Biennial Budget

Fiscal Years
2026 and 2027

AUBURN
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CITY OF AUBURN

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

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CITY COUNCIL

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

Ron Anders, Jr.
Mayor

Connie Fitch Taylor
Ward 1

Kelley Griswold
Ward 2

Beth Witten
Ward 3 & Mayor Pro Tem

Tyler Adams
Ward 4

Sonny Moreman
Ward 5

Bob Parsons
Ward 6

Max Coblentz
Ward 7

Tommy Dawson
Ward 8

MANAGEMENT AND BUDGET DEVELOPMENT TEAM

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

Megan McGowen Crouch, *City Manager*

Rick Davidson, *City Attorney*
Alfred Davis, Sr., *Community Services Director*
Scott Cummings, *Development Services Exec. Director*
Phillip Dunlap, *Economic Development Director*
Brandy Ezelle, *Interim Engineering Services Director*
Catrina Cook, *Environmental Services Director*
Allison Edge, *Finance Director/Treasurer*
Matt Cain, *Fire Chief*
Elinda Dannar, *Human Resources Director*
Greg Nelson, *Information Technology Director*
John Hoar, *Inspection Services Director*
Cynthia Ledbetter, *Library Director*
James McLaughlin, *Municipal Judge*
Alison Hall, *Parks and Recreation Director*
Justice Wahid Cotton, *Planning Director*
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*

VISION AND MISSION STATEMENTS

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

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

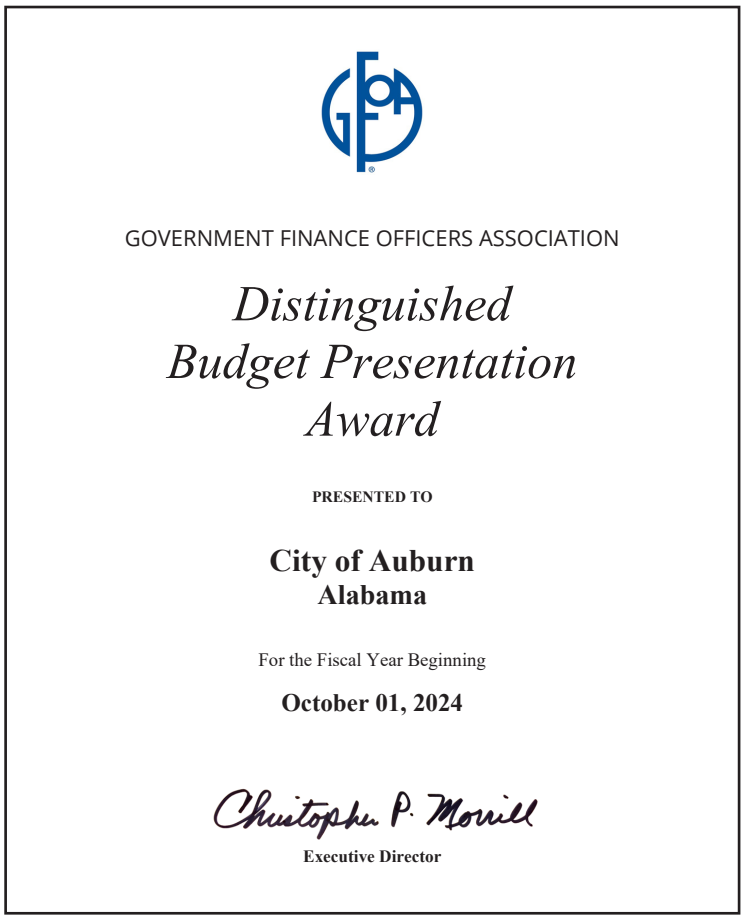
The mission of the City of Auburn is to provide economical delivery of quality services, created and designed in response to the needs of its citizens, rather than by habit or tradition.

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

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Alabama

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

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 seven times.

GFOA presented the Budget Presentation Award to the City of Auburn for the budget document with a fiscal year beginning on October 1, 2025. 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

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

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 9-34

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 35-70

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 71-274

CAPITAL BUDGETS – this section includes a Detail of Projects and Equipment; Six-Year Capital Improvement Plan; and Capital Outlay. Pages 275-328

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 329-385

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 381.

KEY PAGES

City Manager's Budget Message, page 17.

Overview of all Budgeted Funds, page 63.

General Fund Overview, page 73.

Six Year Capital Improvement Plan, pages 288-293.

AUBURN
ALABAMA

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

August 13, 2025

Honorable Mayor and Council Members

City of Auburn, Alabama

I am pleased to present for your consideration the proposed budget for fiscal years 2026 and 2027. This budget is the result of collaboration from 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 biennial budget.

This budget represents the continuing commitment of our City government to deliver superior levels of service 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 residents 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 superior levels of services to Auburn residents.

The cumulative effect from four 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

Formerly known as the Citizen Survey, Auburn's Resident Survey continues to play a critical role in identifying resident priorities and is one of our most valuable feedback mechanisms for gauging satisfaction with city services. The 2025 Resident Survey results once again show that Auburn is a great place to live, work, and raise a family.

RESULTS

The 2025 Resident Survey results confirm that Auburn is a great place to live, work and raise a family. Auburn rated higher than the national average in 56 of the 58 areas we survey, and with all 56 areas significantly higher than the national average (5% or more above). Our residents feel incredibly positive about the community, with 93% of the residents surveyed rating the City as an "excellent" or "good" place to live. Perhaps the most telling sign of resident satisfaction is how our residents rank the value they receive for their tax dollars, with the survey showing a satisfaction ranking 40 points above the national average.

Resident responses continue to emphasize traffic flow and management, maintenance of City infrastructure, and the continued support for the City's school system as top priorities. To address the top priorities of traffic flow and management, and an aging and expanding City infrastructure, this budget proposes substantial increases to funding for Traffic and Transportation Improvement projects, as well as proposed increases in personnel and departmental operations budgets responsible for infrastructure maintenance.

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

In conjunction with the Resident Survey results, City Council members were polled regarding their priorities for fiscal years 2026 and 2027. The Council's top priorities included traffic flow improvements, school funding, public safety facilities and equipment, industrial and commercial development, street maintenance and resurfacing and new outdoor athletic fields and facilities. The results of these two surveys informed the development of this biennial budget. A presentation of the priorities for both the Resident Survey and the Council Priorities is included in the appendix to this document.

Included in this biennial budget are performance measures established by departments as a way to assess their effectiveness and efficiency. These are included along with the mission, function, and initiatives of these departments in the budget document as a way for readers to understand the role of each department within the City.

AN ENVIRONMENT SHAPED BY GROWTH

The City continues to grow in numbers and opportunities, contributing to the quality of life 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 2024 population at 83,757, almost double the population from the 2000 census. This population increase creates increased demand on City infrastructure as well as the importance for the City to maintain expected levels of service with the growth. City utilities and infrastructure also serve people who work and do business in the City but do not reside in the city limits.

• In FY2024, 271 acres were annexed into the city limits of the City of Auburn, and 717 new lots were recorded.

• Total inspections for FY2024 were 23,121, similar to FY2023 which was up 13.3% over FY2022 and returned to pre-pandemic levels.

• In FY2024, 661 new single-family units and 39 new commercial units were permitted. FY2025 is projected to have approximately 821 single-family units and 33 commercial units.

• 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 185% increase in population from the 2010 Census to the 2024 American Community Survey data conducted by the U.S. Census Bureau.

FY2026-FY2027 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 FY2026-FY2027 budget follows the guidance of several master plans and adapts capital plans to shifts and changes in growth patterns.

As has been the trend over the last several years, a significant portion of the General Fund expenditures are invested in capital outlay and infrastructure projects. Capital investments of $55.1 million in FY2026 and $32.7 million in FY2027 are respectively 18.9% and 14.0% of total General Fund expenditures and other financing uses.

In keeping with our goal to operate a lean government, personal services expenses in the General Fund as a percentage of total expenditures and other financing uses are kept below a 50% target. There are two ways in which this metric can be calculated. The first is to calculate the 50% target as a percentage of total expenditures and other financing uses not including capital project expenditures. This first calculation method has been determined to be a better indicator of the established 50% target as it accounts for the increase in costs for capital projects, as well as an increase in number of capital projects that the City is undertaking as an investment in the community. As always, this percentage is below the 50% target, with 46.7% projected for FY2026 and 47.9% for FY2027. The second way to calculate this metric is to calculate personal services expenses in the General Fund as a percentage of total expenditures and other financing uses including capital projects. This method projects the percentages to be 39.1% for FY2026 and 42.9% for FY2027. While maintaining personnel costs below 50% with either method 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 residents.

New Positions – In order to maintain the quality of services that are provided to the residents and businesses of Auburn, and in response to growth in size and population, the proposed budget includes 32 new positions for our City staff. Many of these positions are associated with addressing the infrastructure maintenance needs of a growing City, as well as the expansion of new facilities that will be opening during the FY2026-FY2027 biennium.

I am recommending approval of the following positions by fiscal year:

FY2026 – 21 Positions

- Public Safety Telecommunicator Trainer – Public Safety
- Fire Marshal – Fire
- Court Referral Officer - Judicial
- Landscape and Sustainability Crew Leader – Public Works
- Landscape and Sustainability Coordinator – Public Works
- Maintenance Worker – Public Works
- Animal Control Officer – Environmental Services
- Mechanic – Environmental Services
- Librarian – Library
- Library Assistant Engagement and Outreach – Library

- Library Assistant Public Services (5) – Library
- Athletic and Parks Maintenance Worker – Parks and Recreation
- Facilities Service Worker Lake Wilmore and Pearson Park – Parks and Recreation
- Utility Maintenance Worker (2) – Water Resource Management-Sewer
- Human Resources Programs Manager – Human Resources
- Business Center Coordinator - Economic Development

FY2027 – 11 positions

- Firefighters (6)– Fire
- Heavy Equipment Operator – Public Works
- Mechanic – Environmental Services
- Community Programs Coordinator Special Events – Parks and Recreation
- League Sports Coordinator – Parks and Recreation
- Athletic and Parks Maintenance Worker (Boykin Campus) – Parks and Recreation

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 $2.0 million transfer from the General Fund in FY2026, a $1.5 million transfer in FY2027, and increasing employee health insurance contributions in FY2026. Healthcare contributions for employees were last raised in Fiscal Year 2023. To help offset this additional expense for employees, we are also proposing a 3% Cost of Living Adjustment (COLA) for all regular employees.

	FY2025	FY2026
	Current	Increase
Single	$ 48.30	$ 62.30
Employee + Spouse	$ 289.80	$ 304.29
Employee + Child	$ 216.83	$ 227.67
Family	$ 352.80	$ 370.44

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 $22.5 million for FY2026 and $23.2 million for FY2027.

FY2026-FY2027 also includes budget for updating the City's zoning ordinance. This update would clarify distinctions, simplify development review, link zoning standards to land use for compatibility of development, and remove conflicting development standards allowing for more concise development review.

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 residents (see Strategic Goals). Our strategic planning documents guide the development of the six-year Capital Improvement Plan (CIP) (see Capital Improvement Plan). 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 FY2026-FY2027 Biennial Budget process, a large number of capital projects and capital outlay requests were made. City Management carefully considered each of these requests, balancing the needs and desires of the residents, 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 by category.

¬ **Traffic and Transportation Improvement Projects –** To address resident responses to emphasize traffic flow and management, we are proposing a number of other capital projects related to traffic and transportation issues. This includes improvements at the intersections of Opelika Road and Dean Road, North College Street and Drake Avenue, North Donahue Drive and Farmville Road, and North College Street and Shelton Mill Road. Construction will begin on widening North Donahue Drive from Shug Jordan Parkway to Sougahatchee Creek. For the upcoming biennium, the proposed investment emphasis placed on traffic and transportation infrastructure for the next biennium is $48.6 million.

¬ **Parks, Recreation and Cultural Projects** – This plan covers both Parks & Recreation and Auburn Public Library facilities and is planned for a phased implementation. This includes the completion of the Boykin Donahue Campus which includes a library, splash pad and cultural center. Other projects include the design and start of construction of Richland Park, turf projects for the Auburn Softball and Wire Road Soccer complexes, an MLK Park project to repair grading and fencing, and a baseball field improvement project at Duck Samford Park. The overall investment on parks, leisure and cultural projects totals $42.5 million over FY2026 and FY2027.

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

¬ **Watershed, Stormwater, and Drainage Improvement Projects** – Further City infrastructure investments of $5.6 million in FY2026 and $7.2 million in FY2027 are in watershed, stormwater, and drainage projects. This includes replacing the culvert on East University Drive at Summertrees Drive, replacement of the Gay Street bridge at Town Creek, and replacement of the Old Mill Road bridge at Moores Mill Creek.

I am also proposing investments in vehicles and equipment essential to keep our fleet in good condition and provide the equipment necessary for our employees to maintain the levels of services expected by residents. The total capital for all funds is proposed at $4.6 million for FY2026 and $6.0 million for FY2027 (see Capital Outlay page). I am providing a list of conditional capital investments (See Conditional Capital page) for vehicles and equipment that are necessary and warranted but that do not fall into the scope of the City's projected revenues for the upcoming biennium. We will reevaluate these items for purchase based on revised projections of available resources as we move through the next two fiscal years. You can find the complete listing of the recommended capital investments, including conditional capital, in the Capital Budgets section of this document.

COMPARATIVE OVERVIEW OF GENERAL FUND BUDGET In the General Fund overview below, you will see planned drawdowns of fund balance for FY2025 and FY2027 mainly due to proposed capital projects totaling $45.7 million between both years. Also, as has been our practice, our revenue projections continue to be appropriately conservative while our expenditure projections are realistic.

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

	Proposed Budget	Proposed Budget	
	FY2025	FY2026	FY2027
Beginning Fund Balances	**114,326,448**	**104,358,414**	**89,483,064**
Prior Period Adjustment			
Beginning Fund Balances	114,326,448	104,358,414	89,483,064
Revenues	154,386,985	157,924,502	161,789,785
Other Financing Sources (OFS)	6,745,250	1,011,250	1,017,250
Total Revenues & OFS	**161,132,235**	**158,935,752**	**162,807,035**
Total Available Resources	275,458,683	263,294,166	252,290,099
Expenditures			
Operating			
Departmental	85,122,751	92,637,111	97,219,742
Non-Department Operations	8,619,270	7,264,350	7,264,350
Outside Agency Support	2,548,980	2,913,317	2,936,007
Debt Service	11,582,942	10,317,854	10,011,483
Total Operating	**107,873,942**	**113,132,632**	**117,431,582**
Capital Outlay & Projects			
Departmental Capital Outlay	12,245,179	4,598,261	5,951,527
Department Projects	50,000	50,000	50,000
General Operations	-	-	-
Project Operations	14,717,777	28,215,709	17,452,140
Total Capital Outlay & Projects	**27,012,956**	**32,863,970**	**23,453,667**
Total Expenditures	**134,886,899**	**145,996,602**	**140,885,249**
Other Financing Uses (OFU)			
Auburn City Schools	21,890,625	22,547,500	23,224,063
Transfers	14,322,745	5,267,000	4,030,250
Total Other Financing Uses	**36,213,370**	**27,814,500**	**27,254,313**
Total Expenditures & Uses	171,100,269	173,811,102	168,139,562
Ending Fund Balances	104,358,414	89,483,064	84,150,537
Less: Permanent Reserve	4,629,580	4,652,728	4,675,991
Net Ending Fund Balances (NEFB)	**99,728,834**	**84,830,336**	**79,474,545**
Surplus/(Deficit)	(14,597,613)	(19,528,078)	(10,008,519)
NEFB as % of Exp & OFU	58.29%	48.81%	47.27%
Personal Services	63,138,416	67,945,290	72,158,618
Personal Services as % of Exp & OFU	36.90%	39.09%	42.92%
Personal Services	63,138,416	67,945,290	72,158,618
Personal Services as % of Exp & OFU minus capital projects	43.82%	46.68%	47.90%
Personal Services	63,138,416	67,945,290	72,158,618
Personal Services as % of Revenue	39.18%	42.75%	44.32%

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

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

	Proposed Budget		Projections			
	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Fund Balances	**104,358,414**	**89,483,064**	**84,150,537**	**79,925,780**	**69,405,678**	**66,549,546**
Prior Period Adjustment						
Beginning Fund Balances	104,358,414	89,483,064	84,150,537	79,925,780	69,405,678	66,549,546
Revenues	157,924,502	161,789,785	168,261,376	174,991,831	183,741,423	192,928,494
Other Financing Sources (OFS)	1,011,250	1,017,250	1,017,250	1,017,250	1,017,250	1,017,250
Total Revenues & OFS	**158,935,752**	**162,807,035**	**169,278,626**	**176,009,081**	**184,758,673**	**193,945,744**
Total Available Resources	263,294,166	252,290,099	253,429,163	255,934,861	254,164,351	260,495,291
Expenditures						
Operating						
Departmental	92,637,111	97,219,742	101,765,729	106,854,016	112,446,717	118,069,052
Non-Department Operations	7,264,350	7,264,350	7,627,568	8,008,946	8,409,393	8,829,863
Outside Agency Support	2,913,317	2,936,007	2,936,007	2,936,007	2,936,007	2,936,007
Debt Service	10,317,854	10,011,483	11,388,285	13,469,650	14,200,876	14,112,690
Total Operating	**113,132,632**	**117,431,582**	**123,717,589**	**131,268,619**	**137,992,993**	**143,947,612**
Capital Outlay & Projects						
Departmental Capital Outlay	4,598,261	5,951,527	4,000,000	4,000,000	4,000,000	4,000,000
Department Projects	50,000	50,000	50,000	50,000	50,000	50,000
General Operations	-	-	-	-	-	-
Project Operations	28,215,709	17,452,140	18,017,000	23,018,000	16,896,000	18,965,000
Total Capital Outlay & Projects	**32,863,970**	**23,453,667**	**22,067,000**	**27,068,000**	**20,946,000**	**23,015,000**
Total Expenditures	**145,996,602**	**140,885,249**	**145,784,589**	**158,336,619**	**158,938,993**	**166,962,612**
Other Financing Uses (OFU)						
Auburn City Schools	22,547,500	23,224,063	23,688,544	24,162,315	24,645,561	25,138,473
Transfers	5,267,000	4,030,250	4,030,250	4,030,250	4,030,250	4,030,250
Total Other Financing Uses	**27,814,500**	**27,254,313**	**27,718,794**	**28,192,565**	**28,675,811**	**29,168,723**
Total Expenditures & Uses	173,811,102	168,139,562	173,503,383	186,529,184	187,614,804	196,131,335
Ending Fund Balances	89,483,064	84,150,537	79,925,780	69,405,678	66,549,546	64,363,956
Less: Permanent Reserve	4,652,728	4,675,991	4,699,371	4,722,868	4,746,483	4,770,215
Net Ending Fund Balances (NEFB)	**84,830,336**	**79,474,545**	**75,226,409**	**64,682,809**	**61,803,064**	**59,593,741**
Surplus/(Deficit)	(19,528,078)	(10,008,519)	(8,924,128)	(15,242,971)	(7,602,614)	(6,955,806)
NEFB as % of Exp & OFU	48.81%	47.27%	43.36%	34.68%	32.94%	30.38%

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.

CITY MANAGER'S BUDGET MESSAGE

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

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 resident 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 FY2026-FY2027 Biennial Budget.

Sincerely,

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

City of Auburn

STRATEGIC PLANS

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027

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.

Northwest Auburn Neighborhood Plan

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

CompPlan 2030

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

Renew Opelika Road Plan

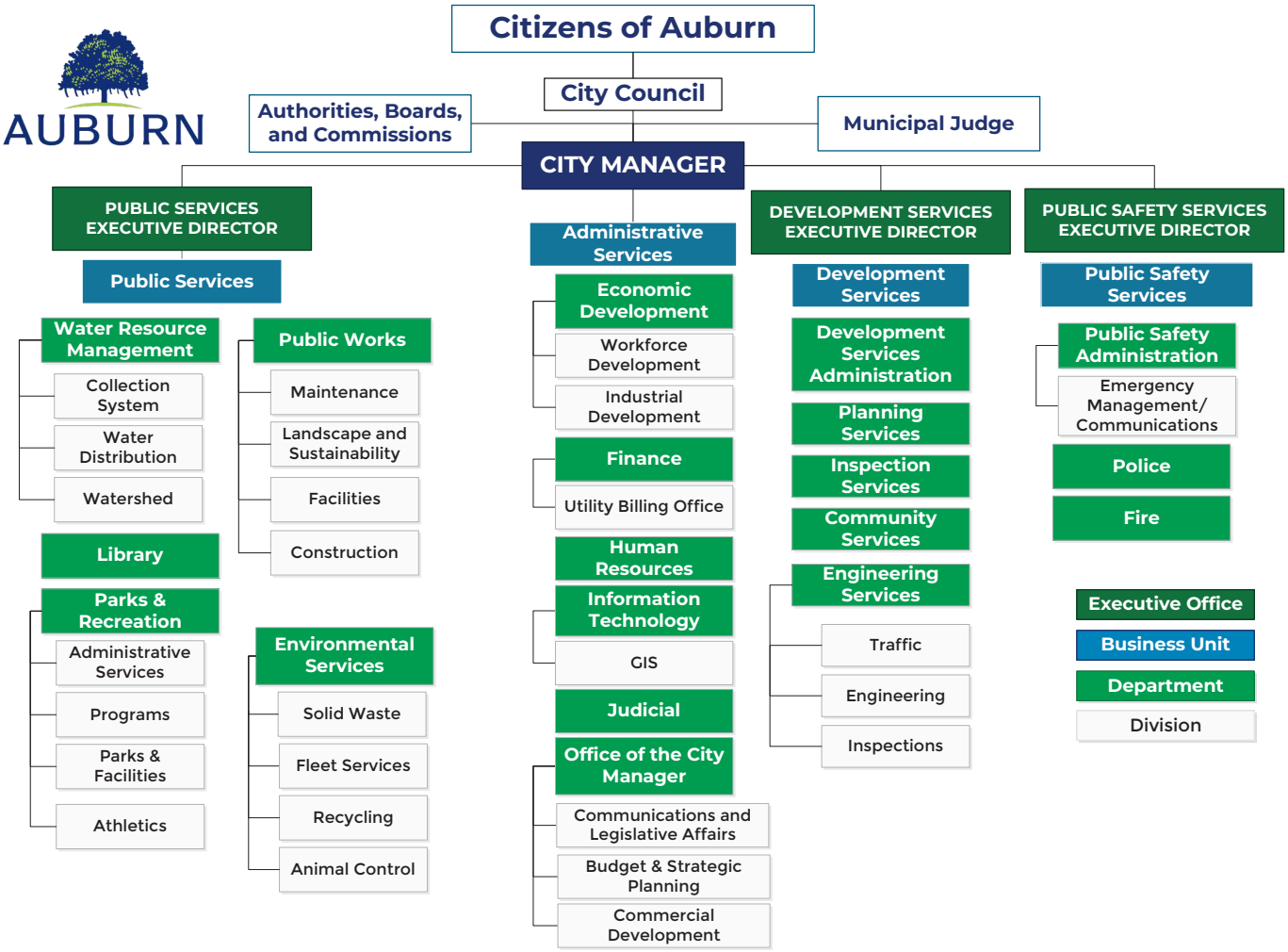
The purpose of the Renew Opelika Road Plan is to revitalize and redevelop one of the City's most important corridors. The Opelika Road Corridor extends from Gay Street on the west to the City Limits on the east, and was identified as a key corridor in need of redevelopment. Plan recommendations are designed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

Downtown Master Plan

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

ORGANIZATION CHART

BIENNIAL BUDGET - FISCAL YEARS 2026 AND 2027



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
2024	83,757

MEDIAN AGE:	24.6
LABOR FORCE:	33,556
EMPLOYED:	32,790
UNEMPLOYMENT RATE:	2.8%
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

2024-2025 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

RESIDENT SURVEY CONDENSED FINDINGS REPORT

CONDENSED FINDINGS REPORT - 2025

In an effort to involve residents 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 resident 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 FY2026-2027 budget utilizes the 2025 Resident Survey. The City will conduct its next Resident Survey in preparation for the FY2028-2029 Biennial Budget.

The City contracted the 2025 Resident Survey to the ETC Institute for survey development, administration, and analysis. The complete results of the Resident Survey are available on the City's website at www.auburnalabama.org/survey.

The City of Auburn in 2020 and 2022 was named one of the winners of the ETC Institute's Leading the Way Award, which recognizes local governments for delivering outstanding services to their communities. As a recipient of the Leading the Way Award, the City of Auburn has ranked in the top 10% of all cities and counties surveyed in the United States in three core areas:

- Satisfaction with the overall quality of services.
- Satisfaction with customer service provided by employees.
- Satisfaction with the value residents think they receive for local taxes and fees.

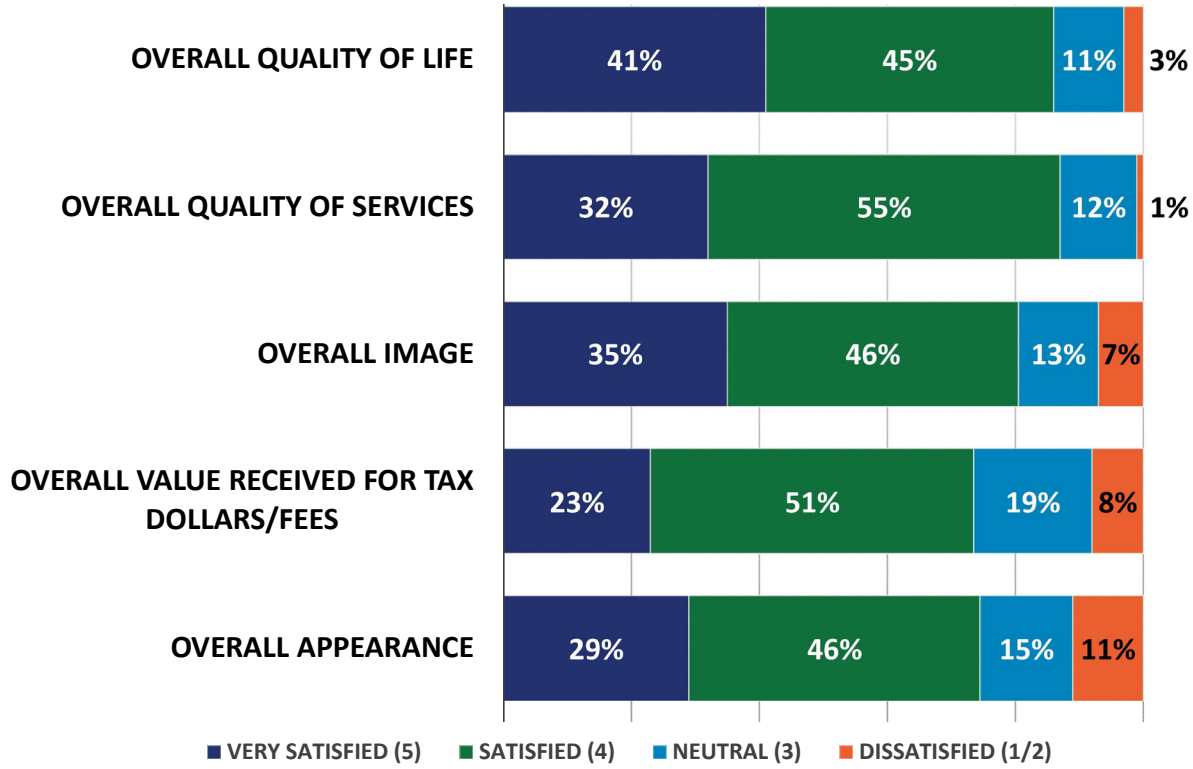
2025 RESIDENT SURVEY RESULTS

ETC Institute administered the Resident Survey to the citizens of Auburn during March and April 2025. 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 609 qualified responses for the survey. The overall results for the sample of 685 households have a precision of at least +/-3.9% 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."

RESIDENT SURVEY CONDENSED FINDINGS REPORT

OVERALL PERCEPTIONS OF THE CITY



OVERALL SATISFACTION WITH CITY SERVICES

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

Respondents feel that emphasis should be placed on the flow of traffic and congestion on City streets, maintenance of City infrastructure over the next two years, and quality of the City's school system. The Resident Survey from 2022 held these same priorities.

94% POLICE, FIRE, AMBULANCE SERVICES

94% GARBAGE, RECYCLING, AND WASTE

89% CITY'S LIBRARY SYSTEM

88% CITY'S SCHOOL SYSTEM

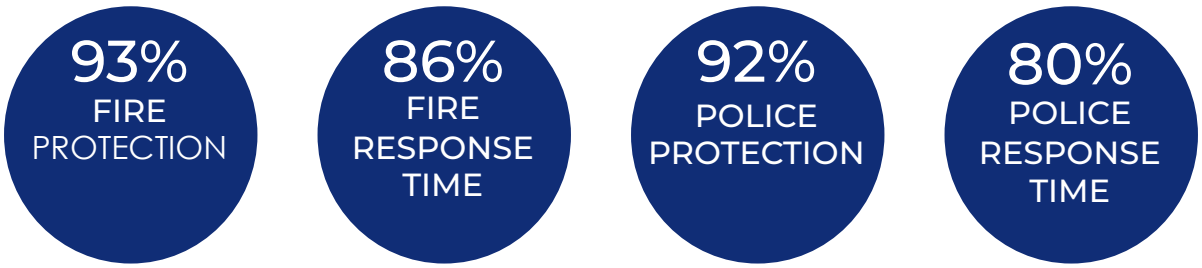
RESIDENT SURVEY
CONDENSED FINDINGS REPORT

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 (97%) indicated they feel "very safe" or "safe" in their neighborhoods throughout the day. 93% of respondents indicate they feel safe in their neighborhood at night and in Auburn in general; 90% 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.

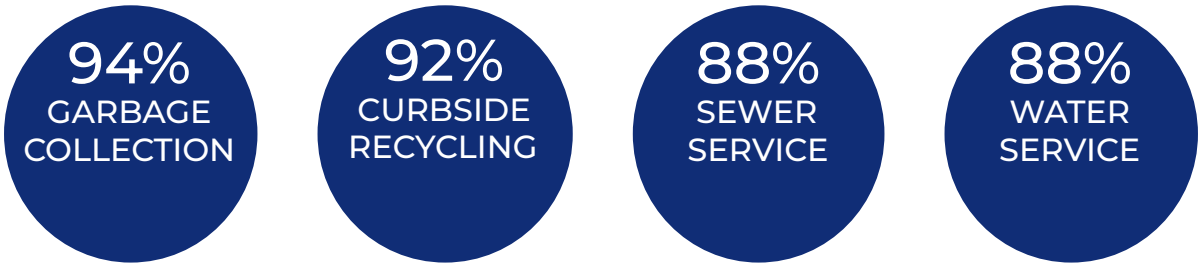
SATISFACTION RATES OF PUBLIC SAFETY SERVICES



GARBAGE, RECYCLING, SEWER, AND WATER SERVICES

City garbage, recycling, sewer, and water services have seen dramatic increases in satisfaction levels since the 2006 Resident Survey.

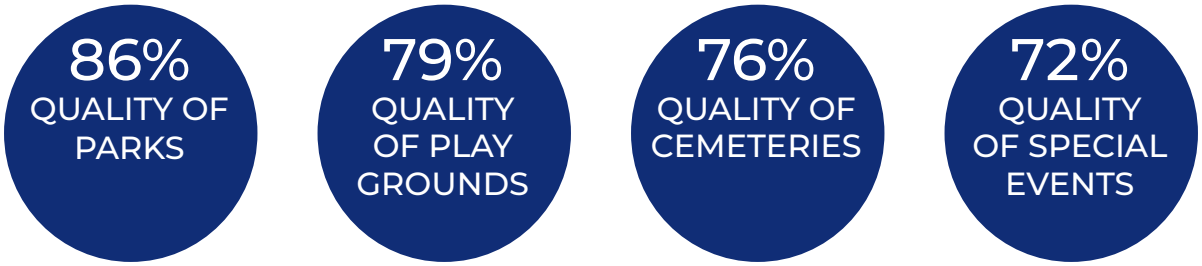
SATISFACTION RATES OF GARBAGE, RECYCLING, SEWER, AND WATER



PARKS AND RECRATION

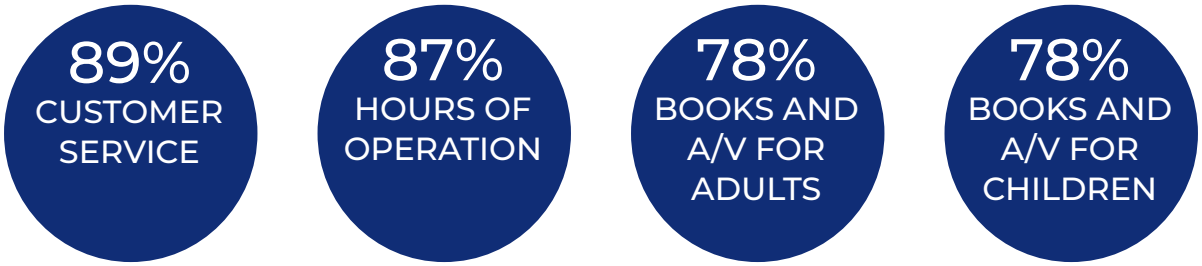
The three largest increases to satisfaction scores for the City since the 2022 survey were in Parks and Recreation. Quality of community recreation centers increased by 11 percentage points, quality of fitness areas within recreation centers increased by 11 percentage points, and quality of playgrounds increased by 10 percentage points. According to the 2025

survey, the two parks and recreation services respondents indicated should receive the most emphasis over the next two years were: 1) quality of walking trails, and 2) quality of parks.



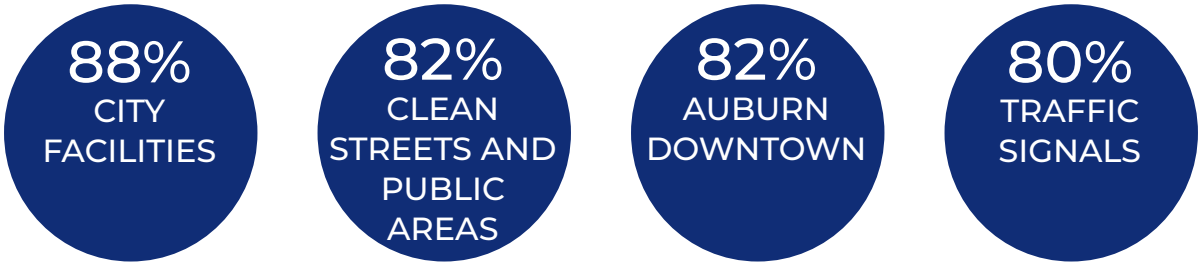
LIBRARY SERVICES

The library services respondents indicated should receive the most emphasis over the next biennium include e-book collections, books and audio/visual for adults, children's programs, books and audio/visual for children, and adult programs. 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:



CITY MAINTENANCE

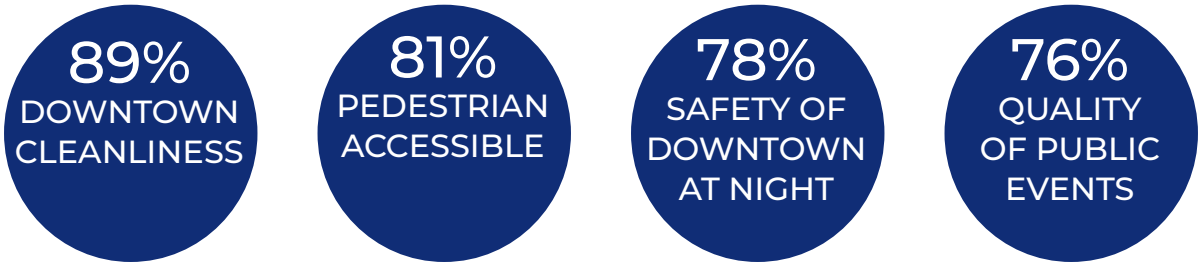
The three items respondents indicated should receive the most emphasis over the next two years were: 1) maintenance of streets, 2) adequacy of City street lighting, and 3) maintenance of sidewalks. The highest levels of satisfaction with City maintenance services, based upon the combined percentage of "very satisfied" and "satisfied" responses among residents who had an opinion, were:



RESIDENT SURVEY CONDENSED FINDINGS REPORT

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%).



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: overall appearance of Downtown Auburn (68%), quality of new business development (54%), and quality of new industrial development (49%).

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 pedestrian travel in Auburn (53%), and ease of travel by car in Auburn (48%).

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%), availability of information on City services and programs (65%), and quality of the City's website (63%).

BUDGET AND FINANCIAL OVERVIEW

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AUBURN
ALABAMA

DESCRIPTION OF THE BUDGETARY SYSTEM

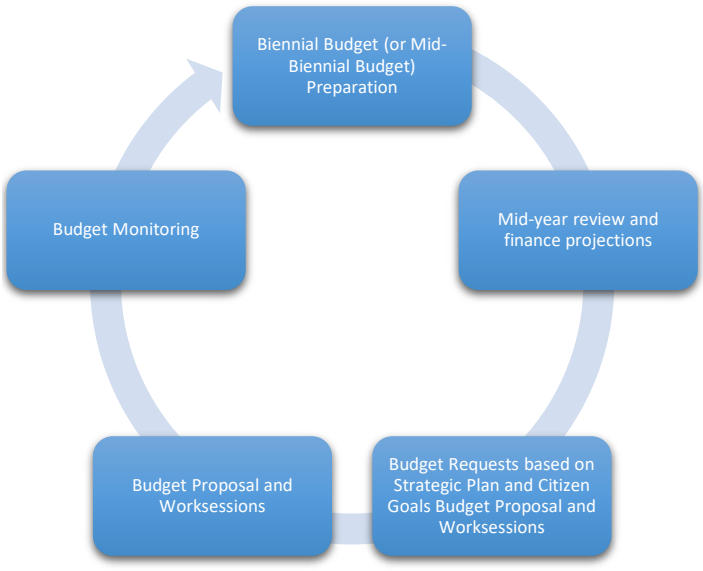
The City of Auburn follows a comprehensive budgeting process founded on the priorities set by the City Council and Auburn residents. In 1982, City leadership began a long term, systematic approach to managing municipal affairs and planning for the future. They organized a community-based initiative through 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. Impacts from the COVID-19 pandemic delayed the planning process for Auburn 2040, which resumed in the summer/fall of 2024. Seven community teams were created to discuss, research and make recommendations about the future of Auburn and their work was completed in the Spring of 2025. It is anticipated that the Auburn 2040 plan will be adopted during fiscal year 2026. The budgetary process for fiscal years 2026 and 2027 are primarily based on results of the latest Resident 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.

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

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.

Odd 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.

Even 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 trhough the Citizen Survey. Similar to budget requests, these initiatives are submitted electronically. Each departments mission, major functions, and initiatives are outlined in this document.

BUDGET PROPOSAL AND WORK SESSIONS

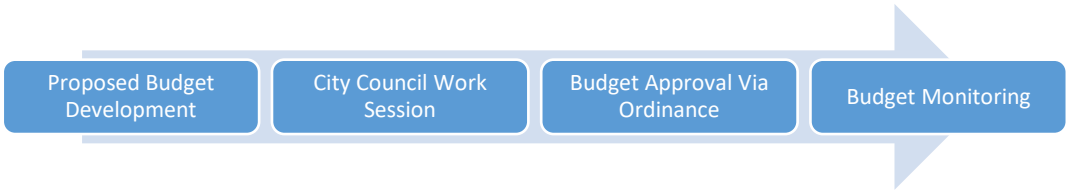
Upon receipt of the departmental budget requests, the City Manager, with assistance from the budget team, develops a proposed budget and presents it to the City Council. The budget is developed with an overriding budgetary goal of maintaining salaries and benefits costs at no more than 50% of the General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

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

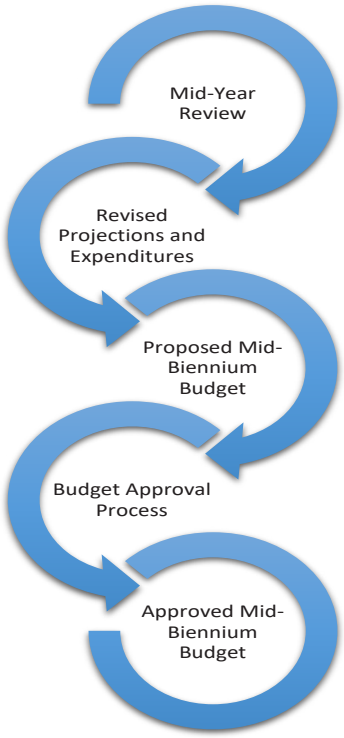


BUDGET MONITORING

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 summer, 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 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 fisal 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.

CALENDAR

APRIL 2025

		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			

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

MAY 2025

				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

23 - All Budget Requests Due

JUNE 2025

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					

2 - Departmental Budget Meetings
3 - Departmental Budget Meetings
5 - Departmental Budget Meetings
9 - Departmental Budget Meetings
10 - Departmental Budget Meetings
20 - Departmental and Other Corrections Due

JULY 2025

		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 2025

					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						

11 - City Council Budget Workshop
13 - Final Budget Document Submitted to City Council
13 - City Council Budget Workshop
18 - City Council Budget Workshop
21 - City Council Budget Workshop

SEPTEMBER 2025

	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**				

2 - 1st Budget Ordinance Reading
16 - 2nd Budget Ordinance Reading (if needed)
30 - End of Fiscal Year

OCTOBER 2025

			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 2026

FINANCIAL OVERVIEW

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 described above, the development of a comprehensive 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 affect 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 assessment and valuation trends for the area.

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

- relevant 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
- property tax projections that include data from the Lee County Revenue Commissioner's office on assessments

For the 2026 and 2027 biennium, 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. There is also uncertainty related to the effects of the current administration's tariff policy. In response to this uncertainty, revenue projections remain conservative for the upcoming biennium. 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.

All proposed revenue projections are consistent with the City's financial policies. The projected revenues and borrowing proceeds must finance the proposed expenditures while meeting the Council's ending fund balance goals. The Council considers the 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, borrowing proceeds and accumulated fund balance reserves, net of the permanent reserve, must provide for a projected ending fund balance of at least 25% of budgeted expenditures and other financing uses for each budgeted year.

The Finance Department's Revenue Office administers the collection of all City taxes and fees, except for ad valorem (property) taxes, which are collected by the county as provided by State law. City departments that charge for services, such as Parks & Recreation, collect their portion of fees with oversight from the Revenue Office Manager.

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 meets quarterly with staff from the City Manager's Office, the Finance Department and the Economic Development Department to take an in-depth look at revenue results from the previous three months and accumulated year-to-date numbers. Should this review result in a necessary 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.

During a mid-biennium review in the spring or 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 remainder of 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 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.

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 also made for non-budgeted expenditure items approved by the Council since the budget was last amended by ordinance. If any significant adjustments are identified, staff will prepare a final budget amendment ordinance in September of each fiscal year, incorporating any approved non-budgeted expenditures and adjusted revenue projections as deemed necessary.

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 early fiscal 2027 in conjunction with the 2028-2029 biennial 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 45-50% 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 6-8% of total General Fund revenue. The City's fifth largest source is the Simplified Sellers Use Tax, generating 4-5% of total revenue in the General Fund.

Together, the top five revenue sources provide between 70% and 80% of the funds to finance City services provided by the General Fund. *Table 1*, General Fund Revenue Trends – Top Five Sources, provides audited, adjusted budget, and budgeted information for the top *five* revenue sources mentioned above for fiscal years 2023 - 2027. More details about each of these sources are included after *Table 1*.

FINANCIAL OVERVIEW

Table 1

General Fund Revenue Trends - Top Five Sources

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Sales and Use Taxes	61,290,146	66,176,356	70,050,000	72,152,000	74,317,000
Occupational License Fees	17,779,298	18,466,594	19,306,000	19,885,180	20,481,735
Business License Fees	14,880,339	16,439,364	17,855,500	18,356,000	18,862,760
Ad Valorem Taxes	8,901,489	9,821,717	10,410,000	10,690,000	10,977,000
Simplified Sellers Use Tax	5,460,904	6,239,673	7,030,000	7,382,000	7,751,000
Total	108,312,175	117,143,704	124,651,500	128,465,180	132,389,495
Change in Top Five Sources from Prior Year	*7.7%*	*8.2%*	*6.4%*	*3.1%*	*3.1%*
Total Revenue	135,518,687	148,379,293	154,386,984	157,924,502	161,789,785
Change in Total Revenue from Prior Year	*23.6%*	*9.5%*	*4.0%*	*2.3%*	*2.4%*
Top Five As % of Total	*79.9%*	*78.9%*	*80.7%*	*81.3%*	*81.8%*

Sales and use taxes

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 1

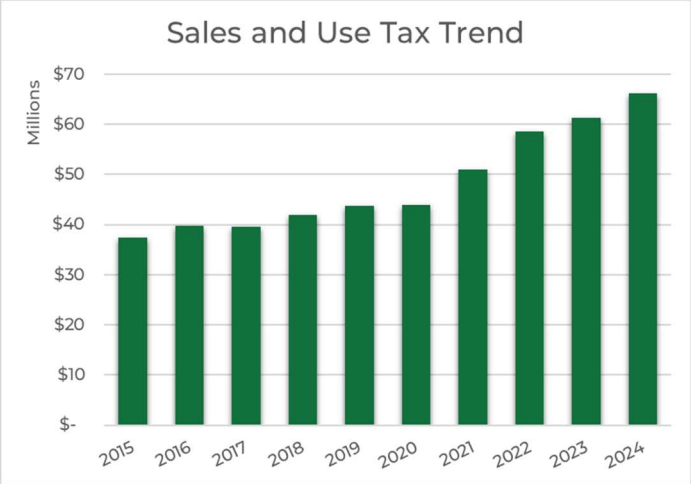


Figure 1 demonstrates trends in sales and use taxes for the past ten years. Collections increased an average of 6.9% from fiscal 2015 to fiscal 2024. Steady growth in population and the local economy contributed to this trend. Other notable changes during this time period are sluggish summer sales in 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 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. In addition to considerations surrounding Auburn University football, the success of other sports like basketball

and gymnastics and annual events such as Camp War Eagle can greatly affect collections at other times during the year.

The City's sales and use tax is also affected by the Simplified Sellers Use Tax Remittance Act (SSUT), which became the fifth largest revenue source in fiscal 2024 when it surpassed public safety charges for Auburn University. SSUT, set up by State of Alabama Act No. 2015-448 (as amended, 2018) provides that online 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.

Table 2 provides actual revenue since SSUT began in fiscal 2016 as well as budgeted information for fiscal years 2025 – 2027. As the table shows, 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 program even with nexus, and a favorable decision was reached in the South Dakota vs. Wayfair Act, clearing the way for enforcement of existing sales and use tax laws (through SSUT on remote sellers). SSUT is a state shared tax based on population and has been reported separately from the sales and use tax figures since fiscal 2018.

Table 2

Simplified Sellers Use Tax

Audited Actual									Adjusted Budget	Budget	
FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
$	$	$	$	$	$	$	$	$	$	$	$
10,365	241,885	363,976	984,781	2,051,451	2,849,167	4,513,665	5,460,904	6,239,673	7,030,000	7,382,000	7,751,000

SSUT has grown tremendously since its start and continues to grow as more sellers participate in the program. In addition, collections were affected by an update in the City's population in 2022 based on the 2020 census. The City's population grew by 28,650 from 53,380 in the 2010 census to 82,030 in the 2023 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.

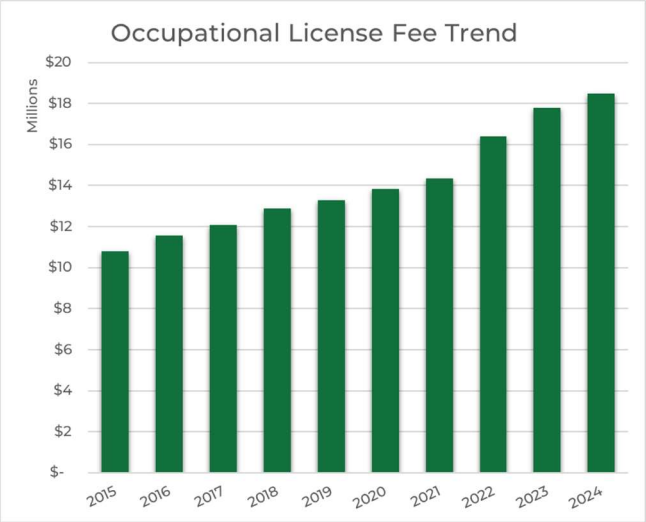
Given the discussion above, the sales and use tax budget for fiscal 2026 and 2027 is conservatively projected at 3% over the previous fiscal year. SSUT for FY2026 and FY2027 is projected at 5% over the previous fiscal year.

FINANCIAL OVERVIEW

Occupational license fees

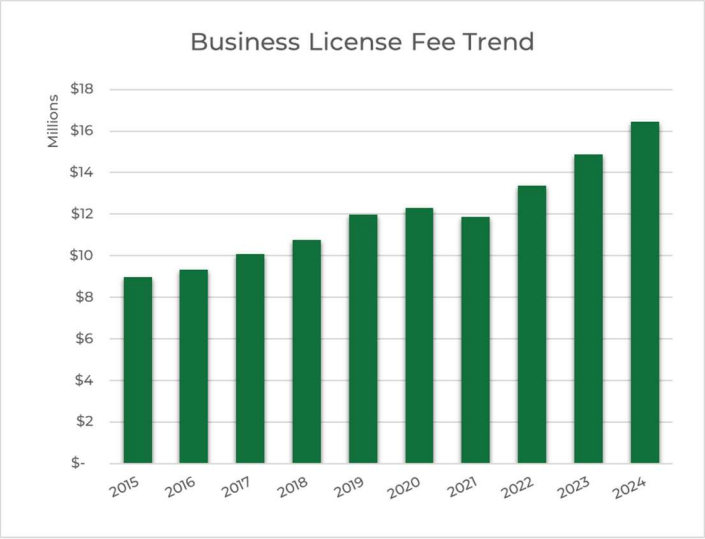
Auburn levies a one percent (1%) occupational license fee on the gross wages of all employees working within the city. The rate has not changed since it was originally enacted in 1970. Generally, the employer withholds the occupational license fee and remits the taxes withheld to the City. The occupational 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 is a sound credit risk because of the diversification of the City's revenue sources.

Figure 2



This revenue source directly reflects the impact of Auburn University's presence and the City's economic development efforts. *Figure 2* demonstrates the trend in this revenue source for the past ten years. The occupational license fee revenue has produced growth on average of approximately 6.2% per year from fiscal 2015 through fiscal 2024. 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 $19.3 million at the end of fiscal 2025, which is an increase of 4.5% over fiscal 2024. A modest increase of 3.0% is projected for fiscal years 2026 and 2027.

Figure 3



Business license fees

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 operating in Auburn and the success of individual businesses. The Finance Department's business license enforcement efforts contribute to increases, as well. Most business license fees are collected in January and February each year.

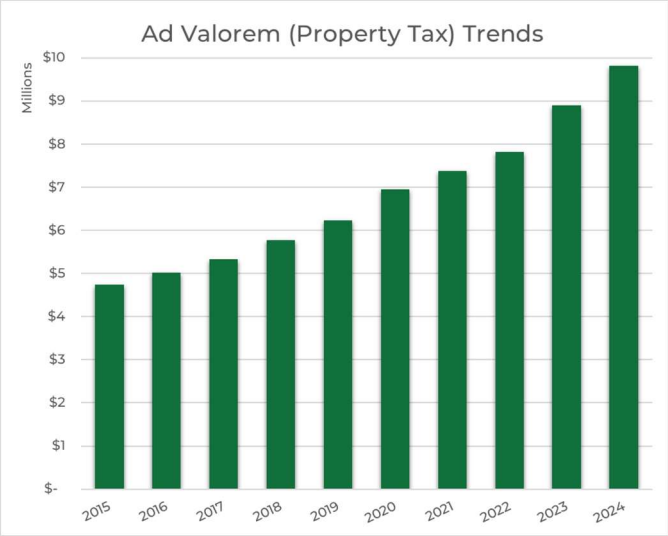
Growth in business license revenue, the General Fund's third largest revenue source, has been strong, averaging an annual increase of 7.0% per year from 2015 to 2024 (*Figure 3*). Except for those set by state law, business license fees are calculated as a percentage of the business' gross

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 that resulted in less gross receipts for the year. Business license fees rebounded in fiscal 2022 with an increase of 12.5% over fiscal 2021. That growth continued with an increase of 11.3% in fiscal 2023 and 10.5% in fiscal 2024. Fiscal 2025 is projected to end the year at $17.9 million, which is an 8.6% increase over 2024. Fiscal 2026 and 2027 are conservatively budgeted with 2.8% increases each year.

Ad valorem (property) taxes

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 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 4



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 4*, has averaged 7.9% from 2015 to 2024. 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 new 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 2025 is projected to be $10.4 million, an increase of 6.0% over 2024. The revenue projections for fiscal 2026 and 2027 estimate that ad valorem taxes for real, personal and equivalent government services fee property will grow by a conservative 2.7% each year. One consideration in these 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 became effective on October 1, 2024.

Of the top five revenue sources, only sales and use taxes and business license fees (with some state limitations) can be increased by a vote of the City Council. Occupational license fees are

capped at 1% of gross wages (the City's current rate) by the state, and ad valorem (property tax) increases are governed by the State Constitution and require approval from the taxpayers via referendum. Conservative projections are important given the limited control the City has in making changes to its largest sources.

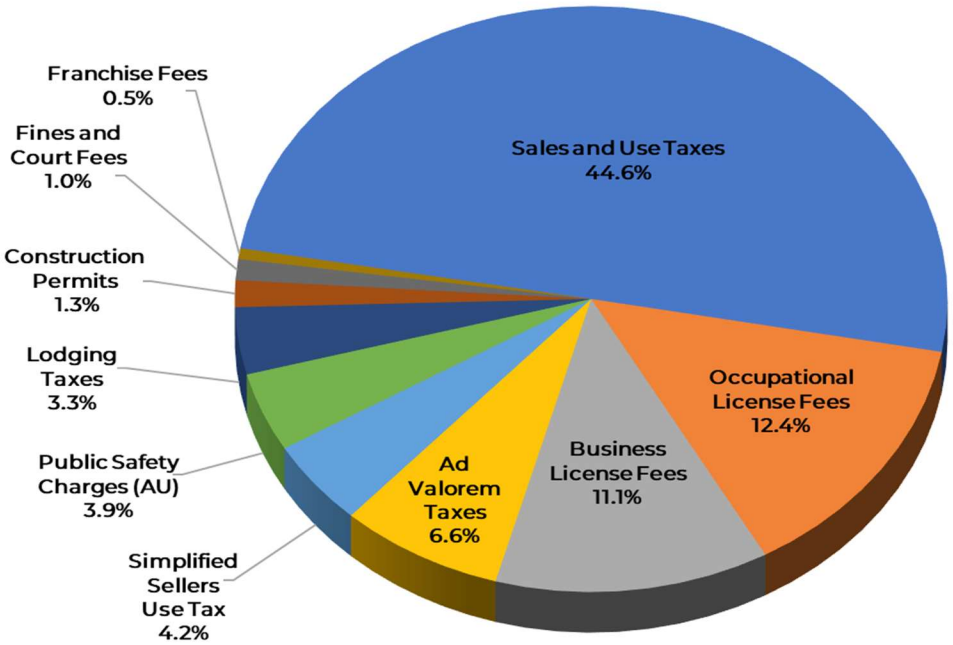
Lesser General Fund revenue sources include court fines; franchise fees; building permit fees; lodging, gasoline, liquor and cigarette taxes; interest; fees for services; and revenues shared with municipalities by the State of Alabama.

Of these less significant revenue sources, lodging tax changes similarly to sales and use tax. The local portion of the lodging tax rate is currently 7%, with 1/7 of the tax appropriated to the local Convention and Visitor's Bureau. Lodging tax was one of the hardest hit revenue sources during the pandemic. It began to recover in fiscal 2021 and has exceeded pre-pandemic levels each year since. Fiscal 2025 is projected to be $5.4 million, which is 11.2% higher than fiscal 2024. Much of this increase can be attributed to the addition of a hotel downtown. Fiscal years 2026 and 2027 are budgeted to increase 4.0% and 3.0%, respectively. This is based on historic averages and an additional new lodging option expected to open soon downtown.

Total Revenue of the General Fund

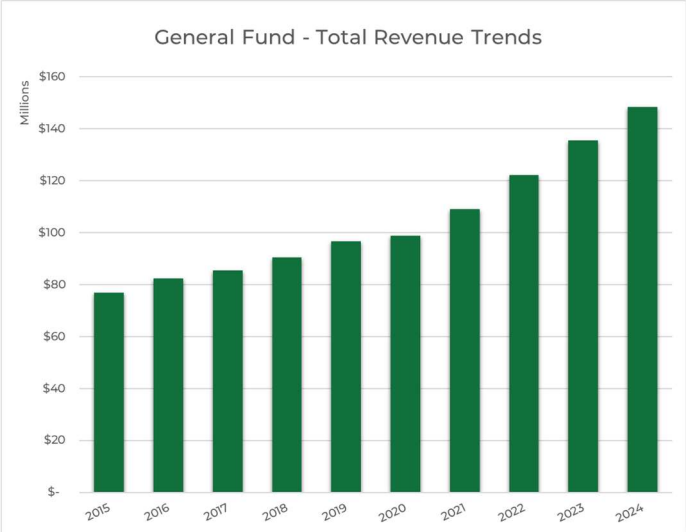
Figure 5 provides a breakdown of the City's top ten revenues by source for fiscal 2024 (audited amounts). The top ten revenue sources make up approximately 90% of total revenue for the General Fund.

Figure 5



FINANCIAL OVERVIEW

Figure 6



Total revenue, excluding other financing sources, increased for fiscal 2015 through fiscal 2024 at an average rate of 7.6%. Total revenue for fiscal 2025 is projected to be 3.6% higher than fiscal 2024, 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 2026 and fiscal 2027 have conservative projected increases in total revenues of 2.3% and 2.4%, respectively. *Figure 6* 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 for in the General Fund. The Coronavirus State and Local Fiscal Recovery fund, which 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, is another example of an activity that is required to be accounted for in a special revenue fund.

Debt Service Fund - Revenue

The primary source of revenue for the City's only 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. As this debt is repaid and additional capacity for new debt is available, it is likely that this fund will be used for debt issued for other City projects, such as parks & recreation or transportation projects.

Enterprise Funds - Revenue

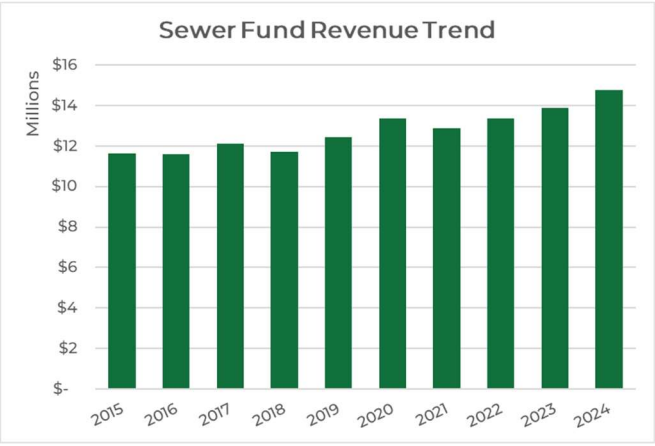
Sewer Fund

The City accounts for its 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. The 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 sewer related activities 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. Sewer charges are calculated based on water usage, except for accounts having a separate irrigation water meter or special sewer meter. This water usage-based calculation can be affected by weather patterns. Total revenues in the Sewer Fund have increased an average of 3.0% per year from fiscal 2015 to fiscal 2024. *Figure 7* provides audited revenue for the last 10 years.

Figure 7



The last sewer rate change was a 6.9% increase effective October 1, 2012. Soon after that increase, the City engaged a utility rate consultant to review and update plans for the sewer activity to ensure rates were adequate well into the future. 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 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, the City 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 2026 and 2027 without rate increases. The next formal rate study is expected to occur during the next biennium. 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 intends to manage solid waste activities 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 a once-weekly collection of household garbage, recycling and yard debris.

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. The study provided 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 and overall financial health. The consultant, in conjunction with staff, provided a recommendation of necessary solid waste rate levels to meet revenue requirements. After reviewing the recommendations, the City Council adopted rate increases effective October 1, 2025. The rate for curbside service is currently $23.50 per month and will increase to $32.00 per month on October 1.

Figure 8

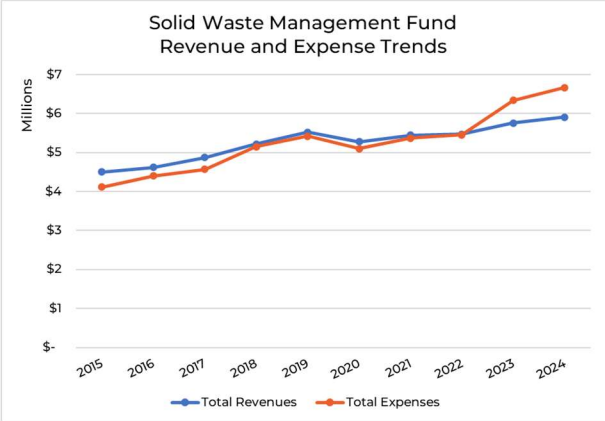


Figure 8 shows the steady increase in operating expenses of this fund since 2015, except for the years affected by the pandemic. Operating revenues in the Solid Waste Management Fund have increased an average of 3.1% per year from fiscal 2015 to 2024, while operating expenses have increased 5.7% for 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.

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 Lake Wilmore Community Center and the new connector road (Will Buechner Parkway), benefit the citizens for the long term and 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.

FINANCIAL OVERVIEW

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 alternative. School debt is repaid from property taxes received by the City, which are restricted 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. The City 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 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, existing debt serviced by this fund in 2016 was moved to the General Fund for repayment. As capacity in this fund increases over time, the City will utilize this fund for other projects.

At times, the City has obtained financing from financial institutions without going to the national bond market. This is typically done for "smaller" borrowings (less than $20 million with 20-year maximum term). Such financings are obtained via a competitive process. This process can result 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.

FINANCIAL OVERVIEW

The following chart shows the City's GO long-term debt outstanding on August 1.

Indebtedness	Date Issued	General Payment Source	Principal Outstanding as of 08/01/25	Year of Final Maturity
General obligation bonds (school purposes)			$	
General Obligation Bonds, Series 2015	6/23/2015	5-mill ad valorem tax	73,295,000	2045
General Obligation Bonds, Series 2019	10/17/2019	5-mill ad valorem tax	33,785,000	2050
			107,080,000	
General obligation warrants (school purposes)				
General Obligation Warrant, Series 2012	2/22/2012	Special school ad val. tax	7,157,182	2032
General Obligation Ref./Cap. Imp. Warrant, Series 2014-B	10/28/2014	Special school ad val. tax	30,000	2026
General Obligation Warrant, Series 2017	8/4/2017	Special school ad val. tax	11,876,199	2037
General Obligation Refunding Warrant, Series 2018-B	12/11/2018	Special school ad val. tax	1,727,213	2028
General Obligation Refunding Warrant, Series 2020-A	3/20/2020	Special school ad val. tax	2,210,000	2026
General Obligation Warrant, Series 2021-A	8/19/2021	Special school ad val. tax	15,245,000	2041
General Obligation Ref. Warrant, Series 2021-B	8/19/2021	Special school ad val. tax	10,530,000	2035
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Special school ad val. tax	6,832,431	2030
			55,608,025	
General obligation warrants (general purposes)				
General Obligation Warrant, Series 2006	9/22/2006	General revenues	396,530	2026
General Obligation Warrant, Series 2018	5/8/2018	General revenues	26,560,000	2048
General Obligation Warrant, Series 2020-B	7/27/2020	General revenues	12,708,000	2040
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	General revenues	43,930,500	2042
General Obligation Warrants, Series 2024	10/3/2024	General revenues	39,125,000	2044
			122,720,030	
General obligation warrants (sewer purposes)				
General Obligation Refunding Warrant, Series 2021-B	8/19/2021	Sewer revenues	13,530,000	2034
General Obligation Cap. Imp./Ref. Warrant, Series 2022	8/18/2022	Sewer revenues	2,242,069	2032
			15,772,069	
		Total bonds and warrants, outstanding as of August 1, 2025	301,180,124	

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 restricted for education are collected by the county and paid to the City, out of which the City pays the principal and interest. 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 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 $396,530 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 August 1, 2025, was $162.7 million. Debt outstanding in respect to agreements made with Auburn University totaled $396,530.

The effect of eliminating the Auburn City Schools' and Auburn University related debt from the City's total debt outstanding as of August 1, is shown below.

General Obligation Long-Term Debt

	As of 8/1/2025
Payable from:	$
General Fund	122,720,030
Special Five-Mill Tax Fund	107,080,000
School Tax Funds	55,608,025
Sewer Fund	15,772,069
Total G.O. Long-Term Debt	301,180,124
Less:	
Auburn City Schools' Debt	(162,688,025)
Auburn University - Tennis Center ("AU portion")	(396,530)
Total City Only	138,095,569
General Fund	122,323,500
Sewer Fund	15,772,069
Total City Only, as above	138,095,569

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 August 1, 2025, is as follows:

Legal Debt Margin	$
Net assessed value	1,740,514,649
Debt limitation (20% of net assessed value)	348,102,930
Long-term debt outstanding as of August 1, 2025	301,180,124
Less: Debt not chargeable to debt limit:	
Debt issued for schools	(162,688,025)
Debt issued for sewer	(15,772,069)
Debt chargeable to debt limit	122,720,030
Legal Debt Margin	225,382,900

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

Recent and Planned Debt Issuances

In October 2024, the City borrowed $45.6 million for the construction of the Lake Wilmore Community Center, the Lake Wilmore multi-purpose fields, and the Boykin Donahue Campus recreation and cultural resource center.

While there is no additional debt service budgeted in fiscal 2026 and 2027, there are tentative plans to issue debt for projects included in the CIP. These projects include Richland Park, road widening, and intersection improvements. The first debt issuance of approximately $15.2 million is expected to be in late fiscal 2027. Other issuances will follow in fiscal 2028 and 2029. It's important to remember that there are many variables to consider with debt funded projects. These plans could change at any time based on priorities and timing of 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 August 1, 2025. The General Fund has debt service requirements until 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 issuances mentioned in the previous paragraph become available, debt service requirements to maturity will change.

Debt Service to Maturity by Fund

As of August 1, 2025

Fiscal Year	General Fund	Special Five-Mill Tax Fund	School Tax Fund	Sewer Fund	Total Principal and Interest
	$	$	$	$	$
2025	137,807	-	153,466	-	291,272
2026	10,287,853	7,814,756	8,369,246	2,013,227	28,485,082
2027	10,008,483	7,758,381	6,121,538	2,013,299	25,901,702
2028-2050	165,658,329	147,248,750	50,392,604	13,308,640	376,608,323
Totals	**186,092,472**	**162,821,888**	**65,036,854**	**17,335,166**	**431,286,380**

Debt Service Payments

As of August 1, 2025

Fiscal Year	Principal	Interest	Total Debt Service
	$	$	$
2025	14,932,552	12,074,511	27,007,062
2026	16,443,623	12,041,459	28,485,082
2027	14,427,516	11,474,186	25,901,702
2028-2050	270,047,012	106,561,311	376,608,323
Totals	**315,850,703**	**142,151,467**	**458,002,170**

FINANCIAL OVERVIEW

Credit Rating

In September 2024, 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 September 2024. 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 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

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.

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.

MAJOR FUNDS

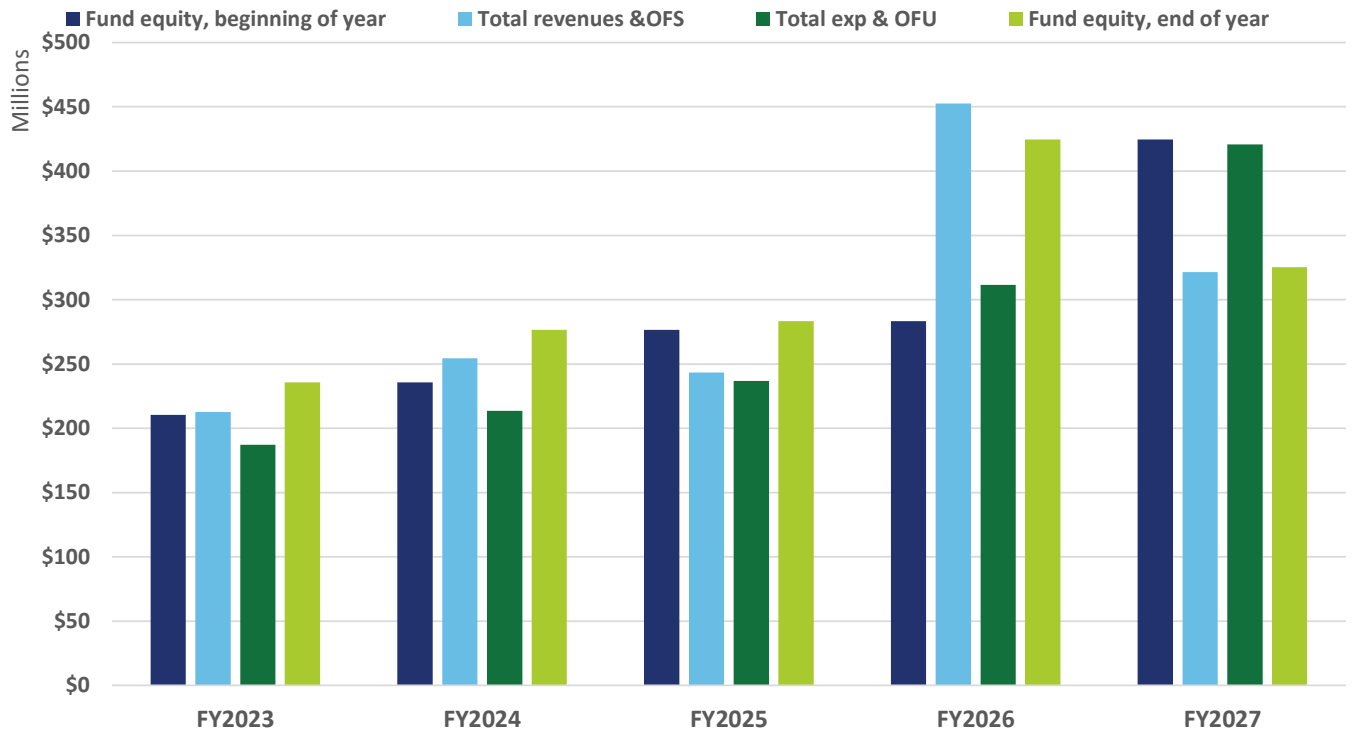
Major Funds are designated as such if the fund meets the criteria established by the Governmental Accounting Standards Board (GASB). The criteria for the determination of major funds focus on the relative size of assets, liabilities, revenues and expenditures or expenses as a percentage of corresponding 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, and the Sewer Fund are major funds for which a budget is adopted.

