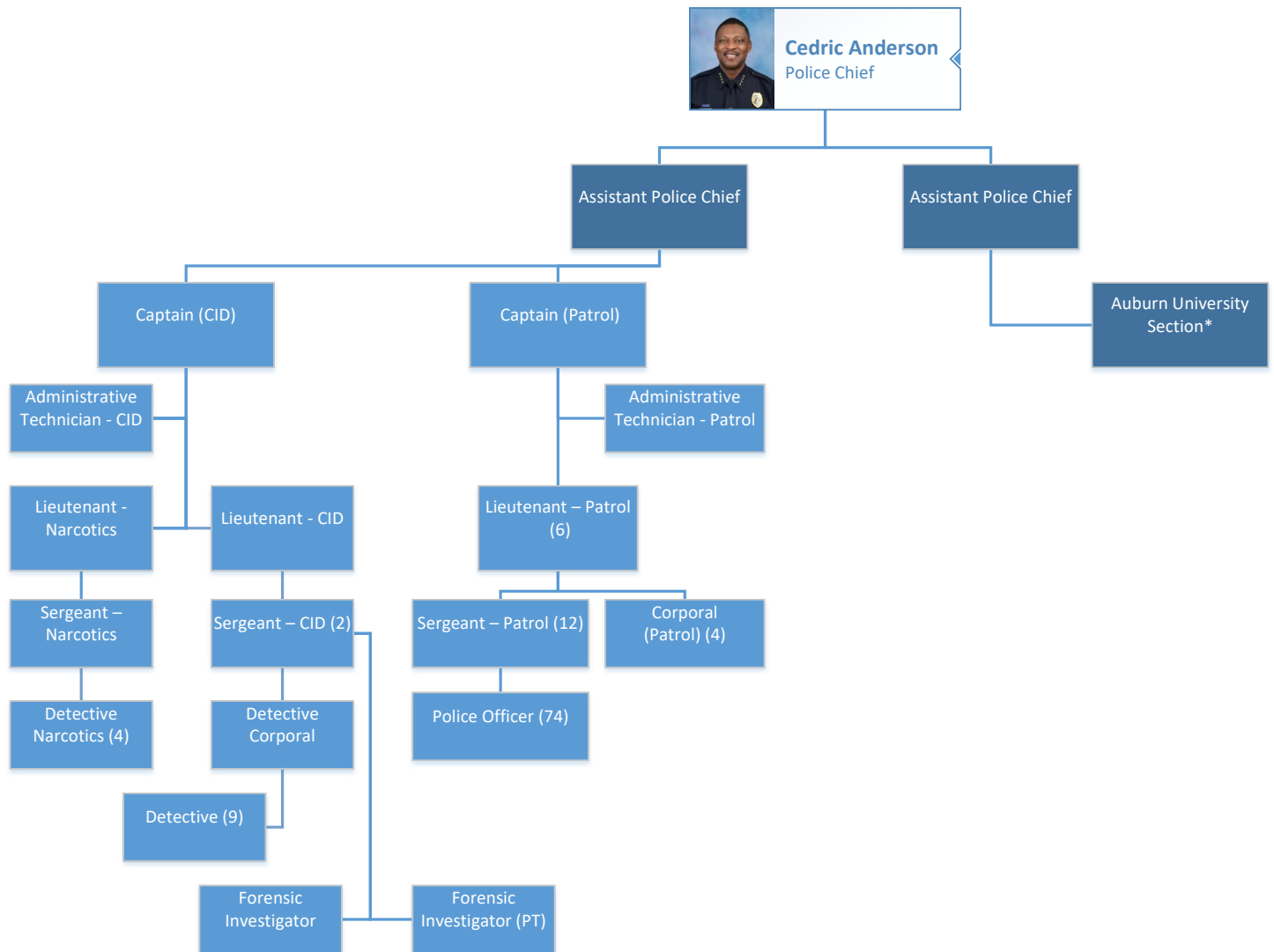
### FISCAL YEAR 2025





City of Auburn

# POLICE



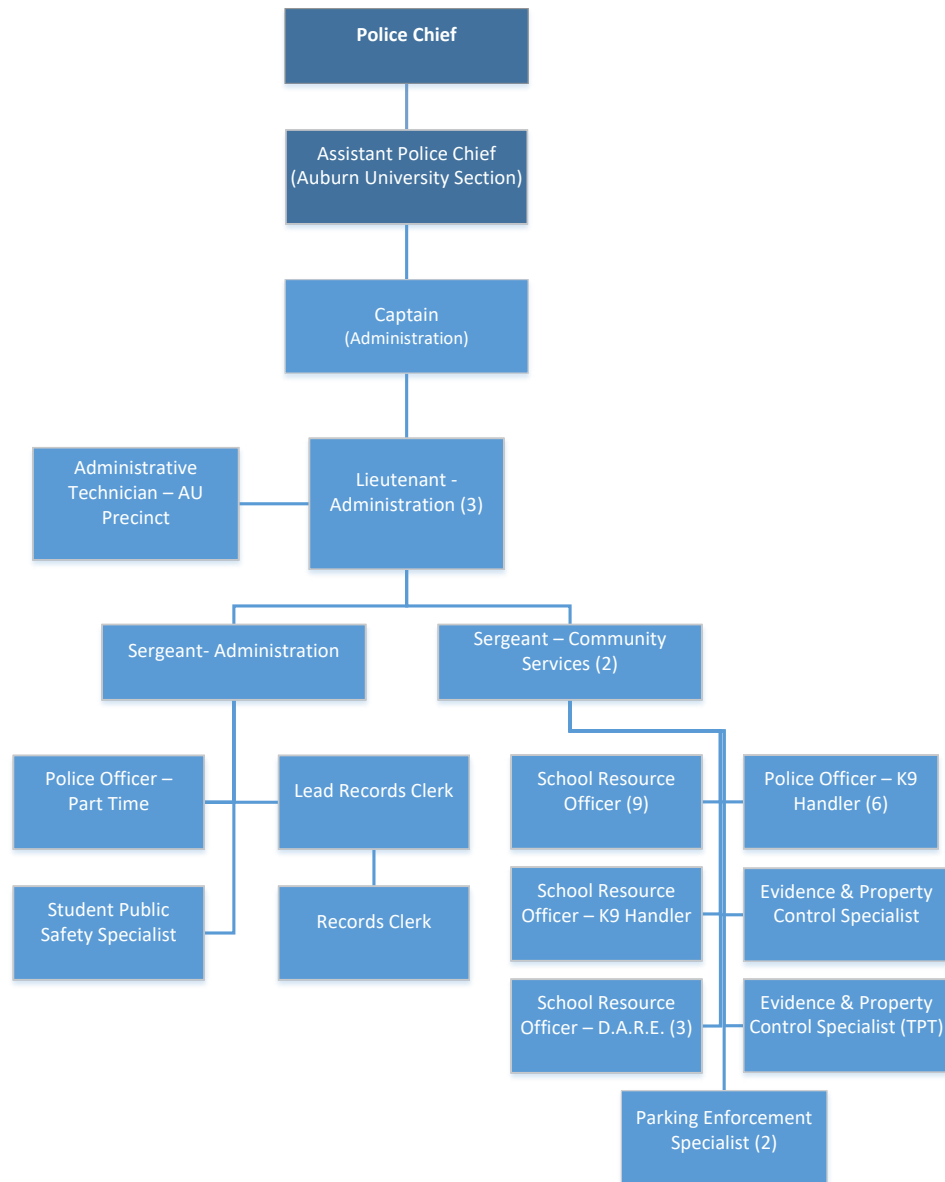
## MISSION

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

\*AUBURN UNIVERSITY SECTION



## 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

---

## MAJOR FUNCTIONS

- Provide police patrol throughout the City
- Provide immediate police response to dispatch of all emergency 911 calls
- Provide timely and effective response to police calls for service
- Provide special crime prevention programs (foot patrol, bike patrol, school resource) to maintain a sense of security in the community
- Provide all-hazards emergency planning, preparation and notification

## INITIATIVES

Recruitment - The Police Department will aggressively work to recruit quality applicants for the position of Police Officer by expanding public outreach, utilizing additional social media channels, recruitment specific video messaging and other advertisement services.

Research and acquire technologies that will act as an aid in the provision of police services. The technology will consist of cameras, monitoring equipment, unmanned aircraft, etc., and will be used in conjunction with existing equipment to supplement our efforts to maintain a safe environment within our communities.

Expand In-house Instructors - To increase the quality and frequency of training as well as expanding in-house capabilities, the Police Department will increase the number of instructor level certifications attained by staff.

## CITY OF AUBURN STRATEGIC GOALS

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**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



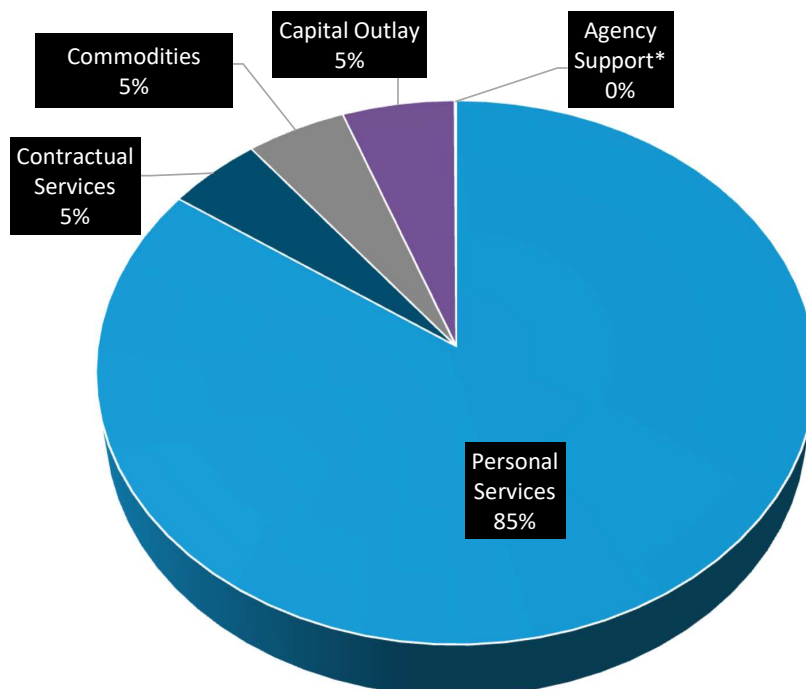
**SHARED SENSE OF  
RESPONSIBILITY**

# POLICE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	14,315,405	15,460,060	18,053,115	18,794,823
Contractual Services	639,314	866,682	930,573	1,035,947
Commodities	880,509	1,058,622	955,255	1,092,112
Capital Outlay	624,580	652,051	1,656,324	1,226,668
Agency Support*	14,874	17,523	15,000	17,000
<b>Totals</b>	<b>16,474,682</b>	<b>18,054,938</b>	<b>21,610,267</b>	<b>22,166,550</b>

## FISCAL YEAR 2025

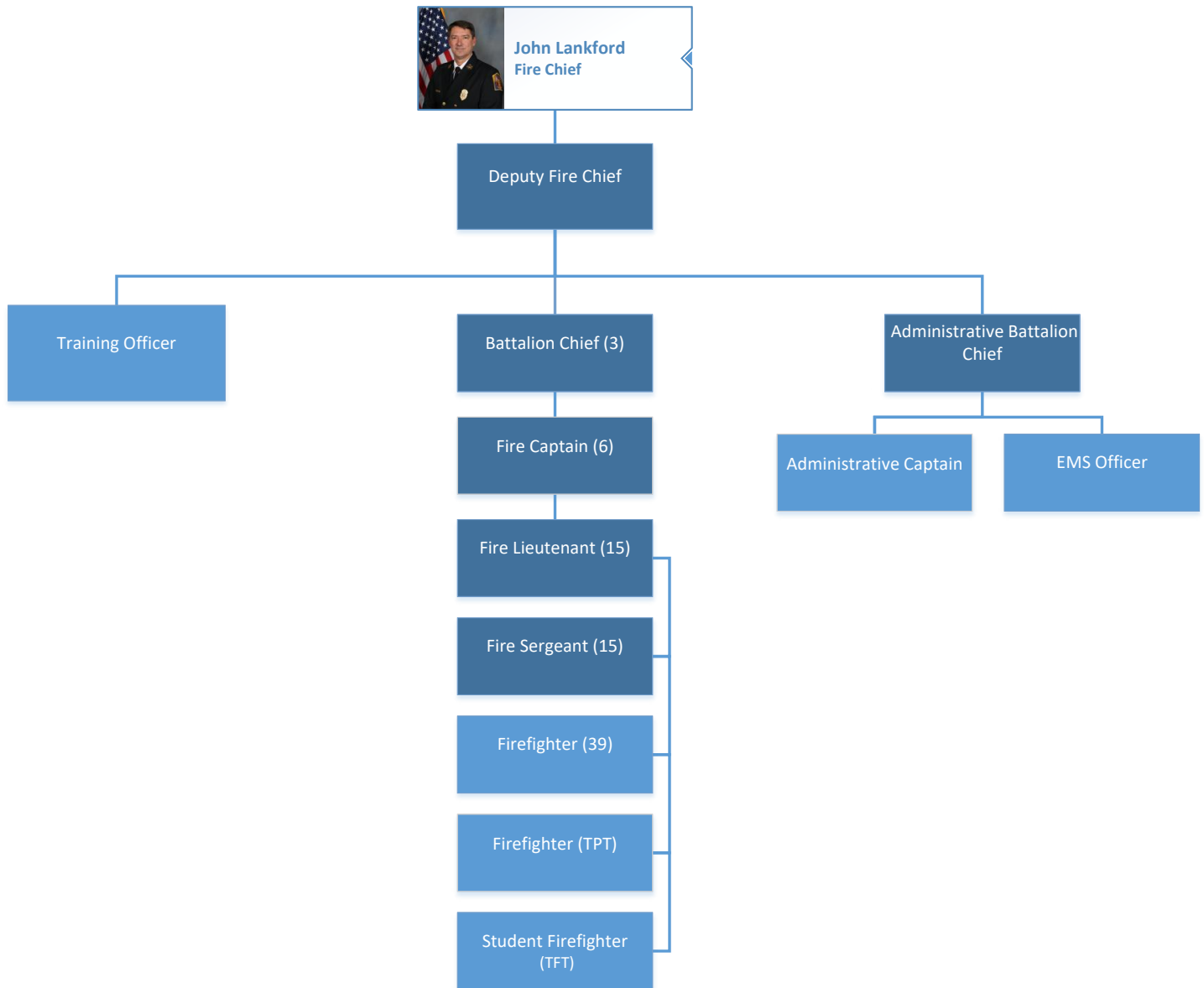


\* Agency Support represents less than 0.5% of Police's fiscal 2025 budget and rounds to 0% on the graph.



City of Auburn

# 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

---

## MAJOR FUNCTIONS

- Provide immediate response to all fire calls
- Provide immediate dispatch of emergency 911 calls
- Provide rescue services for the City of Auburn
- Provide all-hazards emergency planning, preparation and response
- Provide fire prevention inspections for all City businesses and industries

---

## INITIATIVES

Develop Regional Training at the Public Safety Training Center - Work toward teaching our personnel and neighboring fire departments State of Alabama fire certification classes. Determine most effective training props to be acquired and utilized so personnel will have the most realistic and practical training evolutions.

Enhancement of Education and Outreach - To reduce instances of fire and other emergencies and to further promote safety, the Fire Department will expand its public education and outreach. Such efforts will include, but not be limited to, lifesaving programs such as First Aid, CPR and AED training delivered by way of social media and in person training.

Conversion of Certain Temporary Fire Fighters to Full Time - To improve consistency in staffing levels and reduce an annual employee attrition rate of approximately 35%, the Fire Department will transition 27 temporary positions to full time over a three-year period. The transition will result in a more sustainable workforce ratio of 70% full time Fire Fighters to 30% temporary.

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## CITY OF AUBURN STRATEGIC GOALS



**EFFICIENT USE OF  
RESOURCES**



**HIGH QUALITY  
OF LIFE**



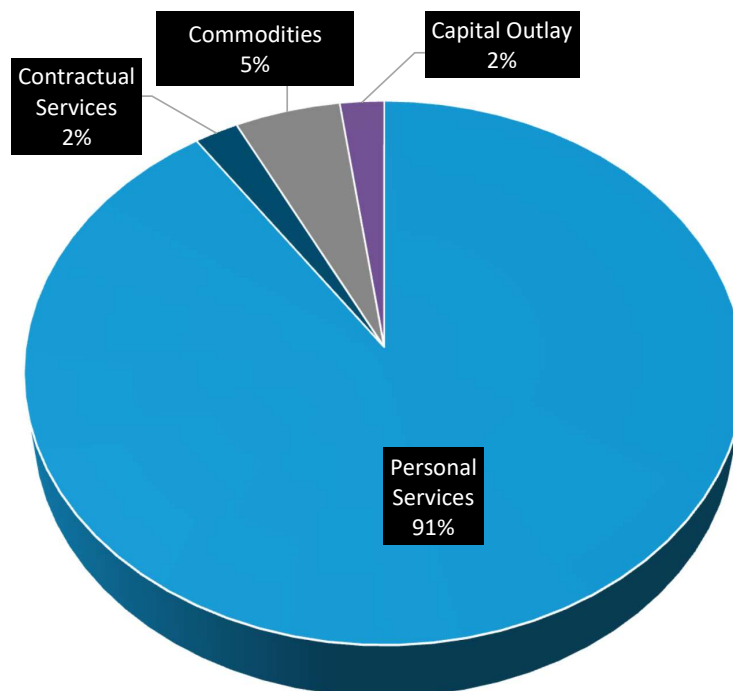
**SHARED SENSE OF  
RESPONSIBILITY**

# FIRE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	7,605,475	8,531,896	9,635,901	10,774,160
Contractual Services	128,618	229,217	249,167	259,167
Commodities	397,522	524,344	558,316	619,708
Capital Outlay	240,783	150,661	1,140,925	259,000
<b>Totals</b>	<b>8,372,398</b>	<b>9,436,118</b>	<b>11,584,309</b>	<b>11,912,035</b>

## FISCAL YEAR 2025





City of Auburn



# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## BUDGET DETAIL

### ***General Fund - Non-Departmental Expenditures***

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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.

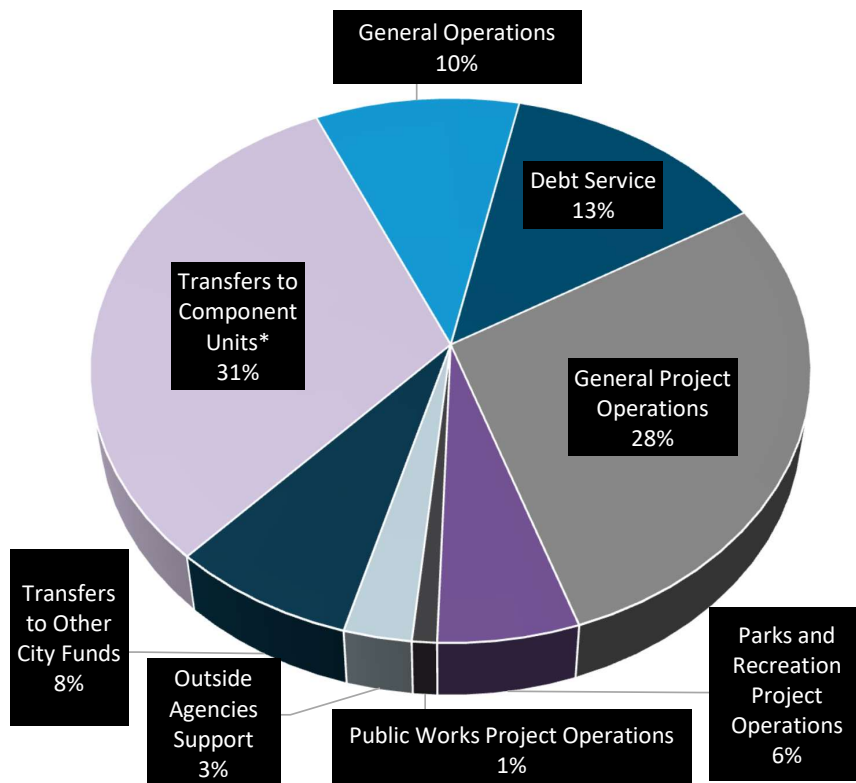
# GENERAL FUND NON-DEPARTMENTAL

OVERVIEW OF NON-DEPARTMENTAL EXPENDITURES AND OTHER  
FINANCING USES

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
General Operations	5,274,651	8,553,373	10,022,120	7,324,790
Debt Service	5,366,674	8,601,438	8,427,938	9,559,829
General Project Operations	15,395,801	7,450,218	17,552,330	20,669,966
Parks and Recreation Project Operations	2,082,243	3,153,369	7,243,588	4,258,396
Public Works Project Operations	59,303	588,815	1,015,000	745,000
Outside Agencies Support	1,510,752	3,145,290	2,130,493	2,042,843
Transfers to Other City Funds	3,500,000	3,540,000	4,210,000	5,550,000
Transfers to Component Units*	19,967,929	22,276,116	24,630,030	22,930,245
<b>Totals</b>	<b>53,157,354</b>	<b>57,308,619</b>	<b>75,231,499</b>	<b>73,081,069</b>

## FISCAL YEAR 2025

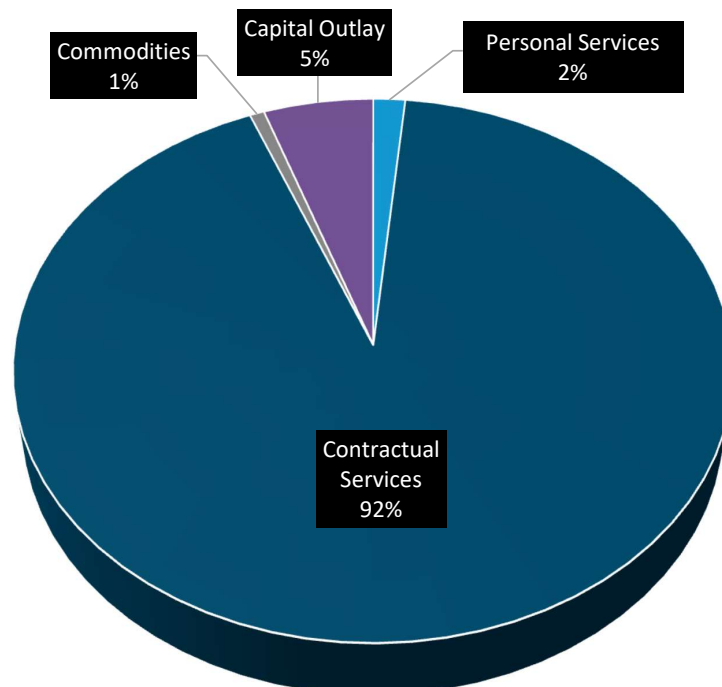


# GENERAL OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	294,420	766,404	115,000	115,000
Contractual Services	4,595,988	5,244,399	6,092,120	6,762,790
Commodities	85,641	131,644	70,000	52,000
Capital Outlay	298,601	2,410,925	3,745,000	395,000
<b>Totals</b>	<b>5,274,651</b>	<b>8,553,373</b>	<b>10,022,120</b>	<b>7,324,790</b>

## FISCAL YEAR 2025



# GENERAL PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Engineering Prof Svs	193,724	19,246	104,836	-
Misc Contractual	31,408	-	-	-
Special Projects	884,626	64,475	167,000	173,700
Intersection Improvements	4,620,207	1,349,147	3,898,814	2,219,574
Bridge Improvements	-	-	-	847,000
Streets Roadways Expansion	-	-	12,500	1,916,700
Streets Roadways Replacement	100,333	1,129,023	2,976,097	1,027,053
Street Resurf Restripe	3,460,160	806,865	4,000,000	6,025,000
Street Lights	533,776	1,256,729	464,400	-
Traffic Signals Improvements	706,564	772,009	400,829	960,000
Downtown Improvements	244,882	107,900	-	500,000
Sidewalk Projects	381,809	338,933	225,546	317,631
Boykin Center Improvements	1,881,615	1,213,336	180,000	5,418,500
Dev Svs Pub Safety Bldg	52,829	600	-	-
Public Safety Facilities	2,303,869	391,953	5,122,308	1,264,808
<b>Totals</b>	<b>15,395,801</b>	<b>7,450,218</b>	<b>17,552,330</b>	<b>20,669,966</b>

# PARKS AND RECREATION PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Unclassified Prof Svs	-	762	-	-
Special Projects	-	-	4,275,000	-
Samford Sports Complex	-	-	-	225,000
Town Creek Park	1,453,392	84,946	175,000	-
Sam Harris Park	9,340	-	-	-
Jan Dempsey Art Center	1,442	2,897,318	2,043,588	-
Softball Complex	-	-	-	1,500,000
Soccer Complex	-	-	-	933,396
Margie Piper Bailey Park	-	170,343	-	-
Dinius Park	72,548	-	-	-
Lake Wilmore	545,521	-	-	-
Pearson Park	-	-	750,000	1,600,000
<b>Totals</b>	<b>2,082,243</b>	<b>3,153,369</b>	<b>7,243,588</b>	<b>4,258,396</b>

# PUBLIC WORKS PROJECT OPERATIONS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Misc Contractual	21,854	10,500	-	-
Special Projects	2,774	2,155	15,000	65,000
Downtown Improvements	-	460,030	-	-
Drainage Projects	612	-	200,000	200,000
Sidewalk Projects	-	9,875	100,000	-
Landscape/Irrigation	-	-	-	30,000
Misc Facility Condition	34,063	106,255	700,000	450,000
<b>Totals</b>	<b>59,303</b>	<b>588,815</b>	<b>1,015,000</b>	<b>745,000</b>

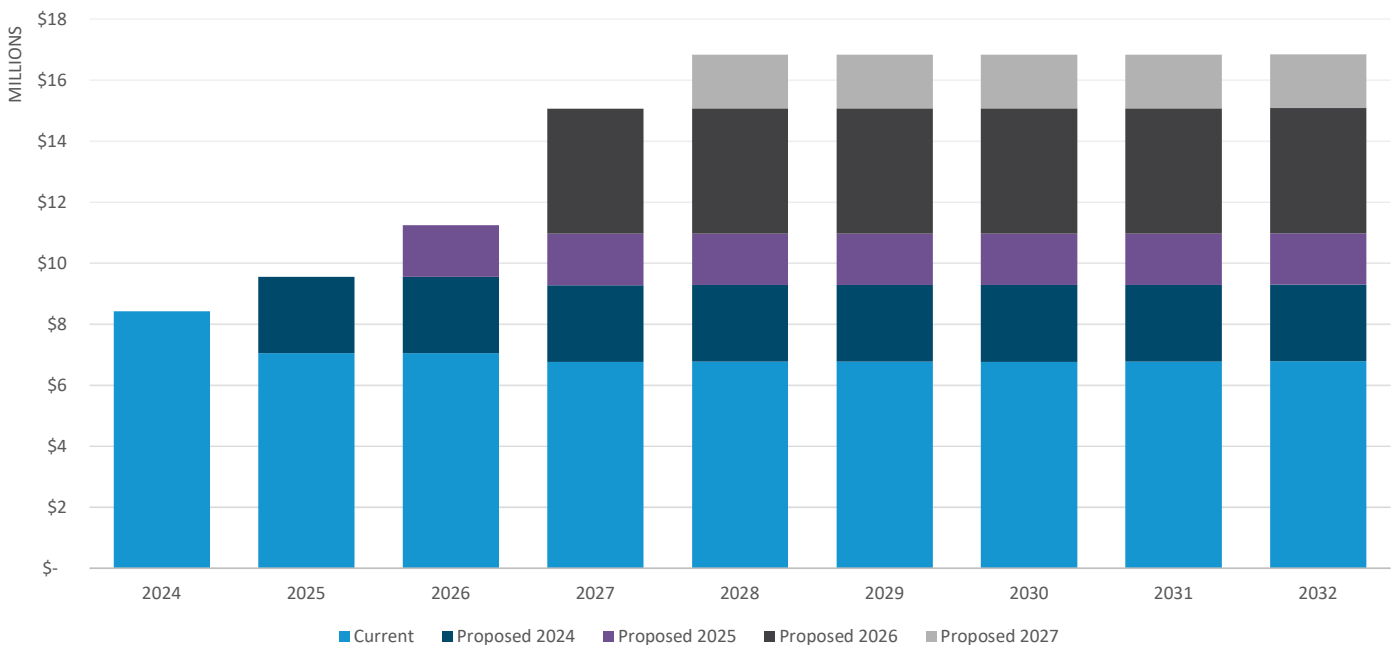


# DEBT SERVICE

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Bond trustee fees	1,470	1,437	3,000	3,000
Principal & interest				
'06 GO Warrant (Tennis Center - AU Portion)	275,613	275,613	275,613	275,613
'10 GO Warrant (Alabama Street Property)	188,149	-	-	-
'10 GO Warrant (Refunding Series 2004A Bonds))	1,017,045	1,017,045	932,292	-
'12 GO Bonds (former 5 mill - '12 Capital Projects)	442,000	442,000	445,875	-
'12 GO Warrant (West Tech Park Phase 2)	601,771	100,295	-	-
'18 GO Warrant (Public Safety Complex)	1,846,006	1,848,906	1,846,206	1,845,956
'20 GO Warrant (Parking Deck)	994,620	996,836	998,702	999,177
'22 GO Warrant (PW/ES Complex)	-	3,919,306	3,926,250	3,926,400
GO Warrant (Future Proposed Borrowing)	-	-	-	2,509,683
Total principal & interest	5,365,204	8,600,001	8,424,938	9,556,829
Total debt service	5,366,674	8,601,438	8,427,938	9,559,829
Principal	3,507,675	4,647,265	4,491,969	4,195,025
Interest	1,857,529	3,952,736	3,932,969	5,361,803
Total principal & interest	5,365,204	8,600,001	8,424,938	9,556,829
Principal & interest as a % of total expenditures & OFU	4.7%	6.9%	5.4%	5.9%

## GENERAL FUND DEBT SERVICE



# OUTSIDE AGENCIES<sup>1</sup>

## TRENDS IN OUTSIDE AGENCY FUNDING FISCAL YEARS 2022-2025

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
East Alabama Mental Health	42,000	48,000	48,000	48,000
Lee County Emergency Management Agency	81,903	50,000	50,000	50,000
Lee County Health Department	47,904	50,000	50,000	50,000
Lee County Juvenile Court	18,612	18,612	18,612	18,612
Lee County Youth Development Center	45,200	45,200	45,200	45,200
Total state and county	235,619	211,812	211,812	211,812
Alabama Cooperative Extension Service	10,000	20,000	20,000	20,000
AU Airport - Operations	21,647	21,647	21,647	21,647
AU Airport - Runway Extension	-	51,720	162,017	70,833
AU Airport - Terminal Improvements	100,000	100,000	100,000	100,000
Auburn University Performing Arts Center	50,000	50,000	50,000	50,000
East Alabama Health - Surgical Center	200,000	200,000	200,000	200,000
Forest Ecology Preserve	50,000	50,000	50,000	50,000
Jule Collins Smith Museum of Fine Art	48,797	24,698	75,000	50,000
Total Auburn University	480,444	518,064	678,664	562,480
Auburn-Opelika Tourism	497,666	616,625	657,180	685,714
Lee-Russell Council of Governments (LRCOG)	157,900	157,900	162,637	162,637
Pines Crossing	-	1,388,889	230,200	230,200
Total government entities	655,566	2,163,414	1,050,017	1,078,551
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000
Auburn Opelika Tourism	-	62,500	-	-
Boys and Girls Club of Lee County	18,123	40,000	40,000	40,000
Child Advocacy Center	5,000	10,000	10,000	10,000
Community Market of the Lee Co. Food Bank	25,000	25,000	25,000	25,000
Domestic Violence Intervention Center	15,000	20,000	20,000	20,000
East Alabama Services for the Elderly (EASE)	12,500	12,500	12,500	12,500
I Am My Brother's Keeper	-	18,500	19,000	19,000
One Voice Shelter Coalition <sup>2</sup>	-	-	-	-
Red Cross	10,000	10,000	10,000	10,000
Unity Wellness Center	3,500	3,500	3,500	3,500
Total non-profit organizations	139,123	252,000	190,000	190,000
<b>Totals</b>	<b>1,510,752</b>	<b>3,145,290</b>	<b>2,130,493</b>	<b>2,042,843</b>

<sup>1</sup> 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.

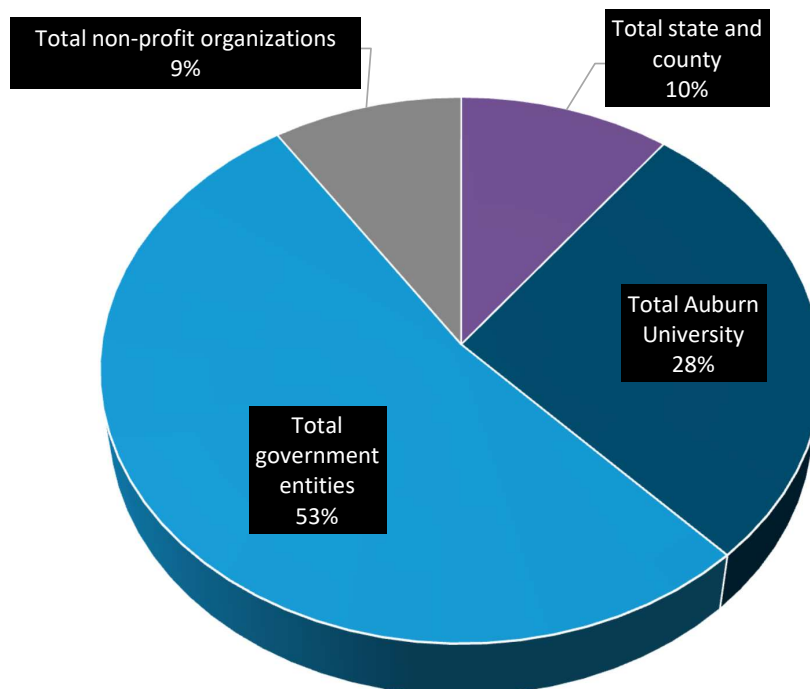
<sup>2</sup> New outside agency request for FY2025.

# OUTSIDE AGENCIES<sup>1</sup>

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
State and county	235,619	211,812	211,812	211,812
Auburn University	480,444	518,064	678,664	562,480
Government entities	655,566	2,163,414	1,050,017	1,078,551
Non-profit organizations	139,123	252,000	190,000	190,000
<b>Totals</b>	<b>1,510,752</b>	<b>3,145,290</b>	<b>2,130,493</b>	<b>2,042,843</b>

## FISCAL YEAR 2025



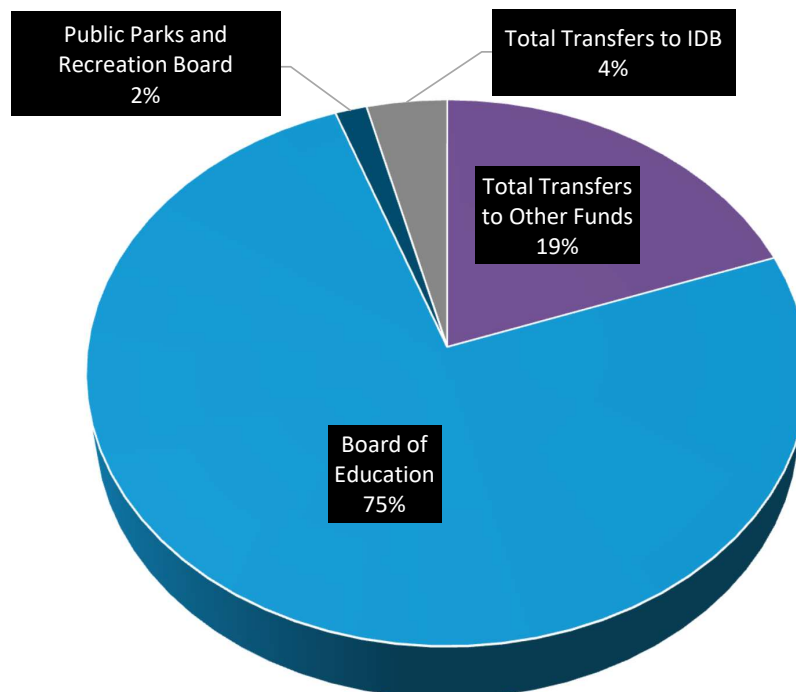
<sup>1</sup> Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

# TRANSFERS

## COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Transfers to Other City Funds				
Liability Risk Retention Fund	750,000	740,000	550,000	550,000
Employee Benefit Self Insurance	2,750,000	2,800,000	3,660,000	3,000,000
Solid Waste Management Fund	-	-	-	2,000,000
Total Transfers to Other Funds	3,500,000	3,540,000	4,210,000	5,550,000
Transfers to Component Units				
Board of Education	18,619,284	18,263,334	20,343,751	21,362,500
Public Parks and Recreation Board	323,645	518,283	411,279	442,745
Industrial Development Board (IDB)				
General Operations	440,000	440,000	440,000	475,000
Workforce Development	115,000	125,000	125,000	125,000
Commercial Development	150,000	150,000	150,000	150,000
Industrial Recruitment	295,000	310,000	310,000	325,000
AU Research Park	25,000	-	-	-
Entrepreneurial Programs	-	50,000	50,000	50,000
Property Acquisition	-	2,419,499	2,800,000	-
Total Transfers to IDB	1,025,000	3,494,499	3,875,000	1,125,000
Total Transfers to Component Units	19,967,929	22,276,116	24,630,030	22,930,245
<b>Totals</b>	<b>23,467,929</b>	<b>25,816,116</b>	<b>28,840,030</b>	<b>28,480,245</b>

## FISCAL YEAR 2025



# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## BUDGET DETAIL

### *Special Activities of the General Fund*

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City of Auburn

# SPECIAL ACTIVITIES OF THE GENERAL FUND

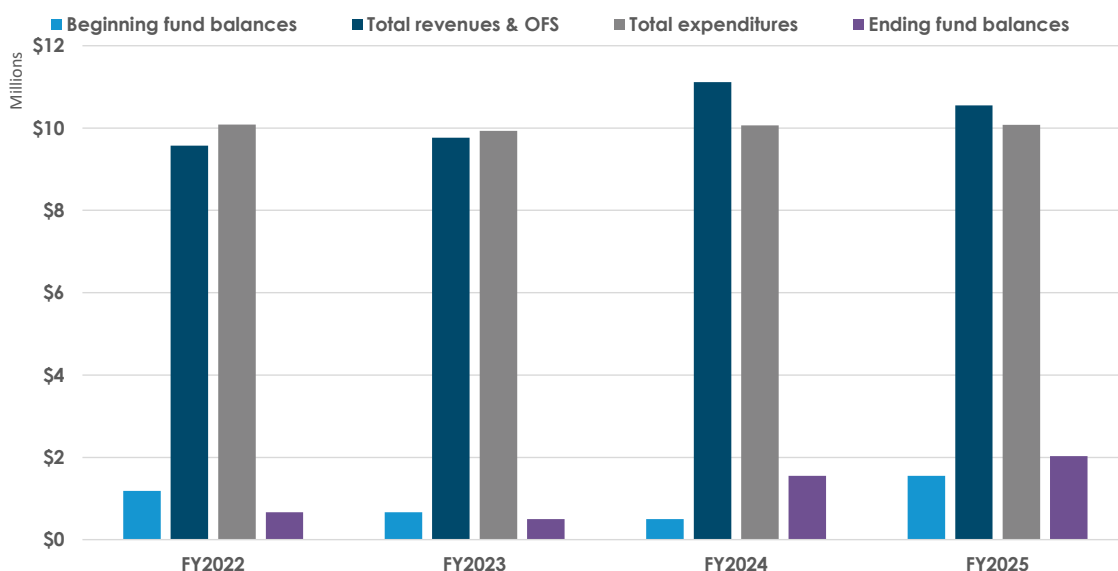
**SPECIAL ACTIVITIES OF THE GENERAL FUND** are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

**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.

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning fund balances	1,183,729	669,088	498,715	1,553,172
Total revenues & OFS	9,572,161	9,764,155	11,119,618	10,552,540
Total expenditures	10,086,801	9,934,528	10,065,161	10,075,000
Excess (deficit) of revenues & OFS over expenditures	(514,641)	(170,373)	1,054,457	477,540
Ending fund balances	669,088	498,715	1,553,172	2,030,712



# SPECIAL ACTIVITIES OF THE GENERAL FUND

## OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

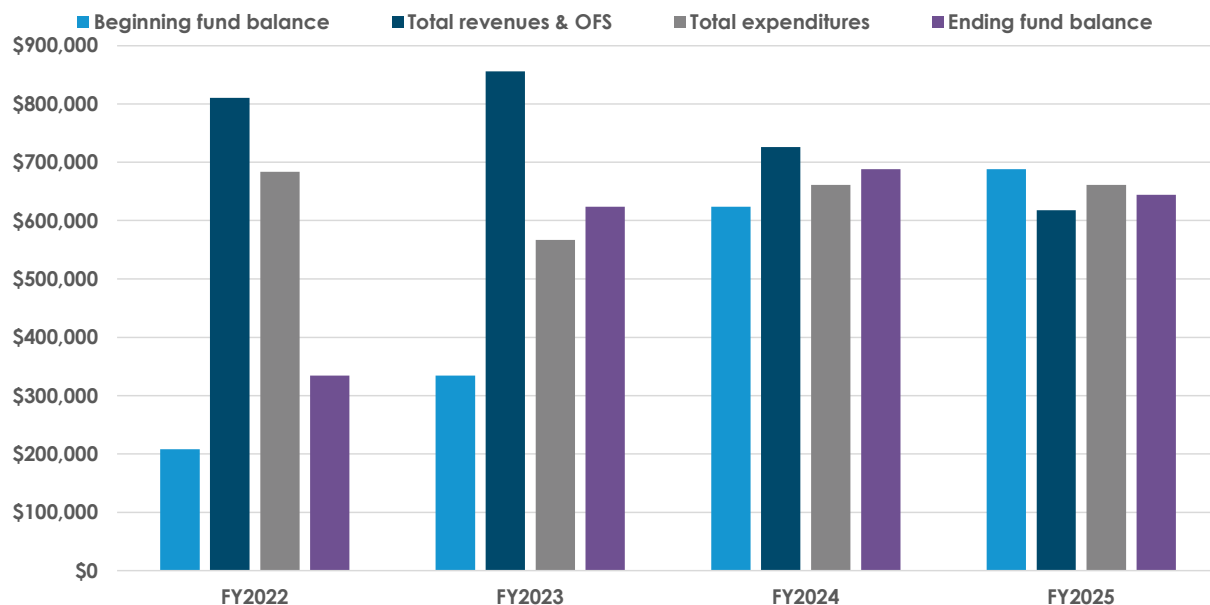
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balances</b>	<b>1,183,729</b>	<b>669,088</b>	<b>498,715</b>	<b>1,553,172</b>
Revenue				
Charges for services				
Employer premiums	3,024,354	3,297,302	3,411,800	3,760,766
Employee premiums	1,916,296	2,008,081	2,154,700	2,088,774
Other revenues				
Interest	4,905	31,548	96,500	87,500
Claims reimbursement	762,897	745,511	1,045,000	1,005,000
Other	303,710	81,712	141,618	500
<b>Total revenues</b>	<b>6,012,161</b>	<b>6,164,155</b>	<b>6,849,618</b>	<b>6,942,540</b>
Other financing sources (OFS)				
Transfers in from other funds	3,560,000	3,600,000	4,270,000	3,610,000
<b>Total revenues &amp; OFS</b>	<b>9,572,161</b>	<b>9,764,155</b>	<b>11,119,618</b>	<b>10,552,540</b>
Expenditures				
Claims	7,554,618	7,714,203	7,650,000	7,650,000
Liability retention	102,259	4,991	100,000	100,000
Premiums	918,434	931,818	1,007,500	1,014,500
Legal professional services	3,748	3,980	10,000	10,000
Administration fees	390,391	449,957	432,300	432,300
Employee health clinic	833,362	795,995	832,200	868,200
Assessment projects	283,990	33,583	33,161	-
<b>Total expenditures</b>	<b>10,086,801</b>	<b>9,934,528</b>	<b>10,065,161</b>	<b>10,075,000</b>
Excess (deficit) of revenues & OFS over expenditures	(514,641)	(170,373)	1,054,457	477,540
<b>Ending fund balances</b>	<b>669,088</b>	<b>498,715</b>	<b>1,553,172</b>	<b>2,030,712</b>



# LIABILITY RISK RETENTION FUND<sup>1</sup>

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>208,055</b>	<b>334,530</b>	<b>623,514</b>	<b>687,971</b>
Revenues				
Interest	367	7,752	7,500	7,500
Insurance reimbursement	-	48,129	108,457	500
<b>Total revenues</b>	<b>367</b>	<b>55,881</b>	<b>115,957</b>	<b>8,000</b>
Other financing sources (OFS)				
Transfers in from other funds	810,000	800,000	610,000	610,000
<b>Total revenues &amp; OFS</b>	<b>810,367</b>	<b>855,881</b>	<b>725,957</b>	<b>618,000</b>
Expenditures				
Claims	442,027	392,067	350,000	350,000
Liability retention	102,259	4,991	100,000	100,000
Premiums	117,225	139,692	172,500	172,500
Legal professional services	3,748	3,980	10,000	10,000
Administration fees	18,634	26,169	29,000	29,000
<b>Total expenditures</b>	<b>683,892</b>	<b>566,898</b>	<b>661,500</b>	<b>661,500</b>
Excess (deficit) of revenues & OFS over expenditures	126,475	288,983	64,457	(43,500)
<b>Ending fund balance</b>	<b>334,530</b>	<b>623,514</b>	<b>687,971</b>	<b>644,471</b>

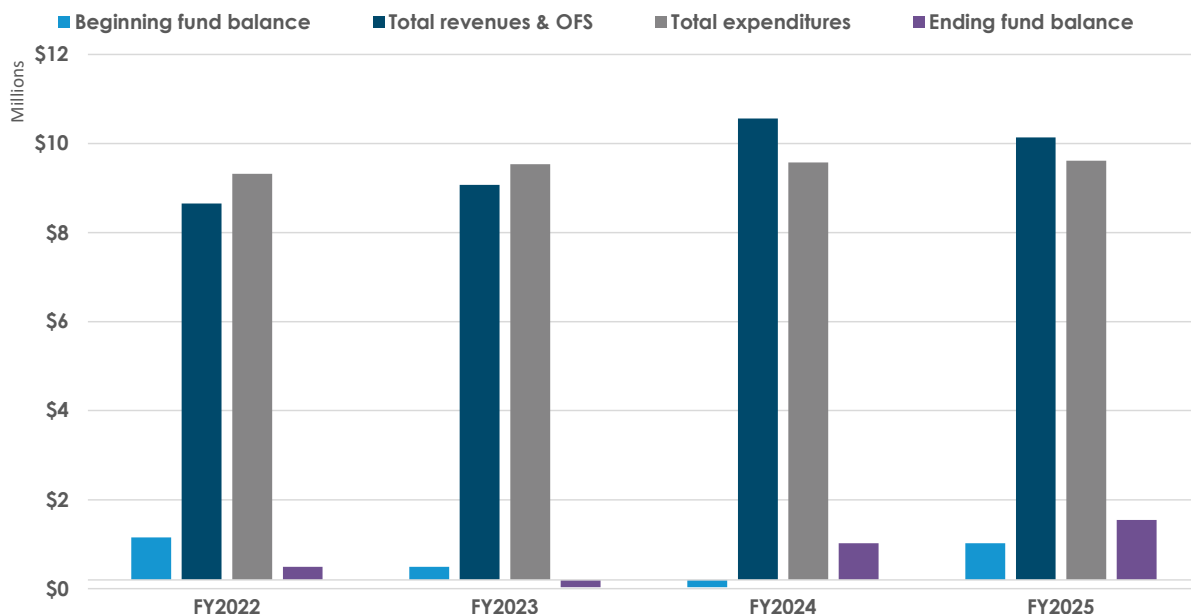


<sup>1</sup> The budget for risk retention is based on the potential exposure to workers compensation and other liability claims, not necessarily historical trends.