AUBURN
ALABAMA

ALL BUDGETED FUNDS

TRENDS IN REVENUES, EXPENDITURES/EXPENSES, AND FUND BALANCES

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Beginning fund equity including permanent reserve fund	**210,196,586**	**235,761,750**	**276,641,762**	**283,341,900**	**424,624,736**
Revenues	200,768,838	233,660,326	223,095,649	227,471,602	232,818,185
Other financing sources (OFS)	11,928,947	20,783,030	20,363,161	225,241,908	88,621,450
Total available resources	**212,697,785**	**254,443,356**	**243,458,810**	**452,713,510**	**321,439,635**
Expenditures/expenses	142,155,845	163,399,658	191,621,636	213,552,364	216,190,387
Other financing uses (OFU)	44,976,777	50,163,687	45,137,036	97,878,310	204,610,321
Total expenditures/expenses & OFU	**187,132,622**	**213,563,344**	**236,758,672**	**311,430,674**	**420,800,708**
Excess (deficit) of revenues & OFS over expenditures/expenses & OFU	25,565,163	40,880,012	6,700,138	141,282,836	(99,361,073)
Ending fund balances/net position	**235,761,750**	**276,641,762**	**283,341,900**	**424,624,736**	**325,263,662**
Less: permanent reserve	4,377,272	4,507,045	4,629,580	4,652,728	4,675,991
Ending fund equity, excluding permanent reserve	**231,384,478**	**272,134,717**	**278,712,320**	**419,972,008**	**320,587,671**



OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/EXPENSES

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS BY TYPE - FY2026

	Governmental Funds			Business- Type Activities		Total
	General Fund	Special School Tax Fund	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	
	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2025	**104,358,414**	**77,496,420**	**20,296,439**	**81,208,068**	**(17,442)**	**283,341,900**
Revenues	157,924,502	34,149,000	11,894,550	15,159,250	8,344,300	227,471,602
Other financing sources (OFS)	1,011,250	214,355,158	9,550,500	-	325,000	225,241,908
Total available resources	**158,935,752**	**248,504,158**	**21,445,050**	**15,159,250**	**8,669,300**	**452,713,510**
Expenditures/expenses	145,996,602	9,456,195	18,897,221	29,884,762	9,317,584	213,552,364
Other financing uses (OFU)	27,814,500	68,937,560	940,000	86,250	100,000	97,878,310
Total expenditures/expenses & OFU	**173,811,102**	**78,393,755**	**19,837,221**	**29,971,012**	**9,417,584**	**311,430,674**
Change in fund equity	(14,875,350)	170,110,403	1,607,829	(14,811,762)	(748,284)	141,282,836
Budgeted ending fund equity, 09.30.2026	**89,483,064**	**247,606,823**	**21,904,268**	**66,396,307**	**(765,726)**	**424,624,736**

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS BY TYPE - FY2027

	Governmental Funds			Business- Type Activities		Total
	General Fund	Special School Tax Fund	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	
	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2026	**89,483,064**	**247,606,823**	**21,904,268**	**66,396,307**	**(765,726)**	**424,624,736**
Revenues	161,789,785	35,128,000	12,181,550	15,205,250	8,513,600	232,818,185
Other financing sources (OFS)	1,017,250	78,234,000	9,370,200	-	-	88,621,450
Total available resources	**162,807,035**	**113,362,000**	**21,551,750**	**15,205,250**	**8,513,600**	**321,439,635**
Expenditures/expenses	140,885,249	21,321,739	18,881,846	26,524,331	8,577,222	216,190,387
Other financing uses (OFU)	27,254,313	176,223,758	946,000	86,250	100,000	204,610,321
Total expenditures/expenses & OFU	**168,139,562**	**197,545,497**	**19,827,846**	**26,610,581**	**8,677,222**	**420,800,708**
Change in fund equity	(5,332,527)	(84,183,497)	1,723,904	(11,405,331)	(163,622)	(99,361,073)
Budgeted ending fund equity, 09.30.2027	**84,150,537**	**163,423,326**	**23,628,172**	**54,990,976**	**(929,348)**	**325,263,662**

OVERVIEW OF BUDGETED REVENUES AND EXPENDITURES/EXPENSES

ALL BUDGETED FUNDS BY FUND TYPE - FY2026

	Governmental Funds					Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Total - All Governmental Funds	Enterprise Funds	All Budgeted Funds
	$	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2025	**104,358,414**	**2,178,395**	**79,504,881**	**16,109,583**	**202,151,273**	**81,190,627**	**283,341,900**
Revenues	157,924,502	1,093,000	35,153,550	9,797,000	203,968,052	23,503,550	227,471,602
Other financing sources (OFS)	1,011,250	9,550,500	214,355,158	-	224,916,908	325,000	225,241,908
Total available resources	**158,935,752**	**10,643,500**	**249,508,708**	**9,797,000**	**428,884,960**	**23,828,550**	**452,713,510**
Expenditures/expenses	145,996,602	10,766,300	9,467,695	8,119,421	174,350,018	39,202,346	213,552,364
Other financing uses (OFU)	27,814,500	-	69,877,560	-	97,692,060	186,250	97,878,310
Total expenditures/expenses & OFU	**173,811,102**	**10,766,300**	**79,345,255**	**8,119,421**	**272,042,078**	**39,388,596**	**311,430,674**
Change in fund equity	(14,875,350)	(122,800)	170,163,453	1,677,579	156,842,882	(15,560,046)	141,282,836
Budgeted ending fund equity, 09.30.2026	**89,483,064**	**2,055,595**	**249,668,334**	**17,787,162**	**358,994,155**	**65,630,581**	**424,624,736**

ALL BUDGETED FUNDS BY FUND TYPE - FY2027

	Governmental Funds					Proprietary Funds	Total
	General Fund	Special Activities of General Fund	Special Revenue Funds	Debt Service Fund	Total - All Governmental Funds	Enterprise Funds	All Budgeted Funds
	$	$	$	$	$	$	$
Budgeted ending fund equity, 09.30.2026	**89,483,064**	**2,055,595**	**249,668,334**	**17,787,162**	**358,994,155**	**65,630,581**	**424,624,736**
Revenues	161,789,785	1,093,000	36,132,550	10,084,000	209,099,335	23,718,850	232,818,185
Other financing sources (OFS)	1,017,250	9,370,200	78,234,000	-	88,621,450	-	88,621,450
Total available resources	**162,807,035**	**10,463,200**	**114,366,550**	**10,084,000**	**297,720,785**	**23,718,850**	**321,439,635**
Expenditures/expenses	140,885,249	10,797,300	21,335,239	8,071,046	181,088,834	35,101,553	216,190,387
Other financing uses (OFU)	27,254,313	-	177,169,758	-	204,424,071	186,250	204,610,321
Total expenditures/expenses & OFU	**168,139,562**	**10,797,300**	**198,504,997**	**8,071,046**	**385,512,905**	**35,287,803**	**420,800,708**
Change in fund equity	(5,332,527)	(334,100)	(84,138,447)	2,012,954	(87,792,120)	(11,568,953)	(99,361,073)
Budgeted ending fund equity, 09.30.2027	**84,150,537**	**1,721,495**	**165,529,887**	**19,800,116**	**271,202,035**	**54,061,628**	**325,263,663**

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION - FY2026

	Governmental Funds			Business- Type Activities		Total
	General Fund	Special School Tax Fund	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	
Revenues	$	$	$	$	$	$
Taxes	101,620,900	32,649,000	10,379,000	-	-	144,648,900
Licenses and permits	40,561,480	-	-	-	-	40,561,480
Fines and costs	1,502,500	-	-	-	-	1,502,500
Charges for services	10,817,102	-	6,935,500	13,917,000	8,316,300	39,985,902
Other revenues	3,422,520	1,500,000	1,515,050	437,250	23,000	6,897,820
Total revenues	**157,924,502**	**34,149,000**	**18,829,550**	**14,354,250**	**8,339,300**	**233,596,602**
Other financing sources (OFS)						
Transfers in from other funds	1,011,250	-	2,615,000	-	325,000	3,951,250
Sale of surplus assets	-	-	-	5,000	5,000	10,000
Debt proceeds		214,355,158	-	-	-	214,355,158
Capital contributions	-	-	500	800,000	-	800,500
Total revenues & OFS	**158,935,752**	**248,504,158**	**21,445,050**	**15,159,250**	**8,669,300**	**452,713,510**
Expenditures/expenses						
City Council	350,639	-	-	-	-	350,639
City Manager	1,556,200	-	-	-	-	1,556,200
Human Resources						
HR	1,771,876	-	-	-	-	1,771,876
Risk Management	1,630,928	-	-	-	-	1,630,928
Information Technology						
IT	3,104,411	-	-	-	-	3,104,411
GIS	1,185,018	-	-	-	-	1,185,018
Finance	2,240,588	-	-	-	-	2,240,588
Economic Development	1,563,684	-	-	-	-	1,563,684
Judicial	1,403,650	-	5,000	-	-	1,408,650
Development Services Administration	943,792	-	-	-	-	943,792
Planning Services	1,285,027	-	-	-	-	1,285,027
Inspection Services	2,052,792	-	-	-	-	2,052,792
Community Services	863,723	-	-	-	-	863,723
Engineering Services	4,342,647	-	-	-	-	4,342,647
Public Services Administration	266,812	-	-	-	-	266,812
Public Works						
Administration	783,027	-	-	-	-	783,027
Facilities Maintenance	2,036,070	-	-	-	-	2,036,070
Construction	1,311,954	-	-	-	-	1,311,954
Maintenance	1,539,034	-	-	-	-	1,539,034
Landscape Sustainability	3,943,066	-	-	-	-	3,943,066
Environmental Services						
Administration	318,711	-	-	-	-	318,711
Animal Control	740,725	-	-	-	-	740,725
Fleet Services	2,166,721	-	-	-	-	2,166,721
Library	3,839,309	-	-	-	-	3,839,309
Parks and Recreation						
Administration	2,640,978	-	-	-	-	2,640,978
Programs	4,055,539	-	-	-	-	4,055,539
Parks and Facilities	5,650,630	-	-	-	-	5,650,630
Athletics	1,052,394	-	-	-	-	1,052,394
Public Safety Services						
Administration	3,461,535	-	6,500	-	-	3,468,035
Emergency Management/Communications	2,225,553	-	-	-	-	2,225,553
Police	23,310,584	-	-	-	-	23,310,584
Fire	13,647,753	-	-	-	-	13,647,753
Water Resource Management						
Sewer Administration	-	-	-	888,881	-	888,881
Sewer Maintenance	-	-	-	2,550,925	-	2,550,925
Line Locating	-	-	-	105,465	-	105,465
Watershed Management	-	-	-	426,133	-	426,133
Pumping and Treatment	-	-	-	3,684,835	-	3,684,835
Solid Waste Management						
Administration	-	-	-	-	735,548	735,548
Recycling	-	-	-	-	3,956,844	3,956,844
Solid Waste	-	-	-	-	4,468,667	4,468,667
Total departmental	97,285,372	-	11,500	7,656,239	9,161,059	114,114,170
Non-departmental	48,711,230	9,456,195	18,885,721	22,228,523	156,525	99,438,194
Total expenditures/expenses	**145,996,602**	**9,456,195**	**18,897,221**	**29,884,762**	**9,317,584**	**213,552,364**
Other financing uses (OFU)						
Transfers out	27,814,500	68,937,560	940,000	86,250	100,000	97,878,310
Total expenditures/expenses & OFU	**173,811,102**	**78,393,755**	**19,837,221**	**29,971,012**	**9,417,584**	**311,430,674**

MAJOR FUNDS AND AGGREGATED NON-MAJOR FUNDS

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION - FY2027

	Governmental Funds			Business- Type Activities		Total
	General Fund	Special School Tax Fund	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	
Revenues	$	$	$	$	$	$
Taxes	104,652,100	33,628,000	10,666,000	-	-	148,946,100
Licenses and permits	41,664,795	-	-	-	-	41,664,795
Fines and costs	1,502,500	-	-	-	-	1,502,500
Charges for services	11,149,332	-	7,255,200	14,170,000	8,482,600	41,057,132
Other revenues	2,821,058	1,500,000	1,515,050	230,250	26,000	6,092,358
Total revenues	**161,789,785**	**35,128,000**	**19,436,250**	**14,400,250**	**8,508,600**	**239,262,885**
Other financing sources (OFS)						
Transfers in from other funds	1,017,250	-	2,115,000	-	-	3,132,250
Sale of surplus assets	-	-	-	5,000	5,000	10,000
Debt proceeds	-	78,234,000	-	-	-	78,234,000
Capital contributions	-	-	500	800,000	-	800,500
Total revenues & OFS	**162,807,035**	**113,362,000**	**21,551,750**	**15,205,250**	**8,513,600**	**321,439,635**
Expenditures/expenses						
City Council	380,042	-	-	-	-	380,042
City Manager	1,604,187	-	-	-	-	1,604,187
Human Resources						
HR	1,632,882	-	-	-	-	1,632,882
Risk Management	1,630,928	-	-	-	-	1,630,928
Information Technology						
IT	2,960,075	-	-	-	-	2,960,075
GIS	1,236,841	-	-	-	-	1,236,841
Finance	2,330,832	-	-	-	-	2,330,832
Economic Development	1,618,507	-	-	-	-	1,618,507
Judicial	1,453,405	-	-	-	-	1,453,405
Development Services Administration	951,326	-	-	-	-	951,326
Planning Services	1,319,493	-	-	-	-	1,319,493
Inspection Services	2,150,054	-	-	-	-	2,150,054
Community Services	887,435	-	-	-	-	887,435
Engineering Services	4,188,604	-	-	-	-	4,188,604
Public Services Administration	273,523	-	-	-	-	273,523
Public Works						
Administration	813,003	-	-	-	-	813,003
Facilities Maintenance	1,902,336	-	-	-	-	1,902,336
Construction	1,202,646	-	-	-	-	1,202,646
Maintenance	1,636,028	-	-	-	-	1,636,028
Landscape Sustainability	3,593,039	-	-	-	-	3,593,039
Environmental Services						
Administration	323,354	-	-	-	-	323,354
Animal Control	791,961	-	-	-	-	791,961
Fleet Services	2,218,757	-	-	-	-	2,218,757
Library	4,952,285	-	-	-	-	4,952,285
Parks and Recreation						
Administration	2,679,659	-	-	-	-	2,679,659
Programs	4,184,944	-	-	-	-	4,184,944
Parks and Facilities	5,831,098	-	-	-	-	5,831,098
Athletics	1,077,592	-	-	-	-	1,077,592
Public Safety Services						
Administration	3,142,073	-	13,500	-	-	3,155,573
Emergency Management/Communications	2,504,356	-	-	-	-	2,504,356
Police	24,252,978	-	-	-	-	24,252,978
Fire	14,497,025	-	-	-	-	14,497,025
Water Resource Management						
Sewer Administration	-	-	-	933,204	-	933,204
Sewer Maintenance	-	-	-	2,540,797	-	2,540,797
Line Locating	-	-	-	110,550	-	110,550
Watershed Management	-	-	-	446,410	-	446,410
Pumping and Treatment	-	-	-	3,743,175	-	3,743,175
Solid Waste Management						
Administration	-	-	-	-	749,474	749,474
Recycling	-	-	-	-	4,119,851	4,119,851
Solid Waste	-	-	-	-	3,548,872	3,548,872
Total departmental	100,221,269	-	13,500	7,774,136	8,418,197	116,427,102
Non-departmental	40,663,980	21,321,739	18,868,346	18,750,195	159,025	99,763,285
Total expenditures/expenses	**140,885,249**	**21,321,739**	**18,881,846**	**26,524,331**	**8,577,222**	**216,190,387**
Other financing uses (OFU)						
Transfers out	27,254,313	176,223,758	946,000	86,250	100,000	204,610,321
Total expenditures/expenses & OFU	**168,139,562**	**197,545,497**	**19,827,846**	**26,610,581**	**8,677,222**	**420,800,708**

ALL BUDGETED FUNDS BY FUND TYPE

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION - FY2026

	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	101,620,900	-	33,481,000	9,547,000	-	144,648,900
Licenses and permits	40,561,480	-	-	-	-	40,561,480
Fines and costs	1,502,500	-	-	-	-	1,502,500
Charges for services	10,817,102	6,935,500	-	-	22,248,300	40,000,902
Other revenues	3,422,520	1,093,000	1,672,050	250,000	445,250	6,882,820
Total revenues	**157,924,502**	**8,028,500**	**35,153,050**	**9,797,000**	**22,693,550**	**233,596,602**
Other financing sources (OFS)						
Transfers in from other funds	1,011,250	2,615,000	-	-	325,000	3,951,250
Sale of surplus assets	-	-	500	-	10,000	10,500
Debt proceeds	-	-	214,355,158	-	-	214,355,158
Capital contributions	-	-	-	-	800,000	800,000
Total revenues & OFS	**158,935,752**	**10,643,500**	**249,508,708**	**9,797,000**	**23,828,550**	**452,713,510**
Expenditures/expenses						
City Council	350,639	-	-	-	-	350,639
City Manager	1,556,200	-	-	-	-	1,556,200
Human Resources						
HR	1,771,876	-	-	-	-	1,771,876
Risk Management	1,630,928	-	-	-	-	1,630,928
Information Technology						
IT	3,104,411	-	-	-	-	3,104,411
GIS	1,185,018	-	-	-	-	1,185,018
Finance	2,240,588	-	-	-	-	2,240,588
Economic Development	1,563,684	-	-	-	-	1,563,684
Judicial	1,403,650	-	5,000	-	-	1,408,650
Development Services Administration	943,792	-	-	-	-	943,792
Planning Services	1,285,027	-	-	-	-	1,285,027
Inspection Services	2,052,792	-	-	-	-	2,052,792
Community Services	863,723	-	-	-	-	863,723
Engineering Services	4,342,647	-	-	-	-	4,342,647
Public Services Administration	266,812	-	-	-	-	266,812
Public Works						
Administration	783,027	-	-	-	-	783,027
Facilities Maintenance	2,036,070	-	-	-	-	2,036,070
Construction	1,311,954	-	-	-	-	1,311,954
Maintenance	1,539,034	-	-	-	-	1,539,034
Landscape Sustainability	3,943,066	-	-	-	-	3,943,066
Environmental Services						
Administration	318,711	-	-	-	-	318,711
Animal Control	740,725	-	-	-	-	740,725
Fleet Services	2,166,721	-	-	-	-	2,166,721
Library	3,839,309	-	-	-	-	3,839,309
Parks and Recreation						
Administration	2,640,978	-	-	-	-	2,640,978
Programs	4,055,539	-	-	-	-	4,055,539
Parks and Facilities	5,650,630	-	-	-	-	5,650,630
Athletics	1,052,394	-	-	-	-	1,052,394
Public Safety Services						
Administration	3,461,535	-	6,500	-	-	3,468,035
Emergency Management/Communications	2,225,553	-	-	-	-	2,225,553
Police	23,310,584	-	-	-	-	23,310,584
Fire	13,647,753	-	-	-	-	13,647,753
Water Resource Management						
Sewer Administration	-	-	-	-	888,881	888,881
Sewer Maintenance	-	-	-	-	2,550,925	2,550,925
Line Locating	-	-	-	-	105,465	105,465
Watershed Management	-	-	-	-	426,133	426,133
Pumping and Treatment	-	-	-	-	3,684,835	3,684,835
Solid Waste Management						
Administration	-	-	-	-	735,548	735,548
Recycling	-	-	-	-	3,956,844	3,956,844
Solid Waste	-	-	-	-	4,468,667	4,468,667
Total departmental	97,285,372	-	11,500	-	16,817,298	114,114,170
Non-departmental	48,711,230	10,766,300	9,456,195	8,119,421	22,385,048	99,438,194
Total expenditures/expenses	**145,996,602**	**10,766,300**	**9,467,695**	**8,119,421**	**39,202,346**	**213,552,364**
Other financing uses (OFU)						
Transfers out	27,814,500	-	69,877,560	-	186,250	97,878,310
Total expenditures/expenses & OFU	**173,811,102**	**10,766,300**	**79,345,255**	**8,119,421**	**39,388,596**	**311,430,674**

ALL BUDGETED FUNDS BY FUND TYPE

BUDGETED REVENUES BY SOURCE AND EXPENDITURES/ EXPENSES BY DEPARTMENT AND DIVISION - FY2027

	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	104,652,100	-	34,460,000	9,834,000	-	148,946,100
Licenses and permits	41,664,795	-	-	-	-	41,664,795
Fines and costs	1,502,500	-	-	-	-	1,502,500
Charges for services	11,149,332	7,255,200	-	-	22,667,600	41,072,132
Other revenues	2,821,058	1,093,000	1,672,050	250,000	241,250	6,077,358
Total revenues	**161,789,785**	**8,348,200**	**36,132,050**	**10,084,000**	**22,908,850**	**239,262,885**
Other financing sources (OFS)						
Transfers in from other funds	1,017,250	2,115,000	-	-	-	3,132,250
Sale of surplus assets	-	-	500	-	10,000	10,500
Debt proceeds	-	-	78,234,000	-	-	78,234,000
Capital contributions	-	-	-	-	800,000	800,000
Total revenues & OFS	**162,807,035**	**10,463,200**	**114,366,550**	**10,084,000**	**23,718,850**	**321,439,635**
Expenditures/expenses						
City Council	380,042	-	-	-	-	380,042
City Manager	1,604,187	-	-	-	-	1,604,187
Human Resources						
HR	1,632,882	-	-	-	-	1,632,882
Risk Management	1,630,928	-	-	-	-	1,630,928
Information Technology						
IT	2,960,075	-	-	-	-	2,960,075
GIS	1,236,841	-	-	-	-	1,236,841
Finance	2,330,832	-	-	-	-	2,330,832
Economic Development	1,618,507	-	-	-	-	1,618,507
Judicial	1,453,405	-	-	-	-	1,453,405
Development Services Administration	951,326	-	-	-	-	951,326
Planning Services	1,319,493	-	-	-	-	1,319,493
Inspection Services	2,150,054	-	-	-	-	2,150,054
Community Services	887,435	-	-	-	-	887,435
Engineering Services	4,188,604	-	-	-	-	4,188,604
Public Services Administration	273,523	-	-	-	-	273,523
Public Works						
Administration	813,003	-	-	-	-	813,003
Facilities Maintenance	1,902,336	-	-	-	-	1,902,336
Construction	1,202,646	-	-	-	-	1,202,646
Maintenance	1,636,028	-	-	-	-	1,636,028
Landscape Sustainability	3,593,039	-	-	-	-	3,593,039
Environmental Services						
Administration	323,354	-	-	-	-	323,354
Animal Control	791,961	-	-	-	-	791,961
Fleet Services	2,218,757	-	-	-	-	2,218,757
Library	4,952,285	-	-	-	-	4,952,285
Parks and Recreation						
Administration	2,679,659	-	-	-	-	2,679,659
Programs	4,184,944	-	-	-	-	4,184,944
Parks and Facilities	5,831,098	-	-	-	-	5,831,098
Athletics	1,077,592	-	-	-	-	1,077,592
Public Safety Services						
Administration	3,142,073	-	13,500	-	-	3,155,573
Emergency Management/Communications	2,504,356	-	-	-	-	2,504,356
Police	24,252,978	-	-	-	-	24,252,978
Fire	14,497,025	-	-	-	-	14,497,025
Water Resource Management						
Sewer Administration	-	-	-	-	933,204	933,204
Sewer Maintenance	-	-	-	-	2,540,797	2,540,797
Line Locating	-	-	-	-	110,550	110,550
Watershed Management	-	-	-	-	446,410	446,410
Pumping and Treatment	-	-	-	-	3,743,175	3,743,175
Solid Waste Management						
Administration	-	-	-	-	749,474	749,474
Recycling	-	-	-	-	4,119,851	4,119,851
Solid Waste	-	-	-	-	3,548,872	3,548,872
Total departmental	100,221,269	-	13,500	-	16,192,333	116,427,102
Non-departmental	40,663,980	10,797,300	21,321,739	8,071,046	18,909,220	99,763,285
Total expenditures/expenses	**140,885,249**	**10,797,300**	**21,335,239**	**8,071,046**	**35,101,553**	**216,190,387**
Other financing uses (OFU)						
Transfers out	27,254,313	-	177,169,758	-	186,250	204,610,321
Total expenditures/expenses & OFU	**168,139,562**	**10,797,300**	**198,504,997**	**8,071,046**	**35,287,803**	**420,800,708**

PERSONNEL AUTHORIZATION SUMMARY

BIENNIAL BUDGET – FISCAL YEARS 2026 AND 2027

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 FY2024	FY2025	FY2026	FY2027
Administrative Services				
Office of the City Manager	10	10	10	10
Human Resources	8	9	10	10
Information Technology				
Information Technology	9	9	9	9
GIS	7	7	7	7
Finance	17	17	17	17
Economic Development	10	10	11	11
Judicial	9	9	10	10
Total Administrative Services	**70**	**71**	**74**	**74**
Development Services				
Administration	3	4	6	6
Planning Services	8	8	8	8
Inspection Services	16	17	17	17
Community Services	6	6	6	6
Engineering Services	28	28	28	28
Total Development Services	**61**	**63**	**65**	**65**
Public Services				
Administration	1	1	1	1
Public Works				
Administration	4	4	4	4
Facilities Maintenance	4	5	5	5
Construction	9	9	9	9
Maintenance	10	9	9	9
Landscape and Sustainability	23	23	26	27
Environmental Services [1]				
Administration	4	4	4	4
Recycling	18	18	18	18
Solid Waste	18	18	18	18
Animal Control	3	3	4	4
Fleet Services	11	11	12	13
Library	20	20	27	27
Parks and Recreation				
Administration	5	6	6	6
Programs [2]	18	14	14	15
Parks and Facilities	30	39	41	42
Athletics [3]	-	5	5	6
Water Resource Management [4]				
Administration	9	9	9	9
Sewer Maintenance	16	16	18	18
Line Locating	4	3	3	3
Watershed Maintenance	4	4	4	4
Total Public Services	**211**	**221**	**237**	**242**
Public Safety Services				
Public Safety				
Administration	6	6	6	6
Communications	17	17	18	18
Police	156	156	156	156
Fire	84	93	94	100
Total Public Safety Services	**263**	**272**	**274**	**280**
Total Employees	**605**	**627**	**650**	**661**
Employees by Funding Source				
City - General Fund	528	551	572	583
City - Sewer Fund	33	32	34	34
City - Solid Waste Management Fund	40	40	40	40
City - Public Park and Recreation Board	4	4	4	4
Total City Employees	**605**	**627**	**650**	**661**
Water Works Board [5]	40	40	40	40
Total Employees	**645**	**667**	**690**	**701**

1 Environmental Services Admin Division employees' costs are allocated between the CIty's General and Solid Waste Management (SWMF) Funds. Solid Waste and Recycling Divisions are funded by SWMF.
2 Programs includes Tennis Center positions funded through the Public Park and Recreation Board.
3 Athletics and Cultural Arts Divisions were created with the Parks and Recreation re-organization for fiscal 2025.
4 Administration, Line Locating, and Watershed Maintenance Divisions are jointly funded by the Sewer Fund and Water Works Board.
5 Water Works Board Employees.

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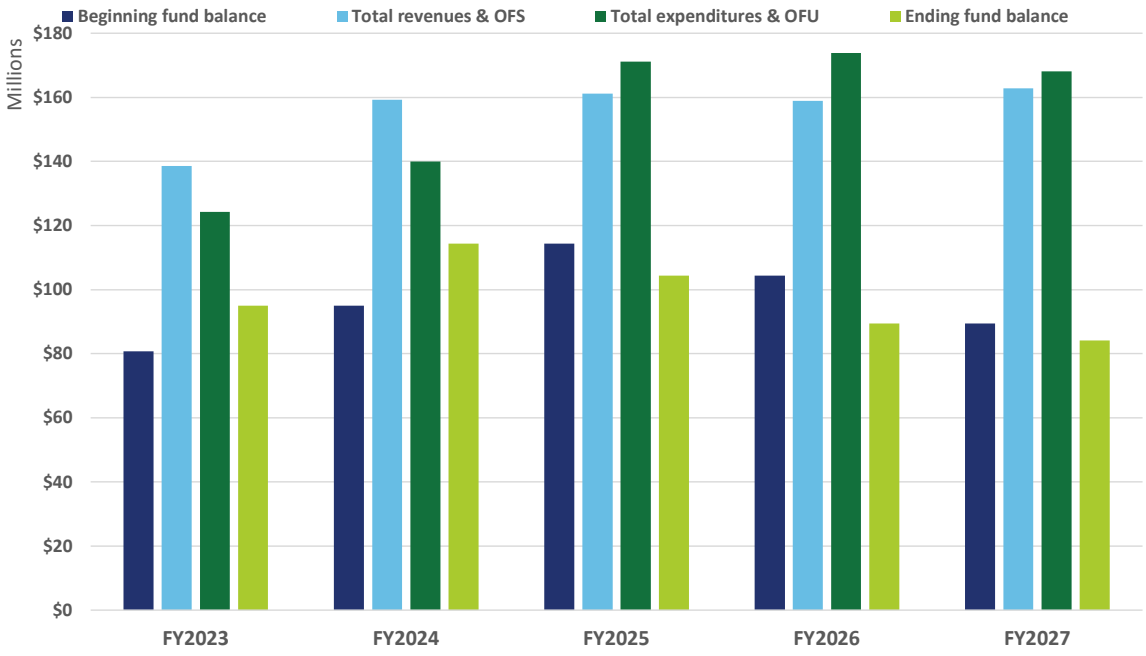
GENERAL FUND

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	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**80,745,891**	**94,999,379**	**114,326,448**	**104,358,414**	**89,483,064**
Revenues	135,518,687	148,379,293	154,386,985	157,924,502	161,789,785
Other financing sources (OFS)	3,023,564	10,923,744	6,745,250	1,011,250	1,017,250
Total revenues & OFS	**138,542,251**	**159,303,037**	**161,132,235**	**158,935,752**	**162,807,035**
Expenditures	98,472,647	110,823,149	134,886,899	145,996,602	140,885,249
Other financing uses (OFU)	25,816,116	29,152,819	36,213,370	27,814,500	27,254,313
Total expenditures & OFU	**124,288,763**	**139,975,968**	**171,100,269**	**173,811,102**	**168,139,562**
Excess (deficit) of revenues & OFS over expenditures & OFU	14,253,487	19,327,069	(9,968,033)	(14,875,350)	(5,332,527)
Ending fund balance	**94,999,379**	**114,326,448**	**104,358,414**	**89,483,064**	**84,150,537**
Less: permanent reserve	4,377,272	4,525,635	4,629,580	4,652,728	4,675,991
Net ending fund balance	**90,622,107**	**109,800,813**	**99,728,834**	**84,830,336**	**79,474,545**
Net ending fund balance as a % of expenditures & OFU	72.9%	78.4%	58.3%	48.8%	47.3%



GENERAL FUND

HISTORY OF CHANGES IN FUND BALANCE - FY2020-FY2024

	Audited Actual					Increase (Decrease) FY24 > FY20			Inc (Dec) FY24 > FY23	
	FY2020 $	FY2021 $	FY2022 $	FY2023 $	2024 $	Amount $	As % %	Avg % Change	Amount $	As % %
Revenues										
Sales taxes	43,838,542	50,902,320	58,557,684	61,290,146	66,176,359	22,337,816	51.0%	10.2%	4,886,213	8.0%
Occupation license fees	13,829,887	14,345,722	16,386,691	17,779,298	18,466,594	4,636,707	33.5%	6.7%	687,296	3.9%
Business license fees	13,286,460	12,789,880	14,230,526	15,764,558	17,229,644	3,943,184	29.7%	5.9%	1,465,086	9.3%
Property taxes	6,946,386	7,375,310	7,825,496	8,901,489	9,821,717	2,875,332	41.4%	8.3%	920,229	10.3%
Court and parking fees	951,682	1,281,493	872,762	796,587	1,327,384	375,703	39.5%	7.9%	530,798	66.6%
Construction permits	2,014,049	1,920,048	1,826,812	1,632,379	1,983,981	(30,068)	-1.5%	-0.3%	351,602	21.5%
E-911 fees	782,026	748,273	808,934	836,199	1,105,006	322,980	41.3%	8.3%	268,807	32.1%
Rental and leasing tax	985,837	962,586	975,890	867,514	1,007,249	21,412	2.2%	0.4%	139,735	16.1%
Public safety charges	5,648,437	5,688,137	6,528,576	6,513,400	6,846,289	1,197,852	21.2%	4.2%	332,889	5.1%
Interest[1]	882,429	338,449	(1,529,786)	2,237,617	4,284,197	3,401,768	385.5%	77.1%	2,046,580	91.5%
Lodging taxes	1,900,502	2,409,917	3,692,170	4,211,007	4,889,141	2,988,639	157.3%	31.5%	678,134	16.1%
State shared taxes	3,571,795	5,136,892	6,846,048	7,843,111	8,266,936	4,695,141	131.5%	26.3%	423,825	5.4%
Corrections "fund" fees	156,172	191,299	154,347	166,826	196,902	40,730	26.1%	5.2%	30,075	18.0%
Contributions from the public	402,491	444,050	358,587	72,618	67,281	(335,211)	-83.3%	-16.7%	(5,337)	-7.3%
Other revenues	3,486,081	4,454,343	4,578,579	6,605,937	6,710,613	3,224,531	92.5%	18.5%	104,675	1.6%
Total revenues	**98,682,777**	**108,988,718**	**122,113,315**	**135,518,687**	**148,379,293**	**49,696,516**	**50.4%**	**10.1%**	**12,860,606**	**9.5%**
Other financing sources (OFS)										
Proceeds of debt for leases[2]	-	-	289,279	30,301	17,893	17,893	n/a	n/a	(12,408)	-40.9%
Proceeds of debt subscriptions[2]	-	-	-	2,142,715	-	-	n/a	n/a	(2,142,715)	-100.0%
Transfers in from other funds	1,027,877	639,250	4,784,379	850,547	10,905,851	9,877,974	961.0%	192.2%	10,055,304	1182.2%
Total OFS	**1,027,877**	**639,250**	**5,073,658**	**3,023,564**	**10,923,744**	**9,895,867**	**962.7%**	**192.5%**	**7,900,180**	**261.3%**
Total revenues & OFS	**99,710,653**	**109,627,968**	**127,186,973**	**138,542,251**	**159,303,037**	**59,592,383**	**59.8%**	**12.0%**	**20,760,786**	**15.0%**
Expenditures										
Departmental										
Personal services	40,086,449	42,553,782	45,878,773	49,732,267	53,582,501	13,496,051	33.7%	6.7%	3,850,233	7.7%
Contractual services	5,878,687	6,711,082	7,599,788	8,491,061	9,114,071	3,235,384	55.0%	11.0%	623,010	7.3%
Commodities	4,123,567	4,360,331	5,124,728	5,950,901	6,129,985	2,006,419	48.7%	9.7%	179,085	3.0%
Capital outlay	2,606,422	2,901,520	1,992,988	2,583,866	5,910,400	3,303,979	126.8%	25.4%	3,326,535	128.7%
Projects	78,686	30,713	75,204	17,523	15,068	(63,618)	-80.9%	-16.2%	(2,454)	-14.0%
Agency support	279,372	212,261	174,345	204,527	191,127	(88,245)	-31.6%	-6.3%	(13,400)	-6.6%
Total departmental expenditures	**53,053,182**	**56,769,689**	**60,845,826**	**66,980,145**	**74,943,153**	**21,889,971**	**41.3%**	**8.3%**	**7,963,009**	**11.9%**
Non-departmental										
Personal services	356,594	484,291	294,420	766,404	32,756	(323,838)	-90.8%	-18.2%	(733,648)	-95.7%
Contractual services	3,894,280	4,834,827	4,842,974	5,274,908	6,166,970	2,272,690	58.4%	11.7%	892,062	16.9%
Commodities	87,641	140,864	85,641	131,644	80,402	(7,239)	-8.3%	-1.7%	(51,243)	-38.9%
Capital outlay	37,635	1,879,575	298,601	2,410,925	17,893	(19,742)	-52.5%	-10.5%	(2,393,032)	-99.3%
Projects	8,596,760	14,775,616	17,290,362	11,161,894	19,121,409	10,524,649	122.4%	24.5%	7,959,515	71.3%
Debt service	6,471,795	7,099,931	5,366,674	8,601,438	8,425,825	1,954,030	30.2%	6.0%	(175,613)	-2.0%
Outside agencies	1,628,635	1,073,620	1,510,752	3,145,290	2,034,741	406,106	24.9%	5.0%	(1,110,549)	-35.3%
Total non-departmental expenditures	**21,073,339**	**30,288,725**	**29,689,424**	**31,492,503**	**35,879,996**	**14,806,657**	**70.3%**	**14.1%**	**4,387,493**	**13.9%**
Total expenditures	**74,126,521**	**87,058,413**	**90,535,250**	**98,472,647**	**110,823,149**	**36,696,628**	**49.5%**	**9.9%**	**12,350,502**	**12.5%**
Other financing uses (OFU)										
Transfers to component units										
Board of Education	13,308,711	14,410,442	18,619,284	18,263,334	20,814,309	7,505,598	56.4%	11.3%	2,550,975	14.0%
Industrial Development Board	905,000	1,000,000	1,025,000	3,494,499	3,875,000	2,970,000	328.2%	65.6%	380,501	10.9%
Public Park and Rec Board	251,867	268,538	323,645	518,283	253,509	1,642	0.7%	0.1%	(264,774)	-51.1%
Total transfers to comp units	**14,465,577**	**15,678,980**	**19,967,929**	**22,276,116**	**24,942,818**	**10,477,241**	**72.4%**	**14.5%**	**2,666,702**	**12.0%**
Transfers to other funds	1,322,548	2,575,274	3,500,000	3,540,000	4,210,000	2,887,452	218.3%	43.7%	670,000	18.9%
Total OFU	**15,788,126**	**18,254,254**	**23,467,929**	**25,816,116**	**29,152,819**	**13,364,693**	**84.7%**	**16.9%**	**3,336,703**	**12.9%**
Total expenditures & OFU	**89,914,647**	**105,312,667**	**114,003,180**	**124,288,763**	**139,975,968**	**50,061,321**	**55.7%**	**11.1%**	**15,687,204**	**12.6%**
Excess (deficit) of revs/OFS > exps/OFU	**9,796,007**	**4,315,301**	**13,183,793**	**14,253,487**	**19,327,069**	**9,531,062**	**97.3%**	**19.5%**	**5,073,582**	**35.6%**

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 - FY2025-FY2031

		Adjusted Budget	Actuals Jun 30	As % of Budget	Budget		Projected			
	FY2024		FY2025		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
	$	$	$	%	$	$	$	$	$	$
Revenues										
Sales taxes	66,176,359	70,050,000	53,110,299	75.8%	72,152,000	74,317,000	77,289,680	80,381,267	84,400,331	88,620,347
Occupation license fees	18,466,594	19,306,000	14,635,486	75.8%	19,885,180	20,481,735	21,301,004	22,153,045	23,260,697	24,423,732
Business license fees	17,229,644	18,675,800	17,527,362	93.9%	19,176,300	19,683,060	20,470,382	21,289,198	22,353,658	23,471,340
Property taxes	9,821,717	10,410,000	10,087,596	96.9%	10,690,000	10,977,000	11,416,080	11,872,723	12,466,359	13,089,677
Court and parking fees	1,327,384	1,315,500	1,031,931	78.4%	1,302,500	1,302,500	1,354,600	1,408,784	1,479,223	1,553,184
Construction permits	1,983,981	1,733,000	1,432,645	82.7%	1,500,000	1,500,000	1,560,000	1,622,400	1,703,520	1,788,696
E-911 fees	1,105,006	1,045,000	786,673	75.3%	1,045,000	1,045,000	1,086,800	1,130,272	1,186,786	1,246,125
Rental and leasing tax	1,007,249	990,000	744,108	75.2%	990,000	990,000	1,029,600	1,070,784	1,124,323	1,180,539
Public safety charges	6,846,289	7,367,725	5,638,396	76.5%	7,514,861	7,832,104	8,145,388	8,471,204	8,894,764	9,339,502
Interest	4,284,197	2,691,887	2,644,344	98.2%	1,801,820	1,800,358	1,872,372	1,947,267	2,044,631	2,146,862
Lodging taxes	4,889,141	5,436,000	4,009,789	73.8%	5,653,700	5,823,300	6,056,232	6,298,481	6,613,405	6,944,076
State shared taxes	8,266,936	9,003,655	6,722,543	74.7%	9,355,400	9,726,800	10,115,872	10,520,507	11,046,532	11,598,859
Corrections "fund" fees	196,902	200,000	169,926	85.0%	200,000	200,000	208,000	216,320	227,136	238,493
Contributions from the public	67,281	43,884	43,526	99.2%	14,700	14,700	15,288	15,900	16,694	17,529
Other revenues	6,710,613	6,118,534	4,758,178	77.8%	6,643,041	6,096,228	6,340,077	6,593,680	6,923,364	7,269,532
Total revenues	**148,379,293**	**154,386,985**	**123,342,801**	**79.9%**	**157,924,502**	**161,789,785**	**168,261,376**	**174,991,831**	**183,741,423**	**192,928,494**
Other financing sources (OFS)										
Proceeds of debt for leases	17,893	45,000	-	0.0%	-	-	-	-	-	-
Proceeds of debt subscriptions	-	5,500,000	-	0.0%	-	-	-	-	-	-
Transfers in from other funds	10,905,851	1,200,250	727,741	60.6%	1,011,250	1,017,250	1,017,250	1,017,250	1,017,250	1,017,250
Total OFS	**10,923,744**	**6,745,250**	**727,741**	**10.8%**	**1,011,250**	**1,017,250**	**1,017,250**	**1,017,250**	**1,017,250**	**1,017,250**
Total revenues & OFS	**159,303,037**	**161,132,235**	**124,070,542**	**77.0%**	**158,935,752**	**162,807,035**	**169,278,626**	**176,009,081**	**184,758,673**	**193,945,744**
Expenditures										
Departmental										
Personal services	53,582,501	63,023,416	42,609,055	67.6%	67,771,104	72,331,862	75,861,305	79,654,371	83,837,089	88,028,944
Contractual services	9,114,071	13,722,043	7,041,204	51.3%	15,696,833	15,826,856	16,303,199	17,118,359	17,999,277	18,899,241
Commodities	6,129,985	8,115,820	4,829,706	59.5%	8,893,266	8,794,116	9,233,821	9,695,512	10,205,288	10,715,552
Capital outlay	5,910,400	6,650,179	4,475,123	67.3%	4,598,261	2,951,527	4,000,000	4,000,000	4,000,000	4,000,000
Projects	15,068	67,000	4,239	6.3%	67,000	67,000	50,000	50,000	50,000	50,000
Agency support	191,127	244,473	172,325	70.5%	258,908	249,908	262,403	275,524	289,300	303,765
Total departmental expenditures	**74,943,153**	**91,822,930**	**59,131,652**	**64.4%**	**97,285,372**	**100,221,269**	**105,710,729**	**110,793,766**	**116,380,954**	**121,997,502**
Non-departmental										
Personal services	32,756	115,000	211,802	184.2%	115,000	115,000	120,750	126,788	133,127	139,783
Contractual services	6,166,970	8,452,270	5,036,072	59.6%	9,410,350	7,160,350	7,518,368	7,894,286	8,289,000	8,703,450
Commodities	80,402	52,000	74,024	142.4%	89,000	89,000	93,450	98,123	103,029	108,180
Capital outlay	17,893	5,595,000	-	0.0%	-	3,000,000	-	-	-	-
Projects	19,121,409	14,717,777	8,063,372	54.8%	25,865,709	17,352,140	18,017,000	23,018,000	16,896,000	18,965,000
Debt service	8,425,825	11,582,942	3,828,470	33.1%	10,317,854	10,011,483	11,388,285	13,469,650	14,200,876	14,112,690
Outside agencies	2,034,741	2,548,980	1,870,453	73.4%	2,913,317	2,936,007	2,936,007	2,936,007	2,936,007	2,936,007
Total non-departmental expenditures	**35,879,996**	**43,063,968**	**19,084,193**	**44.3%**	**48,711,230**	**40,663,980**	**40,073,860**	**47,542,853**	**42,558,039**	**44,965,110**
Total expenditures	**110,823,149**	**134,886,899**	**78,215,845**	**58.0%**	**145,996,602**	**140,885,249**	**145,784,589**	**158,336,619**	**158,938,993**	**166,962,612**
Other financing uses (OFU)										
Transfers to component units										
Board of Education	20,814,309	21,890,625	16,982,933	77.6%	22,547,500	23,224,063	23,688,544	24,162,315	24,645,561	25,138,473
Industrial Development Board	3,875,000	1,125,000	909,000	80.8%	1,635,000	1,333,750	1,333,750	1,333,750	1,333,750	1,333,750
Public Park and Rec Board	253,509	442,745	207,537	46.9%	557,000	446,500	446,500	446,500	446,500	446,500
Total transfers to comp units	**24,942,818**	**23,458,370**	**18,099,470**	**77.2%**	**24,739,500**	**25,004,313**	**25,468,794**	**25,942,565**	**26,425,811**	**26,918,723**
Transfers to other funds	4,210,000	12,755,000	4,762,500	37.3%	3,075,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Total OFU	**29,152,819**	**36,213,370**	**22,861,970**	**63.1%**	**27,814,500**	**27,254,313**	**27,718,794**	**28,192,565**	**28,675,811**	**29,168,723**
Total expenditures & OFU	**139,975,968**	**171,100,269**	**101,077,815**	**59.1%**	**173,811,102**	**168,139,562**	**173,503,383**	**186,529,184**	**187,614,804**	**196,131,335**
Excess (deficit) of revs/OFS > exps/OFU	**19,327,069**	**(9,968,033)**			**(14,875,350)**	**(5,332,527)**	**(4,224,757)**	**(10,520,102)**	**(2,856,131)**	**(2,185,591)**
Beginning fund balance	94,999,379	114,326,448			104,358,414	89,483,064	84,150,537	79,925,780	69,405,678	66,549,546
Ending fund balance	114,326,448	104,358,414			89,483,064	84,150,537	79,925,780	69,405,678	66,549,546	64,363,956

AUBURN
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AUBURN
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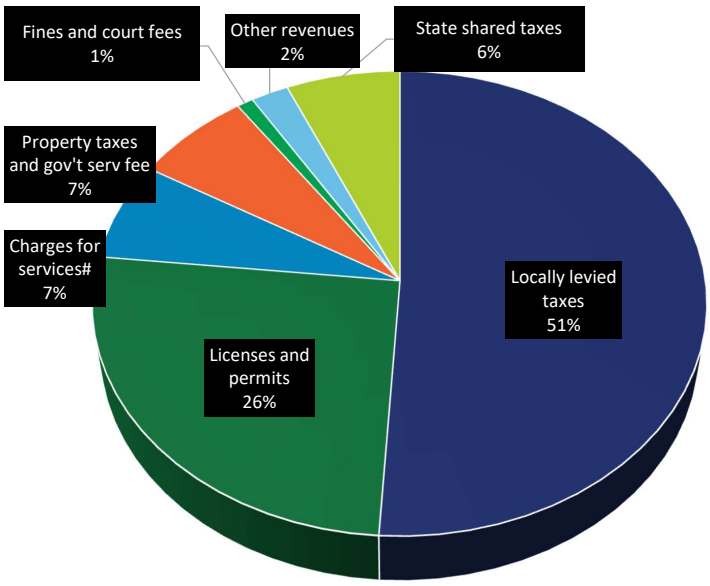
GENERAL FUND REVENUES

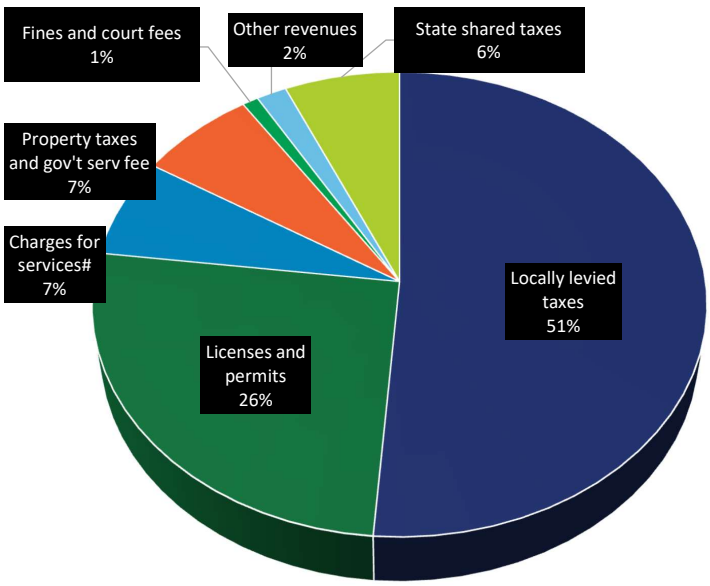
TRENDS IN TOTAL REVENUE AND OTHER FINANCING SOURCES

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Revenues					
Locally levied taxes	67,769,311	73,730,064	78,170,000	80,530,500	82,903,300
Licenses and permits	35,176,235	37,680,219	39,714,800	40,561,480	41,664,795
Charges for services[#]	9,310,942	9,746,436	10,660,566	10,817,102	11,149,332
Property taxes and gov't serv fee	8,901,489	9,821,717	10,410,000	10,690,000	10,977,000
Fines and court fees	963,413	1,524,286	1,515,500	1,502,500	1,502,500
Other revenues	4,717,986	6,504,627	3,867,464	3,422,520	2,821,058
State shared taxes	8,679,310	9,371,942	10,048,655	10,400,400	10,771,800
Total revenues	**135,518,687**	**148,379,293**	**154,386,985**	**157,924,502**	**161,789,785**
Other financing sources (OFS)					
Proceeds of debt for leases[^]	30,301	17,893	45,000	-	-
Proceeds of debt subscriptions[^]	2,142,715	-	5,500,000	-	-
Transfers in from other funds	850,547	10,905,851	1,200,250	1,011,250	1,017,250
Total revenues and OFS	**138,542,251**	**159,303,037**	**161,132,235**	**158,935,752**	**162,807,035**

FISCAL YEAR 2026



FISCAL YEAR 2027

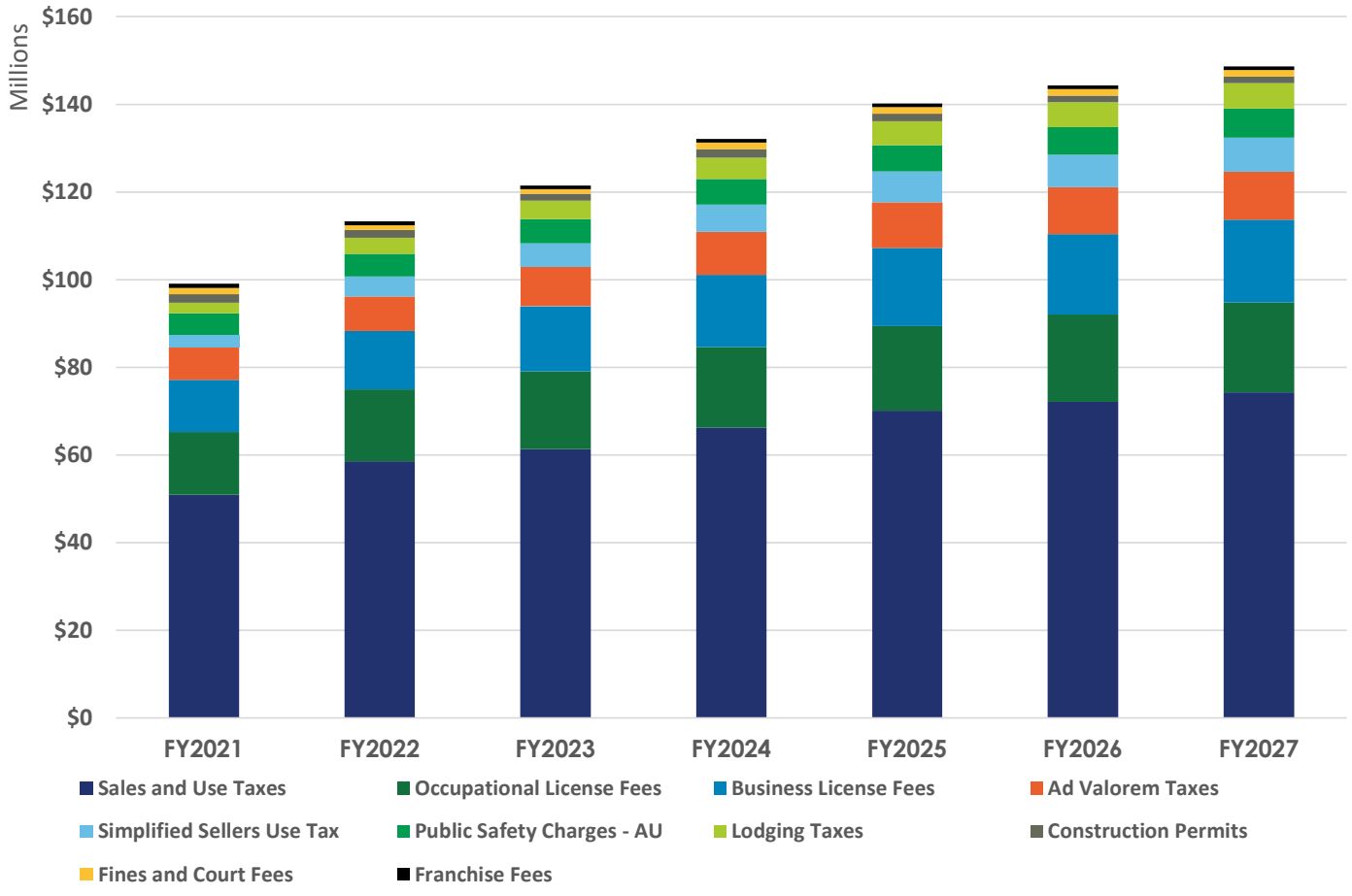


Includes Auburn University Public Safety contract.
^ The City implemented Governmental Accounting Standards Board Statement 87, Leases, in fiscal 2022. The City implemented Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements, in fiscal 2023.

GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES - GRAPHICAL ANALYSIS

		Audited Actual				Adjusted Budget	Budget	
	Revenue Sources	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**
		$	**$**	**$**	**$**	**$**	**$**	**$**
1	Sales and Use Taxes	50,902,320	58,557,684	61,290,146	66,176,359	70,050,000	72,152,000	74,317,000
2	Occupational License Fees	14,345,722	16,386,691	17,779,298	18,466,594	19,306,000	19,885,180	20,481,735
3	Business License Fees	11,883,685	13,370,571	14,880,339	16,439,364	17,855,500	18,356,000	18,862,760
4	Ad Valorem Taxes	7,375,310	7,825,496	8,901,489	9,821,717	10,410,000	10,690,000	10,977,000
5	Simplified Sellers Use Tax	2,849,167	4,513,665	5,460,904	6,239,673	7,030,000	7,382,000	7,751,000
6	Public Safety Charges - AU	4,971,364	5,219,933	5,480,929	5,754,976	6,042,725	6,344,861	6,662,104
7	Lodging Taxes	2,409,917	3,692,170	4,211,007	4,889,141	5,436,000	5,653,700	5,823,300
8	Fines and Court Fees	1,472,792	1,027,110	963,413	1,524,286	1,515,500	1,502,500	1,502,500
9	Construction Permits	1,920,048	1,826,812	1,632,379	1,983,981	1,733,000	1,500,000	1,500,000
10	Franchise Fees	906,195	859,955	884,219	790,280	820,300	820,300	820,300
	Total - top ten revenues	**99,036,520**	**113,280,086**	**121,484,122**	**132,086,371**	**140,199,025**	**144,286,541**	**148,697,699**



GENERAL FUND REVENUES

TRENDS IN TOP TEN REVENUE SOURCES - VARIANCE ANALYSIS

		Audited Actual				Adjusted Budget		Budget			
	Revenue Sources	FY2021	FY2022	FY2023	FY2024	FY2025	inc/dec	FY2026	inc/dec	FY2027	inc/dec
		$	$	$	$	$	%	$	%	$	%
1	Sales and Use Taxes	50,902,320	58,557,684	61,290,146	66,176,359	70,050,000	5.9%	72,152,000	3.0%	74,317,000	3.0%
2	Occupational License Fees	14,345,722	16,386,691	17,779,298	18,466,594	19,306,000	4.5%	19,885,180	3.0%	20,481,735	3.0%
3	Business License Fees										
	General Business License	7,602,386	8,522,042	9,490,158	10,552,324	11,700,000	10.9%	12,051,000	3.0%	12,412,530	3.0%
	Residential Rental License	2,879,693	3,043,305	3,989,350	4,338,817	4,700,000	8.3%	4,841,000	3.0%	4,986,230	3.0%
	Contractors' Percentage	1,386,653	1,788,848	1,383,832	1,529,510	1,433,000	-6.3%	1,445,000	0.8%	1,445,000	0.0%
	Commercial Rental License	14,953	16,377	16,999	18,713	22,500	20.2%	19,000	-15.6%	19,000	0.0%
	Total Business License Fees	11,883,685	13,370,571	14,880,339	16,439,364	17,855,500	8.6%	18,356,000	2.8%	18,862,760	2.8%
4	Ad Valorem Taxes	7,375,310	7,825,496	8,901,489	9,821,717	10,410,000	6.0%	10,690,000	2.7%	10,977,000	2.7%
5	Simplified Sellers Use Tax	2,849,167	4,513,665	5,460,904	6,239,673	7,030,000	12.7%	7,382,000	5.0%	7,751,000	5.0%
6	Public Safety Charges - AU	4,971,364	5,219,933	5,480,929	5,754,976	6,042,725	5.0%	6,344,861	5.0%	6,662,104	5.0%
7	Lodging Taxes	2,409,917	3,692,170	4,211,007	4,889,141	5,436,000	11.2%	5,653,700	4.0%	5,823,300	3.0%
8	Fines and Court Fees	1,472,792	1,027,110	963,413	1,524,286	1,515,500	-0.6%	1,502,500	-0.9%	1,502,500	0.0%
9	Construction Permits	1,920,048	1,826,812	1,632,379	1,983,981	1,733,000	-12.7%	1,500,000	-13.4%	1,500,000	0.0%
10	Franchise Fees	906,195	859,955	884,219	790,280	820,300	3.8%	820,300	0.0%	820,300	0.0%
	Total - top ten revenues	**99,036,520**	**113,280,086**	**121,484,122**	**132,086,371**	**140,199,025**	6.1%	**144,286,541**	2.9%	**148,697,699**	3.1%
	Total revenues & OFS	**109,627,968**	**127,186,973**	**138,542,251**	**159,303,037**	**161,132,235**	1.1%	**158,935,752**	-1.4%	**162,807,035**	2.4%
	Top ten as % of total	90.3%	89.1%	87.7%	82.9%	87.0%		90.8%		91.3%	

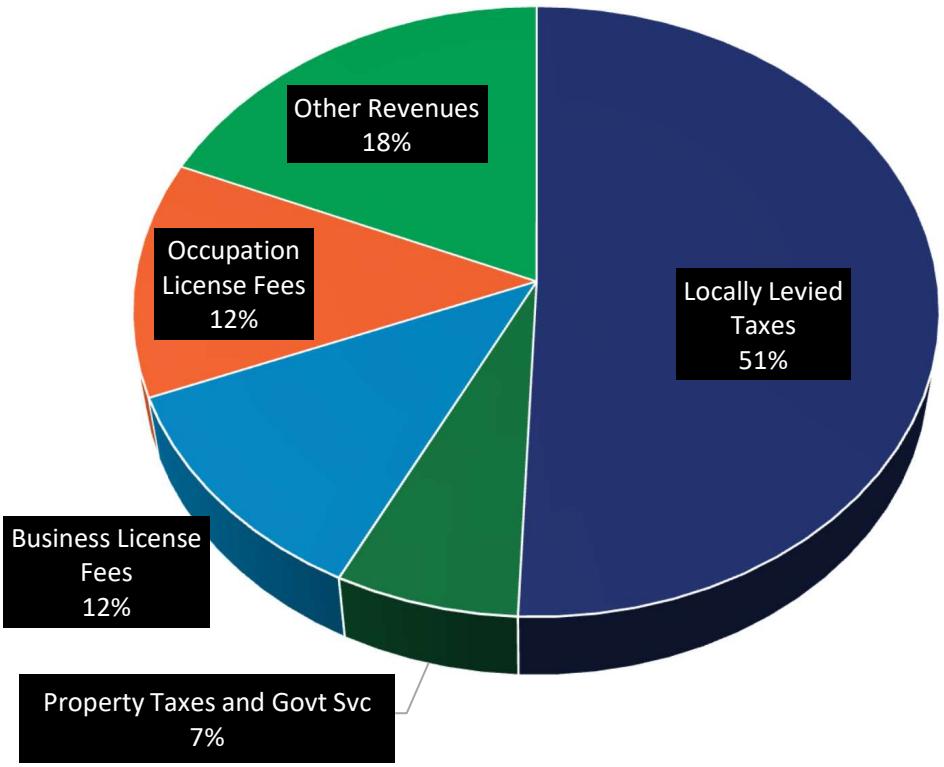
DESCRIPTION OF TOP TEN REVENUE SOURCES

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. Violations of City ordinances are adjudicated by the City's Municipal Court.
9. Construction permits are required for most categories of construction and fund the provision of inspection services to ensure compliance with building codes.
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 - FY2026

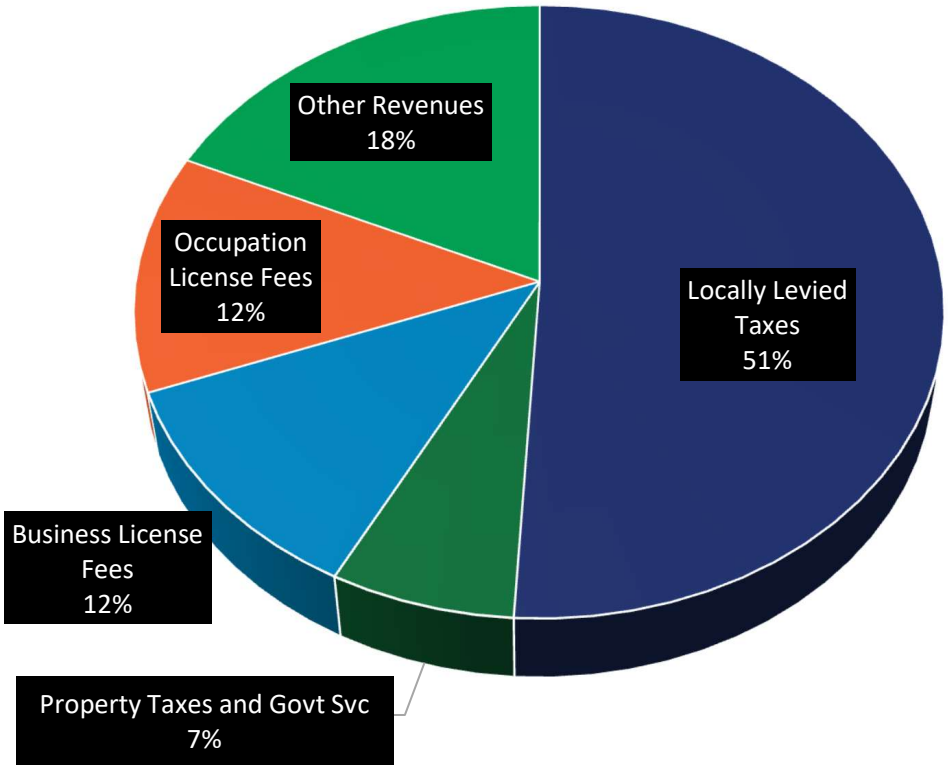
Budgeted Revenues	$	% of total
Sales and use tax	72,152,000	45.4%
Other locally levied taxes	8,378,500	5.3%
Total locally levied taxes	80,530,500	50.7%
Property taxes and government services fees	10,690,000	6.7%
State shared taxes	10,400,400	6.5%
Total taxes	101,620,900	63.9%
Business license fees	18,356,000	11.5%
Occupation license fees	19,885,180	12.5%
Other licenses and permits	2,320,300	1.5%
Total licenses and permits	40,561,480	25.5%
Fines and court fees	1,502,500	0.9%
Public safety charges	7,514,861	4.7%
Other charges for services	3,302,241	2.1%
Investment income	1,801,820	1.1%
Other miscellaneous revenue	1,620,700	1.0%
Total budgeted revenues	**157,924,502**	**99.4%**
Other financing sources (OFS)		
Transfers in from other funds	1,011,250	0.6%
Total budgeted OFS	**1,011,250**	**0.6%**
Total budgeted revenues & OFS	**158,935,752**	**100.0%**



GENERAL FUND REVENUES

SUMMARY OF REVENUES BY SOURCE - FY2027

Budgeted Revenues	$	% of total
Sales and use tax	74,317,000	45.6%
Other locally levied taxes	8,586,300	5.3%
Total locally levied taxes	82,903,300	50.9%
Property taxes and government services fees	10,977,000	6.7%
State shared taxes	10,771,800	6.6%
Total taxes	104,652,100	64.3%
Business license fees	18,862,760	11.6%
Occupation license fees	20,481,735	12.6%
Other licenses and permits	2,320,300	1.4%
Total licenses and permits	41,664,795	25.6%
Fines and court fees	1,502,500	0.9%
Public safety charges	7,832,104	4.8%
Other charges for services	3,317,228	2.0%
Investment income	1,800,358	1.1%
Other miscellaneous revenue	1,020,700	0.6%
Total budgeted revenues	**161,789,785**	**99.4%**
Other financing sources (OFS)		
Transfers in from other funds	1,017,250	0.6%
Total budgeted OFS	**1,017,250**	**0.6%**
Total budgeted revenues & OFS	**162,807,035**	**100.0%**



AUBURN
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General Fund Expenditures

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GENERAL FUND EXPENDITURES

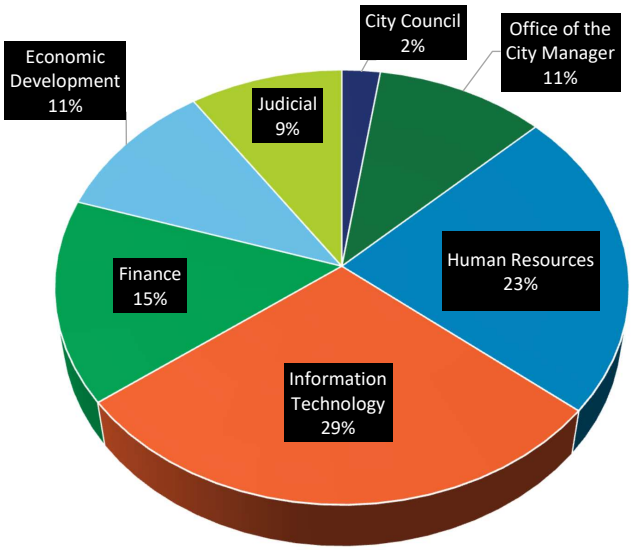
EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2026

Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	$	$	$	$	$	$
Administrative Services						
City Council	110,459	210,180	30,000	-	-	350,639
Office of the City Manager	1,397,900	122,000	36,300	-	-	1,556,200
Human Resources						
Human Resources	1,018,890	540,472	18,000	194,514	-	1,771,876
Risk Management	-	1,630,928	-	-	-	1,630,928
Information Technology						
Information Technology	1,140,870	470,765	1,416,876	75,900	-	3,104,411
GIS	805,278	120,090	259,650	-	-	1,185,018
Finance	1,912,938	203,800	123,850	-	-	2,240,588
Economic Development	1,484,434	62,750	16,500	-	-	1,563,684
Judicial	1,024,600	310,900	68,150	-	-	1,403,650
Total Administrative Services	**8,895,370**	**3,671,885**	**1,969,326**	**270,414**	**-**	**14,806,995**
Development Services						
Administration	825,092	54,950	29,750	34,000	-	943,792
Planning Services	851,777	360,000	57,750	-	15,500	1,285,027
Inspection Services	1,797,252	169,140	86,400	-	-	2,052,792
Community Services	522,277	250,416	91,030	-	-	863,723
Engineering Services	3,236,272	646,000	339,375	121,000	-	4,342,647
Total Development Services	**7,232,670**	**1,480,506**	**604,305**	**155,000**	**15,500**	**9,487,981**
Public Services						
Administration	253,612	8,200	5,000	-	-	266,812
Public Works						
Administration	550,577	209,500	22,950	-	-	783,027
Facilities Maintenance	395,570	1,345,000	239,500	56,000	-	2,036,070
Construction	863,854	113,500	184,600	150,000	-	1,311,954
Maintenance	810,434	213,500	165,100	350,000	-	1,539,034
Landscape and Sustainability	2,293,566	702,000	334,000	613,500	-	3,943,066
Environmental Services						
Administration	124,676	122,675	71,360	-	-	318,711
Animal Control	384,467	24,000	78,250	10,600	243,408	740,725
Fleet Services	1,337,802	517,094	233,825	78,000	-	2,166,721
Library	2,543,494	417,015	878,800	-	-	3,839,309
Parks and Recreation						
Administration	811,968	1,174,317	654,693	-	-	2,640,978
Programs	2,871,898	793,162	390,480	-	-	4,055,539
Parks and Facilities	3,679,909	758,362	858,323	354,036	-	5,650,630
Athletics	828,093	127,901	96,400	-	-	1,052,394
Total Public Services	**17,749,920**	**6,526,226**	**4,213,281**	**1,612,136**	**243,408**	**30,344,971**
Public Safety Services						
Public Safety						
Administration	751,528	2,302,219	107,788	300,000	-	3,461,535
Emergency Mgmt/Comm	1,850,553	260,500	74,500	40,000	-	2,225,553
Police	19,775,238	1,162,747	1,280,888	1,074,711	17,000	23,310,584
Fire	11,515,825	292,750	643,178	1,196,000	-	13,647,753
Total Public Safety Services	**33,893,144**	**4,018,216**	**2,106,354**	**2,610,711**	**17,000**	**42,645,425**
Total Departmental	**67,771,104**	**15,696,833**	**8,893,266**	**4,648,261**	**275,908**	**97,285,372**
Non-departmental						
General Operations	115,000	7,060,350	89,000	-	-	7,264,350
Project Operations	-	2,350,000	-	17,478,775	-	19,828,775
Parks & Rec. Project Operations	-	-	-	4,781,934	-	4,781,934
Public Works Project Operations	-	-	-	3,605,000	-	3,605,000
Outside Agencies Funding	-	-	-	-	2,913,317	2,913,317
Transfers to Component Units	-	-	-	-	24,739,500	24,739,500
Transfers to Other Funds	-	-	-	-	3,075,000	3,075,000
Debt Service	-	-	-	-	10,317,854	10,317,854
Total Non-departmental	**115,000**	**9,410,350**	**89,000**	**25,865,709**	**41,045,671**	**76,525,730**
Total Expenditures	**67,886,104**	**25,107,183**	**8,982,266**	**30,513,970**	**41,321,579**	**173,811,102**
As a %	39.1%	14.4%	5.2%	17.6%	23.8%	100.0%

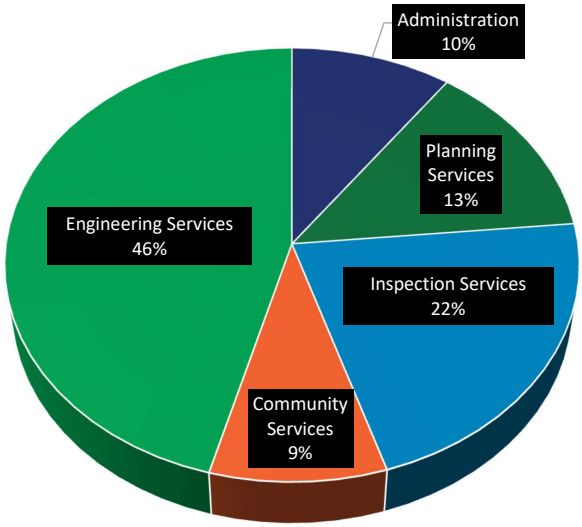
GENERAL FUND EXPENDITURES

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

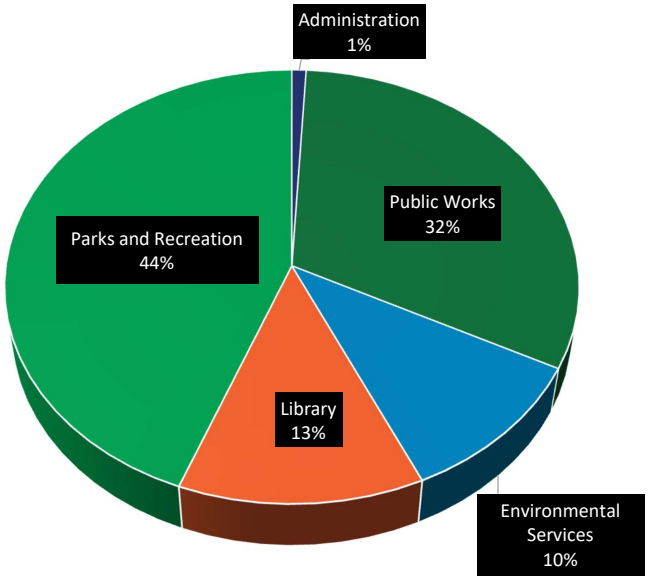
ADMINISTRATIVE SERVICES



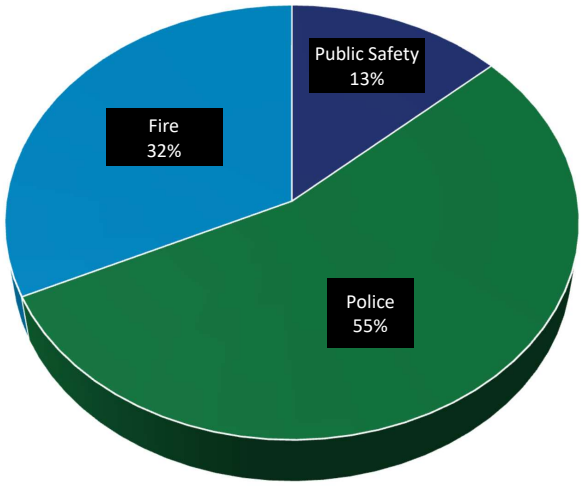
DEVELOPMENT SERVICES



PUBLIC SERVICES



PUBLIC SAFETY SERVICES



GENERAL FUND EXPENDITURES

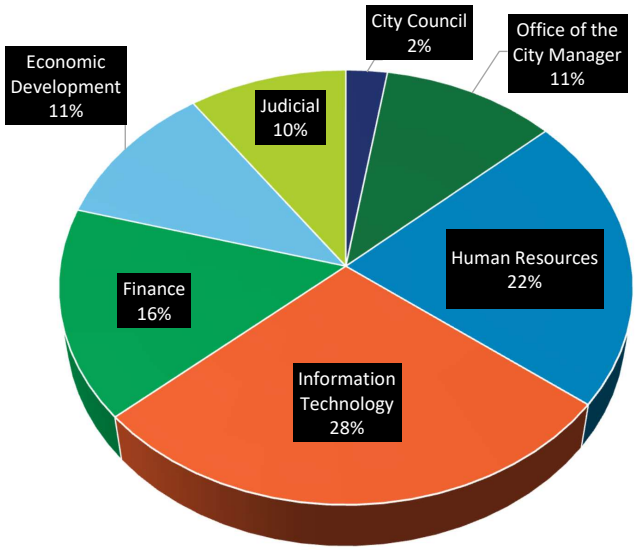
EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, DIVISION, AND CATEGORY - FY2027

Business Service Unit Department	Personal Services	Contractual Services	Commodities	Capital Outlay and Projects	Other	Totals
	$	$	$	$	$	$
Administrative Services						
City Council	180,862	169,180	30,000	-	-	380,042
Office of the City Manager	1,443,887	124,000	36,300	-	-	1,604,187
Human Resources						
Human Resources	1,071,977	544,105	16,800	-	-	1,632,882
Risk Management	-	1,630,928	-	-	-	1,630,928
Information Technology						
Information Technology	1,197,054	539,910	1,223,111	-	-	2,960,075
GIS	851,601	120,090	265,150	-	-	1,236,841
Finance	2,003,182	203,800	123,850	-	-	2,330,832
Economic Development	1,538,657	63,350	16,500	-	-	1,618,507
Judicial	1,077,355	309,900	66,150	-	-	1,453,405
Total Administrative Services	**9,364,575**	**3,705,263**	**1,777,861**	**-**	**-**	**14,847,700**
Development Services						
Administration	867,576	55,050	28,700	-	-	951,326
Planning Services	888,743	365,500	58,750	-	6,500	1,319,493
Inspection Services	1,894,754	173,000	82,300	-	-	2,150,054
Community Services	542,989	250,416	94,030	-	-	887,435
Engineering Services	3,386,229	369,000	339,375	94,000	-	4,188,604
Total Development Services	**7,580,291**	**1,212,966**	**603,155**	**94,000**	**6,500**	**9,496,912**
Public Services						
Administration	260,323	8,200	5,000	-	-	273,523
Public Works						
Administration	574,853	215,200	22,950	-	-	813,003
Facilities Maintenance	416,836	1,248,000	237,500	-	-	1,902,336
Construction	904,546	113,500	184,600	-	-	1,202,646
Maintenance	957,428	213,500	165,100	300,000	-	1,636,028
Landscape and Sustainability	2,482,539	702,000	327,000	81,500	-	3,593,039
Environmental Services						
Administration	129,319	122,675	71,360	-	-	323,354
Animal Control	405,303	24,000	31,250	88,000	243,408	791,961
Fleet Services	1,467,838	517,094	233,825	-	-	2,218,757
Library	3,053,585	611,850	1,116,850	170,000	-	4,952,285
Parks and Recreation						
Administration	840,649	1,184,317	654,693	-	-	2,679,659
Programs	2,950,424	838,412	396,109	-	-	4,184,944
Parks and Facilities	3,967,355	758,512	863,873	241,358	-	5,831,098
Athletics	853,291	127,901	96,400	-	-	1,077,592
Total Public Services	**19,264,290**	**6,685,161**	**4,406,510**	**880,858**	**243,408**	**31,480,226**
Public Safety Services						
Public Safety						
Administration	782,066	2,252,219	107,788	-	-	3,142,073
Emergency Mgmt/Comm	1,944,356	260,500	74,500	225,000	-	2,504,356
Police	20,899,988	1,426,997	1,176,124	732,869	17,000	24,252,978
Fire	12,496,297	283,750	648,178	1,068,800	-	14,497,025
Total Public Safety Services	**36,122,707**	**4,223,466**	**2,006,590**	**2,026,669**	**17,000**	**44,396,432**
Total Departmental	**72,331,862**	**15,826,856**	**8,794,116**	**3,001,527**	**266,908**	**100,221,269**
Non-departmental						
General Operations	115,000	7,060,350	89,000	3,000,000	-	10,264,350
Project Operations	-	100,000	-	11,567,140	-	11,667,140
Parks & Rec. Project Operations	-	-	-	3,435,000	-	3,435,000
Public Works Project Operations	-	-	-	2,350,000	-	2,350,000
Outside Agencies Funding	-	-	-	-	2,936,007	2,936,007
Transfers to Component Units	-	-	-	-	25,004,313	25,004,313
Transfers to Other Funds	-	-	-	-	2,250,000	2,250,000
Debt Service	-	-	-	-	10,011,483	10,011,483
Total Non-departmental	**115,000**	**7,160,350**	**89,000**	**20,352,140**	**40,201,803**	**67,918,293**
Total Expenditures	**72,446,862**	**22,987,206**	**8,883,116**	**23,353,667**	**40,468,711**	**168,139,562**
As a %	43.1%	13.7%	5.3%	13.9%	24.1%	100.0%

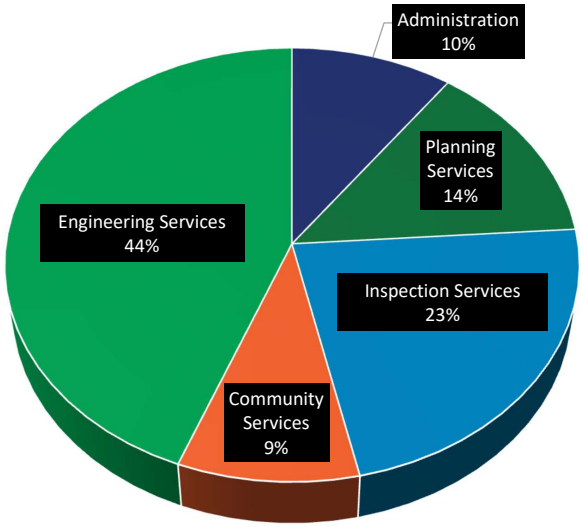
GENERAL FUND EXPENDITURES

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

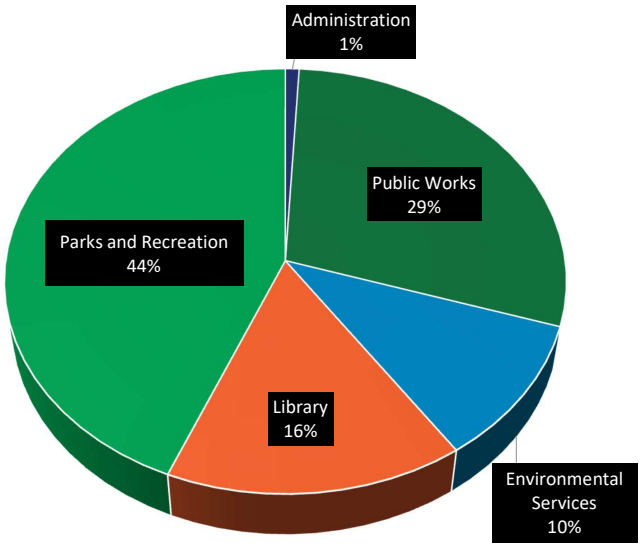
ADMINISTRATIVE SERVICES



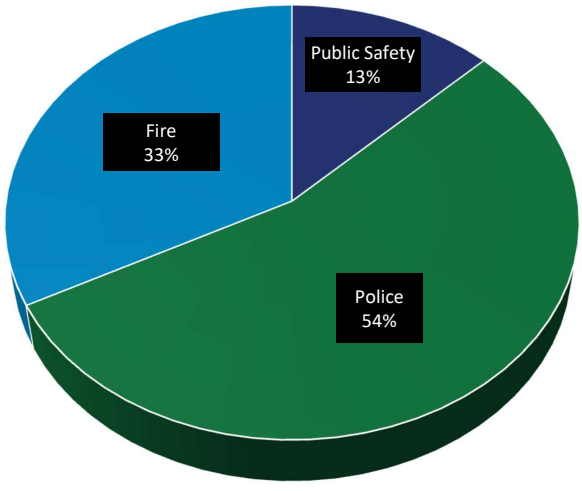
DEVELOPMENT SERVICES



PUBLIC SERVICES



PUBLIC SAFETY SERVICES



GENERAL FUND EXPENDITURES

COMPARATIVE EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, AND DIVISION - FY2025-FY2027

Business Service Unit / Department	FY2025 Adjusted Budget	Budget	FY2026 Increase (Decrease) Amount	FY2026 Increase (Decrease) As a %	Budget	FY2027 Increase (Decrease) Amount	FY2027 Increase (Decrease) As a %
	$	$	$	%	$	$	%
Administrative Services							
City Council	308,639	350,639	42,000	13.6%	380,042	29,403	8.4%
Office of the City Manager	1,531,501	1,556,200	24,699	1.6%	1,604,187	47,987	3.1%
Human Resources							
Human Resources	1,429,584	1,771,876	342,292	23.9%	1,632,882	(138,994)	-7.8%
Risk Management	1,300,993	1,630,928	329,935	25.4%	1,630,928	-	0.0%
Information Technology							
Information Technology	3,058,108	3,104,411	46,303	1.5%	2,960,075	(144,336)	-4.6%
GIS	1,084,400	1,185,018	100,618	9.3%	1,236,841	51,823	4.4%
Finance	2,198,454	2,240,588	42,134	1.9%	2,330,832	90,244	4.0%
Economic Development	1,513,722	1,563,684	49,962	3.3%	1,618,507	54,823	3.5%
Judicial	1,266,044	1,403,650	137,606	10.9%	1,453,405	49,755	3.5%
Total Administrative Services	**13,691,445**	**14,806,995**	**1,115,550**	**8.1%**	**14,847,700**	**40,705**	**0.3%**
Development Services							
Administration	453,968	943,792	489,824	107.9%	951,326	7,534	0.8%
Planning Services	1,063,045	1,285,027	221,983	20.9%	1,319,493	34,466	2.7%
Inspection Services	2,091,938	2,052,792	(39,146)	-1.9%	2,150,054	97,262	4.7%
Community Services	825,739	863,723	37,984	4.6%	887,435	23,712	2.7%
Engineering Services	4,084,943	4,342,647	257,704	6.3%	4,188,604	(154,044)	-3.5%
Total Development Services	**8,519,633**	**9,487,981**	**968,348**	**11.4%**	**9,496,912**	**8,931**	**0.1%**
Public Services							
Administration	256,790	266,812	10,022	3.9%	273,523	6,711	2.5%
Public Works							
Administration	762,889	783,027	20,138	2.6%	813,003	29,976	3.8%
Facilities Maintenance	1,797,039	2,036,070	239,031	13.3%	1,902,336	(133,734)	-6.6%
Construction	1,541,460	1,311,954	(229,506)	-14.9%	1,202,646	(109,308)	-8.3%
Maintenance	1,279,512	1,539,034	259,522	20.3%	1,636,028	96,993	6.3%
Landscape and Sustainability	3,897,198	3,943,066	45,868	1.2%	3,593,039	(350,027)	-8.9%
Environmental Services							
Administration	310,354	318,711	8,357	2.7%	323,354	4,643	1.5%
Animal Control	670,363	740,725	70,362	10.5%	791,961	51,236	6.9%
Fleet Services	2,019,153	2,166,721	147,568	7.3%	2,218,757	52,036	2.4%
Library	3,555,838	3,839,309	283,471	8.0%	4,952,285	1,112,976	29.0%
Parks and Recreation							
Administration	2,325,045	2,640,978	315,933	13.6%	2,679,659	38,681	1.5%
Programs	3,601,844	4,055,539	453,695	12.6%	4,184,944	129,405	3.2%
Parks and Facilities	5,550,858	5,650,630	99,772	1.8%	5,831,098	180,469	3.2%
Athletics	919,005	1,052,394	133,389	14.5%	1,077,592	25,198	2.4%
Total Public Services	**28,487,348**	**30,344,971**	**1,857,623**	**6.5%**	**31,480,226**	**1,135,255**	**3.7%**
Public Safety Services							
Public Safety							
Administration	3,111,263	3,461,535	350,272	11.3%	3,142,073	(319,462)	-9.2%
Emergency Mgmt/Comm	2,091,929	2,225,553	133,624	6.4%	2,504,356	278,803	12.5%
Police	22,273,256	23,310,584	1,037,328	4.7%	24,252,978	942,394	4.0%
Fire	13,648,056	13,647,753	(303)	0.0%	14,497,025	849,271	6.2%
Total Public Safety Services	**41,124,504**	**42,645,425**	**1,520,921**	**3.7%**	**44,396,432**	**1,751,006**	**4.1%**
Total Departmental	**91,822,930**	**97,285,372**	**5,462,442**	**5.9%**	**100,221,269**	**2,935,897**	**3.0%**
Non-departmental							
General Operations	14,199,270	7,264,350	(6,934,920)	-48.8%	10,264,350	3,000,000	41.3%
Project Operations	10,822,600	19,828,775	9,006,175	83.2%	11,667,140	(8,161,635)	-41.2%
Parks & Rec. Project Operations	2,327,627	4,781,934	2,454,307	105.4%	3,435,000	(1,346,934)	-28.2%
Public Works Project Operations	1,582,550	3,605,000	2,022,450	127.8%	2,350,000	(1,255,000)	-34.8%
Outside Agencies Funding	2,548,980	2,913,317	364,337	14.3%	2,936,007	22,690	0.8%
Transfers to Component Units	23,458,370	24,739,500	1,281,130	5.5%	25,004,313	264,813	1.1%
Transfers to Other Funds	12,755,000	3,075,000	(9,680,000)	-75.9%	2,250,000	(825,000)	-26.8%
Debt Service	11,582,942	10,317,854	(1,265,088)	-10.9%	10,011,483	(306,371)	-3.0%
Total Non-departmental	**79,277,338**	**76,525,730**	**(2,751,608)**	**-3.5%**	**67,918,293**	**(8,607,437)**	**-11.2%**
Total Expenditures	**171,100,269**	**173,811,102**	**2,710,834**	**1.6%**	**168,139,562**	**(5,671,540)**	**-3.3%**

GENERAL FUND EXPENDITURES

TRENDS IN EXPENDITURES BY BUSINESS SERVICES UNIT, DEPARTMENT, DIVISION - FY2023-FY2027

Business Service Unit / Department	Audited Actual FY2023 $	FY2023 %	Audited Actual FY2024 $	FY2024 %	Adjusted Budget FY2025 $	FY2025 %	Budget FY2026 $	FY2026 %	Budget FY2027 $	FY2027 %
Administrative Services										
City Council	267,072	0.2%	284,533	0.2%	308,639	0.2%	350,639	0.2%	380,042	0.2%
Office of the City Manager	1,147,305	0.9%	1,309,896	0.9%	1,531,501	0.9%	1,556,200	0.9%	1,604,187	1.0%
Human Resources										
Human Resources	1,123,819	0.9%	1,171,662	0.8%	1,429,584	0.8%	1,771,876	1.0%	1,632,882	1.0%
Risk Management	479,466	0.4%	760,858	0.5%	1,300,993	0.8%	1,630,928	0.9%	1,630,928	1.0%
Information Technology										
Information Technology	2,032,527	1.6%	1,682,426	1.2%	3,058,108	1.8%	3,104,411	1.8%	2,960,075	1.8%
GIS	835,253	0.7%	954,182	0.7%	1,084,400	0.6%	1,185,018	0.7%	1,236,841	0.7%
Finance	1,877,304	1.5%	2,014,579	1.4%	2,198,454	1.3%	2,240,588	1.3%	2,330,832	1.4%
Economic Development	1,221,535	1.0%	1,296,326	0.9%	1,513,722	0.9%	1,563,684	0.9%	1,618,507	1.0%
Judicial	958,040	0.8%	1,027,056	0.7%	1,266,044	0.7%	1,403,650	0.8%	1,453,405	0.9%
Total Administrative Services	**9,941,844**	**8.0%**	**10,501,517**	**7.5%**	**13,691,445**	**8.0%**	**14,806,995**	**8.5%**	**14,847,700**	**8.8%**
Development Services										
Administration	359,479	0.3%	380,906	0.3%	453,968	0.3%	943,792	0.5%	951,326	0.6%
Planning Services	790,714	0.6%	770,927	0.6%	1,063,045	0.6%	1,285,027	0.7%	1,319,493	0.8%
Inspection Services	1,570,783	1.3%	1,689,030	1.2%	2,091,938	1.2%	2,052,792	1.2%	2,150,054	1.3%
Community Services	699,942	0.6%	722,540	0.5%	825,739	0.5%	863,723	0.5%	887,435	0.5%
Engineering Services	3,761,867	3.0%	3,611,747	2.6%	4,084,943	2.4%	4,342,647	2.5%	4,188,604	2.5%
Total Development Services	**7,182,785**	**5.8%**	**7,175,149**	**5.1%**	**8,519,633**	**5.0%**	**9,487,981**	**5.5%**	**9,496,912**	**5.6%**
Public Services										
Administration	204,859	0.2%	216,846	0.2%	256,790	0.2%	266,812	0.2%	273,523	0.2%
Public Works										
Administration	416,190	0.3%	570,721	0.4%	762,889	0.4%	783,027	0.5%	813,003	0.5%
Facilities Maintenance	577,623	0.5%	665,867	0.5%	1,797,039	1.1%	2,036,070	1.2%	1,902,336	1.1%
Construction	836,370	0.7%	1,084,251	0.8%	1,541,460	0.9%	1,311,954	0.8%	1,202,646	0.7%
Maintenance	910,870	0.7%	1,056,569	0.8%	1,279,512	0.7%	1,539,034	0.9%	1,636,028	1.0%
Landscape and Sustainability	2,347,841	1.9%	3,168,531	2.3%	3,897,198	2.3%	3,943,066	2.3%	3,593,039	2.1%
Environmental Services										
Administration	273,378	0.2%	285,882	0.2%	310,354	0.2%	318,711	0.2%	323,354	0.2%
Animal Control	464,645	0.4%	477,170	0.3%	670,363	0.4%	740,725	0.4%	791,961	0.5%
Fleet Services	1,391,869	1.1%	1,629,085	1.2%	2,019,153	1.2%	2,166,721	1.2%	2,218,757	1.3%
Library	2,880,868	2.3%	2,985,171	2.1%	3,555,838	2.1%	3,839,309	2.2%	4,952,285	2.9%
Parks and Recreation										
Administration	1,548,823	1.2%	1,718,093	1.2%	2,325,045	1.4%	2,640,978	1.5%	2,679,659	1.6%
Programs	2,524,513	2.0%	2,756,318	2.0%	3,601,844	2.1%	4,055,539	2.3%	4,184,944	2.5%
Parks and Facilities	3,910,848	3.1%	4,375,794	3.1%	5,550,858	3.2%	5,650,630	3.3%	5,831,098	3.5%
Athletics[1]	-	0.0%	-	0.0%	919,005	0.5%	1,052,394	0.6%	1,077,592	0.6%
Total Public Services	**18,288,696**	**14.7%**	**20,990,297**	**15.0%**	**28,487,348**	**16.6%**	**30,344,971**	**17.5%**	**31,480,226**	**18.7%**
Public Safety Services										
Public Safety										
Administration	2,408,168	1.9%	2,630,168	1.9%	3,111,263	1.8%	3,461,535	2.0%	3,142,073	1.9%
Emergency Mgmt/Comm	1,667,596	1.3%	2,445,537	1.7%	2,091,929	1.2%	2,225,553	1.3%	2,504,356	1.5%
Police	18,054,938	14.5%	19,965,467	14.3%	22,273,256	13.0%	23,310,584	13.4%	24,252,978	14.4%
Fire	9,436,118	7.6%	11,235,019	8.0%	13,648,056	8.0%	13,647,753	7.9%	14,497,025	8.6%
Total Public Safety Services	**31,566,819**	**25.4%**	**36,276,191**	**25.9%**	**41,124,504**	**24.0%**	**42,645,425**	**24.5%**	**44,396,432**	**26.4%**
Total Departmental	**66,980,145**	**53.9%**	**74,943,153**	**53.5%**	**91,822,930**	**53.7%**	**97,285,372**	**56.0%**	**100,221,269**	**59.6%**
Non-departmental										
General Operations	8,553,373	6.9%	6,216,094	4.4%	14,199,270	8.3%	7,264,350	4.2%	10,264,350	6.1%
Project Operations	7,450,218	6.0%	13,924,521	9.9%	10,822,600	6.3%	19,828,775	11.4%	11,667,140	6.9%
Parks & Rec. Project Operations	3,153,369	2.5%	4,818,977	3.4%	2,327,627	1.4%	4,781,934	2.8%	3,435,000	2.0%
Public Works Project Operations	588,815	0.5%	459,838	0.3%	1,582,550	0.9%	3,605,000	2.1%	2,350,000	1.4%
Outside Agencies Funding	3,145,290	2.5%	2,034,741	1.5%	2,548,980	1.5%	2,913,317	1.7%	2,936,007	1.7%
Transfers to Component Units	22,276,116	17.9%	24,942,818	17.8%	23,458,370	13.7%	24,739,500	14.2%	25,004,313	14.9%
Transfers to Other Funds	3,540,000	2.8%	4,210,000	3.0%	12,755,000	7.5%	3,075,000	1.8%	2,250,000	1.3%
Debt Service	8,601,438	6.9%	8,425,825	6.0%	11,582,942	6.8%	10,317,854	5.9%	10,011,483	6.0%
Total Non-departmental	**57,308,619**	**46.1%**	**65,032,815**	**46.5%**	**79,277,338**	**46.3%**	**76,525,730**	**44.0%**	**67,918,293**	**40.4%**
Total Expenditures	**124,288,763**	**100.0%**	**139,975,968**	**100.0%**	**171,100,269**	**100.0%**	**173,811,102**	**100.0%**	**168,139,562**	**100.0%**

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

AUBURN
ALABAMA

General Fund - Departmental Expenditures
Organization Chart, Mission Statement and Major Functions, Initiatives, Relation to City of Auburn Strategic Goals, Performance Measures, and Comparative Budget Summaries

General Fund Departments

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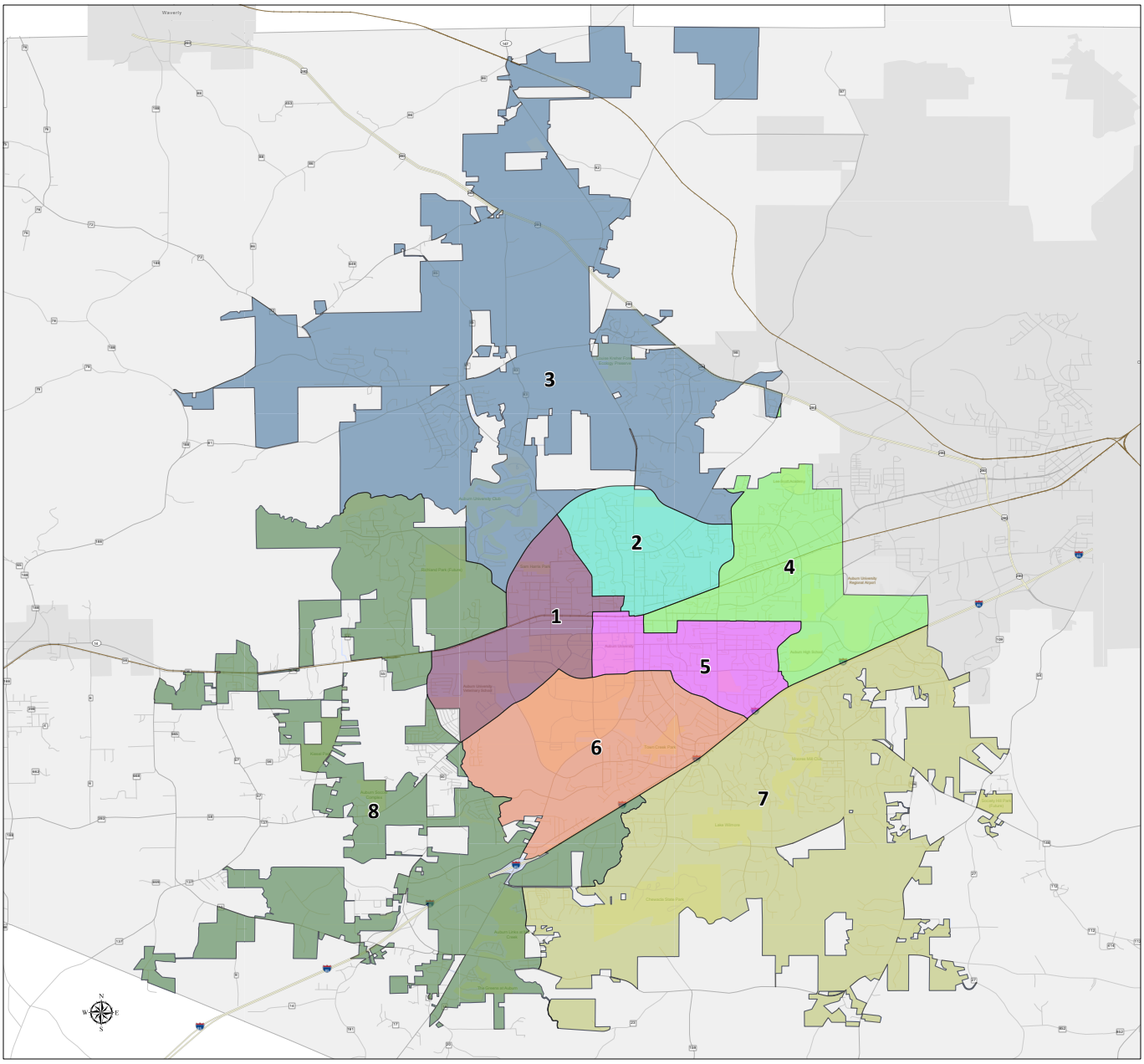
AUBURN
ALABAMA

CITY COUNCIL



MISSION

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

CITY COUNCIL

MAJOR FUNCTIONS

- Encouraging planned and managed growth as a means of developing an attractive built-environment and 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, educational, cultural and recreational opportunities
- Providing quality public safety services
- Operating an adequately funded city government in a financially responsible and fiscally sound manner
- Recruiting and maintaining a highly motivated work force committed to excellence
- Facilitating citizen involvement

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

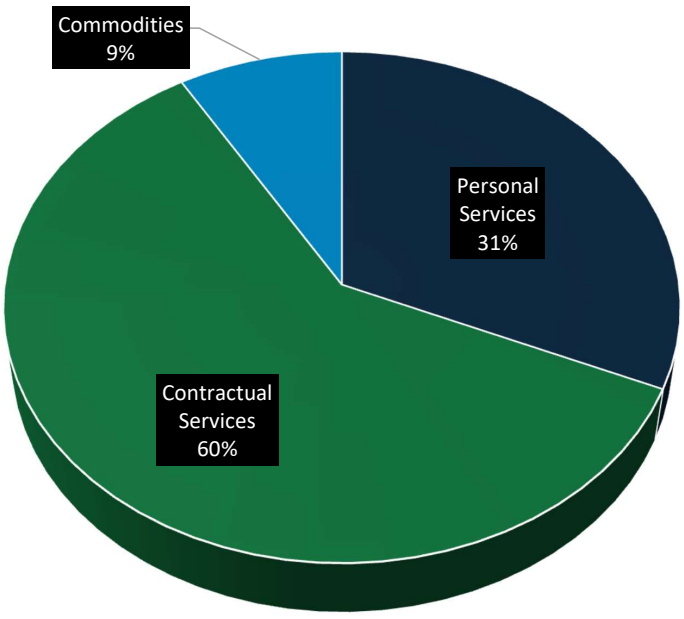
	Department Initiatives					
I	A Unique Place.	☑				
II	Efficient Use of Resources.		☑			
III	High Quality of Life.			☑		
IV	Planned Growth.				☑	
V	Shared Sense of Responsibility.					☑

CITY COUNCIL

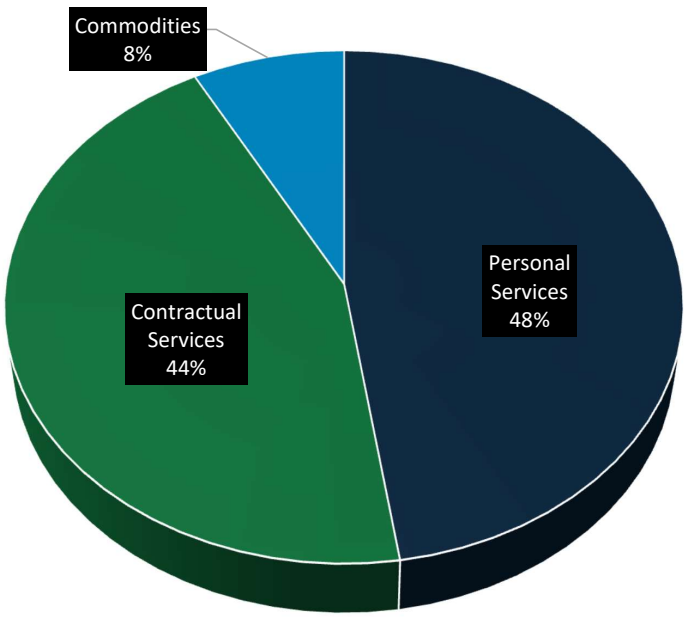
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	107,847	110,449	110,459	110,459	180,862
Contractual Services	127,964	146,283	168,180	210,180	169,180
Commodities	31,261	27,800	30,000	30,000	30,000
Totals	**267,072**	**284,533**	**308,639**	**350,639**	**380,042**

FISCAL YEAR 2026



FISCAL YEAR 2027



AUBURN
ALABAMA

OFFICE OF THE CITY MANAGER

- Assistant City Clerk
- Administrative Services Business Unit
- Public Safety Services Business Unit
- Development Services Business Unit
- Public Services Business Unit
- Budget and Strategic Planning Manager
  - Budget and Management Analyst
- Director of Communications and Legislative Affairs
  - Legislative Affairs Specialist
  - Communications Manager
    - Communications Specialist
- Commercial Development Director
- Director of City Relations

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

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

Department Initiatives						
I	A Unique Place.	☑				
II	Efficient Use of Resources.		☑			
III	High Quality of Life.			☑		
IV	Planned Growth.				☑	
V	Shared Sense of Responsibility.					☑

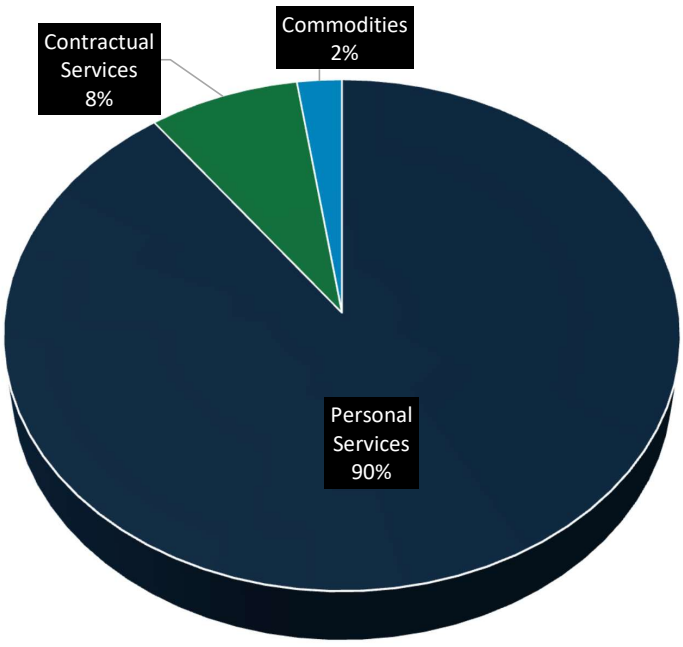
The Office of the City Manager supports the department performance measures within the BSUs.

OFFICE OF THE CITY MANAGER

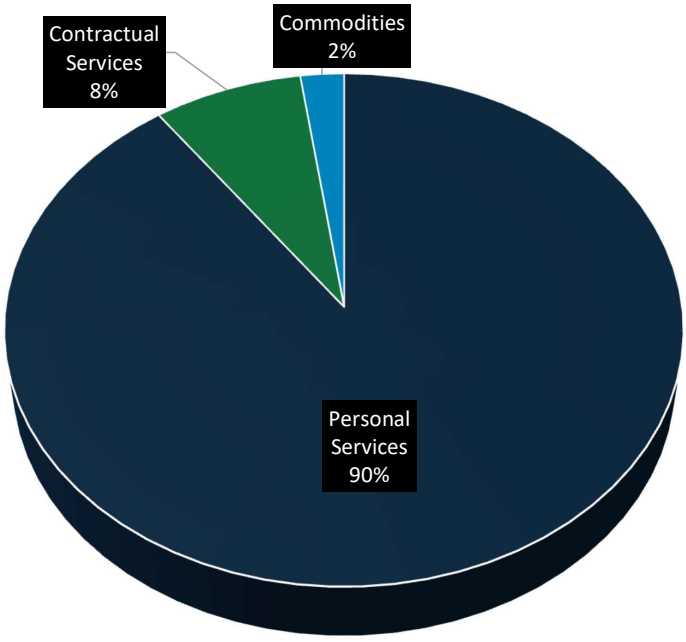
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,081,696	1,206,751	1,370,301	1,397,900	1,443,887
Contractual Services	51,876	66,636	130,000	122,000	124,000
Commodities	13,733	36,509	31,200	36,300	36,300
Totals	**1,147,305**	**1,309,896**	**1,531,501**	**1,556,200**	**1,604,187**

FISCAL YEAR 2026

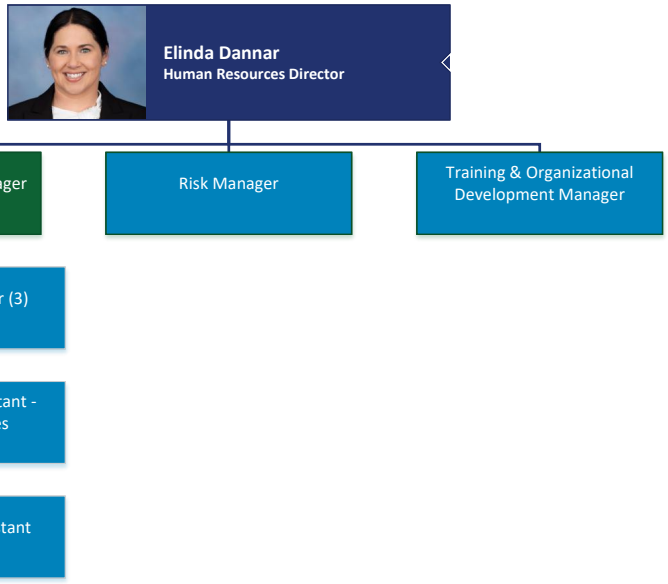


FISCAL YEAR 2027



AUBURN
ALABAMA

HUMAN RESOURCES



MISSION

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

HUMAN RESOURCES

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

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

HUMAN RESOURCES

Department Initiatives						
I	Recruit a high performing workforce.		☑			☑
II	Expand employee development and engagement training.		☑			☑
III	Identify risks and liabilities to minimize the impact of the City of Auburn's properties, employees, and the public.		☑		☑	☑

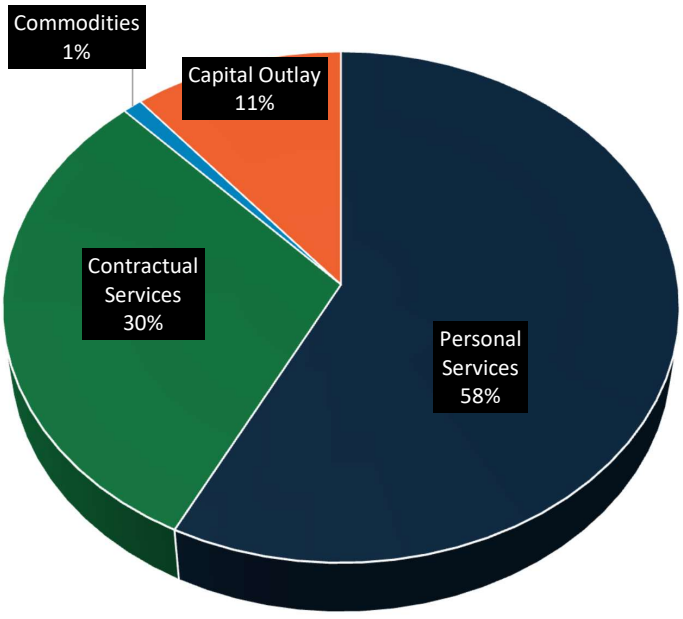
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Improve the average number of days to fill vacant positions. HR will monitor and track the number of days it takes to get an applicant hired and find ways to improve efficiency.	I	Monitor to establish a base	Improve by 5%
Revamp some of the leadership and development trainings offered and take feedback from employees on the surveys distributed after the class.	II	2 Courses	1 Course

HUMAN RESOURCES

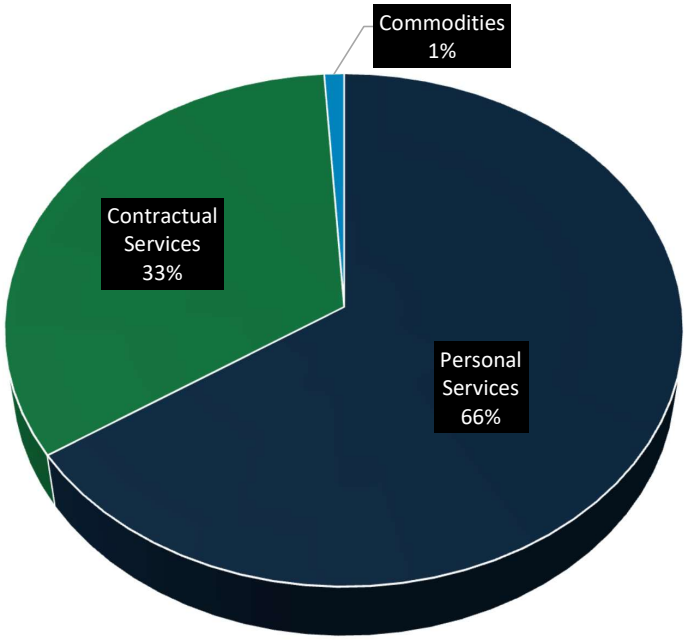
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	758,837	799,583	872,754	1,018,890	1,071,977
Contractual Services	348,247	359,950	536,830	540,472	544,105
Commodities	16,735	12,129	20,000	18,000	16,800
Capital Outlay	-	-	-	194,514	-
Totals	**1,123,819**	**1,171,662**	**1,429,584**	**1,771,876**	**1,632,882**

FISCAL YEAR 2026



FISCAL YEAR 2027



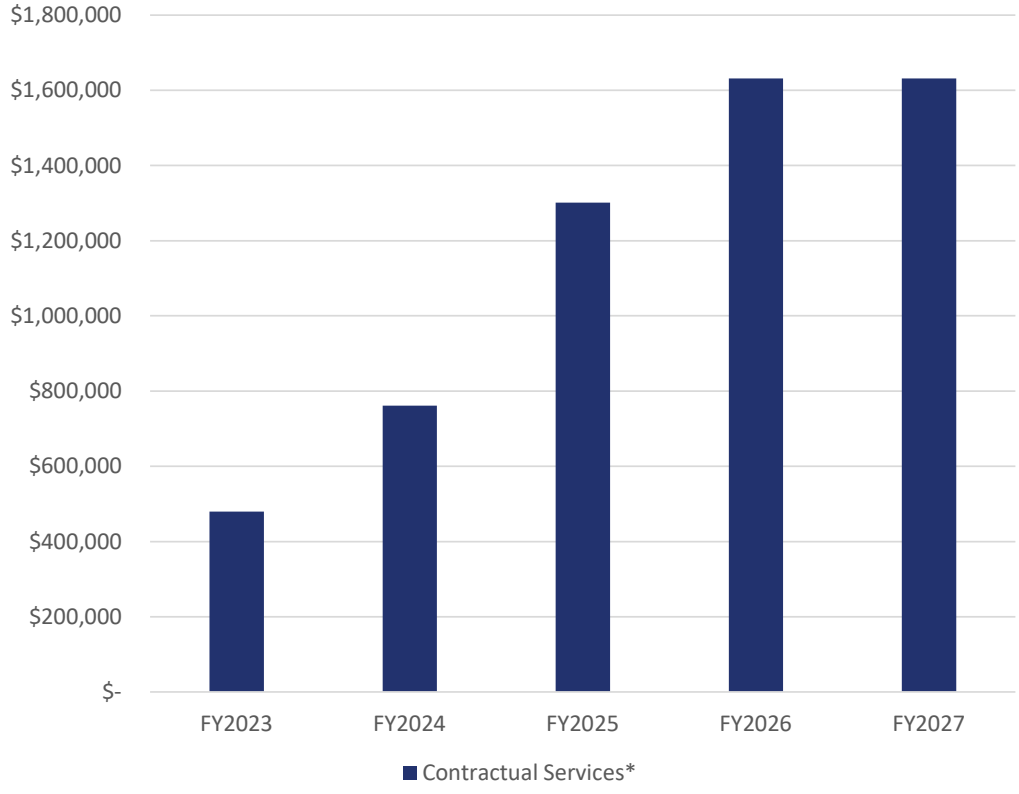
HUMAN RESOURCES

RISK MANAGEMENT

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Contractual Services*	479,466	760,858	1,300,993	1,630,928	1,630,928
Totals	**479,466**	**760,858**	**1,300,993**	**1,630,928**	**1,630,928**

HISTORICAL RISK MANAGEMENT



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

AUBURN
ALABAMA

INFORMATION TECHNOLOGY

Gregory C. Nelson
Chief Information Officer

- Deputy Chief Information Officer
  - GIS Coordinator
    - GIS Business Analyst
    - GIS Analyst
      - GIS Fellow
    - Web Developer
    - GIS Developer (2)
    - GIS Technician – Development Services
  - Information Technology Coordinator
    - Computer Systems Technician (3)
    - IT Assistant
  - Chief Security Officer
  - Computer Systems Administrator

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

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

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

INFORMATION TECHNOLOGY

	Department Initiatives					
I	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.		☑	☑		☑
II	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.		☑			
III	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.		☑	☑		☑

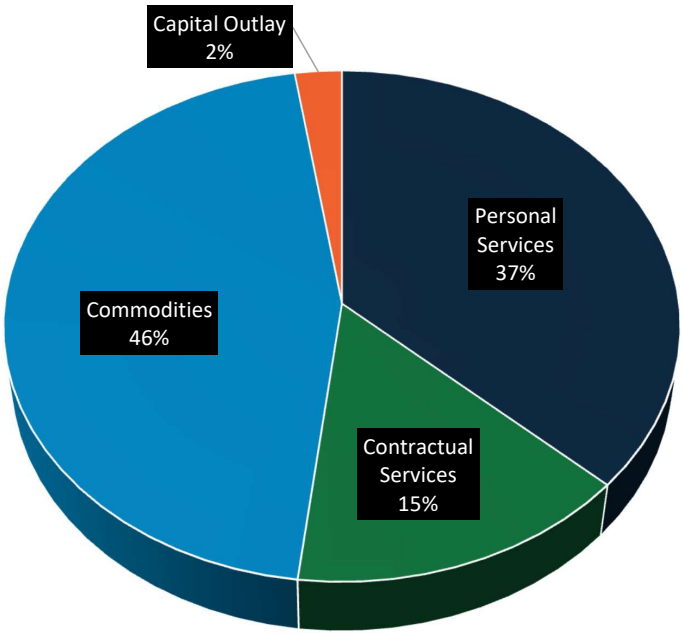
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Help desk customer satisifaction scores.	I	5 star average	5 star average
Availablity of on-premise network devices.	III	99.999% uptime	99.999% uptime

INFORMATION TECHNOLOGY

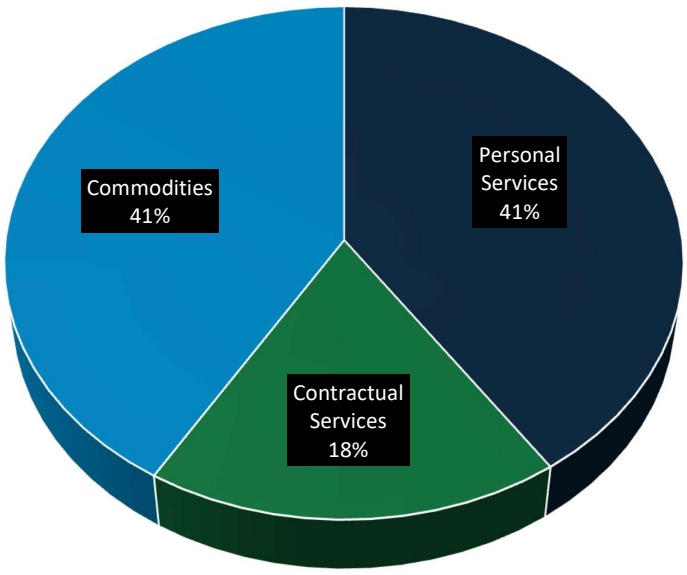
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	928,850	947,731	1,079,361	1,140,870	1,197,054
Contractual Services	56,668	92,508	174,301	470,765	539,910
Commodities	708,110	616,217	1,084,446	1,416,876	1,223,111
Capital Outlay	338,898	25,970	720,000	75,900	-
Totals	**2,032,527**	**1,682,426**	**3,058,108**	**3,104,411**	**2,960,075**

FISCAL YEAR 2026



FISCAL YEAR 2027



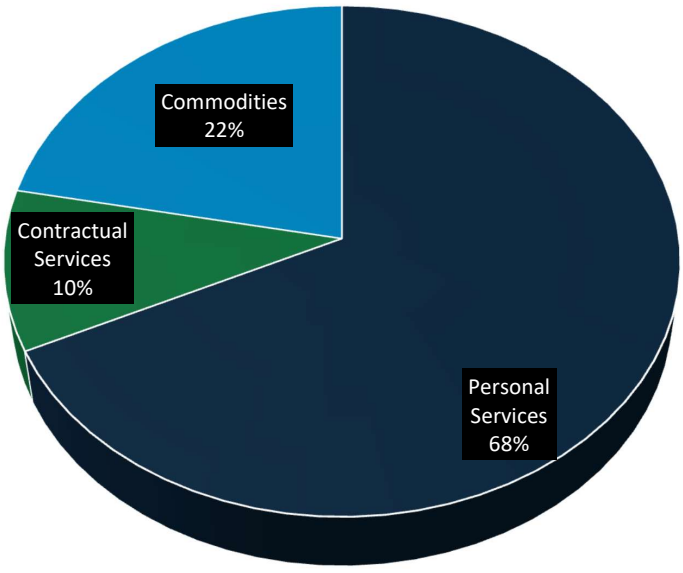
INFORMATION TECHNOLOGY

GIS

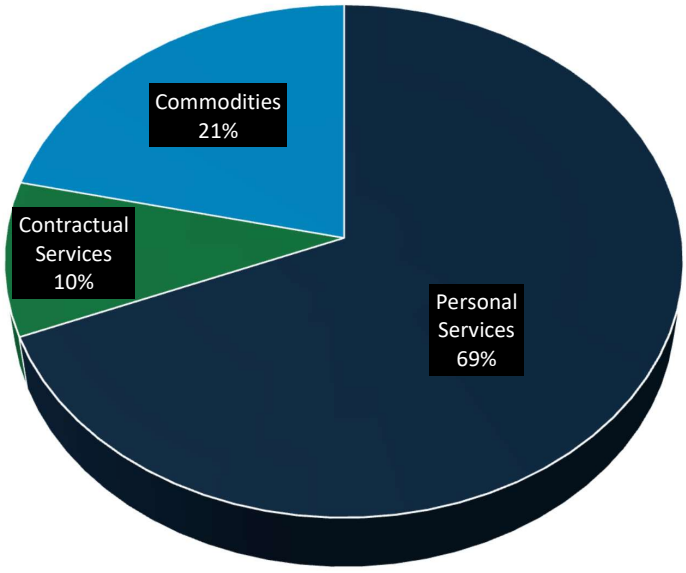
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	560,867	680,357	746,600	805,278	851,601
Contractual Services	60,053	58,170	97,390	120,090	120,090
Commodities	208,835	215,655	240,410	259,650	265,150
Capital Outlay	5,499	-	-	-	-
Totals	**835,253**	**954,182**	**1,084,400**	**1,185,018**	**1,236,841**

FISCAL YEAR 2026



FISCAL YEAR 2027



AUBURN
ALABAMA

FINANCE

Allison D. Edge, CPA, CGMA
Finance Director/Treasurer

- Accounting and Financial Reporting Manager
  - Accountant – Cash and Investments
  - Accounts Payable Specialist (2)
  - Accountant - Cash Disbursement
  - Principal Accountant
    - Accountant – Governmental Activities
    - Accountant – Proprietary Activities
    - Student Public Finance Specialist (2) – (TPT)
  - Accountant – General Ledger
- Purchasing Officer
  - Accountant – Engineering Services ^
  - Finance Information Officer
- Revenue Manager
  - Revenue Officer (3)
  - Taxpayer Service Representative (2)
  - Utility Billing Office Manager
    - Utility Billing Specialist
    - Customer Service Supervisor
      - Utility Account Specialist (2)
      - Customer Service Representative – UBO (3)
      - Utility Customer Service Specialist

ˆ 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.
- Perform revenue management functions, including administration and enforcement of City revenue ordinances and State of Alabama revenue laws and regulations.
- Perform financial accounting and reporting functions, including maintenance of the City and Water Board's general ledgers, accounting for all funds of the City and Water Board, and financial related support for all City departments and component units.
- Provide payroll processing services for all City and Water Board employees (jointly with the Human Resources Department).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.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE | EFFICIENT USE OF RESOURCES | HIGH QUALITY OF LIFE | PLANNED GROWTH | SHARED SENSE OF RESPONSIBILITY

FINANCE

Department Initiatives						
I	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.		☑			
II	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.			☑		
III	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.					☑

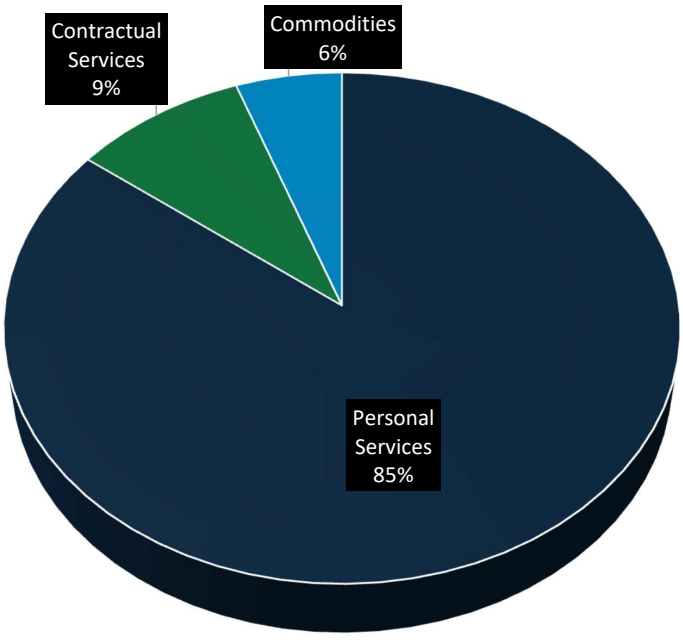
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Finance staff to provide annual citywide trainings to enhance customer service to our internal and external customers.	II	2	2
Maintain a favorable general obligation bond rating.	I	Standard & Poor's (S&P): AA+ Moody's: Aa2 OR better	Standard & Poor's (S&P): AA+ Moody's: Aa2 OR better
Receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award by providing a fiscally responsible, balanced budget, and the Popular Annual Financial Report.	I	Awarded	Awarded

FINANCE

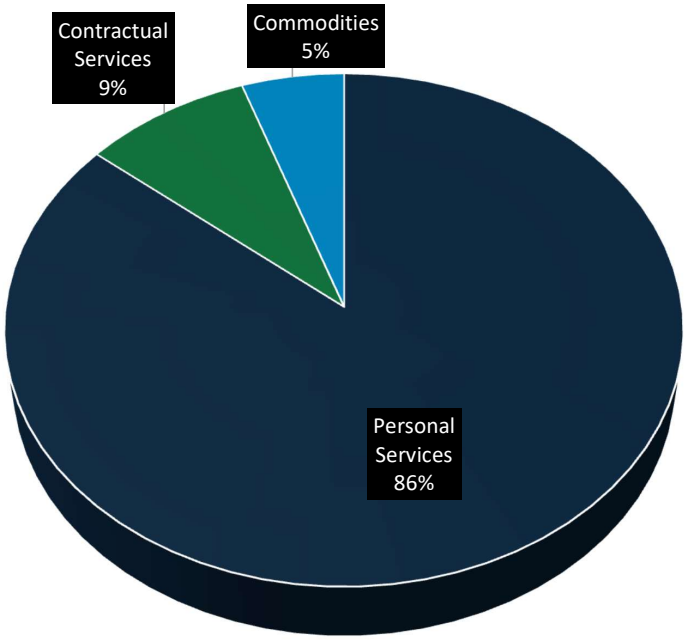
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,619,293	1,729,374	1,874,804	1,912,938	2,003,182
Contractual Services	164,722	152,426	202,800	203,800	203,800
Commodities	86,389	94,558	120,850	123,850	123,850
Capital Outlay	6,900	37,744	-	-	-
Totals	**1,877,304**	**2,014,102**	**2,198,454**	**2,240,588**	**2,330,832**

FISCAL YEAR 2026



FISCAL YEAR 2027



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 new industry through use of developed incentives.
- Support existing industrial companies to expand (Business Retention and Expansion).
- Develop and implement needed workforce development programs and initiatives.
- Provide specialized industrial workforce training.
- Develop programs and initiatives to recruit and support entrepreneurial activity within the City of Auburn and in partnership with Auburn University.
- Support the City's commercial development acitivities.
- Assist the City's community development activities where needed.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

ECONOMIC DEVELOPMENT

	Department Initiatives					
I	Expansion of Auburn's Technology Park West and Auburn's Industrial Park to enable the City to recruit and develop technology based, value added industry.	☑	☑	☑	☑	☑
II	Expand our workforce development program by creating and implementing one new training initiative per year. Starting in 2026 with the Additive Manufacturing Training Center.	☑	☑		☑	☑
III	Expand the facilities at The Auburn Center for Developing Industries (ACDI) and programming to increase entrepreneurial activity community wide and in close collaboration with Auburn University.	☑	☑		☑	☑

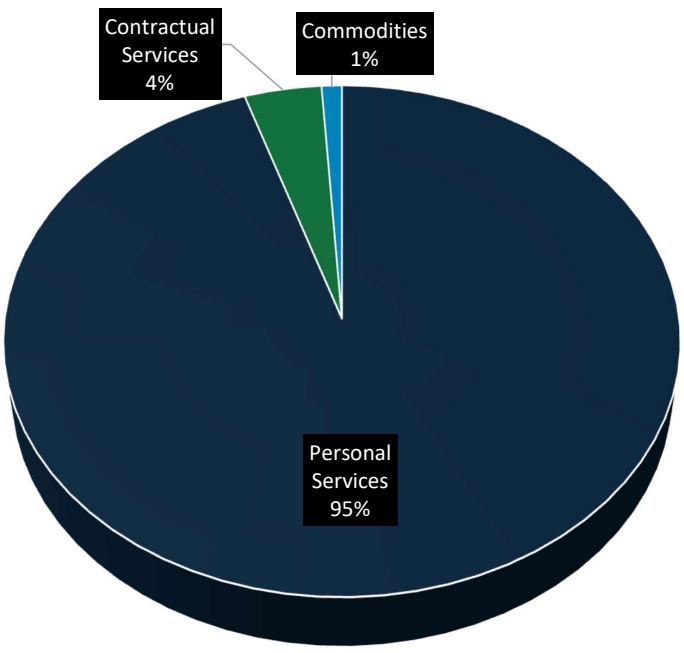
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Job Creation and Tax Generation.	I	Add one new industry and 100 new announced jobs.	Add one new industry and 100 new announced jobs.
Training initiative operations.	II	Start operating the Additive Manufacturing Training Center.	Start operating an additional advanced manufacturing training program.
Number of interested individuals met in group settings or one-on-one meetings.	III	150	150

ECONOMIC DEVELOPMENT

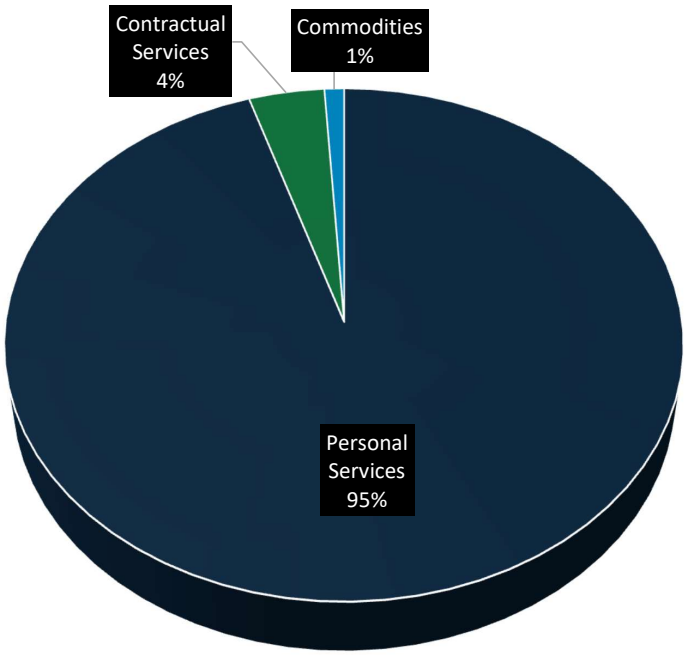
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,164,405	1,235,738	1,441,972	1,484,434	1,538,657
Contractual Services	48,015	50,182	55,250	62,750	63,350
Commodities	9,114	10,406	16,500	16,500	16,500
Totals	**1,221,535**	**1,296,326**	**1,513,722**	**1,563,684**	**1,618,507**

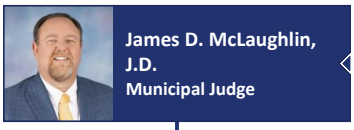
FISCAL YEAR 2026



FISCAL YEAR 2027



JUDICIAL



MISSION

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

JUDICIAL

MAJOR FUNCTIONS

- Accept electronic traffic citations, have them sworn to by the officers and either set them for trial, or accept guilty pleas and adjudicate them.Conduct trials for all other cases
- Swear in citizens with complaints, evaluate their testimony for sufficient probable cause, and issue arrest warrants if appropriate.
- Prepare court dockets for first appearances, review dockets and traffic court, and update them as necessary.Process all parking tickets issued by Auburn Police
- Accept guilty pleas and/or have trials to determine guilty or innocence and determine appropriate fines, costs and other requirements in accordance with state and municipal law.
- Enforce collection of fines and completion of counseling and other requirements imposed.
- Provide a Diversion program, community service opportunities, and other options to assist citizens in resolving criminal issues with the City.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

JUDICIAL

Department Initiatives						
I	Based on current economic conditions, provide Auburn citizens with alternative methods, such as completion of community service, to satisfy their obligations to the City.		☑			
II	Maintain, and encourage utilization of, the Department's Education, Monitoring & Treatment (Diversion) Program to afford alll first-time offenders an opportunity to learn from their mistakes and move forward with a clean criminal history.			☑		
III	In connection with the Administrative Office of Courts, establish and expand an in-house Court Referral Program located within the Judicial Building.		☑			

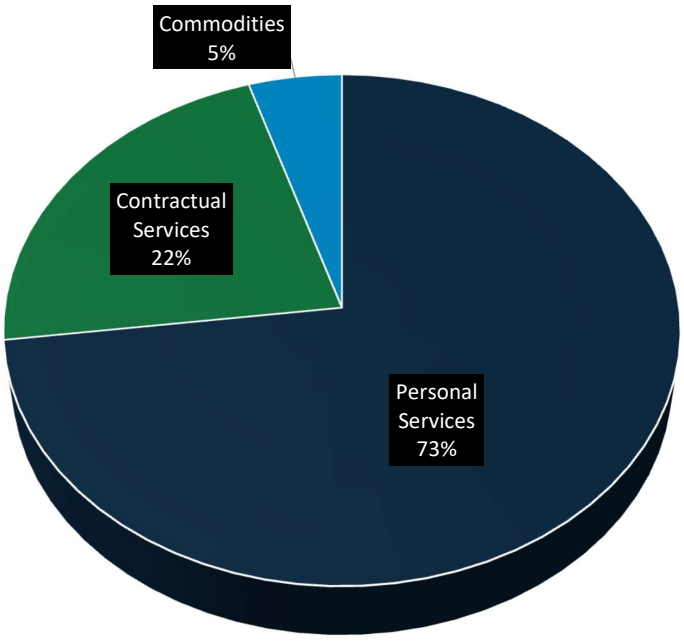
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Have sixty-five (65%) percent of all clients entering the Court Referral Program as ordered by the Municipal Court, and overseen by the Alabama Administrative Office of Courts, complete all requirements within twelve (12) months of placement into the program.	III	65%	65%
Remittance of court-ordered fines and/or court costs within a twelve (12) month period through the use of the joint Community Services program with the Public Works Department.	I	$60,000	$65,000

JUDICIAL

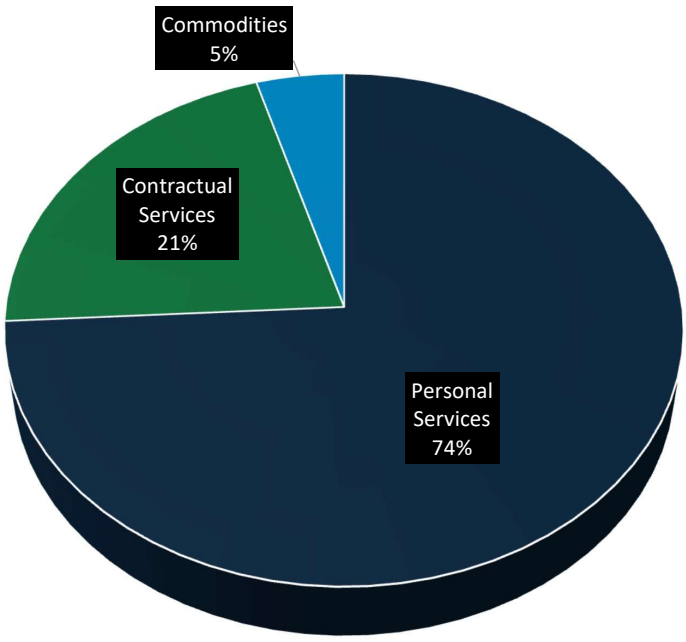
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	644,549	703,293	889,994	1,024,600	1,077,355
Contractual Services	280,829	290,319	309,900	310,900	309,900
Commodities	32,663	33,444	66,150	68,150	66,150
Totals	**958,040**	**1,027,056**	**1,266,044**	**1,403,650**	**1,453,405**

FISCAL YEAR 2026



FISCAL YEAR 2027



DEVELOPMENT SERVICES

Scott Cummings
Development Services
Executive Director

- Planning Services
- Inspection Services
- Community Services
- Engineering Services
- Development Services Officer – Financial Management
- Capital Projects Director
  - Project Manager – Facilities (2)
- Customer Service Specialist – Development Services

MISSION

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

DEVELOPMENT SERVICES

MAJOR FUNCTIONS

- Colaborate with stakeholders in the community to foster developing and executing a capital improvement program that is in sync with community needs to elevate the Auburn experience.
- Promote colaboration among development stakeholders to foster development that complments the community and provides sustainable solutions for growth and development in Auburn.
- Promote sustainable economic development in fostering plans for commercial and industrial development to support community needs.
- Promote strong neighborhoods and neighborhood relationships.
- Promote delivery of quality and responsive customer service to the community.
- Promote innovation in development to implement long range strategies for growth and development that contribute to a high quality of life.
- Monitor key economic and development matrices and community interest to develop proactive strategies that sets the pace for a high quality of life in Auburn.
- Foster community development services that meet the needs of families and individuals in the adminstering of the HUD Community Development Block Grant Program by leveraging subrecipients and positive community relations.

DEVELOPMENT SERVICES

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

	Business Service Unit Initiatives					
I	Collaborate among departments and community stakeholders to develop goals and strategies to foster capital improvements that establish infrastructure to meet customer needs and elevate the Auburn experience. Initiate planning and assessments of infrastructure and development to provide the level of service and resources to serve Auburn considering current future demands.	☑	☑	☑	☑	☑
II	Promote a professional customer service approach to interacting with residents, developers, and consultants in Development Services by acknowledging input from key stakeholder initiatives such as the Citizen Survey, development community stakeholder meetings, and customer input from less formal means. Utilize customer feedback to refine strategies and approaches to delivering develop services and infrastructure projects.	☑		☑		☑
III	Support further growth in effecitiveness of community development services that is sustainable and expands our ability to serve the community through the Community Development Block Grant Program.	☑	☑	☑		☑

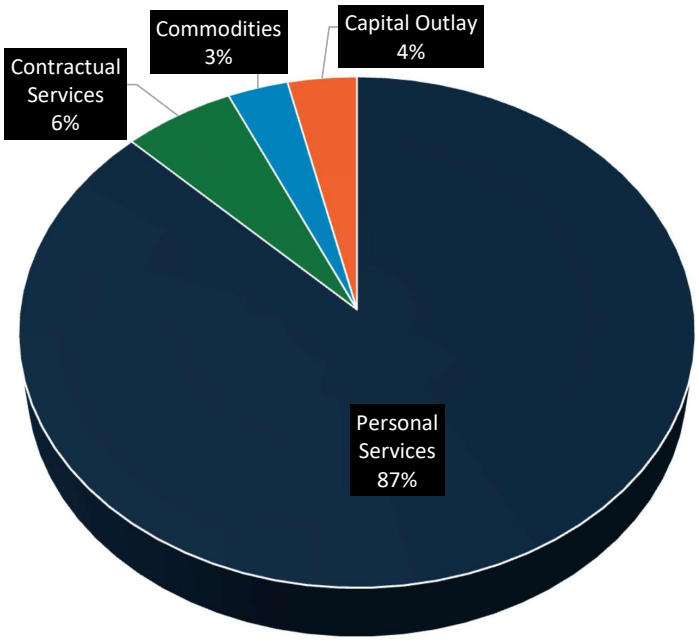
Business Service Unit (BSU) administrations support the department performance measures within the BSU.