# EMPLOYEE BENEFIT SELF-INSURANCE FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

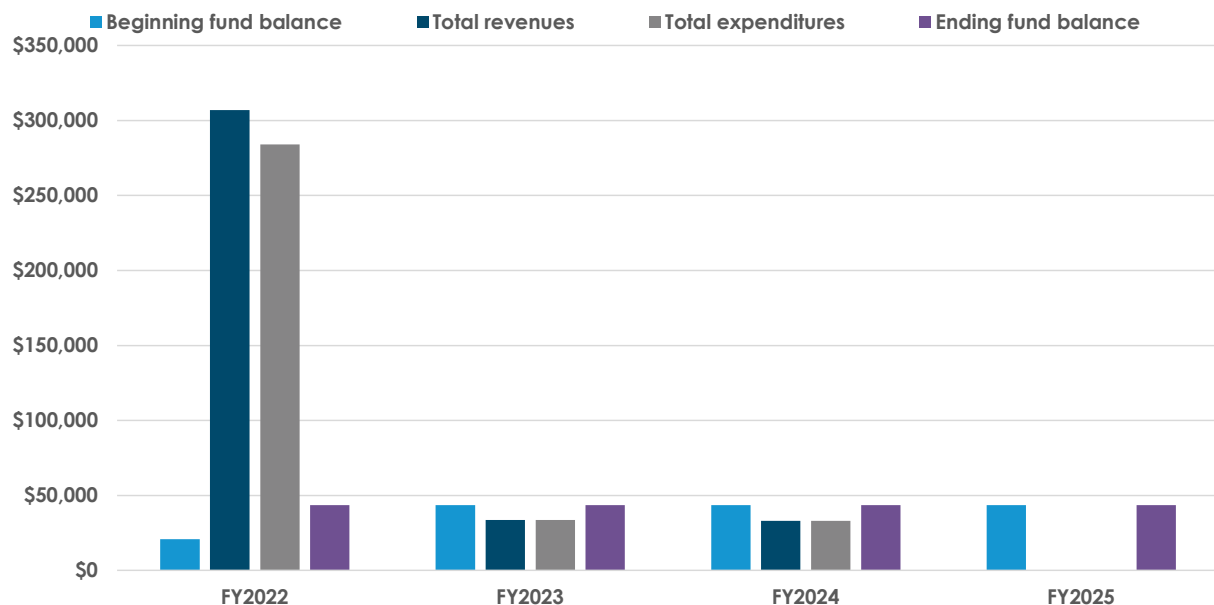
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>954,828</b>	<b>290,864</b>	<b>(168,492)</b>	<b>821,508</b>
Revenues				
Employer premiums	3,024,354	3,297,302	3,411,800	3,760,766
Employee premiums	1,916,296	2,008,081	2,154,700	2,088,774
Interest	1,409	23,796	89,000	80,000
Claims reimbursement	762,897	745,511	1,045,000	1,005,000
<b>Total revenues</b>	<b>5,704,956</b>	<b>6,074,691</b>	<b>6,700,500</b>	<b>6,934,540</b>
Other financing sources (OFS)				
Transfers in from other funds	2,750,000	2,800,000	3,660,000	3,000,000
<b>Total revenues &amp; OFS</b>	<b>8,454,956</b>	<b>8,874,691</b>	<b>10,360,500</b>	<b>9,934,540</b>
Expenditures				
Claims	7,112,591	7,322,137	7,300,000	7,300,000
Premiums	801,209	792,127	835,000	842,000
Administration fees	371,757	423,789	403,300	403,300
Employee health clinic	833,362	795,995	832,200	868,200
<b>Total expenditures</b>	<b>9,118,920</b>	<b>9,334,047</b>	<b>9,370,500</b>	<b>9,413,500</b>
Excess (deficit) of revenues & OFS over expenditures	(663,964)	(459,356)	990,000	521,040
<b>Ending fund balance*</b>	<b>290,864</b>	<b>(168,492)</b>	<b>821,508</b>	<b>1,342,548</b>



# ASSESSMENT PROJECT FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget <sup>1</sup>
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>20,846</b>	<b>43,694</b>	<b>43,694</b>	<b>43,694</b>
Revenues				
Private funds for projects	3,324	33,583	33,161	-
Assessment - Cary Creek	182,910	-	-	-
Interest - Cary Creek	3,128	-	-	-
Forfeited performance bonds	117,475	-	-	-
<b>Total revenues</b>	<b>306,838</b>	<b>33,583</b>	<b>33,161</b>	<b>-</b>
Expenditures				
Projects	97,678	33,583	33,161	-
Debt service	186,312	-	-	-
<b>Total expenditures</b>	<b>283,990</b>	<b>33,583</b>	<b>33,161</b>	<b>-</b>
Excess (deficit) of revenues over expenditures	22,848	-	-	-
<b>Ending fund balance</b>	<b>43,694</b>	<b>43,694</b>	<b>43,694</b>	<b>43,694</b>



<sup>1</sup> No projects funded by development agreements or special assessments are planned for FY2025.



City of Auburn

# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



City of Auburn

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City of Auburn

# 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.

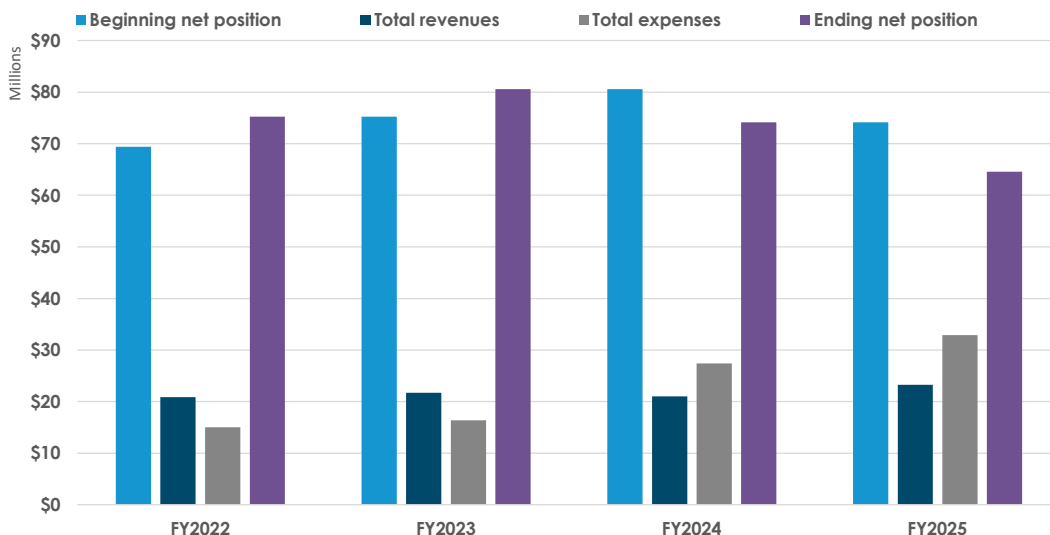
The City of Auburn budgets for the following enterprise funds:

**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.

## TOTAL ENTERPRISE FUNDS - REVENUES, EXPENSES AND NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning net position	69,430,964	75,253,241	80,601,791	74,157,797
Total revenues	20,865,244	21,731,789	20,991,050	23,241,750
Total expenses	15,042,968	16,383,239	27,435,044	32,855,826
Excess (deficit) of revenues over expenses	5,822,277	5,348,550	(6,443,994)	(9,614,076)
Ending net position	75,253,241	80,601,791	74,157,797	64,543,722



# ENTERPRISE FUNDS

## OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning net position</b>	<b>69,430,964</b>	<b>75,253,241</b>	<b>80,601,791</b>	<b>74,157,797</b>
Operating revenues				
Charges for services	19,286,479	18,867,807	19,280,000	19,636,000
Reimbursements & contributions	86,684	71,500	385,800	371,250
Grants	-	29,080	15,000	-
Other revenue	11,319	4,336	13,250	6,500
Total operating revenues	19,384,482	18,972,724	19,694,050	20,013,750
Non-operating revenues				
Sale of surplus assets	14,580	55,150	49,000	10,000
Interest	92,702	371,363	448,000	418,000
Change in fair market value of investments <sup>1</sup>	(649,799)	245,592	-	-
Transfer in from General Fund	-	-	-	2,000,000
Capital contributions	2,023,280	2,086,960	800,000	800,000
Total non-operating revenues	1,480,762	2,759,065	1,297,000	3,228,000
<b>Total revenues</b>	<b>20,865,244</b>	<b>21,731,789</b>	<b>20,991,050</b>	<b>23,241,750</b>
Expenses	14,266,054	15,827,904	17,020,890	17,736,705
Capital outlays <sup>2</sup>	-	-	1,871,020	1,986,500
Projects <sup>2</sup>	-	-	4,325,000	10,980,000
Debt payments <sup>2</sup>	645,664	420,596	4,086,884	2,021,371
Transfers	131,250	134,738	131,250	131,250
<b>Total expenses and transfers</b>	<b>15,042,968</b>	<b>16,383,239</b>	<b>27,435,044</b>	<b>32,855,826</b>
Excess (deficit) of revenues over expenses	5,822,277	5,348,550	(6,443,994)	(9,614,076)
<b>Ending net position</b>	<b>75,253,241</b>	<b>80,601,791</b>	<b>74,157,797</b>	<b>64,543,722</b>

<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

<sup>2</sup> Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation and principal 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 service are reflected as expenses, for budgetary control purposes.



# ENTERPRISE FUNDS

## COMBINING STATEMENT - FISCAL YEAR 2025

	Sewer Fund \$	Solid Waste Management Fund \$	Total Enterprise Funds \$
<b>Beginning net position, 09.30.2023</b>	<b>78,604,915</b>	<b>1,996,876</b>	<b>80,601,791</b>
FY2024 budgeted revenues	15,115,250	5,875,800	20,991,050
FY2024 budgeted expenses	19,656,589	7,778,455	27,435,044
<b>Budgeted net position, 09.30.2024</b>	<b>74,063,576</b>	<b>94,221</b>	<b>74,157,797</b>
Operating revenues			
Sewer service fees	12,339,000	-	12,339,000
Sewer access fees	1,250,000	-	1,250,000
Sewer penalties	105,000	-	105,000
Miscellaneous revenues	74,250	3,500	77,750
Reimbursements & contributions	300,000	-	300,000
Solid waste collection fees	-	5,867,000	5,867,000
Solid waste penalties	-	60,000	60,000
Recycling	-	15,000	15,000
Total operating revenues	14,068,250	5,945,500	20,013,750
Non-operating revenues			
Sale of surplus assets	5,000	5,000	10,000
Interest	400,000	18,000	418,000
Transfer in from General Fund	-	2,000,000	2,000,000
Capital contributions	800,000	-	800,000
Total non-operating revenues	1,205,000	2,023,000	3,228,000
<b>Total revenues</b>	<b>15,273,250</b>	<b>7,968,500</b>	<b>23,241,750</b>
Expenses			
Sewer Fund - Administration	878,527	-	878,527
Sewer Fund - Maintenance	2,137,800	-	2,137,800
Sewer Fund - Line Locating	98,969	-	98,969
Sewer Fund - Watershed Management	411,418	-	411,418
Sewer Fund - Pumping & Treatment	3,696,200	-	3,696,200
Sewer Fund - General Operations	3,820,261	-	3,820,261
Sewer Fund - Debt Service	2,021,371	-	2,021,371
Sewer Fund - Project Operations	10,980,000	-	10,980,000
Solid Waste Management Fund - Administration	-	710,035	710,035
Solid Waste Management Fund - Recycling	-	3,155,691	3,155,691
Solid Waste Management Fund - Solid Waste	-	4,685,279	4,685,279
Solid Waste Management Fund - General Operations	-	129,025	129,025
Total expenses	24,044,546	8,680,030	32,724,576
Operating transfers	76,250	55,000	131,250
<b>Total expenses and transfers</b>	<b>24,120,796</b>	<b>8,735,030</b>	<b>32,855,826</b>
<b>Budgeted net position, 09.30.2025</b>	<b>65,216,031</b>	<b>(672,309)</b>	<b>64,543,722</b>



City of Auburn

# CITY OF AUBURN

## FISCAL YEAR 2025 BUDGET



City of Auburn

### ENTERPRISE FUNDS

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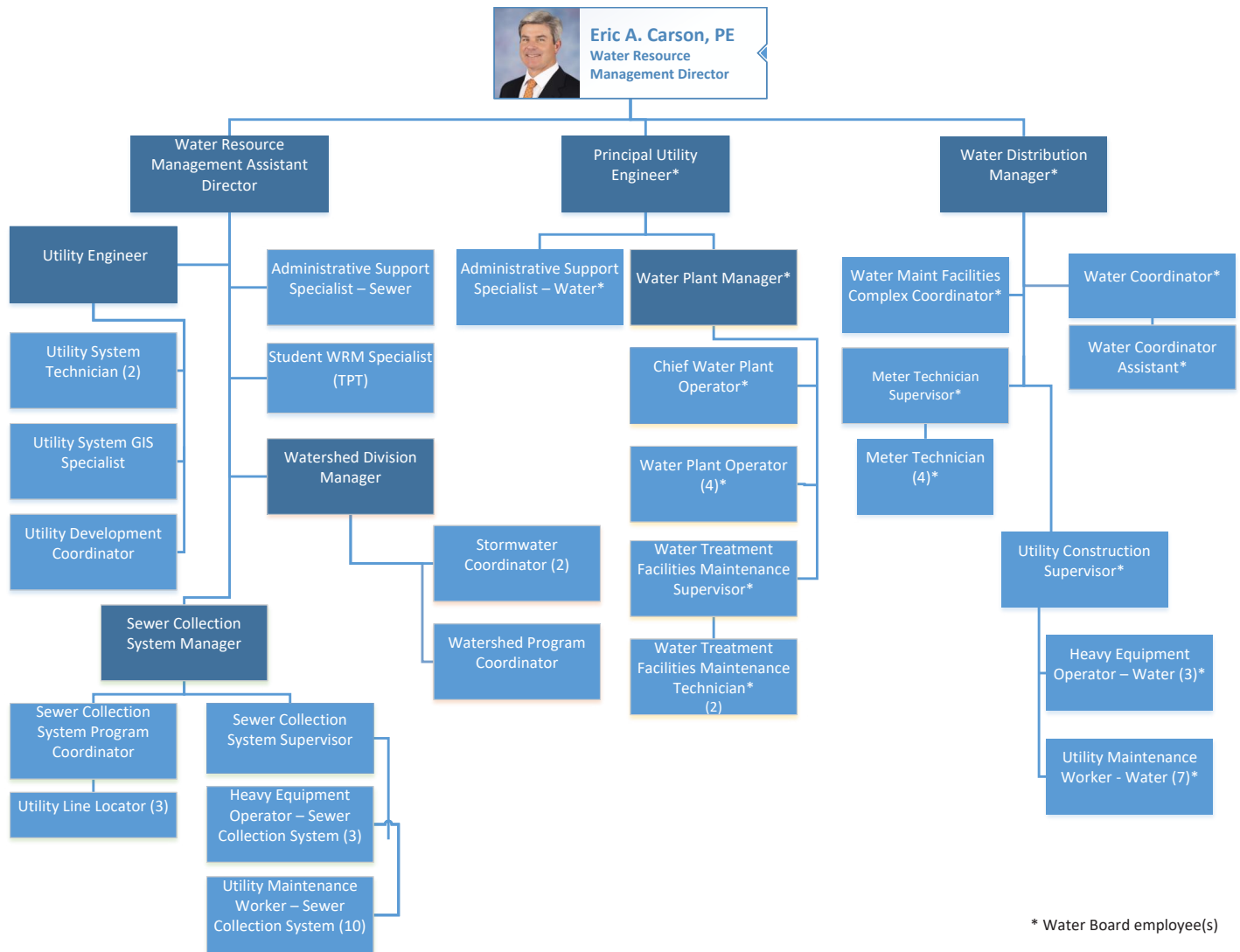


City of Auburn

# WATER RESOURCE MANAGEMENT



City of Auburn



## MISSION

The mission of the Water Resource Management Department is to manage the water quality of Auburn's water resources and to provide excellent water and sewer services to all residents and businesses.

# WATER RESOURCE MANAGEMENT

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## MAJOR FUNCTIONS

- Maintain over 350 miles of gravity sewer lines, over 14 miles of sewer force mains, 8,134 manholes and service lines for over 23,000 sewer customers, 18 wastewater pumping stations and associated force mains.
- Complete approximately 400 sanitary sewer work orders and respond to approximately 250 service requests each year, inspect approximately 224 grease traps semi-annually, perform approximately 14,000 line locate requests each year, process approximately 40 sewer connection permits each year, and inspect gravity sewers and major interceptor sewers.
- Manage the Fats , Oils and Grease (FOG) Recycling program.
- Respond to over 21,000 water service requests annually and maintain meters, storage tanks, booster pump stations and Lake Ogletree.
- Work with new developments on the review and approval of water and sanitary sewer systems internal to the development and evaluate the effects of the water and sewer systems on surrounding watersheds.
- Provide water and sewer service to approximately 80,000 residents.
- Manage the contract operator of the Northside Water Pollution Control Facility (WPCF) and the HC Morgan (Southside) WPCF in treating domestic wastewater in compliance with federal and state regulations.
- Operate and maintain a water distribution system consisting of over 368 miles of water main, 2,700 fire hydrants, 6 storage tanks, 2 booster stations, and over 26,000 water meters.
- Provide an annual water system consumer confidence report that summarizes water quality data and water system and watershed activities for the past year.
- Operate and maintain the raw water pumping facilities at Lake Ogletree, the James Estes Water Treatment Plant, and two groundwater supply wells to produce potable drinking water that meets or exceeds regulatory requirements.
- Manage approximately 15-20 capital projects per year associated with the water and sewer system.
- Oversee compliance with current regulatory requirements regarding the water, sewer and stormwater management programs and address changing regulatory requirements as necessary.
- Provide annual Municipal Water Pollution Prevention (MWPP) reports to ADEM as required.
- Manage implementation and compliance of the City's Phase II Municipal Separate Storm Sewer System (MS4) Stormwater Program. Provide Stormwater Management Program Plans (SWMPP) and MS4 annual reports to ADEM as required.
- Conduct approximately 1,700 routine and monthly erosion and sediment control inspections per year on all developments within the City of Auburn.
- Manage a comprehensive water quality sampling program to include, well monitoring, water quality monitoring of local streams utilizing the City's YSI sampling probe, stormwater outfall monitoring and bacteriological sampling to identify potential illicit discharges. Water Quality monitoring includes, but is not limited to, Lake Ogletree Watershed monitoring, Saugahatchee Creek Watershed Total Phosphorus (TP)/E.Coli Monitoring, Parkerson's Mill Creek E. Coli Monitoring, Moores Mill Creek Total Suspended Solids (TSS) and E. Coli Monitoring and annual geomorphic surveys on Moores Mill Creek. Assist in the annual inspections of public and private detention ponds.
- Respond to customer requests concerning water quality issues such as illicit discharges and erosion and sediment control concerns.
- Provide public education and outreach program to raise awareness of stormwater related issues.

# WATER RESOURCE MANAGEMENT

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## INITIATIVES

Complete the 2025 Wastewater Treatment Facilities Master Plan Update and continue to implement key recommendations of the 2020 Wastewater Treatment Facilities Master Plan. These plans are critical as the Water Resource Management Department evaluates future wastewater treatment initiatives to provide wastewater collection and treatment capacity for future growth and development in the City of Auburn.

Continue to implement the key recommendations identified in the 2022 Water Facilities Master Plan. This plan is updated every 5 years and is a vital element in planning and establishing initiatives to maintain current source, treatment, and distribution facilities to support future growth and development in the City of Auburn.

Continue to identify and secure future water sources. This effort includes, but isn't limited to negotiating an extended term water supply contract with Opelika Utilities; identifying and pursuing additional groundwater sources; and evaluating alternatives to increase water production capacity at the James E. Estes Water Treatment Plant.

# 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 WRM 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:

<b>Sewer service charges</b>		\$4.94 per 1,000 gallons	
Subject to minimum bills, see below			
Residential billing capped at 18,000 gallons			
		<b>Late penalty</b>	5% of overdue balance
<b>Minimum sewer service charges</b>		<b>Sewer access fees (for undeveloped property)</b>	
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
8" meter	\$643.30	8" meter	\$144,000.00
		10" meter	\$144,000.00
<b>Deposit to open account</b>		<b>Residential</b>	<b>Commercial</b>
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 (Water Board), 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 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



# SEWER FUND

## FINANCING STRUCTURE

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 Director 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 2024 is shown below, along with comparative, audited data for fiscal years 2022 and 2023. Actual revenues and expenses through June 30, 2024 are presented as well.

City of Auburn Water Works Board				
	Audited Actual		Approved Budget	Actual as of
	FY2022	FY2023	FY2024	06.30.24
	\$	\$	\$	\$
<b>Revenues</b>				
Water sales	13,037,854	13,268,101	13,300,000	9,696,692
Fire protection fees	170,674	172,229	170,000	129,645
Penalties & collection fees	157,079	326,127	290,000	212,492
Tapping fees	117,725	108,711	126,000	75,030
Initiation fees	106,771	94,530	95,000	45,527
Investment income	55,460	821,631	745,000	550,548
Miscellaneous income	105,811	129,830	87,000	78,885
Total revenues	13,751,374	14,921,159	14,813,000	10,788,818
<b>Capital contributions</b>				
Access fees	1,510,200	594,000	500,000	375,000
Developers	1,469,200	1,797,200	750,000	639,600
From contributed capital	157	-	288,000	288,952
Total revenues & capital contributions	2,979,557	2,391,200	1,538,000	1,303,552
<b>Expenses</b>				
Operations administration	505,681	544,743	614,604	463,200
Water treatment & pumping	3,590,350	4,005,288	4,532,508	2,309,597
Distribution	1,693,314	1,837,263	2,608,778	1,290,854
Meter reading	778,140	723,545	1,003,095	538,514
Utility billing office	1,124,201	1,338,222	1,424,426	991,701
General operations	3,716,119	3,789,122	7,260,500	2,758,988
Bond operations	1,006,924	976,318	1,072,337	703,201
Total expenses	12,414,729	13,214,501	18,516,248	9,056,056
Net income <sup>1</sup>	4,316,202	4,097,858	(2,165,248)	3,036,314

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.

<sup>1</sup> Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation and principal 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 service are reflected as expenses, for budgetary control purposes.

# SEWER FUND

## CAPITAL IMPROVEMENT PLAN - FISCAL YEARS 2025-2030

Sewer System Improvements	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
<b>WPCF Improvements</b>								
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Northside WPCF Improvements (access fees)	Sewer Fund	3,475,000	3,475,000	-	-	-	-	6,950,000
Facility Master Plan Update	Sewer Fund	100,000	-	-	-	-	100,000	200,000
HC Morgan Belt Press Refurbishment	Sewer Fund	250,000	-	-	-	-	-	250,000
HC Morgan Pump & Blower Buildings Roof Replacement	Sewer Fund	100,000	-	-	-	-	-	100,000
<b>Sewer Collection System Projects</b>								
Sewer Collection System Projects	Sewer Fund	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Long-Term Flow Metering Project	Sewer Fund	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Old Samford Lift Station	Sewer Fund	300,000	-	-	-	-	-	300,000
FY24 Sewer Rehab Project (Willow Creek & AU)	Sewer Fund	1,400,000	-	-	-	-	-	1,400,000
NW Auburn Sewer Lift Station & Force Main	Sewer Fund	2,500,000	-	-	-	-	-	2,500,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Fund	125,000	-	-	-	-	-	125,000
Miscellaneous Pump Station Improvements Project	Sewer Fund	1,200,000	-	-	-	-	-	1,200,000
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	750,000	-	-	-	-	-	750,000
S College/Reese Outfall Rehab	Sewer Fund	-	80,000	-	-	-	-	80,000
<b>Watershed Projects</b>								
Miscellaneous Green Infrastructure Projects	Sewer Fund	55,000	30,000	30,000	30,000	30,000	30,000	205,000
<b>Total - Sewer System Improvements Projects</b>		<b>10,980,000</b>	<b>4,310,000</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>	<b>855,000</b>	<b>18,410,000</b>

# SEWER FUND

## HISTORY - FISCAL YEARS 2019-2023

	Audited Actual					Increase FY23 > FY19		
	FY2019 \$	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	Amount \$	As a %	Avg % Change
<b>Operating revenues</b>	<b>12,330,715</b>	<b>13,221,827</b>	<b>12,841,367</b>	<b>13,914,902</b>	<b>13,260,738</b>	<b>930,023</b>	<b>7.5%</b>	<b>1.5%</b>
<b>Operating expenses</b>	<b>8,144,838</b>	<b>8,004,013</b>	<b>8,283,103</b>	<b>8,808,134</b>	<b>9,487,474</b>	<b>1,342,636</b>	<b>16.5%</b>	<b>3.3%</b>
Operating income (loss)	4,185,877	5,217,815	4,558,264	5,106,768	3,773,264	(412,613)	-9.9%	-2.0%
<b>Beginning net position</b>	<b>53,524,817</b>	<b>57,228,472</b>	<b>62,677,992</b>	<b>66,756,383</b>	<b>72,617,113</b>	<b>19,092,297</b>	<b>35.7%</b>	<b>7.1%</b>
Non-operating revenues (expenses)								
Gain (loss) on disposal of assets	8,133	62,897	-	13,000	40,950	32,817	403.5%	80.7%
Interest earned	137,389	93,515	23,388	89,395	341,371	203,981	148.5%	29.7%
Interest & fiscal charges	(1,351,744)	(1,192,990)	(1,346,631)	(645,664)	(420,596)	931,147	-68.9%	-13.8%
Changes in fair market value of investments <sup>1</sup>	-	-	-	(649,799)	245,592	245,592	n/a	n/a
Total non-operating	(1,206,221)	(1,036,577)	(1,323,243)	(1,193,068)	207,316	1,413,538	-117.2%	-23.4%
Income before transfers & capital contributions	2,979,656	4,181,238	3,235,021	3,913,700	3,980,580	1,000,924	33.6%	6.7%
Transfers	(106,250)	(110,698)	(76,250)	(76,250)	(79,738)	26,512	-25.0%	-5.0%
Capital contributions from developers	830,250	1,378,980	919,620	2,023,280	2,086,960	1,256,710	151.4%	30.3%
Change in net position	3,703,656	5,449,520	4,078,391	5,860,730	5,987,802	2,284,146	61.7%	12.3%
<b>Ending net position</b>	<b>57,228,472</b>	<b>62,677,992</b>	<b>66,756,383</b>	<b>72,617,113</b>	<b>78,604,915</b>	<b>21,376,443</b>	<b>37.4%</b>	<b>7.5%</b>
Cash flows from								
Operations	7,145,038	7,968,051	7,121,858	8,420,742	7,092,053	(52,985)	-0.7%	-0.1%
Non-capital financing	(60,885)	(93,742)	(71,961)	(69,430)	(28,227)	32,659	-53.6%	-10.7%
Capital & related activities	(5,478,587)	(6,970,836)	(7,944,775)	(5,227,654)	(5,008,323)	470,264	-8.6%	-1.7%
Investing activities	135,390	93,229	23,128	(13,190,232)	2,060,535	1,925,145	1421.9%	284.4%
Net increase (decrease) in cash	1,740,955	996,703	(871,750)	(10,066,574)	4,116,038	2,375,083	136.4%	27.3%
Beginning cash & equivalents	10,487,988	12,228,943	13,225,646	12,353,896	2,287,321	(8,200,667)	-78.2%	-15.6%
Ending cash & equivalents	12,228,943	13,225,646	12,353,896	2,287,321	6,403,360	(5,825,584)	-47.6%	-9.5%
Investments <sup>2</sup>	-	-	-	12,571,303	10,079,987	10,079,987	n/a	n/a
Certificates of deposit <sup>3</sup>	-	-	-	-	1,016,996	1,016,996	n/a	n/a
Total cash, CDs, investments	12,228,943	13,225,646	12,353,896	14,858,624	17,500,343	5,271,399	43.1%	8.6%

This history is reported on the full accrual basis. Per Generally Accepted Accounting Practices (GAAP) other sources and uses of funds from capital outlays, debt issuances and debt payments (past, present, and future) are not reflected in the numbers listed above.

1 Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

2 In fiscal 2022, excess funds were moved from money market accounts to an investment portfolio comprised of U.S. Treasury and federal agency securities to maximize interest earnings.

3 In fiscal 2023, the investment portfolio was restructured by moving funds invested in short- and long-term U.S. Treasury securities to demand and certificates of deposit.

# SEWER FUND

## PROJECTIONS - FISCAL YEARS 2024-2030

Financial Projections are based on assumptions and are subject to continuous change as actual revenue and expense information is updated and assumptions revised.

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

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

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

# SEWER FUND

## OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning net position, budget basis</b>	<b>66,756,383</b>	<b>72,617,113</b>	<b>78,604,915</b>	<b>74,063,576</b>
Operating revenues				
Charges for service	13,826,925	13,156,600	13,452,000	13,694,000
Reimbursements & contributions	78,324	71,250	71,250	71,250
Grants	-	29,080	15,000	-
Other revenue	9,654	3,808	3,000	3,000
Total operating revenues	13,914,902	13,260,738	13,541,250	13,768,250
Non-operating revenues				
Sale of surplus assets	13,000	40,950	44,000	5,000
Interest	89,395	341,371	430,000	400,000
Change in fair market value of investments <sup>1</sup>	(649,799)	245,592	-	-
Capital contributions	2,023,280	2,086,960	1,100,000	1,100,000
Total non-operating revenues	1,475,876	2,714,872	1,574,000	1,505,000
<b>Total revenues</b>	<b>15,390,778</b>	<b>15,975,610</b>	<b>15,115,250</b>	<b>15,273,250</b>
Expenses	8,808,134	9,487,474	10,437,350	10,801,675
Capital outlays <sup>2</sup>	-	-	731,105	241,500
Projects <sup>2</sup>	-	-	4,325,000	10,980,000
Debt payments <sup>2</sup>	645,664	420,596	4,086,884	2,021,371
Transfers	76,250	79,738	76,250	76,250
<b>Total expenses and transfers</b>	<b>9,530,048</b>	<b>9,987,808</b>	<b>19,656,589</b>	<b>24,120,796</b>
Excess (deficit) of revenues over expenses and transfers	5,860,730	5,987,802	(4,541,339)	(8,847,546)
<b>Ending net position, budget basis</b>	<b>72,617,113</b>	<b>78,604,915</b>	<b>74,063,576</b>	<b>65,216,031</b>
<b>Beginning net position, accrual basis</b>	<b>66,756,383</b>	<b>72,617,113</b>	<b>78,604,915</b>	<b>82,800,381</b>
Excess (deficit) of revenues over expenses and transfers	5,860,730	5,987,802	(4,541,339)	(8,847,546)
Capital outlays and projects	-	-	5,056,105	11,221,500
Principal debt repayment	-	-	3,680,700	1,685,700
<b>Ending net position, accrual basis</b>	<b>72,617,113</b>	<b>78,604,915</b>	<b>82,800,381</b>	<b>86,860,036</b>

<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

<sup>2</sup> Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation and principal 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 service are reflected as expenses, for budgetary control purposes.

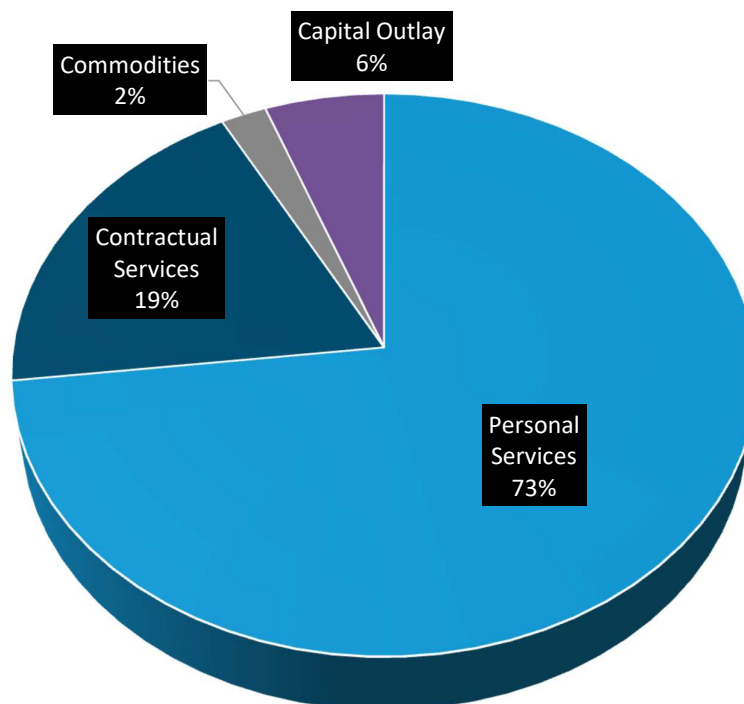
# SEWER FUND

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	479,074	531,423	561,817	642,427
Contractual Services	121,552	132,909	155,850	166,950
Commodities	11,429	11,387	18,050	19,150
Capital Outlay	-	-	-	50,000
<b>Totals</b>	<b>612,055</b>	<b>675,719</b>	<b>735,717</b>	<b>878,527</b>

### FISCAL YEAR 2025



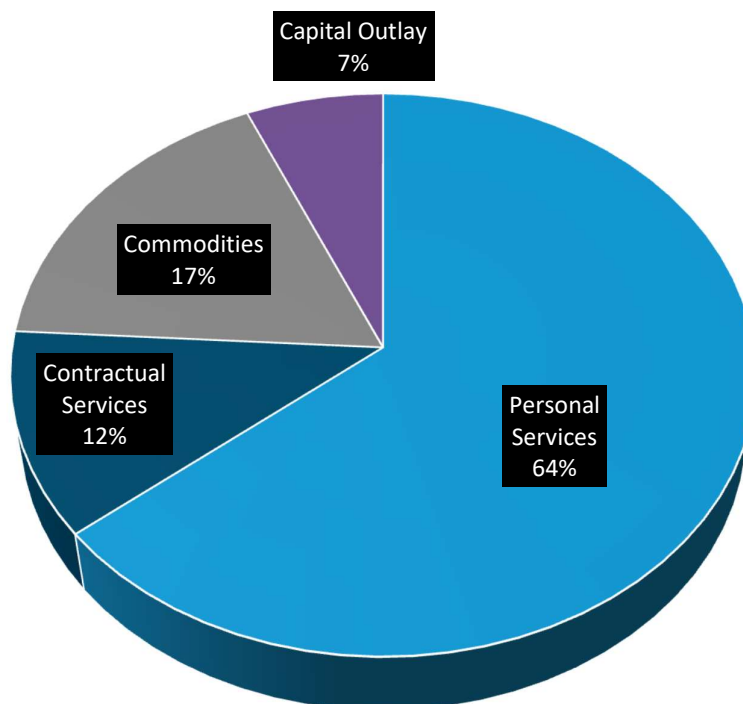
# SEWER FUND

## MAINTENANCE

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,002,448	965,230	1,324,437	1,372,100
Contractual Services	130,944	66,450	146,200	251,200
Commodities	295,707	296,785	342,000	374,500
Capital Outlay	-	-	644,605	140,000
<b>Totals</b>	<b>1,429,099</b>	<b>1,328,464</b>	<b>2,457,242</b>	<b>2,137,800</b>

### FISCAL YEAR 2025



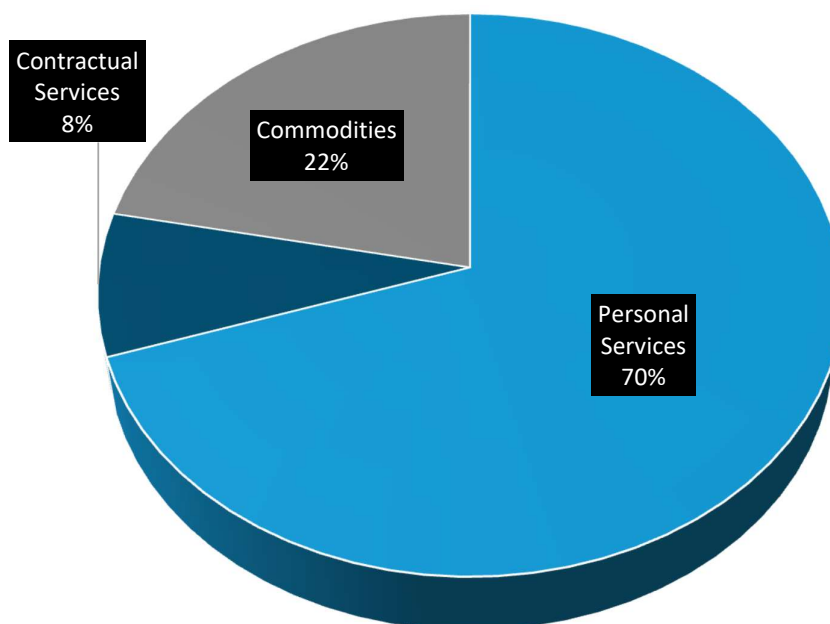
# SEWER FUND

## LINE LOCATING

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	54,229	63,349	80,812	69,219
Contractual Services	1,490	2,865	8,500	8,125
Commodities	11,002	9,734	14,925	21,625
Capital Outlay	-	-	60,500	-
<b>Totals</b>	<b>66,721</b>	<b>75,949</b>	<b>164,737</b>	<b>98,969</b>

### FISCAL YEAR 2025





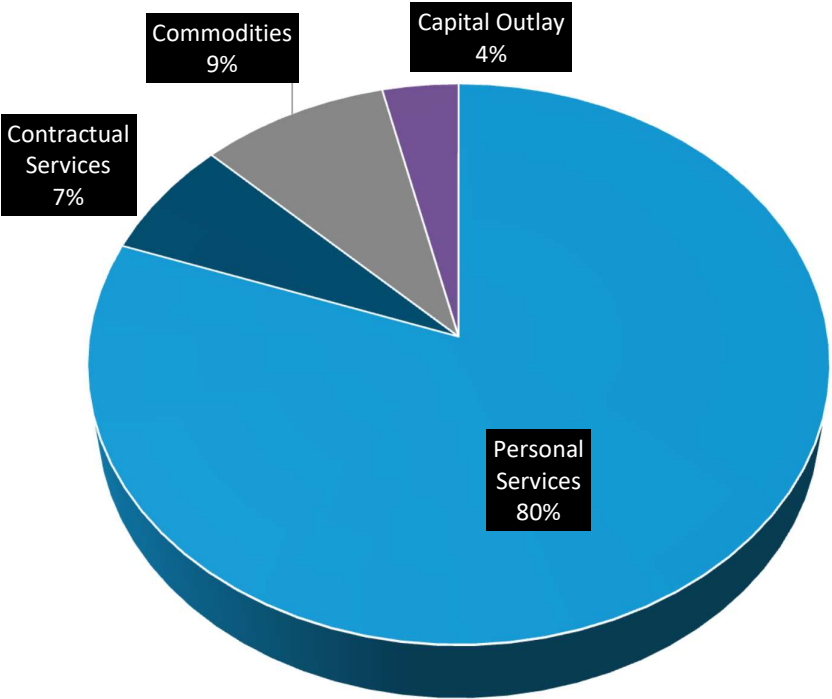
# SEWER FUND

## WATERSHED MANAGEMENT

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	270,295	278,565	303,022	331,118
Contractual Services	15,658	18,078	25,900	28,100
Commodities	14,084	24,773	34,000	37,200
Capital Outlay	-	-	-	15,000
<b>Totals</b>	<b>300,037</b>	<b>321,417</b>	<b>362,922</b>	<b>411,418</b>

### FISCAL YEAR 2025



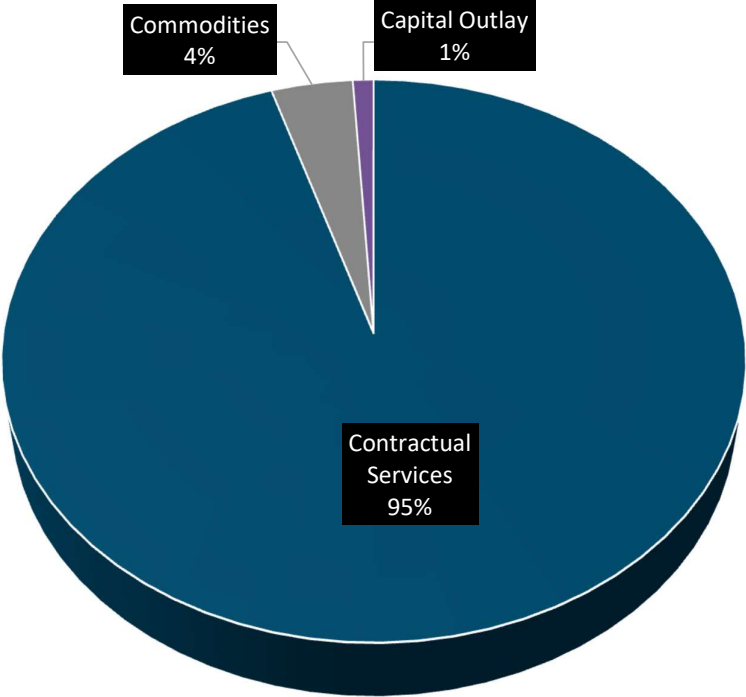
# SEWER FUND

## PUMPING AND TREATMENT

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Contractual Services	2,695,623	3,159,164	3,390,150	3,515,700
Commodities	60,272	63,189	170,000	144,000
Capital Outlay	-	-	-	36,500
<b>Totals</b>	<b>2,755,895</b>	<b>3,222,353</b>	<b>3,560,150</b>	<b>3,696,200</b>

### FISCAL YEAR 2025



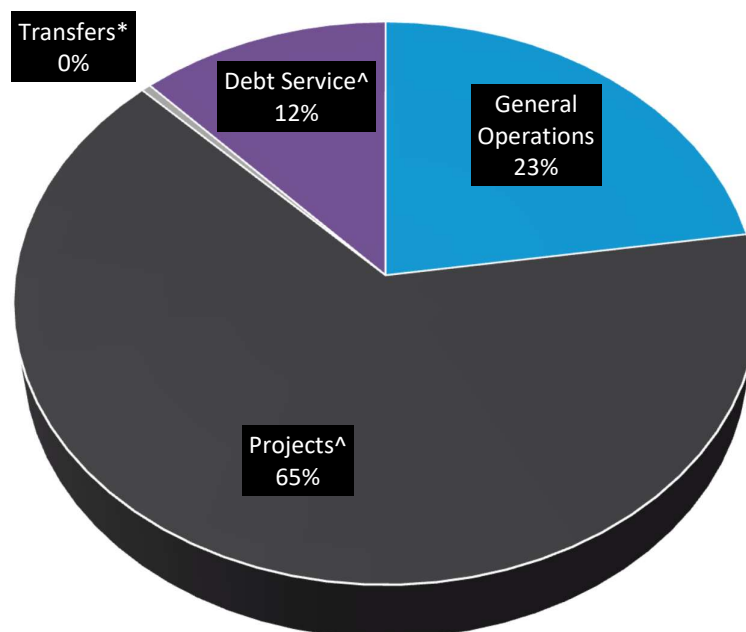
# SEWER FUND

## GENERAL OPERATIONS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
General Operations	3,644,328	3,863,573	3,861,687	3,820,261
Capital Outlay	-	-	26,000	-
Projects <sup>^</sup>	-	-	4,325,000	10,980,000
Transfers*	76,250	79,738	76,250	76,250
Debt Service <sup>^</sup>	645,664	420,596	4,086,884	2,021,371
<b>Totals</b>	<b>4,366,242</b>	<b>4,363,907</b>	<b>12,375,821</b>	<b>16,897,882</b>

### FISCAL YEAR 2025



<sup>^</sup> Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through depreciation and principal 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 service are reflected as expenses, for budgetary control purposes.