DEVELOPMENT SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	333,606	349,146	401,818	825,092	867,576
Contractual Services	14,053	25,924	36,400	54,950	55,050
Commodities	11,820	5,836	15,750	29,750	28,700
Capital Outlay	-	-	-	34,000	-
Totals	**359,479**	**380,906**	**453,968**	**943,792**	**951,326**

FISCAL YEAR 2026



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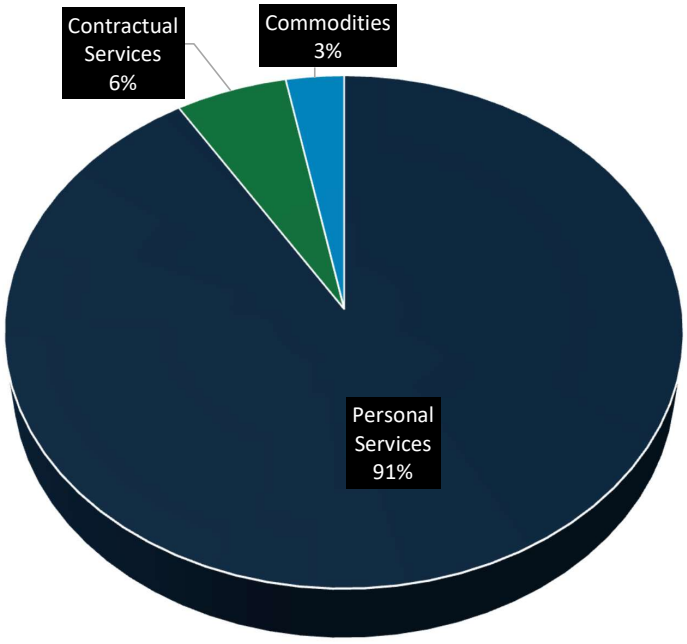


PLANNING SERVICES

- Planner (4)
- Principal Planner
- Administrative Assistant – Planning
- Planning Technician

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

MAJOR FUNCTIONS

- Steward projects through the development process for property owners at any scale
- Interpret and administer the zoning ordinance for daily and long range planning projects
- Provide technical support and research to the Planning Commission, Board of Zoning Adjustment, and Historic Preservation Commission
- Lead long range planning projects such as focus area studies, zoning ordinance text changes, Comprehensive Plan Updates, and creation of other relevant plans
- Zoning and Code enforcement throughout the City

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

PLANNING SERVICES

Department Initiatives						
I	Start the audit and review of our Zoning Ordinance. This will involve hiring an outside firm. We will be holding internal and external stakeholder meetings to better understand where our Zoning Ordinance needs to improve. This will be a two year process with periodic updates from staff after working with an outside consultant on the audit of the Zoning Ordinance.		☑	☑	☑	
II	Execute long range plans by committee to give us all needed data going into Comp Plan 2030. We haveseveral focus area studies that we are hoping to look at prior to the start of the new comp plan. These studies are to close out Comp Plan 2030. We have several other long range policy initiatives that we will be getting done in this budget cycle as well. These tweaks will be to ensure we are getting quality development as the demand for infill development picks up.	☑	☑	☑	☑	☑

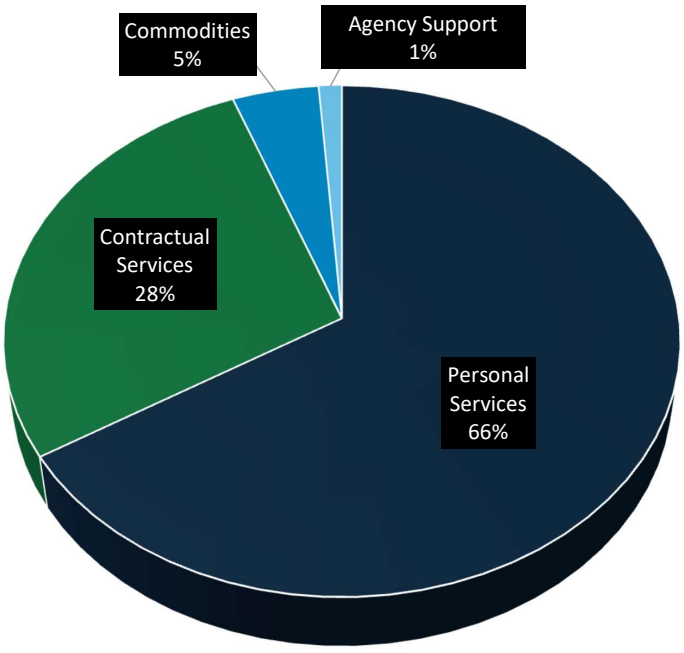
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Conduct stakeholder meetings to collaborate about Zoning Ordinance amendments that support sustaining and improving the built environment of Auburn.	I	8 meetings with the public at the outset, one meeting with professionals, and one internal stakeholders meeting	Host 4 Public update meetings, talk with the professional stakeholders, and host an internal stakeholders meeting
Perform Zoning Ordinance text and map revisions in an incremental fashion based on internal and external stakeholder input.	I	25% of Target Zoning Ordinance Changes	75% of Target Zoning Ordinances Changes
Perform focus area studies in target areas in order to update long range planning associated with CompPlan 2030.	II	1 Completed Focus Area Study	1Completed Focus Area Study

PLANNING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	673,826	669,191	827,795	851,777	888,743
Contractual Services	91,719	66,976	194,000	360,000	365,500
Commodities	21,973	21,301	37,250	57,750	58,750
Capital Outlay	-	9,799	-	-	-
Agency Support	3,196	3,660	4,000	15,500	6,500
Totals	**790,714**	**770,927**	**1,063,045**	**1,285,027**	**1,319,493**

FISCAL YEAR 2026



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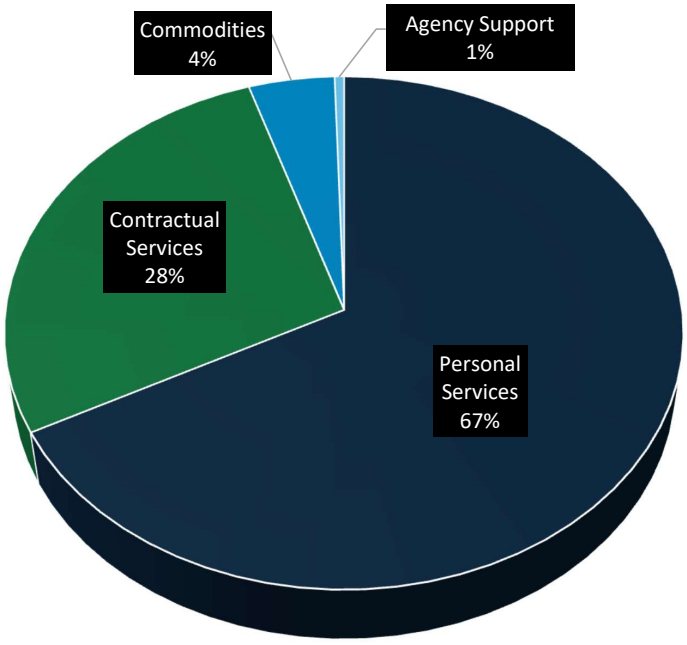


INSPECTION SERVICES

John Hoar
Inspection Services Director/ Building Official

- Permitting Division Manager
  - Permit Technician (2)
  - Plan Reviewer
- Chief Building Inspector
  - Building Inspector (4)
  - Final Inspector (2)
- Neighborhood Inspector (2)
- Administrative Assistant – Inspection Services
- Fire Inspector (2)

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

MAJOR FUNCTIONS

- Reviewing building plans to ensure compliance with local building codes, zoning regulations, and safety standards.
- Issuing permits for construction, demolition, renovation, and other building-related activities. Enforce zoning regulations and nuisance codes to maintain strong neighborhoods
- Conduct inspections at various stages of construction to ensure compliance with approved plans and building codes.
- Conduct fire safety inspections of commercial and multifamily properties to ensure compliance with fire codes and safety standards.
- Enforce local building codes and ordinances to ensure existing structures remain safe and compliant.
- Providing information and guidance to developers, builders, and the public regarding building codes and regulations.
- Work with other City departments and other outside agencies, to coordinate efforts and ensure comprehensive safety and compliance measures.
- Ensuring properties meet health, safety, and zoning codes, including building structures, yard maintenance, and sanitation.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE | EFFICIENT USE OF RESOURCES | HIGH QUALITY OF LIFE | PLANNED GROWTH | SHARED SENSE OF RESPONSIBILITY

INSPECTION SERVICES

	Department Initiatives					
I	Deliver the highest level of customer service with knowledgeable, trained and certified personnel and utilize efficient and effective administrative practices. In doing so we will utilize technological 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 by proactively engaging and educating contractors, stakeholders, and customers on Inspection Services' functions and programs.	☑	☑			☑
II	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 strive to ensure convenient, efficient, and timely permit processing is coordinated with other City departments.	☑	☑		☑	☑
III	Perform inspections with trained and certified inspectors 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 of building code, fire codes and nuisance violations.	☑	☑	☑	☑	☑

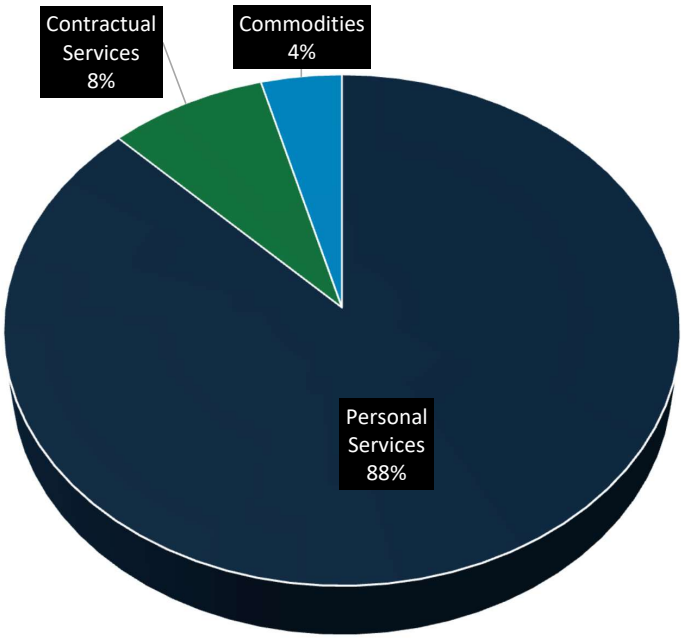
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Percentage of Initial Code Review for Construction Permits Completed within 14 Calendar Days.	II	Commercial 79% Residential 89%	Commercial 79% Residential 89%
Rates of Compliance.	III	Voluntary 85%	Voluntary 85%
Percentage of Inspections Completed On Time.	III	95%	95%

INSPECTION SERVICES

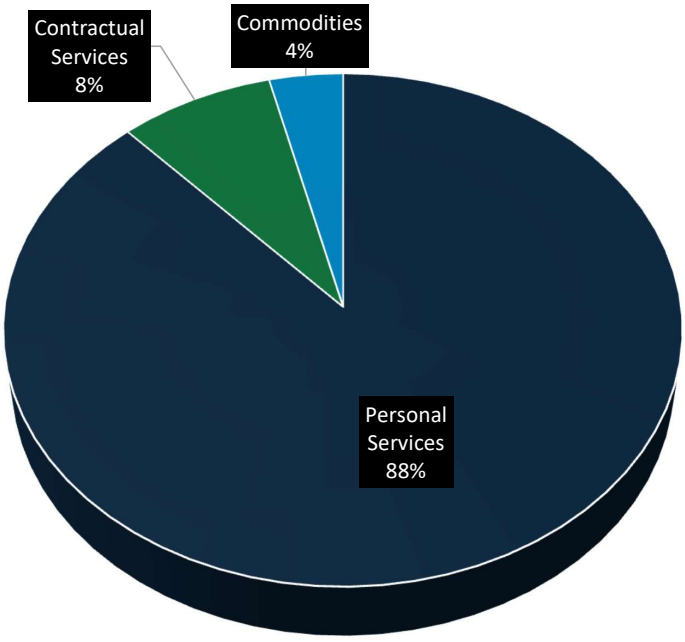
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,407,828	1,508,251	1,702,988	1,797,252	1,894,754
Contractual Services	73,922	76,922	247,250	169,140	173,000
Commodities	89,034	66,398	101,700	86,400	82,300
Capital Outlay	-	37,458	40,000	-	-
Totals	**1,570,783**	**1,689,030**	**2,091,938**	**2,052,792**	**2,150,054**

FISCAL YEAR 2026



FISCAL YEAR 2027



COMMUNITY SERVICES

Alfred J. Davis, Sr.
Community Services Director

- Administrative Technician – Community Services
- Facilities Service Worker – Community Services
- Community Services Center Assistant
- Community Services Facility Aide (TPT)
- Community Services Manager^
  - Community Services Coordinator^

ˆ 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.
- Manage the Boykin Community Center facilities and programs.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

COMMUNITY SERVICES

	Department Initiatives					
I	Coordinate the City of Auburn's Community Development Block Grant Program that aims to improve the quality of housing and public infrastructure, provide homeless prevention assistance (utility, rental, and mortgage), youth and senior supportive services, and enhance the quality of life for Auburn's low- and moderate-income persons.	☑	☑	☑		
II	Create partnerships with community organizations and nonprofits to leverage local expertise and use Community Development Block Grant funds to either principally benefit low- and moderate-income persons, aid in the prevention or elimination of slums or blight, or meet a community development need having a particular urgency.		☑	☑		
III	Operate a clean, attractive, and environmentally friendly Boykin Community Center and Boykin Gymnasium that serves the community's needs and creates a strong sense of place.	☑		☑		
IV	Support Boykin Community Center tenants who provide programs, services, and resources that promote youth growth and development, seniors, health and wellness, social engagement, and enhance the community's overall quality of life.		☑	☑		☑

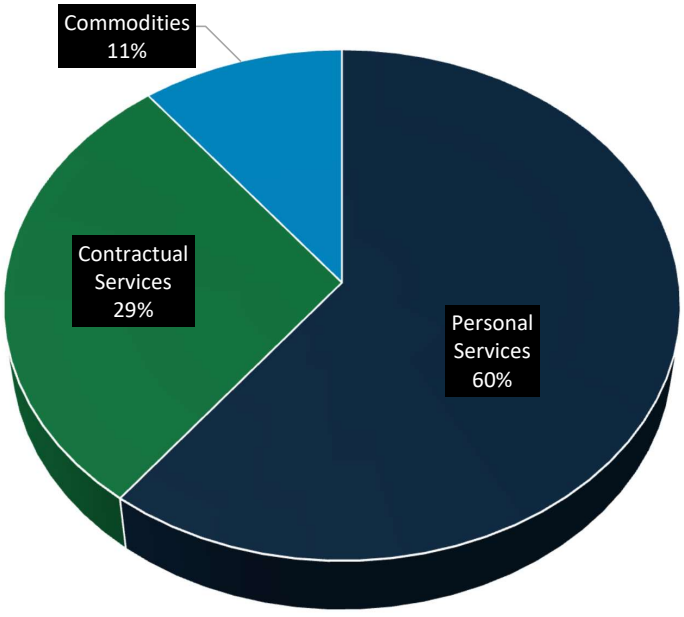
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Number of low- and moderate-income individuals or families that benefited from CDBG programs and activities.	I	800	850
Number of community organizations and nonprofit partnerships annually.	II	15	20
Number of people participating in activities and programs at the Boykin Community Center.	III	400	450
Number of programs and services provided by Boykin Community Center tenants.	IV	10	15

COMMUNITY SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	423,292	424,125	492,893	522,277	542,989
Contractual Services	194,268	224,599	237,616	250,416	250,416
Commodities	63,731	73,816	95,230	91,030	94,030
Capital Outlay	18,651	-	-	-	-
Totals	**699,942**	**722,540**	**825,739**	**863,723**	**887,435**

FISCAL YEAR 2026



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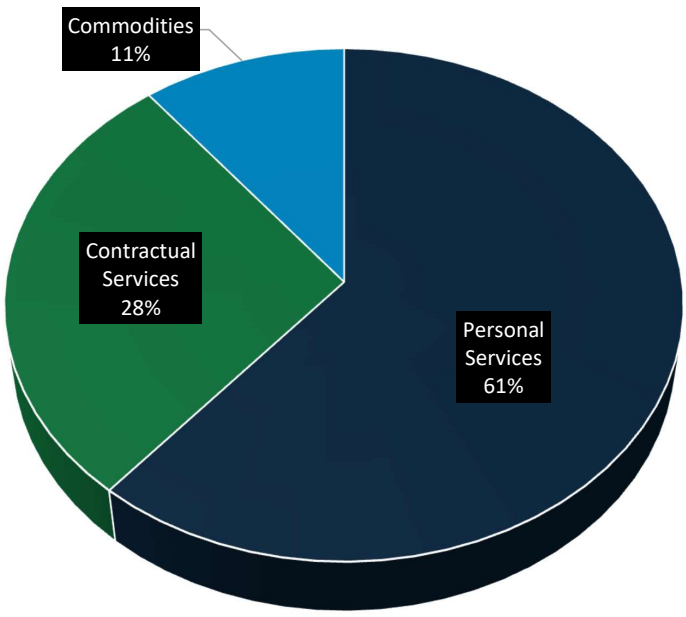
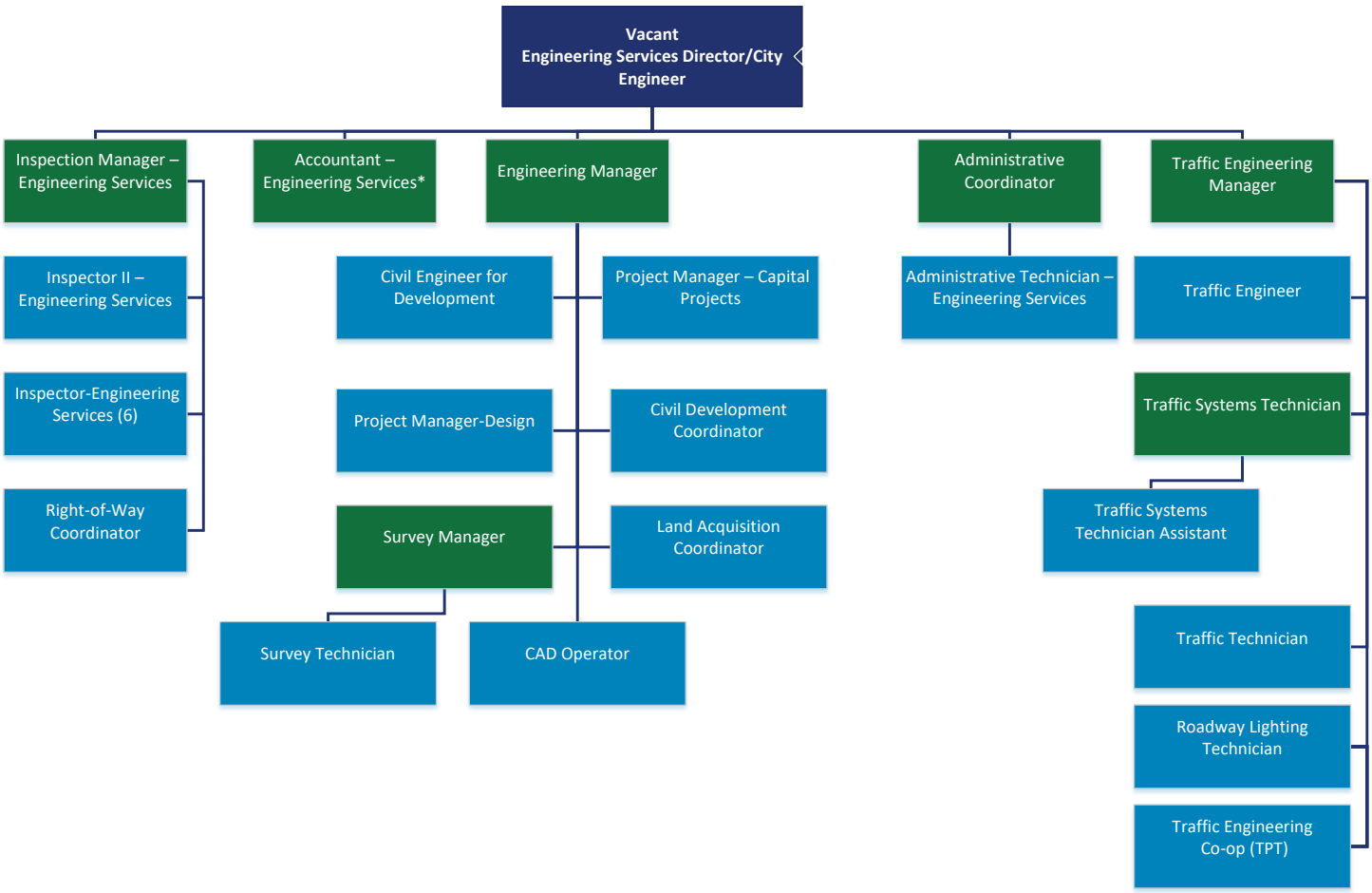


ENGINEERING SERVICES



* 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

MAJOR FUNCTIONS

- Provide project technical assistance to the City Manager, City Council, and Planning Commission
- Manage the planning and design of public infrastructure projects to align with community needs, growth, and regulatory standards.
- Provide project and construction management services to ensure projects stay on schedule and on budget while ensuring compliance with safety and quality standards.
- Improve the public transportation network by providing transportation and traffic engineering services that optimize traffic flow through efficient operations and safety enhancements.
- Coordinate concise and efficient reviews of private development plans to ensure compliance with local, state and federal standards.
- Conduct field inspections during construction of public infrastructure projects to ensure compliance with approved plans and local, state, and federal standards.
- Collaborate with other City departments as necessary to provide engineering services that support infrastructure needs related to facility upgrades and site development.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

ENGINEERING SERVICES

	Department Initiatives					
I	Initiate and complete a citywide traffic study to assess current traffic conditions and performance across the City's major roadway network. This study will analyze traffic volumes, congestion points, signal timing, safety concerns, and multimodal connectivity to develop a prioritized list of transportation improvement projects based on data-driven analysis, community input, and projected growth patterns. The list will guide short- and long-term capital investments and support grant applications and policy decisions.	✓	✓	✓	✓	✓
II	Develop and implement a standardized process for issuing, managing, and tracking permits for all construction and utility activities within the City's rights-of-way (ROW). This will ensure coordination among city departments and external contractors, minimize conflicts between concurrent projects, and protect the integrity of public infrastructure. Existing technologies and software systems will be utilized to enable real-time tracking, inspections, and compliance monitoring.	✓	✓	✓	✓	✓
III	Evaluate the current process for collecting, managing, and storing as-built infrastructure data generated by internal crews to identify inefficiencies, gaps, and areas for improvement. This will involve implementation of technology-driven solutions—such as CityWorks and On-Base —to ensure accurate, timely, and accessible as-built records and establish clear procedures and accountability to improve data reliability and support asset management, future design work, and maintenance planning.		✓		✓	✓

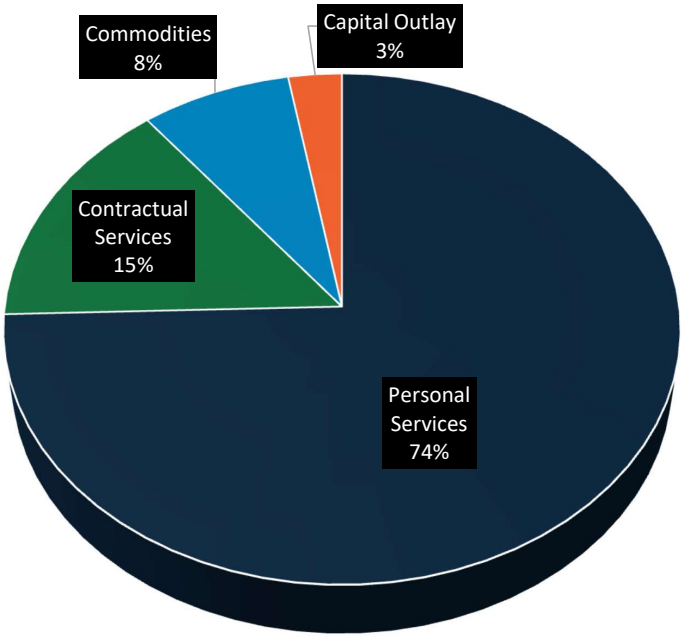
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Perform signal timing optimizations for signalized intersections during both the morning and afternoon peak periods.	I	25 intersections	25 intersections
Reduce the frequency of unauthorized work being performed by contractors and utility companies within the City's rights-of-way.	II	30 occurrences	15 occurrences
Ensure the percentage of projects where as-built data was collected no later than 30 days after CO remains consistent.	III	90%	90%

ENGINEERING SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	2,681,173	2,910,311	3,146,029	3,236,272	3,386,229
Contractual Services	389,818	223,169	374,000	646,000	369,000
Commodities	386,051	295,152	362,841	339,375	339,375
Capital Outlay	304,825	183,116	202,073	121,000	94,000
Totals	**3,761,867**	**3,611,747**	**4,084,943**	**4,342,647**	**4,188,604**

FISCAL YEAR 2026



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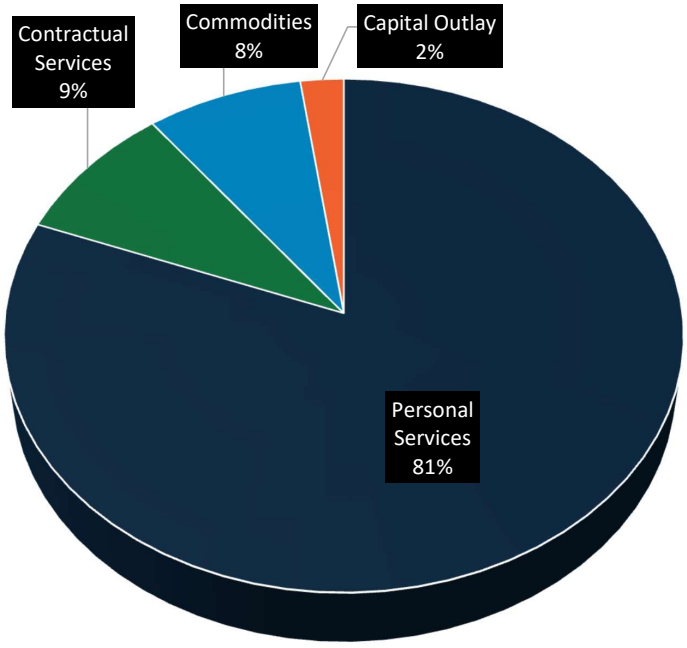


PUBLIC SERVICES

- Water Resource Management
- Public Works
- Library
- Parks & Recreation
- Environmental Services

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

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

	Business Service Unit Initiatives					
I	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 work requests and inquiries.		☑	☑	☑	☑
II	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 conduct innovative and strategic planning for expansion of infrastructure and services consistent with growth and development projections for the City.		☑	☑	☑	☑
III	Improve planning, coordination, fiscal management and delivery of capital projects that serve and enrich the quality of life for the Auburn Community.	☑	☑	☑	☑	☑

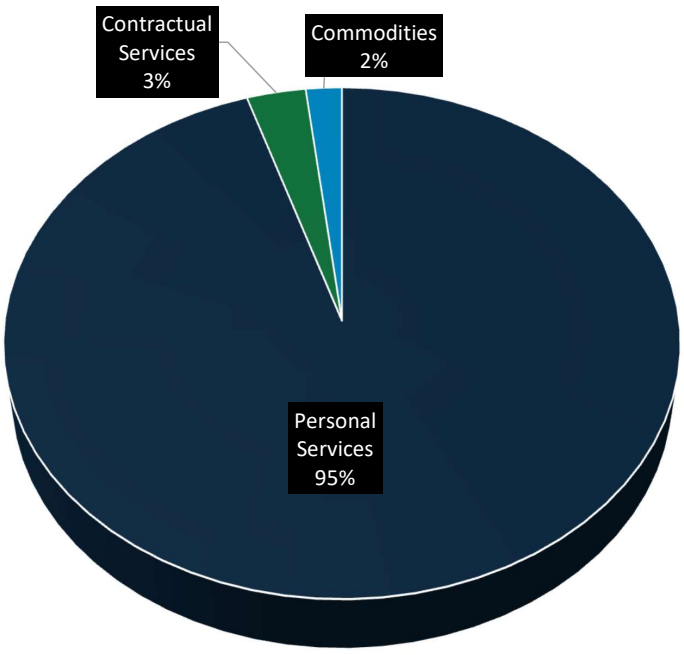
Business Service Unit (BSU) administrations support the department performance measures within the BSU.

PUBLIC SERVICES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	204,257	216,116	243,590	253,612	260,323
Contractual Services	602	537	8,200	8,200	8,200
Commodities	-	193	5,000	5,000	5,000
Totals	**204,859**	**216,846**	**256,790**	**266,812**	**273,523**

FISCAL YEAR 2026



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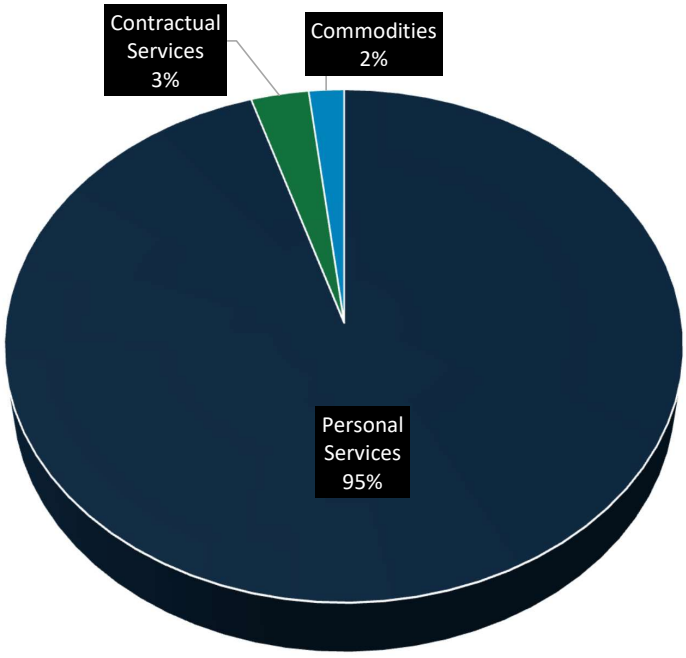
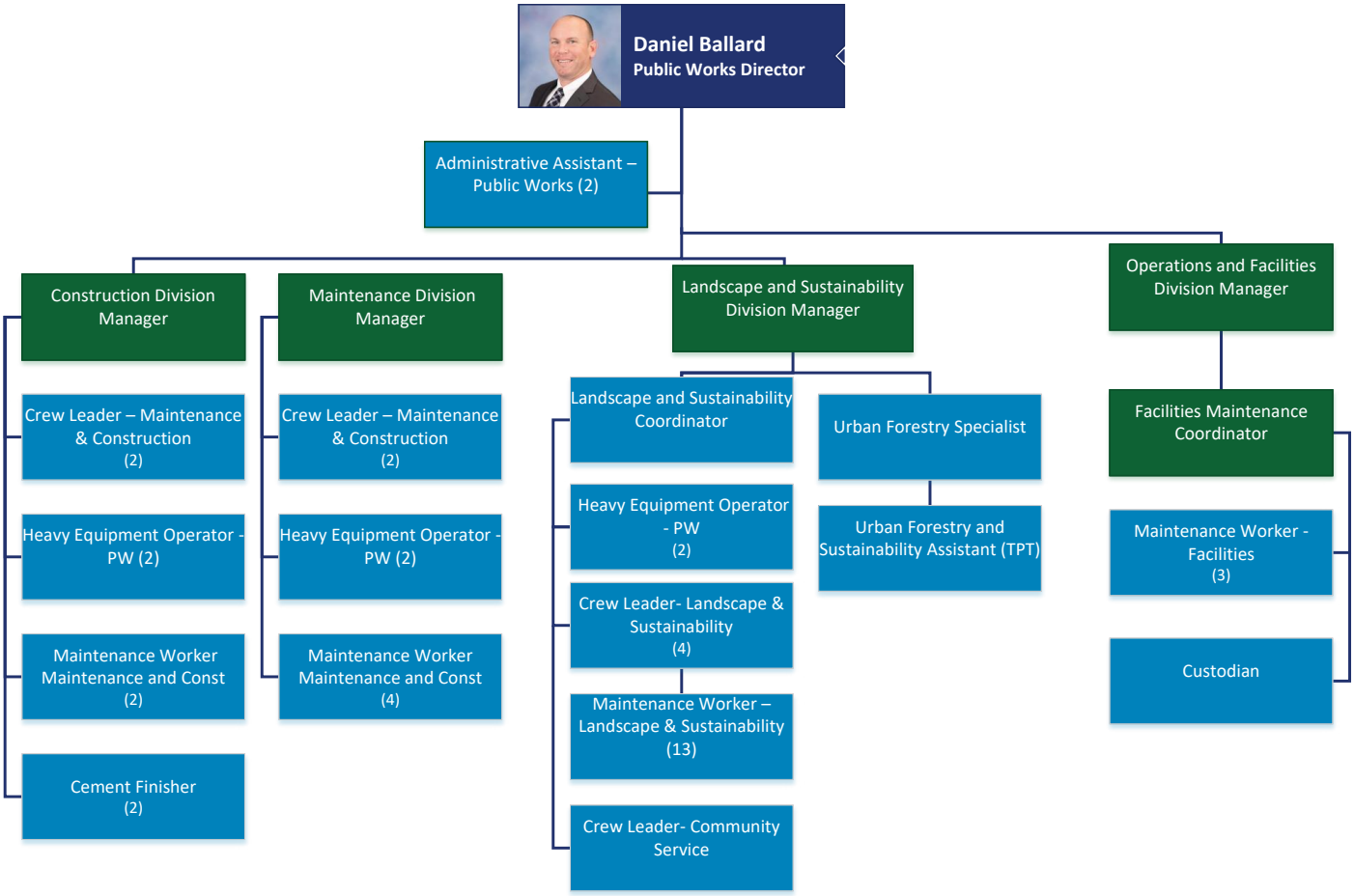


AUBURN
ALABAMA

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

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

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE | EFFICIENT USE OF RESOURCES | HIGH QUALITY OF LIFE | PLANNED GROWTH | SHARED SENSE OF RESPONSIBILITY

PUBLIC WORKS

Department Initiatives						
I	Continue to perform condition assessments of our City facilities, provide for preventative maintenance servicing of critical systems, and develop and maintain maintenance plans and budgets for maintaining the City's facilities in safe, efficient, functional, and clean condition.		☑	☑	☑	
II	Continue to implement a strategic condition assessment of the City's storm sewer system and an associated planning and budgeting for repair and rehabilitation needs.		☑		☑	
III	Continue to implement a strategic roadway patch and preservation program.		☑		☑	

Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Preventative maintenance and servicing of City facilities is performed in accordance with recommended schedules.	I	Zero instances of failure to perform recommended preventative maintenance	Zero instances of failure to perform recommended preventative maintenance
Storm sewer assessments and associated repairs and rehabilitation work is performed according to condition rating and risks of failure.	II	50% of the Grade 4 and Grade 5 rated infrastructure from the previous year's assessment is repaired or rehabilitated.	50% of the Grade 4 and Grade 5 rated infrastructure from the previous year's assessment is repaired or rehabilitated.
20-30 Permanent roadway patches are performed annually, along with 20+ miles of roadway crack seal.	III	20-30 permanent patches performed & 20+ lane miles of crack sealant appied	20-30 permanent patches performed & 20+ lane miles of crack sealant appied

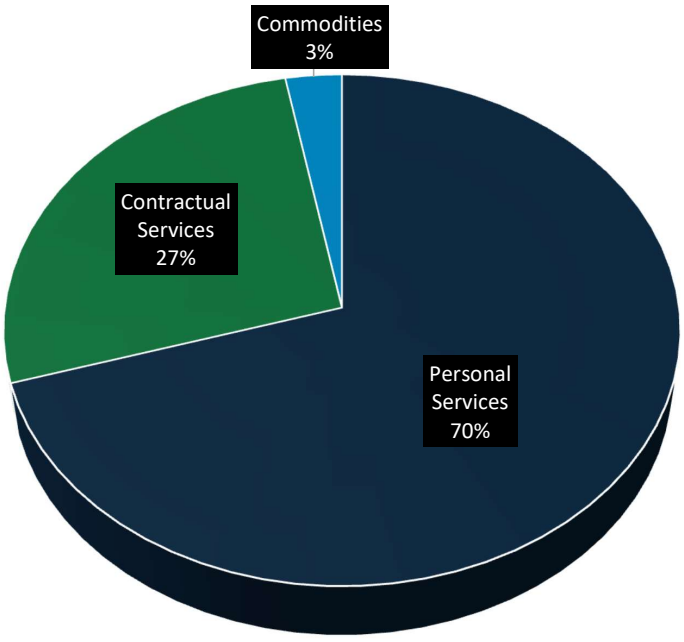
PUBLIC WORKS

ADMINISTRATION

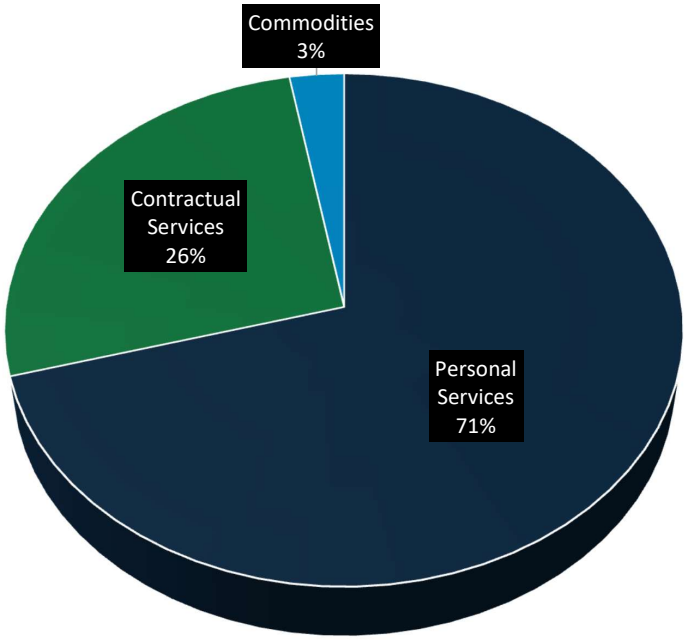
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	297,095	404,353	533,639	550,577	574,853
Contractual Services	109,160	144,859	204,300	209,500	215,200
Commodities	9,935	21,509	24,950	22,950	22,950
Totals	**416,190**	**570,721**	**762,889**	**783,027**	**813,003**

FISCAL YEAR 2026



FISCAL YEAR 2027



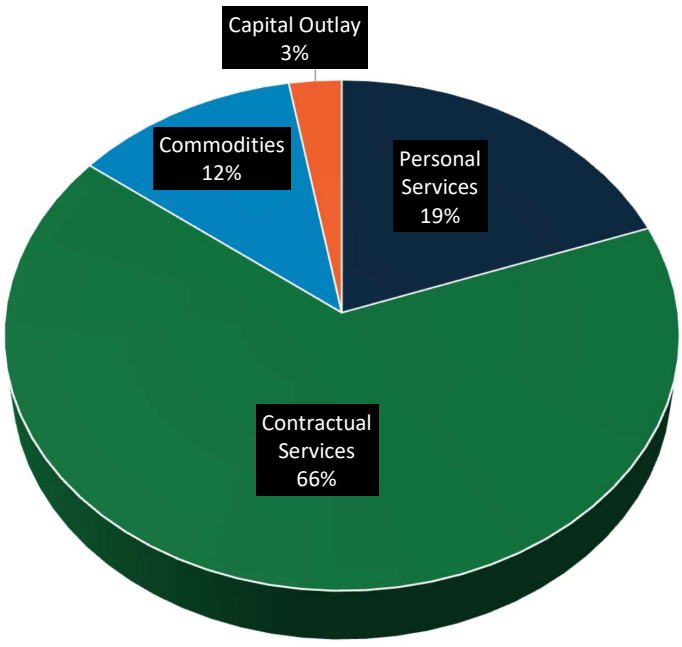
PUBLIC WORKS

FACILITIES MAINTENANCE

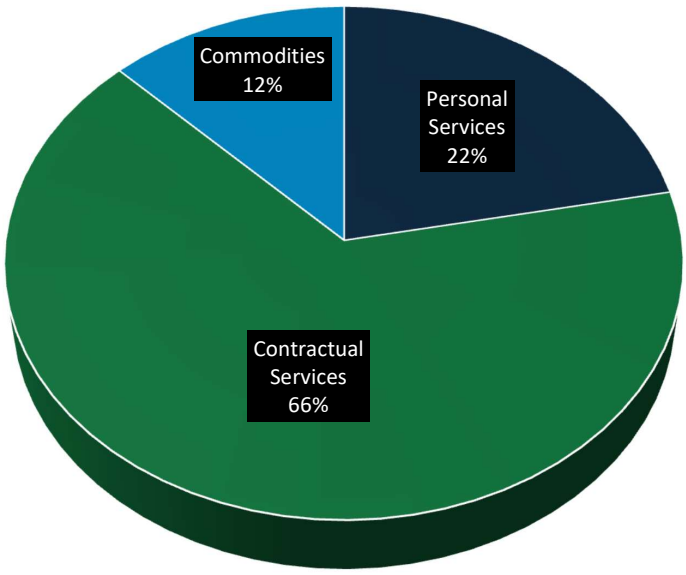
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	253,324	272,201	369,539	395,570	416,836
Contractual Services	233,904	262,343	1,170,500	1,345,000	1,248,000
Commodities	82,884	114,572	257,000	239,500	237,500
Capital Outlay	7,510	16,750	-	56,000	-
Totals	**577,623**	**665,867**	**1,797,039**	**2,036,070**	**1,902,336**

FISCAL YEAR 2026



FISCAL YEAR 2027



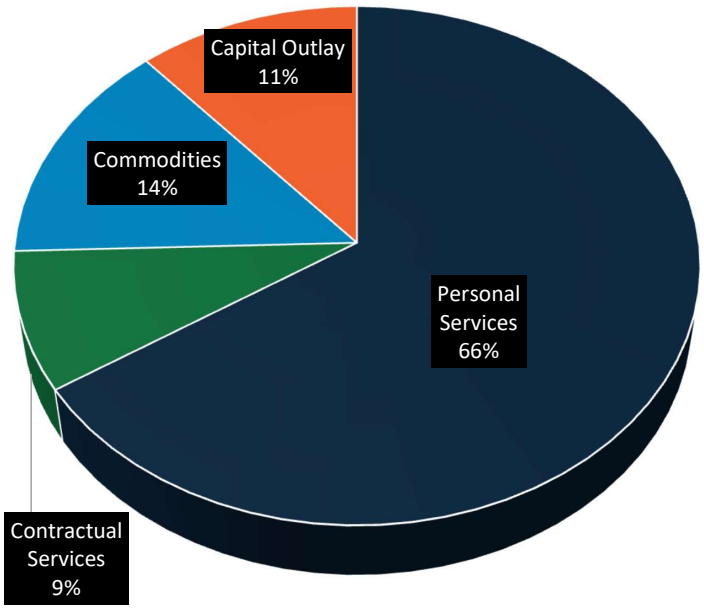
PUBLIC WORKS

CONSTRUCTION

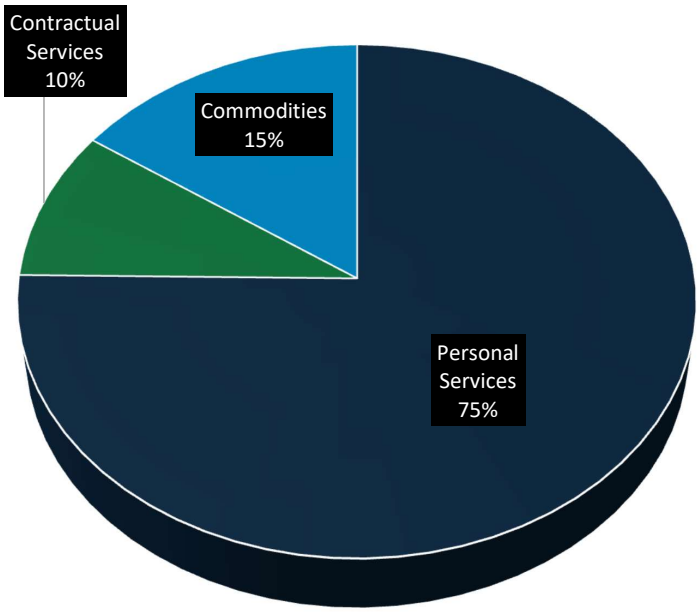
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	723,209	746,551	797,785	863,854	904,546
Contractual Services	24,498	36,848	109,750	113,500	113,500
Commodities	78,813	149,790	163,925	184,600	184,600
Capital Outlay	9,850	151,062	470,000	150,000	-
Totals	**836,370**	**1,084,251**	**1,541,460**	**1,311,954**	**1,202,646**

FISCAL YEAR 2026



FISCAL YEAR 2027



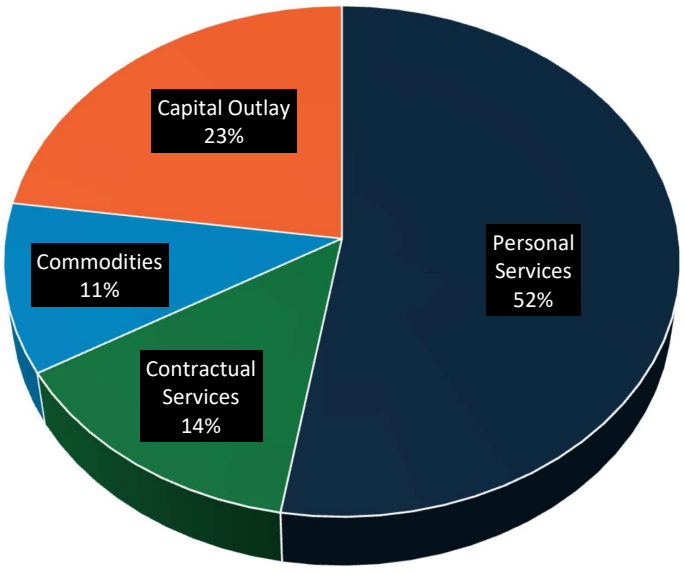
PUBLIC WORKS

MAINTENANCE

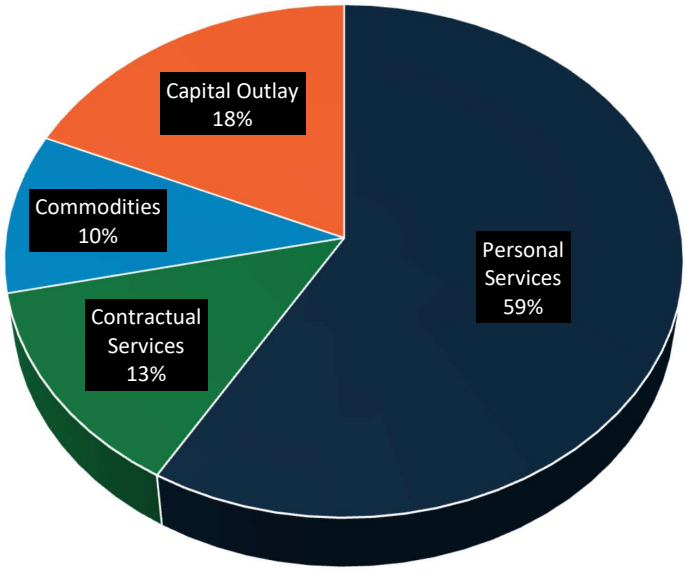
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	618,250	703,353	796,087	810,434	957,428
Contractual Services	27,708	27,986	116,000	213,500	213,500
Commodities	189,075	188,974	162,425	165,100	165,100
Capital Outlay	75,838	136,255	205,000	350,000	300,000
Totals	**910,870**	**1,056,569**	**1,279,512**	**1,539,034**	**1,636,028**

FISCAL YEAR 2026



FISCAL YEAR 2027



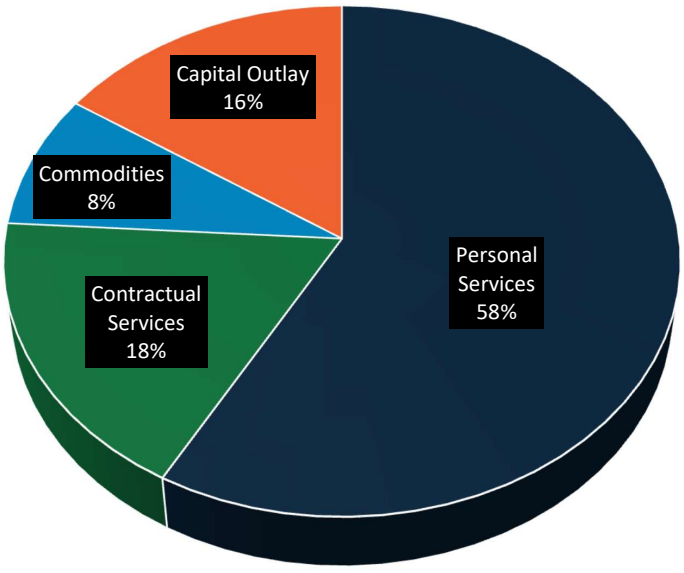
PUBLIC WORKS

LANDSCAPE AND SUSTAINABILITY

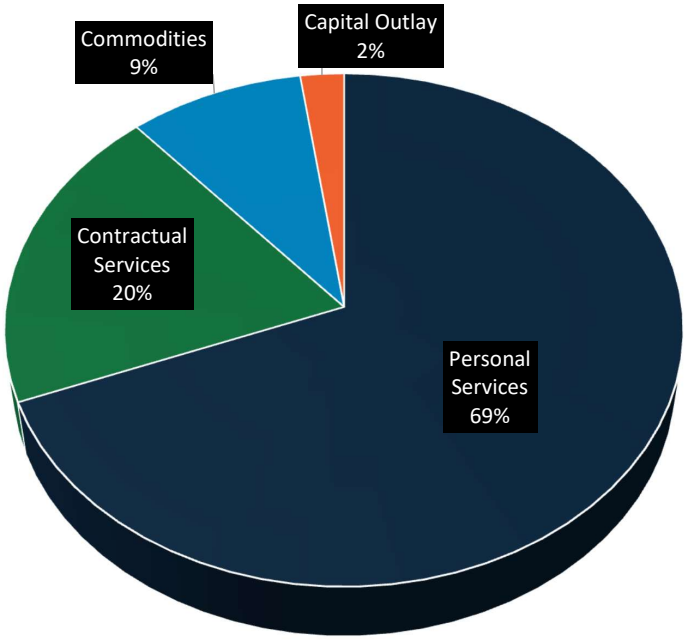
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,550,730	1,727,849	2,012,148	2,293,566	2,482,539
Contractual Services	300,729	331,107	701,000	702,000	702,000
Commodities	228,870	262,091	327,550	334,000	327,000
Capital Outlay	267,512	847,484	856,500	613,500	81,500
Totals	**2,347,841**	**3,168,531**	**3,897,198**	**3,943,066**	**3,593,039**

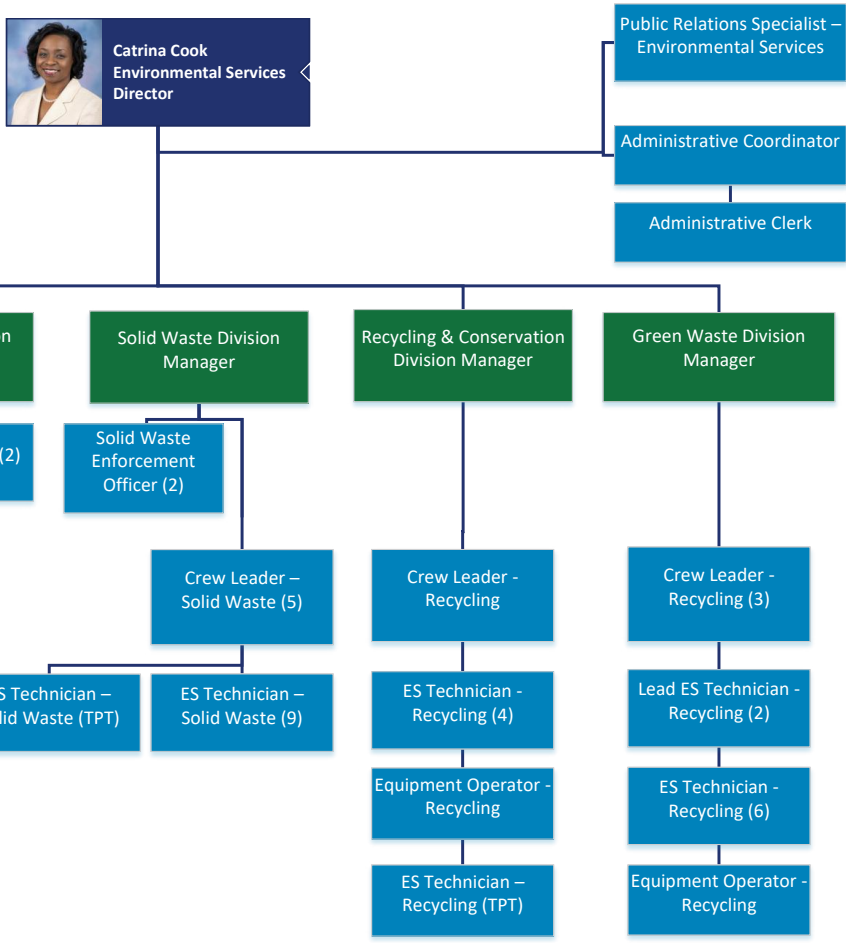
FISCAL YEAR 2026



FISCAL YEAR 2027



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

- Environmental Services' integrated waste management program delivers solid waste, recycling commodities, and green waste recycling collection services that are comprehensive, responsive, environmentally responsible, efficient, and cost-effective.
- The Fleet Services Division oversees the acquisition, maintenance, and overall management of the City of Auburn's vehicles and equipment, striving to supply safe, reliable, and cost-efficient resources and superior maintenance to all City departments.
- The Animal Control Division ensures the humane and compassionate treatment of animals by enforcing the City's animal ordinances and regulations, while also providing support services for both animals and their owners.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

ENVIRONMENTAL SERVICES

Department Initiatives						
I	Provide beautification opportunities for homeowners with an annual trash amnesty period where fees are waived for oversized debris collection.	☑	☑			☑
II	Provide hazardous waste collection activities to eliminate harmful chemicals from the community providing environmentally safe disposal or recycling.	☑	☑			☑
III	Provide responsible pet ownership workshops.		☑			☑
IV	Provide quality and on time maintenance for the city's vehicles and equipment.		☑		☑	☑

Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Trash Amnesty Tonnage.	I	1200 tons	1500 tons
Household Hazardous Tonnage.	III	50 tons	55 tons
Return to Owner Rates.	III	50%	60%
Vehicle turnaround time 0-24 hours.	IV	65%	75%

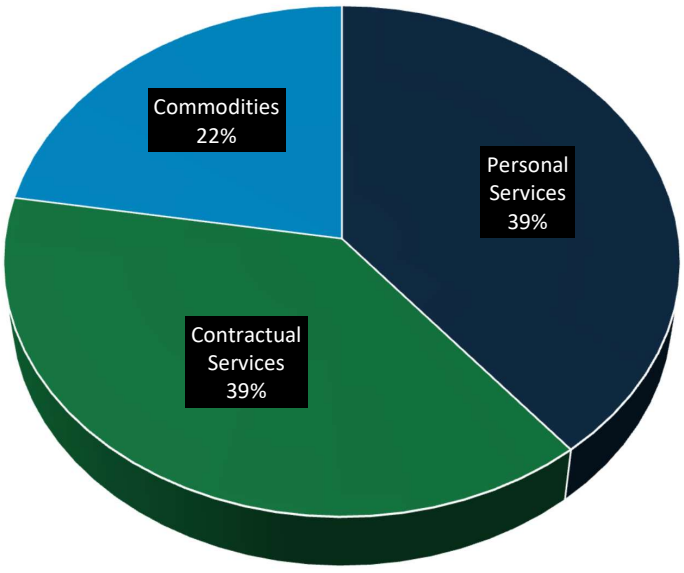
ENVIRONMENTAL SERVICES

ADMINISTRATION

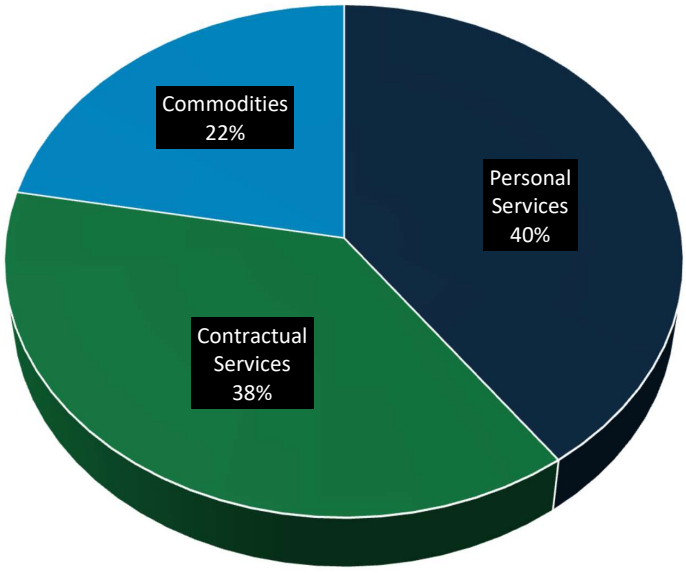
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	151,482	122,408	116,319	124,676	129,319
Contractual Services	91,956	105,503	122,675	122,675	122,675
Commodities	29,940	47,390	71,360	71,360	71,360
Capital Outlay	-	10,581	-	-	-
Totals	**273,378**	**285,882**	**310,354**	**318,711**	**323,354**

FISCAL YEAR 2026



FISCAL YEAR 2027



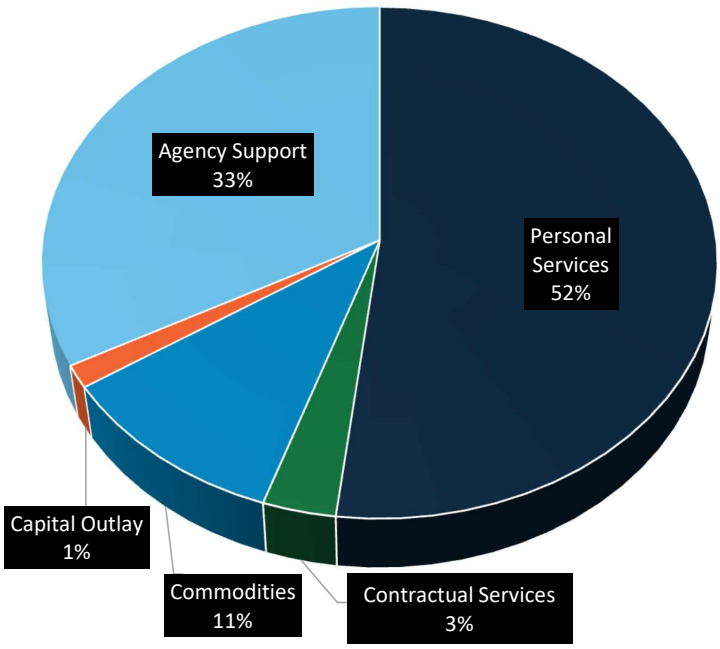
ENVIRONMENTAL SERVICES

ANIMAL CONTROL

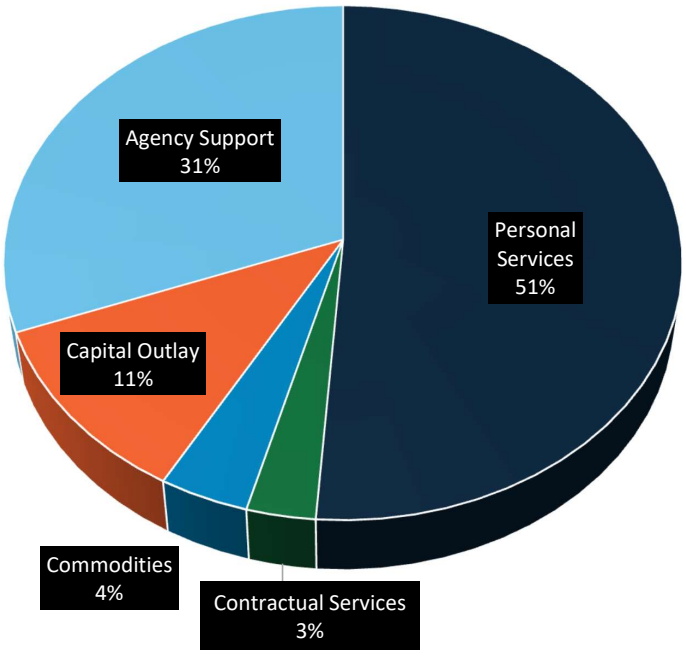
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	250,441	272,415	294,298	384,467	405,303
Contractual Services	6,342	7,867	24,000	24,000	24,000
Commodities	6,530	9,421	24,650	78,250	31,250
Capital Outlay	-	-	86,942	10,600	88,000
Agency Support	201,331	187,467	240,473	243,408	243,408
Totals	**464,645**	**477,170**	**670,363**	**740,725**	**791,961**

FISCAL YEAR 2026



FISCAL YEAR 2027



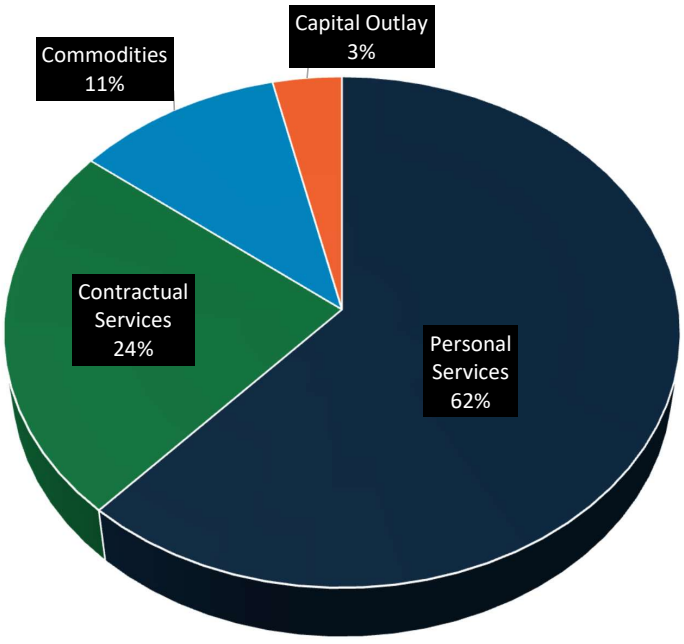
ENVIRONMENTAL SERVICES

FLEET SERVICES

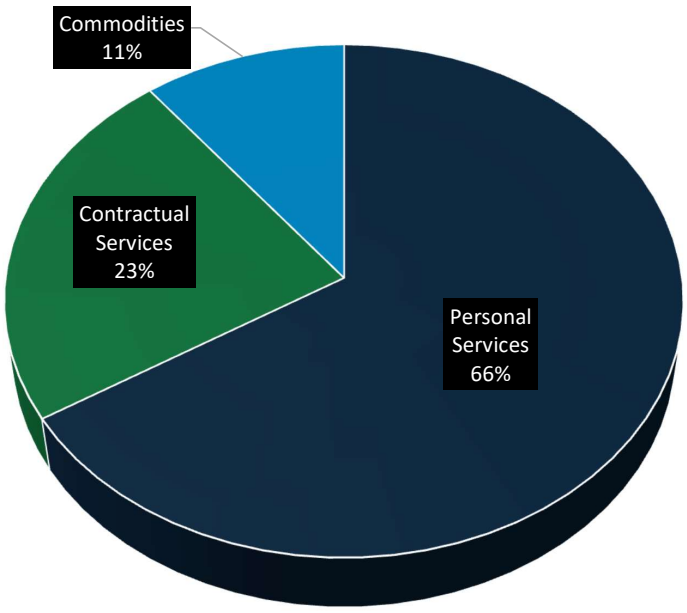
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	919,911	1,098,927	1,232,149	1,337,802	1,467,838
Contractual Services	272,471	362,593	553,179	517,094	517,094
Commodities	159,370	161,204	233,825	233,825	233,825
Capital Outlay	40,117	6,362	-	78,000	-
Totals	**1,391,869**	**1,629,085**	**2,019,153**	**2,166,721**	**2,218,757**

FISCAL YEAR 2026



FISCAL YEAR 2027



LIBRARY

Cynthia Ledbetter
Library Director

- Collection Development Librarian
  - Collection Development Coordinator
  - Library Assistant – Materials Management
  - Library Aide – Materials Management (TPT)
  - Cataloger (TPT)
- Public Services Librarian Manager
  - Digital Services Librarian
    - Library Aide – Materials Management (TPT)
    - Graduate Intern - Library (TPT)
  - Public Services Librarian (2)
    - Library Assistant – Public Services (8 RFT, 3 RPT)
    - Library Aide- Public Services (TPT)
- Engagement and Outreach Librarian
  - Library Assistant – Engagement & Outreach (3)
  - Library Aide- Engagement and Outreach (TPT)

MISSION

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

LIBRARY

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 an accessible, welcoming, 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.
- The Auburn Public Library will inspire learning and discovery and nurture literacy and lifelong learning.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

LIBRARY

Department Initiatives						
I	Promote Patron-Driven Acquisitions. This initiative will expand both physical and digital collections and include a targeted marketing component to raise awareness about and encourage use of patron-driven acquisitions. Supports the Library's FY2026-2030 Strategic Plan strategies to cultivate connection, expand access & delivery, and inspire learning & discovery. Ties to the Parks, Recreation and Cultural Master Plan(PRCMP) recommendations regarding collections acquisitions. Ties to the 2025 Citizen Survey which indicated the two library services that should receive the most emphasis over the next two years were: 1) eBook collections and 2) books and audio/visual collections for adults.	☑	☑	☑		☑
II	Promote APL on N. Donahue. This initiative will assist Library staff in baselining the percentage of circulation and program attendance at APL on N. Donahue and will include a targeted marketing component to raise awareness about APL on N. Donahue and encourage the use of its resources, services, and programs. Supports the Library's FY2026-2030 Strategic Plan strategies to cultivate connection, expand access & delivery, and inspire learning & discovery. Ties to the PRCMP recommendation of developing a second full-service branch library.	☑	☑	☑	☑	☑
III	Registered Card Holders. This initiative will increase the total number of registered card holders and will assist Library staff in baselining the percentage of borrowers at APL on N. Donahue. Supports the Library's FY2026-2030 Strategic Plan strategies to cultivate connection, expand access & delivery, and inspire learning & discovery.	☑	☑	☑		☑

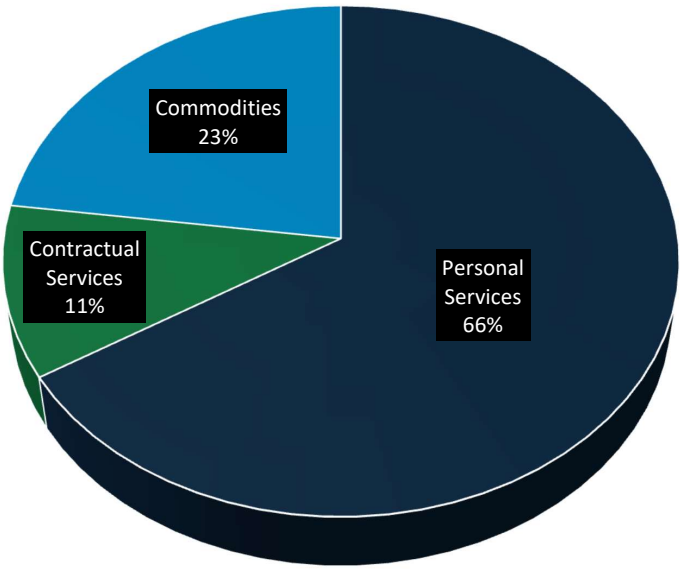
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
% increase of patron materials requests; % increase in total circulation.	I	Develop & implement a targeted marketing campaign to promote & increase patron-driven acquisitions by Q3.	1) 10% increase in patron requests; 2) 20% increase in total circulation
# of materials circulated; # of program participants.	II	Develop & implement a targeted marketing campaign 3 months ahead of opening Library at Boykin Donahue	1) 20% increase in total circulation 2) 10% increase in total program attendance
% increase of registered card holders.	III	10% increase of total registered card holders	25% increase of total registered card holders

LIBRARY

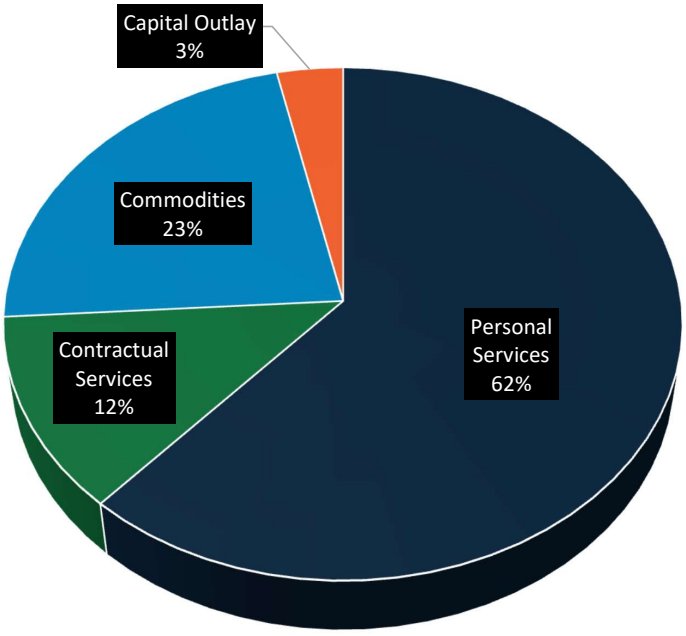
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,958,650	2,088,320	2,267,211	2,543,494	3,053,585
Contractual Services	284,217	248,374	413,965	417,015	611,850
Commodities	591,029	627,601	874,662	878,800	1,116,850
Capital Outlay	46,972	20,877	-	-	170,000
Totals	**2,880,868**	**2,985,171**	**3,555,838**	**3,839,309**	**4,952,285**

FISCAL YEAR 2026



FISCAL YEAR 2027



AUBURN
ALABAMA

PARKS AND RECREATION

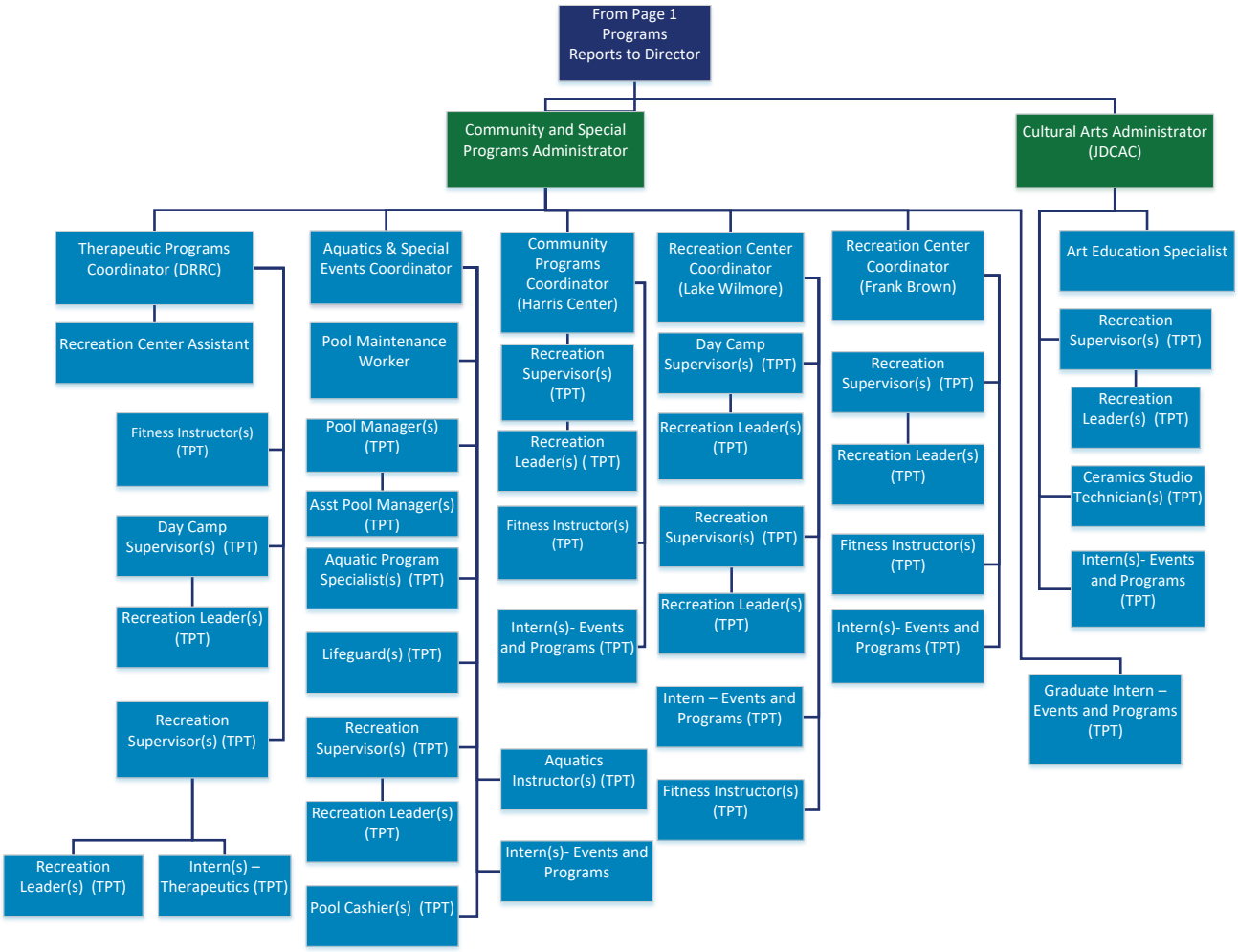
Alison Hall
Parks and Recreation Director

- Graduate Intern – Researcher (TPT)
- Parks and Recreation Assistant Director
  - Athletics Administrator
    - League Sports Coordinator (4)
    - Athletics Site Supervisor(s) (TPT)
    - Recreation Supervisor(s) (TPT)
    - Recreation Leader(s) (TPT)
    - Intern(s) – Athletics (TPT)
    - Tennis Center Events Manager
      - League Sports Coordinator
        - Recreation Supervisor(s) (TPT)
        - Recreation Leader(s) (TPT)
      - Tennis Professional Coordinator
      - Tennis Center Maintenance Worker
  - Administrative Services Division
    - Public Relations Specialist
      - Recreation Leader(s) (TPT)
      - Intern(s) – Events and Programs (TPT
    - Administrative Assistant – P&R
    - Administrative Office Specialist
      - Administrative Technician
        - Customer Service Assistant(s) (TPT)
  - Cemetery Property Manager (TPT)
  - Parks and Facilities Administrator
    - Facilities & Equipment Maintenance Superintendent
      - Facilities Service Worker(s) (6)
      - Facilities Service Worker(s) (TPT)
      - Facilities - Equipment Mechanic (2)
    - Equipment Operator/ Crew Leader-Athletics
      - Athletics & Parks Maint Worker(s) (10)
      - Athletics & Parks Maint Worker(s) (TPT)
    - Softball Complex Maint Supervisor
    - Parks Superintendent
      - Equipment Operator/ Crew Leader-Parks
      - Athletics & Parks Maint Worker(s) (9)
      - Athletics & Parks Maint Worker(s) (TPT)
    - Cemetery Superintendent
      - Equipment Operator/Crew Leader/Cemetery
      - Cemetery Maintenance Worker(s) (5)
      - Cemetery Maint Worker(s) (TPT)
  - Programs Division
    - See Page 2

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



PARKS AND RECREATION

MAJOR FUNCTIONS

- Develop and execute programming initiatives for athletics, culture, and leisure programs, including those tailored activities for youth, adults, seniors, and therapeutics.
- Preserve and enhance the community's outdoor spaces, athletic facilities, recreational areas, and cemeteries, ensuring that parks, trails, cemeteries, sports fields, and facilities remain safe, clean, and welcoming for residents and visitors.
- Develop and execute special events that cater to the Auburn community at a city-wide level, including athletic events, festivals, and other special events.
- Engage with the community through athletic events and tournaments, promoting active lifestyles and inclusive participation, that welcome individuals of all ages, backgrounds, and ability levels.
- Ensure the respectful care of cemetery landscapes, pathways, and monuments, in accordance with the national historic preservation standards.
- Ensure efficient, transparent, and strategic financial oversight of departmental funds, including those allocated to capital improvement projects.
- Increase community engagement such as through surveys, public meetings, and social media, ensuring that we are meeting the diverse needs of all citizens.
- Implement strategic, long-term planning, to accommodate future population growth, increased recreational demands, and evolving community interests.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

PARKS AND RECREATION

	Department Initiatives					
I	ADMINISTRATION DIVISION Strengthen Auburn Parks and Recreation's digital presence by increasing followers, engagement, and platform diversity to better inform, inspire, and involve the Auburn community.		☑	☑	☑	☑
II	PROGRAMS DIVISION Enhance our current programming by incorporating additional high-demand offerings, such as year-round swim lessons, a drowning prevention program, and overnight field trips for seniors. Furthermore, we aim to expand our event offerings for teens and develop programs specifically designed for adults aged 25-45, targeting an age group that we are not currently serving.		☑	☑	☑	☑
III	PARKS DIVISION AND ADMINISTRATION DIVISION Inventory current kiosk and informational signage at all parks and facilities; identify opportunities for additional kiosks and informational signage; design, construct, and install attractive and durable signage; and utilize unique technology, such as RFID and QR codes for engaging and interactive communication with the public.	☑	☑	☑		☑
IV	ATHLETICS DIVISION Develop and manage a wide range of sports programs that serve all ages and skill levels—from youth baseball, softball, football, and basketball to adult pickleball, tennis, and others — ensuring experiences are inclusive, developmentally appropriate, and engaging.			☑	☑	☑

PARKS AND RECREATION

Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Track growth and engagement monthly using Meta Insights and third party analytics tools, such as HootSuite. Also compare the Auburn Parks and Recreation audience growth rate, post engagement rate and posting frequency to the industry average.	I	Increase audience growth by 10% and Instagram by 15% / Increase the average post engagement rate on Facebook and Instagram by 6%	Increase audience growth by 10% (over the previous year) and Instagram by 15% (over the previous year) / Increase the average post engagement rate on Facebook and Instagram by 6% (over the previous year.)
Achieve a measurable increase in participant satisfaction ratings—specifically in areas related to social connection, sense of belonging, and program relevance—in post-program surveys for all enhanced program offerings referenced in Initiative #2.	II	Achieve a 3.8 out of 5 on a 1-5 rating scale.	Achieve 4 out of 5 on a 1-5 rating scale.
Inventory current kiosks and signage, identify future locations for kiosks and signage, research all opportunities for unique engagement and implement, and find ways to track citizen engagement with the information provided through the kiosks and signage.	III	Inventory current infrastructure and Identify future opportunities; begin developing content, such as trail maps and environmental information.	Identify and implement various technologies that will assist in sharing information and tracking engagement.
The success of athletics programming can be measured through participation numbers, retention rates, and waitlist data, which help assess demand and program reach across age groups and skill levels. Post-season surveys from players, parents, and coaches provide valuable feedback on satisfaction, coaching quality, and facility use. Additionally, benchmarking against national standards—such as those from the National Recreation and Park Association (NRPA)—help evaluate program quality, diversity, and efficiency compared to similar agencies.	IV	Achieve a 3.8 out of 5 on a 1-5 rating scale.	Achieve 4 out of 5 on a 1-5 rating scale.