\* Transfers represents less than 0.5% of Sewer General Operations's fiscal 2025 budget and rounds to 0% on the graph..



City of Auburn

# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## ENTERPRISE FUNDS

### ***Solid Waste Management Fund – A Major Fund***

#### Environmental Services

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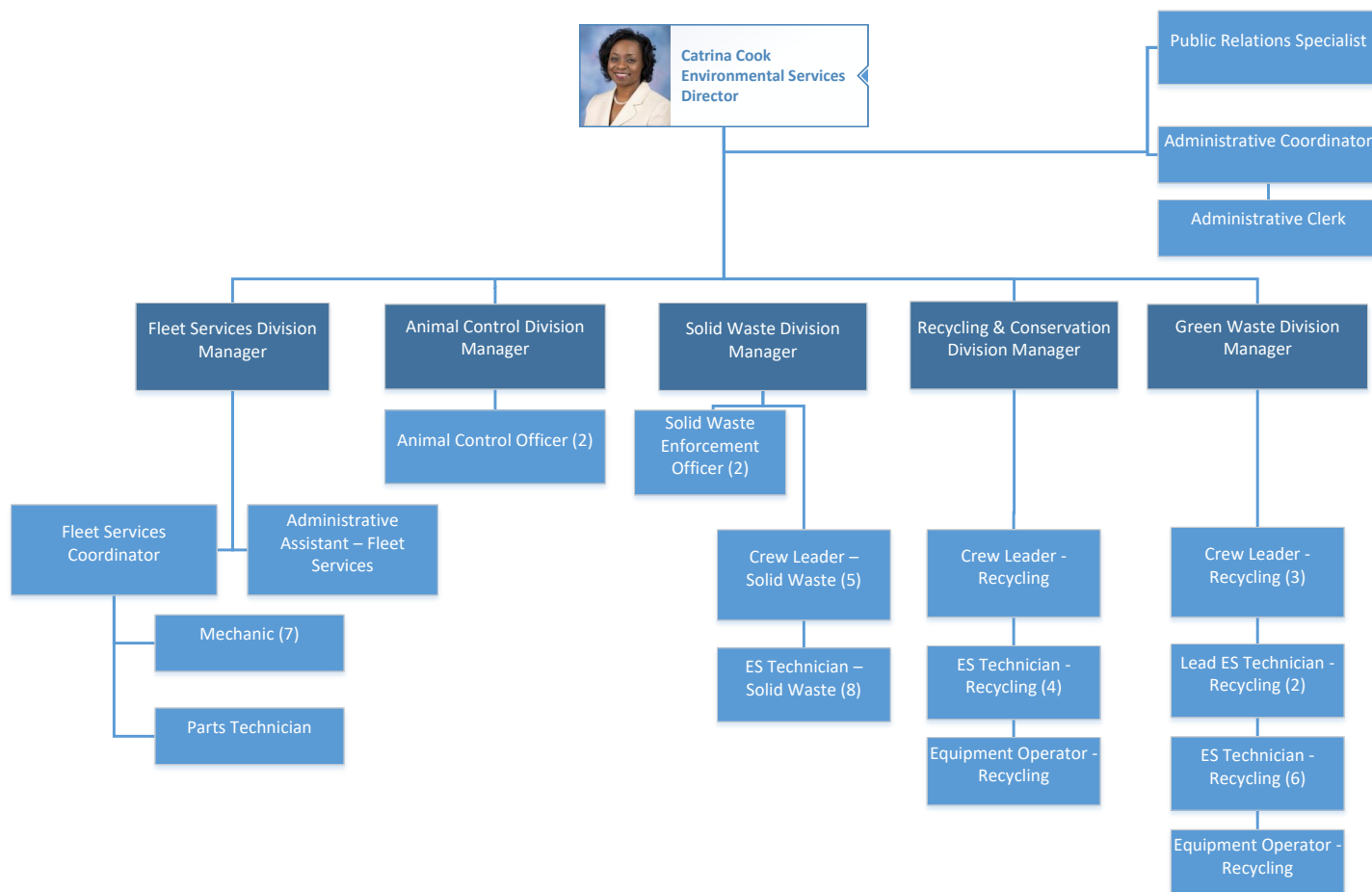
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City of Auburn

# 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

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## MAJOR FUNCTIONS

The integrated waste management program of Environmental Services provides a comprehensive, responsive, environmentally safe, efficient, and cost-effective solid waste, recycling commodities, and recycling green waste collection programs.

The Fleet Services Division is responsible for all services related to the City of Auburn's vehicles and equipment. The goal of the department is to procure safe, dependable, cost-effective equipment and furnish quality maintenance services to all City departments.

The Animal Control Division promotes humane, compassionate treatment of animals by enforcing the City's animal ordinance and regulations and connecting support services for animal owners and animals.

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## INITIATIVES

Evaluate and recommend revisions of the current solid waste ordinance. The purpose of this initiative follows the department's mission of administering an integrated solid waste management system that focuses on the utilization of the best practices standards of the profession while providing creative and innovative solutions to the diverse waste management issues facing the City of Auburn.

Continue training initiatives to enhance the knowledge, skills and abilities of mechanics and collectors in order to stay abreast of the latest automotive, engineering and technological advances in the profession. The purpose of this initiative follows the department's mission of developing and maintaining a highly professional and competent staff.

Ensure continued development of the department's education and outreach efforts as it relates to the following programs:

1. Keep Auburn Beautiful. Provide beautification opportunities for homeowners with an annual trash amnesty period where fees are waived for oversized debris collection.
2. Recycle Auburn. Strive to improve community involvement with continued promotion of a clean single stream recycling program.
3. Household Hazardous Waste Collection. Provide hazardous waste collection activities to eliminate collection hazards for employees and provide environmentally safe disposal/recycling of harmful chemicals.
4. Animal Control and Care. Promote a public awareness campaign to highlight the importance of animal welfare and responsible pet ownership.



# 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 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

## HISTORY - FISCAL YEARS 2019-2023

	Audited Actual					Increase FY23 > FY19		
	FY2019 \$	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	Amount \$	As a %	Avg % Change
<b>Operating revenues</b>	<b>5,087,018</b>	<b>5,161,326</b>	<b>5,435,255</b>	<b>5,469,579</b>	<b>5,711,986</b>	<b>624,968</b>	<b>12.3%</b>	<b>2.5%</b>
<b>Operating expenses</b>	<b>5,403,482</b>	<b>5,096,392</b>	<b>5,370,814</b>	<b>5,457,920</b>	<b>6,340,430</b>	<b>936,949</b>	<b>17.3%</b>	<b>3.5%</b>
Operating income (loss)	(316,464)	64,934	64,442	11,660	(628,444)	(311,980)	98.6%	19.7%
<b>Beginning net position</b>	<b>1,612,426</b>	<b>2,235,675</b>	<b>2,658,985</b>	<b>2,674,581</b>	<b>2,636,128</b>	<b>1,023,701</b>	<b>63.5%</b>	<b>12.7%</b>
Non-operating revenues (expenses)								
Gain (loss) on disposal of assets	91,438	1,782	-	1,580	14,200	(77,238)	-84.5%	-16.9%
Interest earned	5,106	10,981	5,052	3,307	29,992	24,886	487.4%	97.5%
Total non-operating	96,544	12,763	5,052	4,887	44,192	(52,352)	-54.2%	-10.8%
Income before transfers & capital contributions	(219,920)	77,697	69,493	16,546	(584,252)	(364,332)	165.7%	33.1%
Transfers	462,938	245,000	(55,000)	(55,000)	(55,000)	(517,938)	-111.9%	-22.4%
Capital contributions - grants	380,231	100,612	1,103	-	-	(380,231)	-100.0%	-20.0%
Change in net position	623,249	423,309	15,596	(38,454)	(639,252)	(1,262,501)	-202.6%	-40.5%
<b>Ending net position</b>	<b>2,235,675</b>	<b>2,658,985</b>	<b>2,674,581</b>	<b>2,636,128</b>	<b>1,996,876</b>	<b>(238,800)</b>	<b>-10.7%</b>	<b>-2.1%</b>
Cash flows from								
Operations	458,383	555,414	652,594	525,649	115,262	(343,121)	-74.9%	-15.0%
Non-capital financing	519,868	357,040	(34,426)	56,458	(11,911)	(531,779)	-102.3%	-20.5%
Capital & related activities	(472,837)	1,782	(358,059)	(430,777)	(842,380)	(369,544)	78.2%	15.6%
Investing activities	5,106	10,981	5,052	3,307	29,992	24,886	487.4%	97.5%
Net increase (decrease) in cash	510,521	925,217	265,161	154,637	(709,037)	(1,219,558)	-238.9%	-47.8%
Beginning cash & equivalents	687,827	1,198,348	2,123,564	2,388,725	2,543,362	1,855,535	269.8%	54.0%
Ending cash & equivalents	1,198,348	2,123,564	2,388,725	2,543,362	1,834,325	635,977	53.1%	10.6%

This history is reported on the full accrual basis. Per Generally Accepted Accounting Practices (GAAP) other sources and uses of funds from capital outlays, debt issuances and debt payments (past, present, and future) are not reflected in the numbers listed above.

# SOLID WASTE MANAGEMENT FUND

## PROJECTIONS - FISCAL YEARS 2024 - 2030

Financial Projections are based on assumptions and are subject to continuous change as actual revenue and expense information is updated and assumptions revised.

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

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

Capital Outlays & Projects	1,139,915	1,745,000			1,800,814	1,544,198	1,976,245	794,045	4,680,900
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# SOLID WASTE MANAGEMENT FUND

## OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning net position, budget basis</b>	<b>2,674,581</b>	<b>2,636,128</b>	<b>1,996,876</b>	<b>94,221</b>
Operating revenues				
Charges for services	5,423,021	5,695,459	5,812,000	5,927,000
Recycling revenue	36,533	15,749	16,000	15,000
Other revenue	10,025	778	24,800	3,500
Total operating revenues	5,469,579	5,711,986	5,852,800	5,945,500
Non-operating revenues				
Sale of surplus assets	1,580	14,200	5,000	5,000
Interest	3,307	29,992	18,000	18,000
Transfer in from General Fund	-	-	-	2,000,000
Total non-operating revenues	4,887	44,192	23,000	2,023,000
<b>Total revenues</b>	<b>5,474,466</b>	<b>5,756,178</b>	<b>5,875,800</b>	<b>7,968,500</b>
Expenses	5,457,920	6,340,430	6,583,540	6,935,030
Capital outlays <sup>1</sup>	-	-	1,139,915	1,745,000
Transfers	55,000	55,000	55,000	55,000
<b>Total expenses and transfers</b>	<b>5,512,920</b>	<b>6,395,430</b>	<b>7,778,455</b>	<b>8,735,030</b>
Excess (deficit) of revenues over expenses and transfers	(38,454)	(639,252)	(1,902,655)	(766,530)
<b>Ending net position, budget basis</b>	<b>2,636,128</b>	<b>1,996,876</b>	<b>94,221</b>	<b>(672,309)</b>
<b>Beginning net position, accrual basis</b>	<b>2,674,581</b>	<b>2,636,128</b>	<b>1,996,876</b>	<b>1,234,136</b>
Excess (deficit) of revenues over expenses and transfers	(38,454)	(639,252)	(1,902,655)	(766,530)
Capital outlays	-	-	1,139,915	1,745,000
<b>Ending net position, accrual basis</b>	<b>2,636,128</b>	<b>1,996,876</b>	<b>1,234,136</b>	<b>2,212,605</b>

<sup>1</sup> 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 FY2024 - FY2025 totals \$2,884,915. When this is adjusted for, the projected FY2024 ending net position is \$2,212,605.

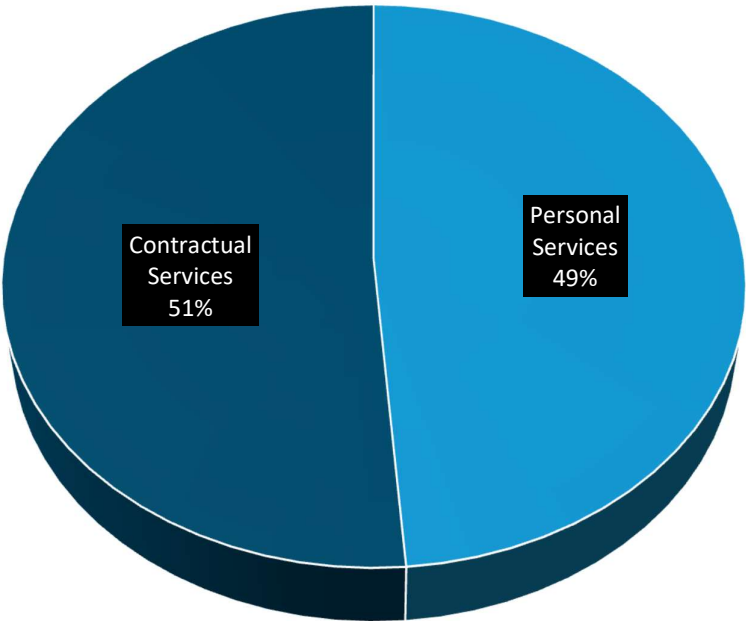
# SOLID WASTE MANAGEMENT FUND

## ADMINISTRATION

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	227,947	240,540	254,728	346,035
Contractual Services	334,000	361,800	364,000	364,000
Totals	561,947	602,340	618,728	710,035

### FISCAL YEAR 2025



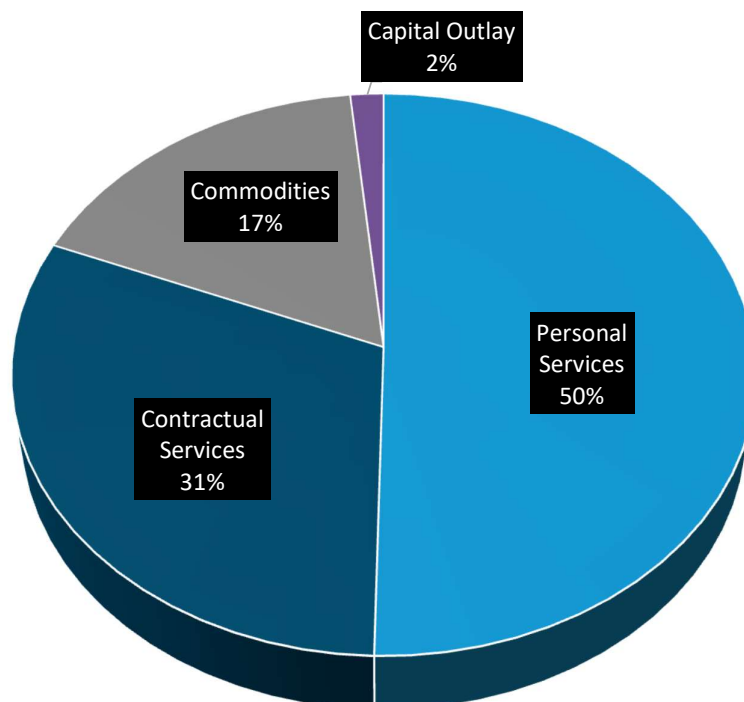
# SOLID WASTE MANAGEMENT FUND

## RECYCLING

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,031,148	1,373,970	1,487,217	1,589,353
Contractual Services	664,338	693,009	958,359	972,998
Commodities	444,404	512,745	543,340	543,340
Capital Outlay	-	-	764,915	50,000
<b>Totals</b>	<b>2,139,890</b>	<b>2,579,724</b>	<b>3,753,831</b>	<b>3,155,691</b>

### FISCAL YEAR 2025



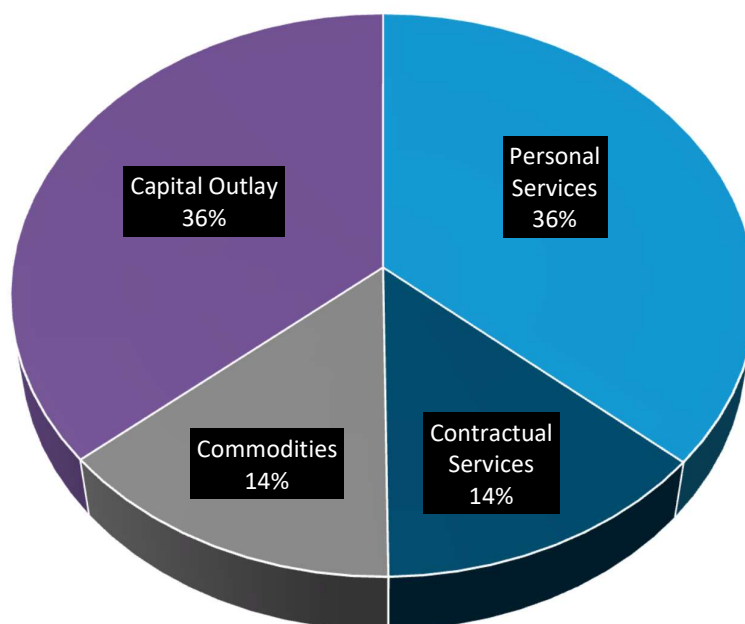
# SOLID WASTE MANAGEMENT FUND

## SOLID WASTE

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	1,273,449	1,511,438	1,562,668	1,703,079
Contractual Services	857,128	826,958	749,403	629,900
Commodities	553,668	634,255	592,300	657,300
Capital Outlay	-	-	375,000	1,695,000
<b>Totals</b>	<b>2,684,244</b>	<b>2,972,651</b>	<b>3,279,371</b>	<b>4,685,279</b>

### FISCAL YEAR 2025



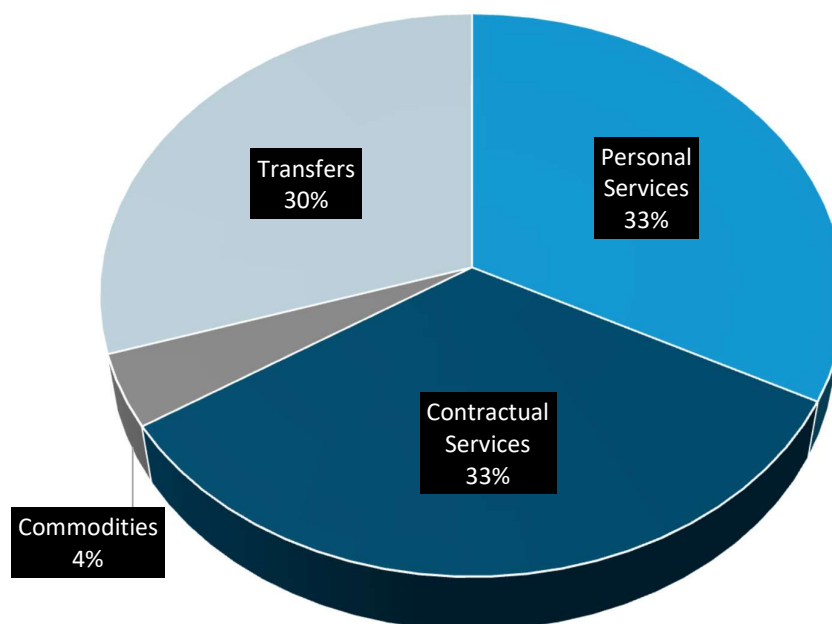
# SOLID WASTE MANAGEMENT FUND

## GENERAL OPERATIONS

### COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Personal Services	31,169	142,172	4,500	60,000
Contractual Services	35,500	38,085	59,300	61,300
Commodities	5,169	5,458	7,725	7,725
Transfers	55,000	55,000	55,000	55,000
<b>Totals</b>	<b>126,838</b>	<b>240,715</b>	<b>126,525</b>	<b>184,025</b>

### FISCAL YEAR 2025





# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



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City of Auburn

# 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 expended 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.

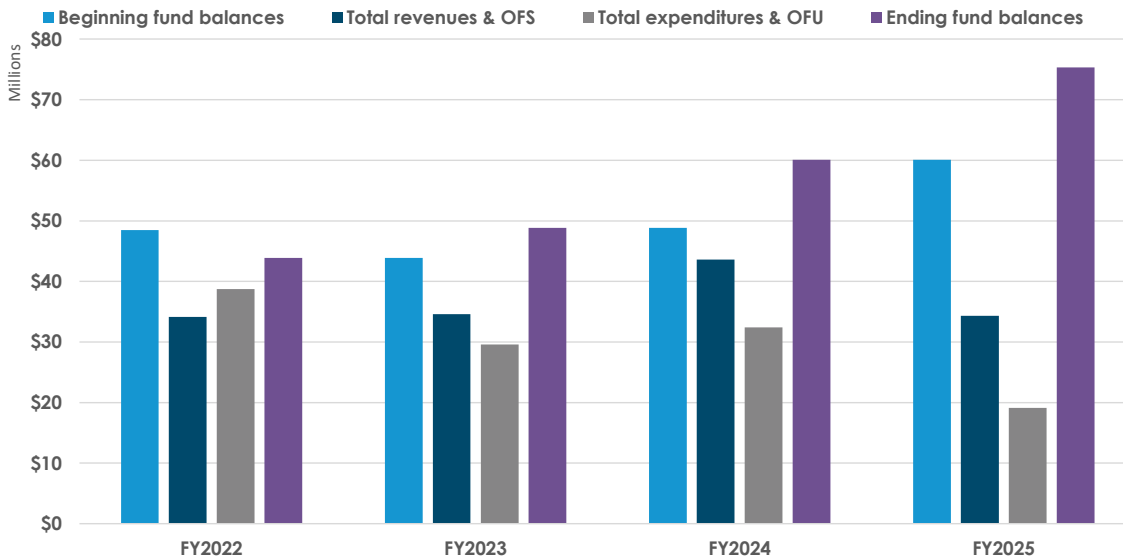
**Coronavirus State and Local Fiscal Recovery Fund** accounts for American Rescue Plan federal funding provided through the U.S. Department of Treasury to respond to the COVID-19 public health emergency and its economic impacts.

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning fund balances	48,479,103	43,878,717	48,845,345	60,076,492
Total revenues & OFS	34,131,590	34,591,505	43,635,890	34,329,915
Total expenditures & OFU	38,731,976	29,624,878	32,404,743	19,100,807
Excess (deficit) of revenues & OFS over expenditures	(4,600,386)	4,966,628	11,231,147	15,229,108
Ending fund balances	43,878,717	48,845,345	60,076,492	75,305,600

# SPECIAL REVENUE FUNDS

## OVERVIEW OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balances</b>	<b>48,479,103</b>	<b>43,878,717</b>	<b>48,845,345</b>	<b>60,076,492</b>
Revenues				
Locally levied taxes	23,043,784	26,874,068	29,879,000	31,395,000
State shared taxes	801,817	814,264	825,500	831,000
Other revenues <sup>1</sup>	(1,055,310)	2,294,051	1,961,550	1,158,800
Grants	-	4,609,122	10,969,340	944,615
Total revenues	22,790,291	34,591,505	43,635,390	34,329,415
Other financing sources (OFS)				
Sale of surplus assets	7,600	-	500	500
Debt proceeds	11,333,699	-	-	-
<b>Total revenues &amp; OFS</b>	<b>34,131,590</b>	<b>34,591,505</b>	<b>43,635,890</b>	<b>34,329,915</b>
Expenditures				
Public Safety	54,729	21,296	171,020	12,000
Municipal Court	657	5,086	5,000	90,000
General operations	833,826	2,191,891	2,029,646	2,064,065
Outside agencies	-	3,300,000	-	-
Debt service (Board of Education)	19,807,841	8,380,681	8,378,500	8,376,826
Total expenditures	20,697,054	13,898,954	10,584,166	10,542,891
Other financing uses (OFU)				
Transfer to Board of Education	17,241,922	14,947,923	10,983,077	7,663,416
Transfer to other funds	793,000	778,000	10,837,500	894,500
<b>Total expenditures &amp; OFU</b>	<b>38,731,976</b>	<b>29,624,878</b>	<b>32,404,743</b>	<b>19,100,807</b>
Excess (deficit) of revenues & OFS over expenditures & OFU	(4,600,386)	4,966,628	11,231,147	15,229,108
<b>Ending fund balances</b>	<b>43,878,717</b>	<b>48,845,345</b>	<b>60,076,492</b>	<b>75,305,600</b>

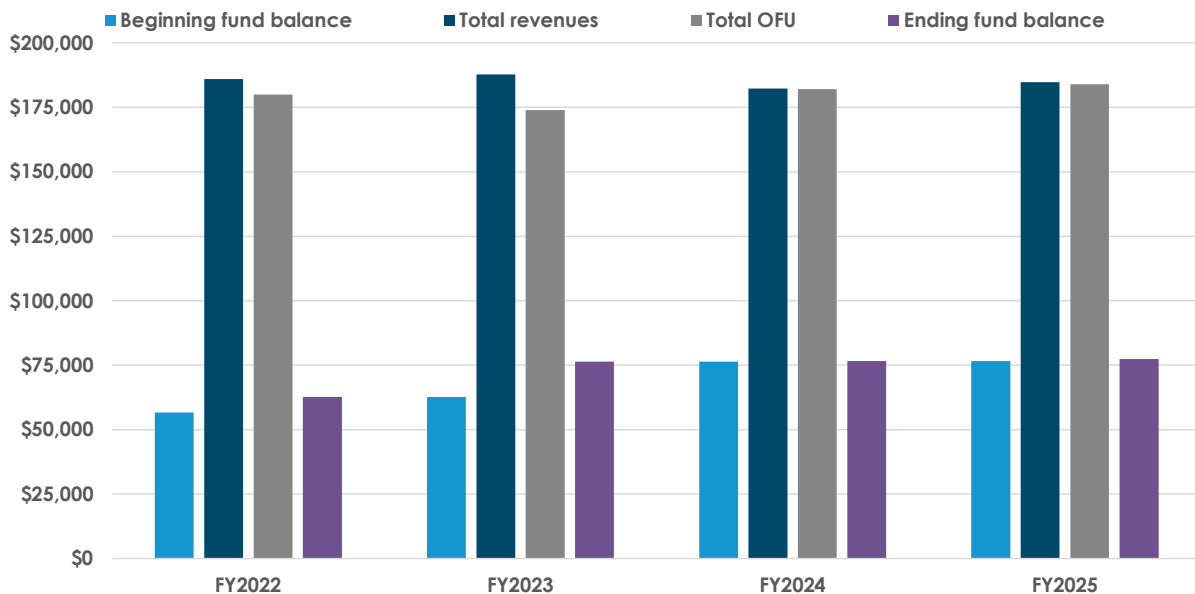


<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

# SEVEN CENT STATE GAS TAX FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

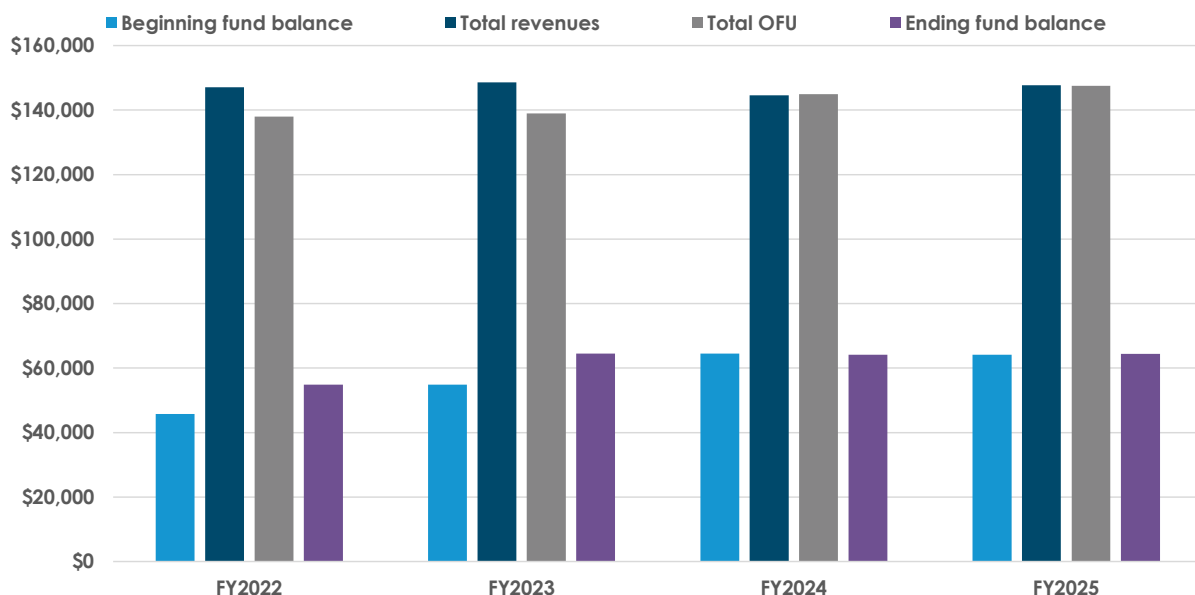
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>56,599</b>	<b>62,588</b>	<b>76,343</b>	<b>76,593</b>
Revenues				
State shared gasoline tax	185,916	186,860	181,500	184,000
Interest	73	895	750	750
<b>Total revenues</b>	<b>185,989</b>	<b>187,754</b>	<b>182,250</b>	<b>184,750</b>
Other financing uses (OFU)				
<b>Total transfers to other funds</b>	<b>180,000</b>	<b>174,000</b>	<b>182,000</b>	<b>184,000</b>
Excess of revenues over OFU	5,989	13,754	250	750
<b>Ending fund balance</b>	<b>62,588</b>	<b>76,343</b>	<b>76,593</b>	<b>77,343</b>



# FOUR AND FIVE CENT STATE GAS TAX FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

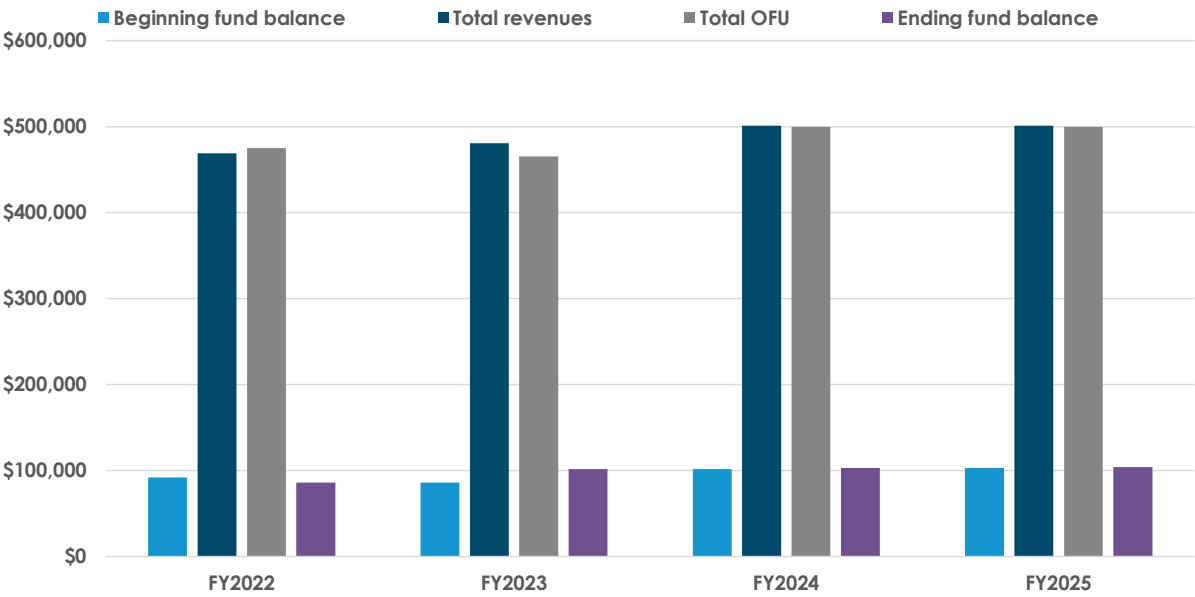
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>45,794</b>	<b>54,919</b>	<b>64,498</b>	<b>64,148</b>
Revenues				
State shared gasoline tax	147,064	147,812	144,000	147,000
Interest	61	768	650	750
<b>Total revenues</b>	<b>147,125</b>	<b>148,580</b>	<b>144,650</b>	<b>147,750</b>
Other financing uses (OFU)				
<b>Total transfers to other funds</b>	<b>138,000</b>	<b>139,000</b>	<b>145,000</b>	<b>147,500</b>
Excess (deficit) of revenues over OFU	9,125	9,580	(350)	250
<b>Ending fund balance</b>	<b>54,919</b>	<b>64,498</b>	<b>64,148</b>	<b>64,398</b>



# TEN CENT STATE GAS TAX FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning fund balance	92,069	86,016	101,896	102,896
Revenues				
State shared gasoline tax	468,837	479,593	500,000	500,000
Interest	110	1,287	1,000	1,150
Total revenues	468,947	480,880	501,000	501,150
Other financing uses (OFU)				
Total transfers to other funds	475,000	465,000	500,000	500,000
Excess (deficit) of revenues over OFU	(6,053)	15,880	1,000	1,150
Ending fund balance	86,016	101,896	102,896	104,046

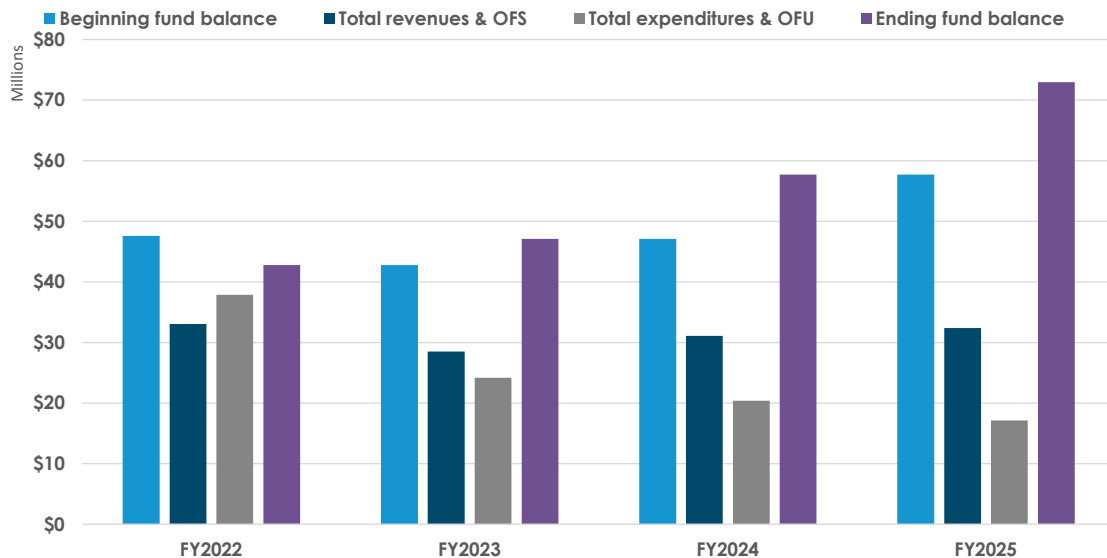


# SPECIAL SCHOOL TAX FUND

## A MAJOR FUND

### COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>47,589,638</b>	<b>42,786,340</b>	<b>47,084,668</b>	<b>57,741,785</b>
Revenues				
General property tax	23,043,784	26,874,068	29,879,000	31,395,000
Interest	452,311	1,317,867	1,200,000	1,000,000
Change in fair market value of investments <sup>1</sup>	(1,749,502)	317,765	-	-
<b>Total revenues</b>	<b>21,746,593</b>	<b>28,509,700</b>	<b>31,079,000</b>	<b>32,395,000</b>
Other financing sources (OFS)				
Debt proceeds	11,333,699	-	-	-
<b>Total revenues &amp; OFS</b>	<b>33,080,292</b>	<b>28,509,700</b>	<b>31,079,000</b>	<b>32,395,000</b>
Expenditures				
General operations	833,826	882,769	1,060,306	1,119,450
Debt service	19,807,841	8,380,681	8,378,500	8,376,826
Other financing uses (OFU)				
Transfer to other funds	-	9,886	-	-
Transfer to Board of Education	7,347,821	7,347,821	8,004,193	7,663,416
Transfer to BOE - debt proceeds <sup>2</sup>	9,894,101	7,590,216	2,978,884	-
<b>Total expenditures &amp; OFU</b>	<b>37,883,590</b>	<b>24,211,373</b>	<b>20,421,883</b>	<b>17,159,692</b>
Excess (deficit) of revenues & OFS over expenditures & OFU	(4,803,297)	4,298,327	10,657,117	15,235,308
<b>Ending fund balance</b>	<b>42,786,340</b>	<b>47,084,668</b>	<b>57,741,785</b>	<b>72,977,093</b>



<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

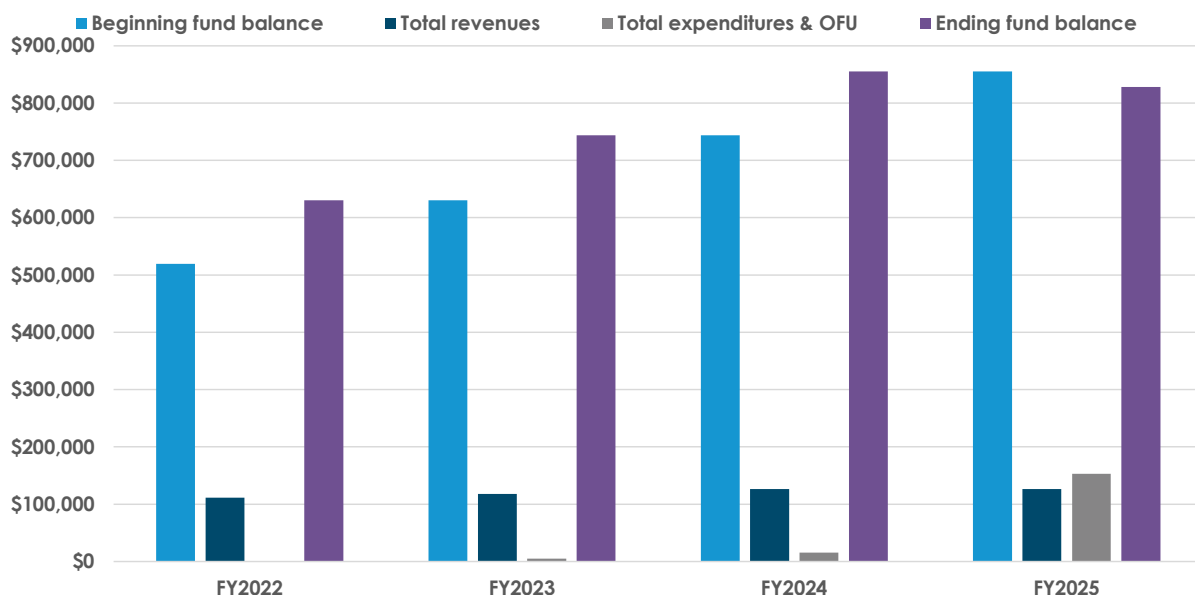
<sup>2</sup> In FY2025, fund balance is projected to increase 26.4% due to a decrease in the transfer of debt proceeds to the Board of Education.