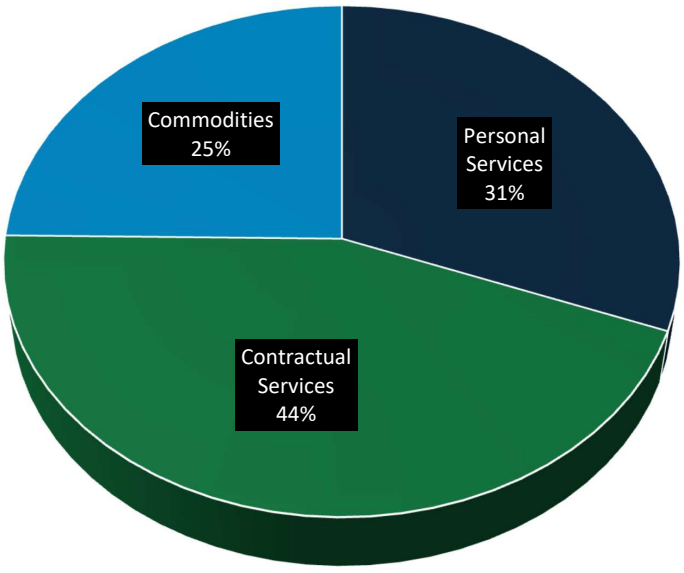
PARKS AND RECREATION

ADMINISTRATION

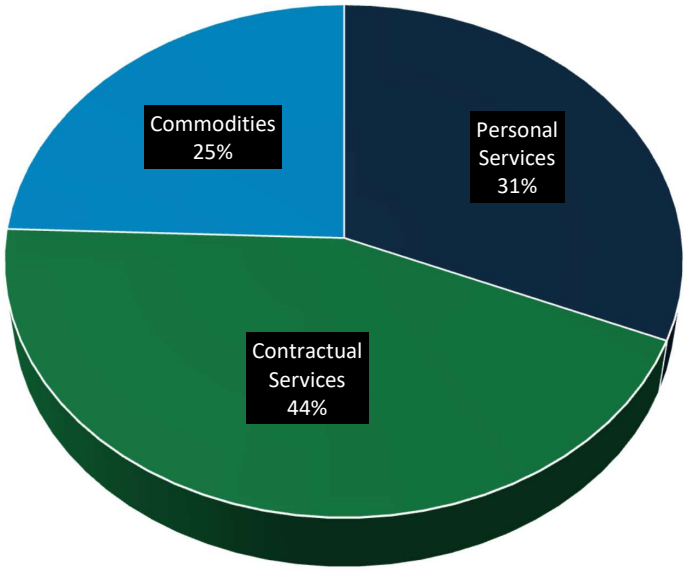
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	566,643	565,420	700,079	811,968	840,649
Contractual Services	682,424	799,960	1,010,633	1,174,317	1,184,317
Commodities	299,756	352,713	614,333	654,693	654,693
Totals	**1,548,823**	**1,718,093**	**2,325,045**	**2,640,978**	**2,679,659**

FISCAL YEAR 2026



FISCAL YEAR 2027



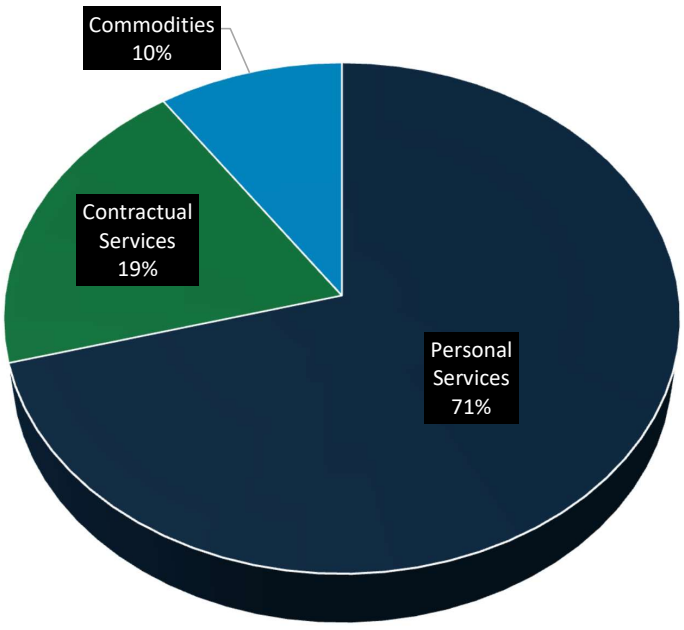
PARKS AND RECREATION

PROGRAMS

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,870,843	2,000,146	2,552,551	2,871,898	2,950,424
Contractual Services	400,154	471,495	667,865	793,162	838,412
Commodities	228,151	249,401	368,830	390,480	396,109
Capital Outlay	25,365	35,276	12,599	-	-
Totals	**2,524,513**	**2,756,318**	**3,601,844**	**4,055,539**	**4,184,944**

FISCAL YEAR 2026



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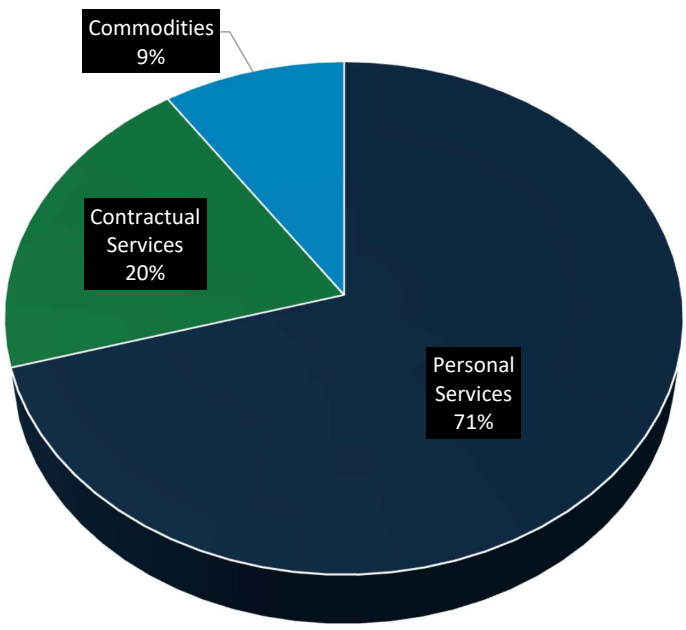


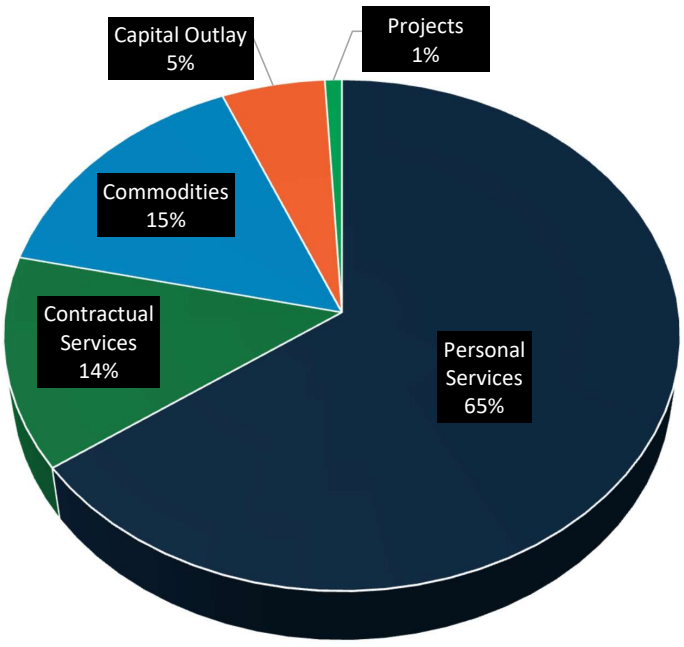
PARKS AND RECREATION

PARKS AND FACILITIES

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	2,142,077	2,406,000	3,426,204	3,679,909	3,967,355
Contractual Services	568,955	439,289	633,726	758,362	758,512
Commodities	647,902	723,168	725,928	858,323	863,873
Capital Outlay	551,915	807,337	715,000	304,036	191,358
Projects	-	-	50,000	50,000	50,000
Totals	**3,910,848**	**4,375,794**	**5,550,858**	**5,650,630**	**5,831,098**

FISCAL YEAR 2026



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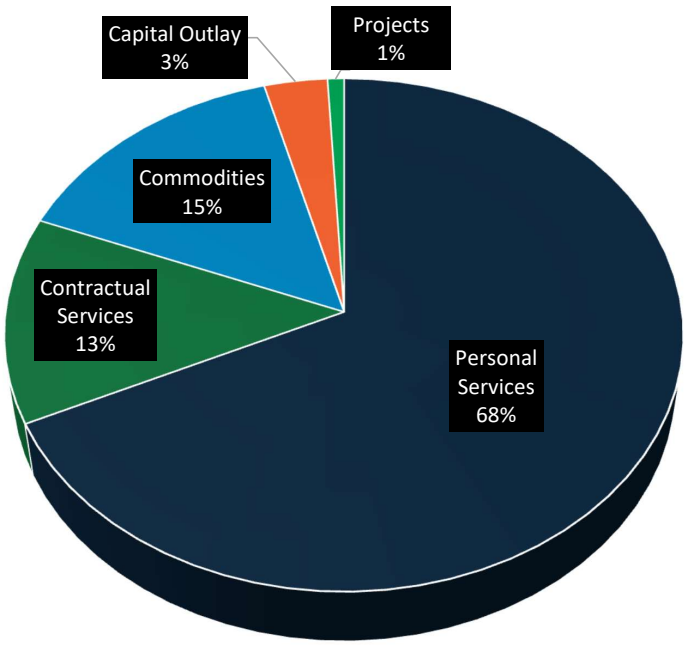


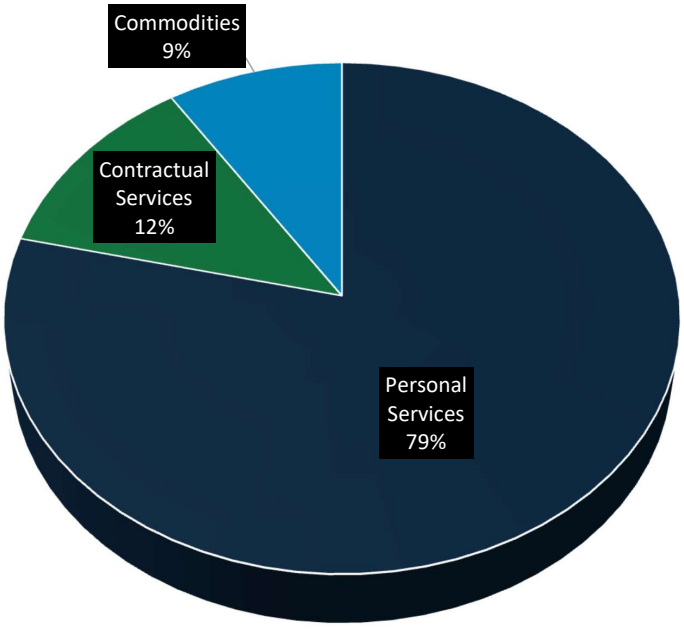
PARKS AND RECREATION

ATHLETICS[1]

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	-	-	756,328	828,093	853,291
Contractual Services	-	-	78,384	127,901	127,901
Commodities	-	-	84,294	96,400	96,400
Totals	**-**	**-**	**919,005**	**1,052,394**	**1,077,592**

FISCAL YEAR 2026



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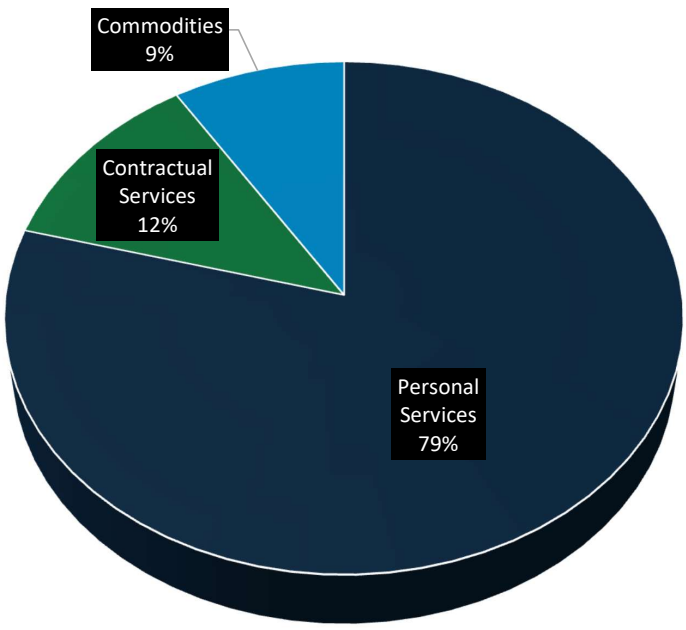


1 Athletics Division was created with the Parks and Recreation re-organization for fiscal 2025.

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

- Business operations of the departments within the business unit, to include personnel functions, purchasing, and policy adherance.
- Assess the current and future public safety needs of the city to ensure proper staffing, equipment and asset acquisition and deployment, and planning is effectively provided.
- Budget planning and oversight.
- Emergency communications functions in support of the Police and Fire Departments, including effective 911 and non-emergency call handling, accurate and effective radio communications, and excellent customer service.
- Emergency management and planning for all hazards, including close collaboration with adjacent and partner agencies.
- Management of Public Safety contracts, including EAH emergency medical services, LCSO Jail, Auburn University public safety services, Auburn City Schools Resource Officers, etc.
- Public information and community outreach, including emergency notifications and social media production and distribution.
- Public Safety facilities management.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

PUBLIC SAFETY SERVICES

	Business Service Unit Initiatives					
I	Construction of a south Police precinct.		☑	☑	☑	☑
II	Collaborate with Auburn University to formalize an agreement to build an on-campus fire station and relocate Fire Station #2.		☑	☑	☑	☑
III	Upgrade public safety radio communications to effectively interoperability with neighboring agencies.		☑	☑	☑	

Business Service Unit (BSU) administrations support the department performance measures within the BSU.

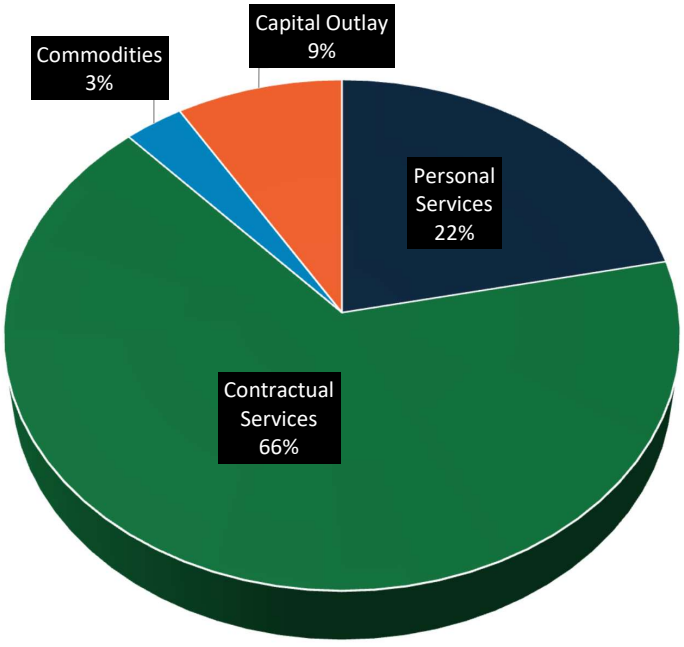
PUBLIC SAFETY SERVICES

ADMINISTRATION

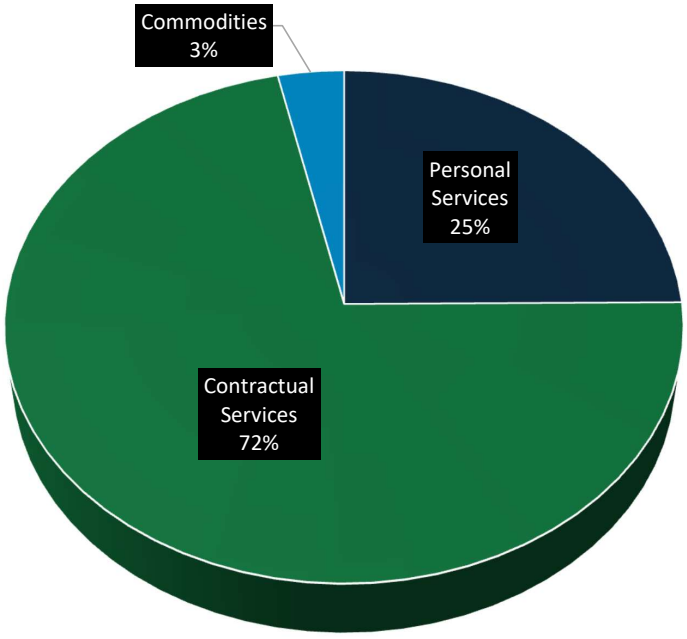
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	440,606	577,905	717,483	751,528	782,066
Contractual Services	1,874,778	1,909,077	2,229,029	2,302,219	2,252,219
Commodities	81,737	103,592	109,375	107,788	107,788
Capital Outlay	11,046	39,594	55,376	300,000	-
Totals	**2,408,168**	**2,630,168**	**3,111,263**	**3,461,535**	**3,142,073**

FISCAL YEAR 2026



FISCAL YEAR 2027



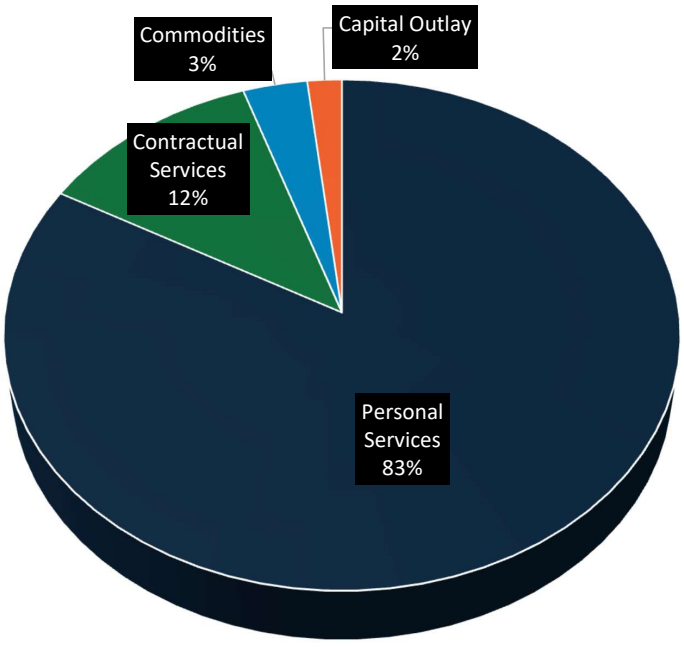
PUBLIC SAFETY SERVICES

EMERGENCY MANAGEMENT AND COMMUNICATIONS

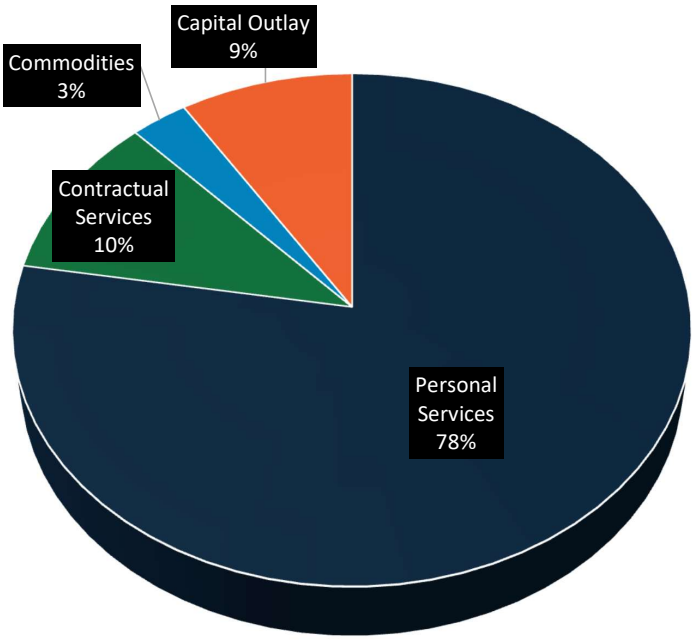
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,407,202	1,371,518	1,681,256	1,850,553	1,944,356
Contractual Services	135,645	176,379	263,009	260,500	260,500
Commodities	54,494	91,640	82,664	74,500	74,500
Capital Outlay	70,256	806,001	65,000	40,000	225,000
Totals	**1,667,596**	**2,445,537**	**2,091,929**	**2,225,553**	**2,504,356**

FISCAL YEAR 2026



FISCAL YEAR 2027



POLICE

Cedric Anderson
Police Chief

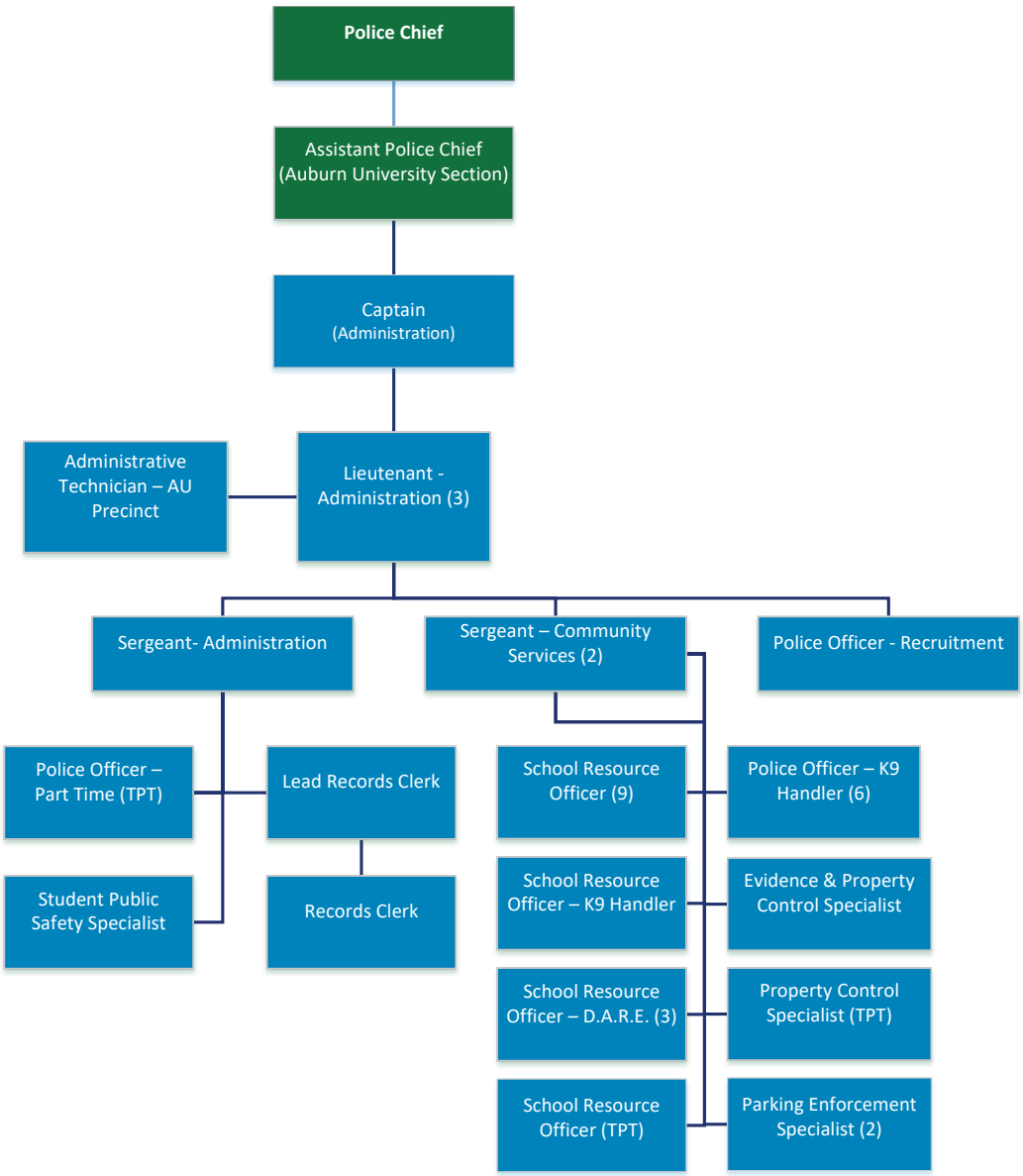
- Assistant Police Chief
  - Captain (CID)
    - Administrative Technician - CID
    - Lieutenant - Narcotics
      - Sergeant – Narcotics
        - Detective Narcotics (4)
    - Lieutenant - CID
      - Sergeant – CID (2)
        - Detective Corporal
          - Detective (11)
        - Forensic Investigator
        - Forensic Investigator (TPT)
  - Captain (Patrol)
    - Administrative Technician - Patrol
    - Lieutenant – Patrol (6)
      - Sergeant – Patrol (12)
        - Police Officer (72)
      - Corporal (Patrol) (4)
- Assistant Police Chief
  - 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

AUBURN UNIVERSITY SECTION



POLICE

AUBURN UNIVERSITY SECTION

MAJOR FUNCTIONS

- Respond to Calls for Service (CFS) in the police jurisdiction. - Patrol Section function
- Detect and deter crime. - All Sections within APD
- Enforce Traffic Code in an effort to reduce traffic accidents/fatalities. Investigate traffic accidents. - Operational Support Section/Traffic Unit; Patrol Section
- Investigate felony crimes and coordinate with county, state, and federal prosecutors. - Patrol and Investigations (CID and Narcotics Units) Sections
- Ensure school safety in coordination with ACS and AUDCSS. - Community Services and Patrol Sections
- Conduct liaison with local, state, and federal partners to share trends and crime intellgence information. - Detective Section (CID and Narcotics Unit)
- Regularly engage with the community in planned events such as C.R.A.S.E., COA Citizens Academy, COA-PS Citizens Academy, and DARE. - All Sections
- Continued investment in personnel through constant training/operational cycle - Training Section

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE

EFFICIENT USE OF RESOURCES

HIGH QUALITY OF LIFE

PLANNED GROWTH

SHARED SENSE OF RESPONSIBILITY

POLICE

Department Initiatives						
I	Advanced Technology Implementation.		☑	☑	☑	
II	Expanded Community Engagement and Services.	☑	☑	☑	☑	☑
III	APD south-side precinct capital project. Address continued growth in the City of Auburn while reducing response times. Provide additional resources to CFS in beats on the south-side and southeastern side of the city.	☑	☑	☑	☑	☑

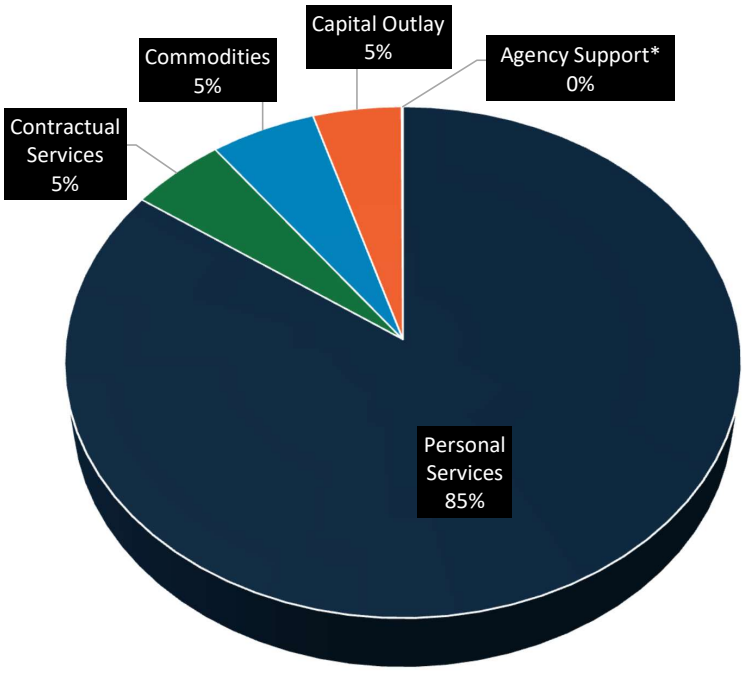
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Data migration (DM) and implementation (I).	I	DM -80%; I-75%	DM - 100%; I-100%
Conduct a Community Engagement Event (CEE).	II	4 CEE	4 CEE
Assign internal project management responsibilities and begin programming development.	III	PM Assignment - 100%	Site Select - 100%

POLICE

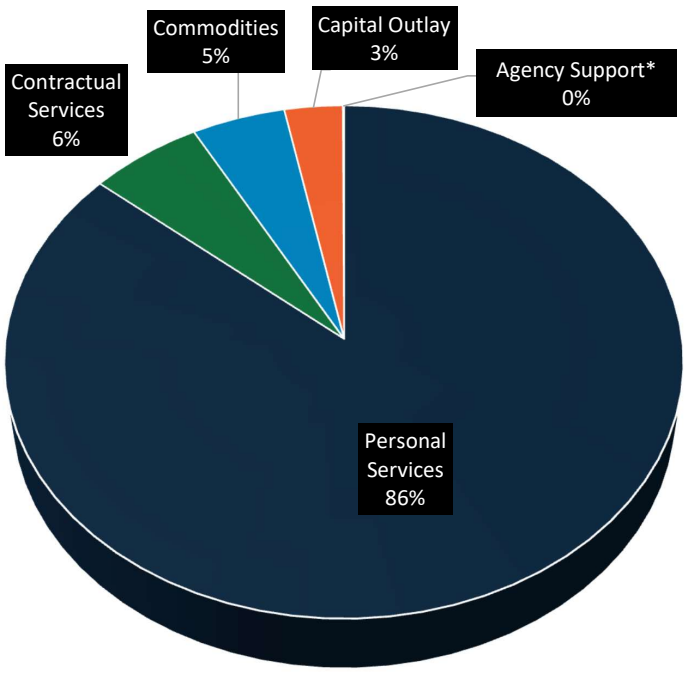
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	15,460,060	16,441,935	18,794,823	19,775,238	20,899,988
Contractual Services	866,682	954,150	1,091,750	1,162,747	1,426,997
Commodities	1,058,622	951,338	1,143,015	1,280,888	1,176,124
Capital Outlay	652,051	1,602,976	1,226,668	1,074,711	732,869
Agency Support*	17,523	15,068	17,000	17,000	17,000
Totals	**18,054,938**	**19,965,467**	**22,273,256**	**23,310,584**	**24,252,978**

FISCAL YEAR 2026



FISCAL YEAR 2027



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

FIRE

Matthew Cain
Fire Chief

- Deputy Fire Chief
  - Training Officer
  - Battalion Chief (3)
    - Fire Captain (6)
      - Fire Lieutenant (15)
      - Fire Sergeant (15)
      - Firefighter (48)
      - Firefighter (TPT)
      - Student Firefighter (TFT)
  - Administrative Battalion Chief
    - Administrative Captain
    - EMS Officer

MISSION

The Auburn Fire Department is committed to preserving lives and property through focused preparation, unwavering community support, and dedicated professional service.

FIRE

MAJOR FUNCTIONS

- Provide effective response to fire suppression and all other fire related emergencies for the City of Auburn residents, visitors, and Auburn University campus.
- Provide emergency medical care to citizens in the form of both basic and advanced life support.
- Response and mitigation to all other technical emergencies including but not limited to vehicle extrication, hazardous materials, natural disasters, and technical rescue.
- Conduct life safety inspections for every business, school, and high-occupancy in the city to identify potential hazards so our public spaces are safe to occupy.
- Conduct public education presentations at local schools, events, and public buildings to provide a proactive approach to fire safety.
- Conduct over 28,000 hours of documented annual training to remain compliance with NFPA standards, ISO requirements, and ensure proper preparedness for all types of emergencies.
- Pressure test, maintain, and paint over 3,600 public and private fire hydrants.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE | EFFICIENT USE OF RESOURCES | HIGH QUALITY OF LIFE | PLANNED GROWTH | SHARED SENSE OF RESPONSIBILITY

FIRE

	Department Initiatives					
I	Continue to work with Auburn University to finalize a an on-campus site to relocate fire station #2.	☑	☑	☑	☑	☑
II	Finish the Advanced Life Support (ALS) build-out by making all six fire stations ALS equipped and full-time staffing the Rescue-1.		☑	☑	☑	☑
III	Improve community risk reduction initiatives through more focused life-safety inspections and pre-fire planning.	☑	☑		☑	☑

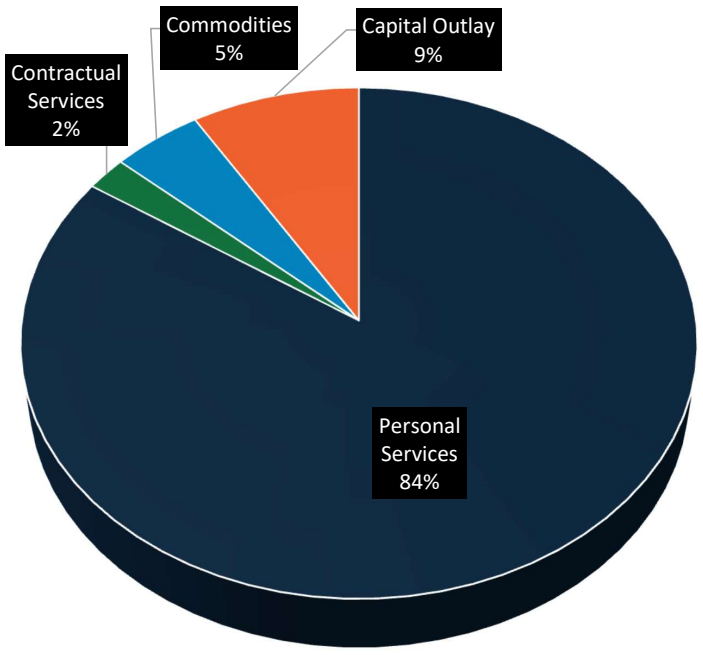
Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Work with the City Manager, GIS Mapping, and Auburn University to finalize an on-campus site to relocate fire station #2.	I	100%	
Stand up an additional ALS truck each year. Full-time staff R-1 in FY27.	II	1 additional ALS engine company licensed.	1 additional ALS engine company licensed.
Improve community risk reduction initiatives through more focused life-safety inspections and pre-fire planning.	III	15% increase	10% increase

FIRE

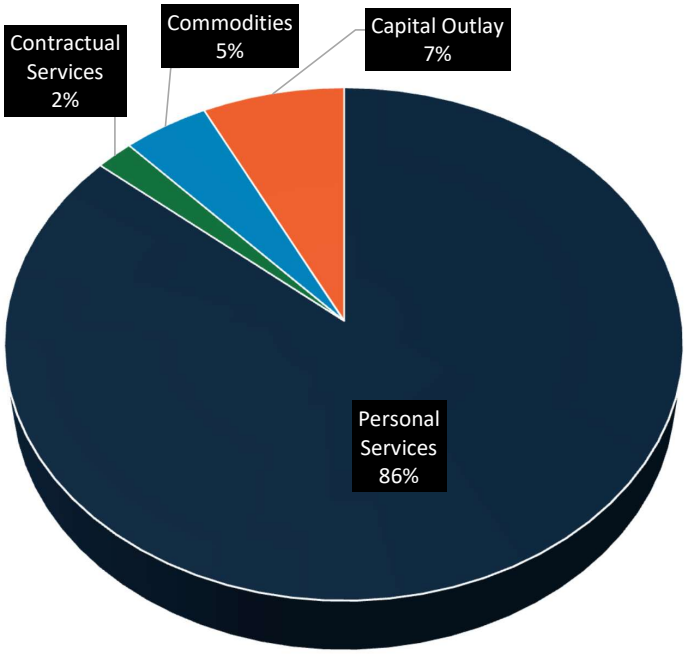
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	8,531,896	9,292,306	10,774,160	11,515,825	12,496,297
Contractual Services	229,217	240,783	259,167	292,750	283,750
Commodities	524,344	566,170	619,708	643,178	648,178
Capital Outlay	150,661	1,135,759	1,995,021	1,196,000	1,068,800
Totals	**9,436,118**	**11,235,019**	**13,648,056**	**13,647,753**	**14,497,025**

FISCAL YEAR 2026



FISCAL YEAR 2027



General Fund - Non-Departmental Expenditures

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AUBURN
ALABAMA

GENERAL FUND NON-DEPARTMENTAL

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.

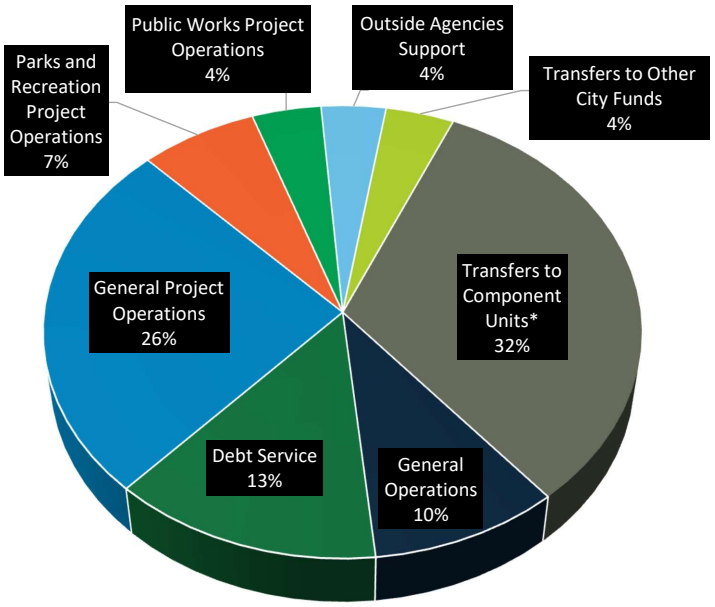
GENERAL FUND NON-DEPARTMENTAL

OVERVIEW OF NON-DEPARTMENTAL EXPENDITURES AND OTHER FINANCING USES

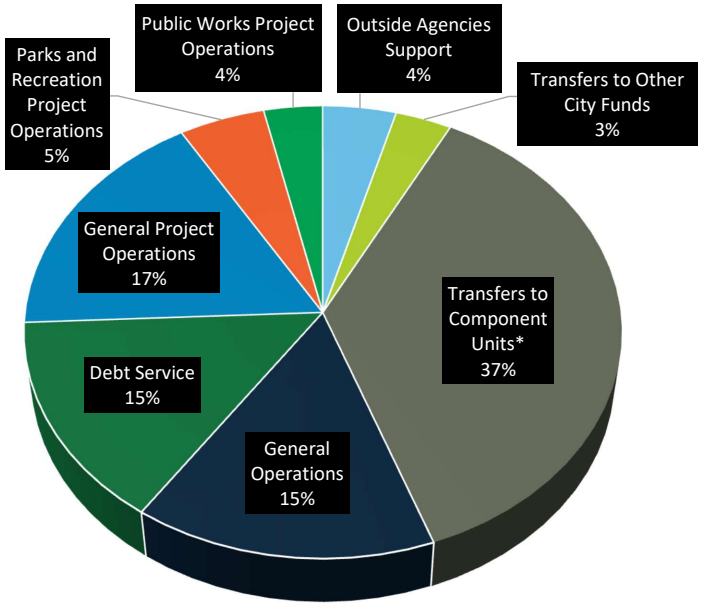
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
General Operations	8,553,373	6,216,094	14,199,270	7,264,350	10,264,350
Debt Service	8,601,438	8,425,825	11,582,942	10,317,854	10,011,483
General Project Operations	7,450,218	13,924,521	10,822,600	19,828,775	11,667,140
Parks and Recreation Project Operations	3,153,369	4,818,977	2,327,627	5,281,934	3,435,000
Public Works Project Operations	588,815	459,838	1,582,550	3,105,000	2,350,000
Outside Agencies Support	3,145,290	2,034,741	2,548,980	2,913,317	2,936,007
Transfers to Other City Funds	3,540,000	4,210,000	12,755,000	3,075,000	2,250,000
Transfers to Component Units*	22,276,116	24,942,818	23,458,370	24,739,500	25,004,313
Totals	**57,308,619**	**65,032,815**	**79,277,338**	**76,525,730**	**67,918,293**

FISCAL YEAR 2026



FISCAL YEAR 2027



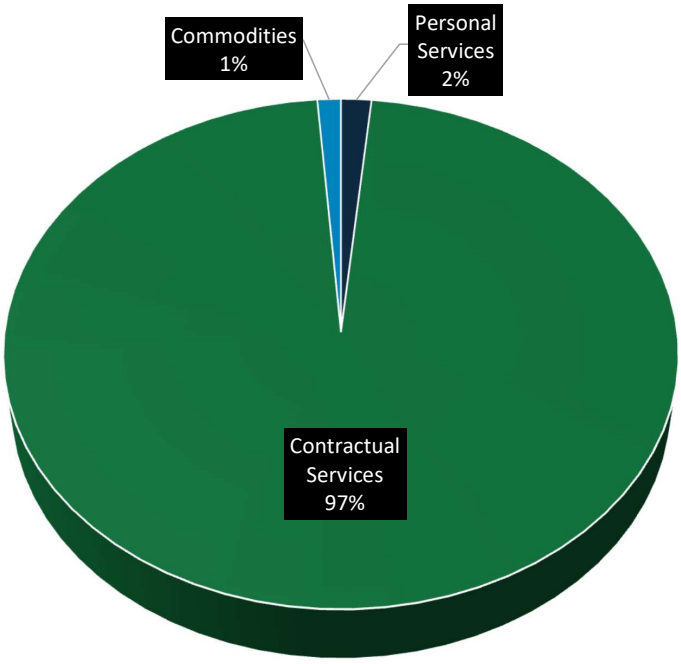
* Includes appropriation to Auburn City Schools.

GENERAL OPERATIONS

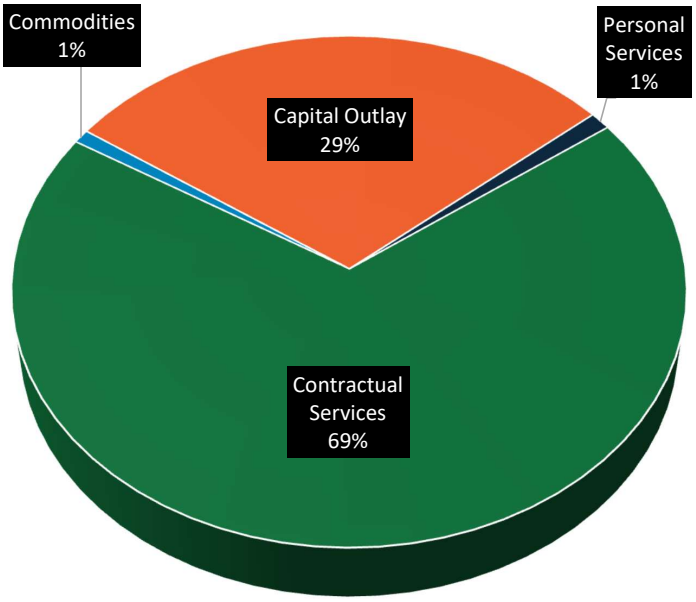
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	766,404	32,756	115,000	115,000	115,000
Contractual Services	5,244,399	6,085,044	8,437,270	7,060,350	7,060,350
Commodities	131,644	80,402	52,000	89,000	89,000
Capital Outlay	2,410,925	17,893	5,595,000	-	3,000,000
Totals	**8,553,373**	**6,216,094**	**14,199,270**	**7,264,350**	**10,264,350**

FISCAL YEAR 2026



FISCAL YEAR 2027



GENERAL PROJECT OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Engineering Prof Svs	19,246	9,572	15,000	2,350,000	100,000
Misc Contractual	-	72,355	-	-	-
Special Projects	64,475	33,750	218,750	460,000	-
Intersection Improvements	1,349,147	1,799,233	999,324	2,072,500	3,100,000
Bridge Improvements	-	36,470	316,522	3,345,700	1,297,140
Streets Roadways Expansion	-	35,865	220,000	1,430,000	445,000
Streets Roadways Replacement	1,129,023	3,321,102	161,385	1,180,000	3,100,000
Street Resurf Restripe	806,865	3,627,599	6,502,564	6,213,000	2,900,000
Street Lights	1,256,729	46,800	-	-	-
Traffic Signals Improvements	772,009	159,592	108,517	1,045,000	600,000
Downtown Improvements	107,900	12,780	781,971	-	-
Sidewalk Projects	338,933	52,744	192,631	1,139,075	25,000
Boykin Center Improvements	1,213,336	183,119	-	418,500	-
Dev Svs Pub Safety Bldg	600	-	-	-	-
Public Safety Facilities	391,953	4,533,540	1,305,936	175,000	100,000
Totals	**7,450,218**	**13,924,521**	**10,822,600**	**19,828,775**	**11,667,140**

PARKS AND RECREATION PROJECT OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Unclassified Prof Svs	762	-	-	-	-
Special Projects	-	2,550,429	-	188,500	35,000
Samford Sports Complex	-	-	29,500	375,500	-
Saugahatchee Greenway	-	-	-	600,000	1,100,000
Town Creek Park	84,946	3,500	96,134	403,866	300,000
Sam Harris Park	-	-	-	80,000	-
Frank Brown Renovation	-	-	-	50,000	-
Jan Dempsey Art Center	2,897,318	2,035,283	-	-	-
Softball Complex	-	-	151,980	1,578,020	-
Duck Samford	-	-	-	400,000	2,000,000
Soccer Complex	-	-	124,348	1,324,048	-
Margie Piper Bailey Park	170,343	-	-	-	-
Lake Wilmore	-	-	-	282,000	-
Pearson Park	-	229,765	1,885,665	-	-
Richland Park	-	-	40,000	-	-
Totals	**3,153,369**	**4,818,977**	**2,327,627**	**5,281,934**	**3,435,000**

PUBLIC WORKS
PROJECT OPERATIONS

COMPARATIVE SUMMARY BY CATEGORY

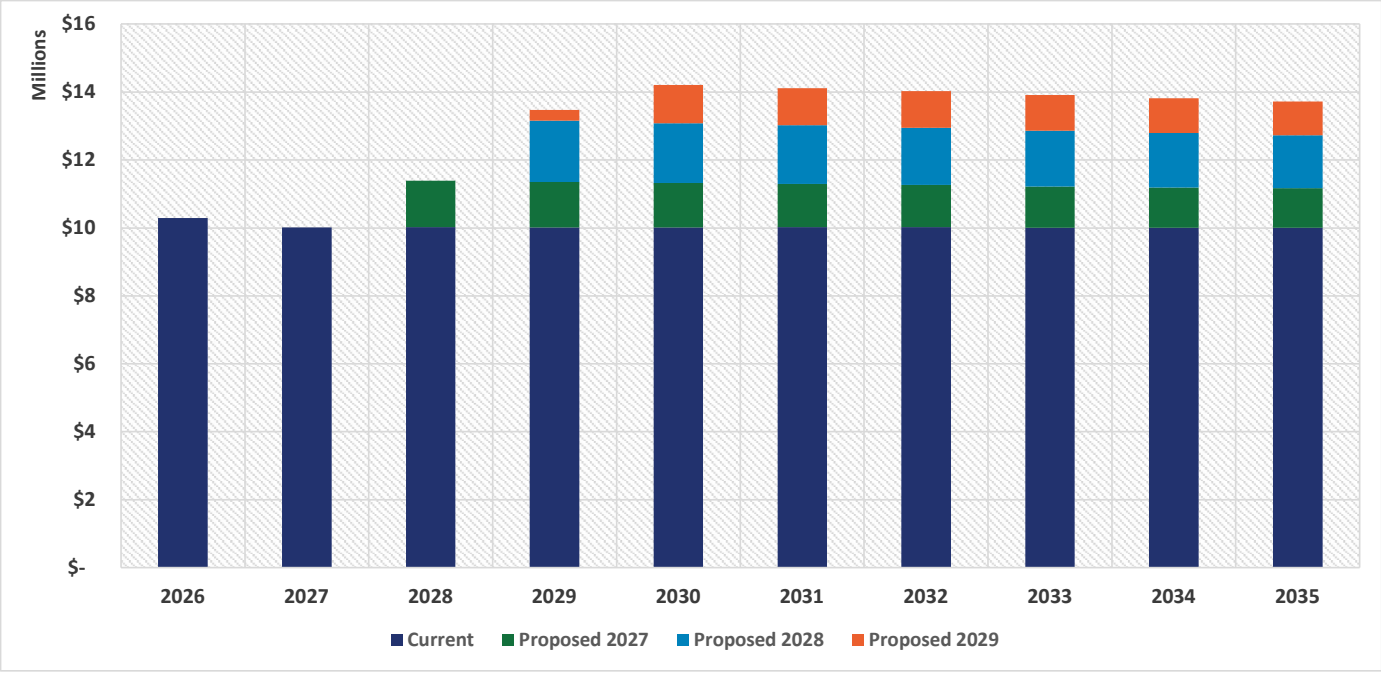
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Misc Contractual	10,500	-	-	-	-
Special Projects	2,155	1,953	26,400	150,000	-
Downtown Improvements	460,030	-	-	580,000	550,000
Drainage Projects	-	70,456	461,150	1,200,000	1,200,000
Sidewalk Projects	9,875	-	100,000	100,000	200,000
Landscape/Irrigation	-	-	30,000	300,000	300,000
Misc Facility Condition	106,255	387,429	965,000	775,000	100,000
Totals	**588,815**	**459,838**	**1,582,550**	**3,105,000**	**2,350,000**

DEBT SERVICE

COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Bond trustee fees	1,437	887	3,000	3,000	3,000
Principal & interest					
'06 GO Warrant (Tennis Center - AU Portion)	275,613	275,613	275,613	275,614	-
'10 GO Warrant (Refunding Series 2004A Bonds))	1,017,045	932,292	-	-	-
'12 GO Bonds (former 5 mill - '12 Capital Projects)	442,000	445,875	-	-	-
'12 GO Warrant (West Tech Park Phase 2)	100,295	-	-	-	-
'18 GO Warrant (Public Safety Complex)	1,848,906	1,846,206	1,845,956	1,849,206	1,845,706
'20 GO Warrant (Parking Deck)	996,836	998,702	999,177	1,001,284	1,001,977
'22 GO Warrant (PW/ES Complex)	3,919,306	3,926,250	3,926,400	3,952,500	3,923,550
'24 GO Warrant (Lake Wilmore, Boykin)	-	-	2,023,113	3,236,250	3,237,250
GO Warrant (Future Proposed Borrowing)	-	-	2,509,683	-	-
Total principal & interest	8,600,001	8,424,938	11,579,942	10,314,854	10,008,483
Total debt service	8,601,438	8,425,825	11,582,942	10,317,854	10,011,483
Principal	4,647,265	4,491,970	5,660,025	4,637,610	4,527,500
Interest	3,952,736	3,932,969	5,919,916	5,677,244	5,480,983
Total principal & interest	8,600,001	8,424,938	11,579,942	10,314,854	10,008,483
Principal & interest as a % of total expenditures & OFU	6.9%	6.0%	6.8%	5.9%	6.0%

GENERAL FUND DEBT SERVICE



OUTSIDE AGENCIES[1]

TRENDS IN OUTSIDE AGENCY FUNDING FISCAL YEARS 2023-2027

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
East Alabama Mental Health	48,000	48,000	56,880	56,880	56,880
EAMH Mental Health Center capital contribution	-	-	100,000	100,000	100,000
Lee County Emergency Management Agency	50,000	50,000	70,000	70,000	70,000
Lee County Health Department	50,000	50,000	50,000	50,000	50,000
Lee County Juvenile Court	18,612	18,612	20,000	20,000	20,000
Lee County Youth Development Center	45,200	45,200	110,000	60,000	60,000
Total state and county	**211,812**	**211,812**	**406,880**	**356,880**	**356,880**
Alabama Cooperative Extension Service	20,000	20,000	20,000	20,000	20,000
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647
AU Airport - Runway Extension	51,720	56,487	70,833	47,070	44,480
AU Airpot - Terminal Improvements	100,000	100,000	100,000	100,000	100,000
Auburn University Performing Arts Center	50,000	50,000	50,000	500,000	500,000
East Alabama Health - Surgical Center	200,000	200,000	200,000	200,000	200,000
Forest Ecology Preserve	50,000	50,000	50,000	50,000	50,000
Kreher Education Building capital contribution	-	-	50,000	50,000	50,000
Jule Collins Smith Museum of Fine Art	24,698	74,122	75,000	75,000	75,000
Total Auburn University	**518,064**	**572,256**	**637,480**	**1,063,717**	**1,061,127**
Auburn-Opelika Tourism	616,625	667,836	776,571	807,671	831,900
Lee-Russell Council of Governments (LRCOG)	157,900	162,637	167,516	167,516	167,516
Pines Crossing	1,388,889	230,200	230,200	230,200	230,200
Total government entities	**2,163,414**	**1,060,673**	**1,174,287**	**1,205,387**	**1,229,616**
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000	50,000
Auburn Opelika Tourism	62,500	-	-	-	-
Boys and Girls Clubs of East Alabama	40,000	40,000	40,000	40,000	40,000
Child Advocacy Center	10,000	10,000	10,000	10,000	10,000
Community Market of the Lee Co. Food Bank	25,000	25,000	25,000	25,000	25,000
Community Market capital contribution	-	-	33,333	33,333	33,334
Domestic Violence Intervention Center	20,000	20,000	20,000	20,000	20,000
East Alabama Services for the Elderly (EASE)	12,500	12,500	12,500	12,500	12,500
I Am My Brother's Keeper	18,500	19,000	24,000	21,000	22,050
Mercy Medical Ministry Clinic capital contribution	-	-	50,000	50,000	50,000
One Voice Shelter Coalition	-	-	50,000	10,000	10,000
Red Cross	10,000	10,000	12,000	12,000	12,000
Unity Wellness Center	3,500	3,500	3,500	3,500	3,500
Total non-profit organizations	**252,000**	**190,000**	**330,333**	**287,333**	**288,384**
Totals	**3,145,290**	**2,034,741**	**2,548,980**	**2,913,317**	**2,936,007**

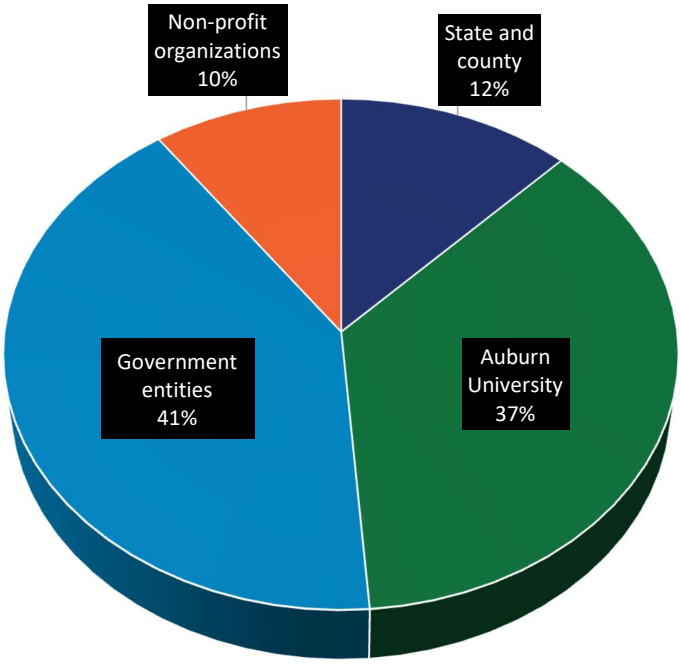
1 Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

OUTSIDE AGENCIES[1]

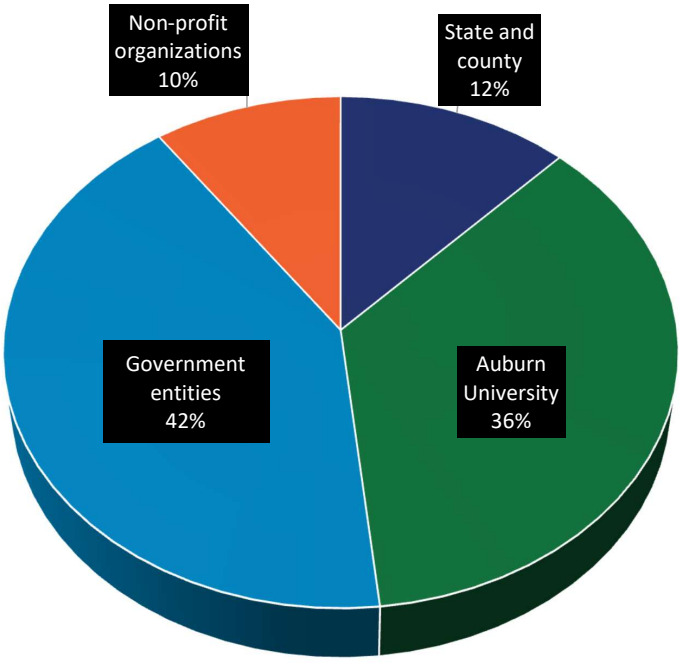
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
State and county	211,812	211,812	406,880	356,880	356,880
Auburn University	518,064	572,256	637,480	1,063,717	1,061,127
Government entities	2,163,414	1,060,673	1,174,287	1,205,387	1,229,616
Non-profit organizations	252,000	190,000	330,333	287,333	288,384
Totals	**3,145,290**	**2,034,741**	**2,548,980**	**2,913,317**	**2,936,007**

FISCAL YEAR 2026



FISCAL YEAR 2027



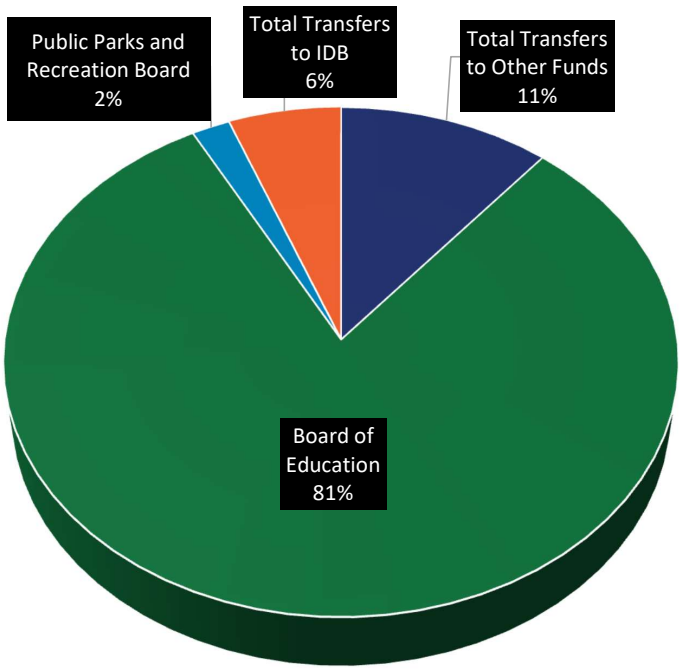
1 Based on the priority rankings provided, the budget includes level funding for all outside agencies not tied to a tax-driven formula or other contractual agreement. The City Council has been provided a packet of information on each of the agencies listed.

TRANSFERS

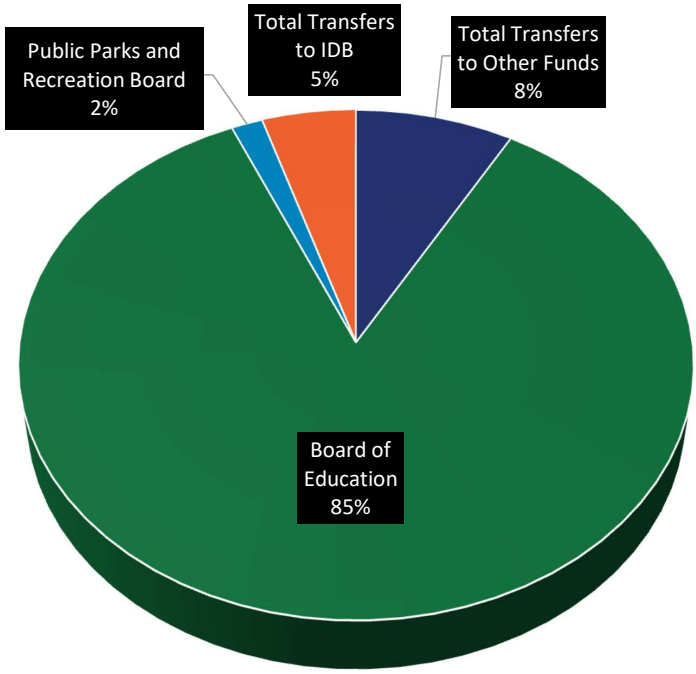
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Transfers to Other City Funds					
Liability Risk Retention Fund	740,000	550,000	755,000	500,000	500,000
Employee Benefit Self Insurance Fund	2,800,000	3,660,000	5,000,000	2,000,000	1,500,000
2024 Capital Projects Fund	-	-	5,000,000	-	-
Solid Waste Management Fund	-	-	2,000,000	575,000	250,000
Total Transfers to Other Funds	3,540,000	4,210,000	12,755,000	3,075,000	2,250,000
Transfers to Component Units					
Board of Education	18,263,334	20,814,309	21,890,625	22,547,500	23,224,063
Public Parks and Recreation Board	518,283	253,509	442,745	557,000	446,500
Industrial Development Board (IDB)					
General Operations	440,000	440,000	475,000	860,000	525,000
Workforce Development	125,000	125,000	125,000	225,000	233,750
Commercial Development	150,000	150,000	150,000	150,000	157,500
Industrial Recruitment	310,000	310,000	325,000	350,000	367,500
Entrepreneurial Programs	50,000	50,000	50,000	50,000	50,000
Property Acquisition	2,419,499	2,800,000	-	-	-
Total Transfers to IDB	3,494,499	3,875,000	1,125,000	1,635,000	1,333,750
Total Transfers to Component Units	22,276,116	24,942,818	23,458,370	24,739,500	25,004,313
Totals	**25,816,116**	**29,152,819**	**36,213,370**	**27,814,500**	**27,254,313**

FISCAL YEAR 2026



FISCAL YEAR 2027



Special Activities of the General Fund

Description of and Trends in the Special Activities of the General Fund 207
Overview of Revenues, Expenditures and Changes in Fund Balances 208
Comparative Revenues, Expenditures and Changes in Fund Balances
- Liability Risk Retention Fund 209
- Employee Benefit Self-Insurance Fund 210
- Assessment Project Fund 211

AUBURN
ALABAMA

SPECIAL ACTIVITIES OF THE GENERAL FUND

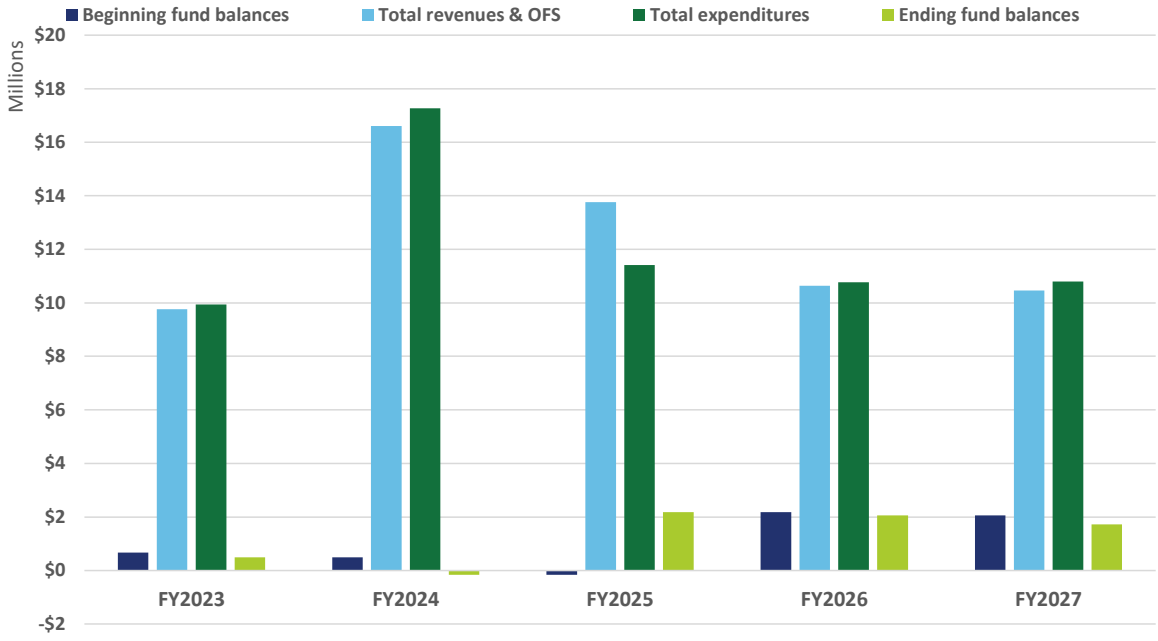
SPECIAL ACTIVITIES OF THE GENERAL FUND are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

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	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balances	669,088	498,715	(165,816)	2,178,395	2,055,595
Total revenues & OFS	9,764,155	16,608,176	13,758,524	10,643,500	10,463,200
Total expenditures	9,934,528	17,272,706	11,414,313	10,766,300	10,797,300
Excess (deficit) of revenues & OFS over expenditures	(170,373)	(664,530)	2,344,211	(122,800)	(334,100)
Ending fund balances	498,715	(165,816)	2,178,395	2,055,595	1,721,495



SPECIAL ACTIVITIES OF THE GENERAL FUND

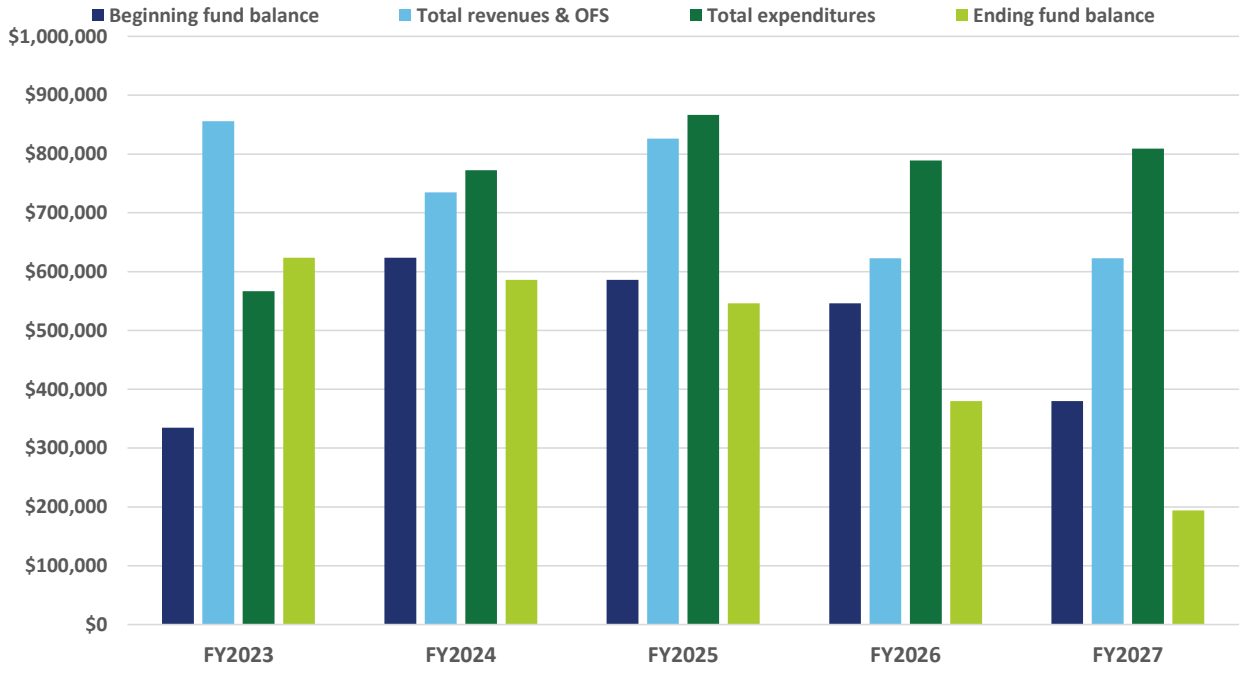
OVERVIEW OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balances	**669,088**	**498,715**	**(165,816)**	**2,178,395**	**2,055,595**
Revenue					
Charges for services					
Employer premiums	3,297,302	3,523,685	3,740,766	4,597,700	4,877,200
Employee premiums	2,008,081	2,065,601	2,062,145	2,337,800	2,378,000
Other revenues					
Interest	31,548	76,382	67,500	77,500	77,500
Claims reimbursement	793,640	6,672,507	2,023,800	1,015,500	1,015,500
Other	33,583	-	49,313	-	-
Total revenues	**6,164,155**	**12,338,176**	**7,943,524**	**8,028,500**	**8,348,200**
Other financing sources (OFS)					
Transfers in from other funds	3,600,000	4,270,000	5,815,000	2,615,000	2,115,000
Total revenues & OFS	**9,764,155**	**16,608,176**	**13,758,524**	**10,643,500**	**10,463,200**
Expenditures					
Claims	7,714,203	14,932,766	8,800,000	8,250,000	8,250,000
Liability retention	4,991	44,015	115,000	100,000	100,000
Premiums	955,738	1,008,204	1,099,500	1,105,000	1,135,000
Legal professional services	3,980	13,750	10,000	10,000	10,000
Administration fees	426,037	452,783	487,300	467,300	467,300
Employee health clinic	795,995	821,188	853,200	834,000	835,000
Assessment projects	33,583	-	49,313	-	-
Total expenditures	**9,934,528**	**17,272,706**	**11,414,313**	**10,766,300**	**10,797,300**
Excess (deficit) of revenues & OFS over expenditures	(170,373)	(664,530)	2,344,211	(122,800)	(334,100)
Ending fund balances	**498,715**	**(165,816)**	**2,178,395**	**2,055,595**	**1,721,495**

LIABILITY RISK RETENTION FUND[1]

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**334,530**	**623,514**	**586,293**	**546,093**	**380,093**
Revenues					
Interest	7,752	7,218	7,500	7,500	7,500
Claims reimbursement	48,129	117,826	3,800	500	500
Total revenues	**55,881**	**125,044**	**11,300**	**8,000**	**8,000**
Other financing sources (OFS)					
Transfers in from other funds	800,000	610,000	815,000	615,000	615,000
Total revenues & OFS	**855,881**	**735,044**	**826,300**	**623,000**	**623,000**
Expenditures					
Claims	392,067	561,923	500,000	450,000	450,000
Liability retention	4,991	44,015	115,000	100,000	100,000
Premiums	139,692	135,448	212,500	200,000	220,000
Legal professional services	3,980	13,750	10,000	10,000	10,000
Administration fees	26,169	17,128	29,000	29,000	29,000
Total expenditures	**566,898**	**772,264**	**866,500**	**789,000**	**809,000**
Excess (deficit) of revenues & OFS over expenditures	288,983	(37,220)	(40,200)	(166,000)	(186,000)
Ending fund balance	**623,514**	**586,293**	**546,093**	**380,093**	**194,093**

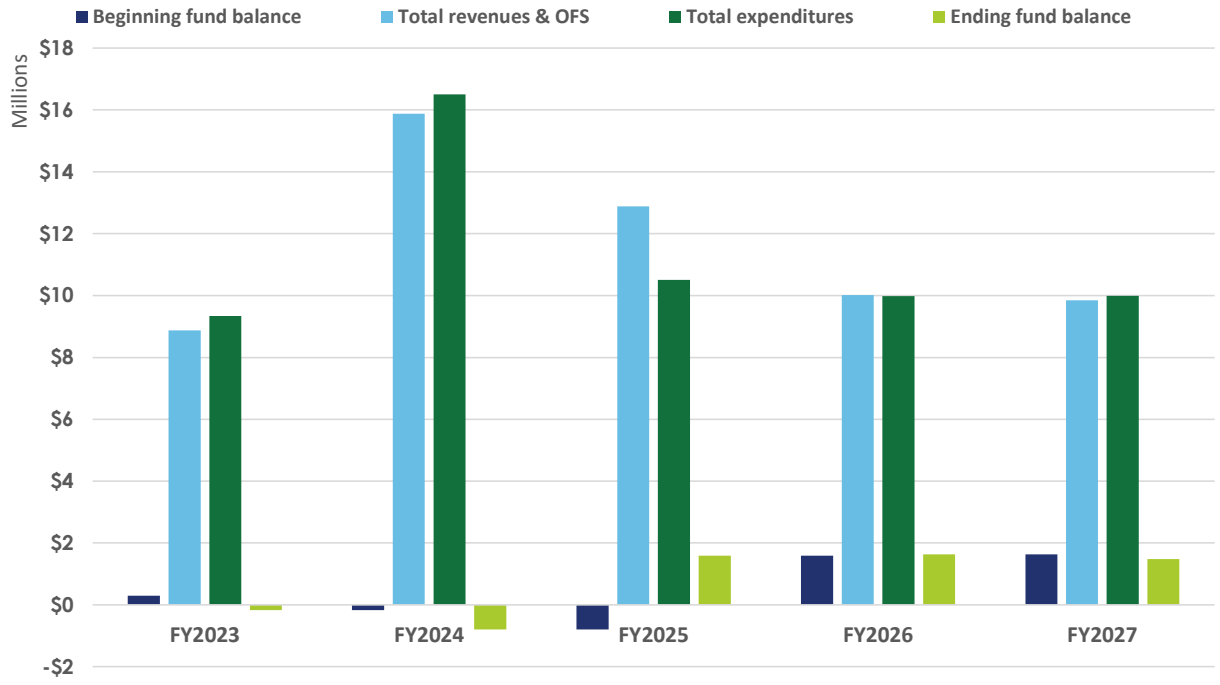


1 The budget for risk retention is based on the potential exposure to workers compensation and other liability claims, not necessarily historical trends.

EMPLOYEE BENEFIT SELF-INSURANCE FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**290,864**	**(168,492)**	**(795,803)**	**1,588,608**	**1,631,808**
Revenues					
Employer premiums	3,297,302	3,523,685	3,740,766	4,597,700	4,877,200
Employee premiums	2,008,081	2,065,601	2,062,145	2,337,800	2,378,000
Interest	23,796	69,165	60,000	70,000	70,000
Claims reimbursement	745,511	6,554,681	2,020,000	1,015,000	1,015,000
Total revenues	**6,074,691**	**12,213,132**	**7,882,911**	**8,020,500**	**8,340,200**
Other financing sources (OFS)					
Transfers in from other funds	2,800,000	3,660,000	5,000,000	2,000,000	1,500,000
Total revenues & OFS	**8,874,691**	**15,873,132**	**12,882,911**	**10,020,500**	**9,840,200**
Expenditures					
Claims	7,322,137	14,370,843	8,300,000	7,800,000	7,800,000
Premiums	816,047	872,756	887,000	905,000	915,000
Administration fees	399,869	435,655	458,300	438,300	438,300
Employee health clinic	795,995	821,188	853,200	834,000	835,000
Total expenditures	**9,334,047**	**16,500,442**	**10,498,500**	**9,977,300**	**9,988,300**
Excess (deficit) of revenues & OFS over expenditures	(459,356)	(627,310)	2,384,411	43,200	(148,100)
Ending fund balance[1]	**(168,492)**	**(795,803)**	**1,588,608**	**1,631,808**	**1,483,708**



1 Claims incurred but not yet paid were accrued as of September 30, 2023 and September 30, 2024, causing fund balance to be negative. These accruals are reversed and settled in the next year.

ASSESSMENT PROJECT FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget[1]	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**43,694**	**43,694**	**43,694**	**43,694**	**43,694**
Revenues					
Private funds for projects	33,583	-	48,913	-	-
Forfeited performance bonds	-	-	400	-	-
Total revenues	**33,583**	**-**	**49,313**	**-**	**-**
Expenditures					
Projects	33,583	-	49,313	-	-
Total expenditures	**33,583**	**-**	**49,313**	**-**	**-**
Excess (deficit) of revenues over expenditures	-	-	-	-	-
Ending fund balance	**43,694**	**43,694**	**43,694**	**43,694**	**43,694**

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

AUBURN
ALABAMA

ENTERPRISE FUNDS

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ENTERPRISE FUNDS

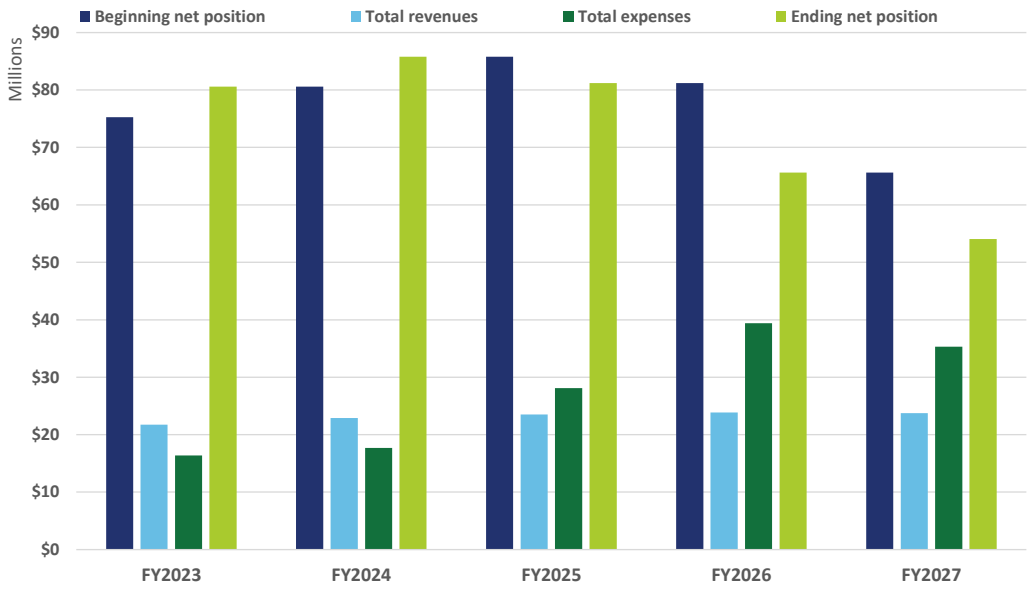
ENTERPRISE FUNDS are funds used to account for activities for which a fee is charged to external users for goods or services. Enterprise funds are categorized as proprietary or business-type funds and are accounted for using the full accrual basis.

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.

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning net position	**75,253,241**	**80,601,791**	**85,800,945**	**81,190,627**	**65,630,581**
Total revenues	**21,731,789**	**22,888,333**	**23,487,950**	**23,828,550**	**23,718,850**
Total expenses	**16,383,239**	**17,689,178**	**28,098,269**	**39,388,596**	**35,287,803**
Excess (deficit) of revenues over expenses	5,348,550	5,199,154	(4,610,319)	(15,560,046)	(11,568,953)
Ending net position	**80,601,791**	**85,800,945**	**81,190,627**	**65,630,581**	**54,061,628**



ENTERPRISE FUNDS

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning net position	**75,253,241**	**80,601,791**	**85,800,945**	**81,190,627**	**65,630,581**
Operating revenues					
Charges for services	18,867,807	19,548,850	19,914,000	22,248,300	22,667,600
Reimbursements & contributions	71,500	85,763	71,250	71,250	71,250
Grants	29,080	15,649	-	-	-
Other revenue	4,336	11,079	29,000	4,000	4,000
Total operating revenues	18,972,724	19,661,341	20,014,250	22,323,550	22,742,850
Non-operating revenues					
Sale of surplus assets	55,150	44,000	41,700	10,000	10,000
Interest	371,363	556,166	632,000	370,000	166,000
Change in fair market value of investments	245,592	420,724	-	-	-
Transfer in from General Fund	-	-	2,000,000	325,000	-
Capital contributions	2,086,960	2,206,102	800,000	800,000	800,000
Total non-operating revenues	2,759,065	3,226,992	3,473,700	1,505,000	976,000
Total revenues	**21,731,789**	**22,888,333**	**23,487,950**	**23,828,550**	**23,718,850**
Expenses	15,827,904	17,104,742	18,924,961	19,675,030	19,867,845
Capital outlays[1]	-	-	2,130,987	2,090,454	899,274
Projects[1]	-	-	4,889,700	15,340,000	11,880,000
Debt payments[1]	420,596	453,187	2,021,371	2,096,862	2,454,434
Transfers	134,738	131,250	131,250	186,250	186,250
Total expenses and transfers	**16,383,239**	**17,689,178**	**28,098,269**	**39,388,596**	**35,287,803**
Excess (deficit) of revenues over expenses	5,348,550	5,199,154	(4,610,319)	(15,560,046)	(11,568,953)
Ending net position	**80,601,791**	**85,800,945**	**81,190,627**	**65,630,581**	**54,061,628**

1 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through decpreciation 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 2026

	Sewer Fund $	Solid Waste Management Fund $	Total Enterprise Funds $
Beginning net position, 09.30.2024	**84,624,361**	**1,176,584**	**85,800,945**
FY2025 budgeted revenues	15,475,450	8,012,500	23,487,950
FY2025 budgeted expenses	18,891,743	9,206,526	28,098,269
Budgeted net position, 09.30.2025	**81,208,068**	**(17,442)**	**81,190,627**
Operating revenues			
Sewer service fees	12,587,000	-	12,587,000
Sewer access fees	1,250,000	-	1,250,000
Sewer penalties	80,000	-	80,000
Miscellaneous revenues	74,250	1,000	75,250
Solid waste collection fees	-	8,252,000	8,252,000
Solid waste penalties	-	64,300	64,300
Recycling	-	15,000	15,000
Total operating revenues	13,991,250	8,332,300	22,323,550
Non-operating revenues			
Sale of surplus assets	5,000	5,000	10,000
Interest	363,000	7,000	370,000
Transfer in from General Fund	-	325,000	325,000
Capital contributions	800,000	-	800,000
Total non-operating revenues	1,168,000	337,000	1,505,000
Total revenues	**15,159,250**	**8,669,300**	**23,828,550**
Expenses			
Sewer Fund - Administration	888,881	-	888,881
Sewer Fund - Maintenance	2,550,925	-	2,550,925
Sewer Fund - Line Locating	105,465	-	105,465
Sewer Fund - Watershed Management	426,133	-	426,133
Sewer Fund - Pumping & Treatment	3,684,835	-	3,684,835
Sewer Fund - General Operations	4,715,761	-	4,715,761
Sewer Fund - Debt Service	2,096,862	-	2,096,862
Sewer Fund - Capital Outlay	75,900	-	75,900
Sewer Fund - Project Operations	15,340,000	-	15,340,000
Solid Waste Management Fund - Administration	-	735,548	735,548
Solid Waste Management Fund - Recycling	-	3,956,844	3,956,844
Solid Waste Management Fund - Solid Waste	-	4,468,667	4,468,667
Solid Waste Management Fund - General Operations	-	156,525	156,525
Total expenses	29,884,762	9,317,584	39,202,346
Operating transfers	86,250	100,000	186,250
Total expenses and transfers	**29,971,012**	**9,417,584**	**39,388,596**
Budgeted net position, 09.30.2026	**66,396,307**	**(765,726)**	**65,630,581**

ENTERPRISE FUNDS

COMBINING STATEMENT - FISCAL YEAR 2027

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
	$	$	$
Budgeted net position, 09.30.2026	**66,396,307**	**(765,726)**	**65,630,581**
Operating revenues			
Sewer service fees	12,838,000	-	12,838,000
Sewer access fees	1,250,000	-	1,250,000
Sewer penalties	82,000	-	82,000
Miscellaneous revenues	74,250	1,000	75,250
Solid waste collection fees	-	8,417,000	8,417,000
Solid waste penalties	-	65,600	65,600
Recycling	-	15,000	15,000
Total operating revenues	14,244,250	8,498,600	22,742,850
Non-operating revenues			
Sale of surplus assets	5,000	5,000	10,000
Interest	156,000	10,000	166,000
Capital contributions	800,000	-	800,000
Total non-operating revenues	961,000	15,000	976,000
Total revenues	**15,205,250**	**8,513,600**	**23,718,850**
Expenses			
Sewer Fund - Administration	933,204	-	933,204
Sewer Fund - Maintenance	2,540,797	-	2,540,797
Sewer Fund - Line Locating	110,550	-	110,550
Sewer Fund - Watershed Management	446,410	-	446,410
Sewer Fund - Pumping & Treatment	3,743,175	-	3,743,175
Sewer Fund - General Operations	4,415,761	-	4,415,761
Sewer Fund - Debt Service	2,454,434	-	2,454,434
Sewer Fund - Project Operations	11,880,000	-	11,880,000
Solid Waste Management Fund - Administration	-	749,474	749,474
Solid Waste Management Fund - Recycling	-	4,119,851	4,119,851
Solid Waste Management Fund - Solid Waste	-	3,548,872	3,548,872
Solid Waste Management Fund - General Operations	-	159,025	159,025
Total expenses	26,524,331	8,577,222	35,101,553
Operating transfers	86,250	100,000	186,250
Total expenses and transfers	**26,610,581**	**8,677,222**	**35,287,803**
Budgeted net position, 09.30.2027	**54,990,976**	**(929,348)**	**54,061,628**

Sewer Fund – A Major Fund

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AUBURN
ALABAMA

WATER RESOURCE MANAGEMENT

Eric A. Carson, PE
Water Resource Management Director

- Water Resource Management Assistant Director
  - Utility Engineer
    - Utility Development Coordinator
    - Utility System GIS Specialist
    - Utility System Technician (2)
  - Administrative Support Specialist – Sewer-Watershed
  - Student WRM Specialist (TPT)
  - Watershed Division Manager
    - Stormwater Coordinator (2)
    - Watershed Program Coordinator
  - Sewer Collection System Manager
    - Sewer Collection System Program Coordinator
      - Utility Line Locator (3)
    - Sewer Collection System Supervisor
      - Heavy Equipment Operator – Sewer Collection System (3)
      - Utility Maintenance Worker – Sewer Collection System (10)
- Principal Utility Engineer*
  - Administrative Support Specialist – Water*
  - Water Plant Manager*
    - Chief Water Plant Operator*
    - Water Plant Operator (4)*
    - Water Treatment Facilities Maintenance Supervisor*
      - Water Treatment Facilities Maintenance Technician* (2)
- Water Distribution Manager*
  - Water Maint Facilities Complex Coordinator*
    - Meter Technician Supervisor*
      - Meter Technician (4)*
    - Utility Construction Supervisor*
      - Heavy Equipment Operator – Water (3)*
      - Utility Maintenance Worker - Water (7)*
  - Water Coordinator*
    - Water Coordinator Assistant*

ˆ Water Board employee(s)

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

MAJOR FUNCTIONS

- Operate and maintain wastewater collection and treatment system and ensure compliance with all state and federal regulations.
- Operate and maintain water treatment and distribution system and ensure compliance with all state and federal regulations.
- Protect the City's water resources through a comprehensive watershed management program and ensure compliance with the City's Phase II NPDES Municipal Separate Storm Sewer System Permit
- Provide effective, timely and professional service to our customers.

Department Initiatives						
I	Minimize Sanitary Sewer Overflows.			☑	☑	☑
II	Maintain adequate capacity in our sanitary sewer collection and treatment system.		☑	☑	☑	☑
III	Maintain water quality in our local water resources.	☑	☑	☑	☑	☑

Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Clean and camera 1/3 of our sanitary sewer collection system each year.	I	120 Miles	120 Miles
Complete a Sanitary Sewer Evaluation Survey and Rehab Project in one sewer sub-basin per year.	II	1	1
Conduct stormwater-related educational and outreach activities.	III	10	10

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:

Sewer service charges	$4.94 per 1,000 gallons		
Subject to minimum bills, see below			
Residential billing capped at 18,000 gallons			
		Late penalty	5% of overdue balance
Minimum sewer service charges		***Sewer access fees (for undeveloped property)***	
3/4" meter	$14.81	3/4" meter	$1,800.00
1" meter	$24.76	1" meter	$4,500.00
1 1/2" meter	$49.49	1 1/2" meter	$9,000.00
2" meter	$74.23	2" meter	$14,400.00
3" meter	$160.83	3" meter	$28,800.00
4" meter	$321.64	4" meter	$45,000.00
6" meter	$643.30	6" meter	$90,000.00
8" meter	$643.30	8" meter	$144,000.00
		10" meter	$144,000.00

Deposit to open account	***Residential***	***Commercial***
3/4" meter	$30.00	$50.00
1" meter	$85.00	$100.00
1 1/2" meter	$165.00	$180.00
2" meter		$300.00
3" meter		$600.00
4" meter		$1,000.00
6" or 8" meter		$1,595.00

The Water Divisions' operations are financed by the Water Works Board of the City of Auburn (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 reimbursements between the City Sewer Fund and the Water Board.

SEWER FUND

FINANCING STRUCTURE

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 2025 is shown below, along with comparative, audited data for fiscal years 2023 and 2024. Actual revenues and expenses through June 30, 2025 are presented as well.

City of Auburn Water Works Board

	Audited Actual		Approved Budget	Actual as of 06.30.25
	FY2023	FY2024	FY2025	FY2025
Revenues	$	$	$	$
Water sales	13,037,854	13,268,101	13,566,000	9,950,344
Fire protection fees	170,674	172,229	175,000	144,359
Penalties & collection fees	157,079	326,127	290,000	166,115
Tapping fees	117,725	108,711	126,000	118,890
Initiation fees	106,771	94,530	97,000	38,490
Investment income	55,460	821,631	500,000	518,487
Miscellaneous income	105,811	129,830	87,000	93,231
Total revenues	13,751,374	14,921,159	14,841,000	11,029,915
Capital contributions				
Access fees	1,510,200	594,000	10,321,250	999,000
Developers	1,469,200	1,797,200	500,000	375,000
From contributed capital	157	-	-	-
Total revenues & capital contributions	2,979,557	2,391,200	10,821,250	1,374,000
Expenses				
Operations administration	505,681	544,743	678,558	498,611
Water treatment & pumping	3,590,350	4,005,288	4,721,739	2,282,542
Distribution	1,693,314	1,837,263	2,585,931	1,560,334
Meter reading	778,140	723,545	1,030,733	614,609
Utility billing office	1,124,201	1,338,222	1,442,536	1,130,613
General operations	3,716,119	3,789,122	3,761,100	2,872,453
Bond operations	1,006,924	976,318	1,033,532	674,097
Total expenses	12,414,729	13,214,501	15,254,129	9,633,259
Net income[1]	4,316,202	4,097,858	10,408,121	2,770,656

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

1 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through decpreciation 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 2026-2031

Sewer System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
WPCF Improvements								
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	**1,500,000**
Northside WPCF Flow Equalization Tank and Lift Station Improvements	Sewer Fund	7,000,000	7,000,000	-	-	-	-	**14,000,000**
Wastewater SCADA Software Replacement	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Sewer Collection System Projects								
Sewer Collection System Projects	Sewer Fund	400,000	400,000	400,000	400,000	400,000	400,000	**2,400,000**
NW Auburn Sewer Lift Station & Force Main	Sewer Fund	2,200,000	2,200,000	-	-	-	-	**4,400,000**
Sougahatchee Interceptor Stream Rehab Project	Sewer Fund	150,000	-	-	-	-	-	**150,000**
Old Samford/Sougahatchee Interceptor Project	Sewer Fund	2,000,000	-	-	-	-	-	**2,000,000**
Miscellaneous Pump Station Improvements Project	Sewer Fund	1,750,000	-	-	-	-	-	**1,750,000**
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Town Creek Outfall Sewer Rehab	Sewer Fund	1,000,000	2,000,000	-	-	-	-	**3,000,000**
Preserve Forcemain Project	Sewer Fund	-	-	-	2,000,000	-	-	**2,000,000**
Watershed Projects								
Miscellaneous Green Infrastructure Projects	Sewer Fund	30,000	30,000	30,000	30,000	30,000	30,000	**180,000**
Other Projects								
NorthSide Pole Barn #3	Sewer Fund	60,000	-	-	-	-	-	**60,000**
Total - Sewer System Improvements Projects		**15,340,000**	**11,880,000**	**680,000**	**2,680,000**	**680,000**	**680,000**	**31,940,000**

SEWER FUND

HISTORY - FISCAL YEARS 2020-2024

	Audited Actual					Increase FY24 > FY20		
	FY2020 $	FY2021 $	FY2022 $	FY2023 $	FY2024 $	Amount $	As a %	Avg % Change
Operating revenues	**13,221,827**	**12,841,367**	**13,914,902**	**13,260,738**	**13,774,189**	**552,362**	**4.2%**	**0.8%**
Operating expenses	**8,004,013**	**8,283,103**	**8,808,134**	**9,487,474**	**10,434,971**	**2,430,958**	**30.4%**	**6.1%**
Operating income (loss)	5,217,815	4,558,264	5,106,768	3,773,264	3,339,218	(1,878,596)	-36.0%	-7.2%
Non-operating revenues (expenses)								
Gain (loss) on disposal of assets	62,897	-	13,000	40,950	44,000	(18,897)	-30.0%	-6.0%
Interest earned	93,515	23,388	89,395	341,371	538,838	445,323	476.2%	95.2%
Interest & fiscal charges	(1,192,990)	(1,346,631)	(645,664)	(420,596)	(453,187)	739,803	-62.0%	-12.4%
Changes in fair market value of investments[1]	-	-	(649,799)	245,592	420,724	420,724	n/a	n/a
Total non-operating	(1,036,577)	(1,323,243)	(1,193,068)	207,316	550,376	1,586,953	-153.1%	-30.6%
Income before transfers & capital contributions	4,181,238	3,235,021	3,913,700	3,980,580	3,889,594	(291,644)	-7.0%	-1.4%
Transfers	(110,698)	(76,250)	(76,250)	(79,738)	(76,250)	34,448	-31.1%	-6.2%
Capital contributions from developers	1,378,980	919,620	2,023,280	2,086,960	2,206,102	827,122	60.0%	12.0%
Change in net position	5,449,520	4,078,391	5,860,730	5,987,802	6,019,446	569,926	10.5%	2.1%
Beginning net position	**57,228,472**	**62,677,992**	**66,756,383**	**72,617,113**	**78,604,915**	**21,376,443**	**37.4%**	**7.5%**
Ending net position	**62,677,992**	**66,756,383**	**72,617,113**	**78,604,915**	**84,624,361**	**21,946,369**	**35.0%**	**7.0%**

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.

Cash flows from								
Operations	7,968,051	7,121,858	8,420,742	7,092,053	7,183,524	(784,527)	-9.8%	-2.0%
Non-capital financing	(93,742)	(71,961)	(69,430)	(28,227)	(33,323)	60,419	-64.5%	-12.9%
Capital & related activities	(6,970,836)	(7,944,775)	(5,227,654)	(5,008,323)	(6,664,359)	306,477	-4.4%	-0.9%
Investing activities	93,229	23,128	(13,190,232)	2,060,535	3,763,747	3,670,518	3937.1%	787.4%
Net increase (decrease) in cash	996,703	(871,750)	(10,066,574)	4,116,038	4,249,589	3,252,886	326.4%	65.3%
Beginning cash & equivalents	12,228,943	13,225,646	12,353,896	2,287,321	6,403,360	(5,825,584)	-47.6%	-9.5%
Ending cash & equivalents	13,225,646	12,353,896	2,287,321	6,403,360	10,652,949	(2,572,697)	-19.5%	-3.9%
Investments[2]	-	-	12,571,303	10,079,987	7,222,538	7,222,538	n/a	n/a
Certificates of deposit[3]	-	-	-	1,016,996	1,067,370	1,067,370	n/a	n/a
Total cash, CDs, investments	13,225,646	12,353,896	14,858,624	17,500,343	18,942,857	5,717,211	43.2%	8.6%

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 2025-2031

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			
	FY2025	FY2026	FY2027	Hist.	Proj.	FY2028	FY2029	FY2030	FY2031
	$	$	$	%	%	$	$	$	$
Operating revenues	**14,013,750**	**13,991,250**	**14,244,250**	0.8%	2.0%	**14,529,135**	**14,819,718**	**15,116,112**	**15,418,434**
Operating expenses	**11,539,487**	**12,091,000**	**12,027,097**	6.1%	3.0%	**12,387,910**	**12,759,547**	**13,142,334**	**13,536,604**
Operating income (loss)	2,474,263	1,900,250	2,217,153			2,141,225	2,060,170	1,973,778	1,881,831
Non-operating revenues (expenses)									
Gain (loss) on disposal of assets	36,700	5,000	5,000	-6.0%	0.0%	5,000	5,000	5,000	5,000
Interest earned	625,000	363,000	156,000	95.2%	0.0%	156,000	156,000	156,000	156,000
Interest & fiscal charges	(335,671)	(391,162)	(718,734)	Amortized sched.		(944,246)	(873,309)	(805,153)	(734,383)
Total non-operating	326,029	(23,162)	(557,734)			(783,246)	(712,309)	(644,153)	(573,383)
Income before transfers & capital contributions	2,800,292	1,877,088	1,659,419			1,357,979	1,347,861	1,329,625	1,308,448
Transfers out	(76,250)	(86,250)	(86,250)	-6.2%	0.0%	(86,250)	(86,250)	(86,250)	(86,250)
Capital contributions from developers	800,000	800,000	800,000	12.0%	0.0%	800,000	800,000	800,000	800,000
Change in net position	3,524,042	2,590,838	2,373,169			2,071,729	2,061,611	2,043,375	2,022,198
Beginning net position	**84,624,361**	**88,148,403**	**90,739,242**			**93,112,411**	**95,184,140**	**97,245,751**	**99,289,126**
Ending net position	**88,148,403**	**90,739,242**	**93,112,411**			**95,184,140**	**97,245,751**	**99,289,126**	**101,311,324**

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	5,254,635	15,696,900	12,042,800		930,000	2,930,000	930,000	930,000
Principal Debt Repayment	1,685,700	1,705,700	1,735,700		2,485,700	2,515,700	2,712,269	2,488,500

SEWER FUND

OVERVIEW OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning net position, budget basis	**72,617,113**	**78,604,915**	**84,624,361**	**81,208,068**	**66,396,307**
Operating revenues					
Charges for service	13,156,600	13,685,626	13,917,000	13,917,000	14,170,000
Reimbursements & contributions	71,250	71,250	71,250	71,250	71,250
Grants	29,080	15,649	-	-	-
Other revenue	3,808	1,664	25,500	3,000	3,000
Total operating revenues	13,260,738	13,774,189	14,013,750	13,991,250	14,244,250
Non-operating revenues					
Sale of surplus assets	40,950	44,000	36,700	5,000	5,000
Interest	341,371	538,838	625,000	363,000	156,000
Change in fair market value of investments	245,592	420,724	-	-	-
Capital contributions	2,086,960	2,206,102	800,000	800,000	800,000
Total non-operating revenues	2,714,872	3,209,664	1,461,700	1,168,000	961,000
Total revenues	**15,975,610**	**16,983,853**	**15,475,450**	**15,159,250**	**15,205,250**
Expenses	9,487,474	10,434,971	11,539,487	12,091,000	12,027,097
Capital outlays[1]	-	-	364,935	356,900	162,800
Projects[1]	-	-	4,889,700	15,340,000	11,880,000
Debt payments[1]	420,596	453,187	2,021,371	2,096,862	2,454,434
Transfers	79,738	76,250	76,250	86,250	86,250
Total expenses and transfers	**9,987,808**	**10,964,407**	**18,891,743**	**29,971,012**	**26,610,581**
Excess (deficit) of revenues over expenses and transfers	5,987,802	6,019,446	(3,416,293)	(14,811,762)	(11,405,331)
Ending net position, budget basis	**78,604,915**	**84,624,361**	**81,208,068**	**66,396,307**	**54,990,976**
Beginning net position, accrual basis	**72,617,113**	**78,604,915**	**84,624,361**	**88,148,403**	**90,739,242**
Excess (deficit) of revenues over expenses and transfers	5,987,802	6,019,446	(3,416,293)	(14,811,762)	(11,405,331)
Capital outlays and projects	-	-	5,254,635	15,696,900	12,042,800
Principal debt repayment	-	-	1,685,700	1,705,700	1,735,700
Ending net position, accrual basis	**78,604,915**	**84,624,361**	**88,148,403**	**90,739,242**	**93,112,411**

1 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through decpreciation 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.

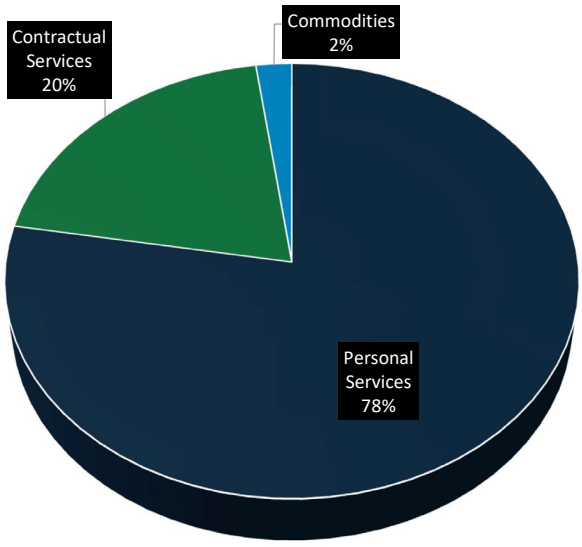
SEWER FUND

ADMINISTRATION

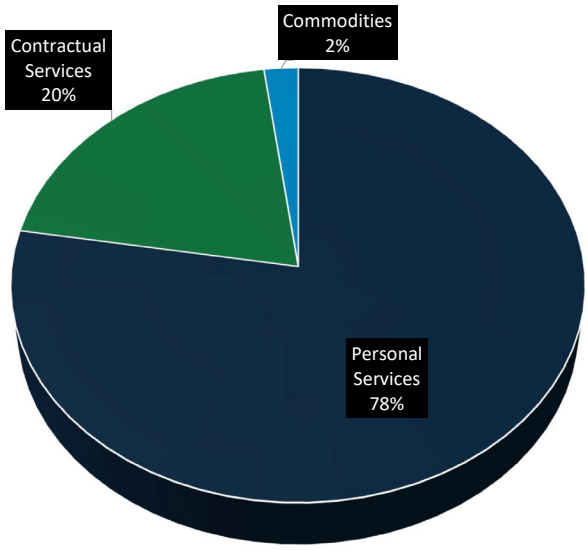
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	531,423	600,242	642,782	690,731	725,054
Contractual Services	132,909	146,116	166,950	178,700	188,700
Commodities	11,387	18,071	19,150	19,450	19,450
Capital Outlay	-	-	50,000	-	-
Totals	**675,719**	**764,430**	**878,882**	**888,881**	**933,204**

FISCAL YEAR 2026



FISCAL YEAR 2027



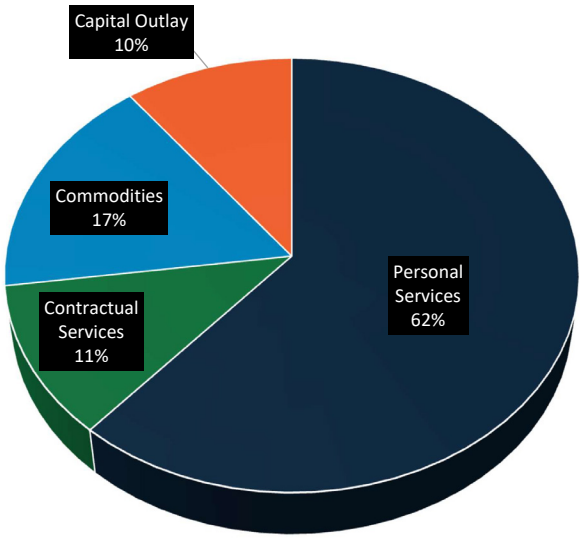
SEWER FUND

MAINTENANCE

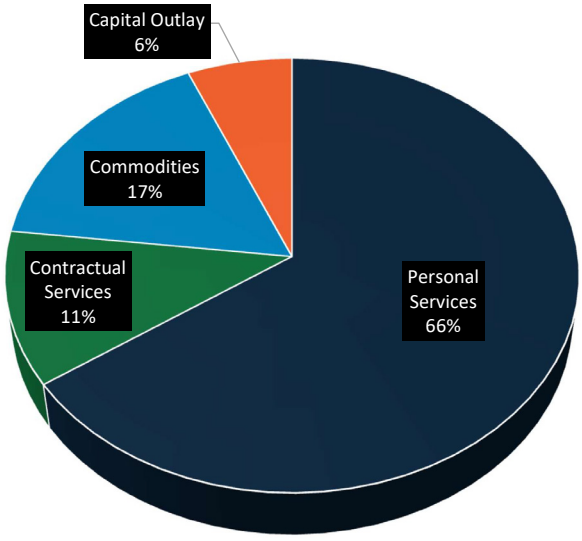
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	965,230	1,194,710	1,372,100	1,566,925	1,662,997
Contractual Services	66,450	97,086	251,200	290,900	290,900
Commodities	296,785	349,605	374,500	429,100	424,100
Capital Outlay	-	-	210,255	264,000	162,800
Totals	**1,328,464**	**1,641,401**	**2,208,055**	**2,550,925**	**2,540,797**

FISCAL YEAR 2026



FISCAL YEAR 2027



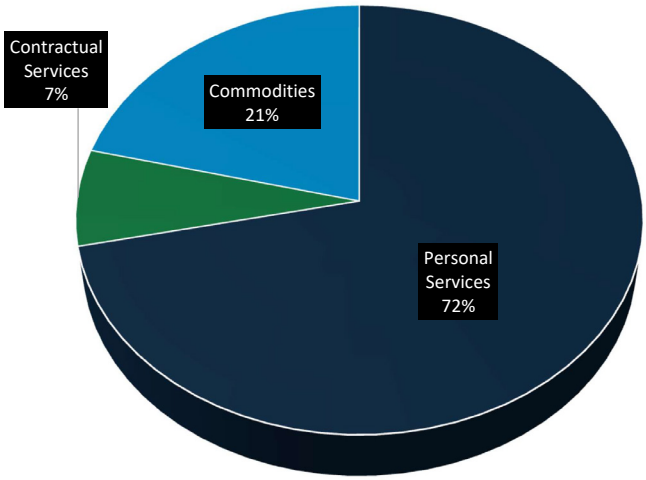
SEWER FUND

LINE LOCATING

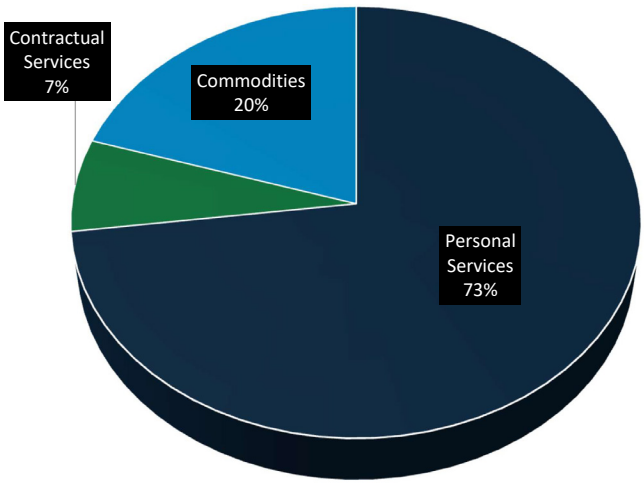
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	63,349	59,495	69,219	75,565	80,650
Contractual Services	2,865	4,025	8,125	7,650	7,650
Commodities	9,734	15,549	21,625	22,250	22,250
Totals	**75,949**	**79,069**	**98,969**	**105,465**	**110,550**

FISCAL YEAR 2026



FISCAL YEAR 2027



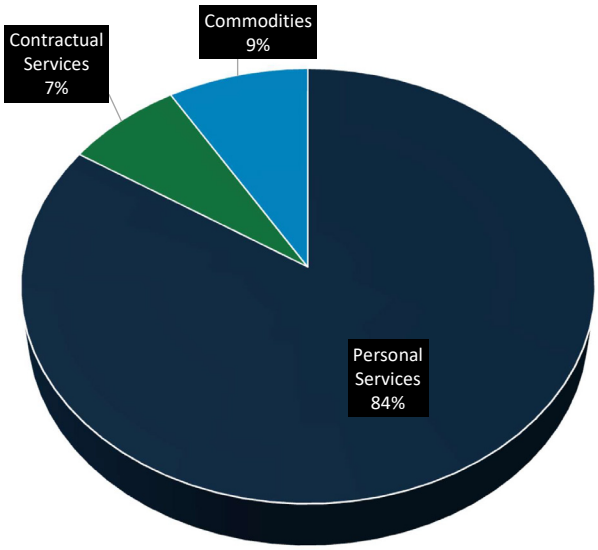
SEWER FUND

WATERSHED MANAGEMENT

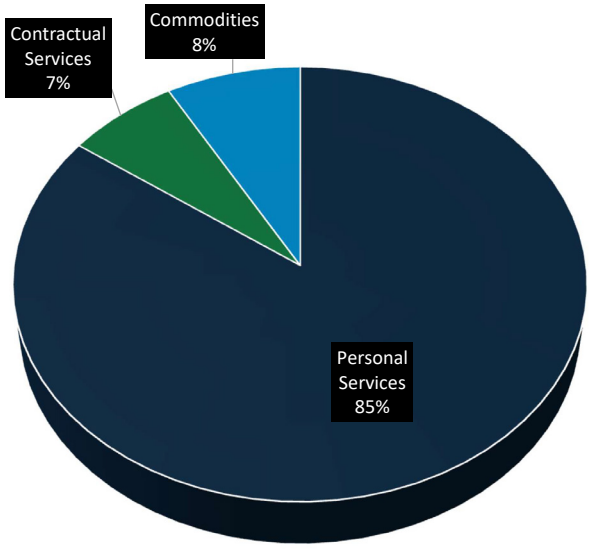
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	278,565	307,757	331,118	358,833	379,110
Contractual Services	18,078	16,530	28,100	30,600	30,600
Commodities	24,773	26,033	37,200	36,700	36,700
Capital Outlay	-	-	15,000	-	-
Totals	**321,417**	**350,320**	**411,418**	**426,133**	**446,410**

FISCAL YEAR 2026



FISCAL YEAR 2027



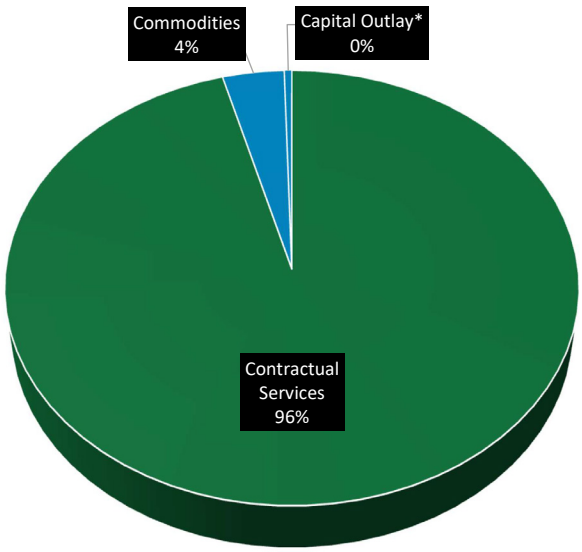
SEWER FUND

PUMPING AND TREATMENT

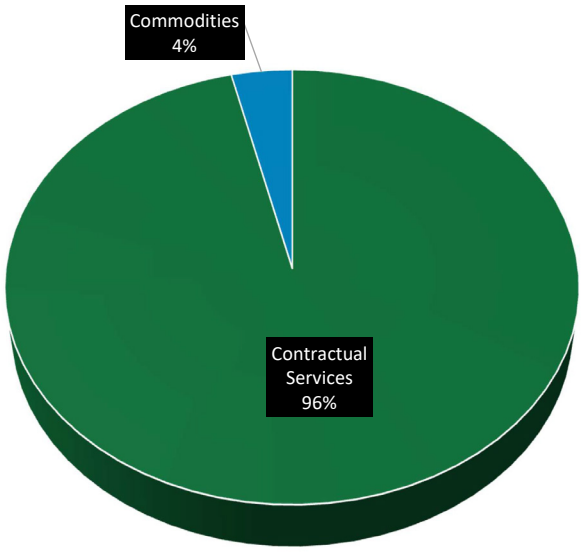
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Contractual Services	3,159,164	3,357,209	3,515,700	3,528,835	3,604,175
Commodities	63,189	26,134	246,394	139,000	139,000
Capital Outlay*	-	-	89,680	17,000	-
Totals	**3,222,353**	**3,383,343**	**3,851,774**	**3,684,835**	**3,743,175**

FISCAL YEAR 2026



FISCAL YEAR 2027



* FY26 Capital Outlay represents less than 0.5% of Sewer Pumping and Treatment's fiscal 2026 budget and rounds to 0% on the graph.

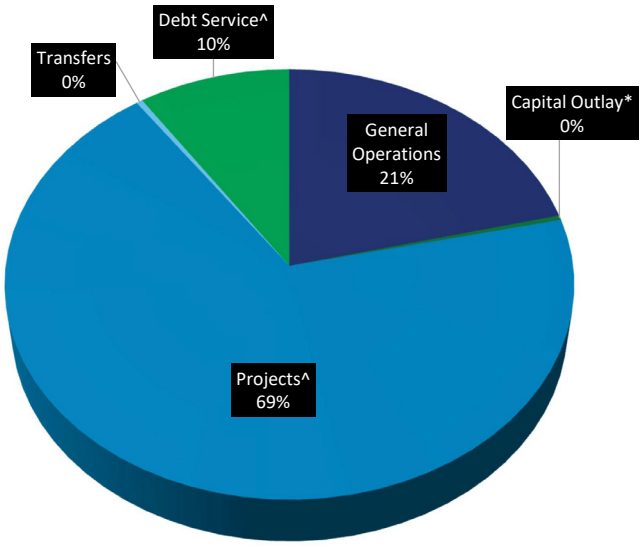
SEWER FUND

GENERAL OPERATIONS

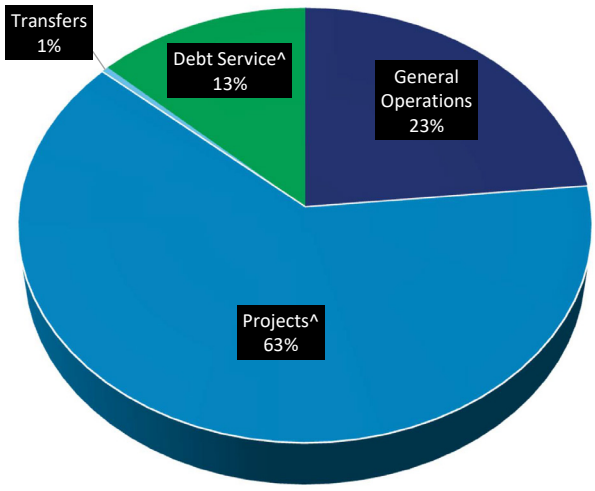
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
General Operations	3,863,573	4,216,407	4,455,324	4,715,761	4,415,761
Capital Outlay*	-	-	-	75,900	-
Projects^	-	-	4,889,700	15,340,000	11,880,000
Transfers	79,738	76,250	76,250	86,250	86,250
Debt Service^	420,596	453,187	2,021,371	2,096,862	2,454,434
Totals	**4,363,907**	**4,745,844**	**11,442,645**	**22,314,773**	**18,836,445**

FISCAL YEAR 2026



FISCAL YEAR 2027



^ 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.

* FY26 vapital outlay and transfers represent less than 0.5% of Sewer General Operations's fiscal 2026 budget and rounds to 0% on the graph.

Solid Waste Management Fund – A Major Fund

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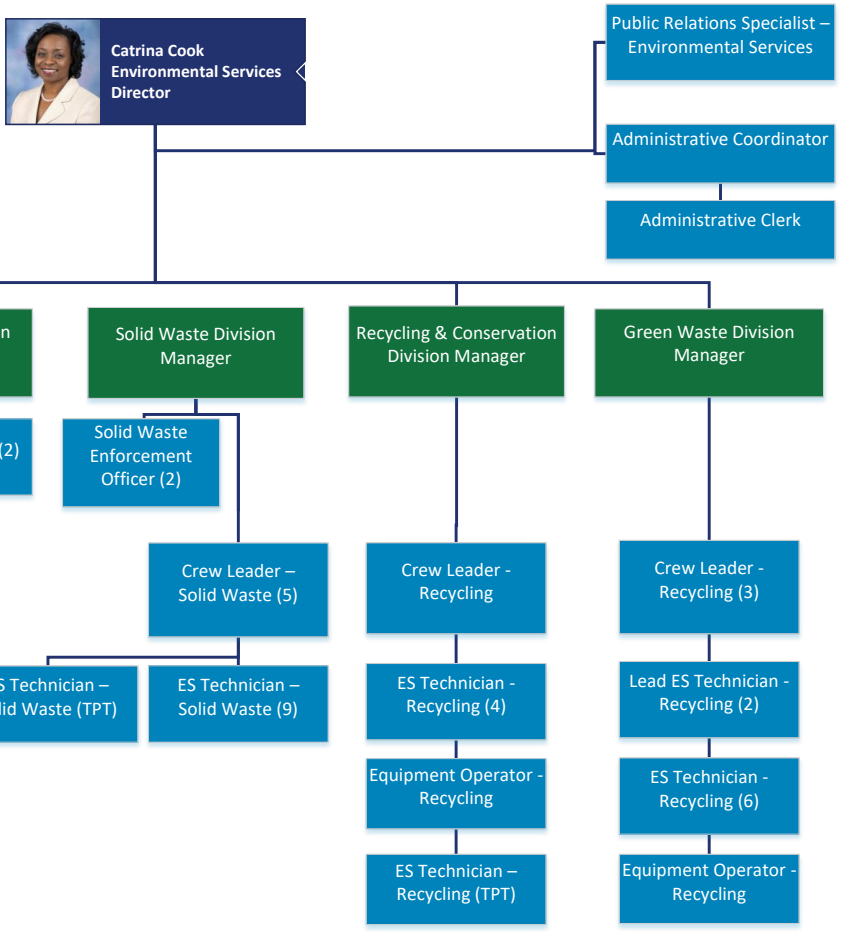
AUBURN
ALABAMA

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

- Environmental Services' integrated waste management program delivers solid waste, recycling commodities, and green waste recycling collection services that are comprehensive, responsive, environmentally responsible, efficient, and cost-effective.
- The Fleet Services Division oversees the acquisition, maintenance, and overall management of the City of Auburn's vehicles and equipment, striving to supply safe, reliable, and cost-efficient resources and superior maintenance to all City departments.
- The Animal Control Division ensures the humane and compassionate treatment of animals by enforcing the City's animal ordinances and regulations, while also providing support services for both animals and their owners.

CITY OF AUBURN STRATEGIC GOALS

A UNIQUE PLACE | EFFICIENT USE OF RESOURCES | HIGH QUALITY OF LIFE | PLANNED GROWTH | SHARED SENSE OF RESPONSIBILITY

ENVIRONMENTAL SERVICES

	Department Initiatives					
I	Provide beautification opportunities for homeowners with an annual trash amnesty period where fees are waived for oversized debris collection.	☑	☑			☑
II	Provide hazardous waste collection activities to eliminate harmful chemicals from the community providing environmentally safe disposal or recycling.	☑	☑			☑
III	Provide responsible pet ownership workshops.		☑			☑
IV	Provide quality and on time maintenance for the city's vehicles and equipment.		☑		☑	☑

Department Performance Measures	Dept Initiative	FY2026 Target	FY2027 Target
Trash Amnesty Tonnage.	I	1200 tons	1500 tons
Household Hazardous Tonnage.	III	50 tons	55 tons
Return to Owner Rates.	III	50%	60%
Vehicle turnaround time 0-24 hours.	IV	65%	75%

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 backdoor 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:

Monthly fees for residential service - rates effective 10/01/2025	
Backdoor service	$69.50
Curb service	$32.00
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 2020-2024

	Audited Actual					Increase FY24 > FY20		
	FY2020 $	FY2021 $	FY2022 $	FY2023 $	FY2024 $	Amount $	As a %	Avg % Change
Operating revenues	**5,161,326**	**5,435,255**	**5,469,579**	**5,711,986**	**5,887,152**	**725,825**	**14.1%**	**2.8%**
Operating expenses	**5,049,540**	**5,370,814**	**5,457,920**	**6,340,430**	**6,669,771**	**1,620,231**	**32.1%**	**6.4%**
Operating income (loss)	111,786	64,442	11,660	(628,444)	(782,619)	(894,406)	-800.1%	-160.0%
Non-operating revenues (expenses)								
Gain (loss) on disposal of assets	1,782	-	1,580	14,200	-	(1,782)	-100.0%	-20.0%
Interest earned	10,981	5,052	3,307	29,992	17,328	6,347	57.8%	11.6%
Total non-operating	12,763	5,052	4,887	44,192	17,328	4,565	35.8%	7.2%
Income before transfers & capital contributions	77,697	69,493	16,546	(584,252)	(765,291)	(842,989)	-1085.0%	-217.0%
Transfers	245,000	(55,000)	(55,000)	(55,000)	(55,000)	(300,000)	-122.4%	-24.5%
Capital contributions - grants	100,612	1,103	-	-	-	(100,612)	-100.0%	-20.0%
Change in net position	423,309	15,596	(38,454)	(639,252)	(820,291)	(1,243,601)	-293.8%	-58.8%
Beginning net position	**2,235,675**	**2,658,985**	**2,674,581**	**2,636,128**	**1,996,876**	**(238,800)**	**-10.7%**	**-2.1%**
Ending net position	**2,658,985**	**2,674,581**	**2,636,128**	**1,996,876**	**1,176,584**	**(1,482,401)**	**-55.8%**	**-11.2%**

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.

Cash flows from								
Operations	555,414	652,594	525,649	115,262	503,057	(52,357)	-9.4%	-1.9%
Non-capital financing	357,040	(34,426)	56,458	(11,911)	(3,972)	(361,012)	-101.1%	-20.2%
Capital & related activities	1,782	(358,059)	(430,777)	(842,380)	(1,176,798)	(1,178,580)	-66138.0%	-13227.6%
Investing activities	10,981	5,052	3,307	29,992	17,328	6,347	57.8%	11.6%
Net increase (decrease) in cash	925,216	265,161	154,637	(709,037)	(660,385)	(1,585,601)	-171.4%	-34.3%
Beginning cash & equivalents	1,198,348	2,123,564	2,388,725	2,543,362	1,834,325	635,977	53.1%	10.6%
Ending cash & equivalents	2,123,564	2,388,725	2,543,362	1,834,325	1,173,940	(949,624)	-44.7%	-8.9%

SOLID WASTE MANAGEMENT FUND

PROJECTIONS - FISCAL YEARS 2025-2031

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			
	FY2025	FY2026	FY2027	Hist.	Proj.	FY2028	FY2029	FY2030	FY2031
	$	$	$	%	%	$	$	$	$
Operating revenues	**6,000,500**	**8,332,300**	**8,498,600**	2.8%	2.0%	**8,668,572**	**8,841,943**	**9,018,782**	**9,199,158**
Operating expenses	**7,385,474**	**7,584,030**	**7,840,748**	6.4%	3.0%	**8,075,970**	**8,318,250**	**8,567,797**	**8,824,831**
Operating income (loss)	(1,384,974)	748,270	657,852			592,602	523,694	450,985	374,327
Non-operating revenues (expenses)									
Gain (loss) on disposal of assets	5,000	5,000	5,000	-20.0%	0.0%	5,000	5,000	5,000	5,000
Interest earned	7,000	7,000	10,000	11.6%	0.0%	10,000	10,000	10,000	10,000
Total non-operating	12,000	12,000	15,000			15,000	15,000	15,000	15,000
Income before transfers & capital contributions	(1,372,974)	760,270	672,852			607,602	538,694	465,985	389,327
Transfers in	2,000,000	325,000	-	-24.5%	0.0%	-	-	-	-
Transfers out	(55,000)	(100,000)	(100,000)	-24.5%	0.0%	(100,000)	(100,000)	(100,000)	(100,000)
Change in net position	572,026	985,270	572,852			507,602	438,694	365,985	289,327
Beginning net position	**1,176,584**	**1,748,610**	**2,733,880**			**3,306,732**	**3,814,334**	**4,253,028**	**4,619,013**
Ending net position	**1,748,610**	**2,733,880**	**3,306,732**			**3,814,334**	**4,253,028**	**4,619,013**	**4,908,340**

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	1,766,052	1,733,554	736,474			2,542,785	794,045	4,680,900	2,187,500

SOLID WASTE MANAGEMENT FUND

OVERVIEW OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Beginning net position, budget basis	**2,636,128**	**1,996,876**	**1,176,584**	**(17,442)**	**(765,726)**
Operating revenues					
Charges for services	5,695,459	5,849,163	5,962,000	8,316,300	8,482,600
Recycling revenue	15,749	14,061	35,000	15,000	15,000
Other revenue	778	23,928	3,500	1,000	1,000
Total operating revenues	5,711,986	5,887,152	6,000,500	8,332,300	8,498,600
Non-operating revenues					
Sale of surplus assets	14,200	-	5,000	5,000	5,000
Interest	29,992	17,328	7,000	7,000	10,000
Transfer in from General Fund	-	-	2,000,000	325,000	-
Total non-operating revenues	44,192	17,328	2,012,000	337,000	15,000
Total revenues	**5,756,178**	**5,904,480**	**8,012,500**	**8,669,300**	**8,513,600**
Expenses	6,340,430	6,669,771	7,385,474	7,584,030	7,840,748
Capital outlays[1]	-	-	1,766,052	1,733,554	736,474
Transfers	55,000	55,000	55,000	100,000	100,000
Total expenses and transfers	**6,395,430**	**6,724,771**	**9,206,526**	**9,417,584**	**8,677,222**
Excess (deficit) of revenues over expenses and transfers	(639,252)	(820,291)	(1,194,026)	(748,284)	(163,622)
Ending net position, budget basis	**1,996,876**	**1,176,584**	**(17,442)**	**(765,726)**	**(929,348)**
Beginning net position, accrual basis	**2,636,128**	**1,996,876**	**1,176,584**	**1,748,610**	**2,733,880**
Excess (deficit) of revenues over expenses and transfers	(639,252)	(820,291)	(1,194,026)	(748,284)	(163,622)
Capital outlays	-	-	1,766,052	1,733,554	736,474
Ending net position, accrual basis	**1,996,876**	**1,176,584**	**1,748,610**	**2,733,880**	**3,306,732**

1 Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation. The budget is prepared on a modified accrual basis: capital outlays are reflected as expenses, for budgetary control purposes. Capital outlay budgeted for FY2026 - FY2027 totals $2,470,028. When this is adjusted for, the projected FY2027 ending net position is $3,306,732.

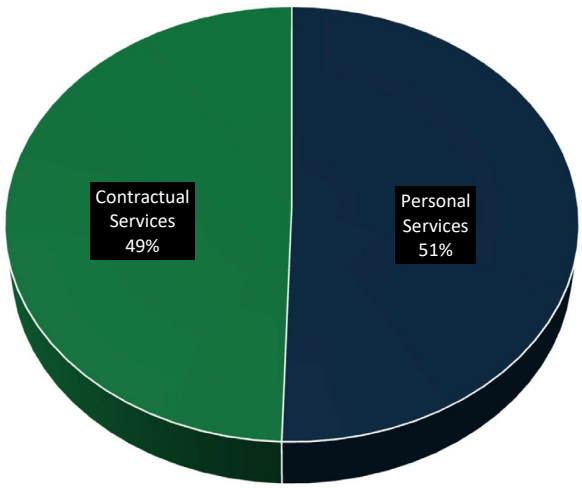
SOLID WASTE MANAGEMENT FUND

ADMINISTRATION

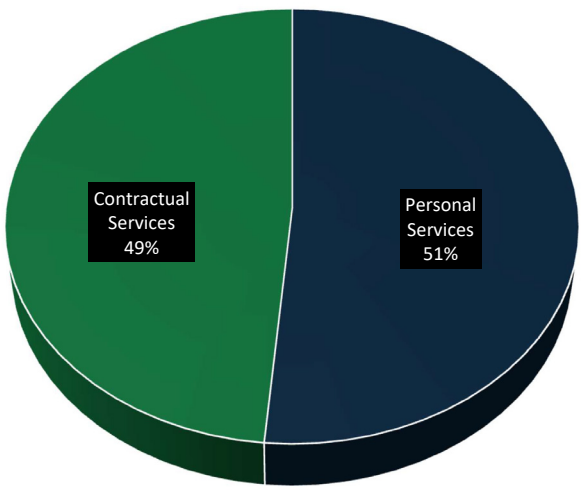
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	240,540	298,034	346,035	371,548	385,474
Contractual Services	361,800	341,544	368,756	364,000	364,000
Totals	**602,340**	**639,578**	**714,791**	**735,548**	**749,474**

FISCAL YEAR 2026



FISCAL YEAR 2027



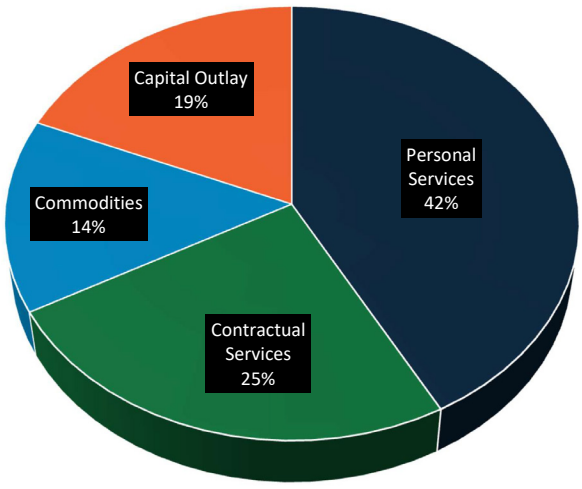
SOLID WASTE MANAGEMENT FUND

RECYCLING

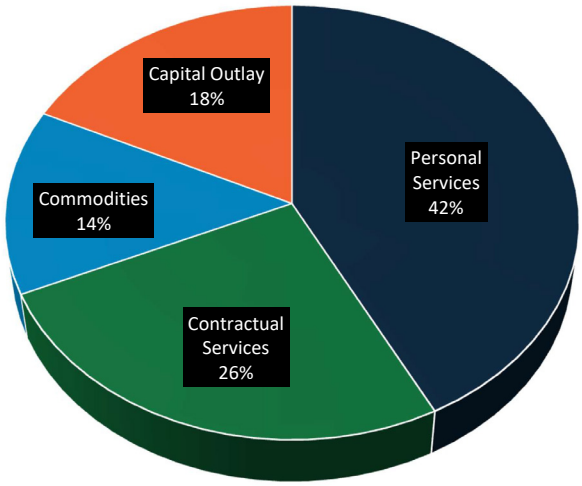
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,373,970	1,457,309	1,589,353	1,663,032	1,746,039
Contractual Services	693,009	755,083	1,032,998	988,998	1,068,998
Commodities	512,745	547,537	548,238	568,340	568,340
Capital Outlay	-	-	50,000	736,474	736,474
Totals	**2,579,724**	**2,759,929**	**3,220,589**	**3,956,844**	**4,119,851**

FISCAL YEAR 2026



FISCAL YEAR 2027



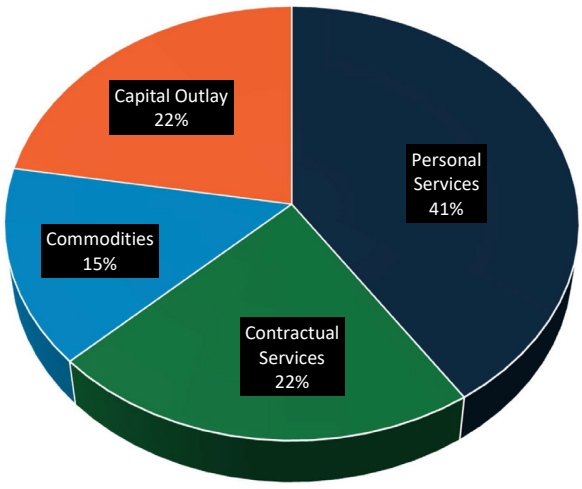
SOLID WASTE MANAGEMENT FUND

SOLID WASTE

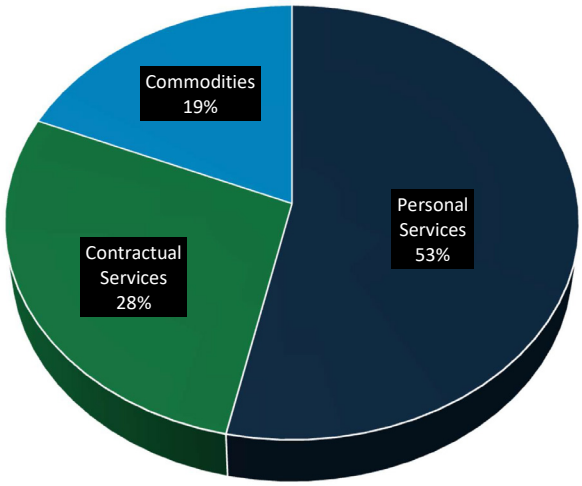
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	1,511,438	1,587,018	1,703,079	1,813,487	1,894,672
Contractual Services	826,958	704,671	929,900	1,000,800	996,900
Commodities	634,255	611,969	717,590	657,300	657,300
Capital Outlay	-	-	1,716,052	997,080	-
Totals	**2,972,651**	**2,903,658**	**5,066,621**	**4,468,667**	**3,548,872**

FISCAL YEAR 2026



FISCAL YEAR 2027



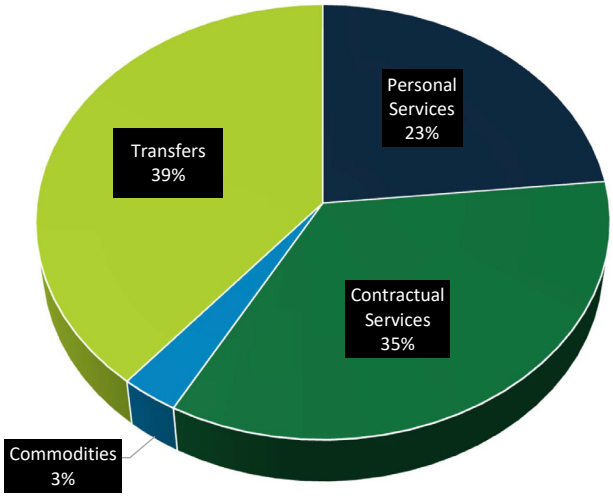
SOLID WASTE MANAGEMENT FUND

GENERAL OPERATIONS

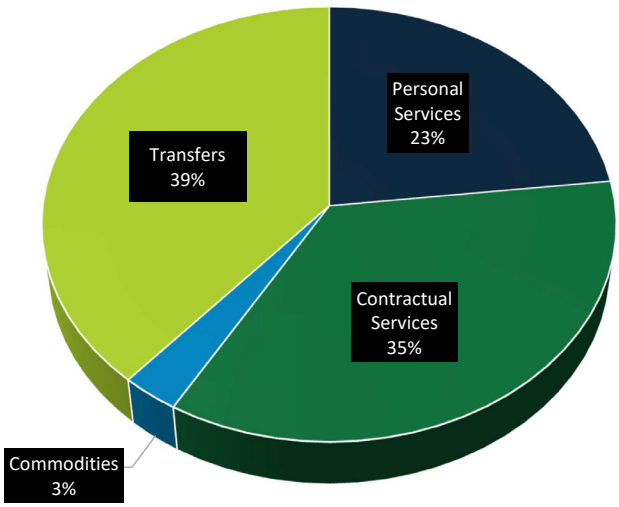
COMPARATIVE SUMMARY BY CATEGORY

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Personal Services	142,172	299,711	60,000	60,000	60,000
Contractual Services	38,085	60,073	81,800	88,800	91,300
Commodities	5,458	6,822	7,725	7,725	7,725
Transfers	55,000	55,000	55,000	100,000	100,000
Totals	**240,715**	**421,606**	**204,525**	**256,525**	**259,025**

FISCAL YEAR 2026



FISCAL YEAR 2027



AUBURN
ALABAMA

SPECIAL REVENUE FUNDS

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AUBURN
ALABAMA

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.

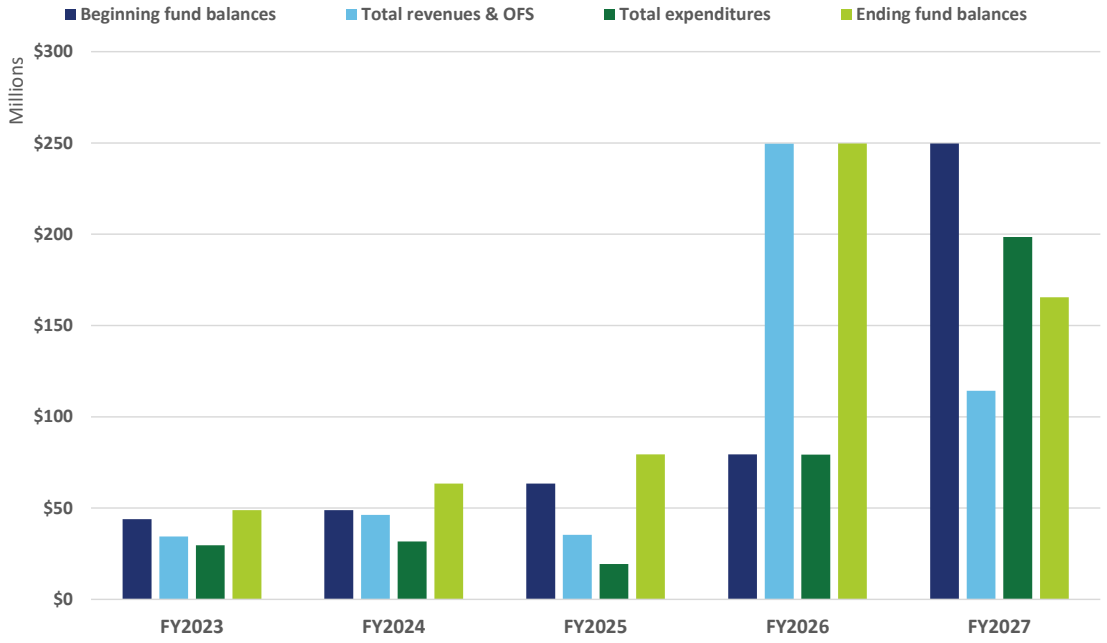
Coronavirus State and Local Fiscal Recovery Fund accounts for American Rescue Plan federal funding provided through the U.S. Department of Treasury to respond to the COVID-19 public health emergency and its economic impacts.