# MUNICIPAL COURT JUDICIAL ADMINISTRATION FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

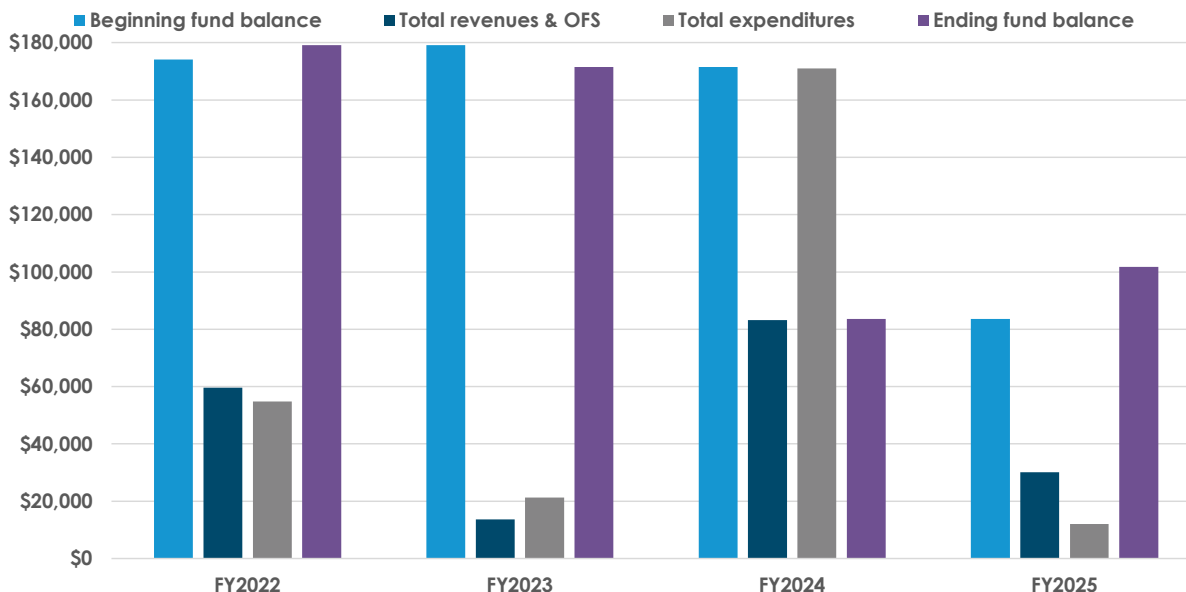
	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>519,496</b>	<b>630,487</b>	<b>743,752</b>	<b>854,752</b>
Revenues				
Court fines	110,933	109,841	117,500	117,500
Interest	715	8,511	9,000	9,000
<b>Total revenues</b>	<b>111,648</b>	<b>118,351</b>	<b>126,500</b>	<b>126,500</b>
Expenditures				
Municipal Court operations	657	5,086	5,000	-
Municipal Court capital outlay	-	-	-	90,000
Other financing uses (OFU)				
Transfer to General Fund	-	-	10,500	63,000
<b>Total expenditures &amp; OFU</b>	<b>657</b>	<b>5,086</b>	<b>15,500</b>	<b>153,000</b>
Excess (deficit) of revenues over expenditures & OFU	110,991	113,265	111,000	(26,500)
<b>Ending fund balance</b>	<b>630,487</b>	<b>743,752</b>	<b>854,752</b>	<b>828,252</b>



# PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND

## COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>174,182</b>	<b>179,096</b>	<b>171,477</b>	<b>83,607</b>
Revenues				
Confiscation revenue	51,744	10,963	80,500	27,500
Interest	299	2,714	2,150	2,150
<b>Total revenues</b>	<b>52,043</b>	<b>13,677</b>	<b>82,650</b>	<b>29,650</b>
Other financing sources (OFS)				
Sale of surplus assets	7,600	-	500	500
<b>Total revenues &amp; OFS</b>	<b>59,643</b>	<b>13,677</b>	<b>83,150</b>	<b>30,150</b>
Expenditures				
Police operations	30,327	21,296	26,520	12,000
Police capital outlay	24,402	-	144,500	-
<b>Total expenditures</b>	<b>54,729</b>	<b>21,296</b>	<b>171,020</b>	<b>12,000</b>
Excess (deficit) of revenues & OFS over expenditures	4,914	(7,619)	(87,870)	18,150
<b>Ending fund balance</b>	<b>179,096</b>	<b>171,477</b>	<b>83,607</b>	<b>101,757</b>

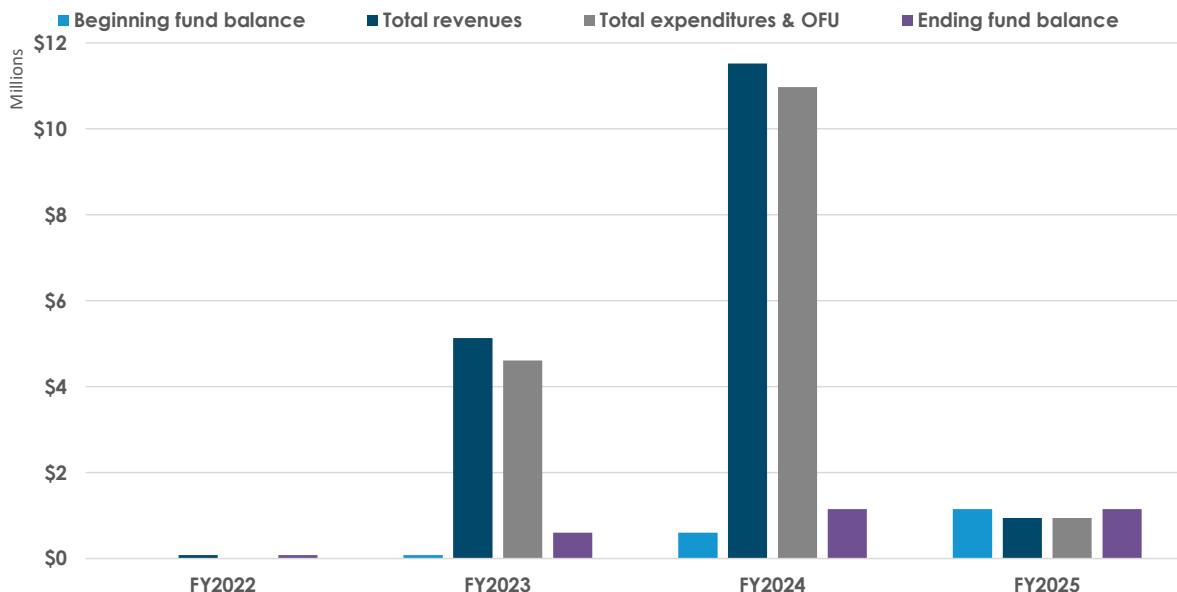


# CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

## A MAJOR FUND

### COMPARATIVE REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>1,326</b>	<b>79,271</b>	<b>602,711</b>	<b>1,152,711</b>
Revenue				
Grants	-	4,609,122	10,969,340	944,615
Interest	77,945	523,440	550,000	-
<b>Total revenues</b>	<b>77,945</b>	<b>5,132,563</b>	<b>11,519,340</b>	<b>944,615</b>
Expenditures				
Capital outlay	-	646,100	-	307,500
Capital projects	-	663,023	969,340	637,115
Outside agencies	-	3,300,000	-	-
Other financing uses (OFU)				
Transfer to other funds	-	-	10,000,000	-
<b>Total expenditures &amp; OFU</b>	<b>-</b>	<b>4,609,122</b>	<b>10,969,340</b>	<b>944,615</b>
Excess of revenues over expenditures & OFU	77,945	523,440	550,000	-
<b>Ending fund balance</b>	<b>79,271</b>	<b>602,711</b>	<b>1,152,711</b>	<b>1,152,711</b>





City of Auburn

# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



## DEBT SERVICE FUND

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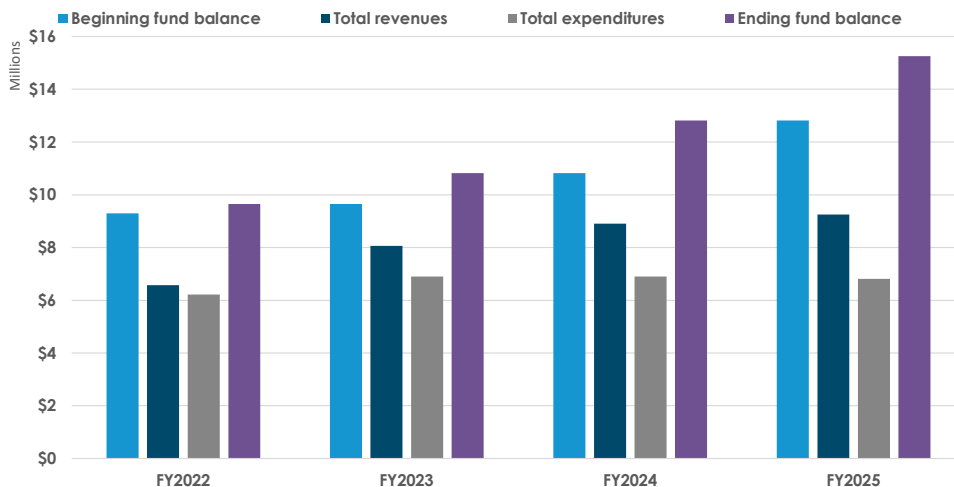


City of Auburn

# 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.

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning fund balance</b>	<b>9,300,463</b>	<b>9,649,649</b>	<b>10,816,521</b>	<b>12,818,450</b>
Revenues				
General property tax	6,744,030	7,749,088	8,590,109	9,027,000
Interest	73,505	283,780	310,000	225,000
Changes in fair market value of investments <sup>1</sup>	(247,215)	35,218	-	-
<b>Total revenues</b>	<b>6,570,320</b>	<b>8,068,086</b>	<b>8,900,109</b>	<b>9,252,000</b>
Expenditures				
Tax administration fees	245,327	254,383	309,149	286,015
Debt service				
Principal	1,130,000	1,855,000	1,890,000	1,925,000
Interest	4,844,981	4,791,006	4,697,381	4,602,006
Fiscal fees	825	825	1,650	1,650
<b>Total expenditures</b>	<b>6,221,133</b>	<b>6,901,214</b>	<b>6,898,180</b>	<b>6,814,671</b>
Excess of revenues over expenditures	349,187	1,166,872	2,001,929	2,437,329
<b>Ending fund balance</b>	<b>9,649,649</b>	<b>10,816,521</b>	<b>12,818,450</b>	<b>15,255,779</b>



<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

# SPECIAL FIVE-MILL TAX FUND

## HISTORY FISCAL YEARS 2014-2018

	Audited Actual				
	FY2014 \$	FY2015 \$	FY2016 \$	FY2017 \$	FY2018 \$
<b>Beginning fund balance</b>	<b>3,019,958</b>	<b>2,477,786</b>	<b>2,531,934</b>	<b>3,776,254</b>	<b>4,717,407</b>
Revenues					
General property tax	3,862,390	3,999,234	4,222,083	4,438,499	4,792,454
Interest	16,496	14,698	18,975	11,706	31,115
<b>Total revenues</b>	<b>3,878,886</b>	<b>4,013,932</b>	<b>4,241,058</b>	<b>4,450,205</b>	<b>4,823,569</b>
Expenditures					
GO Warrants 03.01.05 \$5.0M Principal <sup>1</sup>	965,000	565,000	-	-	-
GO Warrants 03.01.05 \$5.0M Interest <sup>1</sup>	76,120	44,625	-	-	-
GO Warrants 01.01.07 \$5.2M Principal <sup>1</sup>	335,000	355,000	-	-	-
GO Warrants 01.01.07 \$5.2M Interest <sup>1</sup>	139,325	36,232	-	-	-
GO Bonds 06.01.09 \$9.0M Principal <sup>1</sup>	695,000	720,000	-	-	-
GO Bonds 06.01.09 \$9.0M Interest <sup>1</sup>	240,500	219,650	-	-	-
GO Bonds 05.01.12 \$4.0M Principal <sup>1</sup>	265,000	275,000	-	-	-
GO Bonds 05.01.12 \$4.0M Interest <sup>1</sup>	157,191	152,125	-	-	-
GO Bonds 08.01.12 \$6.18M Principal <sup>1</sup>	1,235,000	1,260,000	-	-	-
GO Bonds 08.01.12 \$6.18M Interest <sup>1</sup>	159,100	134,400	-	-	-
GO Bonds 10.28.14 \$2.51M Interest	-	61,501	-	-	-
GO Bonds 06.23.15 \$78.2M Interest	-	-	2,859,529	3,342,306	3,342,306
Non-departmental <sup>2</sup>	150,674	133,410	136,403	165,939	179,649
Trustee fees	3,150	3,250	806	806	806
Bond/warrant issue expense	-	36,023	-	-	-
<b>Total expenditures</b>	<b>4,421,060</b>	<b>3,996,216</b>	<b>2,996,738</b>	<b>3,509,052</b>	<b>3,522,762</b>
Other financing sources (OFS) & uses (OFU)					
Proceeds of refunding bonds	-	2,510,000	-	-	-
Premium on debt issued	-	217,027	-	-	-
Payment to refunded bond escrow	-	(2,690,594)	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>36,433</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficit) of revenues & OFS over expenditures & OFU	(542,174)	54,149	1,244,320	941,153	1,300,807
<b>Ending fund balance</b>	<b>2,477,786</b>	<b>2,531,934</b>	<b>3,776,254</b>	<b>4,717,407</b>	<b>6,018,214</b>

<sup>1</sup> Debt service moved to the General Fund in FY2016.

<sup>2</sup> Tax collection fees and property reappraisal fees.



# SPECIAL FIVE-MILL TAX FUND

## HISTORY FISCAL YEARS 2019-2023

	Audited Actual					Inc (Dec) FY23 > FY19	
	FY2019 \$	FY2020 \$	FY2021 \$	FY2022 \$	FY2023 \$	Amount \$	As a %
<b>Beginning fund balance</b>	<b>6,018,214</b>	<b>7,838,599</b>	<b>9,348,584</b>	<b>9,300,463</b>	<b>9,649,649</b>	<b>3,631,435</b>	<b>60.3%</b>
Revenues							
General property tax	5,238,151	5,799,160	6,381,979	6,744,030	7,749,088	2,510,936	47.9%
Interest	92,078	76,694	11,556	73,505	283,780	191,702	208.2%
Changes in fair market value of investments <sup>1</sup>	-	-	-	(247,215)	35,218	35,218	n/a
<b>Total revenues</b>	<b>5,330,230</b>	<b>5,875,853</b>	<b>6,393,535</b>	<b>6,570,320</b>	<b>8,068,086</b>	<b>2,737,856</b>	<b>51.4%</b>
Expenditures							
GO Bonds 06.23.15 \$78.2M Principal	-	-	750,000	500,000	1,200,000	1,200,000	n/a
GO Bonds 06.23.15 \$78.2M Interest	3,342,306	3,342,306	3,342,306	3,325,431	3,300,431	(41,875)	-1.3%
GO Bonds 10.17.19 \$37.1M Principal	-	-	605,000	630,000	655,000	655,000	n/a
GO Bonds 10.17.19 \$37.1M Interest	-	835,439	1,541,225	1,519,550	1,490,575	1,490,575	n/a
Non-departmental <sup>2</sup>	166,732	187,295	201,494	245,327	254,383	87,651	52.6%
Trustee fees	806	828	1,631	825	825	19	2.3%
<b>Total expenditures</b>	<b>3,509,845</b>	<b>4,365,868</b>	<b>6,441,656</b>	<b>6,221,133</b>	<b>6,901,214</b>	<b>3,391,369</b>	<b>96.6%</b>
Excess (deficit) of revenues over expenditures	1,820,385	1,509,985	(48,121)	349,187	1,166,872	(653,513)	-35.9%
<b>Ending fund balance</b>	<b>7,838,599</b>	<b>9,348,584</b>	<b>9,300,463</b>	<b>9,649,649</b>	<b>10,816,521</b>	<b>2,977,922</b>	<b>38.0%</b>

<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

<sup>2</sup> Tax collection fees and property reappraisal fees.

# SPECIAL FIVE-MILL TAX FUND

## PROJECTION FISCAL YEARS 2024-2025

	Adjusted Budget FY2024 \$	Budget FY2025 \$
<b>Beginning fund balance</b>	<b>10,816,521</b>	<b>12,818,450</b>
Revenues		
General property tax	8,590,109	9,027,000
Interest	310,000	225,000
Changes in fair market value of investments <sup>1</sup>	-	-
<b>Total revenues</b>	<b>8,900,109</b>	<b>9,252,000</b>
Expenditures		
GO Bonds 06.23.15 \$78.2M Principal	1,200,000	1,200,000
GO Bonds 06.23.15 \$78.2M Interest	3,240,431	3,180,431
GO Bonds 10.17.19 \$37.1M Principal	690,000	725,000
GO Bonds 10.17.19 \$37.1M Interest	1,456,950	1,421,575
Non-departmental <sup>2</sup>	309,149	286,015
Trustee fees	1,650	1,650
<b>Total expenditures</b>	<b>6,898,180</b>	<b>6,814,671</b>
Excess of revenues over expenditures	2,001,929	2,437,329
<b>Ending fund balance</b>	<b>12,818,450</b>	<b>15,255,779</b>

<sup>1</sup> Investments experienced a decline in market value during fiscal 2022 because of extraordinary market conditions led by the Federal Reserve's aggressive interest rate policies. However, this loss of market value is unrealized, also known as a "paper" loss, and will not be realized because of the City's policy of purchasing investments and holding them until maturity.

<sup>2</sup> Tax collection fees and property reappraisal fees.

# SPECIAL FIVE-MILL TAX FUND

PROJECTION FISCAL YEARS 2026-2030

	Rate of Projected Change %	Projected				
		FY2026 \$	FY2027 \$	FY2028 \$	FY2029 \$	FY2030 \$
<b>Beginning fund balance</b>		<b>15,255,779</b>	<b>16,542,587</b>	<b>18,155,867</b>	<b>20,089,471</b>	<b>22,358,120</b>
Revenues						
General property tax	3%	9,297,810	9,576,744	9,864,047	10,159,968	10,464,767
Interest		100,000	100,000	100,000	100,000	100,000
<b>Total revenues</b>		<b>9,397,810</b>	<b>9,676,744</b>	<b>9,964,047</b>	<b>10,259,968</b>	<b>10,564,767</b>
Expenditures						
GO Bonds 06.23.15 \$78.2M Principal		2,545,000	2,620,000	2,705,000	2,795,000	2,890,000
GO Bonds 06.23.15 \$78.2M Interest		3,120,431	2,993,181	2,862,181	2,726,931	2,587,181
GO Bonds 10.17.19 \$37.1M Principal		765,000	800,000	845,000	885,000	930,000
GO Bonds 10.17.19 \$37.1M Interest		1,384,325	1,345,200	1,304,075	1,260,825	1,215,450
Non-departmental <sup>1</sup>	3%	294,595	303,433	312,536	321,912	331,570
Trustee fees		1,650	1,650	1,650	1,650	1,650
<b>Total expenditures</b>		<b>8,111,002</b>	<b>8,063,465</b>	<b>8,030,443</b>	<b>7,991,319</b>	<b>7,955,851</b>
Excess of revenues over expenditures		1,286,808	1,613,280	1,933,604	2,268,649	2,608,916
<b>Ending fund balance</b>		<b>16,542,587</b>	<b>18,155,867</b>	<b>20,089,471</b>	<b>22,358,120</b>	<b>24,967,036</b>

<sup>1</sup> Tax collection fees and property reappraisal fees.



City of Auburn

# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



City of Auburn

## PUBLIC PARK AND RECREATION BOARD

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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.

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

# PUBLIC PARK AND RECREATION BOARD

## TENNIS CENTER FINANCING STRUCTURE

### YARBROUGH TENNIS CENTER COURT FEES

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

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 fiscal year 2025 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 in the chart to the left. Recent history is presented below.

	Audited Actual				Adjusted Budget
	FY2020	FY2021	FY2022	FY2023	FY2024
	\$	\$	\$	\$	\$
Operating revenues					
Tennis Center revenue	73,744	174,304	169,770	329,972	357,000
Miscellaneous revenue	517	1,314	568	587	500
Reimbursement/Auburn University	56,303	64,296	76,990	95,179	100,000
<b>Total operating revenues</b>	<b>130,565</b>	<b>239,914</b>	<b>247,328</b>	<b>425,738</b>	<b>457,500</b>
Operating expenses					
Personal services	279,367	314,488	341,717	464,218	510,683
Contractual services	139,520	140,012	194,891	306,444	234,983
Commodities	18,316	41,921	50,070	67,466	45,383
Capital outlay	-	-	-	-	89,730
Depreciation	331,659	329,132	328,526	328,059	330,000
Non-departmental	12,191	28,344	8,955	28,996	10,000
<b>Total operating expenses<sup>1</sup></b>	<b>781,054</b>	<b>853,897</b>	<b>924,160</b>	<b>1,195,183</b>	<b>1,220,779</b>
Operating income (loss)	(650,489)	(613,983)	(676,832)	(769,444)	(763,279)
<b>Transfers (general &amp; capital projects)</b>	<b>382,474</b>	<b>508,469</b>	<b>323,645</b>	<b>518,283</b>	<b>411,279</b>

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



# PUBLIC PARK AND RECREATION BOARD

## OVERVIEW OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
Beginning net position	3,080,113	2,726,930	2,707,987	2,355,987
Total revenues & transfers	570,977	1,176,240	868,779	1,228,245
Total expenses <sup>1</sup>	924,160	1,195,183	1,220,779	1,564,245
Excess (deficit) of revenues & transfers over expenses	(353,183)	(18,943)	(352,000)	(336,000)
Ending net position	2,726,930	2,707,987	2,355,987	2,019,987



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

# PUBLIC PARK AND RECREATION BOARD

## COMPARATIVE REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget
	FY2022	FY2023	FY2024	FY2025
	\$	\$	\$	\$
<b>Beginning net position</b>	<b>3,080,113</b>	<b>2,726,930</b>	<b>2,707,987</b>	<b>2,355,987</b>
Operating revenues				
Tennis Center revenue	169,770	329,972	357,000	362,000
Miscellaneous revenue	568	587	500	500
Reimbursement/Auburn University	76,990	95,179	100,000	100,000
<b>Total operating revenues</b>	<b>247,328</b>	<b>425,738</b>	<b>457,500</b>	<b>462,500</b>
Non-operating revenues				
Interest	4	294	-	-
Reimbursement/Auburn University capital	-	231,590	-	323,000
Surplus assets	-	335	-	-
<b>Total revenues</b>	<b>247,332</b>	<b>657,957</b>	<b>457,500</b>	<b>785,500</b>
Transfers				
Transfers in from General Fund	323,645	518,283	411,279	442,745
<b>Total revenues &amp; transfers</b>	<b>570,977</b>	<b>1,176,240</b>	<b>868,779</b>	<b>1,228,245</b>
Expenses				
Personal services	341,717	464,218	510,683	506,834
Contractual services	194,891	306,444	234,983	245,028
Commodities	50,070	67,466	45,383	46,383
Capital outlay	-	-	89,730	422,000
Depreciation	328,526	328,059	330,000	330,000
Non-departmental	8,955	28,996	10,000	14,000
<b>Total expenses<sup>1</sup></b>	<b>924,160</b>	<b>1,195,183</b>	<b>1,220,779</b>	<b>1,564,245</b>
Excess (deficit) of revenues & transfers over expenses	(353,183)	(18,943)	(352,000)	(336,000)
<b>Ending net position</b>	<b>2,726,930</b>	<b>2,707,987</b>	<b>2,355,987</b>	<b>2,019,987</b>

<sup>1</sup> 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

FISCAL YEAR 2025 BUDGET



City of Auburn

## CAPITAL BUDGETS

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City of Auburn

# CAPITAL BUDGETS

## OVERVIEW OF CAPITAL BUDGETING

The Capital Improvement Plan (CIP) is a six-year (three biennia) projection of major capital projects that the City Council has approved for funding based on the priorities established by Council. The CIP is carefully reviewed each biennium by the City Council following the development and presentation of the Plan by the City Manager and his staff. Since Council priorities and citizen preferences can change, the CIP is a flexible document that reflects the Council's current consensus on the priorities of various projects. The CIP guides the City's decision-making on debt issuance and capital budgeting and is a critical part of the City's biennial budget.

A number of different factors are considered during the development of the CIP. These include results of the Citizen Survey, priorities established by Council in their biennial ranking exercise, priorities from other advisory bodies, external studies, internal guiding documents and staff analysis. More detail on these factors follows.

**Citizen Survey** Conducted at the beginning of the second quarter of every other fiscal year, the Citizen Survey is an independently conducted, statistically valid tool to measure satisfaction with various aspects of City services. The survey also contains targeted questions to gauge citizen preferences on a variety of potential projects and initiatives, and also measures satisfaction with different infrastructural conditions, such as biking trails or road conditions. The survey results are presented to Council at the beginning of the third fiscal quarter, and published to the City's website; they are also available in print at City Hall and the Auburn Public Library.

**Council Priorities** Following the presentation of the Citizen Survey, the City Manager compiles a listing of a number of initiatives and projects. The listing contains descriptions of potential projects and broad strategic initiatives based on past priorities, citizen concerns based on the survey results, and needs identified by staff and consultants. Priorities are completed by individual Council members, then compiled by staff. Each item is ranked, based on average ranking, and placed in a matrix that allows for a visual representation of the general consensus of Council. The management team then reviews this information to determine which capital needs to emphasize in their capital budget requests. The current list of priorities can be found in the City Manager's Budget Message in the Introductory Information in this document.

**Advisory Bodies** While non-binding, the input from other advisory bodies is often considered when examining which specific projects to consider within the broad categories. For example, the Parks and Recreation Advisory Board may offer a priority assessment under the broad Council priority of "Community Recreation Centers." The advisory bodies typically work with staff liaisons, who communicate their input to management.

**External Studies** During the process of evaluating and considering potential projects and long-range capital investment strategies, the input of professional consultants is often solicited to vet Council priorities and staff recommendations. This is often the case when consultants can offer considerably more technical expertise and experience on specific projects. For example, the Council's priority of redevelopment downtown and along the Opelika Road corridor necessitated the need to solicit the skills and advice of known experts to gather citizen feedback and facilitate planning. External studies and professional services are typically, but not exclusively, sought regarding legal, engineering and financial concerns. Of course, staff thoroughly evaluates proposals and works closely with providers.

**Internal Guiding Documents** Over the last several decades, a number of principal guiding documents have been created, updated and relied upon in long-range planning. Once

# CAPITAL BUDGETS

## OVERVIEW OF CAPITAL BUDGETING

Auburn 2040 is complete, this will join CompPlan 2030 as two of the chief guiding documents. These plans provide a broad strategic foundation for the long-range plans, and sets general timetables for reevaluating more specific internal guiding documents. Examples of the more specific documents include the Master Street Plan, Bicycle Plan, Greenways Master Plan and Land Use Plan. In July 2016, the Parks, Recreation and Cultural Master Plan began, which provided guidance on future capital investments for Parks & Recreation and Library facilities.

**Staff Analysis** The City's professional staff utilizes both internal guiding documents and external studies to provide the optimal, most effective and efficient ways to meet the priorities defined by the Citizen Survey and City Council. The Council relies on staff's professional judgment, recognizing their expertise and experience in providing for the needs of the community.

Early in the budget process, the City Manager requests that the department heads submit project proposals documenting projected capital and operating costs, benefits to the City and its citizens, other community impacts, and priority ranking. The project requests are submitted electronically, and cataloged in a database for further review. After the department heads submit all the projects by the established deadline, the City Manager places the projects in a draft CIP based on the priority rankings determined by the department heads and City Manager, and in keeping with the Council and citizen priorities. Following the development of the draft CIP, the City Manager, and the department heads that have proposed projects for inclusion in the CIP, meet to discuss each project and its relative importance to the City in meeting the objectives of Council and needs of residents. This meeting allows points of view from department heads not directly involved in each project to be expressed and considered.

The outcome of the CIP sessions is a consensus document that the City Manager submits to the City Council with the budget. The CIP included in the proposed budget document identifies the projects by fiscal year and specifies the projected funding sources for the projects. All projects listed for fiscal 2025 are included in the proposed budget presented to the Council. Public input concerning the CIP is encouraged at the public hearing held on the budget. Citizens are informed about the CIP during the budget work sessions, through press releases about the budget process, online access to the budget document, and printed copies available for review at City Hall and the Auburn Public Library. Citizens also have the opportunity to comment on the CIP during the public hearing held during a City Council meeting prior to adoption of the budget.

Following adoption of the budget and CIP, staff begins the process of initiating the included projects. For those projects in the immediate term, this may involve immediate construction; for those projects with a longer horizon, staff begins to fully explore design, engineering and financing options. In addition to the responsible department managing individual projects, the City Manager, in conjunction with Finance personnel, monitors the project expenditures and completion of major milestones to adjust overall budgets and planning horizons. Additionally, construction updates are provided to Council weekly for all ongoing projects, and photo captioned reports are published on the City's website.

# 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.

	FY2025 \$
<b>General Fund</b>	
Capital Outlay Replacement	3,016,033
Capital Outlay Expansion	2,067,724
Departmental Projects	50,000
General Operations Project Operations	20,669,966
Parks and Recreation Project Operations	4,258,396
Public Works Project Operations	745,000
<b>Total - General Fund Capital Outlay &amp; Projects</b>	<b>30,807,119</b>
<b>Sewer Fund</b>	
Capital Outlay Replacement	36,500
Capital Outlay Expansion	205,000
Projects	10,980,000
<b>Total - Sewer Fund</b>	<b>11,221,500</b>
<b>Solid Waste Management Fund</b>	
Capital Outlay Replacement	1,295,000
Capital Outlay Expansion	450,000
<b>Total - Solid Waste Management Fund</b>	<b>1,745,000</b>
<b>Public Park &amp; Recreation Board</b>	
Capital Outlay Replacement	422,000
<b>Total - Public Park &amp; Recreation Board</b>	<b>422,000</b>
<b>Municipal Fund</b>	
Capital Outlay Expansion	90,000
<b>Total - Municipal Fund</b>	<b>90,000</b>
<b>Current &amp; Planned General Obligation Debt</b>	
Projects	22,476,403
<b>Total - Current &amp; Planned General Obligation Debt</b>	<b>22,476,403</b>
<b>Grants &amp; Other Funding</b>	
Capital Outlay Replacement	300,000
Capital Outlay Expansion	7,500
Projects	3,829,115
<b>Total - Grants &amp; Other Funding</b>	<b>4,136,615</b>
<b>Total - Budgeted Capital Outlay &amp; Projects</b>	<b>70,898,637</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2025 (BY FUNDING SOURCE)

GENERAL FUND		Replacement	Expansion	Total
		\$	\$	\$
<b>Information Technology</b>				
SUV	Information Technology	38,000		
Isilon A300 nodes - archive	Information Technology	322,000		
Isilon A300 nodes - production	Information Technology	322,000		
OnBase software upgrade	Information Technology		38,000	
<b>Total - Information Technology</b>		<b>682,000</b>	<b>38,000</b>	<b>720,000</b>
<b>Inspection Services</b>				
SUV	Inspection Services		40,000	
<b>Total - Inspection Services</b>			<b>40,000</b>	<b>40,000</b>
<b>Engineering Services</b>				
Total station	Engineering Services	13,990		
Engineering Services Building HVAC	Engineering Services	65,000		
Rapid flashing beacons	Engineering Services		40,000	
<b>Total - Engineering Services</b>		<b>78,990</b>	<b>40,000</b>	<b>118,990</b>
<b>Public Works</b>				
6x12 tandem axle enclosed trailer (x3)	Right of Way Maintenance		36,000	
Multi-spindle rotary cutter	Right of Way Maintenance	7,500		
Multi-spindle rotary cutter	Right of Way Maintenance	7,500		
Tractor w/canopy	Right of Way Maintenance	42,000		
Compact track loader	Right of Way Maintenance	150,000		
Tractor w/cab	Right of Way Maintenance	52,000		
Pickup truck	Right of Way Maintenance	55,000		
Heavy Duty Pickup truck	Right of Way Maintenance	85,000		
Digital traffic message sign	Construction		20,000	
Emergency road closure trailer	Construction		20,000	
Heavy equipment trailer	Construction		20,000	
Portable diesel air compressor	Construction	20,000		
Trailer mounted pressure washer	Construction	30,000		
Compact excavator	Construction		110,000	
Dump truck - flatbed	Construction	125,000		
Dump truck	Construction	125,000		
Compact excavator	Maintenance		110,000	
Chassis cab crew truck	Maintenance	95,000		
6x12 tandem axle enclosed trailer (x2)	Landscape & Sustainability		24,000	
Lawn vacuum	Landscape & Sustainability		7,500	
Heavy Duty Pickup truck	Landscape & Sustainability		85,000	
Chassis cab bucket truck	Landscape & Sustainability	250,000		
Pickup truck	Landscape & Sustainability	55,000		
<b>Total - Public Works</b>		<b>1,099,000</b>	<b>432,500</b>	<b>1,531,500</b>



# BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2025 (BY FUNDING SOURCE)

GENERAL FUND		Replacement	Expansion	Total
		\$	\$	\$
<b>Parks &amp; Recreation</b>				
Pool Vacuum	Leisure Services	12,599		
60" Zero Turn Mower	Parks & Facilities		15,000	
60" Zero Turn Mower	Parks & Facilities		15,000	
42" Zero Turn Mower	Parks & Facilities		16,000	
52" Zero Turn Mower	Parks & Facilities		12,000	
60" zero turn bagger attachment	Parks & Facilities		5,000	
60" zero turn bagger attachment	Parks & Facilities		5,000	
Mini track loader with attachments	Parks & Facilities		47,000	
Ride on blower	Parks & Facilities		15,000	
Ride on floor cleaner	Parks & Facilities		14,000	
Ride on floor cleaner	Parks & Facilities		14,000	
Caliber 7x18 utility trailer	Parks & Facilities		5,000	
2 Cyl 4 cycle utility vehicle	Parks & Facilities		12,000	
42" zero turn mower	Parks & Facilities	16,000		
60" stand on mower	Parks & Facilities	12,000		
60" zero turn mower	Parks & Facilities	15,000		
60" zero turn turf mower	Parks & Facilities	11,000		
Chassis cab truck	Parks & Facilities		90,000	
Pickup truck	Parks & Facilities		42,000	
Pickup truck	Parks & Facilities		42,000	
Pickup truck	Parks & Facilities		42,000	
Pickup truck	Parks & Facilities		42,000	
Transit van	Parks & Facilities	50,000		
Transit van	Parks & Facilities	50,000		
Dump truck	Parks & Facilities	88,000		
Kiesel Park waterline replacement	Parks & Facilities	40,000		
<b>Total - Parks &amp; Recreation</b>		<b>294,599</b>	<b>433,000</b>	<b>727,599</b>
<b>Public Safety</b>				
Communications console	Communications		40,000	
Generator/LED light trailer	Communications		25,000	
<b>Total - Public Safety</b>			<b>65,000</b>	<b>65,000</b>
<b>Police</b>				
Narcotics Detection K9	Police	20,000		
2x SWAT shields	Police	15,000		
Patrol SUVs (8)	Police		384,000	
Patrol SUVs (8)	Police	384,000		
Motorcycles (3)	Police	108,000		
Pickup truck	Police	41,000		
Pickup truck	Police	41,000		
Upfit for Patrol SUVs (8)	Police		114,224	
Upfit for Patrol SUVs (8)	Police	114,224		
Upfit for pickup truck (2)	Police	5,220		
<b>Total - Police</b>		<b>728,444</b>	<b>498,224</b>	<b>1,226,668</b>

# BUDGETED CAPITAL OUTLAY

## FISCAL YEAR 2025 (BY FUNDING SOURCE)

GENERAL FUND				
		Replacement	Expansion	Total
		\$	\$	\$
Fire				
Pickup truck	Fire		53,000	
Heavy duty truck	Fire	59,000		
Building improvement replacement	Fire		25,000	
Chest compression device	Fire		42,000	
Upfit truck	Fire		6,000	
Breathing apparatus & bottles	Fire	68,000		
Upfit heavy duty truck	Fire	6,000		
Total - Fire		133,000	126,000	259,000
General Operations				
Capital leases	General Operations		45,000	
Subscription-based IT agreements	General Operations		350,000	
Total - General Operations			395,000	395,000
Total - General Fund		3,016,033	2,067,724	5,083,757
CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND (SLFRF)				
		Replacement	Expansion	Total
		\$	\$	\$
CORONAVIRUS SLFRF				
Samford Tennis rebuild/resurface	Parks & Facilities	300,000		
HVACs for Boykin Center corridor	Community Services		7,500	
Total - Municipal Fund		300,000	7,500	307,500
SEWER FUND				
		Replacement	Expansion	Total
		\$	\$	\$
Water Resource Management				
Pickup truck	Administration		50,000	
Sewer easement machine	Sewer Maintenance		45,000	
Equipment trailer	Sewer Maintenance		15,000	
Equipment trailer	Sewer Maintenance		15,000	
Trailer mounted programmable sign	Sewer Maintenance		20,000	
Sewer inspection camera	Sewer Maintenance		35,000	
Trench box	Sewer Maintenance		10,000	
Utility vehicle	Sewer Watershed Maintenance		15,000	
Fork lift	Sewer Pumping & Treatment	36,500		
Total - Sewer Fund		36,500	205,000	241,500

# BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2025 (BY FUNDING SOURCE)

SOLID WASTE MANAGEMENT FUND				
		Replacement	Expansion	Total
		\$	\$	\$
Environmental Services				
Pickup truck	Recycling	50,000		
Refuse truck front loader	Solid Waste		400,000	
Refuse truck	Solid Waste	415,000		
Refuse truck	Solid Waste	415,000		
Refuse truck	Solid Waste	415,000		
Pickup truck	Solid Waste		50,000	
Total - Solid Waste Management Fund		1,295,000	450,000	1,745,000
PUBLIC PARK & RECREATION BOARD				
		Replacement	Expansion	Total
		\$	\$	\$
Public Park & Recreation Board				
Utility vehicle	PPRB	12,000		
LED lights indoor Yarbrough Tennis Center	PPRB	380,000		
Tennis Center clay court building floor replacement	PPRB	30,000		
Total - Public Park & Recreation Board		422,000		422,000
MUNICIPAL FUND				
		Replacement	Expansion	Total
		\$	\$	\$
Municipal Fund				
Prisoner transport van	Municipal Fund		90,000	
Total - Municipal Fund			90,000	90,000
Total - All Funds		5,069,533	2,820,224	7,889,757

# BUDGETED CAPITAL OUTLAY

## PROJECTS (BY FUNDING SOURCE)

GENERAL FUND		
Projects	Budgeted In	FY2025
		\$
<b>Departmental Projects</b>		
Parks Facilities ADA Compliance Projects	Parks & Recreation	50,000
<b>Total - Departmental</b>		<b>50,000</b>
<b>General Operations Project Operations</b>		
Gay Street Streetscape	Downtown Master Plan/Improvement Projects	500,000
Signage and Wayfinding - Downtown Area	Downtown Master Plan/Improvement Projects	100,000
Toomers St. Streetscape	Downtown Master Plan/Improvement Projects	582,500
Boykin Donahue Campus - Architectural, Engineering, Consultants	Parks and Recreation	583,979
Boykin Donahue Campus - Cultural Arts Center	Parks and Recreation	291,063
Boykin Donahue Campus - Library	Parks and Recreation	2,309,864
Boykin Donahue Campus - Site	Parks and Recreation	1,712,040
Boykin Donahue Campus - Splash Pad	Parks and Recreation	103,054
Boykin Donahue Campus Construction Management	Parks and Recreation	418,500
Auburn Police Range Improvements	Public Safety Projects & Major Equipment	56,808
Public Safety Facility Planning	Public Safety Projects & Major Equipment	500,000
Public Safety Training Center - Burn Building	Public Safety Projects & Major Equipment	523,000
Public Safety Training Center - Drafting Pit	Public Safety Projects & Major Equipment	60,000
Public Safety Training Center - Search & Rescue Maze Simulator	Public Safety Projects & Major Equipment	125,000
Renew Opelika Rd. Phase 3 - Dean Rd/Opelika Rd Intersection Improvements	Renew Opelika Road Projects	73,700
Academy Drive Improvements at The Landings	Sidewalk/Neighborhood Projects	192,631
Development Extensions	Sidewalk/Neighborhood Projects	25,000
Hickory Ln Multi-Use Path Striping	Sidewalk/Neighborhood Projects	25,000
Sidewalk ADA Compliance Projects - Various	Sidewalk/Neighborhood Projects	100,000
Beehive Road Improvements	Traffic/Transportation Improvements	444,553
E University Dr/Stoker Ave Intersection Improvements	Traffic/Transportation Improvements	428,750
Fiber Expansion	Traffic/Transportation Improvements	400,000
Moores Mill Rd/Society Hill Rd Roundabout	Traffic/Transportation Improvements	500,000
N Dean Rd/E University Dr Intersection Improvements	Traffic/Transportation Improvements	1,224,324
N Donahue Dr Widening: Shug Jordan Pkwy to Saugahatchee Creek	Traffic/Transportation Improvements	271,700
Opelika Rd/Dekalb St Access Management	Traffic/Transportation Improvements	66,500
Outer Loop Design - Richland Rd to Mrs. James Rd	Traffic/Transportation Improvements	1,645,000
S College St/Devall Dr Traffic Signal Installation	Traffic/Transportation Improvements	295,000
Signal Performance Measures	Traffic/Transportation Improvements	200,000
Street Resurfacing/Restriping	Traffic/Transportation Improvements	6,000,000
Traffic Signal Rehabilitation/Improvements	Traffic/Transportation Improvements	65,000
EUD Culvert Replacement at Summertrees Drive	Watershed, Stormwater, & Drainage Improvements	847,000
<b>Total - General Operations Project Operations</b>		<b>20,669,966</b>
<b>Parks &amp; Recreation Project Operations</b>		
Duck Samford Park, Phase II: Restroom Renovation and Expansion	Parks and Recreation	225,000
Auburn Softball Complex, Phase I: Artificial Turf for 5 Infields	Parks and Recreation	1,500,000
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	Parks and Recreation	933,396
Ann Pearson Park	Parks and Recreation	1,600,000
<b>Total - Parks &amp; Recreation Project Operations</b>		<b>4,258,396</b>
<b>Public Works Project Operations</b>		
Gateways to Auburn Project	Downtown Master Plan/Improvement Projects	30,000
Design for Renovations to City Hall and Adjacent Grounds	Facility Improvements	100,000
Facility Condition Improvements	Facility Improvements	100,000
Fire Stations 2-4 Renovations	Public Safety Projects & Major Equipment	250,000
Neighborhood Cleanup	Public Works Projects	15,000
Veterans Memorial Landscape Restoration	Public Works Projects	50,000
Storm Sewer Annual Rehabilitation Program	Watershed, Stormwater, & Drainage Improvements	200,000
<b>Total - Public Works Project Operations</b>		<b>745,000</b>
<b>Total - General Fund Projects</b>		<b>25,723,362</b>

# BUDGETED CAPITAL OUTLAY

## PROJECTS (BY FUNDING SOURCE)

SEWER FUND		
Projects	Budgeted In	FY2025
		\$
WPCF Miscellaneous Projects	WPCF Improvements	250,000
Northside WPCF Improvements (access fees)	WPCF Improvements	3,475,000
Facility Master Plan Update	WPCF Improvements	100,000
HC Morgan Belt Press Refurbishment	WPCF Improvements	250,000
HC Morgan Pump & Blower Buildings Roof Replacement	WPCF Improvements	100,000
Sewer Collection System Projects	Sewer Collection System Projects	400,000
Long-Term Flow Metering Project	Sewer Collection System Projects	75,000
Old Samford Lift Station	Sewer Collection System Projects	300,000
FY24 Sewer Rehab Project (Willow Creek & AU)	Sewer Collection System Projects	1,400,000
NW Auburn Sewer Lift Station & Force Main	Sewer Collection System Projects	2,500,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Collection System Projects	125,000
Miscellaneous Pump Station Improvements Project	Sewer Collection System Projects	1,200,000
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Collection System Projects	750,000
Miscellaneous Green Infrastructure Projects	Watershed Projects	55,000
Total - Sewer Fund Projects		10,980,000
Capital Projects Fund (General Fund Borrowing)		
Projects	Budgeted In	FY2025
		\$
Lake Wilmore Community Center	Parks and Recreation	1,750,000
Lake Wilmore Multi-Purpose Fields	Parks and Recreation	8,808,000
Richland Park: Programming & Design	Parks and Recreation	1,405,800
Boykin Donahue Campus - Architectural, Engineering, Consultants	Parks and Recreation	984,393
Boykin Donahue Campus - Cultural Arts Center	Parks and Recreation	512,325
Boykin Donahue Campus - Library	Parks and Recreation	4,282,628
Boykin Donahue Campus - Site	Parks and Recreation	4,406,404
Boykin Donahue Campus - Splash Pad	Parks and Recreation	326,853
Total - Capital Projects Fund		22,476,403
Grant/Other Funding		
Projects	Budgeted In	FY2025
		\$
Dean Road Recreation Center Re-roofing	Parks and Recreation	637,115
Byrd Street Sidewalk (MLK to Zellars)	Sidewalk/Neighborhood Projects	392,000
Beehive Road Improvements (ALDOT)	Traffic/Transportation Improvements	2,800,000
Total - Grant/Other Funding		3,829,115
Total - All Funds		63,008,880

# CONDITIONAL CAPITAL OUTLAY

FISCAL YEAR 2025

Conditional Capital Outlay includes vehicles and equipment that are necessary and warranted, but are not within the scope of the City's projected resource availability for the upcoming budgeted fiscal year. Each fiscal year 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, FY2025 budget adjustments will be requested at the FY2026-FY2027 Biennial Budget.

GENERAL FUND		Replacement	Expansion	Total
		\$	\$	\$
<b>Public Works</b>				
John Deere Gator	Right of Way Maintenance		15,000	
Bush Hog multi-spindle rotary cutter	Right of Way Maintenance	7,500		
Bush Hog multi-spindle rotary cutter	Right of Way Maintenance	7,500		
Ventrac flail mower, hvy cut	Right of Way Maintenance	12,000		
Bobcat HD brush cutter, high flow	Right of Way Maintenance	10,000		
Heavy Duty Trailer, 7x20	Right of Way Maintenance	20,000		
F250 expansion	Right of Way Maintenance		85,000	
Caterpillar Backhoe	Construction	195,000		
<b>Total - Public Works</b>				<b>352,000</b>
<b>Total - General Fund</b>		<b>252,000</b>	<b>100,000</b>	<b>352,000</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Funding Sources		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
General Fund - Cash	General Fund	25,723,362	30,460,567	19,235,800	22,158,630	13,176,500	12,295,500	123,050,359
General Fund - Current & Planned General Obligation Debt	Borrowing	22,476,403	46,512,603	36,000,000	-	-	-	104,989,005
ARPA Funds	ARPA Funds	637,115	-	-	-	-	-	637,115
Grant Funds	Grant Funds	3,192,000	-	-	-	8,000,000	17,000,000	28,192,000
Sewer Fund	Sewer Fund	10,980,000	4,310,000	755,000	755,000	755,000	855,000	18,410,000
Auburn Water Works Board	Auburn WWB	12,700,000	8,980,000	6,500,000	8,075,000	2,550,000	6,630,000	45,435,000
Total - All Funding Sources		75,708,880	90,263,170	62,490,800	30,988,630	24,481,500	36,780,500	320,713,479

Funding Sources		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Downtown Master Plan/Improvement Projects		1,212,500	300,000	300,000	-	-	-	1,812,500
Facility Improvements		200,000	100,000	100,000	100,000	100,000	100,000	700,000
Parks, Recreation & Cultural Master Plan Projects		32,840,414	41,701,103	25,750,000	550,000	5,550,000	50,000	106,441,516
Public Safety Projects & Major Equipment		1,514,808	5,000,000	-	-	-	4,000,000	10,514,808
Public Works Projects		65,000	15,000	15,000	15,000	15,000	15,000	140,000
Renew Opelika Road Projects		73,700	1,000,000	3,000,000	5,556,000	-	2,500,000	12,129,700
Sidewalk/Neighborhood Projects		734,631	125,000	481,000	716,130	296,500	125,000	2,478,261
Traffic/Transportation Improvements		14,340,827	25,991,067	24,290,300	15,021,500	14,765,000	21,265,000	115,673,694
Watershed, Stormwater, & Drainage Improvements		1,047,000	2,741,000	1,299,500	200,000	450,000	1,240,500	6,978,000
Sewer System Improvements		10,980,000	4,310,000	755,000	755,000	755,000	855,000	18,410,000
Water System Improvements		12,700,000	8,980,000	6,500,000	8,075,000	2,550,000	6,630,000	45,435,000
Total - All Projects		75,708,880	90,263,170	62,490,800	30,988,630	24,481,500	36,780,500	320,713,479

Funding Sources		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Total - All Projects in Northwest Auburn Neighborhood Plan		16,323,103	16,456,303	2,100,800	1,756,500	250,000	-	36,886,705

Downtown Master Plan/Improvement Projects	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Gateways to Auburn Project	General Fund	30,000	300,000	300,000	-	-	-	630,000
Signage and Wayfinding - Downtown Area	General Fund	100,000	-	-	-	-	-	100,000
Toomers St. Streetscape	General Fund	582,500	-	-	-	-	-	582,500
Gay Street Streetscape	General Fund	500,000	-	-	-	-	-	500,000
Total - Downtown Master Plan/Improvement Projects Projects		1,212,500	300,000	300,000	-	-	-	1,812,500

Facility Improvements	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Facility Condition Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Design for Renovations to City Hall and Adjacent Grounds	General Fund	100,000	-	-	-	-	-	100,000
Total - Facility Improvements Projects		200,000	100,000	100,000	100,000	100,000	100,000	700,000

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Parks, Recreation & Cultural Master Plan Projects	Funding Source	FY2025-FY2030						Total
		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Lake Wilmore Community Center	Borrowing	1,750,000	-	-	-	-	-	1,750,000
Lake Wilmore Multi-purpose Fields	Borrowing	8,808,000	-	-	-	-	-	8,808,000
Ann Pearson Park	General Fund	1,600,000	-	-	-	-	-	1,600,000
Dean Road Recreation Center Re-roofing	ARPA Funds	637,115	-	-	-	-	-	637,115
Duck Samford Park: Restroom Renovation and Expansion	General Fund	225,000	-	-	-	-	-	225,000
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	General Fund	933,396	-	-	-	-	-	933,396
Auburn Softball Complex: Artificial Turf for 5 Infields	General Fund	1,500,000	-	-	-	-	-	1,500,000
Richland Park: Programming & Design	Borrowing	1,405,800	-	-	-	-	-	1,405,800
Boykin Donahue Campus Construction Management	General Fund	418,500	418,500	-	-	-	-	837,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Borrowing	984,393	984,393	-	-	-	-	1,968,786
Boykin Donahue Campus - Architectural, Engineering, Consultants	General Fund	583,979	583,979	-	-	-	-	1,167,959
Boykin Donahue Campus - Cultural Arts Center	Borrowing	512,325	512,325	-	-	-	-	1,024,651
Boykin Donahue Campus - Cultural Arts Center	General Fund	291,063	291,063	-	-	-	-	582,126
Boykin Donahue Campus - Library	Borrowing	4,282,628	4,282,628	-	-	-	-	8,565,256
Boykin Donahue Campus - Library	General Fund	2,309,864	2,309,864	-	-	-	-	4,619,728
Boykin Donahue Campus - Site	Borrowing	4,406,404	4,406,404	-	-	-	-	8,812,807
Boykin Donahue Campus - Site	General Fund	1,712,040	1,712,040	-	-	-	-	3,424,080
Boykin Donahue Campus - Splash Pad	Borrowing	326,853	326,853	-	-	-	-	653,705
Boykin Donahue Campus - Splash Pad	General Fund	103,054	103,054	-	-	-	-	206,107
Outdoor Basketball Court Resurfacing at Frank Brown and Boykin Community Center	General Fund	-	50,000	-	-	-	-	50,000
Wire Road Soccer Complex Trail Construction	General Fund	-	35,000	-	-	-	-	35,000
Moore's Mill to Wright's Mill Trail, Phase II: Parking Area at Forestdale/Moore's Mill Rd.	General Fund	-	100,000	-	-	-	-	100,000
Auburn Softball Complex and MLK Park: Replace Fencing	General Fund	-	460,000	-	-	-	-	460,000
Sam Harris Park: Pave the Driveway and Parking Lot	General Fund	-	75,000	-	-	-	-	75,000
Richland Park: Construction	Borrowing	-	25,000,000	25,000,000	-	-	-	50,000,000
Wire Road Soccer Complex Shade Structures and Pavilions	General Fund	-	-	500,000	-	-	-	500,000
Hickory Dickory Park Playground Restoration	General Fund	-	-	200,000	-	-	-	200,000
New Cemetery, Phase I: Design, Phase II: Construction	General Fund	-	-	-	500,000	5,000,000	-	5,500,000
Town Creek Park Inclusive Playground Replacement of PIP Surface	General Fund	-	-	-	-	250,000	-	250,000
Sam Harris Park Restroom Building on Hillside	General Fund	-	-	-	-	250,000	-	250,000
<b>Total - Parks, Recreation &amp; Cultural Master Plan Projects Projects</b>		<b>32,840,414</b>	<b>41,701,103</b>	<b>25,750,000</b>	<b>550,000</b>	<b>5,550,000</b>	<b>50,000</b>	<b>106,441,516</b>



# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Public Safety Projects & Major Equipment	Funding Source	FY2025-FY2030						Total
		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Auburn Police Range Improvements	General Fund	56,808	-	-	-	-	-	56,808
Public Safety Training Center - Burn Building	General Fund	523,000	-	-	-	-	-	523,000
Public Safety Training Center - Drafting Pit	General Fund	60,000	-	-	-	-	-	60,000
Public Safety Training Center - Search & Rescue Maze Simulator	General Fund	125,000	-	-	-	-	-	125,000
Fire Stations 2-4 Renovations	General Fund	250,000	-	-	-	-	-	250,000
Public Safety Facility Planning	General Fund	500,000	5,000,000	-	-	-	4,000,000	9,500,000
<b>Total - Public Safety Projects &amp; Major Equipment Projects</b>		<b>1,514,808</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>10,514,808</b>

Public Works Projects	Funding Source	FY2025-FY2030						Total
		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Neighborhood Cleanup	General Fund	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Veterans Memorial Landscape Restoration	General Fund	50,000	-	-	-	-	-	50,000
<b>Total - Public Works Projects Projects</b>		<b>65,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>140,000</b>

Renew Opelika Road Projects	Funding Source	FY2025-FY2030						Total
		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Renew Opelika Rd. Phase 3 - Dean Rd/Opelika Rd Intersection Improvements	General Fund	73,700	1,000,000	3,000,000	5,556,000	-	-	9,629,700
Renew Opelika Rd. Phase 5 - Ross to Temple	General Fund	-	-	-	-	-	2,500,000	2,500,000
<b>Total - Renew Opelika Road Projects Projects</b>		<b>73,700</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>5,556,000</b>	<b>-</b>	<b>2,500,000</b>	<b>12,129,700</b>

Sidewalk/Neighborhood Projects	Funding Source	FY2025-FY2030						Total
		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Development Extensions	General Fund	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Sidewalk ADA Compliance Projects - Various	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Academy Drive Improvements at The Landings	General Fund	192,631	-	-	-	-	-	192,631
Byrd Street Sidewalk (MLK to Zellars)	Grant Funds	392,000	-	-	-	-	-	392,000
Hickory Ln Multi-Use Path Striping	General Fund	25,000	-	-	-	-	-	25,000
Kimberly Dr Sidewalk	General Fund	-	-	356,000	-	-	-	356,000
Shelton Mill Rd Sidewalk	General Fund	-	-	-	80,430	-	-	80,430
E University Dr Sidewalk - Samford to Dean Road	General Fund	-	-	-	510,700	-	-	510,700
S Donahue Dr Sidewalk	General Fund	-	-	-	-	171,500	-	171,500
<b>Total - Sidewalk/Neighborhood Projects Projects</b>		<b>734,631</b>	<b>125,000</b>	<b>481,000</b>	<b>716,130</b>	<b>296,500</b>	<b>125,000</b>	<b>2,478,261</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Traffic/Transportation Improvements	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Fiber Expansion	General Fund	400,000	300,000	200,000	200,000	200,000	200,000	1,500,000
Street Resurfacing/Restriping	General Fund	6,000,000	5,000,000	5,000,000	5,000,000	4,000,000	4,000,000	29,000,000
Traffic Signal Rehabilitation/Improvements	General Fund	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Beehive Road Improvements	General Fund	444,553	-	-	-	-	-	444,553
Beehive Road Improvements (ALDOT)	Grant Funds	2,800,000	-	-	-	-	-	2,800,000
N Dean Rd/E University Dr Intersection Improvements	General Fund	1,224,324	-	-	-	-	-	1,224,324
Signal Performance Measures	General Fund	200,000	-	-	-	-	-	200,000
Moore's Mill Rd/Society Hill Rd Roundabout	General Fund	500,000	-	-	-	-	-	500,000
Opelika Rd/Dekalb St Access Management	General Fund	66,500	-	-	-	-	-	66,500
S College St/Devall Dr Traffic Signal Installation	General Fund	295,000	-	-	-	-	-	295,000
Outer Loop Design - Richland Rd to Mrs. James Rd	General Fund	1,645,000	-	-	-	-	-	1,645,000
N Donahue Dr Widening: Shug Jordan Pkwy to Saugahatchee Creek	General Fund	271,700	5,339,617	-	-	-	-	5,611,317
E University Dr/Stoker Ave Intersection Improvements	General Fund	428,750	428,750	-	-	-	-	857,500
Glenn Ave/Dean Rd Intersection Improvements	General Fund	-	900,000	-	-	-	-	900,000
N Dean Rd Improvements: Annaloe Dr to Stage Rd	General Fund	-	1,489,000	-	-	-	-	1,489,000
S College St/Longleaf Dr/E University Dr Access Management	General Fund	-	293,500	-	-	-	-	293,500
N College St/Drake Ave/Gay St Intersection Improvements	General Fund	-	525,200	2,100,800	-	-	-	2,626,000
OuterLoop: Ms. James Rd to Richland Road	Borrowing	-	11,000,000	11,000,000	-	-	-	22,000,000
N Donahue Dr Widening: Saugahatchee Creek to Farmville	General Fund	-	650,000	5,000,000	5,000,000	-	-	10,650,000
Roadway ROW Assessment	General Fund	-	-	275,000	-	-	-	275,000
N College St/Shelton Mill Rd Intersection Impr.	General Fund	-	-	637,500	-	-	-	637,500
E University Dr/Opelika Rd Access Management	General Fund	-	-	12,000	-	-	-	12,000
College St/Bragg Ave/Mitcham Ave Improvements	General Fund	-	-	-	1,756,500	-	-	1,756,500
Comprehensive Traffic Study	General Fund	-	-	-	500,000	-	-	500,000
OuterLoop: Design - MLK Dr to Richland Rd	General Fund	-	-	-	2,500,000	2,500,000	-	5,000,000
OuterLoop: MLK to Richland Road	Grant Funds	-	-	-	-	8,000,000	17,000,000	25,000,000
<b>Total - Traffic/Transportation Improvements Projects</b>		<b>14,340,827</b>	<b>25,991,067</b>	<b>24,290,300</b>	<b>15,021,500</b>	<b>14,765,000</b>	<b>21,265,000</b>	<b>115,673,694</b>

Watershed, Stormwater, & Drainage Improvements	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 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	847,000	2,541,000	-	-	-	-	3,388,000
Wrights Mill Rd Culvert Replacement south of Janet Dr	General Fund	-	-	1,099,500	-	-	-	1,099,500
City-Wide Drainage Analysis	General Fund	-	-	-	-	250,000	-	250,000
Gay Street Bridge Replacement	General Fund	-	-	-	-	-	1,040,500	1,040,500
<b>Total - Watershed, Stormwater, &amp; Drainage Improvements Projects</b>		<b>1,047,000</b>	<b>2,741,000</b>	<b>1,299,500</b>	<b>200,000</b>	<b>450,000</b>	<b>1,240,500</b>	<b>6,978,000</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Sewer System Improvements	Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
<b>WPCF Improvements</b>								
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Northside WPCF Improvements (access fees)	Sewer Fund	3,475,000	3,475,000	-	-	-	-	6,950,000
Facility Master Plan Update	Sewer Fund	100,000	-	-	-	-	100,000	200,000
HC Morgan Belt Press Refurbishment	Sewer Fund	250,000	-	-	-	-	-	250,000
HC Morgan Pump & Blower Buildings Roof Replacement	Sewer Fund	100,000	-	-	-	-	-	100,000
<b>Sewer Collection System Projects</b>								
Sewer Collection System Projects	Sewer Fund	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Long-Term Flow Metering Project	Sewer Fund	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Old Samford Lift Station	Sewer Fund	300,000	-	-	-	-	-	300,000
FY24 Sewer Rehab Project (Willow Creek & AU)	Sewer Fund	1,400,000	-	-	-	-	-	1,400,000
NW Auburn Sewer Lift Station & Force Main	Sewer Fund	2,500,000	-	-	-	-	-	2,500,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Fund	125,000	-	-	-	-	-	125,000
Miscellaneous Pump Station Improvements Project	Sewer Fund	1,200,000	-	-	-	-	-	1,200,000
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	750,000	-	-	-	-	-	750,000
S College/Reese Outfall Rehab	Sewer Fund	-	80,000	-	-	-	-	80,000
<b>Watershed Projects</b>								
Miscellaneous Green Infrastructure Projects	Sewer Fund	55,000	30,000	30,000	30,000	30,000	30,000	205,000
<b>Total - Sewer System Improvements Projects</b>		<b>10,980,000</b>	<b>4,310,000</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>	<b>855,000</b>	<b>18,410,000</b>

# CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2030

Water System Improvements		Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2025-FY2030 Total
Water Distribution System									
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	
West Farmville Tank Rehabilitation	Auburn WWB	350,000	-	-	-	-	-	350,000	
Fixed Network Meter Reading System	Auburn WWB	500,000	500,000	-	-	-	-	1,000,000	
Gold Hill Water Tank	Auburn WWB	1,000,000	1,000,000	-	-	-	-	2,000,000	
Water Storage Tank Site Security Improvements	Auburn WWB	100,000	-	-	-	-	-	100,000	
Glenn Tank Exterior Coating Rehabilitation	Auburn WWB	250,000	-	-	-	-	-	250,000	
Opelika Road Water Improvements Phase II & III	Auburn WWB	225,000	-	-	225,000	-	-	450,000	
Gold Hill BPS Modifications	Auburn WWB	-	250,000	-	-	-	-	250,000	
I85 WTM Bore to Estes Water Plant	Auburn WWB	-	-	-	700,000	-	-	700,000	
SJP/EUD Transmission Main Phase I	Auburn WWB	-	-	-	2,300,000	-	-	2,300,000	
Richland Road to Mrs. James Road Pipe Connection	Auburn WWB	-	-	-	1,600,000	-	-	1,600,000	
SJP Transmission Main Phase I	Auburn WWB	-	-	-	2,300,000	-	-	2,300,000	
Gold Hill BPS Replacement	Auburn WWB	-	-	-	-	-	1,100,000	1,100,000	
Northwest BPS Upgrades & N Donahue Pipeline	Auburn WWB	-	-	-	-	-	1,800,000	1,800,000	
Water Treatment and Supply System									
Unspecified Future Capital Expenditures	Auburn WWB	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000	
Miscellaneous WTP Improvements	Auburn WWB	100,000	100,000	100,000	100,000	100,000	100,000	600,000	
Lake Ogletree Buoy/Safety Barrier Replacement Project	Auburn WWB	155,000	-	-	-	-	-	155,000	
Ogletree RWPS Improvements	Auburn WWB	150,000	-	-	-	-	-	150,000	
Well #5 Production Facilities	Auburn WWB	4,000,000	1,500,000	-	-	-	-	5,500,000	
Train 1 & 2 Structural Investigation - Estes WTP	Auburn WWB	100,000	-	-	-	-	-	100,000	
Well No. 3 Site Security and Communication Improvements	Auburn WWB	50,000	-	-	-	-	-	50,000	
SCADA Network Security Design & Implementation	Auburn WWB	500,000	-	-	-	-	-	500,000	
Site Security Improvements - Well No. 4	Auburn WWB	20,000	-	-	-	-	-	20,000	
Clearwell 3 & 4 Cleaning & Inspection - Estes WTP	Auburn WWB	150,000	-	-	-	150,000	-	300,000	
Well #5 Transmission Main	Auburn WWB	2,000,000	1,000,000	-	-	-	-	3,000,000	
Well #3 Improvements	Auburn WWB	2,500,000	3,000,000	-	-	-	-	5,500,000	
Estes WTP Basin 1 & 2 Sludge Collection & Tube Settler Replacement	Auburn WWB	-	605,000	-	-	-	-	605,000	
Estes WTP Site Improvements	Auburn WWB	-	405,000	-	-	-	-	405,000	
GIS - Aerial Photography	Auburn WWB	-	70,000	-	-	-	70,000	140,000	
Water Plant Filter Rehab	Auburn WWB	-	-	2,900,000	-	-	-	2,900,000	
PLC and OIT Upgrades	Auburn WWB	-	-	500,000	-	-	-	500,000	
Estes WTP Filter Addition and Blower Replacement	Auburn WWB	-	-	2,450,000	300,000	-	-	2,750,000	
Raw Water Transmission Main Pigging Stations and Cleaning	Auburn WWB	-	-	-	-	1,750,000	-	1,750,000	
Moore's Mill Meter and Water Transmission Main	Auburn WWB	-	-	-	-	-	1,300,000	1,300,000	
Estes WTP High Service Pumps Replacement	Auburn WWB	-	-	-	-	-	1,500,000	1,500,000	
Estes WTP Improvements - Rapid Mixer and Basin 3/4 Tube Settler Replacement	Auburn WWB	-	-	-	-	-	210,000	210,000	
Total - Water System Improvements Projects		12,700,000	8,980,000	6,500,000	8,075,000	2,550,000	6,630,000	45,435,000	

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

### Toomers Street Streetscape

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

#### Project Details

Budget: \$582,500

Est. Construction Start: FY25

Est. Completion: FY25

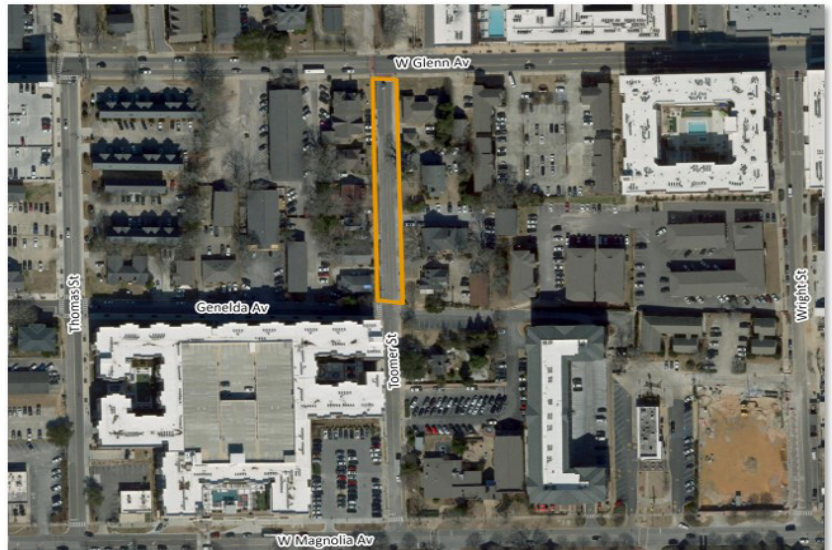
#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References

Downtown Master Plan



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## DOWNTOWN MASTER PLAN AND DOWNTOWN IMPROVEMENT PROJECTS

### Gay Street Streetscape

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

#### Project Details

Budget: \$500,000

Est. Construction Start: FY25

Est. Completion: FY25

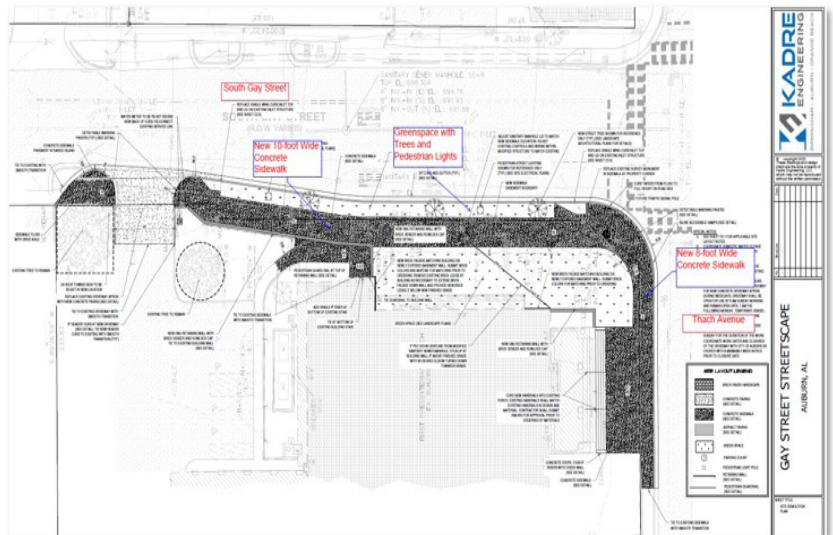
#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References

Downtown Master Plan





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Lake Wilmore Community Center

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



#### Project Details

Budget: \$27,214,903

Construction Start: FY23

Est. Completion: FY25

#### Impact on Operating Budget

Non-recurring amount: \$125,000

Description: Capital outlay

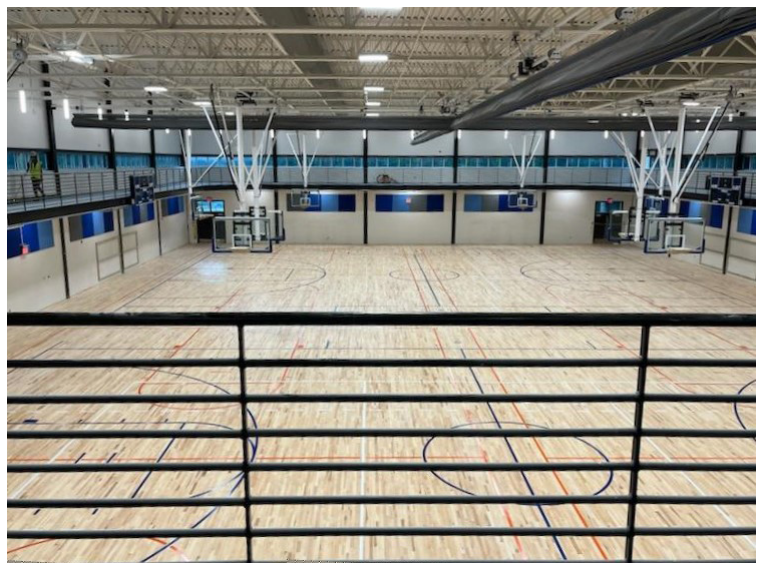
Recurring amount: \$1,300,000

Description: Utilities, Staffing, Supplies

#### References

Parks, Recreation, and Cultural Master Plan

COMPLAN 2030



# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEAR 2025

### PARKS, RECREATION, AND CULTURAL MASTER PLAN

#### Lake Wilmore Multi-Purpose Fields

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

#### Project Details

Budget: \$11,028,674

Construction Start: FY24

Est. Completion: FY25

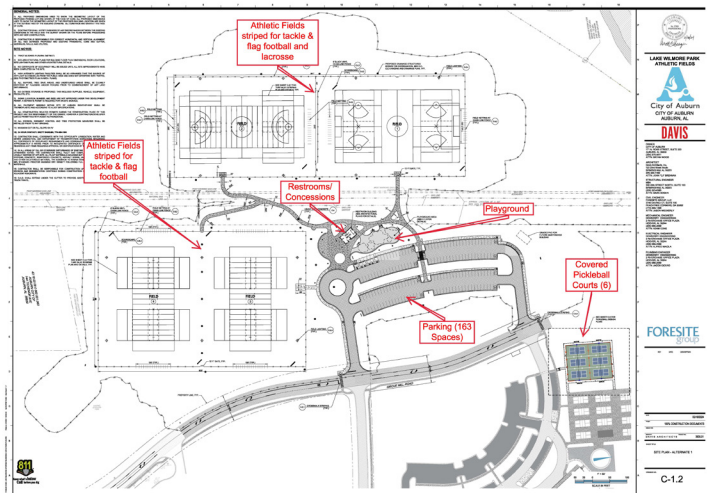
#### Impact on Operating Budget

Non-recurring amount: \$75,000

Description: Capital outlay

Recurring amount: Negligible

Description: Utilities, Maintenance



#### References

Parks, Recreation, and Cultural Master Plan

COMPLAN 2030





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Boykin Donahue Campus

The City will repurpose the previous Public Works and Environmental Services facilities to be a new recreation and cultural resource center adjacent to the Boykin Community Center campus, as envisioned in the Parks, Recreation and Cultural Master Plan. It is anticipated that construction will be completed in phases to ultimately be home for a future recreation center that includes indoor basketball courts, classrooms and support facilities. Additionally, the campus will include a public library branch, a cultural arts center, Auburn's first splash pad along with walking trails and a green space. As part of this project, the City's Recycling Drop Off Center will be relocated to the current site of the City's Fleet Maintenance operation on North Donahue Drive.



### Project Details

Budget: \$31,862,205

Est. Construction Start: FY25

Est. Completion: FY26

### Impact on Operating Budget

Amount: \$500,000

Description: Utilities, Personal Services, Supplies

### References

Parks, Recreation, and Cultural Master Plan

Northwest Auburn Neighborhood Plan



### Boykin Campus Splash Pad

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



**Note: Project will be funded through a combination of General Fund and Borrowing.**

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Dean Road Recreation Center Re-roofing

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

#### Project Details

Budget: \$637,115

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References

Parks, Recreation, and Cultural Master Plan

**Note: Project will be funded through American Rescue Plan Act State and Local Fiscal Relief Funds.**





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Ann Pearson Park

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

#### Project Details

Budget: \$2,350,000

Construction Start: FY24

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities, Maintenance



#### References

Parks, Recreation, and Cultural Master Plan



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Duck Samford Park: Restroom Renovation and Expansion

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

#### Project Details

Budget: \$225,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities, maintenance

#### References

Parks, Recreation, and Cultural Master Plan



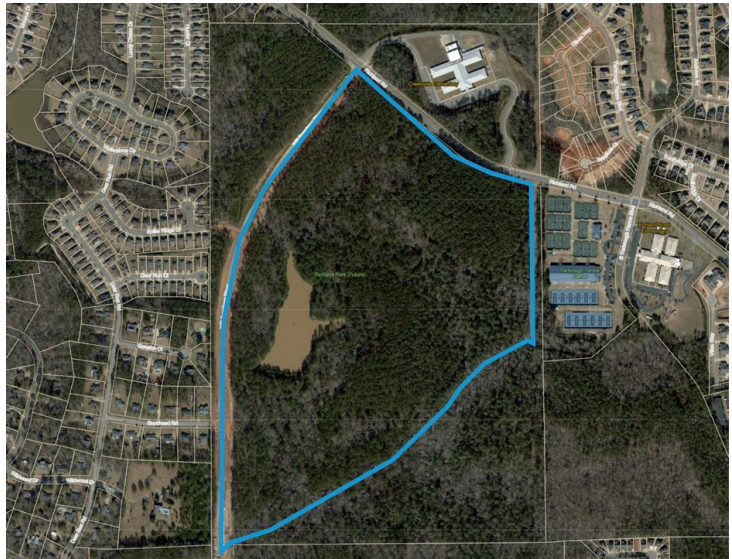
# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Richland Park Programming and Design

This project is the concept development and design of the proposed Richland Park at the southeast corner of Richland Road and Will Buechner Parkway. Construction is currently planned to begin construction in FY26. Richland Park will be constructed in multiple phases. Phase 1 will prioritize the construction of baseball and softball fields and associated infrastructure. Additional amenities may include improvements around the existing pond, paths, pavilions, as well as other components. Future phases will be programmed based on community athletic and recreation needs.



### Project Details

Budget: \$1,405,800

Est. Construction Start: N/A

Est. Completion: N/A

### Impact on Operating Budget

Amount: N/A

Description: N/A

### References

Parks, Recreation, and Cultural Master Plan



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Wire Road Soccer Complex: Synthetic Turf Installation, 1 Field

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

#### Project Details

Budget: \$933,396

Est. Construction Start: FY25

Est. Completion: FY25

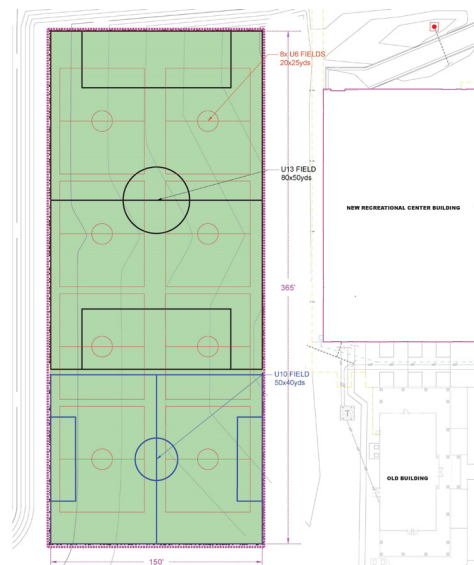
#### Impact on Operating Budget

Amount: Negligible

Description: Field maintenance

#### References

Parks, Recreation, and Cultural Master Plan



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PARKS, RECREATION, AND CULTURAL MASTER PLAN

### Auburn Softball Complex: Artificial Turf for 5 Infields

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

#### Project Details

Budget: \$1,500,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Field maintenance

#### References

Parks, Recreation, and Cultural Master Plan



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PUBLIC SAFETY PROJECTS

### Public Safety Training Center Burn Building

In addition to the Classroom Building and Drill Tower completed in FY24, the Public Safety Training Center will add a Burn Building, Drafting Pit, and Search & Rescue Maze Simulator.

#### Project Details

Budget: \$523,000

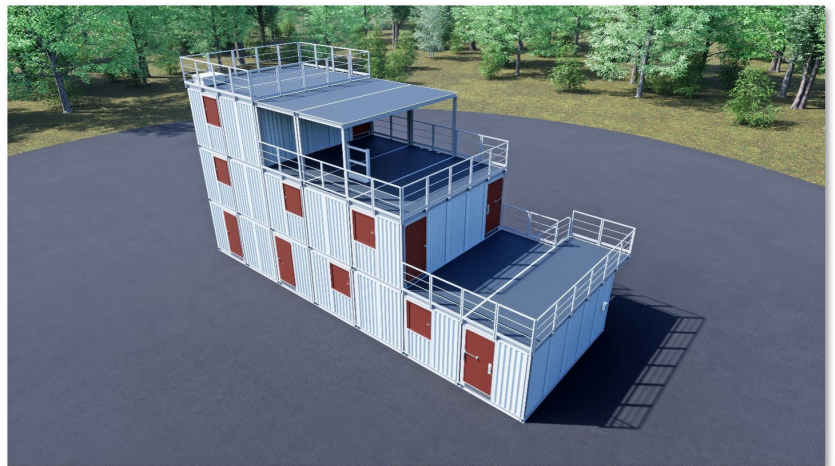
Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities



#### References





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## PUBLIC SAFETY PROJECTS

### Public Safety Training Center Drafting Pit

In addition to the Classroom Building and Drill Tower completed in FY24, the Public Safety Training Center will add a Burn Building, Drafting Pit, and Search & Rescue Maze Simulator.

#### Project Details

Budget: \$60,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References



# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEAR 2025

### PUBLIC SAFETY PROJECTS

#### Public Safety Training Center Search & Rescue Maze Simulator

In addition to the Classroom Building and Drill Tower completed in FY24, the Public Safety Training Center will add a Burn Building, Drafting Pit, and Search & Rescue Maze Simulator.

#### Project Details

Budget: \$125,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References





# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEAR 2025

### PUBLIC SAFETY PROJECTS

#### Public Safety Facility Planning

Project consists of planning for a south Auburn Police Precinct as well as other Public Safety facilities to ensure the City continues to provide optimized Public Safety, Police, and Fire response times.

#### Project Details

Budget: \$500,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: N/A

Description: N/A

#### References

**Note: Photos are of recently completed Public Safety Facilities**

Public Safety Complex



Fire Station 6

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## RENEW OPELIKA ROAD

### Renew Opelika Road Phase 3 - Dean Road & Opelika Road Intersection Improvements

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

#### Project Details

FY 25 Budget: \$73,700

Total Project Budget: \$9,629,700

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: N/A

Description: N/A

#### References

Renew Opelika Road



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## SIDEWALK AND NEIGHBORHOOD PROJECTS

### Byrd Street Sidewalk

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

#### Project Details

Budget: \$392,000

Est. Construction Start: FY25

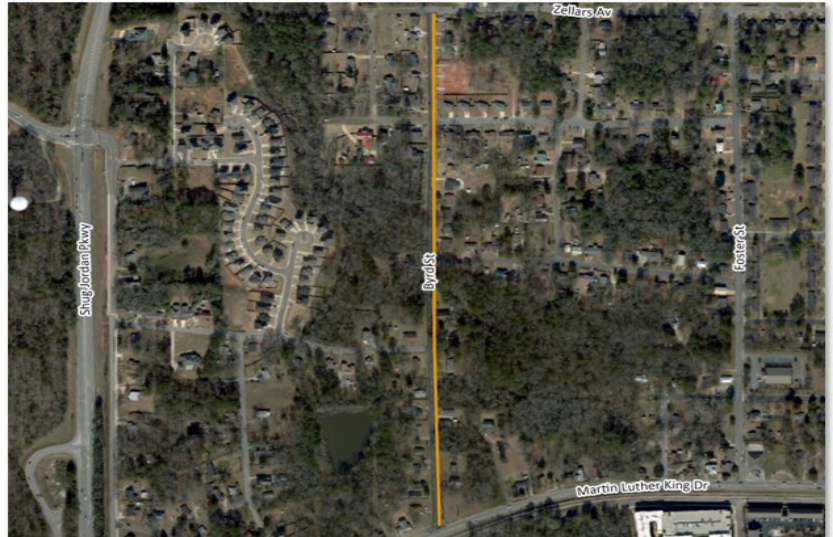
Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: N/A

#### References





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Beehive Road Improvements

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

#### Project Details

General Fund Budget: \$464,553

Grant Fund Budget: \$2,800,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Maintenance



#### References

# CAPITAL IMPROVEMENT PLAN

## SELECTED PROJECT DETAIL FISCAL YEAR 2025

### TRAFFIC AND TRANSPORTATION IMPROVEMENTS

#### Moores Mill Road & Society Hill Road Roundabout

This project consists of the City contribution to Lee County for the Moores Mill Road / Society Hill Road Roundabout. The project will benefit City of Auburn residents commuting from Moores Mill Road and Society Hill Road area. Lee County will be responsible for design and construction of these improvements with the City's financial support to accommodate citizen commuters.

#### Project Details

Budget: \$500,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Maintenance

#### References

#### Intersection Improvements (Roundabout)

Moores Mill Road at Society Hill Road



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION PROJECTS

### North Dean Road & East University Drive Intersection Improvements

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

#### Project Details

FY25 Budget: \$1,224,324

Total Budget: \$1,754,324

Construction Start: FY24

Est. Completion: FY25

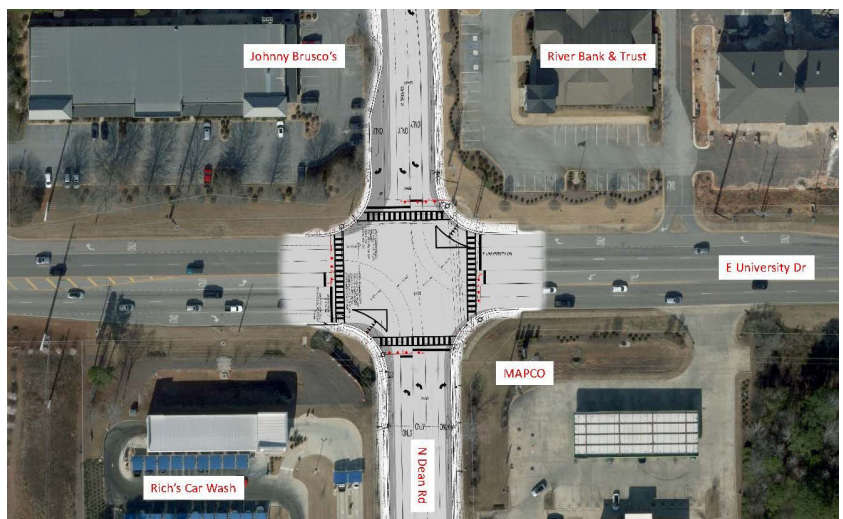
#### Impact on Operating Budget

Amount: Negligible

Description: Utilities, Maintenance



#### References





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### South College Street & Devall Drive Traffic Signal Installation

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

#### Project Details

Budget: \$295,000

Est. Construction Start: FY25

Est. Completion: FY25

#### Impact on Operating Budget

Amount: Negligible

Description: Utilities

#### References



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### North Donahue Drive Widening: Shug Jordan Parkway to Saugahatchee Creek

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

#### Project Details

FY 25 Budget: \$271,700

Total Budget: \$5,611,317.00

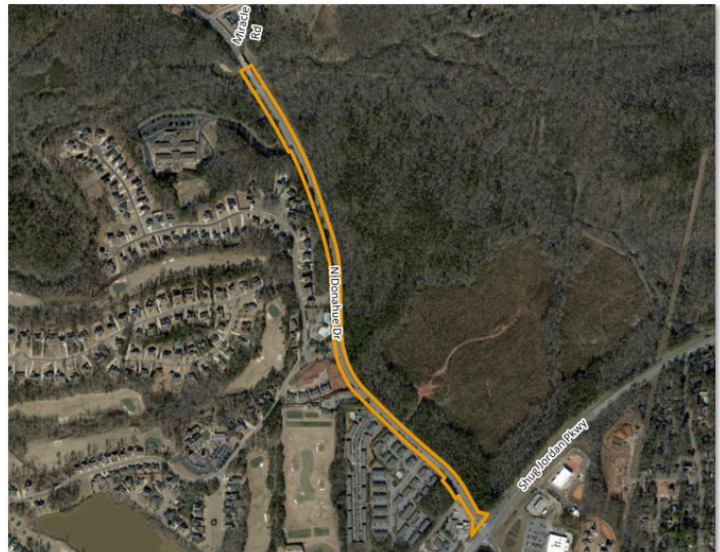
Est. Construction Start: FY25

Est. Completion: FY26

#### Impact on Operating Budget

Amount: Negligible

Description: Maintenance



#### References

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### East University Drive & Stoker Avenue Intersection Improvements

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

#### Project Details

FY Budget: \$428,750

Total Budget: \$857,500

Est. Construction Start: FY25

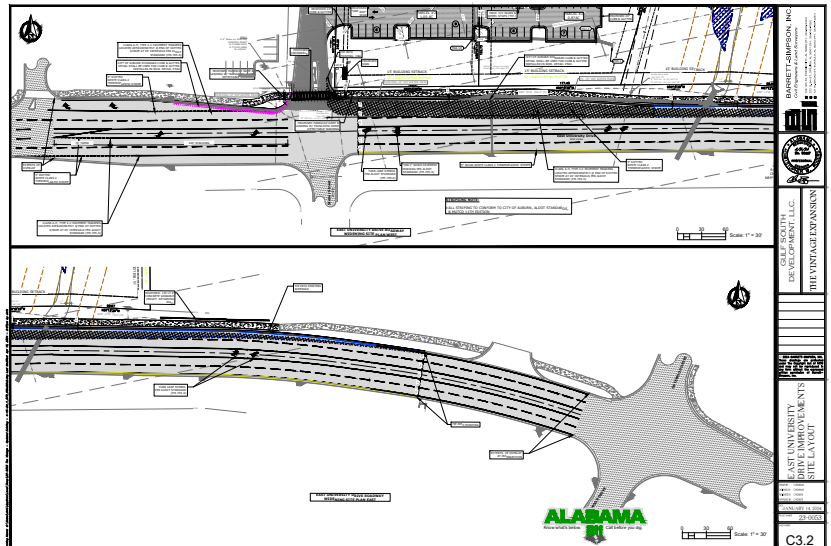
Est. Completion: FY26

#### Impact on Operating Budget

Amount: Negligible

Description: N/A

#### References



# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC AND TRANSPORTATION IMPROVEMENTS

### Outer Loop Design - Richland Road to Mrs. James Road

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

#### Project Details

Budget: \$1,645,000

Est. Construction Start: N/A

Est. Completion: N/A

#### Impact on Operating Budget

Amount: N/A

Description: N/A

#### References

COMPLAN 2030





# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC/TRANSPORTATION IMPROVEMENTS

### Annual Resurfacing and Restriping Program

The City plans annually to invest in rehabilitation and renewal of the City's street infrastructure. The work includes resurfacing, milling and resurfacing, repairing curb and storm inlets, and renewing striping on other streets. The City has performed a survey of its street infrastructure to collect data which was analyzed to update street rehab/renewal needs and score priorities based on severity of defects.