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balances	43,878,717	48,845,345	63,494,931	79,504,881	249,668,334
Total revenues & OFS	34,591,505	46,380,223	35,326,101	249,508,708	114,366,550
Total expenditures & OFU	29,624,878	31,730,637	19,316,151	79,345,255	198,504,997
Excess (deficit) of revenues & OFS over expenditures	4,966,628	14,649,586	16,009,950	170,163,453	(84,138,447)
Ending fund balances	48,845,345	63,494,931	79,504,881	249,668,334	165,529,887

SPECIAL REVENUE FUNDS

OVERVIEW OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

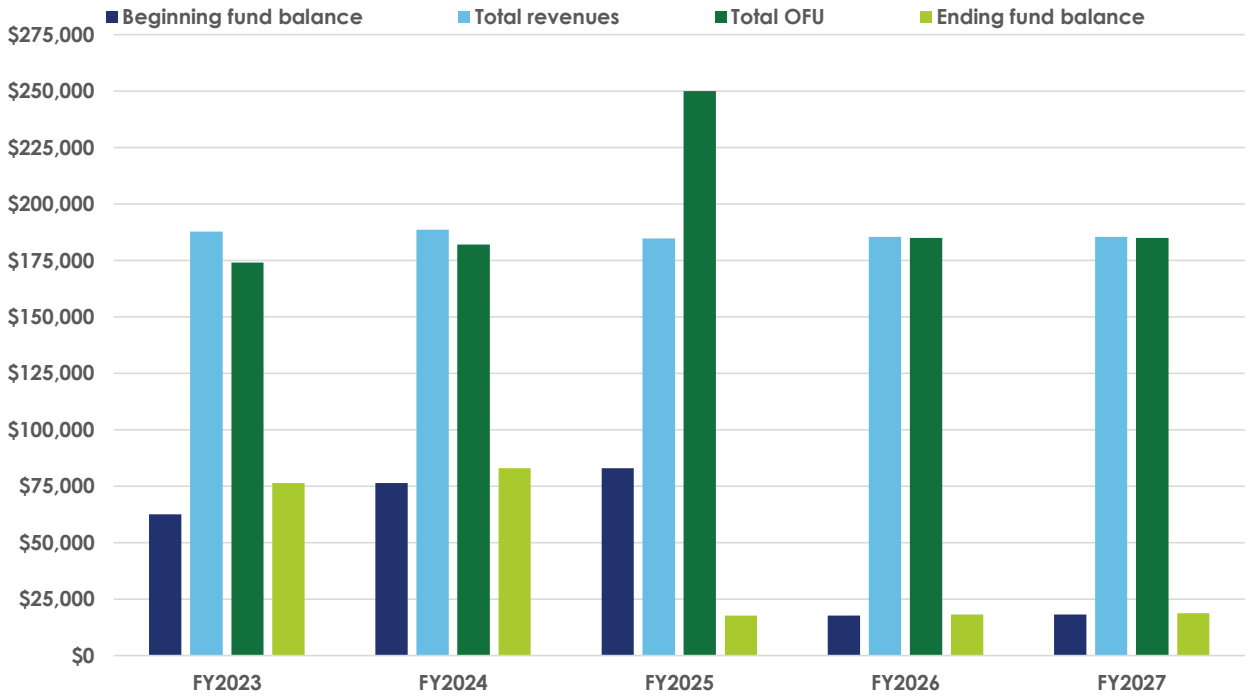
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balances	**43,878,717**	**48,845,345**	**63,494,931**	**79,504,881**	**249,668,334**
Revenues					
Locally levied taxes	26,874,068	29,937,498	31,719,000	32,649,000	33,628,000
State shared taxes	814,264	865,011	860,000	832,000	832,000
Other revenues	2,294,051	4,345,560	2,062,300	1,672,050	1,672,050
Grants	4,609,122	11,232,154	681,801	-	-
Total revenues	34,591,505	46,380,223	35,323,101	35,153,050	36,132,050
Other financing sources (OFS)					
Sale of surplus assets	-	-	3,000	500	500
Debt proceeds	-	-	-	214,355,158	78,234,000
Total revenues & OFS	**34,591,505**	**46,380,223**	**35,326,101**	**249,508,708**	**114,366,550**
Expenditures					
Public Safety	21,296	169,055	49,750	6,500	13,500
Municipal Court	5,086	6,404	99,200	5,000	-
General operations	2,191,891	2,294,951	1,995,959	1,083,450	1,110,450
Outside agencies	3,300,000	-	-	-	-
Debt service (Board of Education)	8,380,681	8,380,608	8,378,826	8,372,745	20,211,289
Total expenditures	13,898,954	10,851,019	10,523,735	9,467,695	21,335,239
Other financing uses (OFU)					
Transfer to Board of Education	14,938,037	10,045,017	7,663,416	68,937,560	176,223,758
Transfer to other funds	787,886	10,834,601	1,129,000	940,000	946,000
Total expenditures & OFU	**29,624,878**	**31,730,637**	**19,316,151**	**79,345,255**	**198,504,997**
Excess (deficit) of revenues & OFS over expenditures & OFU	4,966,628	14,649,586	16,009,950	170,163,453	(84,138,447)
Ending fund balances	**48,845,345**	**63,494,931**	**79,504,881**	**249,668,334**	**165,529,887**



SEVEN CENT STATE GAS TAX FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

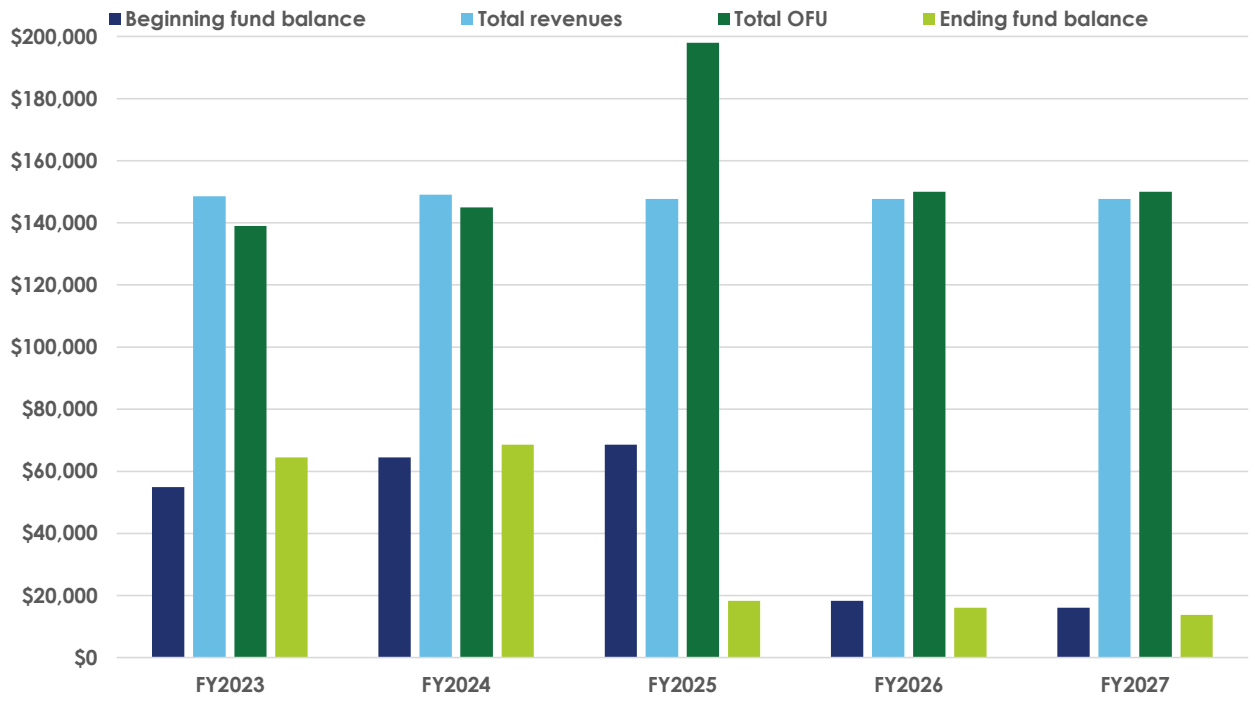
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**62,588**	**76,343**	**82,979**	**17,729**	**18,229**
Revenues					
State shared gasoline tax	186,860	187,826	184,000	185,000	185,000
Interest	895	811	750	500	500
Total revenues	**187,754**	**188,636**	**184,750**	**185,500**	**185,500**
Other financing uses (OFU)					
Total transfers to other funds	**174,000**	**182,000**	**250,000**	**185,000**	**185,000**
Excess of revenues over OFU	13,754	6,636	(65,250)	500	500
Ending fund balance	**76,343**	**82,979**	**17,729**	**18,229**	**18,729**



FOUR AND FIVE CENT STATE GAS TAX FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

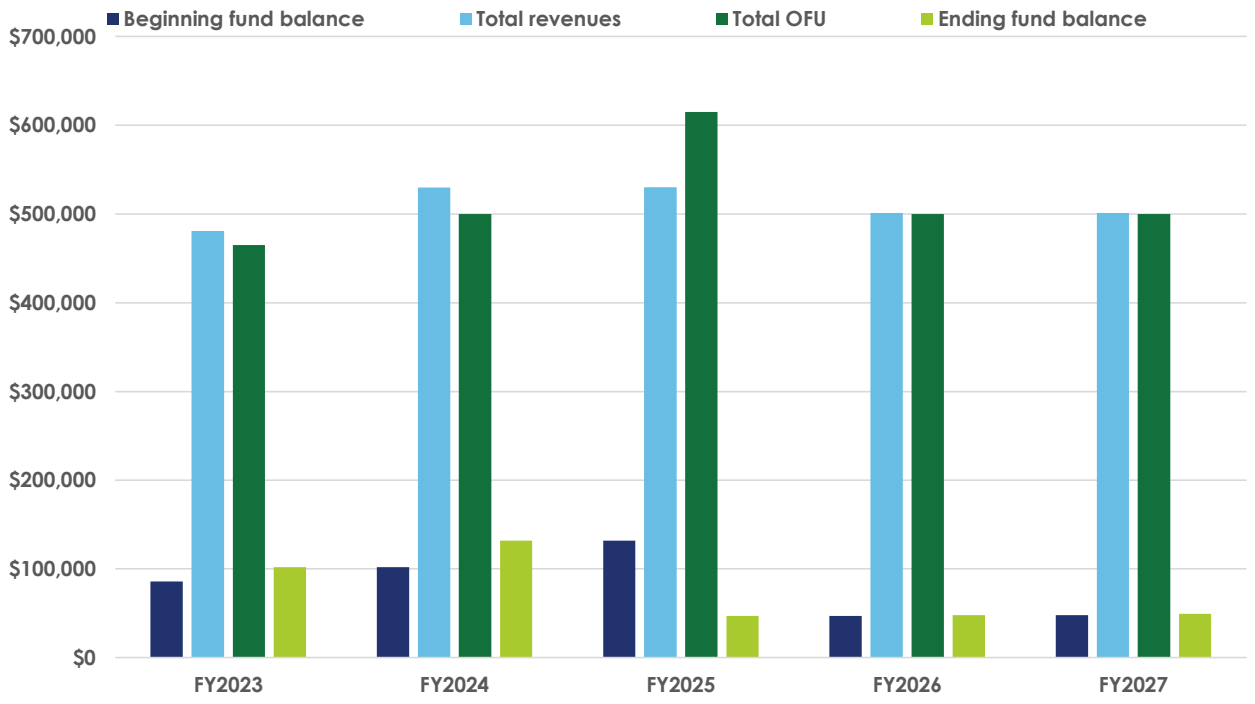
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**54,919**	**64,498**	**68,579**	**18,329**	**16,079**
Revenues					
State shared gasoline tax	147,812	148,405	147,000	147,000	147,000
Interest	768	676	750	750	750
Total revenues	**148,580**	**149,081**	**147,750**	**147,750**	**147,750**
Other financing uses (OFU)					
Total transfers to other funds	**139,000**	**145,000**	**198,000**	**150,000**	**150,000**
Excess (deficit) of revenues over OFU	9,580	4,081	(50,250)	(2,250)	(2,250)
Ending fund balance	**64,498**	**68,579**	**18,329**	**16,079**	**13,829**



TEN CENT STATE GAS TAX FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

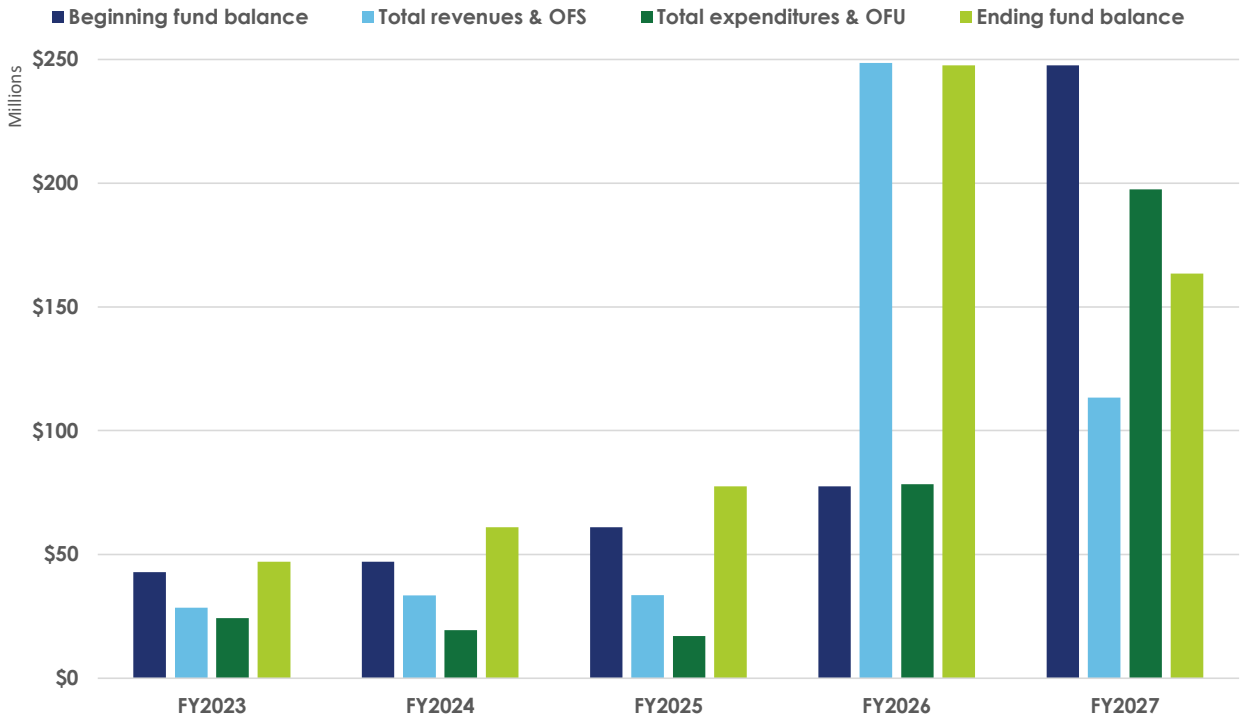
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**86,016**	**101,896**	**131,828**	**46,978**	**48,128**
Revenues					
State shared gasoline tax	479,593	528,780	529,000	500,000	500,000
Interest	1,287	1,152	1,150	1,150	1,150
Total revenues	**480,880**	**529,932**	**530,150**	**501,150**	**501,150**
Other financing uses (OFU)					
Total transfers to other funds	**465,000**	**500,000**	**615,000**	**500,000**	**500,000**
Excess (deficit) of revenues over OFU	15,880	29,932	(84,850)	1,150	1,150
Ending fund balance	**101,896**	**131,828**	**46,978**	**48,128**	**49,278**



SPECIAL SCHOOL TAX FUND - A MAJOR FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023 $	FY2024 $	FY2025 $	FY2026 $	FY2027 $
Beginning fund balance	**42,786,340**	**47,084,668**	**61,064,002**	**77,496,420**	**247,606,823**
Revenues					
General property tax	26,874,068	29,937,498	31,719,000	32,649,000	33,628,000
Interest	1,317,867	1,649,853	1,800,000	1,500,000	1,500,000
Change in fair market value of investments	317,765	1,880,404	-	-	-
Total revenues	**28,509,700**	**33,467,756**	**33,519,000**	**34,149,000**	**35,128,000**
Other financing sources (OFS)					
Debt proceeds	-	-	-	214,355,158	78,234,000
Total revenues & OFS	**28,509,700**	**33,467,756**	**33,519,000**	**248,504,158**	**113,362,000**
Expenditures					
General operations	882,769	1,062,797	1,044,340	1,083,450	1,110,450
Debt service	8,380,681	8,380,608	8,378,826	8,372,745	20,211,289
Other financing uses (OFU)					
Transfer to other funds	9,886	-	-	-	-
Transfer to Board of Education	7,347,821	8,004,193	7,663,416	7,294,988	6,897,557
Transfer to BOE - debt proceeds[1]	7,590,216	2,040,824	-	61,642,572	169,326,201
Total expenditures & OFU	**24,211,373**	**19,488,422**	**17,086,582**	**78,393,755**	**197,545,497**
Excess (deficit) of revenues & OFS over expenditures & OFU	4,298,327	13,979,334	16,432,418	170,110,403	(84,183,497)
Ending fund balance	**47,084,668**	**61,064,002**	**77,496,420**	**247,606,823**	**163,423,326**

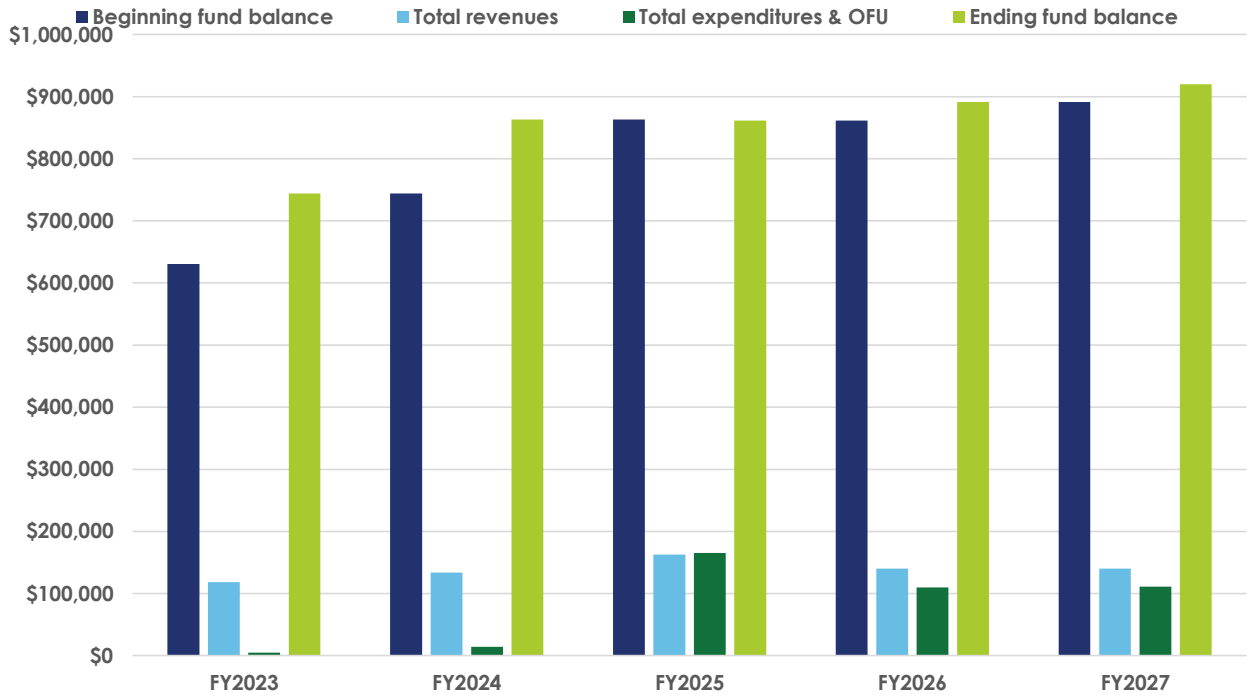


1 In FY2025, fund balance is projected to increase 26.4% due to a decrease in the transfer of debt proceeds to the Board of Education.

MUNICIPAL COURT JUDICIAL ADMINISTRATION FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

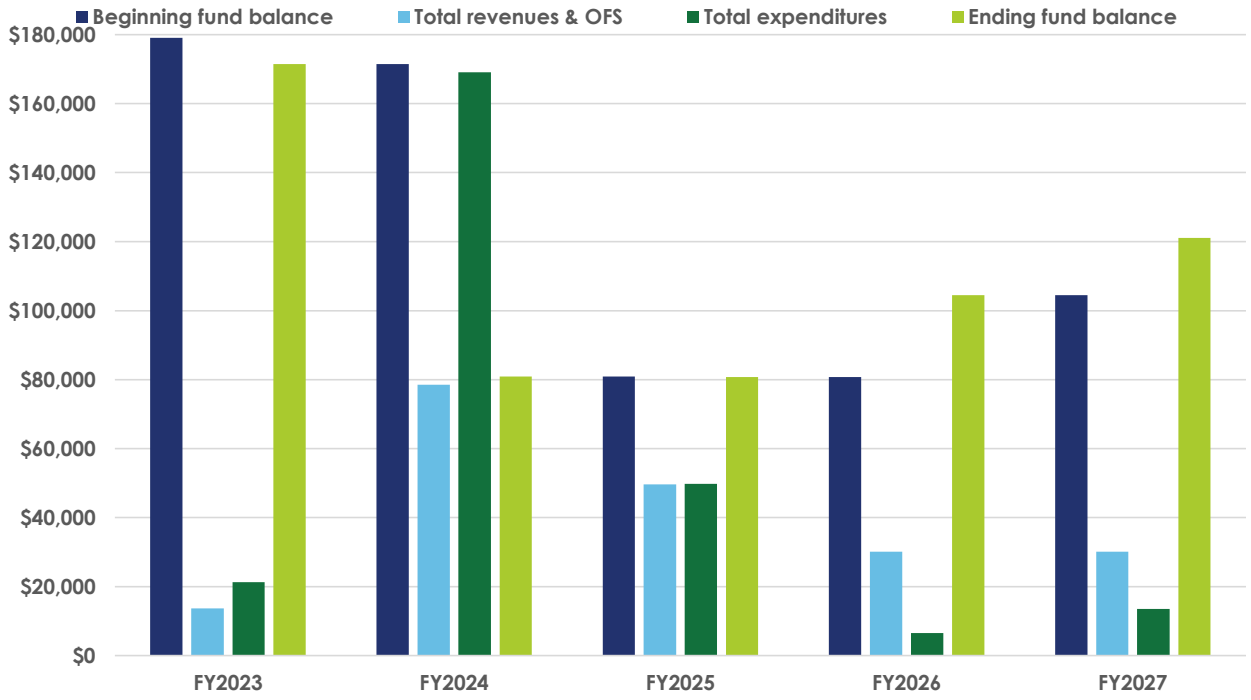
	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**630,487**	**743,752**	**863,434**	**861,234**	**891,234**
Revenues					
Court fines	109,841	125,212	150,000	130,000	130,000
Interest	8,511	8,475	13,000	10,000	10,000
Total revenues	**118,351**	**133,687**	**163,000**	**140,000**	**140,000**
Expenditures					
Municipal Court operations	5,086	6,404	15,000	5,000	-
Municipal Court capital outlay	-	-	84,200	-	-
Other financing uses (OFU)					
Transfer to General Fund	-	7,601	66,000	105,000	111,000
Total expenditures & OFU	**5,086**	**14,005**	**165,200**	**110,000**	**111,000**
Excess (deficit) of revenues over expenditures & OFU	113,265	119,682	(2,200)	30,000	29,000
Ending fund balance	**743,752**	**863,434**	**861,234**	**891,234**	**920,234**



PUBLIC SAFETY SUBSTANCE ABUSE PREVENTION FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**179,096**	**171,477**	**80,871**	**80,771**	**104,421**
Revenues					
Confiscation revenue	10,963	76,560	44,500	27,500	27,500
Interest	2,714	1,891	2,150	2,150	2,150
Total revenues	**13,677**	**78,450**	**46,650**	**29,650**	**29,650**
Other financing sources (OFS)					
Sale of surplus assets	-	-	3,000	500	500
Total revenues & OFS	**13,677**	**78,450**	**49,650**	**30,150**	**30,150**
Expenditures					
Police operations	21,296	32,433	49,750	6,500	13,500
Police capital outlay	-	136,623	-	-	-
Total expenditures	**21,296**	**169,055**	**49,750**	**6,500**	**13,500**
Excess (deficit) of revenues & OFS over expenditures	(7,619)	(90,605)	(100)	23,650	16,650
Ending fund balance	**171,477**	**80,871**	**80,771**	**104,421**	**121,071**



CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**79,271**	**602,711**	**1,203,238**	**983,420**	**983,420**
Revenue					
Grants	4,609,122	11,232,154	681,801	-	-
Interest	523,440	600,527	50,000	-	-
Total revenues	**5,132,563**	**11,832,681**	**731,801**	**-**	**-**
Expenditures					
Capital outlay	646,100	8,371	305,000	-	-
Capital projects	663,023	1,223,783	646,619	-	-
Outside agencies	3,300,000	-	-	-	-
Other financing uses (OFU)					
Transfer to other funds	-	10,000,000	-	-	-
Total expenditures & OFU	**4,609,122**	**11,232,154**	**951,619**	**-**	**-**
Excess of revenues over expenditures & OFU	523,440	600,527	(219,818)	-	-
Ending fund balance	**602,711**	**1,203,238**	**983,420**	**983,420**	**983,420**

The City of Auburn received $16.5 million in funding from the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds. The chart below details how these funds were spent to support the City's response to and recovery from the COVID-19 public health emergency.

Coronavirus State and Local Fiscal Recovery Projects Summary

	Audited Actual		Projected	Total Funding
	FY2023	FY2024	FY2025	
	$	$	$	$
Approved Projects				
Revenue Replacement - Standard Allowance	-	10,000,000	-	10,000,000
East Alabama Health	3,300,000	-	-	3,300,000
LED Lighting for City Athletic Fields	-	1,073,750	-	1,073,750
MLK Water Main Improvements	663,023	150,033	-	813,055
Boykin Gym/Frank Brown Gym HVACs	646,100	-		646,100
Dean Road Gym HVAC and Reroofing	-	-	635,940	635,940
Samford Avenue Tennis and Pickleball Courts Renovation	-	-	45,861	45,861
Boykin Corridor HVAC	-	8,371	-	8,371
Total	**4,609,122**	**11,232,154**	**681,801**	**16,523,077**

AUBURN
ALABAMA

DEBT SERVICE FUND

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AUBURN
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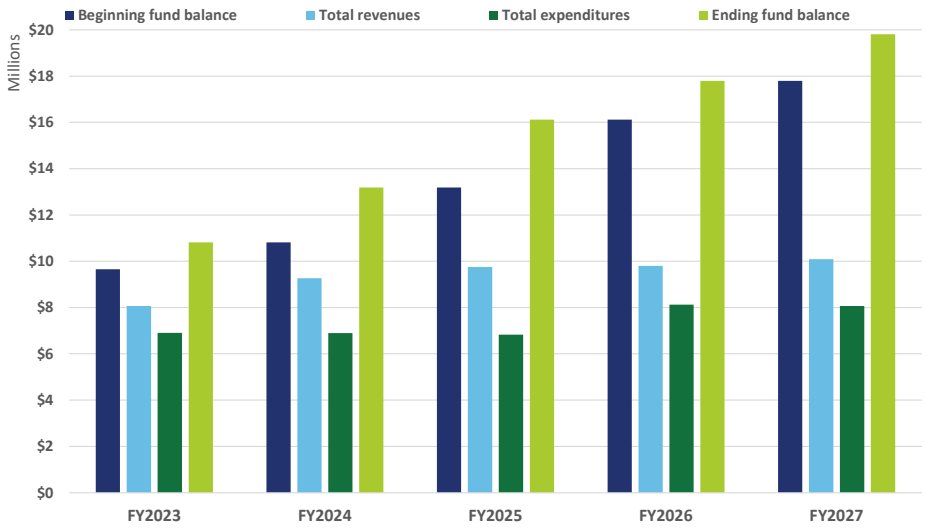
DEBT SERVICE FUND

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	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning fund balance	**9,649,649**	**10,816,521**	**13,185,254**	**16,109,583**	**17,787,162**
Revenues					
General property tax	7,749,088	8,608,493	9,279,000	9,547,000	9,834,000
Interest	283,780	402,737	475,000	250,000	250,000
Changes in fair market value of investments	35,218	252,357	-	-	-
Total revenues	**8,068,086**	**9,263,588**	**9,754,000**	**9,797,000**	**10,084,000**
Expenditures					
Tax administration fees	254,383	306,649	301,015	303,015	311,015
Debt service					
Principal	1,855,000	1,890,000	1,925,000	3,310,000	3,420,000
Interest	4,791,006	4,697,381	4,602,006	4,504,756	4,338,381
Fiscal fees	825	825	1,650	1,650	1,650
Total expenditures	**6,901,214**	**6,894,855**	**6,829,671**	**8,119,421**	**8,071,046**
Excess of revenues over expenditures	1,166,872	2,368,733	2,924,329	1,677,579	2,012,954
Ending fund balance	**10,816,521**	**13,185,254**	**16,109,583**	**17,787,162**	**19,800,116**



SPECIAL FIVE-MILL TAX FUND

HISTORY FISCAL YEARS 2015-2019

	Audited Actual				
	FY2015	FY2016	FY2017	FY2018	FY2019
	$	$	$	$	$
Beginning fund balance	**2,477,786**	**2,531,934**	**3,776,254**	**4,717,407**	**6,018,214**
Revenues					
General property tax	3,999,234	4,222,083	4,438,499	4,792,454	5,238,151
Interest	14,698	18,975	11,706	31,115	92,078
Total revenues	**4,013,932**	**4,241,058**	**4,450,205**	**4,823,569**	**5,330,230**
Expenditures					
GO Warrants 03.01.05 $5.0M Principal[1]	565,000	-	-	-	-
GO Warrants 03.01.05 $5.0M Interest[1]	44,625	-	-	-	-
GO Warrants 01.01.07 $5.2M Principal[1]	355,000	-	-	-	-
GO Warrants 01.01.07 $5.2M Interest[1]	36,232	-	-	-	-
GO Bonds 06.01.09 $9.0M Principal[1]	720,000	-	-	-	-
GO Bonds 06.01.09 $9.0M Interest[1]	219,650	-	-	-	-
GO Bonds 05.01.12 $4.0M Principal[1]	275,000	-	-	-	-
GO Bonds 05.01.12 $4.0M Interest[1]	152,125	-	-	-	-
GO Bonds 08.01.12 $6.18M Principal[1]	1,260,000	-	-	-	-
GO Bonds 08.01.12 $6.18M Interest[1]	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	3,342,306
Non-departmental[2]	133,410	136,403	165,939	179,649	166,732
Trustee fees	3,250	806	806	806	806
Bond/warrant issue expense	36,023	-	-	-	-
Total expenditures	**3,996,216**	**2,996,738**	**3,509,052**	**3,522,762**	**3,509,845**
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)	-	-	-	-
Total other financing sources & uses	**36,433**	**-**	**-**	**-**	**-**
Excess (deficit) of revenues & OFS over expenditures & OFU	54,149	1,244,320	941,153	1,300,807	1,820,385
Ending fund balance	**2,531,934**	**3,776,254**	**4,717,407**	**6,018,214**	**7,838,599**

1 Debt service moved to the General Fund in FY2016.
2 Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

HISTORY FISCAL YEARS 2020-2024

	Audited Actual					Inc (Dec) FY24 > FY20	
	FY2020 $	FY2021 $	FY2022 $	FY2023 $	FY2024 $	Amount $	As a %
Beginning fund balance	**7,838,599**	**9,348,584**	**9,300,463**	**9,649,649**	**10,816,521**	**2,977,922**	**38.0%**
Revenues							
General property tax	5,799,160	6,381,979	6,744,030	7,749,088	8,608,493	2,809,334	48.4%
Interest	76,694	11,556	73,505	283,780	402,737	326,044	425.1%
Changes in fair market value of investments[1]	-	-	(247,215)	35,218	252,357	252,357	n/a
Total revenues	**5,875,853**	**6,393,535**	**6,570,320**	**8,068,086**	**9,263,588**	**3,387,735**	**57.7%**
Expenditures							
GO Bonds 06.23.15 $78.2M Principal	-	750,000	500,000	1,200,000	1,200,000	1,200,000	n/a
GO Bonds 06.23.15 $78.2M Interest	3,342,306	3,342,306	3,325,431	3,300,431	3,240,431	(101,875)	-3.0%
GO Bonds 10.17.19 $37.1M Principal	-	605,000	630,000	655,000	690,000	690,000	n/a
GO Bonds 10.17.19 $37.1M Interest	835,439	1,541,225	1,519,550	1,490,575	1,456,950	621,511	74.4%
Non-departmental[2]	187,295	201,494	245,327	254,383	306,649	119,354	63.7%
Trustee fees	828	1,631	825	825	825	(3)	-0.4%
Total expenditures	**4,365,868**	**6,441,656**	**6,221,133**	**6,901,214**	**6,894,855**	**2,528,987**	**57.9%**
Excess (deficit) of revenues over expenditures	1,509,985	(48,121)	349,187	1,166,872	2,368,733	858,748	56.9%
Ending fund balance	**9,348,584**	**9,300,463**	**9,649,649**	**10,816,521**	**13,185,254**	**3,836,670**	**41.0%**

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 Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

PROJECTION FISCAL YEARS 2025-2027

	Adjusted Budget	Budget	
	FY2025 $	FY2026 $	FY2027 $
Beginning fund balance	**13,185,254**	**16,109,583**	**17,787,162**
Revenues			
General property tax	9,279,000	9,547,000	9,834,000
Interest	475,000	250,000	250,000
Total revenues	**9,754,000**	**9,797,000**	**10,084,000**
Expenditures			
GO Bonds 06.23.15 $78.2M Principal	1,200,000	2,545,000	2,620,000
GO Bonds 06.23.15 $78.2M Interest	3,180,431	3,120,431	2,993,181
GO Bonds 10.17.19 $37.1M Principal	725,000	765,000	800,000
GO Bonds 10.17.19 $37.1M Interest	1,421,575	1,384,325	1,345,200
Non-departmental[1]	301,015	303,015	311,015
Trustee fees	1,650	1,650	1,650
Total expenditures	**6,829,671**	**8,119,421**	**8,071,046**
Excess of revenues over expenditures	2,924,329	1,677,579	2,012,954
Ending fund balance	**16,109,583**	**17,787,162**	**19,800,116**

1 Tax collection fees and property reappraisal fees.

SPECIAL FIVE-MILL TAX FUND

PROJECTION FISCAL YEARS 2028-2031

	Rate of Projected Change %	Projected FY2028 $	FY2029 $	FY2030 $	FY2031 $
Beginning fund balance		**19,800,116**	**21,990,885**	**24,524,413**	**27,406,155**
Revenues					
General property tax	3%	10,129,020	10,432,891	10,745,877	11,068,254
Interest		100,000	100,000	100,000	100,000
Total revenues		**10,229,020**	**10,532,891**	**10,845,877**	**11,168,254**
Expenditures					
GO Bonds 06.23.15 $78.2M Principal		2,705,000	2,795,000	2,890,000	2,995,000
GO Bonds 06.23.15 $78.2M Interest		2,862,181	2,726,931	2,587,181	2,493,256
GO Bonds 10.17.19 $37.1M Principal		845,000	885,000	930,000	980,000
GO Bonds 10.17.19 $37.1M Interest		1,304,075	1,260,825	1,215,450	1,167,700
Non-departmental[1]	3%	320,345	329,956	339,854	350,050
Trustee fees		1,650	1,650	1,650	1,650
Total expenditures		**8,038,251**	**7,999,362**	**7,964,135**	**7,987,656**
Excess of revenues over expenditures		2,190,769	2,533,529	2,881,742	3,180,598
Ending fund balance		**21,990,885**	**24,524,413**	**27,406,155**	**30,586,753**

1 Tax collection fees and property reappraisal fees.

AUBURN
ALABAMA

PUBLIC PARK AND RECREATION BOARD

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AUBURN
ALABAMA

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 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 years 2026 and 2027 are based on the historical operating data and knowledge of the staff of the forecasted and booked

PUBLIC PARK AND RECREATION BOARD

TENNIS CENTER FINANCING STRUCTURE

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 below, as well as recent history of operating revenues and expenses.

YARBROUGH TENNIS CENTER COURT FEES

	Clay Courts	Hard Courts	Indoor Courts	Clay & Indoor	Clay & Hard Courts	Clay, Indoor, & Hard Courts
Annual Passes						
Individual	$ 250.00	$ 125.00	$ 250.00	$ 370.00	$ 300.00	$ 380.00
Family	$ 400.00	$ 225.00	$ 425.00	$ 700.00	$ 550.00	$ 800.00
Junior	$ 200.00	$ 75.00	$ 180.00	$ 290.00	$ 275.00	$ 250.00
Per Visit	$ 5.00	$ 3.00	$ 10.00			

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

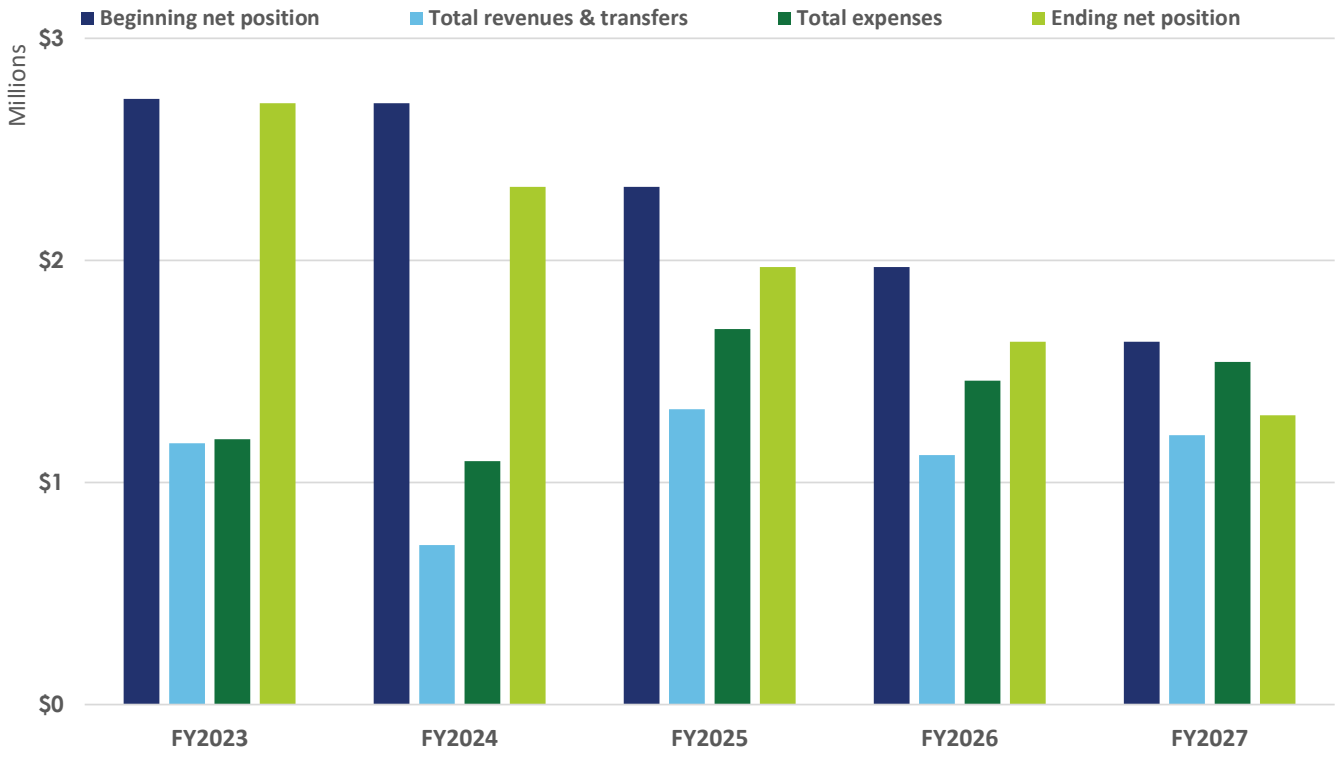
	Audited Actual				Adjusted Budget
	FY2021 $	FY2022 $	FY2023 $	FY2024 $	FY2025 $
Operating revenues					
Tennis Center revenue	174,304	169,770	329,972	362,518	395,000
Miscellaneous revenue	1,332	572	880	380	500
Reimbursement/Auburn University	64,296	76,990	95,179	102,012	100,000
Total operating revenues	**239,932**	**247,332**	**426,032**	**464,910**	**495,500**
Operating expenses					
Personal services	314,488	341,717	464,218	471,813	506,834
Contractual services	140,012	194,891	306,444	221,525	267,028
Commodities	41,921	50,070	67,466	32,799	46,383
Capital outlay	-	-	-	-	527,000
Depreciation	329,132	328,526	328,059	329,675	330,000
Non-departmental	28,344	8,955	28,996	39,543	14,000
Total operating expenses[1]	**853,897**	**924,160**	**1,195,183**	**1,095,353**	**1,691,245**
Operating income (loss)	(613,965)	(676,828)	(769,151)	(630,444)	(1,195,745)
Transfers (general & capital projects)	**508,469**	**323,645**	**518,283**	**253,509**	**476,745**

1 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through decpreciation. 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 POSITON

	Audited Actual		Adjusted Budget	Budget	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning net position	2,726,930	2,707,987	2,331,333	1,969,832	1,633,779
Total revenues & transfers	1,176,240	718,699	1,329,745	1,123,020	1,212,500
Total expenses[1]	1,195,183	1,095,353	1,691,245	1,459,073	1,543,032
Excess (deficit) of revenues & transfers over expenses	(18,943)	(376,655)	(361,500)	(336,053)	(330,532)
Ending net position	2,707,987	2,331,333	1,969,832	1,633,779	1,303,247



1 Actual amounts are reported on the full-accrual basis: capital assets are capitalized and expensed through decpreciation. 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	
	FY2023	FY2024	FY2025	FY2026	FY2027
	$	$	$	$	$
Beginning net position	**2,726,930**	**2,707,987**	**2,331,333**	**1,969,832**	**1,633,779**
Operating revenues					
Tennis Center revenue	329,972	362,518	395,000	405,000	410,500
Miscellaneous revenue	587	253	500	500	500
Reimbursement/Auburn University	95,179	102,012	100,000	100,000	100,000
Total operating revenues	**425,738**	**464,783**	**495,500**	**505,500**	**511,000**
Non-operating revenues					
Interest	294	127	-	-	-
Reimbursement/Auburn University capital	231,590	-	297,500	60,520	255,000
Grants	-	-	60,000	-	-
Sale of surplus assets	335	280	-	-	-
Total revenues	**657,957**	**465,190**	**853,000**	**566,020**	**766,000**
Transfers					
Transfers in from General Fund	518,283	253,509	476,745	557,000	446,500
Total revenues & transfers	**1,176,240**	**718,699**	**1,329,745**	**1,123,020**	**1,212,500**
Expenses					
Personal services	464,218	471,813	506,834	556,727	576,886
Contractual services	306,444	221,525	267,028	275,763	275,763
Commodities	67,466	32,799	46,383	46,383	46,383
Capital outlay	-	-	527,000	236,200	300,000
Depreciation	328,059	329,675	330,000	330,000	330,000
Non-departmental	28,996	39,543	14,000	14,000	14,000
Total expenses[1]	**1,195,183**	**1,095,353**	**1,691,245**	**1,459,073**	**1,543,032**
Excess (deficit) of revenues & transfers over expenses	(18,943)	(376,655)	(361,500)	(336,053)	(330,532)
Ending net position	**2,707,987**	**2,331,333**	**1,969,832**	**1,633,779**	**1,303,247**

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

CAPITAL BUDGETS

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AUBURN
ALABAMA

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 her 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 Resident 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.

Resident Survey Conducted at the beginning of the second quarter of every other fiscal year, the Resident 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.

Council Priorities Following the presentation of the Resident 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.

I**nternal 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 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; Parks, Recreation and Cultural Master Plan; Bicycle Plan; Greenways Master Plan; and Land Use Plan.

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 Resident 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, executive directors, and City Manager, and in keeping with the Council and citizen priorities. Following the development of the draft CIP, the City Manager, and the executive directors and 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 executive directors and 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 2026 and 2027 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 and online access to the budget document. 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.

	FY2026 $	FY2027 $	Total $
General Fund			
Capital Outlay Replacement	3,858,338	5,549,036	9,407,374
Capital Outlay Expansion	739,923	402,491	1,142,414
Departmental Projects	50,000	50,000	100,000
General Operations Project Operations	19,078,775	11,667,140	30,745,915
Parks and Recreation Project Operations	4,781,934	3,435,000	8,216,934
Public Works Project Operations	3,605,000	2,350,000	5,955,000
Total - General Fund Capital Outlay & Projects	**32,113,970**	**23,453,667**	**55,567,637**
Sewer Fund			
Capital Outlay Replacement	92,900	162,800	255,700
Capital Outlay Expansion	264,000	-	264,000
Projects	15,340,000	11,880,000	27,220,000
Total - Sewer Fund	**15,696,900**	**12,042,800**	**27,739,700**
Solid Waste Management Fund			
Capital Outlay Replacement	1,699,554	736,474	2,436,028
Capital Outlay Expansion	34,000	-	34,000
Total - Solid Waste Management Fund	**1,733,554**	**736,474**	**2,470,028**
5 Mill Fund			
Projects	-	20,000,000	20,000,000
Total - 5 Mill Fund	**-**	**20,000,000**	**20,000,000**
Current & Planned General Obligation Debt			
Projects	18,960,103	13,912,500	32,872,603
Total - Current & Planned General Obligation Debt	**18,960,103**	**13,912,500**	**32,872,603**
Grants & Other Funding			
Capital Outlay Expansion	131,000	-	131,000
Projects	6,386,800	4,752,360	11,139,160
Total - Grants & Other Funding	**6,517,800**	**4,752,360**	**11,270,160**
Total - Budgeted Capital Outlay & Projects	**75,022,327**	**74,897,801**	**149,920,128**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Human Resources				
Kronos time clocks	Human Resources	194,514		
Total - Human Resources		**194,514**	**-**	**194,514**
Information Technology				
Aerial topo mapping	Information Technology	75,900		
Total - Information Technology		**75,900**	**-**	**75,900**
Development Services Admin				
Mid-sized pickup truck	Development Services Admin		34,000	
Total - Development Services Admin		**-**	**34,000**	**34,000**
Engineering Services				
Sign cutter	Engineering Services	10,000		
Full-sized pickup truck	Engineering Services	51,000		
Rapid flashing beacons expansion	Engineering Services		60,000	
Total - Engineering Services		**61,000**	**60,000**	**121,000**
Public Works				
Library: seal and stripe parking lot	PW Facilities	34,000		
Boykin: seal and stripe parking lot	PW Facilities	22,000		
Concrete demolition saw	PW Construction	25,000		
Concrete demolition planer	PW Construction	10,000		
Compact excavator	PW Construction	100,000		
Hydraulic breaker bit	PW Construction	15,000		
Compact track loader	PW Maintenance		150,000	
Trailer mounted storm sewer jet	PW Maintenance	200,000		
Ride on blower	PW Landscape		20,000	
61" mower (x3)	PW Landscape	51,000		
72" mower	PW Landscape	17,500		
Tractor mounted boom mower	PW Landscape	250,000		
Street sweeper	PW Landscape	275,000		
Total - Public Works		**999,500**	**170,000**	**1,169,500**
Environmental Services				
Trailer for large animal transport	ES Animal Control		10,600	
Tire changer/balancer	ES Fleet Services	20,000		
Full-sized pickup truck	ES Fleet Services	58,000		
Total - Environmental Services		**78,000**	**10,600**	**88,600**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Parks & Recreation				
Ride on blower	Parks and Facilities		14,491	
Dump Truck Spreader	Parks and Facilities		6,832	
Infield maintenance/smoothing machine	Parks and Facilities	36,656		
Tractor with backhoe	Parks and Facilities	33,690		
Utility vehicle	Parks and Facilities	12,500		
60" zero turn mower	Parks and Facilities	13,867		
Full-sized pickup truck	Parks and Facilities	54,000		
Mid-sized pickup truck	Parks and Facilities	34,000		
Transit van	Parks and Facilities	53,000		
Annual facilities parking lot seal and stripe	Parks and Facilities	45,000		
Total - Parks & Recreation		**282,713**	**21,323**	**304,036**
Public Safety				
Radio upgrades	Public Safety		300,000	
Tethered drone system	Communications		40,000	
Total - Public Safety		**-**	**340,000**	**340,000**
Police				
Covert camera	Police	20,000		
Patrol SUVs (x16)	Police	801,911		
Upfit for Patrol SUVs (x16)	Police	252,800		
Total - Police		**1,074,711**	**-**	**1,074,711**
Fire				
Mid-sized pickup truck (x2)	Fire	34,000	34,000	
Fire pumper	Fire	873,000		
Upfit for pumper	Fire	30,000		
Building improvement replacement	Fire	25,000		
Cardiac monitors	Fire		70,000	
SCBA breathing fill-station	Fire	70,000		
Upfit for tiller	Fire	60,000		
Total - Fire		**1,092,000**	**104,000**	**1,196,000**
Total - General Fund		**3,858,338**	**739,923**	**4,598,261**

DEPARTMENT OF ENERGY - ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT

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

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2026 (BY FUNDING SOURCE)

SEWER FUND

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

SOLID WASTE MANAGEMENT FUND

		Replacement	Expansion	Total
		$	$	$
Environmental Services				
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Refuse truck	Solid Waste	481,540		
Refuse truck	Solid Waste	481,540		
Mid-sized pickup truck	Solid Waste		34,000	
Total - Solid Waste Management Fund		**1,699,554**	**34,000**	**1,733,554**
Total - All Funds		**5,650,792**	**1,168,923**	**6,819,715**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2027 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Engineering Services				
Mid-sized pickup truck	Engineering Services	34,000		
Rapid flashing beacons expansion	Engineering Services		60,000	
Total - Engineering Services		**34,000**	**60,000**	**94,000**
Public Works				
Asphalt patch truck	PW Maintenance	300,000		
61" mower (x2)	PW Landscape	34,000		
72" mower	PW Landscape	17,500		
Rotary cutter (x3)	PW Landscape	30,000		
Total - Public Works		**381,500**	**-**	**381,500**
Environmental Services				
Van with animal enclosure insert	ES Animal Control		88,000	
Total - Environmental Services		**-**	**88,000**	**88,000**
Library				
Self-check kiosks (x5)	Library		75,000	
RFID gates (x9)	Library		90,000	
Exterior book bin	Library		5,000	
Total - Library		**-**	**170,000**	**170,000**
Parks & Recreation				
Ride on blower	Parks and Facilities		14,491	
60" zero turn mower	Parks and Facilities	13,867		
Full-sized pickup truck	Parks and Facilities	54,000		
Full-sized diesel pickup truck	Parks and Facilities	75,000		
Mid-sized pickup truck	Parks and Facilities	34,000		
Total - Parks & Recreation		**176,867**	**14,491**	**191,358**
Public Safety				
911 software	Communications	225,000		
Total - Public Safety		**225,000**	**-**	**225,000**
Police				
K9	Police	25,000		
Covert camera	Police	20,000		
Patrol SUVs (x10)	Police	522,044		
Upfit for Patrol SUVs (x10)	Police	165,825		
Total - Police		**732,869**	**-**	**732,869**

BUDGETED CAPITAL OUTLAY

FISCAL YEAR 2027 (BY FUNDING SOURCE)

GENERAL FUND

		Replacement	Expansion	Total
		$	$	$
Fire				
SUV	Fire	60,000		
SUV upfitting	Fire	10,000		
Fire pumper	Fire	873,800		
Upfit for pumper	Fire	30,000		
Building improvement replacement	Fire	25,000		
Cardiac monitors	Fire		70,000	
Total - Fire		**998,800**	**70,000**	**1,068,800**
General Operations				
Property acquisition	General Operations	3,000,000		
Total - General Operations		**3,000,000**	**-**	**3,000,000**
Total - General Fund		**5,549,036**	**402,491**	**5,951,527**

SEWER FUND

		Replacement	Expansion	Total
		$	$	$
Water Resource Management				
Chasis cab pickup truck	Sewer Maintenance	96,800		
Full-sized pickup truck	Sewer Maintenance	66,000		
Total - Sewer Fund		**162,800**	**-**	**162,800**

SOLID WASTE MANAGEMENT FUND

		Replacement	Expansion	Total
		$	$	$
Environmental Services				
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Bulk Item Trash Truck w/Grapple Loader	Recycling	368,237		
Total - Solid Waste Management Fund		**736,474**	**-**	**736,474**
Total - All Funds		**6,448,310**	**402,491**	**6,850,801**

BUDGETED CAPITAL PROJECTS

PROJECTS (BY FUNDING SOURCE)

GENERAL FUND

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Departmental Projects				
Parks Facilities ADA Compliance Projects	Parks & Recreation	50,000	50,000	100,000
Total - Departmental		**50,000**	**50,000**	**100,000**
General Operations Project Operations				
Boykin Donahue Campus Construction Management	Parks and Recreation	418,500		418,500
Auburn Police Range Improvements	Public Safety Projects & Major Equipment	50,000		50,000
Public Safety Training Center - Restroom	Public Safety Projects & Major Equipment		100,000	100,000
Public Safety Training Center - Security Fence	Public Safety Projects & Major Equipment	75,000		75,000
Public Safety Training Center - Training Hut	Public Safety Projects & Major Equipment	50,000		50,000
Country Club Dr - Convert to Mulit-Use Path	Sidewalk/Neighborhood Projects	67,075		67,075
Development Extensions	Sidewalk/Neighborhood Projects	25,000	25,000	50,000
E Drake Ave & N Ross St Sidewalk Design and Construction	Sidewalk/Neighborhood Projects	702,000		702,000
S Donahue Dr Sidewalk - E Longleaf Dr to north of French Quarter apartments	Sidewalk/Neighborhood Projects	345,000		345,000
W Magnolia Ave: HAWK at CFA	Sidewalk/Neighborhood Projects	250,000		250,000
Beehive Road Improvements	Traffic/Transportation Improvements	880,000		880,000
E University Dr Widening: E Glenn Ave to Annalue Dr	Traffic/Transportation Improvements		445,000	445,000
E University Dr/Opelika Rd Intersection Improvements	Traffic/Transportation Improvements	640,000		640,000
E University Dr/Stoker Ave Intersection Improvements	Traffic/Transportation Improvements	732,500		732,500
Fiber Expansion	Traffic/Transportation Improvements	400,000	500,000	900,000
I-85 Traffic Monitoring Cameras (City Match)	Traffic/Transportation Improvements	210,000		210,000
Longleaf Dr Rehabilitation: 133 W Longleaf to Downs	Traffic/Transportation Improvements	100,000	3,100,000	3,200,000
N College St/Drake Ave Intersection Improvements	Traffic/Transportation Improvements	700,000	2,000,000	2,700,000
N College St/Shelton Mill Rd Intersection Improvements	Traffic/Transportation Improvements		1,100,000	1,100,000
N Donahue Dr Widening: Shug Jordan Pkwy to Saugahatchee Creek	Traffic/Transportation Improvements	200,000		200,000
Ogletree Rd Resurfacing	Traffic/Transportation Improvements	2,000,000		2,000,000
Outer Loop Design - Richland Rd to Mrs. James Rd	Traffic/Transportation Improvements	1,430,000		1,430,000
Repair and Restoration of Yarbrough Road	Traffic/Transportation Improvements	213,000		213,000
S College St/Devall Dr Traffic Signal Installation	Traffic/Transportation Improvements	295,000		295,000
Street Resurfacing/Restriping	Traffic/Transportation Improvements	4,000,000	2,900,000	6,900,000
Traffic Signal Rehabilitation/Improvements	Traffic/Transportation Improvements	100,000	100,000	200,000
W Magnolia Ave Alley Enhancements	Traffic/Transportation Improvements	250,000		250,000
EUD Culvert Replacement at Summertrees Drive	Watershed, Stormwater, & Drainage Improvements	3,157,500		3,157,500
Gay Street Bridge Replacement (City Funding)	Watershed, Stormwater, & Drainage Improvements	188,200	667,000	855,200
Old Mill Rd Bridge Replacement at Moores Mill Creek (City Funding)	Watershed, Stormwater, & Drainage Improvements		630,140	630,140
Total - General Operations Project Operations		**17,478,775**	**11,567,140**	**29,045,915**
Parks & Recreation Project Operations				
Duck Samford Park: Restroom Renovation and Expansion	Parks and Recreation	375,500		375,500
Auburn Softball Complex: Artificial Turf for 5 Infields	Parks and Recreation	1,578,020		1,578,020
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	Parks and Recreation	1,289,048		1,289,048
Town Creek Trail System (Moores Mill Road to Town Creek Park)	Parks and Recreation	403,866		403,866
Outdoor Basketball Court Resurfacing at Frank Brown and Boykin Community Center	Parks and Recreation	50,000		50,000
Lake Wilmore Park: Equipment/Maintenance Barn	Parks and Recreation	282,000		282,000
Martin Luther King Park Improvements	Parks and Recreation	188,500		188,500
Graham McTeer Park: Bridge over Creek	Parks and Recreation		35,000	35,000
Duck Samford Baseball Expansion	Parks and Recreation	400,000	2,000,000	2,400,000
Wire Road Soccer Complex Trail Construction	Parks and Recreation	35,000		35,000
Sam Harris Park: Pave the Driveway and Parking Lot	Parks and Recreation	80,000		80,000
Town Creek Park Inclusive Playground Replacement of PIP Surface	Parks and Recreation		300,000	300,000
Sougahatchee Greenway Design & Construction	Parks and Recreation	100,000	1,100,000	1,200,000
Total - Parks & Recreation Project Operations		**4,781,934**	**3,435,000**	**8,216,934**

BUDGETED CAPITAL PROJECTS

PROJECTS (BY FUNDING SOURCE)

GENERAL FUND

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Public Works Project Operations				
Design for Renovations to City Hall and Adjacent Grounds	Facility Improvements	650,000		650,000
Facility Condition Improvements	Facility Improvements	100,000	100,000	200,000
Wright Street Parking Deck Maintenance	Facility Improvements	580,000	550,000	1,130,000
Veterans Memorial Landscape Restoration	Public Works Projects	150,000		150,000
Sidewalk ADA Compliance Projects - Various	Sidewalk/Neighborhood Projects	100,000	200,000	300,000
Resurfacing of Charlotte and Curtis Ward Bike Trail	Parks and Recreation	500,000		500,000
Gateways to Auburn Project	Traffic/Transportation Improvements	300,000	300,000	600,000
Storm Sewer Annual Rehabilitation Program	Watershed, Stormwater, & Drainage Improvements	1,200,000	1,200,000	2,400,000
Replacement of Uninteruptible Power Supply for Engineering Services		25,000		25,000
Total - Public Works Project Operations		**3,605,000**	**2,350,000**	**5,955,000**
Total - General Fund Projects		**25,915,709**	**17,402,140**	**43,317,849**

SEWER FUND

Projects	Budgeted In	FY2026	FY2027	Total
WPCF Miscellaneous Projects	WPCF Improvements	250,000	250,000	500,000
Northside WPCF Improvements (access fees)	WPCF Improvements	7,000,000	7,000,000	14,000,000
Wastewater SCADA Software Replacement	WPCF Improvements	250,000		250,000
Sewer Collection System Projects	Sewer Collection System Projects	400,000	400,000	800,000
NW Auburn Sewer Lift Station & Force Main	Sewer Collection System Projects	2,200,000	2,200,000	4,400,000
Saugahatchee Interceptor Stream Rehab Project	Sewer Collection System Projects	150,000		150,000
Old Samford/Sougahatchee Interceptor Project	Sewer Collection System Projects	2,000,000		2,000,000
Miscellaneous Pump Station Improvements Project	Sewer Collection System Projects	1,750,000		1,750,000
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Collection System Projects	250,000		250,000
Town Creek Outfall Sewer Rehab	Sewer Collection System Projects	1,000,000	2,000,000	3,000,000
Miscellaneous Green Infrastructure Projects	Watershed Projects	30,000	30,000	60,000
Northside Pole Barn #3	Other Projects	60,000		60,000
Total - Sewer Fund Projects		**15,340,000**	**11,880,000**	**27,220,000**

Capital Projects Fund (General Fund Borrowing)

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Richland Park: Programming & Design	Parks and Recreation	4,000,000		4,000,000
Boykin Donahue Campus - Architectural, Engineering, Consultants	Parks and Recreation	984,393		984,393
Boykin Donahue Campus - Cultural Arts Center	Parks and Recreation	512,325		512,325
Boykin Donahue Campus - Library	Parks and Recreation	4,282,628		4,282,628
Boykin Donahue Campus - Site	Parks and Recreation	4,406,404		4,406,404
Boykin Donahue Campus - Splash Pad	Parks and Recreation	326,853		326,853
Dean Rd/Opelika Rd Intersection Improvements Design	Traffic/Transportation Improvements	600,000	800,000	1,400,000
Dean Rd/Opelika Rd Intersection Improvements Construction	Traffic/Transportation Improvements		2,000,000	2,000,000
N Donahue Dr Widening: Shug Jordan Pkwy to Sougahatchee Creek	Traffic/Transportation Improvements	3,215,000	9,215,000	12,430,000
N Donahue Dr Widening: Farmville Rd Intersection Improvements	Traffic/Transportation Improvements	632,500	1,897,500	2,530,000
Total - Capital Projects Fund		**18,960,103**	**13,912,500**	**32,872,603**

Grant/Other Funding

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Westview Park: Basketball Court Re-Asphalt and Stripe	Parks and Recreation		30,000	30,000
Beehive Rd Improvements (ALDOT)	Traffic/Transportation Improvements	5,120,000		5,120,000
I-85 Traffic Monitoring Cameras (ALDOT)	Traffic/Transportation Improvements	1,000,000		1,000,000
Annalue Dr Culvert Emergency Repair (ALDOT)	Watershed Projects	266,800	2,668,000	2,934,800
Old Mill Rd Bridge Replacement at Moores Mill Creek (ALDOT Funding)	Watershed Projects		2,054,360	2,054,360
Total - Grant/Other Funding		**6,386,800**	**4,752,360**	**11,139,160**

5 MILL FUND

Projects	Budgeted In	FY2026	FY2027	Total
		$	$	$
Richland Park: Construction	Parks and Recreation		20,000,000	20,000,000
Total - 5 Mill Fund		**-**	**20,000,000**	**20,000,000**
Total - All Funds		**66,602,612**	**67,947,000**	**134,549,612**

CONDITIONAL CAPITAL OUTLAY

FISCAL YEARS 2026 AND 2027

Conditional Capital Outlay includes vehicles and equipment that are necessary and warranted, but are not within the scope of the City's projected resource availability for the upcoming budgeted fiscal year. 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, of if items scheduled for FY2027 are moved up to FY2026, budget adjustments will be requested at Mid-Biennium.