### Project Details

FY Budget: \$6,000,000

Est. Construction Start: FY25

Est. Completion: FY25

### Impact on Operating Budget

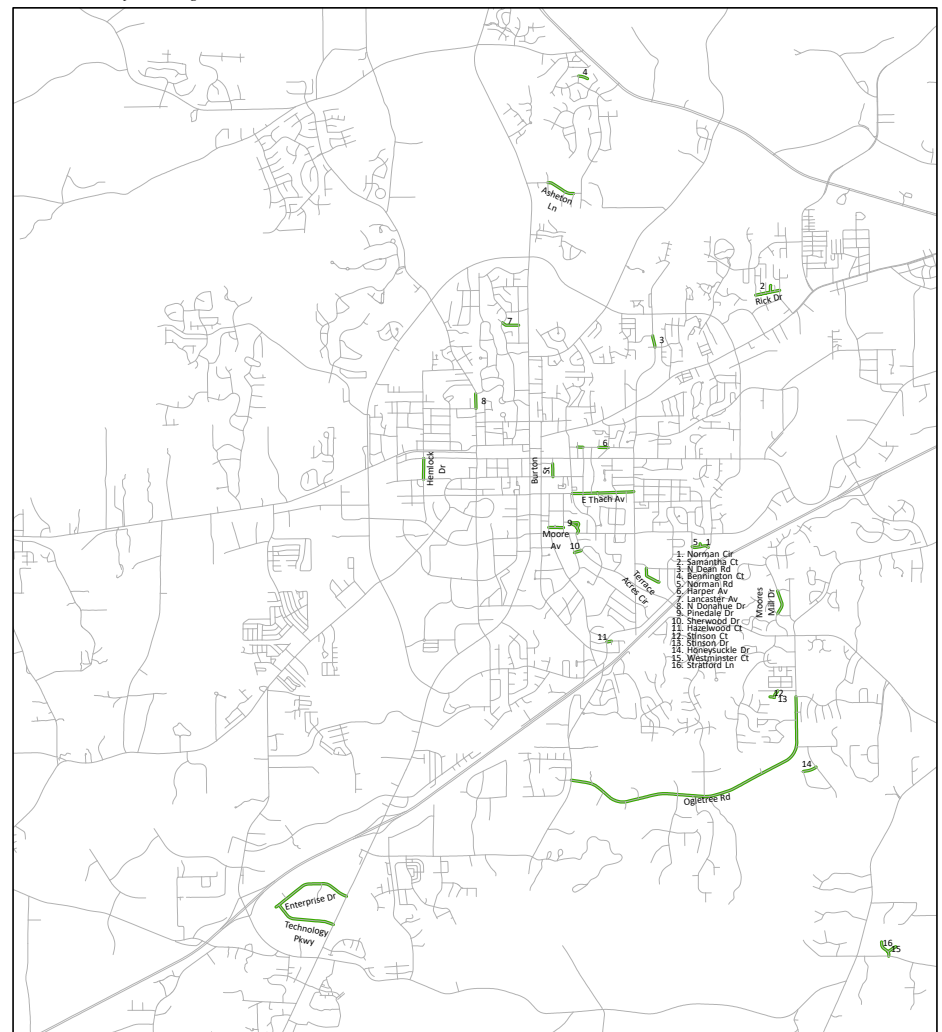
Amount: Negligible

Description: Maintenance

### References

### Street Resurfacing Fiscal Year 2025

\*Street lists are subject to change.



Street Resurfacing FY 2025

0 0.5 1 2  
Miles

Engineering Services  
04/07/2023

The City of Auburn, Alabama does not guarantee or warrant the accuracy of this map or any information contained herein. Information may contain errors and should be verified by an appropriately qualified, licensed and independent professional.

# CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEAR 2025

## TRAFFIC/TRANSPORTATION IMPROVEMENTS

### Annual Resurfacing and Restriping Program

Asheton Lane (Hilton Court to Amberton Court)  
Asheton Lane (N Ashe Court to Hilton Court )  
Bennington Court (Lexington Way to end)  
Burton Street  
Dean Road (Drew Lane to Twin Forks Lane)  
Donahue Drive (Clark Avenue to Cary Drive)  
Enterprise Drive  
Harper Avenue (Cook Street to Debardeleben Street)  
Harper Avenue (Gidden Street to Summer Hill Road)  
Hazelwood Court (East University Drive to Jarrett Circle)  
Hemlock Drive (Magnolia Avenue to Glenn Avenue)  
Honeysuckle Drive  
Lancaster Avenue (Sanders Street to Felton Lane)  
Moore Avenue  
Moores Mill Drive (Lauren Lane to Hayden Avenue)  
Norman Circle  
Norman Road  
Ogletree Road (East Lake Boulevard to Easton Court)  
Ogletree Road (Easton Court to Old Country Lane)  
Ogletree Road (Grove Hill Road to Oak Knoll Circle)  
Ogletree Road (White Oak Lane to Wrights Mill Road)  
Ogletree Road (Windway Road to Grove Hill Road)  
Ogletree Road (Windway Road to Old Country Lane)  
Pinedale Drive  
Rick Drive  
Samantha Court  
Sherwood (Dumas to Moores Mill)  
Stinson Court  
Stinson Drive  
Stratford Lane  
Technology Pkwy  
Terrace Acres Circle  
Thach Avenue (Ross Street to Dean Road)  
Westminster Court





City of Auburn



# CITY OF AUBURN

FISCAL YEAR 2025 BUDGET



City of Auburn

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City of Auburn

# FINANCIAL POLICIES

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## BACKGROUND

As the City has expanded, City management believed that it was important to codify the municipality's broad financial policies, to put into writing the practices that management had employed to provide adequate resources for providing high quality services and facilities to citizens and taxpayers. Because these are policies they provide broad guidelines for management in developing proposals for the City Council to consider. Sound recommendations and prudent decisions still require the Management Team to exercise their professional judgment and, in some cases, to seek expertise outside the City staff. In February 2007, the Council approved Resolution Number 07-34, which adopted these policies. Financial management recognizes that many of these policies have been modified as the results of procedural, governmental accounting rules and legal changes (some of which are noted in italics in the narrative or at the end of the document), however we still believe the basic concepts conveyed and structure of these policies still apply in the fiscal management of the City of Auburn and its component units. In the upcoming fiscal years, City management will re-evaluate these policies and present to Council appropriate amendments.

## OVERVIEW

The City of Auburn establishes these financial policies to provide guidance to the City's management and staff in conducting the financial activities of the City. Financial policy statements provide broad guidance and are not intended to be a detailed statement of procedures to be performed. Financial policies are proposed by the management staff and presented to the City Council for approval via adoption of a Council resolution. The financial policies may be amended from time to time, as conditions change or the need for additional policies is identified.

## LEGAL COMPLIANCE

The City of Auburn's financial activities shall be conducted in accordance with the provisions of relevant federal and State of Alabama laws and regulations. Examples of such legal requirements include IRS regulations concerning the use of borrowed monies, SEC regulations concerning financial disclosures, the State bid law, and the State law governing conflicts of interest. The City of Auburn's financial activities shall also be conducted in compliance with City policies that have been approved by the City Council and/or the boards of the City's component units.

## GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The City of Auburn's financial activities shall be accounted for and reported on in accordance with generally accepted accounting principles established for local governments within the United States. At the time of the approval of these financial policies, the primary source for GAAP for local governments is the Governmental Accounting Standards Board. In the event that legal requirements conflict with GAAP, the Finance Department shall account for and report the transactions in accordance with GAAP and also maintain detailed subsidiary records as necessary to demonstrate legal compliance.

## INTERNAL CONTROLS

# FINANCIAL POLICIES

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A system of internal control consists of all measures that the management of an organization implements in order to protect assets from theft, loss, or misuse (intentional and unintentional) and to ensure the accuracy of the financial statements. The management of the City of Auburn is responsible for developing, monitoring and maintaining a cost beneficial system of internal control over all financial related activities of the City. The Finance Department shall fulfill this responsibility, under the direction of the City Manager.

The Finance Department shall assess the effectiveness of existing internal controls, taking into consideration their costs and benefits, and make recommendations to the City Manager for improvements. If at any time, the Finance Department identifies a significant weakness in the internal control system, this deficiency shall be reported to the City Manager immediately. At any time that Finance proposes changes in the internal control system, Finance shall evaluate the results of those changes periodically to determine whether the level of internal control has been strengthened and whether the cost of the newly implemented controls does not outweigh the benefits.

## COMPONENT UNITS

The City of Auburn's discretely presented component units include the Board of Education (also referred to as Auburn City Schools), the Water Works Board, the Industrial Development Board, the Public Park and Recreation Board, the Commercial Development Authority and the Housing Authority of the City of Auburn. As much as is practical, the financial policies and accounting systems used for the component units shall parallel the City's, in order to streamline processes and increase efficiency of financial operations. It is understood that the Board of Education's financial policies and activities are supervised by the State of Alabama Department of Education.

## FINANCIAL REPORTING

**ANNUAL REPORTS** The City of Auburn Finance Department shall prepare and publish annual financial reports for the City, Water Works Board, Industrial Development Board and Commercial Development Authority as required by generally accepted accounting principles (GAAP). The City's annual financial report shall include all component units required to be included by GAAP. Separately issued annual reports shall be published for the Water Works Board, Industrial Development Board, Public Park and Recreation Board, the Commercial Development Authority and the Housing Authority of the City of Auburn. The annual financial report of the Auburn City Schools (ACS) is prepared and published by ACS. In addition to meeting GAAP requirements, the annual financial reports published by the City shall be prepared to embody a spirit of full disclosure for the benefit of the citizens of Auburn, the City Council and the boards of the component units.

**MONTHLY REPORTS** The City of Auburn Finance Department shall prepare and publish monthly financial reports for the City and the Water Works Board to demonstrate the budget status of revenues and expenditures/expenses, as well as the entities' financial position as of the end of each month.

**OTHER INTERIM REPORTS** The Finance Department shall prepare such other financial

# FINANCIAL POLICIES

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reports as may be requested by the City Manager and department heads. Requests for special financial reports by the City Council shall be directed to the City Manager, who shall then make the request to the Finance Department. If City departments request other reports that are available from the City's financial management software system, the Finance Department will train other departments' staff on generating such reports.

## FUNDS STRUCTURE

The City of Auburn shall use the fund basis of accounting, as prescribed by generally accepted accounting principles. Within the funds structure requirements prescribed by GAAP, the City shall endeavor to employ the smallest possible number of funds to increase efficiency of financial processes. If grant agreements state that separate accounting funds are required, the Finance Department shall inquire of the grantor to determine whether separate accounting within an existing fund may be used to meet the requirements of the grant agreement. City Council approval shall be required to open or close any City fund. Council approval of any borrowing shall be deemed approval to open a fund to account for receipt and expenditure of the borrowing proceeds.

## INTERFUND TRANSACTIONS

Any interfund transaction that is not authorized by the budget shall be documented as to amount and purpose; the documentation shall include a statement of whether or not the amount transferred is intended to be repaid and the repayment time frame. The proposed interfund transaction shall be approved in writing by the City Manager in advance of recording the transaction. The Finance Department shall develop a form to be used for documenting the request for and approval of interfund transactions. This documentation shall be maintained with the accounting records of the interfund transaction.

## FUND BALANCE/NET POSITION

**GENERAL POLICIES FOR FUND BALANCES/NET POSITION** It is the City's policy that all funds shall have positive fund balances/net position. In developing the proposed budget and any budget amendments, City staff shall not propose revenue projections and budgeted expenditures that would result in a deficit fund balance/net position in any fund. In the event that any City fund other than the General Fund should have a deficit fund balance/net position at fiscal year-end, the City's General Fund shall extend a short-term loan to such fund and the City's budget staff shall determine how to address the deficit as expeditiously as possible. In such cases, the General Fund shall be reimbursed for the interest foregone on the interfund receivable as soon as the receivable is repaid.

**GENERAL FUND** The fund balance goal for the City's General Fund (fund 100) shall be 20% of the General Fund's expenditures plus other financing uses. The 20% goal applies to the total fund balance, including all reservations and designations, of the General Fund (fund 100). This goal is established in recognition that the State of Alabama's tax structure is such that a significant amount (40%+) of the General Fund's total revenues is derived from a single source – sales tax, and that sales tax is a revenue source which is highly sensitive to general and local economic conditions. This fund balance goal is a

# FINANCIAL POLICIES

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goal and is not intended to be a legal requirement; there may be economic conditions under which attainment of this goal is not possible. The City Manager adopts a more conservative goal of 25% of Ending Fund Balance net of the permanent reserve.

In compliance with the requirements of the State workers' compensation program, the total budgeted ending fund balance of the General Fund (fund 100) is pledged to fund the satisfaction of any actuarial liabilities arising from the City's risk retention for worker's compensation and general liability claims. This pledge shall be incorporated into each budget ordinance presented to the City Council for consideration as long as the State requires such pledge.

**GENERAL FUND - PERMANENT RESERVE** The City Council has established, through various budget ordinances, a Permanent Reserve within the fund balance of the General Fund (fund 100). The City Council's intention in establishing the Permanent Reserve, as first stated in Ordinance 2025 (adopted September 18, 2001), is that the Permanent Reserve is to be maintained for the purpose of providing financial resources to be budgeted by the Council for use only in times of natural disaster or economic downturn. This Permanent Reserve is to be invested in such securities as allowed under the provisions of the Code of Alabama and the City's Investment Policy. Investment earnings on the Permanent Reserve within fund balance shall be added to the Permanent Reserve so long as the balance in the Permanent Reserve is less than fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses. At such time as the balance of the Permanent Reserve exceeds fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses, investment earnings on the Permanent Reserve shall be available to finance the budgeted expenditures and other financing uses of the General Fund.

**LIABILITY RISK RETENTION SUB-FUND** The City of Auburn is self-insured for workers compensation losses and maintains self-insured retentions (deductibles) for various other risks of loss, including general liability, public officials' liability, and law enforcement liability. Insurance is purchased as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss. The City maintains a separate fund to account for the costs of insurance, payment of liability claims and defense costs, and payment of costs of administration of the risk management program. To maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Liability Risk Retention Fund is \$600,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. The full faith and credit of the City backs the Liability Risk Retention Fund.

**EMPLOYEE BENEFITS SELF-INSURANCE SUB-FUND** The City of Auburn is self-insured for various benefits provided to its employees, primarily health and dental insurance benefits. Some insurance is purchased as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss for health care expenses. The City maintains a separate fund to account for the costs of insurance, payment of health claims, and payment of costs of administration of the employee benefits program. To

# FINANCIAL POLICIES

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maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Employee Benefits Self-Insurance Fund is \$1,000,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. The full faith and credit of the City backs the Employee Benefits Self-Insurance Fund.

## ACCOUNTS PAYABLE

The City shall record all obligations of funds prior to the issuance of orders for goods and services, to ensure effective budgetary control over expenditures. The City shall pay all legal obligations promptly upon the receipt of original billings therefore which have been generated by the party providing the goods or performing the services for which the billings are submitted, provided that complete documentation of the receipt of the goods or services, including data concerning the degree of completion of construction projects, has been provided to the Finance Department. The Accounts Payable Office shall maintain documentation of all City payments, other than for payroll, in an easily retrievable manner to facilitate the resolution of accounts payable issues as well as the completion of the City's annual audit. The Finance Department is responsible for developing detailed procedures and deadlines for the processing of the City's accounts payable, and for providing training to City staff concerning accounts payable procedures and for notifying City staff of accounts payable deadlines.

## AUDITING SERVICES

The City of Auburn (primary government) and its component units shall be audited annually as required by State law. The City shall obtain auditing services through a "request for proposal" (RFP) process to identify the best qualified public accounting firm to provide auditing services at a reasonable fee. The RFP process shall be coordinated by the Finance Department and shall invite proposals for a three-year period with the option to renew for two successive one-year periods. Finance shall analyze the proposals, which analysis may include interviews with the respondents to the RFP. Finance shall prepare a report to the City Manager about the responses to the RFP; and the City Manager shall make a recommendation to the City Council. The City may engage one public accounting firm to audit the City (primary government) and a separate firm for its component units. Although it is more expeditious to have the same firm audit all component units, the Board of Education may request to engage its own auditor through a separate process.

## BANKING SERVICES

The City of Auburn and Auburn Water Works Board shall obtain demand deposit banking services through a "request for proposal" (RFP) process to identify the most advantageous offering of investment income structures and banking services fees. The RFP process shall invite proposals for a three-year period with the option to renew for two successive one-year periods. The RFP shall clearly state that proposals are invited for demand deposit services only and that subsequent investment or borrowing decisions shall be made based on subsequent competitive processes.



# FINANCIAL POLICIES

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## REVENUE ADMINISTRATION

The City of Auburn shall administer its ordinances concerning and directly collect all taxes, license fees and other revenues as allowed under State law. The Finance Department shall maintain a taxpayer database which documents the collection of such revenues and enables the prosecution of delinquent taxpayers as provided under State law and City ordinances. All revenue administration processes shall be performed in an equitable manner and all taxpayers shall be treated without discrimination. Procedures shall be established to preserve and protect the confidentiality of taxpayer information as required by State law. Taxpayers to be audited shall be selected based on 1) the results of analytical review of the taxpayer database, 2) random selection, 3) the need to verify the validity of a refund request; or 4) creditable evidence of taxpayer non-compliance.

The Finance Department shall conduct a Revenue Review at least once every four years in the spring following the installation of each new City Council. The purposes of the Revenue Review are to 1) evaluate the City's tax structure and consider recommendations for revisions therein based on changes in economic conditions and revenue trends; and 2) evaluate the City's revenue ordinances to determine the need for revision based on changes in circumstances and the identification of procedures in need of improvement. Financial projections shall be used as part of the Revenue Review process to assist in the evaluation of the need for changes in revenue rates. This policy is not intended to restrict the consideration of changes in tax structure or revenue administration procedures to the quadrennial Revenue Review; it is intended to ensure that an overall review of the revenue structure and revenue administration procedures is done once every four years. The results of the Revenue Review shall be completed and a report thereon provided to the City Manager prior to the inception of the Mid-Biennium Budget Review.

## PURCHASING

All City purchasing activities shall be conducted in accordance with State law governing municipal purchases and the City's detailed Purchasing Policies. Such activities include the maintenance of bidders' lists, the issuance of bid invitations, the receipt and opening of sealed bids, and the awarding of bid contracts. The Purchasing Officer shall be responsible for managing the issuance of bid invitations and the opening of sealed bids, except for bids wherein the preparation of project specifications, the issuance of the bid invitations and the opening of sealed bids shall be conducted by an architectural, engineering or other specialized consulting firm. In such exceptional circumstances, the Purchasing Officer shall be notified by the department head prior to the issuance of the bid invitations and the Purchasing Officer shall review and approve the bid invitation documents and bidders list prior to the issuance of the bid invitations by the consultant.

The purchase of any item with a cost of the State bid law minimum (currently \$15,000) or more, whether or not included in the approved budget, shall be placed upon the City Council agenda for Council consideration. The agenda item shall state whether or not bids or quotes were taken and if so, the results thereof, as well as whether or not the item is budgeted. For items proposed to Council for purchase that are not budgeted, the department requesting approval of the purchase shall state whether the purchase can be absorbed in the department's approved budget.



# FINANCIAL POLICIES

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In the event that a contract change order is proposed in which the change order amount is an increase in the contract of 10% or more of the original contract amount or in which the change order amount is an increase in the contract price of more than the State Public Works Project bid law amount (currently \$50,000), the change order shall be submitted to the City Council for approval. This policy shall also apply to change orders that in themselves do not constitute 10% of the original contract amount or an amount greater than the State Public Works Project bid law amount, but which, when combined with all previous change orders to that contract, produces a dollar amount that exceeds either of these thresholds (10% of the original contract amount or the State Public Works Project bid law amount).

## DEBT MANAGEMENT

**Overview:** The City's annual revenues typically are not adequate to finance all the expenditures proposed to and approved by the Council. The acquisition or construction of capital assets benefit the citizens for the long term and generally have significant costs; therefore, it is reasonable to spread the cost of such expenditures over more than one year. Borrowing is the mechanism through which the City is able to allocate the costs of large purchases so their costs can be paid from the revenues of several years. Balancing this advantage are the costs of borrowing, which include interest and administrative costs.

The City shall strive to maintain conservative policies for managing the City's level of outstanding indebtedness and annual expenditures for debt repayments, as follows:

- All debt issuances will be accomplished in compliance with federal regulations, State law, City ordinances and all other applicable legal constraints.
- The City will retain on a continuing basis, a competent and reputable attorney specializing in municipal financing in the State of Alabama.
- The City will retain on a continuing basis, a competent and reputable bond underwriter specializing in municipal financing in the State of Alabama.
- When issuing bonds that are to be sold in the national bond market and if the bonds are to be sold in a negotiated sale, the City shall consider whether to retain an independent financial advisor; this consideration shall address the dollar amount to be borrowed and the fee structure proposed by potential financial advisors.
- City debt will be issued only to finance the acquisition or construction of capital assets, including land to be held for future use. Annual operating costs, including costs of employees' personal services, will be financed from current revenues or fund equities.
- The repayment periods for long term debt issuances will not be extended beyond the expected useful life of the capital asset being acquired with the proceeds of the financing. Debt repayment periods will be as short as feasibly possible in order to minimize interest costs and maximize flexibility for future financial planning. Financial projections shall be used to evaluate the appropriate repayment period for individual borrowings.
- If the impact of significant capital outlays proposed to be budgeted on projected

# FINANCIAL POLICIES

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ending fund equities will cause fund equity to be less than 20% of annual budgeted expenditures, other financing sources (proceeds of long term debt) for specified significant capital outlays will be considered for inclusion in the proposed budget in order to maintain fund equity at an acceptable level. Financial projections shall be used to evaluate the effect of the repayment of such proposed borrowings on fund balances in future fiscal years.

- City's Special Five Mill property tax is dedicated by law to the payment of debt service on general obligation debt that is issued to finance the construction of capital projects that have been approved by the voters in a public referendum. Before holding any referendum on the use of the Special Five Mill Tax debt service fund as a debt repayment source, financial projections shall be used to evaluate principal amounts and the structure of amortization schedules of proposed debt issues to maintain a positive fund balance in the Special Five Mill Tax Fund
- When the City plans to borrow principal amounts that financial institutions can lend and when there are no legal requirements related to the planned debt repayment source that requires the issuance of bonds, general obligation notes or warrants will be issued to the financing source that submits the lowest responsible proposal meeting specifications. All invitations to bid on City borrowings that are issued to financial institutions will be reviewed by and must receive the approval of the City's bond attorneys prior to their issuance. Requests for proposals to lend monies to the City via general obligation warrants or notes shall be sent to all financial institutions within the city limits, as well as to any other financial institutions that have expressed an interest in lending to the City. Proposals for borrowings via general obligation warrants or notes shall be opened in a public meeting set for that purpose. The acceptance of such proposals shall be made by the City Council.
- Debt will be issued on behalf of the City Board of Education as provided under the Code of Alabama upon the official request of the Board. Principal amounts and amortization schedules of proposed education debt issues will be structured in a manner to maintain a positive fund balance in the City's School property tax funds (the Special School Tax and Special Additional School Tax special revenue funds) that are held by the City.
- The City shall engage a properly qualified consultant to perform a review of the City's compliance with federal regulations governing the issuance of tax-exempt debt at least once every three years. The cost of such consulting services shall be allocated among the various funds in which debt repayments are recorded unless such allocation is prohibited by law.

## EMPLOYEE BENEFITS MANAGEMENT

In an effort to recruit and retain well qualified employees, the City of Auburn shall strive to provide a competitive compensation and a comprehensive benefits package. Employee benefit programs shall be designed to meet the needs of employees, including employees with families. Periodically, the City shall conduct a salary and benefits survey to help ensure that the City retains its competitive position in the employment market. Close attention shall be paid to the design of the City's employee benefits plan to ensure that benefits are

# FINANCIAL POLICIES

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attractive to current and potential future employees, that benefit costs are manageable, that economy is achieved, and that overall performance of the organization is not inadvertently hampered. As in all service areas, the City shall strive to give its citizens good value for their tax dollars through the compensation and benefits available to City employees.

## **BUDGETING**

The City of Auburn shall develop and adopt budgets in compliance with State law. City staff shall develop a proposed biennial budget consisting of two one-year budgets and a six-year long-term capital plan (the first two years of which shall be the capital plan for the biennial budget being proposed) for the City Council's consideration. The proposed budget shall be presented to the Council prior to the first year of the proposed biennial budget.

The process for developing the budget shall begin with the conduct of an annual Citizen Survey, which shall be based on a random sample of Auburn residents which are questioned about their satisfaction with City services and their priorities for spending of public funds. The City Manager's Office shall be responsible for administering the Citizen Survey process. A report on the results of the Citizen Survey shall be presented to Council and made available to the public.

The Finance Department shall develop revenue projections for the proposed budget, based on trend information available for each revenue source, knowledge of general and local economic trends, new State laws and City ordinances that may affect revenues, and other relevant factors. The City Manager shall review and revise revenue projections as he/she may consider appropriate.

The City Council shall then engage in a priority-setting process in which each Council member assigns priorities to a list of initiatives that is developed by the City Manager and to which the Council members may add their own initiatives. The City Council shall take into consideration the results of the Citizen Survey in determining their individual priorities. The Office of the City Manager will develop a consensus of the Council's priorities based on the individual Council members' priorities.

The City Manager will determine a budget strategy based on the revenue projections and the Council's consensus priorities and shall communicate the budget strategy to the department heads to guide the development of the departmental goals and proposed budgets. The Office of the City Manager shall also establish procedures for development of the proposed long-term capital plan.

The City Manager's Office shall compile the departments' budget requests and review for consistency with Council priorities. With support from the Finance Department, the City Manager's Office shall review the revenue projections and budget requests to evaluate their effects on fund balance. Then, the City Manager's Office shall determine the extent of reductions in proposed expenditures that may be necessary, the extent to which revenue rate increases may be necessary and the extent to which borrowing may be advisable. A long-term financial projection shall be developed to determine the long-term effects on fund balance of various revenue, expenditure and borrowing alternatives. The City Manager shall determine which alternatives to employ in developing a proposed budget that meets the City's current and long-term goals and that is consistent with the City's financial policies.

# FINANCIAL POLICIES

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The proposed budget shall be presented by the City Manager and management staff to the City Council for its consideration in one or more meetings during which the strategies and components of the proposed budget shall be explained and Council members may pose questions about the proposed budget. The proposed budget shall identify the key decisions affecting the budget that are to be made by the Council. Upon its initial presentation to the Council, the proposed budget shall be made available to the public for inspection.

A public hearing on the proposed budget shall be publicized in advance and shall be held at a regularly scheduled City Council meeting. The budget adoption ordinance shall be placed on the Council agenda no later than the first regular Council meeting in September of each even-numbered fiscal year. If the City Council fails to adopt a budget prior to any fiscal year-end (September 30), the provisions of State law shall be followed concerning the budget for the new fiscal year.

Budgetary control shall be at the fund level, with managerial control exercised by the City Manager at the department level. The City Manager is authorized to make minor adjustments of appropriated amount between and among the various accounts (line items) of the General Fund and Sewer Fund (but not between the General Fund and the Sewer Fund), as necessitated by changing requirements; the City Council shall be informed of any such adjustments made.

A Mid-Biennium Budget Review shall be held after March (50% of the fiscal year elapsed) in the first fiscal year of the biennium. During the Mid-Biennium Budget Review, the approved budget for both fiscal years of the biennium may be amended by the Council. In addition to the Mid-Biennium Budget Review, the City Manager's Office shall conduct a review of each fiscal year's budget prior to fiscal year-end and may propose a fiscal year-end budget adjustment. Generally, the budget will be amended by ordinance only at the Mid-Biennium Budget Review and just prior to fiscal year-end. The Council may show its commitment to significant changes to the budget at other times during the biennium by approval of a resolution.

## CAPITAL PROJECTS

Capital projects shall be managed by the department responsible for operating the project upon its completion; however, the City Manager may designate a specific department head to manage a specific capital project. The Finance Department shall be responsible for assigning project account numbers, which shall be used to accumulate all project costs for capitalization according to GAAP. The Finance Department shall prepare specialized reports as necessary to report on the financial status of all capital projects.

## CONTRACTS MANAGEMENT

City contracts for amounts exceeding the State bid law minimum (currently \$15,000) may be executed only by the Mayor and City Manager. Contracts for amounts less than the State bid law minimum may be executed only by the City Manager. Prior to the execution of City contracts, the proposed contract document shall be reviewed by the City Attorney, the Finance Director, and the City's Risk Manager; review by other City staff, as may be appropriate, may be invited.

# FINANCIAL POLICIES

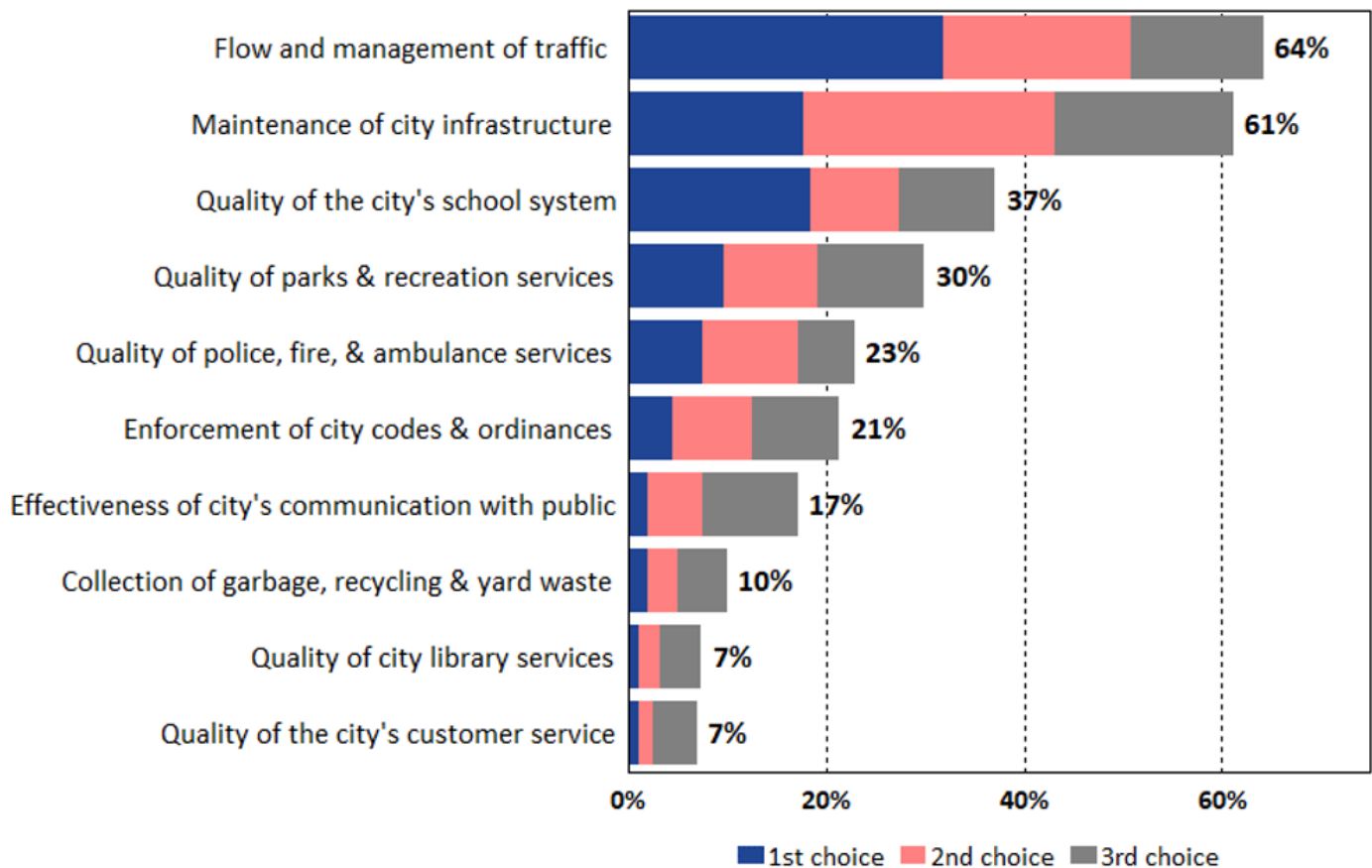
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Originals of all executed contracts shall be routed to the Finance Department for filing in the City Archives; copies of executed contracts shall be routed to affected City departments and other offices, as appropriate.

The Finance Department shall be responsible for establishing detailed procedures for tracking contract payments, include payments of retainage, and shall assign contract codes for managing contracts via the City's financial management software. The City Attorney shall address legal issues that may arise in connection with contracts management.

# CITIZEN SURVEY PRIORITIES

## MAJOR CATEGORIES OF CITY SERVICES THAT SHOULD RECEIVE THE MOST EMPHASIS OVER THE NEXT TWO YEARS<sup>1</sup>



<sup>1</sup> By percentage of residents surveyed who selected the item as one of their top three choices.

# CITIZEN SURVEY PRIORITIES

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Major Categories of City Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Flow and management of traffic	64%	1	47%	10	0.3428	1
Maintenance of city infrastructure	61%	2	65%	8	0.2145	2
<b>Medium Priority (IS &lt;.10)</b>						
Enforcement of city codes and ordinances	21%	6	61%	9	0.0831	3
Quality of parks and recreation services	30%	4	80%	5	0.0595	4
Effectiveness of city's communication with public	17%	7	70%	7	0.0513	5
Quality of the city's school system	37%	3	89%	3	0.0393	6
Quality of the city's customer service	7%	10	77%	6	0.0161	7
Quality of police, fire, and ambulance services	23%	5	95%	1	0.0121	8
Quality of city library services	7%	9	87%	4	0.0099	9
Collection of garbage, recycling and yard waste	10%	8	91%	2	0.0090	10

Overall Priorities

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Public Safety Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>High Priority (IS .10-.20)</b>						
Efforts to prevent crime	48%	1	79%	6	0.1005	1
<b>Medium Priority (IS &lt;.10)</b>						
Visibility of police in neighborhoods	41%	2	78%	7	0.0875	2
Enforcement of traffic laws	22%	5	73%	10	0.0602	3
Visibility of police in retail areas	24%	4	77%	8	0.0569	4
Police safety education programs	16%	7	69%	11	0.0504	5
Quality of local ambulance service	21%	6	85%	4	0.0303	6
Quality of fire safety education programs	12%	9	77%	9	0.0289	7
Overall quality of police protection	33%	3	92%	2	0.0254	8
Police response time	14%	8	83%	5	0.0227	9
Fire response times	8%	11	88%	3	0.0101	10
Overall quality of fire protection	11%	10	94%	1	0.0062	11

Public Safety Priorities



# CITIZEN SURVEY PRIORITIES

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Parks and Recreation

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>High Priority (IS .10-.20)</b>						
Quality of walking trails	44%	2	69%	6	0.1391	1
Quality of community recreation centers	30%	3	54%	11	0.1389	2
Quality of fitness areas within recreation centers	24%	6	44%	14	0.1337	3
Quality of senior programs	26%	5	51%	12	0.1272	4
<b>Medium Priority (IS &lt;.10)</b>						
Quality of parks	46%	1	81%	1	0.0896	5
Quality of special needs/therapeutics programs	15%	11	43%	15	0.0866	6
Quality of playgrounds	26%	4	69%	5	0.0808	7
Quality of adult athletic programs	14%	12	47%	13	0.0752	8
Quality of cultural arts programs	18%	10	60%	9	0.0710	9
Quality of youth athletic programs	21%	8	70%	4	0.0648	10
Quality of special events	24%	7	73%	3	0.0637	11
Quality of outdoor athletic fields	18%	9	66%	7	0.0628	12
Ease of registering for programs	11%	13	58%	10	0.0450	13
Fees charged for recreation programs	7%	15	61%	8	0.0267	14
Quality of cemeteries	8%	14	75%	2	0.0207	15

Parks and Recreation Priorities

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Downtown Auburn

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Availability of parking	56%	1	34%	11	0.3641	1
<b>High Priority (IS .10-.20)</b>						
Availability of outdoor dining venues	26%	3	45%	10	0.1452	2
<b>Medium Priority (IS &lt;.10)</b>						
Availability of public event space	18%	7	51%	9	0.0880	3
Availability of retail shopping	19%	6	57%	8	0.0810	4
Feeling of safety of downtown at night	29%	2	76%	3	0.0708	5
Landscaping and green space	21%	4	72%	6	0.0586	6
Availability of dining opportunities	18%	9	68%	7	0.0571	7
Quality of public events held downtown	18%	8	75%	4	0.0450	8
Pedestrian accessibility	20%	5	79%	2	0.0422	9
Cleanliness of downtown areas	18%	10	88%	1	0.0218	10
Signage and wayfinding	8%	11	74%	5	0.0205	11

Downtown Priorities



# CITIZEN SURVEY PRIORITIES

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Maintenance

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>High Priority (IS .10-.20)</b>						
Maintenance of streets	49%	1	64%	10	0.1776	1
Adequacy of city street lighting	39%	2	65%	8	0.1357	2
Maintenance of biking paths and lanes	25%	5	54%	11	0.1154	3
Maintenance of sidewalks	32%	3	64%	9	0.1146	4
<b>Medium Priority (IS &lt;.10)</b>						
Cleanup of debris/litter in and near roadways	28%	4	67%	7	0.0927	5
Overall cleanliness of streets and public areas	22%	6	81%	3	0.0425	6
Mowing/trimming along streets and public areas	17%	7	77%	6	0.0397	7
Maintenance of downtown Auburn	17%	8	79%	5	0.0354	8
Maintenance of traffic signals	11%	9	83%	2	0.0183	9
Maintenance of street signs	7%	10	80%	4	0.0143	10
Maintenance of City facilities	3%	11	90%	1	0.0029	11

Maintenance Priorities

## 2022 Importance-Satisfaction Rating

### City of Auburn Citizen Survey

#### Code Enforcement

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Cleanup of overgrown and weedy lots	48%	1	58%	5	0.2039	1
<b>High Priority (IS .10-.20)</b>						
Efforts to remove dilapidated structures	41%	3	58%	4	0.1722	2
<b>Medium Priority (IS &lt;.10)</b>						
Cleanup of debris/litter	46%	2	81%	1	0.0856	3
Control of nuisance animals	18%	5	70%	3	0.0542	4
Cleanup of large junk/abandoned vehicles	20%	4	79%	2	0.0426	5

Code Enforcement Priorities

# CITY COUNCIL PRIORITIES

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

## FY2025 City Council Priority Rankings – Comments

- School Funding
  - At current mil rate (Griswold)
- Public Safety Capital Planning
  - Should we explore joint Fire/Police precincts or facilities in key visible areas? (Witten)
- Richland Park
  - Needed! (Witten)
- Industrial
  - Revenue sources are key (Witten)
- Commercial Development
  - Could the City acquire key commercial property to prompt needed offerings? (Witten)
- Dean Road Recreation Center Conversion for a Therapeutics Center
  - I prefer a multi-use center (Moreman)
- Public Park Property Opportunities in Underserved Areas
  - Overall land acquisition may be key (Witten)
  - I think PUD regulations will help significantly with this (Coblentz)
  - Shoe Store, Pharmacy, Barber (Moreman)
- Outer Loop
  - State/Federal Match funding will be key (Witten)
- Annual Operating Funding for Outside Agencies
  - Level funding: more scrutiny on the percentage the City provides by the percentage of Auburn clients served (Witten)
  - Need more information on which agencies are supported. A work session could be beneficial (Coblentz)
- Capital Project Funding for Outside Agencies
  - Need to set a policy about funding capital projects for agencies that aren't located in the City limits (Witten)
  - Except for the Humane Society/Shelter (Griswold)
  - Need more information on which agencies are supported. A work session could be beneficial (Coblentz)

# CITY COUNCIL PRIORITIES

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## **FY2025 City Council Priority Rankings – Other**

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



# 2024 CITY OF AUBURN COMMUNITY PROFILE





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# WELCOME

## Home to Auburn University, the city of Auburn offers many of the amenities of a larger city while maintaining a small town feel.

The city of Auburn was founded in 1836 and is known for being one of the more progressive cities in the south with a nationally ranked public school system and a diverse population. Auburn University creates a significant international presence with more than 4,356 international students and approx. 631 international employees. Many other foreign nationals live and work in the community, and it is estimated that two of three residents are from other parts of the country creating a cosmopolitan feel.



Jordan-Hare Stadium, home to the Auburn University football team since 1939, is the nation's 11th largest on-campus stadium seating a capacity of 88,043.

Auburn University's presence makes the town quite different from most small cities. A sense of community pride is created from The University as citizens and local alumni proudly identify themselves as being from the city of Auburn, home of Auburn University (AU). As a member of one of the nation's top athletic conferences (SEC), The University hosts major sporting events year-round. These events continue to generate a tremendous amount of excitement and entertainment for area residents. Auburn University offers many other activities of interest as well including art shows, theatre, speakers, and concerts.

## Downtown is the heart of Auburn, located adjacent to the University's main campus.



Downtown Auburn is lively with thriving retail that includes unique shops, fine and casual dining, quaint coffee shops, bookstores, banks, and nightlife. Toomer's Corner, an Auburn tradition since the late 1800s, is the focal point of downtown. Toomer's Corner is known as the gateway from the Auburn community to Auburn University. The Tiger Trail of downtown honors the greatest athletes, coaches and administrators from Auburn University. Each inductee is presented with a granite plaque placed in the sidewalk of downtown.

# NATIONAL RECOGNITION

NICHE®

**2023** 7<sup>th</sup> Best Place to Live in Alabama & 4<sup>th</sup> Best Public Schools.

Southern Living

**2022** The South's 3<sup>rd</sup> Best College Town.

SITE  
SELECTION

**2021** 6<sup>th</sup> Best Metro for Attracting Business in the U.S.

MILKEN INSTITUTE  
BEST-PERFORMING CITIES

**2021** 17<sup>th</sup> Best Performing Small City for Economic Growth in the U.S.

LIVABILITY

**2020** Top 100 Best Small to Mid-Sized Cities to Live in the U.S.

BF BUSINESS  
FACILITIES

**2019** 5<sup>th</sup> Best City for Economic Growth Potential in the U.S.

BUSINESS INSIDER

**2019** Top 20 College Town in which to Start a Career in the U.S.

Forbes

**2019** 13<sup>th</sup> Best Small Place for Business and Careers in the U.S.

Money

**2019** Top 100 Places to Live in the U.S.

Southern Living

**2019** The South's 3<sup>rd</sup> Best Retirement Town.

Where to Retire

**2019** Top Place to Retire in the U.S.

INSURIFY

**2018** The Most Educated City in Alabama

Southern Living

**2018** The South's 2<sup>nd</sup> Best College Town.

USA TODAY

**2017** 16<sup>th</sup> Best City for Job Creation in the U.S.

Forbes

**2016** 10<sup>th</sup> Best Small City for Jobs in the U.S.

24/7  
WALL ST

**2016** Top 25 Cities People are Moving to.

Forbes

**2015** 9<sup>th</sup> Best Small Place for Business and Careers in the U.S.

nerdwallet

**2015** One of the 100 Most Educated Cities in the U.S.

NICHE®

**2015** 3<sup>rd</sup> Best Town to Raise a Family in Alabama.

Forbes

**2014** 10<sup>th</sup> Best Small Place for Business and Careers in the U.S.

Forbes

**2014** Top 25 City for Retirement in the U.S.

MOVOTO

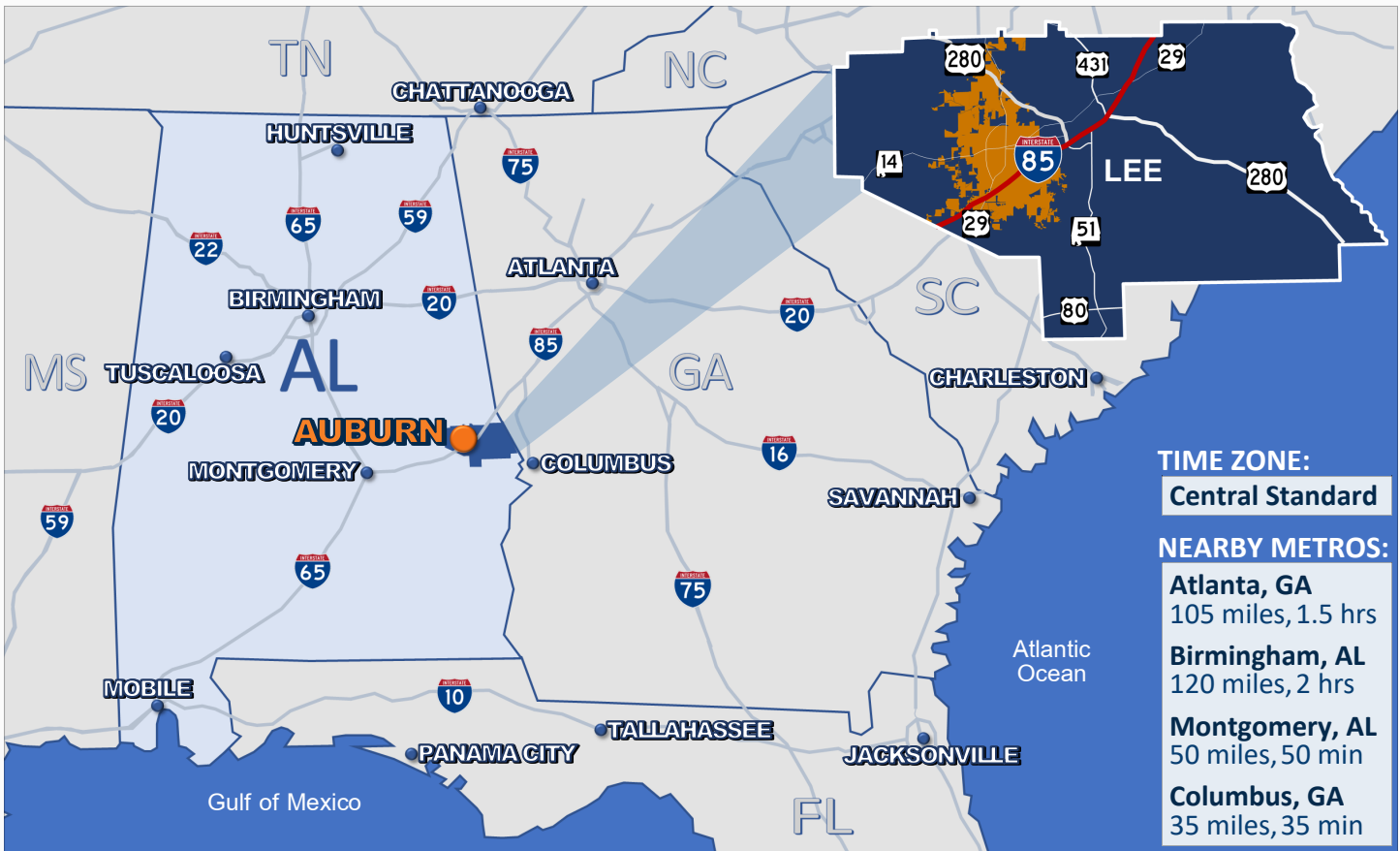
**2014** Best City in Alabama.

newgeography

**2014** 4<sup>th</sup> Smartest City in the U.S. and Smartest City in Alabama.

## LOCATION

The city of Auburn is conveniently located along Interstate 85 in East Central Alabama (Lee County), at the junction of the Piedmont Plateau and Coastal Plains.



The Atlanta International Airport (the world's busiest airport) is only a 1.5 hour drive, and the Gulf of Mexico, one of the world's most popular vacation spots, is only a 3.5 hour drive.

### APPROXIMATE DISTANCE & DRIVE TIME TO SELECTED CITIES:

Tuscaloosa, AL	170 miles, 3 hrs	Pensacola, FL	220 miles, 3.5 hrs	Jacksonville, FL	330 miles, 5.5 hrs
Athens, GA	180 miles, 3 hrs	Biloxi, MS	280 miles, 4 hrs	Nashville, TN	330 miles, 5 hrs
Tallahassee, FL	190 miles, 4 hrs	Savannah, GA	280 miles, 4.5 hrs	Charlotte, NC	350 miles, 5.5 hrs
Panama City, FL	200 miles, 4 hrs	Jackson, MS	300 miles, 5 hrs	Memphis, TN	350 miles, 5.5 hrs
Chattanooga, TN	200 miles, 3.5 hrs	Columbia, SC	320 miles, 4.5 hrs	New Orleans, LA	360 miles, 5.5 hrs
Huntsville, AL	220 miles, 3.5 hrs	Gainesville, FL	320 miles, 5 hrs	Charleston, SC	380 miles, 6.5 hrs
Mobile, AL	220 miles, 3.5 hrs	Knoxville, TN	320 miles, 4.5 hrs	Orlando, FL	420 miles, 6.5 hrs

Auburn enjoys a warm and sunny climate with mild winters. The average annual temperature is 64°F (18°C), and the average annual rainfall is 53 in (1,346 mm).

### AVERAGE SEASONAL TEMPERATURE:

	Average High	Average Low
Winter	58°F (14°C)	36°F (2°C)
Spring	74°F (23°C)	52°F (11°C)
Summer	89°F (32°C)	69°F (21°C)
Fall	78°F (26°C)	54°F (12°C)
ANNUAL	75°F (24°C)	53°F (12°C)



# DEMOGRAPHICS & HOUSING

The U.S. Census Bureau estimates Auburn as the #1 fastest growing city in Alabama. Since 1960, Auburn has averaged slightly more than 3% population growth per year.

## POPULATION:

City of Auburn	80,009
Auburn-Opelika MSA (Lee County)	180,773

## HISTORICAL POPULATION - CITY OF AUBURN:

1960	16,221
1970	22,767
1980	28,471
1990	33,830
2000	41,987
2010	53,802
2020	76,143

## AGE & GENDER - CITY OF AUBURN:

Male	48.9%
Female	51.1%
Median age	24.7
Under 18 years	18.5%
20-64 years	63.6%
65 years and over	8.2%
85 years and over	.6%

## INCOME - CITY OF AUBURN:

Mean Family Income	\$135,349
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## RACE - CITY OF AUBURN:

White	68.8%
Black or African American	14.4%
American Indian	.1%
Asian	8.6%
Hispanic	5%
Two or More Races	4.9%
Some Other Race	3.2%

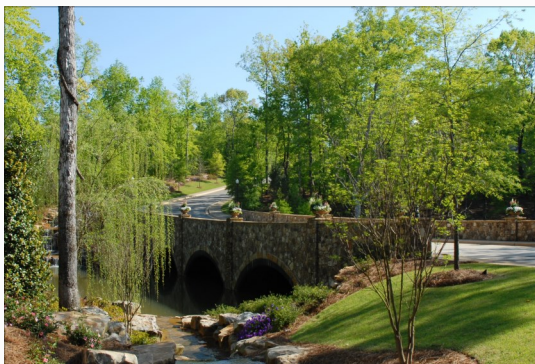

## EDUCATIONAL ATTAINMENT - CITY OF AUBURN (POPULATION 25 YEARS & OLDER):

Less than 9th Grade	.5%
9th to 12th Grade, No Diploma	1.1%
High School Graduate (includes equivalency)	15.8%
Some College, No Degree	14.3%
Associate's Degree	4.1%
Bachelor's Degree	31.9%
Graduate or Professional Degree	32.1%
High School Graduate or Higher	98.4%
Bachelor's Degree or Higher	64.1%

Source: U.S. Census Bureau; 2022: ACS 1-Year Estimates

**Auburn has a wide range of housing options due to a diverse population**

## HOUSING - CITY OF AUBURN:

		<b>Home Median Sale Price</b> Source: Lee County Association of Realtors 2023	\$417,131
		<b>Home Mean Sale Price</b> Source: Lee County Association of Realtors 2023	\$477,937
		<b>Home Median Gross Rent</b> Source: U.S. Census Bureau 2021	\$1,129
		<b>Home Building Permits Issued Per Year Since 2007</b> Source: City of Auburn	500-600

# MUNICIPAL & UTILITIES

**The City of Auburn was incorporated on February 2, 1839.**  
**The City's 2022 Citizen Survey revealed very high levels of satisfaction from citizens in City services, the overall value received for their tax dollar, and quality of life, exceeding the national average of cities surveyed in 71 areas.**

**COUNCIL-MANAGER:** The City's form of government, led by a City Council, Mayor, and City Manager.

**CITY COUNCIL:** Includes eight members elected from eight wards and the mayor elected in the city at-large. Each member of the city council serves four-year terms. The city council acts as a legislative body of the city, passing laws and regulations, and appointing citizens to various boards and commissions.

**MAYOR:** Conducts city council meetings and is a voting member of the city council. Auburn's mayor serves as the primary contact for the governor of the State of Alabama.

**CITY MANAGER:** Appointed by the city council, acts as the city's chief administrative officer, responsible for the overall operations of day-to-day public services and city government.



## CITY OF AUBURN ORGANIZATION:

Office of the City Manager	Auburn Public Library
Community Services	Economic Development
Engineering Services	Environmental Services
Finance	Human Resources
Information Technology	Inspection Services
Municipal Court	Parks & Recreation
Planning	Public Safety
Public Works	Water Resource Management



**FIRE:** 127 firefighters serve the city at five stations. The fire division is responsible for fire suppression, rescue, and building inspections within the Auburn city limits as well as the Auburn University campus.



**POLICE:** 155 police officers serve the city responsible for preserving peace and order within the city limits of Auburn as well as the Auburn University campus. The City's police division is centrally located adjacent to downtown Auburn.

**ALABAMA POWER COMPANY:** Serves electricity to homes and businesses in Auburn. [www.alabamapower.com](http://www.alabamapower.com)

**SPIRE:** Provides natural gas to homes and businesses in Auburn. [www.spireenergy.com](http://www.spireenergy.com)

**WATER RESOURCE MANAGEMENT OF THE CITY OF AUBURN:** Provides quality water and sewer services to homes and businesses in the city limits of Auburn. [www.auburnalabama.org/wrm.org](http://www.auburnalabama.org/wrm.org)

**ENVIRONMENTAL SERVICES OF THE CITY OF AUBURN:** Serves Auburn citizens and businesses in solid waste pickup, right-of-way maintenance, recycling, and animal control. [www.auburnalabama.org/environmental-services.org](http://www.auburnalabama.org/environmental-services.org)

**AT&T:** Provides phone and internet to homes and businesses. [www.att.com](http://www.att.com)

**SPECTRUM:** Provides cable, phone, and internet to homes and businesses. [www.spectrum.com](http://www.spectrum.com)

**WOW:** Provides cable, phone, and internet to homes and businesses. [www.wowway.com](http://www.wowway.com)

# PUBLIC EDUCATION



**Auburn City Schools (ACS), the fastest growing school district in Alabama over the last five years, is recognized among the nation's top public school systems each year, due to a progressive use of technology and continued support from the City and the community.**



**SACSCASI**

**Accredited by:** Alabama State Department of Education, The Southern Association of Colleges & Schools (SACS), and The Council on Accreditation and School Improvement (CASI), and AdvancED.



<b>Total student enrollment</b>	<b>9,400</b>	<b>Student-teacher ratio</b>	<b>15:1</b>
<b>Average teacher experience</b>	<b>13 yrs</b>	<b>Teachers with advanced degrees</b>	<b>74%</b>
<b>Teachers with Doctorates</b>	<b>31</b>	<b>Full-time employees</b>	<b>1,121</b>
<b>Countries of origin within student population</b>	<b>50</b>	<b>Languages spoken in homes of students</b>	<b>43</b>

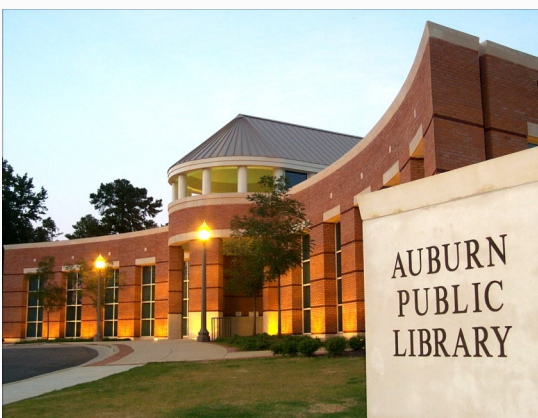
[www.auburnschools.org](http://www.auburnschools.org)



**INTERNATIONAL BACCALAUREATE (IB):** Offers high quality programs of international education to 3,665 schools in 146 countries. Auburn High School has been an IB World School since 1997 and is one of only 12 high schools in Alabama to offer an IB diploma. [www.ibo.org](http://www.ibo.org)

**ADVANCED PLACEMENT (AP):** Offers 32 college level courses of which AHS offers 19 with exams taken during 11th and 12th grades. AP is an opportunity for high school students to earn placement in advanced college courses or earn college credit, while experiencing the type of work that is required of college students.

**FOUNDATION FOR AUBURN'S CONTINUING ENRICHMENT IN SCHOOLS (FACES):** Auburn Citizens and business partners joined together to support and enhance the educational program of all Auburn City students. The FACES program promotes innovative opportunities that enrich the educational experiences of ACS students.



**CITY OF AUBURN PUBLIC LIBRARY:** Inspires people to explore new ideas, pursue their dreams, and change their lives. The 35,000 square foot facility is home to a collection of over 55,000 books, audiobooks, DVDs and more. Computers, printers, and copiers are available to the public. The library also offers a digital collection available 24/7 that includes eBooks, downloadable audiobooks, and digital magazines. The City's public library offers a wide range of programs and classes for all ages, including several weekly story times, monthly book clubs, One Book One Auburn (in partnership with Auburn University's Common Book program) and the Summer Learning Challenge. Anyone who lives, works, or attends school in Auburn is welcome to a library card at no charge (749 E. Thach Ave.). [www.auburnalabama.org/library](http://www.auburnalabama.org/library)



# PUBLIC EDUCATION

Auburn's City Schools are housed on 14 different campuses with 1 high school, 1 junior high, 2 middle schools, and 10 elementary schools. ACS has six schools with national distinction.

**AUBURN HIGH SCHOOL**  
1701 East Samford Ave.



**U.S. News & World Report 2023**  
10th Best High School in Alabama



- ♦ High school graduates (2023): 713
- ♦ Average ACT score: 21.6 (AL-17.7; U.S.-19.8)
- ♦ Scholarships awarded: \$25.1 million
- ♦ Scholarships offered: Over 65% of graduates
- ♦ National Merit Finalists: 9; Presidential Scholar Finalists: 1

**AUBURN JUNIOR HIGH SCHOOL**



405 South Dean Rd.

**EAST SAMFORD MIDDLE SCHOOL**



332 East Samford Ave.

**J.F. DRAKE MIDDLE SCHOOL**



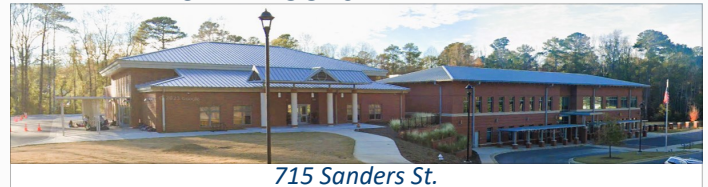
655 Spencer Ave.

**AUBURN EARLY EDUCATION CENTER**



721 East University Dr.

**CARY WOODS ELEMENTARY**



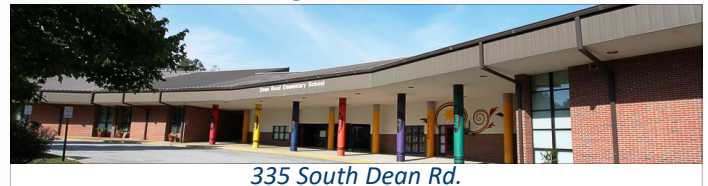
715 Sanders St.

**CREEKSIDE ELEMENTARY**



1800 Richland Rd.

**DEAN ROAD ELEMENTARY**



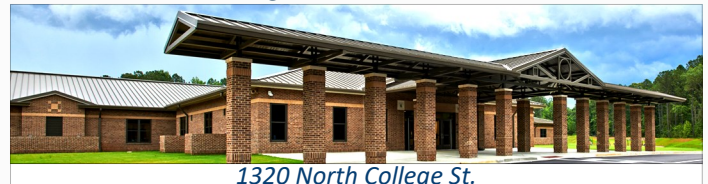
335 South Dean Rd.

**OGLETREE ELEMENTARY**



737 Ogletree Rd.

**PICK ELEMENTARY**



1320 North College St.

**RICHLAND ELEMENTARY**



770 South Yarbrough Farms Blvd.

**WRIGHTS MILL ROAD ELEMENTARY**



807 Wrights Mill Rd.

**YARBROUGH ELEMENTARY**



1555 North Donahue Dr.

**WOODLAND PINES ELEMENTARY**



1565 West Farmville Rd.



# COLLEGES & UNIVERSITIES

**Auburn University (AU), established in 1856, is a comprehensive land, space and sea grant research institution blending arts and applied sciences. The University is the city's largest employer with approximately 8,940 employees. Located adjacent to downtown Auburn, the main campus covers more than 1,841 acres including a total of 427 buildings.**



**Forbes**

"Top 30% nationally and recognized as the best public university in Alabama."

**Kiplinger** "100 Best Values in Public Colleges"

**Money** "Top Ranked University in Alabama"

## STUDENT ENROLLMENT:

In-State-Students	17,674
Out-of-State Students	15,341
<b>TOTAL (Fall 2023)</b>	<b>33,015</b> (All-time high)

## HISTORICAL ENROLLMENT (1960-2020):

1960	8,829
1970	14,229
1980	18,603
1990	21,537
2000	21,860
2010	25,078
2020	30,737

## AU FACTS:

- ◆ The oldest 4-year, coeducational school in Alabama and 2nd oldest in the Southeast.
- ◆ Six NASA astronauts and three past directors of Kennedy Space Center graduated from Auburn University which placed The University in the top 5 nationally with such a distinction.
- ◆ Cancer research is a top focus of Auburn University's College of Veterinary Medicine, one of the few veterinary colleges in the country with an on-campus linear accelerator, MRI and CT-scan.
- ◆ AU's School of Engineering is the 1st in the United States to offer a bachelor's degree in wireless engineering and 1st in the Southeast to offer a software engineering program.
- ◆ The automotive engineering and manufacturing curriculum is the first of its kind in the Southeast.
- ◆ 93% of recent bachelor's degree recipients report they would attend Auburn University again.
- ◆ 7,442 degrees were awarded in the years 2019-2020.
- ◆ The average freshman high school GPA is 3.89%.



# COLLEGES & UNIVERSITIES



Auburn University offers studies in 14 schools and colleges, with more than 140 majors at the undergraduate, graduate, and professional levels.

## AU SCHOOLS & COLLEGES:

College of Agriculture  
College of Architecture, Design/Construction  
College of Business  
College of Education  
College of Engineering  
School of Forestry & Wildlife Sciences  
College of Human Sciences



Graduate School  
College of Liberal Arts  
Honors College  
School of Nursing  
School of Pharmacy  
College of Veterinary Medicine  
College of Sciences & Mathematics



**AU ENGINEERING:** Offering courses since 1872, Auburn has a long and rich tradition of excellence in engineering education. The Samuel Ginn College of Engineering is the state's largest and most prestigious engineering program consistently ranked among the highest public universities offering doctoral programs and produces more than one third of Alabama's engineering graduates. AU engineering programs include: **Aerospace, Biosystems, Chemical, Civil, Computer Science and Software, Electrical and Computer, Industrial and Systems, Materials, Mechanical, and Wireless.** The University's College of Engineering consists of 6,331 undergraduate and graduate students. Prominent alumni include four astronauts and Tim Cook, CEO of Apple, Inc. [www.eng.auburn.edu](http://www.eng.auburn.edu)



**THE PARK AT AUBURN:** Opened in 2008 at the south portion of Auburn University's main campus. The Auburn Research Park consists of more than 170 acres with six buildings which include: The Research and Innovation Center, Center for Advanced Science, Innovation and Commerce, Auburn Medical Pavilion, Auburn Research and Technology Foundation (ARTF), Edward Via College of Osteopathic Medicine (VCOM), and Big Blue Marble Academy. The park's entrepreneurial ecosystem combines a business and research environment that fosters creativity and innovation, embraces collaboration and promotes partnership. The Auburn Research Park leverages Auburn University's intellectual property assets to technology-based economic development by facilitating technology transfer, developing industry partnerships, nurturing new business ventures, and attracting knowledge-based companies to the park. [www.thepark.auburn.edu](http://www.thepark.auburn.edu)





# COLLEGES & UNIVERSITIES

**Southern Union State Community College (SUSCC)** serves more than 5,000 students at three campuses in East Alabama in Opelika, Valley, and Wadley with an educational emphasis on academic programs for transferability, technical programs for specialized career competencies and health sciences programs for specialized training in the health field. The main campus is located in Opelika, AL, only five miles from Auburn.



**ACADEMIC DIVISION:** Offers the Associate in Science (A.S.) and Associate in Applied Science (A.A.S.) degrees. The division's departments include: Business, Child Development, Fine Arts, Language Arts, Mathematics, Science and Social Science, Wellness, including Health and Physical Education, and Therapeutic Massage. The SUSCC Learning Resource Centers and Adult Education are also part of the division.

**HEALTH SCIENCES DIVISION:** Offers Emergency Medical Services, Registered Nursing, Practical Nursing, Surgical Technology, Therapeutic Massage, Radiography, Computed Tomography (CT), Magnetic Resonance Imaging (MRI), Medical Assistant Technology and Health and Physical Education Courses.

**TECHNICAL EDUCATION & WORKFORCE DEVELOPMENT DIVISION:** Consists of three programs that lead to an Associate in Applied Science degree: Engineering and Design, Industrial Electricity and Electronics Technology and Manufacturing Technology and five programs which lead to an Associate in Occupational Technologies Degree: Air Conditioning/Refrigeration, Automotive Service Technology, Cosmetology, Machine Shop Technology and Welding Technology. In addition, certificates within all of the listed technical programs for students, as well as short term certificates in Plastics Injection Molding and Robotics/Automation. Customized training for the area's business and industry is also offered through a partnership with SUSCC's Training for Existing Business and Industry unit (TEBI).

[www.suscc.edu](http://www.suscc.edu)

## DISTANCE TO NEARBY COLLEGES & UNIVERSITIES:

<b>Auburn University</b> - Auburn, AL	0 miles	<b>Columbus State University</b> - Columbus, GA	41 miles
<b>Southern Union State Community College</b> - Opelika, AL	5 miles	<b>Central Alabama Community College</b> - Alexander City	39 miles
<b>Tuskegee University</b> - Tuskegee, AL	7 miles	<b>West Georgia Technical College</b> - LaGrange, GA	42 miles
<b>Columbus Technical College</b> - Columbus, GA	36 miles	<b>LaGrange College</b> - LaGrange, GA	44 miles
<b>Troy at Phenix City</b> - Phenix City, AL	34 miles	<b>Auburn University at Montgomery</b> - Montgomery, AL	47 miles
<b>Chattahoochee Valley Community College</b> - Phenix City, AL	37 miles	<b>Faulkner University</b> - Montgomery, AL	50 miles

# HEALTHCARE

## East Alabama Health

**East Alabama Medical Center (EAMC)** is an acute-care regional referral center serving over 150,000 people annually in east Alabama and west Georgia with approximately 150 physicians, practicing in more than 30 different specialties. EAMC is located in nearby Opelika, AL approximately five miles from Auburn.



**EAMC:** 340-bed hospital which includes a cancer center, four assisted/independent living facilities, nursing home, fitness center, wound treatment center, and Auburn University Medical Clinic. The cancer center is currently expanding and is expected to open in summer 2019. The new center will expand to allow for a radiation/oncology program and add an additional linear accelerator. EAMC's medical oncology program will also be expanding doubling the facility size to 40,000 square feet. The new center will be offering new services and expanding ones already in place, including an onsite outpatient pharmacy for patients being treated at the center. [www.eastalabamahealth.org](http://www.eastalabamahealth.org)



**AUBURN MEDICAL PAVILION:** Located in Auburn, Alabama, the facility is home to services including: East Alabama Medical Center Freestanding Emergency Department, Outpatient Imaging and Lab Outreach, East Alabama Apothecary, East Alabama Ambulatory Surgery Center, and the Breast Health Center. [www.eastalabamahealth.org](http://www.eastalabamahealth.org)

### **AUBURN UNIVERSITY MEDICAL CLINIC (AUMC):**

A partner of EAMC, provides professional medical services. AUMC is a full-service primary care clinic serving Auburn University students, faculty, and other university staff. In addition, AUMC serves citizens with primary care from the surrounding areas. <https://cws.auburn.edu/aumc>



**EAST ALABAMA EMERGENCY MEDICAL SERVICES (EAEMS):** Operates the primary pre-hospital emergency medical transport service that serves citizens in the Auburn-Opelika area. EAEMS responds from 4 stations located around Lee County, maintains a fleet of 13 ambulances, staffing 7 advanced life support (ALS) ambulances 24/7, an ALS rescue truck, and a non-emergency transport vehicle. Emergency Medical Services also operates the E-911 medical dispatch center. [www.eamc.org/services/emergency-medical-services-ems](http://www.eamc.org/services/emergency-medical-services-ems)

**Healthcare options are plentiful with a number of established practices and many new doctors relocating to the Auburn area. Auburn is home to several emergency care facilities with extended days and hours of operation.**



# TRANSPORTATION

The City continues to make major roadway infrastructure improvements to meet the needs of Auburn citizens and ease traffic flow. Auburn is easily accessible by road from one major interstate and three highways.



**INTERSTATE 85 (I-85 NORTH/SOUTH):** Provides access to Auburn via Exit 50 (Auburn Technology Pkwy/Cox Road), Exit 51 (U.S. Hwy 29/S. College Street), and Exit 57 (Bent Creek Road).



**U.S. HIGHWAY 280 (280 EAST/WEST):** Provides access to Auburn via N. College Street, Shelton Mill Road, and Opelika Road.



**U.S. HIGHWAY 29 (U.S. HWY 29 NORTH/SOUTH):** Provides access to Auburn from the south via South College Street.



**ALABAMA HIGHWAY 14 (AL HWY 14 EAST/WEST):** Provides access to the city from the west via Martin Luther King Drive.



**Five airports are located within 110 miles of Auburn including the Atlanta Airport, the busiest airport in the world with more than 2,500 daily flights.**

**HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT (ATL):** Serves more than 150 U.S. destinations and more than 60 international cities in 50 countries in Atlanta, Georgia (100 miles). [www.atlanta-airport.com](http://www.atlanta-airport.com)

**BIRMINGHAM SHUTTLESWORTH INTERNATIONAL AIRPORT (BHM):** Offers more than 100 daily flights to over 25 U.S. cities in Birmingham, Alabama (110 miles), served 2.8 million passengers in 2012. [www.bhamintairport.com](http://www.bhamintairport.com)



**MONTGOMERY REGIONAL AIRPORT (MGM):** Serves nearly 400,000 travelers each year in Montgomery, Alabama (60 miles). [www.iflymontgomery.com](http://www.iflymontgomery.com)

**COLUMBUS AIRPORT (CSG):** Serves 100,000 passengers annually in Columbus, Georgia (35 miles). [www.flycolumbusga.com](http://www.flycolumbusga.com)

**AUBURN UNIVERSITY REGIONAL AIRPORT (AUO):** Serves citizens in the area as a public use facility in Auburn, AL off of Interstate 85, Exit 57, and is owned by Auburn University. [www.auoairport.com](http://www.auoairport.com)

**Three deepwater ports are located within 290 miles of Auburn, and a Class I main line railroad travels through Auburn owned and operated by CSX Transportation.**

**PORT OF MOBILE:** 12th largest seaport in the U.S., located in Mobile, Alabama (220 miles). [www.asdd.com](http://www.asdd.com)

**PORT OF SAVANNAH:** Largest single-terminal container facility of its kind in North America. The port has the 4th largest container handling facilities in the U.S., located in Savannah, Georgia (275 miles). [www.gaports.com](http://www.gaports.com)

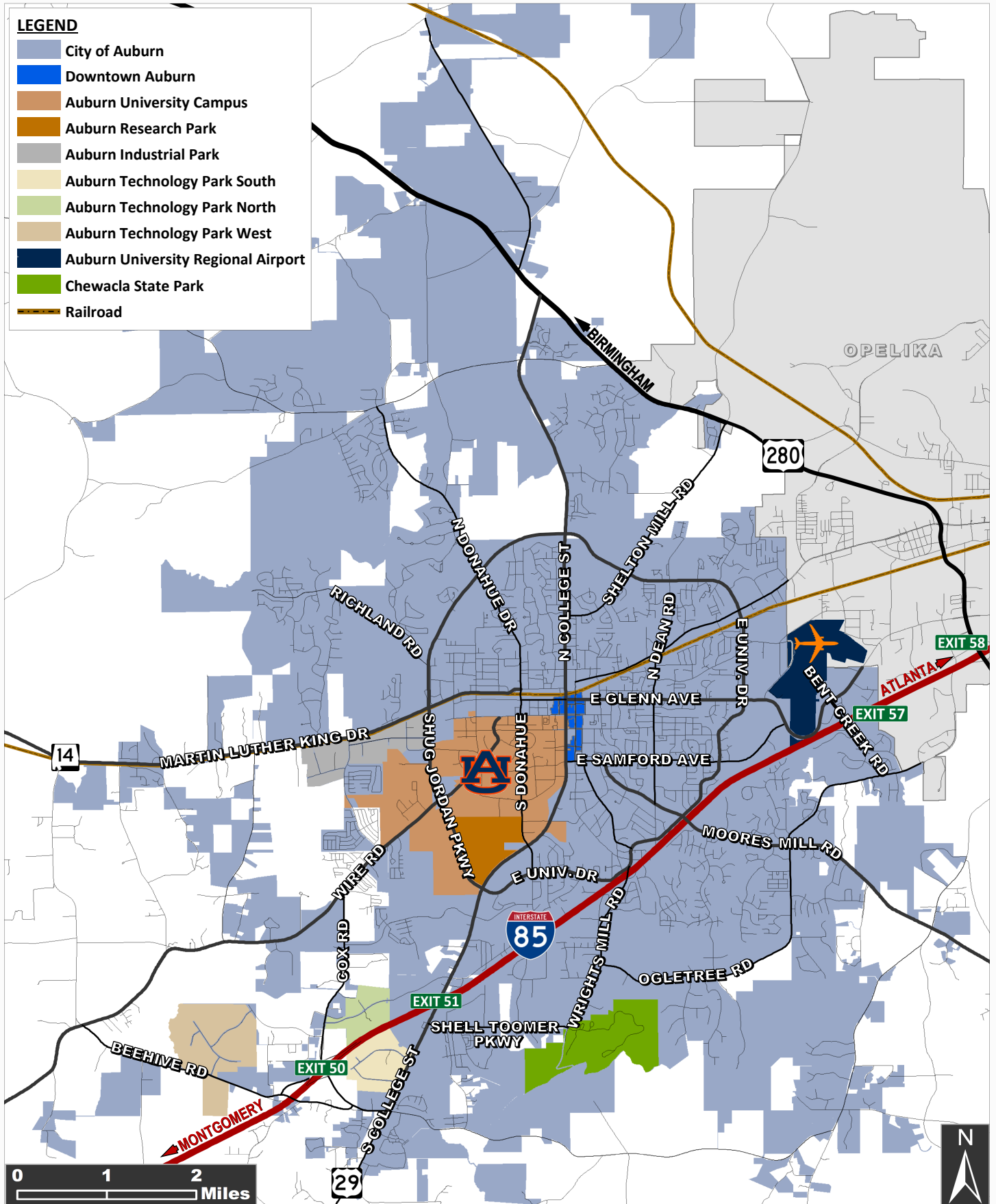
**PORT OF BRUNSWICK:** Home to the South Atlantic's fastest growing bulk export/import operation. The port is located in Brunswick, GA (280 miles). [www.gaports.com](http://www.gaports.com)

# TRANSPORTATION

AUBURN CITY MAP

## LEGEND

-  City of Auburn
-  Downtown Auburn
-  Auburn University Campus
-  Auburn Research Park
-  Auburn Industrial Park
-  Auburn Technology Park South
-  Auburn Technology Park North
-  Auburn Technology Park West
-  Auburn University Regional Airport
-  Chewacla State Park
-  Railroad





# PARKS & RECREATION

The City of Auburn is committed to preserving green space as the city grows to ensure the next generation's enjoyment of City parks for years to come. Auburn is home to several top-notch recreational parks, walking trails, and bike trails.

## PARKS:



<b>Auburn/Opelika Skate Park</b> - 900 Indian Pines Dr.	<b>Kiesel</b> - 520 Chadwick Ln. (Lee Rd. 51)
<b>Bowden</b> - 340 Bowden Dr.	<b>Martin Luther King</b> - 190 Byrd St.
<b>Dinius</b> - 1435 E. Glenn Ave.	<b>Moores Mill</b> - 900 E. University Dr. & Moores Mill Rd.
<b>Duck Samford</b> - 1623 E. University Dr./335 Airport Rd.	<b>Sam Harris</b> - 850 Foster St.
<b>Felton Little</b> - 341 E. Glenn Ave.	<b>Town Creek</b> - 1150 S. Gay St.
<b>Graham McTeer</b> - 200 Chewacla Dr. & Thach Ave.	<b>Town Creek Inclusive Playground</b> - 430 Camelia Dr.
<b>Hickory Dickory</b> - 1400 Hickory Ln. & N. Cedarbrook Dr.	<b>Westview</b> - 657 Westview Dr.

## WALKING PATHS & TRAILS:

<b>Dinius Park Walking Trail</b> - 1435 E. Glenn Ave.	approximately .75 miles
<b>Duck Samford Baseball Trail</b> - 335 Airport Rd.	one lap is equal to 1/4 mile
<b>Duck Samford Track</b> - 1623 E. Glenn Ave.	3.75 laps is equal to approximately one mile
<b>Frank Brown Rec. Center Path</b> - 235 Opelika Rd.	one complete lap is equal to .42 miles
<b>Kiesel Park Trail</b> - 520 Chadwick Ln.	one lap is equal to 2 and 1/4 miles
<b>Sam Harris Park Trail</b> - 850 Foster St.	six laps is equal to approximately one mile
<b>Town Creek Park Trail</b> - 1150 S. Gay St.	one lap is equal to .87 miles

[www.auburnalabama.org/parks/facilities](http://www.auburnalabama.org/parks/facilities)



**CYCLING:** Since 2000, Auburn has been one of 150 cities to be named a Bicycle-Friendly Community by the League of American Bicyclists. Auburn is one of only two Bicycle-Friendly Communities in the state. The City is happy to offer bike sharing programs, welcome cyclist group rides, and several unique biking trails throughout the city with more than 40 miles of bike trails/paths in the city.



[www.auburnalabama.org/cycle](http://www.auburnalabama.org/cycle)



## PARKS & RECREATION



**CHEWACLA STATE PARK:** The State Park has 696 scenic acres offering plenty of rest, relaxation and recreation. Chewacla's facilities include a 26-acre lake, peaceful waterfalls, a swimming area, a playground, modern campgrounds, picnic areas, grills and shelters, cabins, hiking and mountain bike trails. Chewacla has eight trails including the Charlotte and Curtis Ward bike path along Shell Toomer Parkway consisting of three miles. Visitors are allowed to fish in the lake or two creeks and may bring their own small non-motorized watercraft such as canoes or kayaks if they can be hand-launched from the bank (124 Shell Toomer Pkwy.). [www.alapark.com/chewacla](http://www.alapark.com/chewacla)

**DONALD E. DAVIS ARBORETUM:** An Auburn University facility providing visitors with a place to enjoy a natural setting and experience the native plants and habitats of Alabama. The arboretum functions as a museum and an outdoor classroom for the University, schools and community groups. The primary purposes are: conservation, education and research. The Davis Arboretum also works in protecting the campus natural resource areas. The primary mission of the arboretum is to display and preserve living plant collections and native southeastern plant communities; to inspire an understanding of the natural world and our connection to it; and promote education, research, and outreach. [www.auburn.edu/cosam/arboretum](http://www.auburn.edu/cosam/arboretum)



**KREHER PRESERVE & NATURE CENTER (KPNC):** Since its endowment to the Auburn University School of Forestry and Wildlife Sciences, KPNC has continued to evolve into a first-class discovery and nature center with exciting programs offered throughout each year including exciting nature-based programs such as: Discovery Hikes, Nature Walks, School Programs, Youth Camps, Adult Workshops & Classes, Educational Exhibits, and Wildlife Study Programs. Five miles of trails on 120 acres, an amphitheater, pavilion, and nature playground are featured at the Preserve. KPNC is located in Auburn (2222 North College St). [www.auburn.edu/preserve](http://www.auburn.edu/preserve)

**Many other recreational attractions and hot spots that Auburn citizens take advantage of are located within 30 miles of Auburn.**

**LAKE MARTIN:** A very popular attraction located 25 miles from Auburn. The 44,000-acre lake features over 750 miles of wooded shoreline with activities including boating, fishing, skiing, swimming, and golfing. The lake's main attractions are Chimney Rock, Kowaliga Bridge, Willow Point Country Club, and Stillwaters Resort. The lake hosts special events year-round including concerts, fishing tournaments, and more. [www.lakemartin.com](http://www.lakemartin.com)

**LAKE HARDING:** A 5,850-acre reservoir on the Chattahoochee River 10 miles from Auburn with portions of the lake located in Georgia and Alabama. The lake offers fishing, boating, and more. [www.lakeharding.com](http://www.lakeharding.com)

**LEE COUNTY LAKE:** A 130-acre fishing lake owned by the State of Alabama, located 9 miles from Auburn.

**TUSKEGEE NATIONAL FOREST:** Includes camping facilities, bike trails, hiking trails, horseback riding trails, a shooting range, and wildlife viewing areas. [www.fs.usda.gov/alabama](http://www.fs.usda.gov/alabama)



# PARKS & RECREATION

**The City of Auburn owns and maintains nine athletic facilities and has some of the premier facilities in the state playing host to many major sporting events.**

**AUBURN SOFTBALL COMPLEX:** Home of the Auburn High School softball program and has served as home field for the Auburn University softball team. The Softball Complex features a three story press box, concessions, covered dugouts, a picnic area, adult ball fields and seats 1,200 spectators. The Auburn Softball Complex has been named the 2013 Alabama ASA Complex of the Year and is also an Alabama ASA Hall of Fame member as well. The softball facility is located in south Auburn adjacent to Interstate 85 (I-85), Exit 51, on U.S. Highway 29 (2560 S. College St.). [www.auburnalabama.org/parks/facilities/auburn-softball-complex](http://www.auburnalabama.org/parks/facilities/auburn-softball-complex)



**DUCK SAMFORD PARK:** The park includes 10 lighted baseball fields at three different locations: Duck Samford Baseball fields 1-3 (1720 East University Drive), Bo Cavin Baseball Fields 4-7 (335 Airport Road), and Duck Samford Baseball fields 8-10 (333 Airport Road). All three locations include batting cages and concession stands. Duck Samford Park has hosted the Dixie Youth World Series as well as the Dixie Youth State Tournament. [www.auburnalabama.org/parks/facilities/duck-samford-park](http://www.auburnalabama.org/parks/facilities/duck-samford-park)

**SAMFORD POOL:** Samford Pool features three pools: the main pool, diving well (with diving boards: two high dive & two low dive), and a children's pool. In 2016, Samford Pool celebrated 40 years of swimming. Renovations were made in 2016 with updates to the concessions, the pool house and resurfacing of the pools (465 Wrights Mill Rd.). [www.auburnalabama.org/parks/facilities/samford-pool](http://www.auburnalabama.org/parks/facilities/samford-pool)



**WIRE ROAD SOCCER COMPLEX:** Includes seven lighted fields and is home to the Auburn Soccer Association leagues (2340 Wire Road). [www.auburnalabama.org/parks/facilities/auburn-soccer-complex](http://www.auburnalabama.org/parks/facilities/auburn-soccer-complex) Additional fields are located at Wrights Mill Road Elementary School (910 Wrights Mill Road and off Shug Jordan Pkwy. (950 Pride Avenue). [www.auburnalabama.org/parks/facilities/auburn-soccer-field](http://www.auburnalabama.org/parks/facilities/auburn-soccer-field)

**YARBROUGH TENNIS CENTER:** Owned and maintained jointly by the City of Auburn and Auburn University, the tennis center is home to The University's tennis teams as well as all City programs and events. The Yarbrough tennis facility features 16 clay courts (includes a stadium court), 12 outdoor hard courts, and six indoor courts. All tennis clinics, lessons and events are hosted at Yarbrough Tennis Center. The Tennis Center is located off Shug Jordan Pkwy off Richland Rd. (777 South Yarbrough Farms Blvd.). [www.auburnalabama.org/parks/facilities/yarbrough-tennis-center](http://www.auburnalabama.org/parks/facilities/yarbrough-tennis-center) Additional courts are available to at Samford Avenue (901 E. Samford Ave.) and Indian Pines (900 Indian Pines Dr.).





# PARKS & RECREATION



**Golf Digest once named the Auburn area  
the #1 Metro area for golf in the U.S.**

**PINES CROSSING:** 18-hole public golf course in Auburn, Alabama was redesigned and by Golf Course Architect Bill Bergin and renamed in 2023. The course was previously known as Indian Pines Golf Course. The par 72 course measures 7,031 yards with TifEagle greens and TifTuf fairways and offers a variety of tees for all skill levels, as well as a new practice facility and short game area (900 Country Club Dr.). [www.pinescrossing.com](http://www.pinescrossing.com)



**ROBERT TRENT JONES GOLF TRAIL AT GRAND NATIONAL:**

Popular vacation destination which was built on 600-acre Lake Saugahatchee in Opelika, AL, includes three 18-hole golf courses available to the public. One of the three is a Par-3 course. RTJ at Grand National has played host to PGA Tour events. Both the Links and Lake courses were in the top 10 of Golf Digest's list of "America's Top 50 Affordable Courses," and all three courses were listed among the nation's 40 Super Value courses by Golf Digest's "Places to Play." The Marriott Hotel is located near the complex as well (3000 Robert Trent Jones Trail, Opelika, AL). [www.rtgolf.com/grandnational](http://www.rtgolf.com/grandnational)

**AUBURN UNIVERSITY CLUB:** 18-hole private golf club in northwest Auburn just a few minutes from Auburn University's main campus. The AU golf club features 225 acres of beautiful rolling hills and woodlands, a clubhouse, full-service restaurant, tennis courts, two swimming pools, and a fitness center. Established in 1999, the Auburn University Club serves as the official home of the Auburn University Tigers golf teams. The Auburn University Club has hosted the NCAA regionals in 2013 for the women and the NCAA regionals for the men in 2014 (1650 Yarbrough Farms Blvd.). [www.augolfclub.com](http://www.augolfclub.com)



**MOORE'S MILL CLUB:** Private golf club in Auburn includes an 18-hole golf course on rolling terrain through dense hardwoods. Other club facilities include tennis courts, two swimming pools, a fitness center, a spacious clubhouse with a restaurant and lounge, childcare, and an outdoor pavilion that hosts special events (1957 Fairway Dr.). [www.mooremillclub.com](http://www.mooremillclub.com)

**SAUGAHATCHEE COUNTRY CLUB:** Private country club offering an 18-hole golf course which was ranked one of the top 5 in the state by Golf Digest and it was reported by the Columbus Ledger Enquirer that the course has four of the best 18 holes in the Chattahoochee Valley. The golf club has tennis courts, a swimming pool, fitness and dining too. Saugahatchee Country Club is located directly adjacent to Auburn in Opelika, Alabama only .5 miles from Interstate 85, Exit 57 (3800 Bent Creek Rd.) [www.saugahatcheecountryclub.com](http://www.saugahatcheecountryclub.com)





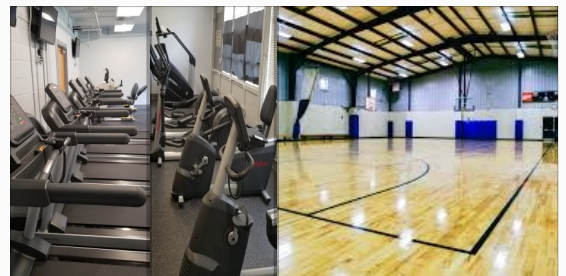
# PARKS & RECREATION

The City offers programs for all citizens including: **Adult 50+, Aquatics, Camps, Ceramics, Cultural Arts, Fitness, Special Events and Holiday Happenings, Special Interest, and Therapeutics.** These programs are held at five facilities (The City's Arts Center is featured on the next page).



**DEAN ROAD RECREATION CENTER:** The center consists of a gym and a Ceramics Studio. The gymnasium has a youth-sized basketball court and a pickle ball court. The Ceramics Studio provides innovative studio space that includes nine pottery wheels, a stainless steel extruder, a slab roller, four commercial-grade kilns, and a selection of glazes. It offers children homeschool, adult, and senior ceramic classes. Dean Road Recreation Center is also home to various Therapeutic programs offered year-round. New programs are being developed and will be advertised in the quarterly brochures and on the City's Parks and Rec. social media pages (307 S. Dean Rd.). [www.auburnalabama.org/parks/facilities/dean-road-rec-center](http://www.auburnalabama.org/parks/facilities/dean-road-rec-center)

**BOYKIN COMMUNITY CENTER:** Houses programs including free-play basketball, Aikido classes, programs for seniors, and fitness. The Boykin Community Center is home to the Auburn Day Care Center, the Auburn Senior Center sponsored by the Lee-Russell Council on Government Area on Aging, Boys & Girls Clubs of Greater Lee County-Auburn Unit, and Joyland Child Development Center. The Boykin Community Center is also available for rentals (400 Boykin St.). [www.auburnalabama.org/community-development/boykin-community-center](http://www.auburnalabama.org/community-development/boykin-community-center)



**FRANK BROWN RECREATIONAL CENTER:** The facility features a fitness center which includes a cardio room, strength room, free weight room, a group fitness room, fitness instruction, and locker rooms. The Frank Brown Recreation Center also has a newly constructed .42 mile walking path, a racquetball court, volleyball, activity rooms, a game room, and free-play basketball (indoor and outdoor). Many programs and classes are offered at the Frank Brown Rec. center for all ages (235 Opelika Rd.). [www.auburnalabama.org/parks/facilities/frank-brown-rec-center](http://www.auburnalabama.org/parks/facilities/frank-brown-rec-center)

**HUBERT & GRACE HARRIS SENIOR CENTER:** Home of the City's Parks and Recreation administrative offices and all 50+ programming including bingo, movie night, book club, speaker series and fitness classes. This Harris Center is equipped with a computer café which includes four desktop computers and one printer for public use. Top priority of computer use is given to 50+ members of the community, but can also be used by anyone in the general public. The activity room, meeting room and catering kitchen at the Harris Center are available for rentals. Please check the City's Parks & Rec. quarterly brochure for more info on programs and classes (425 Perry St.). [www.auburnalabama.org/facilities/hubert-and-grace-harris-center](http://www.auburnalabama.org/facilities/hubert-and-grace-harris-center)



# CULTURAL ARTS

## **JAN DEMPSEY COMMUNITY ARTS CENTER (JDCAC):**

The City's Arts Center allows citizens to experience visual/performing arts, entertain innovative ideas, develop new talent, and experience all cultural that Auburn has to offer. There are classes and workshops for all ages, art exhibits, community theatre, education programs and special events each year. JDCAC serves artistic needs of the city and provides residents and visitors with cultural programming, art exhibitions, theatre, concerts, dance recitals, lectures and workshops. JDCAC offers an art gallery, children's gallery, performance room, two art studios, and conference room. JDCAC is available for rental and has been the site of many birthday celebrations, showers, workshops, and art related events. JDCAC has developed a strong collaboration with the Auburn Arts Association, Auburn Area Community Theatre, Auburn University/Community Orchestra, Jule Collins Smith Museum of Fine Art and others (222 E. Drake Ave.). [www.auburnalabama.org/parks/facilities/jan-dempsey-community-arts-center](http://www.auburnalabama.org/parks/facilities/jan-dempsey-community-arts-center)



**JULE COLLINS SMITH MUSEUM OF FINE ART (JCSM):** 30,000 visit JCSM annually, with a growing collection of close to 2,500 works of art as well as 200 free public programs. Located at Auburn University's entry to the main campus, JCSM includes galleries, an auditorium, café, gift shop, an English-inspired formal area, woodland landscape, outdoor sculpture, walking paths, and botanical gardens. The museum offers a permanent collection, children's program, lectures, traveling exhibitions, concerts, and is in the top 6 percent of American museums that are accredited (901 S. College St). [www.jcsm.auburn.edu](http://www.jcsm.auburn.edu)

**JAY & SUSIE GOGUE PERFORMING ARTS CENTER:** The Arts Center at Auburn University provides a high quality performance venue for musicals, theatre, dance, speakers and other events. The multipurpose venue seats 1,200 guests. A second space for a small performance venue, connected to an outdoor amphitheater is available as well. The brand new 85,000 square foot facility opened in Fall of 2019. [www.goguecenter.auburn.edu](http://www.goguecenter.auburn.edu)



**AUBURN UNIVERSITY TELFAIR B. PEET THEATRE:** Offers classical and modern productions year-round, located on Auburn University's main campus (350 W. Samford Ave.). [www.cla.auburn.edu/theatre](http://www.cla.auburn.edu/theatre)

**JONATHAN B. LOVELACE HALL OF HONOR:** Displays and honors the history of Auburn University's collegiate athletics at the Auburn Arena (392 S. Donahue Dr.). [www.auburn.edu/main/welcome/visitorsguide/hallofhonor.php](http://www.auburn.edu/main/welcome/visitorsguide/hallofhonor.php)

**OPELIKA CENTER FOR THE PERFORMING ARTS:** Features a 1,200 seat hall which hosts theatre productions and events throughout each year in Opelika, AL (1700 Lafayette Parkway, Opelika, AL). [www.eastalabamaarts.org](http://www.eastalabamaarts.org)

**ALABAMA SHAKESPEARE FESTIVAL (ASF):** The largest professional theatre in Alabama and one of the largest Shakespeare festivals worldwide. ASF has been a leader in performing arts throughout the state and country. The ASF complex is located in Montgomery, AL only 50 miles from Auburn (1 Festival Drive). [www.asf.net](http://www.asf.net)

**THE COLUMBUS MUSEUM:** One of the Southeast's largest museums has a unique focus on American art/regional history, located 35 miles from Auburn in Columbus, GA (1251 Wynnton Rd.). [www.columbusmuseum.com](http://www.columbusmuseum.com)



# EVENTS

The City organizes 48 special events each year. Events are also held by Auburn University and other organizations in the surrounding area for citizens to enjoy.

## 2024 CITY OF AUBURN CALENDAR OF EVENTS:



Polar Plunge Benefiting Lee County Special Olympics	Jan. 20
Daddy Daughter Date Nights	Feb. 1-3
Active Auburn Trails & Trails Fun Run	Mar. 16
Bark in the Park	Mar. 18
Breakfast with the Bunny	Mar. 23
Empty Bowls	Mar. 25
Easter Egg Hunt	Mar. 31
Auburn CityFest Juried Art Show/Preview Reception	Apr. 25
23rd Annual Auburn CityFest	Apr. 27
Sundown Concert	May 2,9,16,23,30
Fishing Rodeo	May 11
City Market	May 18,25
City Market	Jun. 1,8,15,22
SummerNight Downtown Art Walk	Jun. 7
Float-In-Movie	Jun. 8
Family Splash	Jun. 24
Independence Day Celebration	Jul. 4
City Market	Jul. 6,13,22,29
Float-In-Movie	Jul. 13
Active Auburn Itty Bitty Scavenger Hunt	Aug. 1
City Market Mini Merchants	Aug. 3
City Market	Aug. 10,17,31
Sundown Concert	Sep. 12,26
Dawg Days of Summer Pool Pawty	Sep. 21
Sundown Concert	Oct. 3
Fright Night Movie	Oct. 11
Halloween Enchanted Forest	Oct. 17-19
Downtown Trick or Treat	Oct. 31
Holiday Art Sale	Nov. 16
Jingle Jog 5K & Santa Stroll Fun Run	Dec. 7
Ho Ho Ho Hike & Holiday Celebration	Dec. 7
Holly Jolly Drop and Shop	Dec. 14
The Holiday Wrap Up	Dec. 14-20

**AUBURN CHRISTMAS PARADE:** Celebrated annually downtown in early December in Auburn, Alabama.

**AUBURN FLORAL TRAIL:** Sponsored by the Auburn Beautification Council, City of Auburn, and the Auburn-Opelika Tourism Bureau, the trail includes over 14 miles of beautiful spring blooms in Auburn, Alabama. The trail begins in early March with a north trail (3.5 miles), south trail (10.5 miles), and an optional trail. Trail directions are on the website. [www.auburnalabama.org/environmental-services/auburn-floral-trail](http://www.auburnalabama.org/environmental-services/auburn-floral-trail)

**A-DAY:** The final scrimmage for Auburn University's football team held at Jordan-Hare Stadium in the Spring. The practice scrimmage draws approximately 50,000 fans each year. [www.auburntigers.com](http://www.auburntigers.com)

**AUBURN UNIVERSITY FOOTBALL FAN DAY:** Auburn fans have the chance for autographs and pictures with players, coaches, cheerleaders and Auburn's beloved mascot "Aubie" each August. [www.auburntigers.com](http://www.auburntigers.com)



**PIONEER DAY:** Formerly known as the Syrup Sopping, the annual event will be held in October in Loachapoka, AL only five miles west of Auburn. [www.leecountyhistoricalsociety.org/pioneerday](http://www.leecountyhistoricalsociety.org/pioneerday)

# COMMERCIAL DEVELOPMENT

The City of Auburn, home to Auburn University, offers many benefits and amenities of a larger city while staying true to its identity as “The Loveliest Village.”



Auburn offers a variety of locations and types of commercial development, including a traditional downtown, neighborhood commercial nodes, commercial corridors and regional commercial centers. It is the largest city in the MSA and serves as the commercial hub of the region.

Downtown Auburn has continued its significant growth in recent years, attracting local, regional and national retailers, award-winning restaurants, and new office space. Several mixed-use student housing developments have been constructed downtown in recent years, increasing foot traffic in downtown and surrounding areas. Notable downtown projects completed in 2022 include a Publix grocery store, Auburn Bank headquarters, and Auburn University’s Tony & Libba Rane Culinary Science Center. New projects under construction include an urban format Target, Graduate Hotel, and AC Hotel. [Learn more about recent downtown projects.](#)

Outside of downtown, commercial corridors and neighborhood nodes have seen continued development and investment. These nodes serve Auburn’s neighborhoods, students, and travelers on Interstate 85. Shopping centers anchored by grocery stores Publix, Kroger and Walmart Neighborhood Market have opened or seen reinvestment within the last five years. Auburn recently welcomed Home Goods on the Opelika Road corridor as well as Buc-ee’s travel center to I-85 Exit 50 in 2023.



Auburn has made it a priority to promote and facilitate the reinvestment and development of commercial properties throughout the city by partnering with commercial businesses and developers. These include the abatement of sales and use tax through the [Commercial Development Incentive Program](#) available for new commercial projects, redevelopment of existing commercial space to recruit new business, and the revitalization of existing retail space that would contribute to larger City initiatives. Since its inception in 2011, this program has partnered on 41 commercial development projects accounting for over \$162,000,000 of private capital investment.

The City of Auburn maintains an [Available Commercial Properties webpage](#). This page serves to connect businesses with available property listings throughout the city. Contact us if you would like to list your commercial space available for sale or lease on our webpage.

Public investments have been made in infrastructure throughout Auburn to promote quality commercial development. Downtown has seen ongoing streetscape improvements, including a major overhaul of the famous Toomer’s Corner. Several phases of the Renew Opelika Road streetscape enhancements and road improvements have been implemented. In 2021 the city opened a the 350 space Wright Street Parking Deck, helping to provide over 1,300 public parking spaces throughout downtown Auburn.



# INDUSTRIAL DEVELOPMENT



**Over the last 30 years, the City has announced 8,276 jobs and \$2.74 billion in capital investment. Since 2013, 94 new and expanding industrial projects have been announced creating more than 3,000 jobs and \$1.73 billion in capital investment.**

Auburn's diversified industrial base has been built around small to medium-sized technology based, value added manufacturing companies currently employing approximately 5,000 people in four technology parks. The City's technology parks house 42 manufacturing corporations based in Germany, Israel, Japan, Korea, Portugal, and U.S. A wide variety of parts are produced including: aerospace and aviation components, aluminum, emissions systems, medical and consumer plastics packaging, metals, power transmission parts small engines, wireless communication technologies as well as the following in automotive: axles, aluminum components, driveshafts, electric vehicle battery components, engine components, plastics, solenoid valves, and textiles.



**AUBURN TECHNOLOGY PARK SOUTH:** Established in 1994, the technology park is located off South College St. 3/4 mile south of Interstate 85, Exit 51, and one mile south-east of Interstate 85, Exit 50. The park is occupied by 10 manufacturing companies with a total employment of approximately 1,250.



**AUBURN TECHNOLOGY PARK NORTH:** Established in 2002, the technology park is located off South College St. and Cox Rd. along West Veterans Blvd. one mile northwest of Interstate 85, Exit 51, and 1.5 miles northeast of Interstate 85, Exit 50. The park is occupied by six manufacturing companies with a total employment of approximately 800.



**AUBURN TECHNOLOGY PARK WEST:** Established in 2008, the technology park is located off Beehive Rd. (Lee Rd. 10) and Corporate Pkwy. three miles northwest of Interstate 85, Exit 51, and one mile northwest of Interstate 85, Exit 50. The park is occupied by 12 manufacturing companies with a total employment of approximately 1,400.



**AUBURN INDUSTRIAL PARK:** Established in 1974, the City's first industrial park is located off Shug Jordan Pkwy. and Webster Rd. three miles northwest of Interstate 85, Exit 51 and four miles north of Interstate 85, Exit 50. The park is occupied by 17 manufacturing companies with a total employment of approximately 1,000.

# INDUSTRIAL DEVELOPMENT

## AUBURN TECHNOLOGY PARK SOUTH MANUFACTURING COMPANIES:



COMPANY	PRODUCT	HEADQUARTERS
Briggs & Stratton, LLC	Gasoline Engines	Milwaukee, WI
Aptar CSP Technologies, Inc.	Custom Plastics Packaging	Crystal Lake, IL
Coachcomm, LLC	Wireless Technologies	Auburn, AL
Donaldson Company, Inc.	Filtration Solutions	Bloomington, MN
I-PEX USA Manufacturing, Inc.	Automotive Plastic Components	Japan
Korea Fuel Tech America, Inc.	Automotive Fuel Systems	Korea
Leehwa America, Inc.	Automotive Plastic Components	Korea
Revere Plastics Systems, LLC	Automotive Plastic Components	Novi, MI
Straehle + Hess USA, Inc.	Automotive Textiles	Germany

## AUBURN TECHNOLOGY PARK NORTH MANUFACTURING COMPANIES:



COMPANY	PRODUCT	HEADQUARTERS
Aptar CSP Technologies, Inc.	Custom Plastics Packaging	Crystal Lake, IL
KC Sol-Tech USA, Inc.	Tool & Die	Korea
Lotte Chemical Alabama Corporation	Glass Fiber Reinforced Thermoplastics	Korea
Pyongsan America, Inc.	Automotive Plastic Components	Korea
SCA, Inc.	Automotive Plastic Components	Korea
YC Manufacturing, LLC	Automotive Metal Components	Korea



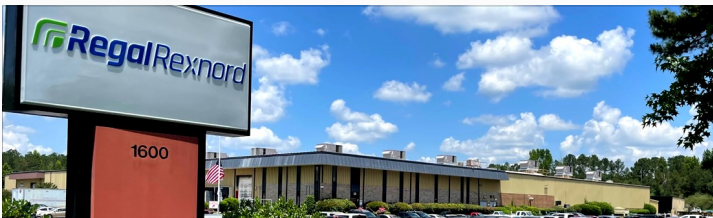
# INDUSTRIAL DEVELOPMENT

## AUBURN TECHNOLOGY PARK WEST MANUFACTURING COMPANIES:



COMPANY	PRODUCT	HEADQUARTERS
2a USA, Inc.	Automotive Aluminum Components	Italy
Arkal Automotive USA, Inc.	Automotive Plastics	Israel
Donghee America, Inc.	Automotive Plastic Fuel Tanks	Korea
GE Aerospace	Jet Engine Components	Cincinnati, OH
INICS Battery Solutions Corporation	Automotive EV Battery Parts	Korea
Innovative Tech, Inc.	Automotive Plastics	Korea
Rausch & Pausch, L.P.	Automotive Solenoid Valves	Germany
Schmidt Automotive USA, L.P.	Automotive Engine Components	Germany
SiO2 Medical Products, Inc.	Medical Plastics	Auburn, AL
Shinhwa Auto USA Corporation	Automotive Driveshafts	Korea
Seohan Auto USA Corporation (Plant II)	Automotive Axles	Korea
Sodecia Automotive Auburn, L.P.	Automotive Metal Components	Portugal

## AUBURN INDUSTRIAL PARK MANUFACTURING COMPANIES:



COMPANY	PRODUCT	HEADQUARTERS
ADS-Tec Energy, Inc.	Automotive Charging Systems	Germany
Archangel Systems, Inc.	Inertial Sensing Systems	Auburn, AL
CNJ, Inc.	Automotive Brake Discs	Korea
Daewon America, Inc.	Automotive Metal Springs	Korea
Gummoon USA, LLC	Automotive Plastic Components	Korea
ID Plastics, L.P.	Automotive Plastics	Germany
Intramicon, Inc.	Microfibrous Materials	Auburn, AL
Leonard Peterson & Company, Inc.	Wood Lab & Office Furniture	Auburn, AL
MDT Armor Corporation	Armored Vehicles	Ann Arbor, MI
Nashville Wire Products Mfg. Co, Inc.	Wire Components	Nashville, TN
Regal Rexnord Corporation	Gear Couplings	Milwaukee, WI
Rice Signs, LLC	Road Signage	Auburn, AL
Seohan Auto USA Corporation	Automotive Axles	Korea
Seohan-NTN Driveshaft USA Corporation	Automotive Driveshafts	Korea
Tennibot, LLC	Robotic Tennis Ball Collectors	Auburn, AL
Winkelmann Flowform Technology, L.P.	Flowformed Metal Components	Germany

# WORKFORCE

Auburn's workforce consists of Auburn citizens and residents from around Lee County. A significant portion of the city's workforce also commutes from the surrounding counties within a 60-minute drive. No unions exist in Auburn. Alabama is a "Right-to-Work" state.

## AUBURN LABOR:

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
33,556	32,790	766	2.3%

Alabama Department of Labor - December 2023

## LEE COUNTY LABOR:

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
81,627	79,678	1,949	2.4%

Alabama Department of Labor - December 2023

## LABOR WITHIN 60-MINUTE DRIVE

CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	UNEMPLOYMENT RATE
453,540	440,627	12,913	2.8%

Alabama Department of Labor - December 2023; Georgia Department of Labor - December 2023



**AUBURN TRAINING CONNECTION (ATC):** Assists the training needs of area industry. ATC offers programs including Career Technical Education at Auburn High School, Dual Enrollment, and Industrial Maintenance Technology at Southern Union State Community College. The non-profit has been recognized nationally and internationally with awards in workforce development. ATC is managed by the City's Economic Development Workforce division. [www.auburnalabama.org/workforce](http://www.auburnalabama.org/workforce)

**AUBURN TECHNICAL ASSISTANCE CENTER (ATAC):** Assists businesses, industry, not-for-profits and government agencies learn how to improve and enhance their competitiveness and efficiency through a variety of educational, training, consulting/outreach services. ATAC is Auburn University's affiliate of the Alabama Technology Network (ATN), Economic Development Administration University Center and the College of Business. [www.auburnworks.org](http://www.auburnworks.org)



**ALABAMA INDUSTRIAL DEVELOPMENT TRAINING (AIDT):** A division Alabama's Department of Commerce, AIDT encourages economic development through job-specific training. Services are offered at no cost, to new and expanding businesses throughout the State. AIDT is the first state workforce training organization in the U.S. to earn international certification for its quality management system. [www.aidt.edu](http://www.aidt.edu)

**ALABAMA CAREER CENTERS:** Serves job seekers in employment opportunities as well as employers in job posting and job training. [www.joblink.alabama.gov/ada/r](http://www.joblink.alabama.gov/ada/r)

# TAXES & INCENTIVES

	CITY	COUNTY	SCHOOLS	STATE	OTHER
<b>RATE:</b>	26 MILS	14.5 MILS	3 MILS	6.5 MILS	4 MILS*
<b>Official Ratio of Assessment</b> (20% of Market Value)					
<b>ACTUAL RATIO OF ASSESSMENT:</b>					
<b>Residential **</b>	10%	10%	10%	10%	10%
<b>Industrial Real</b>	20%	20%	20%	20%	20%
<b>Industrial Personal</b>	20%	20%	20%	20%	20%
<b>Production, Machinery &amp; Equipment</b>	20%	20%	20%	20%	20%
<b>Raw Materials Inventory</b>	N/A	N/A	N/A	N/A	N/A
<b>Goods-in-Process Inventory</b>	N/A	N/A	N/A	N/A	N/A
<b>Finished Goods Inventory</b>	N/A	N/A	N/A	N/A	N/A

\*Hospital Tax, 2.5 mils; Lee County Dependent Children, 1.5 mils    \*\* With Homestead Exemption (Without Homestead Exemption, 20%)

**SALES TAX:** 9% (State of Alabama - 4%, City of Auburn - 4%, Lee County - 1%)

**OCCUPATIONAL LICENSE FEE:** 1% of gross income per year of each person who works in the City.

**LOCAL TAXATION POLICY FOR INDUSTRY:** City will consider tax abatements for industrial projects.

**BUSINESS LICENSE FEE:** Levied for any businesses with the privilege of conducting business in the city limits of Auburn. The City's business license fee is based on gross receipts of business conducted.

**BUSINESS PRIVELEGE TAX:** Applies to corporations conducting business in Alabama.

**CORPORATE INCOME TAX:** Levied based on the corporation's net taxable income derived from business being conducted within the state of Alabama.

**PROPERTY TAX:** Classified/assessed at 20% of fair market value for non-exempt business property in Alabama.

**JOBS CREDIT:** Annual refund for companies of up to 3% of the previous year's gross payroll for up to 10 years; for companies employing at least 12% veterans, up to an additional .5% credit is available for veteran's wages.

**INVESTMENT CREDIT:** Available for up to 1.5% of the qualified capital investment expenses for up to 10 years.

**PROPERTY TAX ABATEMENTS:** Available to qualified new/expanding industries for non-educational taxes on equipment and building for a period of up to 10 years.

**SALES & USE TAX ABATEMENTS:** Available to qualified new/expanding industries for non-educational taxes on construction materials and equipment used in manufacturing.

**CORPORATE INCOME TAX CREDITS & DEDUCTIONS:** Available for Alabama Corporate taxpayers.

**INDUSTRIAL DEVELOPMENT GRANT PROGRAM:** State grant to pay for site preparation costs for property owned by public corporations including municipalities, industrial development boards, etc.

**INDUSTRIAL REVENUE BONDS:** Used as long-term financing for up to 100% of a project for land acquisition, buildings, site prep/improvements; building construction; furnishings, fixtures and equipment; and soft costs.

**SECTION 108 LOANS:** The City offers a micro-loan and economic development loan for eligible projects.



# CITY OF AUBURN

## TAX RATE AND FEE RATE SCHEDULE

Revenue Source		Rates				Effective Date of Most Recent City Rate Change
		City	County	State	Total	
Sales Tax	general items	4.00%	1.00%	4.00%	9.00%	August 1, 2011
	automobiles	1.10%	0.25%	2.00%	3.35%	
	manufacturing and farm machines	1.50%	0.25%	1.50%	3.25%	
Occupation License Fee	Percent of gross income received in the City of Auburn	1.00%	n/a	n/a	1.00%	January 20, 1970
Business License Fees	Various percentages of gross receipts	\$100 minimum				January 1, 2000
Ad valorem (Property) Tax <sup>1</sup>		5 mills	21.5 mills	6.5 mills	33 mills	Prior to 1948
Lodging Tax	(1% is committed to the Visitors Bureau through City ordinance)	7.00%	2.00%	4.00%	13.00%	February 1, 2006
Cigarette Tax <sup>2</sup>		\$0.04 per pack	\$ -	\$0.425 per pack	\$0.465 per pack	March 10, 1981
Rental and Leasing Tax	Percent of lease amount on automobiles with a lease	1.25%	n/a	1.50%	3.75%	April 1, 2001
	including automobiles with lease periods of less than 12 months	2.50%	n/a	4.00%	6.50%	
	linens/clothing	2.50%	n/a	2.00%	4.50%	
	video rental	2.50%	\$0.10	n/a	n/a	
Gasoline Taxes <sup>2</sup>	Per Gallon (Split between General Fund and Gas Tax)	\$0.02	\$0.00	\$0.24	\$0.26	August 1, 2019
Building Permit Fees	Graduated base fee + any additional required fees	n/a	n/a	n/a	n/a	1990
Leased Parking	Parking in Municipal Parking Deck	\$100/month	n/a	n/a	n/a	October 1, 2008
Parking Fines	Meter Violation (graduated fine with each violation; capped at \$50)	20	n/a	n/a	n/a	August 20, 2018
	Parking in a handicapped space	50	n/a	n/a	n/a	
	Parking in a leased space	\$ 100.00	n/a	n/a	n/a	
Library Fees	Overdue items	0	n/a	n/a	n/a	October 1, 2017
	InterLibrary overdue items	\$1.00 per item per day	n/a	n/a	n/a	
	Library Cards (free for individuals living or working in the City)	\$25/year	n/a	n/a	n/a	
Planning Fees	Various rates and associated fees	n/a	n/a	n/a	n/a	January 1, 2003
Inspection Fees	First and Second inspection are included in building	n/a	n/a	n/a	n/a	March 16, 2004
	Third inspection	\$25.00	n/a	n/a	n/a	
	Additional Inspections	\$100.00	n/a	n/a	n/a	

1 ~Total Ad valorem (property) tax is 54 mills; 26 mills comes directly to the City of which 11 mills is for schools and 5 mills goes to the Debt Service.

2 \* The City also collects these taxes from businesses in the Police Jurisdiction at half the rate levied against businesses in the corporate limits

# CITY OF AUBURN

EFFECTIVE FEBRUARY 1, 2019

## FEE SCHEDULE FOR WATER, SEWER AND SOLID WASTE

After Hours Turn On	\$50 per incident		
Delinquent Account Fee	\$50 per incident		
Service Charge New & Transfer	\$15 per incident		
Lock Charge	\$30 per incident		
1" Water Tap Fee	\$850.00 per incident		
Water Meter Set Fee	Meter Size	Water (\$)	
	3/4"	200.00	
	1"	225.00	
Deposits Residential <sup>^</sup>	Meter Size	Water (\$)	Sewer (\$)
	3/4"	27.50	30.00
	1"	75.00	85.00
	1 1/2"	135.00	165.00
Deposits Commercial <sup>^^</sup>	Meter Size	Water (\$)	Sewer (\$)
	3/4"	37.50	50.00
	1"	75.00	100.00
	1 1/2"	135.00	180.00
	2"	225.00	300.00
	3"	450.00	600.00
	4"	750.00	1,000.00
	6" or larger	1,200.00	1,595.00
Minimum Monthly Charges	Meter Size	Water (\$)	Sewer (\$)
	3/4"	15.75	14.81
	1"	26.20	24.76
	1 1/2"	52.37	49.49
	2"	78.54	74.23
	3"	170.19	160.83
	4"	340.39	321.64
	6"	680.76	643.30
	8"	1,361.55	643.30
Monthly Charge Solid Waste <sup>^^^</sup>	Curbside	\$23.50	
	Back Yard	\$33.50	
Monthly Charge -Water & Sewer (Based on Water Usage)	Water Usage	Water (\$)	Sewer (\$)
	1-3,000 Gallons	15.75	14.81
	Over 3,000 Gallons	4.17 per 1,000 Gallons	4.94 per 1,000 Gallons
Master Meter Minimum Monthly Charge*	Desc.	Water (\$)	Sewer (\$)
	Per Unit (2,000 Gallons)	10.50	9.88
	# of Units x 1,000 Gallons	5.25	4.94
	Over allotted usage	4.17	4.94
Access Fees	Meter Size	Water (\$)	Sewer (\$)
	3/4"	1,200.00	1,800.00
	1"	2,400.00	4,500.00
	1 1/2"	4,800.00	9,000.00
	2"	9,600.00	14,400.00
	3"	19,200.00	28,800.00
	4"	36,000.00	45,000.00
	6"	60,000.00	90,000.00
	8"	120,000.00	144,000.00
	10"	180,000.00	144,000.00

<sup>^</sup>Solid Waste Deposit \$30.00

<sup>^^</sup> The minimum deposits (\$225 Water and \$225 Sewer) for Restaurants, Boarding Houses, Car Washes, Laundries, Auto Detail Shops, Service Stations, Motels, Apartment Complexes, Trailer Parks and similar users.

<sup>^^^</sup> In some areas, curb pick up is required

\* Master metered (sewer) residential is charged the greater of the minimum charge per unit or the charge for actual usage.

# CITY OF AUBURN

## DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST 10 FISCAL YEARS

Fiscal Year	Population <sup>(1)</sup>	Per Capita Personal Income <sup>(2)</sup>	Personal Income (expressed in thousands) <sup>(3)</sup>	Unemployment Rate <sup>(4)</sup>
		\$	\$	
2014	60,258	33,064	1,992,371	4.9%
2015	62,059	33,622	2,086,548	4.9%
2016	63,118	34,372	2,169,492	4.9%
2017	63,973	36,941	2,363,227	4.9%
2018	65,378	38,036	2,486,718	3.5%
2019	66,259	39,781	2,635,849	2.9%
2020	76,143	42,468	3,233,641	5.4%
2021	78,552	45,002	3,534,997	2.5%
2022	80,006	46,691	3,735,560	2.5%
<b>2023</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>2.2%</b>

<sup>(1)</sup> U. S. Census Bureau

<sup>(2)</sup> U. S. Department of Commerce, Bureau of Economic Analysis (data reported for Auburn-Opelika MSA)

<sup>(3)</sup> "Population" multiplied by "Per Capita Personal Income"

<sup>(4)</sup> U.S. Bureau of Labor Statistics

\* Data not available at time of publication

# CITY OF AUBURN

## PRINCIPAL REVENUE REMITTERS OF SALES AND USE TAX - CURRENT YEAR V. 9 YEARS AGO

Employer	2014 Rank	2023 Rank
Sam's Club	2	1
Wal-Mart Store	1	2
Auburn University Financial Reporting	3	3
Kroger	4	4
Publix - Cary Creek	5	5
Publix - Moore's Mill	8	6
Auburn University Dining (Aramark)	10	7
Buc-ees (Opened 2023)	-	8
Wal-Mart #4673	-	9
Russell Building Supply	6	10

State law prohibits the disclosure of the amount of sales tax remitted and any information that could enable the disclosure or calculation of confidential taxpayer information.

## PRINCIPAL REMITTERS OF PROPERTY TAX

Taxpayers	Total Assessed Value - Property in City Limits <sup>(1)</sup>	Property Taxes Paid <sup>(2)</sup>	Property Taxes Paid as a Percentage of City's Total Property Tax Revenue
	\$	\$	
Alabama Power Company	32,872,640	1,704,809	5.16%
SIO2 Medical Products, Ince	39,457,520	1,243,017	3.76%
234 N Gay St (AL) Owner, LLC	14,361,420	775,517	2.35%
HP Auburn, LLC	13,985,500	755,217	2.29%
The Greens At Auburn, LP	12,806,780	691,368	2.09%
General Electric Company	15,523,320	629,522	1.91%
C150-II 201 W Glenn Ave LLC	10,146,320	547,901	1.66%
Shinhwa Auto USA Corp	15,143,200	535,953	1.62%
CA Student Living	9,623,880	519,704	1.57%
Auburn Borrower	8,386,560	452,574	1.37%

Source: Lee County Revenue Commissioner

<sup>(1)</sup> Assessed 2021; collected October 2022 through September 2023

<sup>(2)</sup> 26-mill City levy only

# CITY OF AUBURN

## FUND BALANCES OF GOVERNMENTAL FUNDS - LAST 10 FISCAL YEARS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund										
Nonspendable	9,998,365	15,992,698	19,776,701	6,954,036	7,022,566	4,559,530	5,513,495	4,994,261	6,998,917	8,326,232
Restricted	341,705	343,988	343,769	305,255	313,696	2,231,277	236,054	247,949	343,491	529,859
Committed	-	-	-	-	-	-	1,765,891	1,531,881	1,277,849	1,103,656
Assigned	6,565,787	5,649,101	4,788,112	8,557,221	13,872,942	17,234,592	28,638,302	20,767,075	26,830,491	32,121,491
Unassigned	25,574,688	22,328,970	24,486,213	31,873,117	31,203,543	32,338,918	29,721,417	41,204,662	45,964,231	53,416,856
Total general fund	42,480,545	44,314,757	49,394,795	47,689,629	52,412,747	56,364,317	65,875,159	68,745,828	81,414,979	95,498,094
All other governmental funds										
Restricted	9,496,112	90,168,804 <sup>1</sup>	49,118,334	42,164,339	58,916,615	42,040,085	62,254,449	62,433,273	92,955,091	82,892,239
Committed	-	-	-	-	-	-	45,730	35,429	30,233	27,286
Unassigned	-	-	-	-	-	-	-	-	-	(20,684,129)
Total all other governmental funds	9,496,112	90,168,804	49,118,334	42,164,339	58,916,615	42,040,085	62,300,179	62,468,702	92,985,324	62,235,396

<sup>(1)</sup> This increase was due to the issuance of \$78.1 million in bonds for the Board of Education's construction of a new high school.

## RATIOS OF OUTSTANDING DEBT BY TYPE - LAST 10 FISCAL YEARS (DOLLAR AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT FOR PER CAPITA AMOUNT)

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government	
	General				Obligation		Total Debt as	
	Obligation Bonds	Notes Payable	Leases	Subscriptions	Bonds <sup>(1)</sup>	Primary Government	Percentage of Personal Income	Total Debt Per Capita
	\$	\$	\$	\$	\$	\$	%	\$
2014	127,035	1,782	-	-	45,899	174,716	12.48%	3,023
2015 <sup>(2)</sup>	196,429	3,143	-	-	46,755	246,327	15.91%	3,961
2016	184,967	2,965	-	-	44,127	232,059	14.81%	3,739
2017	192,494	2,787	-	-	41,333	236,614	13.87%	3,572
2018	214,785	2,608	-	-	38,419	255,812	14.34%	3,914
2019	204,506	2,428	-	-	35,142	242,076	13.05%	3,614
2020 <sup>(3)</sup>	251,040	2,248	-	-	32,021	285,309	14.66%	4,180
2021	259,754	2,069	-	-	29,220	291,043	12.92%	4,184
2022 <sup>(4)</sup>	302,241	1,890	240	-	25,172	329,543	12.41%	4,195
<b>2023</b>	<b>288,536</b>	<b>1,711</b>	<b>192</b>	<b>1,340</b>	<b>21,421</b>	<b>313,200</b>	<b>11.15%</b>	<b>3,915</b>

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> The City has issued General Obligation Bonds/Warrants for the Sewer Fund. It is the intention of the Council that the Bonds/Warrants be repaid from Sewer Fund revenue.

<sup>(2)</sup> This increase was due to the issuance of \$78.1 million in bonds for the Board of Education's construction of a new high school.

<sup>(3)</sup> This increase was due primarily to the issuance of \$37.1 million in bonds for the Board of Education's school renovation projects.

<sup>(4)</sup> This increase was due to the issuance of \$62.8 million in warrants for various capital improvements and to refund debt previously issued for the the Board of Educationand the Sewer Fund.

# CITY OF AUBURN

## OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST 10 FISCAL YEARS - UNAUDITED

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Physical arrests	3,102	3,679	2,957	2,612	2,703	3,133	2,265	3,111	3,384	2,904
Traffic violations	18,557	21,805	16,518	26,970	27,357	29,446	25,004	25,100	25,821	13,467
Calls for service	*	*	184,429	211,860	248,030	246,303	258,511	253,752	224,773	204,821
Fire										
Number of calls answered	4,948	4,950	5,532	5,900	5,850	6,000	5,880	6,848	7,134	7,392
Inspections	1,879	1,946	1,750	2,170	2,170	2,184	1,500	2,100	2,200	1,652
Public Works										
Potholes repaired	87	18	23	19	42	110	78	82	102	81
Environmental Services										
Refuse collected (tons/day) <sup>(1)</sup>	101	104	108	112	116	115	119	118	120	118
Recyclable collected (tons/day) <sup>(1)</sup>	4.96	5.03	5.09	5.21	6.65	9.21	11.24	11.17	10.57	10.91
Parks and Recreation										
Athletic participants	6,069	6,846	15,002 <sup>(2)</sup>	17,159	15,818	16,119	3,578	15,824	8,754	9,015
Recreation center admissions	292,933	216,416	379,704 <sup>(2)</sup>	434,806	456,356	377,644	163,807	190,153	332,289	265,277
Sewer										
Average daily sewage treatment (millions of gallons)	7.54	7.50	7.56	8.06	8.46	8.60	9.55	9.32	8.96	9.02

Source: City departments

\* New operating indicator for 2016

<sup>(1)</sup>Each year consists of 251 work days.

<sup>(2)</sup>Represents a change in methodology

## CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - LAST 10 FISCAL YEARS - UNAUDITED

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Police Stations	1	1	1	2	2	2	2	2	2	2
Police Patrol units	94	96	100	113	116	114	124	124	141	127
Fire stations	5	5	5	5	5	5	5	5	6	6
Environmental Services										
Collection trucks	8	8	8	8	8	8	8	8	8	8
Public Works										
Streets (lane miles)	742	624 <sup>(1)</sup>	627	635	648	672	689	695	701	714
Engineering Services										
Signaled Intersections	61	61	63	64	64	66	66	66	69	72
Parks and Recreation										
Parks acreage	1,944	1,956	2,022	2,195	2,195	2,198	2,195	2,208	2,208	2,208
Swimming pools	2	2	2	2	1 <sup>(2)</sup>	1	1	1	1	1
Pickleball courts	-	-	-	-	-	-	-	6	6	6
Tennis courts	44	44	44	44	40 <sup>(3)</sup>	40	40	38	38	38
Community centers	5	5	5	5	5	5	5	5	5	5
Community Skate Park	-	-	-	-	-	1	1	1	1	1
Sewer										
Sanitary sewers (miles)	350	350	350	350	350	350	339	339	340	344
Maximum daily treatment capacity (millions of gallons)	13	13	13	13	13	13	13	13	13	27

Source: City departments

<sup>(1)</sup> Represents a change in methodology

<sup>(2)</sup> Pool at Drake Middle School no longer in use

<sup>(3)</sup> Replaced 4 tennis courts with the Auburn-Opelika Joint Skate Park

# CITY OF AUBURN

## COMPONENTS OF SALES TAX BASE - LAST 10 FISCAL YEARS UNAUDITED (AMOUNTS EXPRESSED IN THOUSANDS)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Apparel Stores	51,655	56,558	53,115	52,416	50,342	49,418	39,333	47,092	60,609	64,134
Grocery Stores	122,960 <sup>1</sup>	130,561	146,793	164,818	169,942	125,006	157,037	167,186	186,535	238,902
Eating & Drinking Establishments	153,152	166,863	184,695	191,206	200,133	218,815	204,584	248,876	289,790	308,691
Mass General Merchandise Stores	81,345 <sup>1</sup>	85,900	87,640	90,626	93,225	97,982	144,825	154,377	166,158	175,473
Auto Dealers & Supplies	48,882	52,936	53,992	55,658	57,961	60,323	62,516	70,841	76,479	81,807
Building Materials	46,000	51,865	55,841	60,923	66,589	72,875	83,195	110,702	94,849	105,127
Home Furnishing & Appliances	18,209	20,302	24,702	25,399	31,690	31,268	30,385	37,039	40,151	43,805
All Other Retail Sales	313,376	335,521	368,646	333,866	364,157	439,787	395,028	436,446	549,370	514,314
Totals	835,579	900,507	975,424	974,912	1,034,039	1,095,474	1,116,902	1,272,558	1,463,942	1,532,254

<sup>(1)</sup> Beginning in FY2014 the total sales of big box retailers are split between "Grocery Stores" and "Mass General Merchandise Stores".

## PRINCIPAL EMPLOYERS - CURRENT YEAR V. 9 YEARS AGO

Employer	2014			2023		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Auburn University <sup>(1)</sup>	7,820	1	31.40%	8,940	1	26.98%
Auburn City Schools	950	2	3.82%	1,160	2	3.50%
City of Auburn and Auburn Water Works Board	650	3	2.61%	790	3	2.38%
Briggs & Stratton Corporation	460	4	1.85%	640	4	1.93%
Aptar CSP Technologies, Inc.	345	6	1.39%	590	5	1.78%
Wal-Mart	335	7	1.35%	450	6	1.36%
East Alabama Health	-	-	0.00%	360	7	1.09%
Publix	-	-	0.00%	350	8	1.06%
SCA, Inc.	420	5	1.69%	290	9	0.88%
Buc-ee's	-	-	0.00%	250	10	0.75%
Total	10,980		44.09%	13,820		41.71%

<sup>(1)</sup> Includes temporary and seasonal employees.

Source: City of Auburn Economic Development Department, Alabama Department of Labor



# GLOSSARY

## TERMS AND ACRONYMS

### A

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

**ADA-** Americans with Disabilities Act.

**ADEM-** Alabama Department of Environmental Management.

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

**ALDOT-** Alabama State Department of Transportation.

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

**ARPA-** American Rescue Plan Act.

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

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

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

### B

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

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

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

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

### C

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

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

# GLOSSARY

## TERMS AND ACRONYMS

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

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

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

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

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

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

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

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

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

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

## D

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

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

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

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

# GLOSSARY

## TERMS AND ACRONYMS

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

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

### E

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

**EMS-** Emergency Medical Services.

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

**EUD-** East University Drive.

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

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

### F

**FBRC-** Frank Brown Recreation Center.

**FICA-** Social Security and Medicare.

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

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

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

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

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

**FY-** Fiscal year (see above).

# GLOSSARY

## TERMS AND ACRONYMS

### G

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

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

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

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

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

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

### H

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

**HUD-** Housing and Urban Development

### K

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

### M

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

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

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

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

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

# GLOSSARY

## TERMS AND ACRONYMS

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

### N

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

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

### O

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

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

### P

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

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

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

**Property tax-** see ad valorem tax.

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

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

### R

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

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

# GLOSSARY

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## TERMS AND ACRONYMS

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

### S

**SLFRF-** Coronavirus State and Local Fiscal Recovery Funds

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

**SBITA-** Subscription-based information technology arrangements

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

### W

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



**AUBURN CITY HALL**  
144 TICHENOR AVE  
AUBURN, AL 36830

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