GENERAL FUND

		Replacement	Expansion	Total
Public Works		$	$	$
City Hall/Gay St Parking Deck EV charger	PW Facilities		65,000	
ES/PW EV charger	PW Facilities		8,500	
Self-propelled vertical manlift	PW Facilities	25,000		
Chassis Truck, 4WD Crewcab	PW Construction	105,000		
Heavy Equipment Trailer	PW Maintenance	10,000		
Flat Body Dump Truck	PW Maintenance		150,000	
Chassis Truck, 4WD Crewcab	PW Maintenance	105,000		
Trailer Mounted Wood Chipper	PW Landscape	68,000		
7x16 Enclosed Utility Trailer	PW Landscape	10,000		
Electric Zero-Turn Mower	PW Landscape	34,000		
Utility Vehicle	PW Landscape	19,000		
Forestry Mulcher Head	PW Landscape	26,000		
Hybrid Tractor	PW Landscape	54,000		
Street Sweeper	PW Landscape	380,000		
Transit Van	PW Landscape	62,000		
Total - Public Works		**898,000**	**223,500**	**1,121,500**
Environmental Services				
3-Wheel Electric Forklift	ES Fleet Services		42,000	
Total - Environmental Services		**-**	**42,000**	**42,000**
Parks & Recreation				
Annual Facilities parking lot sealing/restriping	PR Parks and Facilities	45,000		
Utility Tractor	PR Parks and Facilities		56,000	
60 inch Zero Turn Mower	PR Parks and Facilities		13,867	
60' Zero Turn Mower	PR Parks and Facilities	18,455		
Total - Parks & Recreation		**63,455**	**69,867**	**133,322**
Public Safety				
Heavy Duty 4WD	Public Safety	55,000		
Total - Public Safety		**55,000**	**-**	**55,000**
Police				
SUV (x4)	Police		200,478	
Vehicle upfitting	Police		63,200	
Total - Police			**263,678**	**263,678**
Total - General Fund		**1,016,455**	**599,045**	**1,615,500**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Funding Sources		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
General Fund - Cash	General Fund	25,915,709	17,402,140	17,967,000	23,068,000	16,846,000	18,915,000	**120,113,849**
General Fund - Current & Planned General Obligation Debt	Borrowing	18,960,103	13,912,500	29,100,000	1,295,000	9,392,500	3,392,500	**76,052,603**
5 Mill Fund	5 Mill Fund	-	20,000,000	-	-	-	-	**20,000,000**
Grant Funds	Grant Funds	6,386,800	4,752,360	-	2,500,000	2,500,000	25,666,667	**41,805,827**
Sewer Fund	Sewer Fund	15,340,000	11,880,000	680,000	2,680,000	680,000	680,000	**31,940,000**
Auburn Water Works Board	Auburn WWB	12,830,000	14,775,000	9,450,000	3,100,000	6,960,000	6,280,000	**53,395,000**
Total - All Funding Sources		**79,432,612**	**82,722,000**	**57,197,000**	**32,643,000**	**36,378,500**	**54,934,167**	**343,307,278**

Project Categories		FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Facility Improvements		1,505,000	650,000	205,000	750,000	141,000	375,000	**3,626,000**
Parks, Recreation & Cultural Projects		19,663,037	22,415,000	23,130,000	500,000	50,000	50,000	**65,808,037**
Public Safety Projects & Major Equipment		175,000	100,000	5,500,000	-	6,000,000	-	**11,775,000**
Sidewalk/Neighborhood Projects		2,089,075	1,325,000	1,505,000	1,350,000	1,350,000	2,810,000	**10,429,075**
Traffic/Transportation Improvements		23,018,000	24,357,500	14,727,000	23,263,000	19,797,500	41,739,167	**146,902,167**
Watershed, Stormwater, & Drainage Improvements		4,812,500	7,219,500	2,000,000	1,000,000	1,400,000	3,000,000	**19,432,000**
Sewer System Improvements		15,340,000	11,880,000	680,000	2,680,000	680,000	680,000	**31,940,000**
Water System Improvements		12,830,000	14,775,000	9,450,000	3,100,000	6,960,000	6,280,000	**53,395,000**
Total - All Projects		**79,432,612**	**82,722,000**	**57,197,000**	**32,643,000**	**36,378,500**	**54,934,167**	**343,307,278**

Facility Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Facility Condition Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	**600,000**
Wright Street Parking Deck Maintenance	General Fund	580,000	550,000	40,000	-	41,000	275,000	**1,486,000**
Veterans Memorial Landscape Restoration	General Fund	150,000	-	-	-	-	-	**150,000**
Safety and Function Modifications to City Hall	General Fund	650,000	-	-	-	-	-	**650,000**
Replacement of Uninteruptible Power Supply for Engineering Services	General Fund	25,000	-	-	-	-	-	**25,000**
Environmental Services and Public Works Pole Barn Expansion	General Fund	-	-	65,000	650,000	-	-	**715,000**
Total - Facility Improvements Projects		**1,505,000**	**650,000**	**205,000**	**750,000**	**141,000**	**375,000**	**3,626,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Parks, Recreation & Cultural Projects	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Parks Facilities ADA Compliance Projects	General Fund	50,000	50,000	50,000	50,000	50,000	50,000	**300,000**
Auburn Softball Complex: Artificial Turf for 5 Infields	General Fund	1,578,020	-	-	-	-	-	**1,578,020**
Boykin Donahue Campus Construction Management	General Fund	418,500	-	-	-	-	-	**418,500**
Boykin Donahue Campus - Architectural, Engineering, Consultants	Borrowing	984,393	-	-	-	-	-	**984,393**
Boykin Donahue Campus - Cultural Arts Center	Borrowing	512,325	-	-	-	-	-	**512,325**
Boykin Donahue Campus - Library	Borrowing	4,282,628	-	-	-	-	-	**4,282,628**
Boykin Donahue Campus - Site	Borrowing	4,406,404	-	-	-	-	-	**4,406,404**
Boykin Donahue Campus - Splash Pad	Borrowing	326,853	-	-	-	-	-	**326,853**
Duck Samford Park: Restroom Renovation and Expansion	General Fund	375,500	-	-	-	-	-	**375,500**
Town Creek Trail System (Moores Mill Rd to Town Creek Park)	General Fund	403,866	-	-	-	-	-	**403,866**
Wire Road Soccer Complex: Synthetic Turf Installation 1 Field	General Fund	1,289,048	-	-	-	-	-	**1,289,048**
Richland Park: Programming & Design	Borrowing	4,000,000	-	-	-	-	-	**4,000,000**
Richland Park: Construction	5 Mill Fund	-	20,000,000	-	-	-	-	**20,000,000**
Richland Park: Construction	Borrowing	-	-	20,000,000	-	-	-	**20,000,000**
Lake Wilmore Park: Equipment/Maintenance Barn	General Fund	282,000	-	-	-	-	-	**282,000**
Martin Luther King Park Improvements	General Fund	188,500	-	-	-	-	-	**188,500**
Outdoor Basketball Court Resurfacing at Frank Brown and Boykin Community Center	General Fund	50,000	-	-	-	-	-	**50,000**
Sam Harris Park: Pave the Driveway and Parking Lot	General Fund	80,000	-	-	-	-	-	**80,000**
Wire Road Soccer Complex Trail Construction	General Fund	35,000	-	-	-	-	-	**35,000**
Duck Samford Baseball Expansion	General Fund	400,000	2,000,000	2,000,000	-	-	-	**4,400,000**
Graham McTeer Park: Bridge over Creek	General Fund	-	35,000	-	-	-	-	**35,000**
Town Creek Park Inclusive Playground Replacement of Poured in Place Surface	General Fund	-	300,000	-	-	-	-	**300,000**
Westview Park: Basketball Court Re-Asphalt and Stripe	Grant Funds	-	30,000	-	-	-	-	**30,000**
Felton Little Park: Add 3 Bleacher Covers/Structures, Install New Playground	General Fund	-	-	370,000	-	-	-	**370,000**
Hickory Dickory Park Playground Restoration	General Fund	-	-	350,000	-	-	-	**350,000**
Wire Road Soccer Complex Shade Structures and Pavilions	General Fund	-	-	360,000	-	-	-	**360,000**
Sam Harris Park Restroom Building on Hillside	General Fund	-	-	-	450,000	-	-	**450,000**
Total - Parks, Recreation & Cultural Master Plan Projects Projects		**19,663,037**	**22,415,000**	**23,130,000**	**500,000**	**50,000**	**50,000**	**65,808,037**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Public Safety Projects & Major Equipment	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Auburn Police Range Improvements	General Fund	50,000	-	-	-	-	-	**50,000**
Public Safety Training Center - Training Hut	General Fund	50,000	-	-	-	-	-	**50,000**
Public Safety Training Center - Security Fence	General Fund	75,000	-	-	-	-	-	**75,000**
Public Safety Training Center - Restroom	General Fund	-	100,000	-	-	-	-	**100,000**
Public Safety New Facilities	Borrowing	-	-	5,500,000	-	6,000,000	-	**11,500,000**
Total - Public Safety Projects & Major Equipment Projects		**175,000**	**100,000**	**5,500,000**	**-**	**6,000,000**	**-**	**11,775,000**

Sidewalk/Neighborhood Projects	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Development Extensions	General Fund	25,000	25,000	25,000	25,000	25,000	25,000	**150,000**
Sidewalk and ADA Compliance Projects	General Fund	100,000	200,000	200,000	200,000	200,000	200,000	**1,100,000**
Country Club Dr - Convert to Mulit-Use Path	General Fund	67,075	-	-	-	-	-	**67,075**
E Drake Ave & N Ross St Sidewalk Design and Construction	General Fund	702,000	-	-	-	-	-	**702,000**
Resurfacing of Charlotte and Curtis Ward Bike Trail	General Fund	500,000	-	-	-	-	-	**500,000**
S Donahue Dr Sidewalk - E Longleaf Dr to north of French Quarter apartments	General Fund	345,000	-	-	-	-	-	**345,000**
W Magnolia Ave: HAWK at CFA	General Fund	250,000	-	-	-	-	-	**250,000**
Sougahatchee Greenway Design & Construction	General Fund	100,000	1,100,000	1,100,000	-	-	-	**2,300,000**
E University Dr Sidewalk - S College St to French Quarter Apartments	General Fund	-	-	100,000	525,000	-	-	**625,000**
Shelton Mill Rd Sidewalk - Tacoma Dr to E University Dr	General Fund	-	-	80,000	480,000	-	-	**560,000**
N Donahue Dr - west side gaps Design and Construction	General Fund	-	-	-	120,000	635,000	-	**755,000**
Parkerson Mill Greenway - Design & Construction	General Fund	-	-	-	-	490,000	2,585,000	**3,075,000**
Total - Sidewalk/Neighborhood Projects Projects		**2,089,075**	**1,325,000**	**1,505,000**	**1,350,000**	**1,350,000**	**2,810,000**	**10,429,075**

Traffic/Transportation Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Fiber Expansion	General Fund	400,000	500,000	-	500,000	-	500,000	**1,900,000**
Street Resurfacing/Restriping	General Fund	4,000,000	2,900,000	6,000,000	6,000,000	6,000,000	6,000,000	**30,900,000**
Traffic Signal Rehabilitation/Improvements	General Fund	100,000	100,000	100,000	100,000	100,000	100,000	**600,000**
Beehive Rd Improvements	General Fund	880,000	-	-	-	-	-	**880,000**
Beehive Rd Improvements (ALDOT)	Grant Funds	5,120,000	-	-	-	-	-	**5,120,000**
Dean Rd/Opelika Rd Intersection Improvements Design	Borrowing	600,000	800,000	-	-	-	-	**1,400,000**
Dean Rd/Opelika Rd Intersection Improvements Construction	Borrowing	-	2,000,000	3,600,000	-	-	-	**5,600,000**
Gateways to Auburn Project	General Fund	300,000	300,000	-	-	-	-	**600,000**
E University Dr/Stoker Ave Intersection Improvements	General Fund	732,500	-	-	-	-	-	**732,500**
I-85 Traffic Monitoring Cameras (City Match)	General Fund	210,000	-	-	-	-	-	**210,000**
I-85 Traffic Monitoring Cameras (ALDOT Funding)	Grant Funds	1,000,000	-	-	-	-	-	**1,000,000**
N Donahue Dr Widening: Shug Jordan Pkwy to Sougahatchee Creek	Borrowing	3,215,000	9,215,000	-	-	-	-	**12,430,000**
Longleaf Dr Rehabilitation: 133 W Longleaf Dr to Downs Way	General Fund	100,000	3,100,000	-	-	-	-	**3,200,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Traffic/Transportation Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
N College St/Drake Ave Intersection Improvements	General Fund	700,000	2,000,000	-	-	-	-	**2,700,000**
E University Dr/Opelika Rd Intersection Improvements	General Fund	640,000	-	-	-	-	-	**640,000**
N Donahue Dr Widening: Sougahatchee Creek to Farmville Rd Design	General Fund	200,000	-	-	-	-	-	**200,000**
N Donahue Dr Widening: Farmville Rd Intersection Improvements	Borrowing	632,500	1,897,500	-	-	-	-	**2,530,000**
Ogletree Rd Resurfacing	General Fund	2,000,000	-	-	-	-	-	**2,000,000**
Repair and Restoration of Yarbrough Rd	General Fund	213,000	-	-	-	-	-	**213,000**
S College St/Devall Dr Traffic Signal Installation	General Fund	295,000	-	-	-	-	-	**295,000**
W Magnolia Ave Alley Enhancements	General Fund	250,000	-	-	-	-	-	**250,000**
E University Dr Widening: E Glenn Ave to Annalue Dr	General Fund	-	445,000	2,225,000	-	-	-	**2,670,000**
N College St/Shelton Mill Rd Intersection Improvements	General Fund	-	1,100,000	-	-	-	-	**1,100,000**
E University Dr/Mall Pkwy Intersection Improvements	General Fund	-	-	212,000	1,115,000	-	-	**1,327,000**
Yarbrough Farms Blvd Extension	General Fund	-	-	1,575,000	6,080,000	6,080,000	6,080,000	**19,815,000**
Opelika Rd: Left Turn Signal at Ronald Ln & Access Management	General Fund	-	-	35,000	188,000	-	-	**223,000**
Shell Toomer Pkwy/Mill Creek Rd Roundabout	General Fund	-	-	490,000	2,575,000	-	-	**3,065,000**
Shelton Mill Rd/E University Dr Intersection Improvements	General Fund	-	-	425,000	2,250,000	-	-	**2,675,000**
Wrights Mill Rd: Right Turn Lane at E University Dr	General Fund	-	-	65,000	330,000	-	-	**395,000**
Moores Mill Rd Widening: Grove Hill Rd to Bent Brooke Dr Design	Borrowing	-	-	-	1,295,000	-	-	**1,295,000**
Moores Mill Rd Widening: Grove Hill Rd to Bent Brooke Dr Construction	Borrowing	-	-	-	-	3,392,500	3,392,500	**6,785,000**
N Donahue Dr/W Glenn Ave Intersection	General Fund	-	-	-	330,000	1,725,000	-	**2,055,000**
Outer Loop - Richland Rd to Mrs. James Rd Design	General Fund	1,430,000	-	-	-	-	-	**1,430,000**
Outer Loop - MLK Dr to Richland Rd Design	Grant Funds	-	-	-	2,500,000	2,500,000	-	**5,000,000**
Outer Loop - MLK Dr to Richland Rd Construction	Grant Funds	-	-	-	-	-	25,666,667	**25,666,667**
Total - Traffic/Transportation Improvements Projects		**23,018,000**	**24,357,500**	**14,727,000**	**23,263,000**	**19,797,500**	**41,739,167**	**146,902,167**

Watershed, Stormwater, & Drainage Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Storm Sewer Annual Rehabilitation Program	General Fund	1,200,000	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000	**6,400,000**
E University Dr Culvert Replacement at Summertrees Dr	General Fund	3,157,500	-	-	-	-	-	**3,157,500**
Gay St Bridge Replacement at Town Creek (City Funding)	General Fund	188,200	667,000	-	-	-	-	**855,200**
Gay St Bridge Replacement at Town Creek (ALDOT Funding)	Grant Funds	266,800	2,668,000	-	-	-	-	**2,934,800**
Old Mill Rd Bridge Replacement at Moores Mill Creek (City Funding)	General Fund	-	630,140	-	-	-	-	**630,140**
Old Mill Rd Bridge Replacement at Moores Mill Creek (ALDOT Funding)	Grant Funds	-	2,054,360	-	-	-	-	**2,054,360**
Beehive Rd Bridge Deck Replacement at Choctafaula	General Fund	-	-	1,000,000	-	-	-	**1,000,000**
Wrights Mill Rd Culvert Replacement south of Janet Dr	General Fund	-	-	-	-	400,000	2,000,000	**2,400,000**
Total - Watershed, Stormwater, & Drainage Improvements Projects		**4,812,500**	**7,219,500**	**2,000,000**	**1,000,000**	**1,400,000**	**3,000,000**	**19,432,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Sewer System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
WPCF Improvements								
WPCF Miscellaneous Projects	Sewer Fund	250,000	250,000	250,000	250,000	250,000	250,000	**1,500,000**
Northside WPCF Flow Equalization Tank and Lift Station Improvements	Sewer Fund	7,000,000	7,000,000	-	-	-	-	**14,000,000**
Wastewater SCADA Software Replacement	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Sewer Collection System Projects								
Sewer Collection System Projects	Sewer Fund	400,000	400,000	400,000	400,000	400,000	400,000	**2,400,000**
NW Auburn Sewer Lift Station & Force Main	Sewer Fund	2,200,000	2,200,000	-	-	-	-	**4,400,000**
Sougahatchee Interceptor Stream Rehab Project	Sewer Fund	150,000	-	-	-	-	-	**150,000**
Old Samford/Sougahatchee Interceptor Project	Sewer Fund	2,000,000	-	-	-	-	-	**2,000,000**
Miscellaneous Pump Station Improvements Project	Sewer Fund	1,750,000	-	-	-	-	-	**1,750,000**
FY25 Sewer Rehab Project (Mall, Tacoma Drive)	Sewer Fund	250,000	-	-	-	-	-	**250,000**
Town Creek Outfall Sewer Rehab	Sewer Fund	1,000,000	2,000,000	-	-	-	-	**3,000,000**
Preserve Forcemain Project	Sewer Fund	-	-	-	2,000,000	-	-	**2,000,000**
Watershed Projects								
Miscellaneous Green Infrastructure Projects	Sewer Fund	30,000	30,000	30,000	30,000	30,000	30,000	**180,000**
Other Projects								
NorthSide Pole Barn #3	Sewer Fund	60,000	-	-	-	-	-	**60,000**
Total - Sewer System Improvements Projects		**15,340,000**	**11,880,000**	**680,000**	**2,680,000**	**680,000**	**680,000**	**31,940,000**

Water System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Water Distribution System								
Opelika Road Water Improvements Phase II	Auburn WWB	75,000	150,000	-	-	-	-	**225,000**
Opelika Road Water Improvements Phase III	Auburn WWB	-	-	-	-	250,000	-	**250,000**
Fixed Network Meter Reading System	Auburn WWB	700,000	-	-	-	-	-	**700,000**
Gold Hill Water Tank	Auburn WWB	1,500,000	550,000	-	-	-	-	**2,050,000**
I85 WTM Bore to Estes Water Plant	Auburn WWB	-	-	700,000	-	-	-	**700,000**
SJP/EUD Transmission Main Phase I (Wrights Mill Rd. to College St.)	Auburn WWB	-	-	2,300,000	-	-	-	**2,300,000**
Water Storage Tank Site Security Improvements	Auburn WWB	100,000	-	-	-	-	-	**100,000**
Glenn Tank Exterior Coating Rehabilitation	Auburn WWB	700,000	-	-	-	-	-	**700,000**
Gold Hill BPS Modifications	Auburn WWB	125,000	125,000	-	-	-	-	**250,000**
Gold Hill BPS Replacement	Auburn WWB	-	-	-	-	1,100,000	-	**1,100,000**
North Donahue Water Transmission Main	Auburn WWB	1,000,000	1,000,000	-	-	-	-	**2,000,000**
Richland Road to Mrs. James Road Pipe Connection	Auburn WWB	-	900,000	900,000	-	-	-	**1,800,000**
Tank Maintenance - Emergency	Auburn WWB	50,000	50,000	50,000	50,000	50,000	50,000	**300,000**
Misc. Water System Improvements (DBP Treatment/Mains/EUD BPS)	Auburn WWB	400,000	400,000	400,000	400,000	400,000	400,000	**2,400,000**
West Glenn Water Main Replacement - Hemlock to Donahue - Phase 2	Auburn WWB	240,000	-	-	-	-	-	**240,000**
Northwest BPS Upgrades & N Donahue Pipeline	Auburn WWB	-	-	-	-	1,800,000	3,600,000	**5,400,000**

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2025-2031

Water System Improvements	Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2026-FY2031 Total
Unspecified Future Capital Expenditures	Auburn WWB	250,000	250,000	250,000	250,000	250,000	-	**1,250,000**
Water Plant Filter Rehab	Auburn WWB	-	1,500,000	3,500,000	400,000	-	-	**5,400,000**
Equipment Storage Building Estes Plant	Auburn WWB	30,000	-	-	-	-	-	**30,000**
Well #3 Improvements	Auburn WWB	3,000,000	3,750,000	750,000	-	-	-	**7,500,000**
Lake Ogletree Buoy/Safety Barrier Replacement Project	Auburn WWB	150,000	-	-	-	-	-	**150,000**
Ogletree RWPS Improvements	Auburn WWB	75,000	-	-	-	-	-	**75,000**
ATS Replacement - Estes WTP	Auburn WWB	125,000	-	-	-	-	-	**125,000**
Train 1 & 2 Structural Investigation - Estes WTP	Auburn WWB	200,000	-	-	-	-	-	**200,000**
Clearwell 3 & 4 Cleaning & Inspection - Estes WTP	Auburn WWB	100,000	-	-	150,000	-	-	**250,000**
SCADA Network Security Design & Implementation	Auburn WWB	400,000	-	-	-	-	-	**400,000**
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**
PLC and OIT Upgrades	Auburn WWB	-	500,000	-	-	-	-	**500,000**
Future Water Supply Production Facilities	Auburn WWB	500,000	4,500,000	500,000	-	-	-	**5,500,000**
Future Water Supply Transmission Main	Auburn WWB	2,000,000	1,000,000	-	-	-	-	**3,000,000**
Miscellaneous WTP Improvements	Auburn WWB	100,000	100,000	100,000	100,000	100,000	-	**500,000**
Moore's Mill Meter and Water Transmission Main	Auburn WWB	-	-	-	-	1,300,000	-	**1,300,000**
Raw Water Transmission Main Pigging Stations and Cleaning	Auburn WWB	-	-	-	1,750,000	-	-	**1,750,000**
Estes WTP High Service Pumps Replacement	Auburn WWB	-	-	-	-	1,500,000	1,350,000	**2,850,000**
Estes WTP Improvements - Rapid Mixer and Basin 3/4 Tube Settler Replacement	Auburn WWB	-	-	-	-	210,000	-	**210,000**
Estes Flocculator Replacement	Auburn WWB	-	-	-	-	-	550,000	**550,000**
Estes Chemical Storage Tank Replacement - Alum and Hypo	Auburn WWB	-	-	-	-	-	330,000	**330,000**
Total - Water System Improvements Projects		**12,830,000**	**14,775,000**	**9,450,000**	**3,100,000**	**6,960,000**	**6,280,000**	**53,395,000**

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

SELECTED PROJECT DETAIL FISCAL YEAR 2026

FACILITY IMPROVEMENTS

Safety and Function Modifications to City Hall

This project will enhance security features, renovate and improve efficiency for the Revenue Counter, and other various building improvements.

<u>Project Details</u>

Budget: $650,000

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A

FACILITY IMPROVEMENTS

Veterans Memorial Landscape Restoration

The scope of this project includes all necessary stakeholder engagement, design development, and implementation for the restoration of the landscape elements at the City of Auburn Veterans Memorial.

<u>Project Details</u>

Budget: $161,400

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A

PARKS, RECREATION, AND CULTURAL PROJECTS

Boykin Donahue Campus

The campus will include a public library branch, a cultural 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 is in a temporary location until it is relocated to the former site of the City's Fleet Maintenance operation on North Donahue Drive.

<u>Project Details</u>

Budget: $26,759,152

Est. Construction Start: FY25

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: $500,000

Description: Utilities, Personal Services, Supplie

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

PARKS, RECREATION, AND CULTURAL PROJECTS

Duck Samford Baseball Expansion

This project proposes to expand upon the facilities at the existing Duck Samford Park including new baseball fields, parking and associated infrastructure.

<u>Project Details</u>

Budget: $4,400,000

Est. Construction Start: FY27

Est. Completion: FY28

<u>Impact on Operating Budget</u>

Amount: TBD

Description: Utilities, Maintenance

PARKS, RECREATION, AND CULTURAL PROJECTS

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: $405,000

Est. Construction Start: FY26

Est. Completion: FY26

Impact on Operating Budget

Amount: Negligible

Description: Utilities, maintenance

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PARKS, RECREATION, AND CULTURAL PROJECTS

Richland Park

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.

<u>Project Details</u>

Design Budget: $4,040,000

Construction Budget: $40,000,000

Est. Construction Start: FY 27

Est. Completion: FY 28

<u>Impact on Operating Budget</u>

Amount: TBD

Description: TBD

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PARKS, RECREATION, AND CULTURAL PROJECTS

Town Creek Trail System (Moores Mill Road to Town Creek Park

Commonly called “the Mills Trail,” create a crush run walking trail and associated bridges over Town Creek from intersection of Forestdale Drive and Moores Mill Road following the sewer easement to Town Creek Park.

<u>Project Details</u>

Budget: $500,000

Est. Construction Start: FY25

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PARKS, RECREATION, AND CULTURAL PROJECTS

MLK Park Improvements

This project will consist of regrading and replacing the outfield grass, installing LED lights, and replacing the current fencing to the playing field.

<u>Project Details</u>

Budget: $188,500

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Field maintenance

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PARKS, RECREATION, AND CULTURAL PROJECTS

Wire Road Soccer Complex: Synthetic Turf Installation, 1 Field

Replacing the existing lawn behind the indoor facility area with a new synthetic field.

<u>Project Details</u>

Budget: $933,396

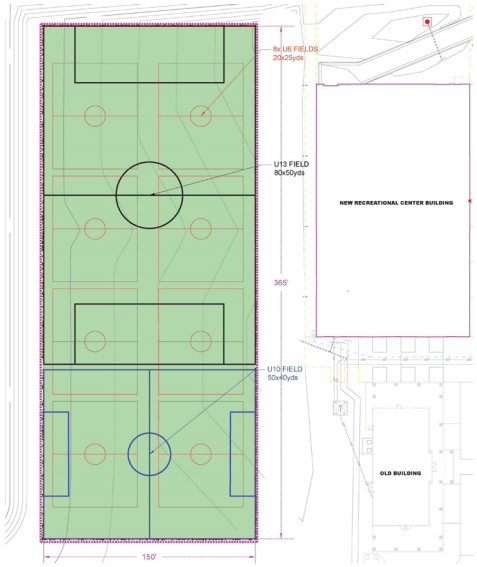
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Field maintenance



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PARKS, RECREATION, AND CULTURAL PROJECTS

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.

<u>Project Details</u>

Budget: $1,500,000

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Field maintenance

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

PUBLIC SAFETY PROJECTS

Public Safety Training Center - Restroom

This project will provide restrooms for those conducting outdoor training. Potential solutions include possible renovations of the existing restrooms or acquiring a restroom trailer.

<u>Project Details</u>

Budget: $100,000

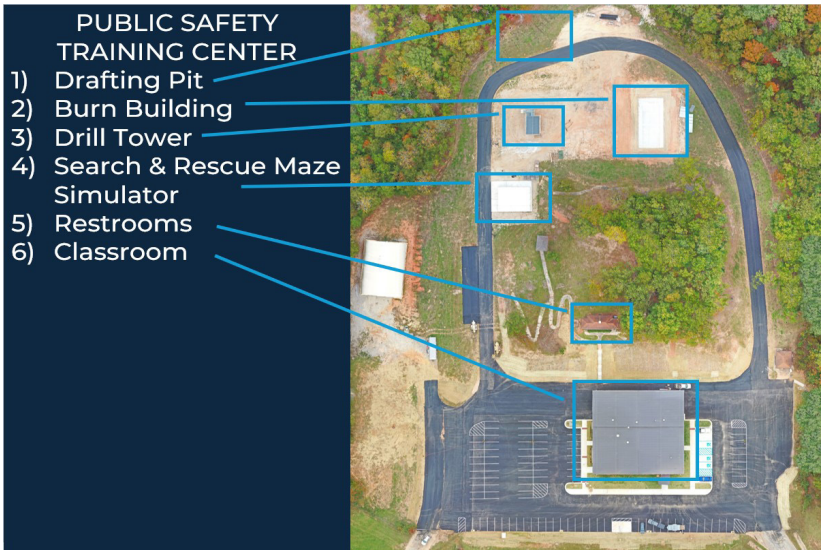
Est. Construction Start: FY27

Est. Completion: FY27

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Utilities



PUBLIC SAFETY PROJECTS

Public Safety Facility Planning

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

<u>Project Details</u>

Budget: $5,500,000

Start Date: FY28

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

SIDEWALK AND NEIGHBORHOOD PROJECTS

E Drake and N Ross Sidewalk Design and Construction

Design and construct sidewalks along sections of East Drake Ave and North Ross Street to improve connectivity to existing pedestrian infrastructure.

<u>Project Details</u>

Budget: $702,000

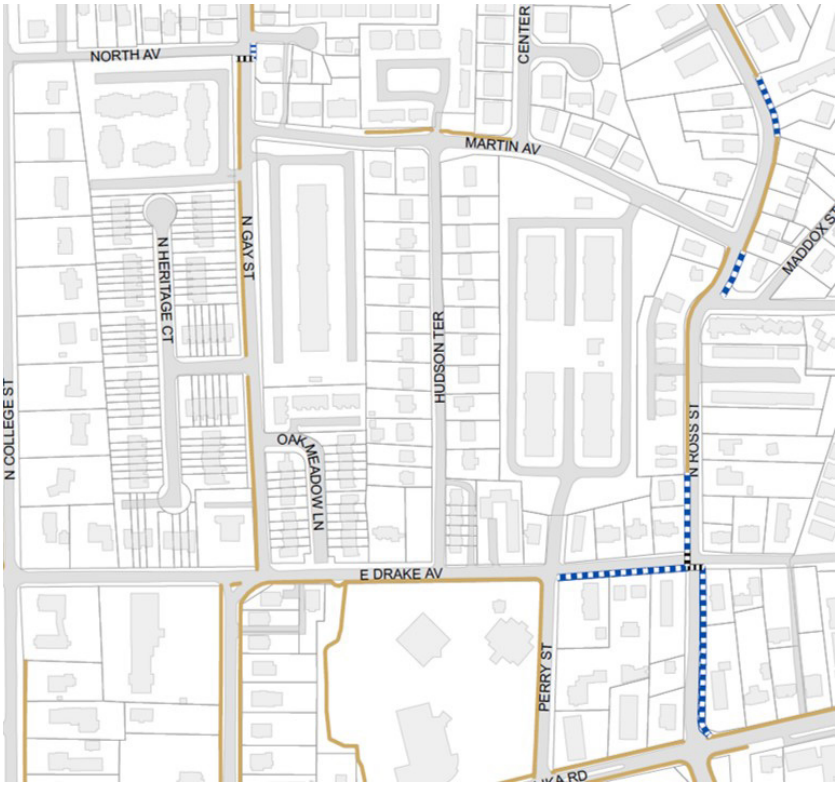
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A



SIDEWALK AND NEIGHBORHOOD PROJECTS

Charlotte and Curtis Ward Bike Trail Resurfacing

Perform necessary maintenance to improve the riding/walking surface of the Charlotte and Curtis Ward Bike Trail by performing spot repairs and resurfacing. This project is being performed in collaboration with Department of Conservation Natural Resources. The Trail was initially constructed in 2000.

<u>Project Details</u>

Budget: $500,000

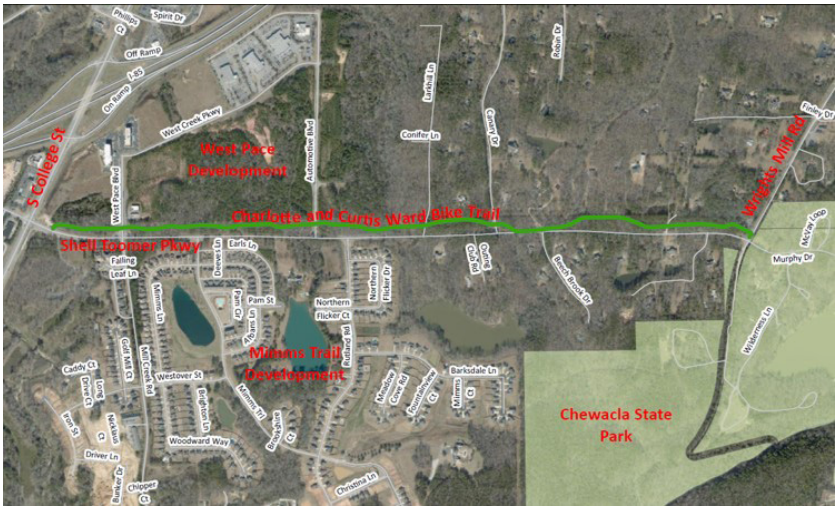
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

SIDEWALK AND NEIGHBORHOOD PROJECTS

South Donahue Drive Sidewalk: East Longleaf to French Quarter

Design and construct sidewalks along S Donahue Dr from E Longleaf Dr to French Quarter for Pedestrian Connectivity to Existing Sidewalks.

<u>Project Details</u>

Budget: $345,000

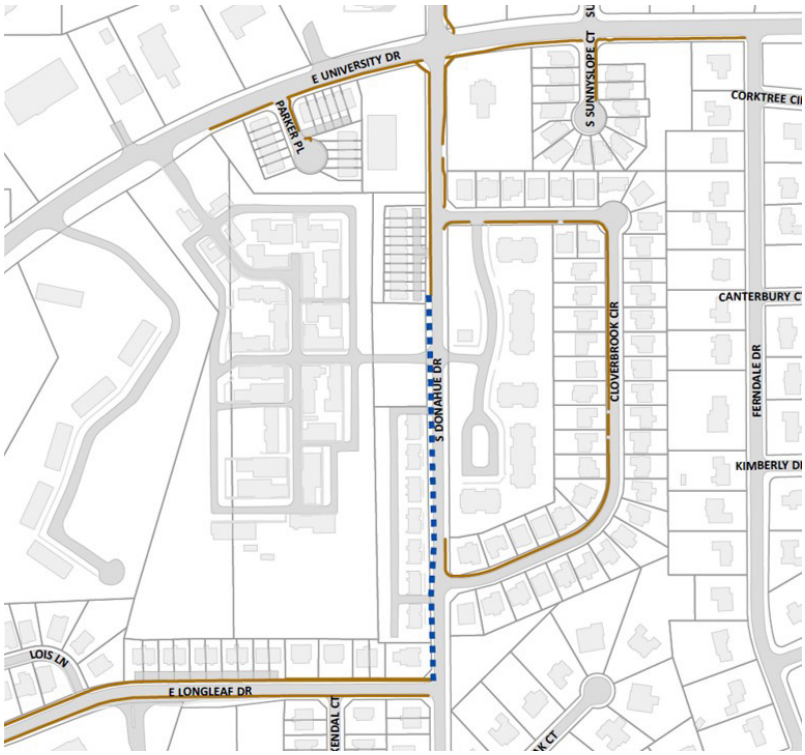
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A



SIDEWALK AND NEIGHBORHOOD PROJECTS

Sougahatchee Greenway Design and Construction

With the current and proposed development along Sougahatchee Creek, the City will initiate strategies to construct segments of a proposed greenway that will eventually connect North College Street to the end of Richland Road.

For this budget cycle, the focus is on a portion between Donahue and N College.

<u>Project Details</u>

Budget: $2,300,000

Est. Construction Start: FY27

Est. Completion: FY28

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

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.

<u>Project Details</u>

Budget: $6,000,000

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC/TRANSPORTATION IMPROVEMENTS

Annual Resurfacing and Restriping Program

North College Street (Pine Hills Av to N Cedarbrook Dr)
North Avenue
Northwood Drive
Popular Ridge Drive
Ross Street (Thach Av to Magnolia Av)
Saugahatchee Road (East St to Midtowne Ct)
Saugahatchee Road (Opelika Rd to Townsend Ct)
Stone Point Drive (Donahue Dr to Highridge Ln)
Asheton Lane (N College St to Water Crest Dr)
Burton Street
N Dean Road (Drew Lane to EUD)
N Donahue Drive (Porter Av to Cary Dr)
Harper Avenue (Summer Hill Rd to Ross St)
Hemlock Drive (Magnolia Av to Glenn Av)
Ogletree Road (Wrights Mill Rd to Moores Mill Rd)
Rick Drive (Aubie Dr to Commerce Dr)
Terrace Acres Cir
Thach Avenue (Ross St to Dean Rd)
Samantha Court
Sherwood (Dumas Dr to Moores Mill Rd
Westminster Court (Stratford to terminus)
Bennington Court (Lexington Way to terminus)
Enterprise Drive
Hazelwood Court (EUD to Jarrett Circle)
Honeysuckle Drive
Lancaster Avenue (Sanders St to Felton Ln)
Moore Avenue
Moores Mill Drive (Lauren Ln to Hayden Av)
Norman Circle
Norman Road
Pinedale Drive
Stinson Court
Stinson Drive
Stratford Lane
Technology Parkway
Alabama Street (Pumphrey Av to W Samford Av)
Drew Lane (Gentry Dr to Rustic Ridge Rd
Glenn Avenue (Airport Rd to EUD)
Opelika Road (Ronald Ln to Commerce Dr)
Tichenor Avenue (College St to Gay St)
Twin Forks (Dekalb St to Chinook St)
Azalea Drive (Peachtree Av to Samford Av)
Brenda Avenue
Brenton Crossing
Brenton Lane
Debardeleben Street (Thach Av to Magnolia Av)
Eastwood Street (Old Mill Rd to Carter St)
Estate Avenue (Evergreen Av to terminus)
Goodman Street
Juniper Drive
Martin Avenue (Gay St to Lemans Square Driveway)

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

Roadway Right-of-Way Assessment

The City utilizes a transportation infrastructure survey to collect and assess data to score and prioritize street improvements based on severity of defects. FY2027 and the following four years' Street Resurfacing will be prioritized as an outcome of the assessment.

<u>Project Details</u>

Project Budget: $200,000

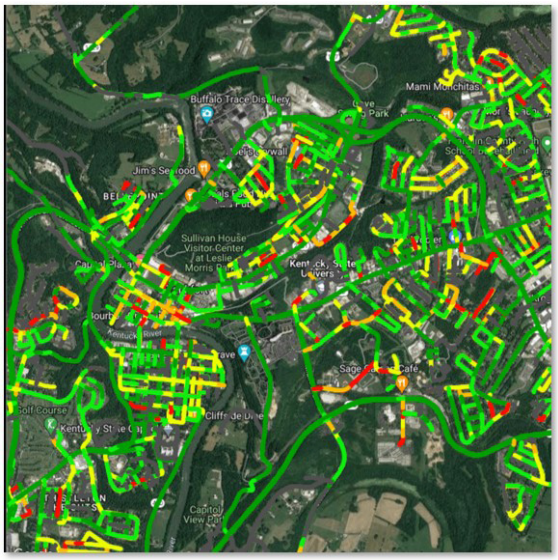
Est. Construction Start: N/A

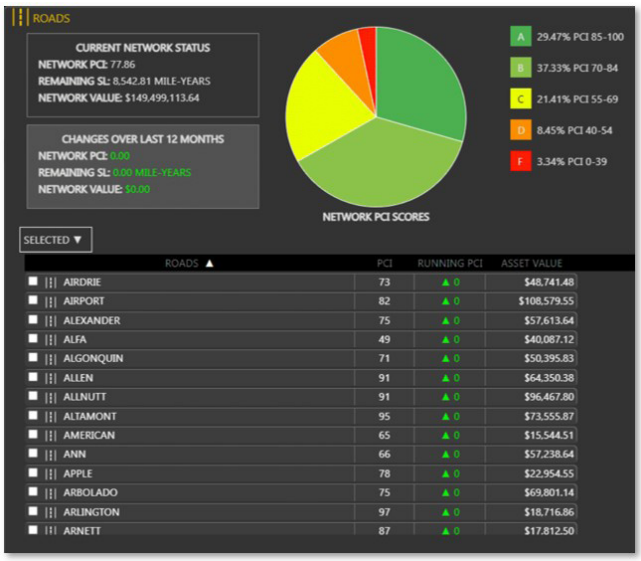
Est. Completion: N/A

<u>Impact on Operating Budget</u>

Amount: N/A

Description: N/A





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 Choctafaula Creek Bridge (west of West Tech Lane) to Biltmore Lane.

<u>Project Details</u>

Project Budget: $6,067,400

City Portion Budget: $947,000

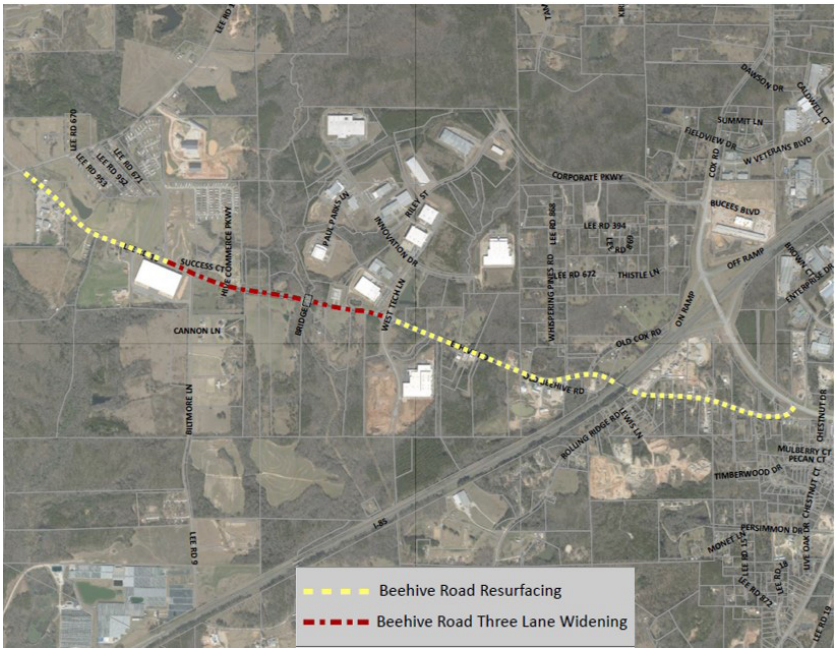
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

Dean Road & Opelika Road Intersection Improvements

Project consists of intersection improvements at N Dean Road and Opelika Road to improve traffic flow along the N Dean Road corridor by adding an additional through lane for southbound traffic, a dedicated right turn lane northbound and additional widening from Stage Road to Opelika Road along North Dean Road (includes widening at RR Tracks). Additional improvements will be made on Opelika Road and N Dean Road to align lanes and provide appropriate transition tapering. Additionally, streetlights, bicycle facilities, and pedestrian lighting will be added to further improve the area for all travelers.

<u>Project Details</u>

Total Project Budget: $7,078,750

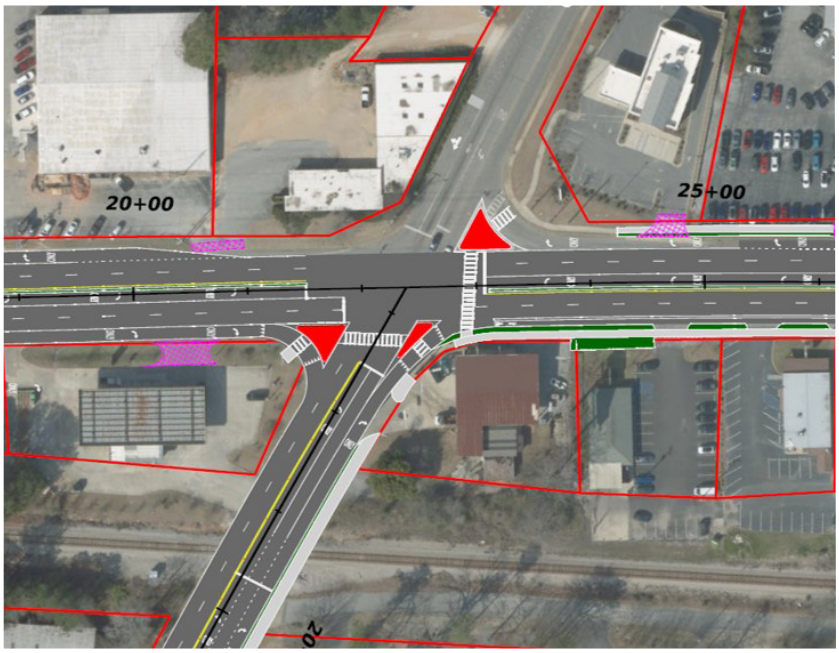
Est. Construction Start: FY27

Est. Completion: FY28

<u>Impact on Operating Budget</u>

Amount: N/A

Description: N/A



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

E University Drive & Stoker Avenue Intersection Improvements

This project will consist of constructing new left turn lanes on E 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.

<u>Project Details</u>

Budget: $857,500

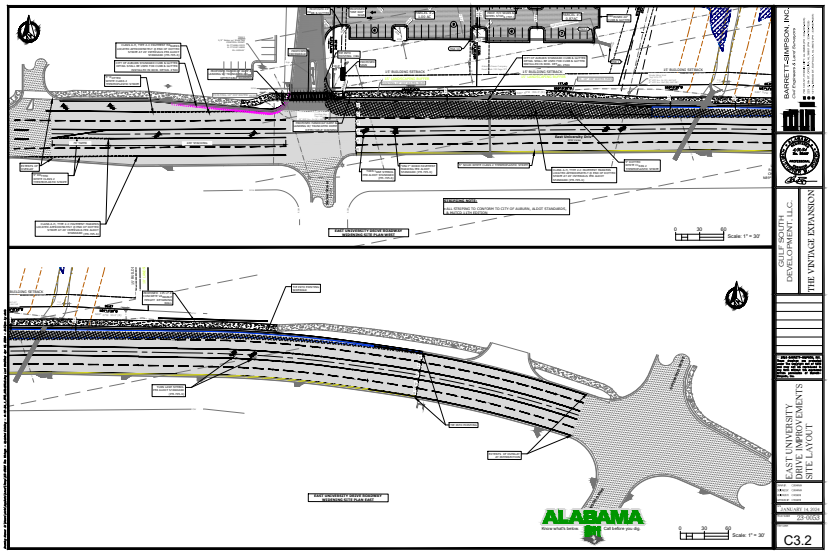
Est. Construction Start: FY25

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: N/A



TRAFFIC AND TRANSPORTATION IMRPOVEMENTS

N 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.

<u>Project Details</u>

Budget: $12,696,900

Est. Construction Start: FY26

Est. Completion: FY27

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance

TRAFFIC AND TRANSPORTATION IMRPOVEMENTS

N College Street and Drake Avenue Intersection Improvements

The project consists of intersection improvements at N College Street at Drake Avenue to perform widening sufficient to add a dedicated left to improve traffic flow through the intersection.

<u>Project Details</u>

Budget: $2,700,000

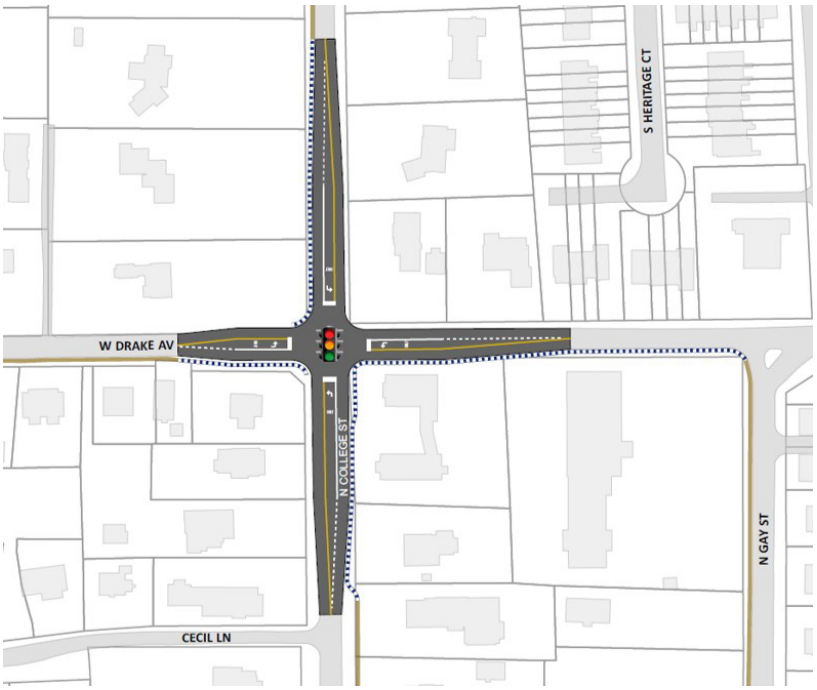
Est. Construction Start: FY26

Est. Completion: FY27

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

N College Street and Shelton Mill Road Intersection Improvements

The project consists of intersection improvements at N College Street at Shelton Mill Rd to add a dedicated left and right turn lane to improve traffic flow through the intersection.

<u>Project Details</u>

Budget: $1,100,000

Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

N Donahue Drive/Farmville Road Intersection Improvements

The project consists of intersection improvements at N Donahue Drive/Farmville Road to include widening to add dedicated right and left turn lanes, upgrade signals, adding infrastructure for future multiuse path and sidewalk. The work is part of the long-range plan to widen N Donahue Drive and Farmville Road improving traffic flow at the intersection.

<u>Project Details</u>

Budget: $2,730,000

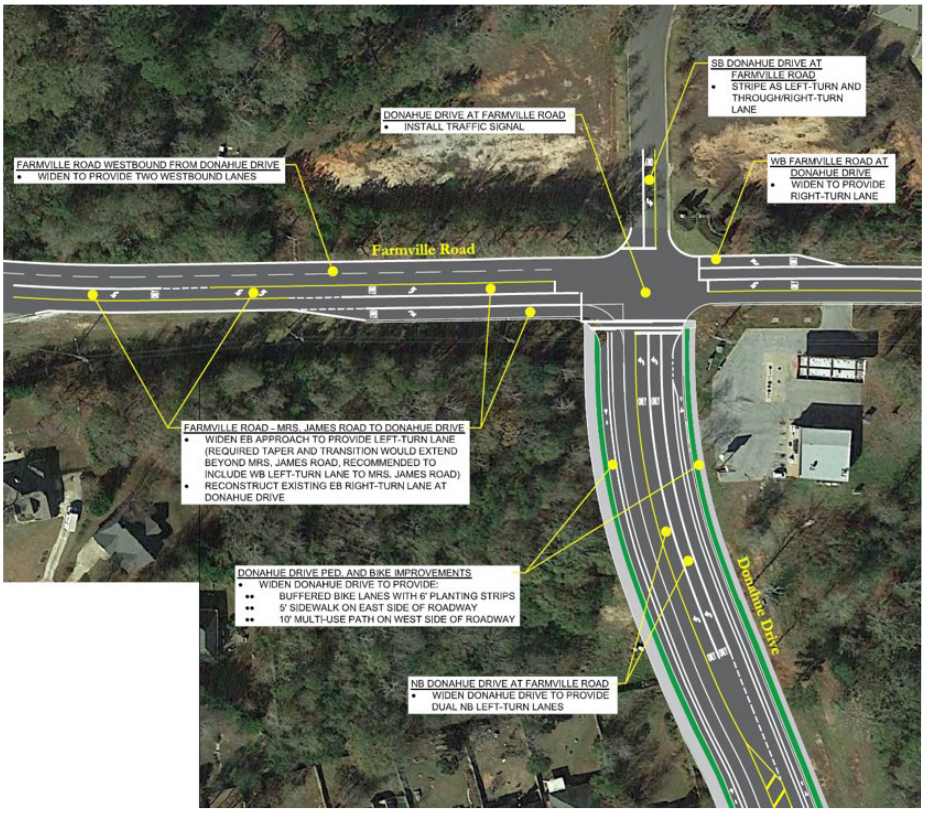
Est. Construction Start: FY26

Est. Completion: FY27

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

Moores Mill Rd Widening – Grove Hill to Bent Brook

The project consists of widening Moores Mill Road to four and five lane sections from Grove Hill Road to Bent Brook Drive.

<u>Project Details</u>

Budget: $8,080,000

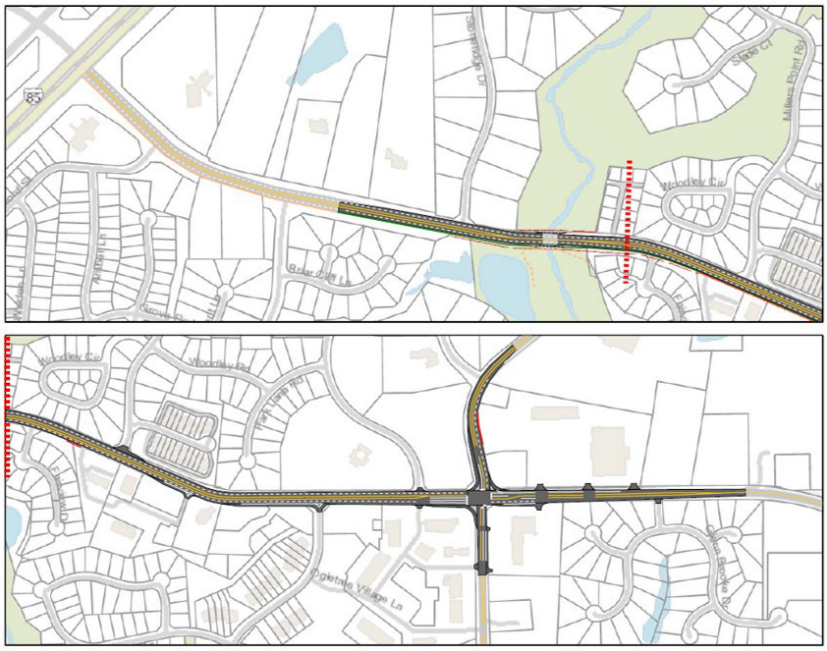
Est. Construction Start: FY30

Est. Completion: FY31

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Utilities



TRAFFIC AND TRANSPORTATION IMPROVEMENTS

E University Drive Widening – E Glenn Ave to Annalue Drive

The project consists of widening E University Drive to five lanes from E Glenn Avenue to Annalue Drive and includes additional through lanes and right turn lanes on E University at E Glenn.

<u>Project Details</u>

Budget: $2,670,000

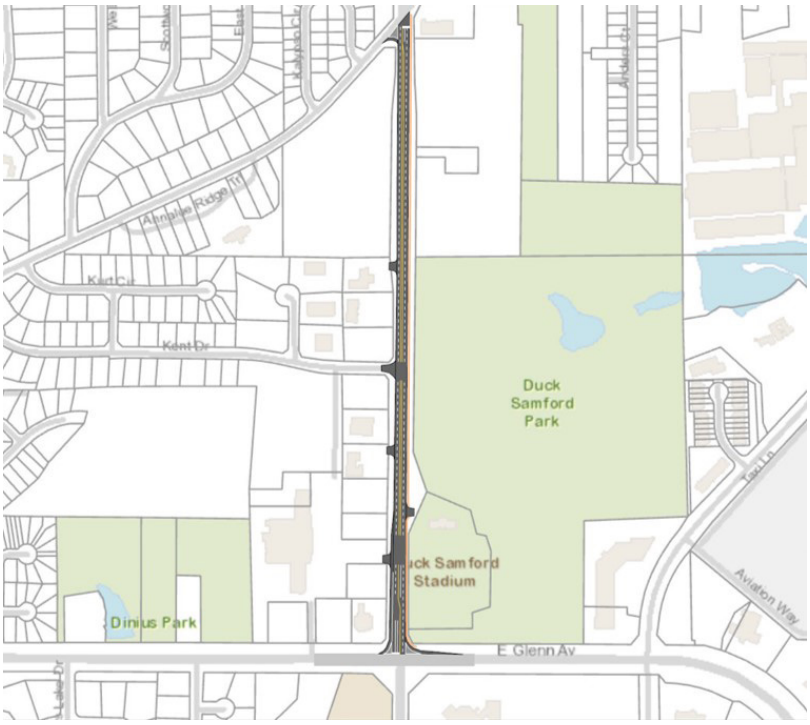
Est. Construction Start: FY27

Est. Completion: FY28

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Utilities



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

Yarbrough Farms Boulevard Extension – N Donahue toN College Connector

The project consists of design and construction of a new connector street by extending Yarbrough Farms Boulevard to N College St. The street will provide redundant access for drivers to access the new high school, potential commercial developments along Shug Jordan Parkway, and other potential development.

<u>Project Details</u>

Budget: $19,815,000

Est. Construction Start: FY29

Est. Completion: FY31

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Utilities

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

W Magnolia Alley Improvements

This project will consist of renovations and access enhancements to the public alley on W Magnolia Avenue between Southeastern and Whataburger.

<u>Project Details</u>

Budget: $250,000

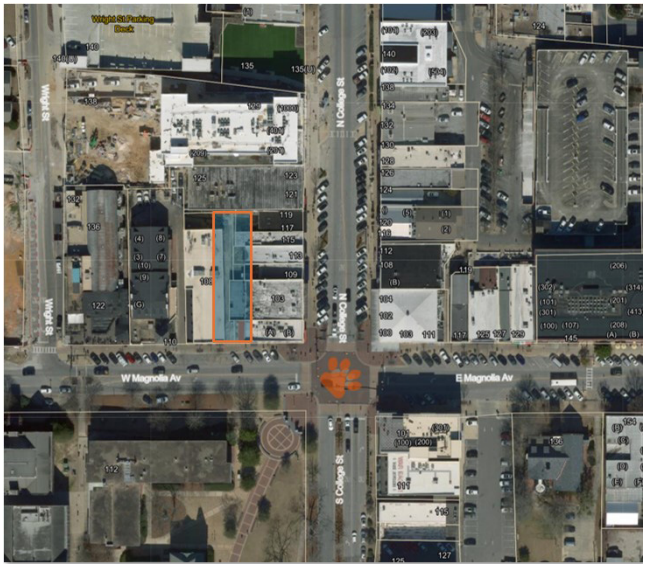
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Utilities



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

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.

<u>Project Details</u>

Budget: $1,650,000

Est. Construction Start: N/A

Est. Completion: N/A

<u>Impact on Operating Budget</u>

Amount: N/A

Description: N/A

TRAFFIC AND TRANSPORTATION IMPROVEMENTS

Gateways to Auburn

Design and implement new Gateways to Auburn concepts to give drivers a sense of arrival when entering the City along our major corridors.

Project Details

Total Budget: $630,000

Est. Construction Start: FY26

Est. Completion: FY27

Impact on Operating Budget

Amount: Negligible

Description: Maintenance

Conceptual design of gateway provided by North Star Branding + Marketing

CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

WATERSHED, STORMWATER, & DRAINAGE IMPROVEMENTS

E University Drive Culvert Replacement at Summertrees Drive

This project will consist of replacing the triple barrel corrugated metal culvert with a new triple barrel (12x8) concrete culvert, as well as two double wing inlets and asphalt along E University Drive at the Town Creek Crossing near Summertrees Drive.

<u>Project Details</u>

Total Budget: $3,388,000

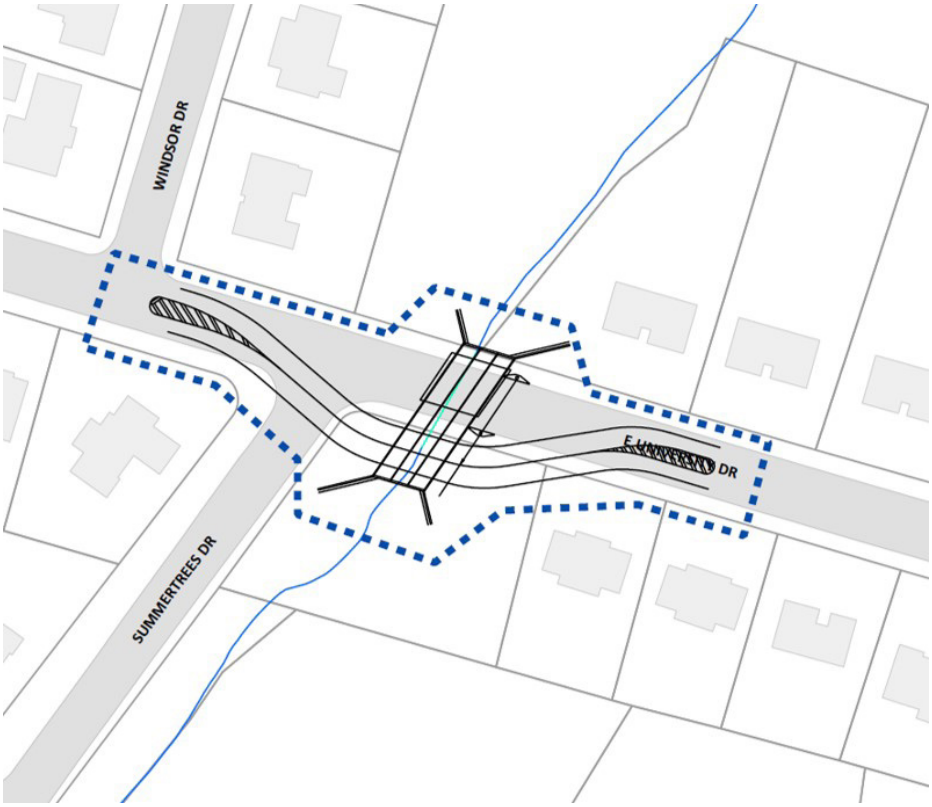
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: Negligible

Description: Maintenance



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

WATERSHED, STORMWATER, & DRAINAGE IMPROVEMENTS

Gay Street Bridge Replacement

This project will consist of replacing the Gay Street bridge over Town Creek.

<u>Project Details</u>

Project Budget: $3,790,800

City Portion Budget: $855,200

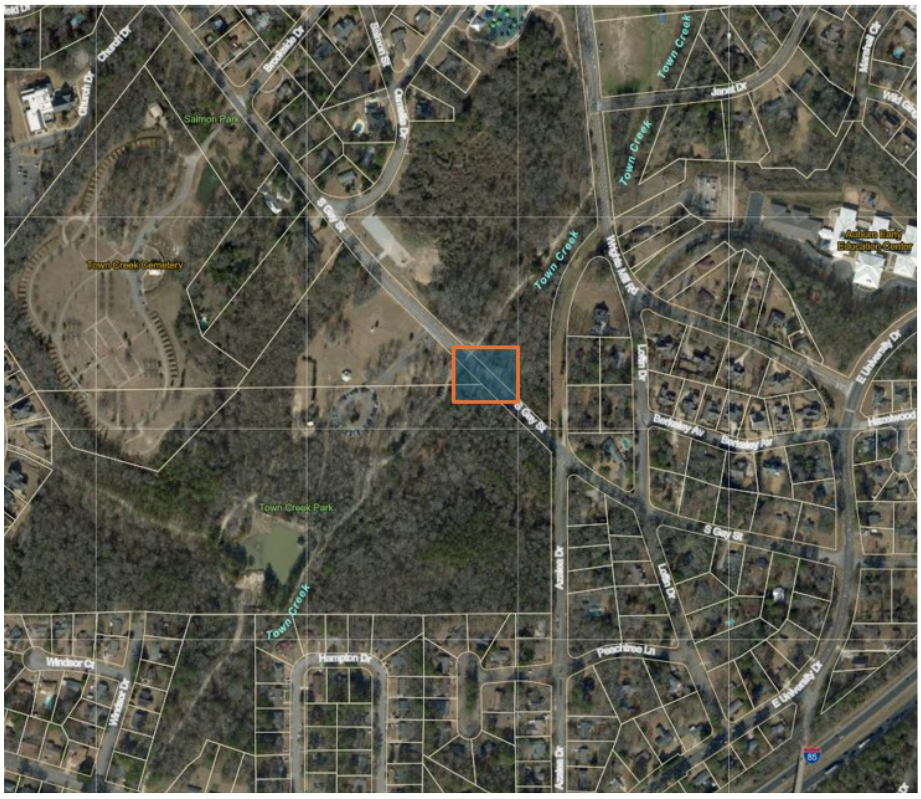
Est. Construction Start: FY26

Est. Completion: FY26

<u>Impact on Operating Budget</u>

Amount: N/A

Description: N/A



CAPITAL IMPROVEMENT PLAN

SELECTED PROJECT DETAIL FISCAL YEARS 2026-2031

WATERSHED, STORMWATER, & DRAINAGE IMPROVEMENTS

Old Mill Road Bridge Replacement

This project will consist of replacing the Old Mill Road bridge located near E University Drive.

<u>Project Details</u>

Project Budget: $2,684,500

City Portion Budget: $630,140

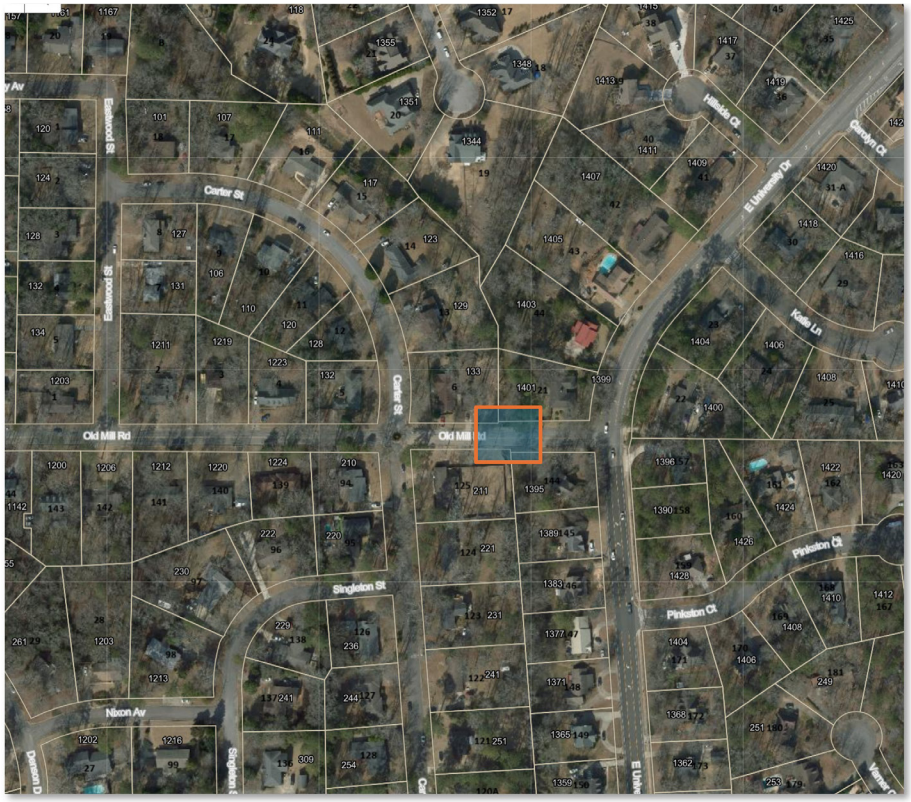
Est. Construction Start: FY27

Est. Completion: FY27

<u>Impact on Operating Budget</u>

Amount: N/A

Description: N/A



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AUBURN
ALABAMA

FINANCIAL POLICIES

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

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 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 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 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.

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.

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 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 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.

FINANCIAL POLICIES

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.

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

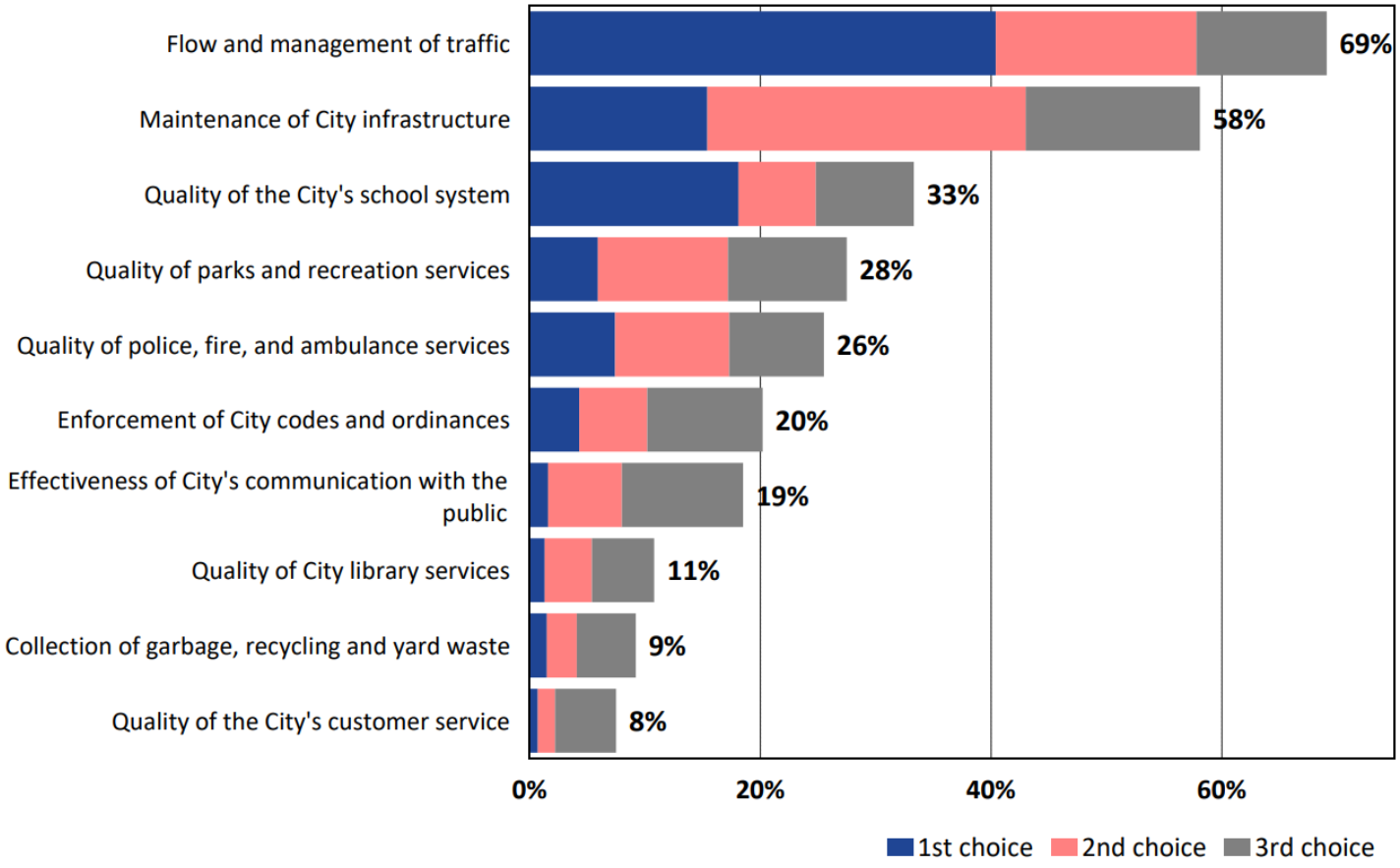
executed only by the Mayor and City Manager. Contracts for amounts less than the State bid law minimum may be executed only by the City Manager. Prior to the execution of City contracts, the proposed contract document shall be reviewed by the City Attorney, the Finance Director, and the City's Risk Manager;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

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.

RESIDENT SURVEY PRIORITIES

MAJOR CATEGORIES OF CITY SERVICES THAT SHOULD RECEIVE THE MOST EMPHASIS OVER THE NEXT TWO YEARS[1]



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

RESIDENT SURVEY PRIORITIES

2025 Importance-Satisfaction Rating
City of Auburn
Major Categories of City Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very High Priority (IS >.20)						
Flow and management of traffic	69%	1	40%	10	0.4167	**1**
Maintenance of City infrastructure	58%	2	65%	8	0.2028	**2**
Medium Priority (IS <.10)						
Enforcement of City codes and ordinances	20%	6	61%	9	0.0790	**3**
Effectiveness of City's communication with the public	19%	7	69%	7	0.0579	**4**
Quality of the City's school system	33%	3	88%	4	0.0403	**5**
Quality of parks and recreation services	28%	4	87%	5	0.0360	**6**
Quality of police, fire, and ambulance services	26%	5	94%	1	0.0158	**7**
Quality of the City's customer service	8%	10	79%	6	0.0156	**8**
Quality of City library services	11%	8	89%	3	0.0123	**9**
Collection of garbage, recycling and yard waste	9%	9	94%	2	0.0058	**10**

Overall Priorities

2025 Importance-Satisfaction Rating
City of Auburn
Public Safety Services

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Medium Priority (IS <.10)						
Efforts to prevent crime	41%	1	80%	5	0.0818	**1**
Visibility of police in neighborhoods	37%	2	80%	6	0.0744	**2**
Visibility of police in retail areas	27%	4	76%	8	0.0653	**3**
Enforcement of traffic laws	25%	5	75%	9	0.0630	**4**
Police safety education programs	15%	9	72%	11	0.0406	**5**
Quality of local ambulance service	22%	6	85%	4	0.0338	**6**
Quality of fire safety education programs	12%	10	73%	10	0.0336	**7**
Police response time	15%	8	80%	7	0.0306	**8**
Overall quality of police protection	31%	3	92%	2	0.0247	**9**
Fire response times	10%	11	87%	3	0.0129	**10**
Overall quality of fire protection	16%	7	93%	1	0.0118	**11**

Public Safety Priorities

RESIDENT SURVEY PRIORITIES

2025 Importance-Satisfaction Rating
City of Auburn
Parks and Recreation

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
High Priority (IS >.10)						
Quality of senior programs	30%	3	45%	14	0.1636	**1**
Quality of walking trails	41%	1	67%	7	0.1364	**2**
Medium Priority (IS <.10)						
Quality of community recreation centers	26%	4	65%	8	0.0919	**3**
Quality of special needs/therapeutics programs	16%	11	43%	15	0.0895	**4**
Quality of fitness areas within recreation centers	19%	9	55%	12	0.0850	**5**
Quality of cultural arts programs	21%	6	64%	9	0.0761	**6**
Quality of youth athletic programs	21%	7	69%	6	0.0660	**7**
Quality of special events	24%	5	72%	4	0.0654	**8**
Quality of adult athletic programs	13%	13	51%	13	0.0612	**9**
Ease of registering for programs	13%	12	55%	11	0.0575	**10**

Parks and Recreation Priorities

2025 Importance-Satisfaction Rating
City of Auburn
Downtown Auburn

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very High Priority (IS >.20)						
Availability of parking	60%	1	34%	11	0.3990	**1**
Medium Priority (IS <.10)						
Availability of outdoor dining venues	21%	4	52%	9	0.0987	**2**
Feeling of safety of downtown at night	32%	2	77%	3	0.0714	**3**
Availability of retail shopping	15%	9	59%	8	0.0625	**4**
Availability of public event space	13%	10	52%	10	0.0625	**5**
Availability of dining opportunities	18%	8	71%	7	0.0520	**6**
Landscaping and green space	20%	5	75%	5	0.0506	**7**
Quality of public events held downtown	19%	7	76%	4	0.0443	**8**
Pedestrian accessibility	22%	3	81%	2	0.0418	**9**
Signage and wayfinding	11%	11	73%	6	0.0279	**10**

Downtown Priorities

RESIDENT SURVEY PRIORITIES

2025 Importance-Satisfaction Rating
City of Auburn
City Maintenance

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
High Priority (IS >.10)						
Maintenance of city streets	43%	1	70%	8	0.1297	**1**
Adequacy of city street lighting	35%	2	67%	10	0.1125	**2**
Maintenance of biking paths and lanes	24%	5	55%	11	0.1097	**3**
Medium Priority (IS <.10)						
Maintenance of sidewalks	31%	3	68%	9	0.0976	**4**
Cleanup of debris/litter in and near roadways	27%	4	70%	7	0.0796	**5**
Mowing/trimming along streets and public areas	21%	6	77%	6	0.0481	**6**
Overall cleanliness of streets and public areas	21%	7	82%	2	0.0366	**7**
Maintenance of downtown Auburn	17%	8	82%	3	0.0304	**8**
Maintenance of traffic signals	15%	9	80%	4	0.0293	**9**
Maintenance of street signs	8%	10	79%	5	0.0171	**10**

Public Safety Priorities

2025 Importance-Satisfaction Rating
City of Auburn
Code Enforcement

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very High Priority (IS >.20)						
Efforts to remove dilapidated structures	42%	2	53%	5	0.2014	**1**
High Priority (IS >.10)						
Cleanup of overgrown and weedy lots	51%	1	62%	4	0.1962	**2**
Medium Priority (IS <.10)						
Control of nuisance animals	19%	5	63%	3	0.0724	**3**
Cleanup of debris/litter	40%	3	85%	1	0.0599	**4**
Cleanup of large junk/abandoned vehicles	21%	4	80%	2	0.0420	**5**

Code Enforcement Priorities

CITY COUNCIL PRIORITIES

OVERALL COUNCIL PRIORITIES

Council Rankings	Anders	Taylor	Griswold	Witten	Adams	Moreman	Parsons	Coblentz	Dawson	Average	Overall Priority
Traffic Flow Improvements	5	1	1	3	1	2	1	5	2	**2.3**	1
School funding	2	4	2	5	3	1	2	2	3	**2.7**	2
Public Safety Facilities and Equipment	1	9	3	6	2	3	3	1	1	**3.2**	3
Industrial development	3	5	7	2	4	6	5	3	5	**4.4**	4
Street maintenance and resurfacing	7	2	4	7	5	5	4	6	4	**4.9**	5
Commercial development	4	7	5	1	6	7	6	4	6	**5.1**	6
Richland Park	6	3	8	4	7	4	8	7	8	**6.1**	7
Greenways	9	8	6	8	9	9	7	9	7	**8.0**	8
Duck Samford Park	8	6	9	9	8	8	9	8	9	**8.2**	9

TRAFFIC FLOW COUNCIL PRIORITIES

Council Traffic Flow Priority Rankings	Anders	Taylor	Griswold	Witten	Adams	Moreman	Parsons*	Coblentz	Dawson	Average	Overall Priority
North Donahue Widening - Shug Jordan Pkwy to Sougahatchee Creek	2	9	2	2	3	6	n/a	2	1	**3.4**	1
North Donahue Widening - Farmville Intersection	1	8	1	1	7	5	n/a	3	2	**3.5**	2
North Dean Rd and Opelika Rd - Intersection Improvements	3	7	11	8	1	1	n/a	6	4	**5.1**	3
East University Dr and Opelika Rd - northbound double left turn lanes	7	4	9	9	2	2	n/a	5	8	**5.8**	4
North College St and Drake Ave - Turn Lanes	11	1	4	6	11	4	n/a	8	3	**6.0**	5
Moores Mill Widening - Grove Hill Rd to Bent Brooke	10	10	3	10	8	3	n/a	1	5	**6.3**	6
East University Dr Widening- E Glenn Ave to Annalue Dr (turn lanes, etc.)	6	5	8	11	4	8	n/a	4	7	**6.6**	7
North Dean Rd Extension - East University Dr to 280	4	6	7	3	5	10	n/a	11	11	7.1	8
Outer Loop Road - Richland Rd to Mrs. James Rd	8	3	5	4	9	11	n/a	9	9	7.3	9
Shelton Mill Rd and East University Dr - Intersection Imrovements	5	11	10	7	6	7	n/a	7	6	**7.4**	10
Outer Loop Road - AL Hwy 14 to Richand Rd	9	2	6	5	10	9	n/a	10	10	**7.6**	11

*Councilman Parsons did not submit a priority for traffic flow improvements as he did not feel he had enough data to provide adequate input

2025
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

MILKEN INSTITUTE BEST-PERFORMING CITIES

2024
14th Best Performing Small City for Economic Growth in the U.S.

Southern Living

2023
10th Most Charming College for Small Towns in the South.

2022
3rd Best College Town in the South.

2019
3rd Best Retirement Town in the South.

Money

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

Forbes

2019
13th Best Small Place for Business and Careers in the U.S.

Where to Retire

2019
Top Place to Retire in the U.S.

nerdwallet

2015
Top 100 Educated Cities in the U.S.

NICHE

2024
6th Best Place to Live in AL.
4th Best Public Schools in AL.
8th Best Town to Raise a Family in AL

SITE SELECTION

2023
3rd Best Small Metro for Industrial Growth in the U.S.

LIVABILITY

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

BUSINESS INSIDER

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

INSURIFY

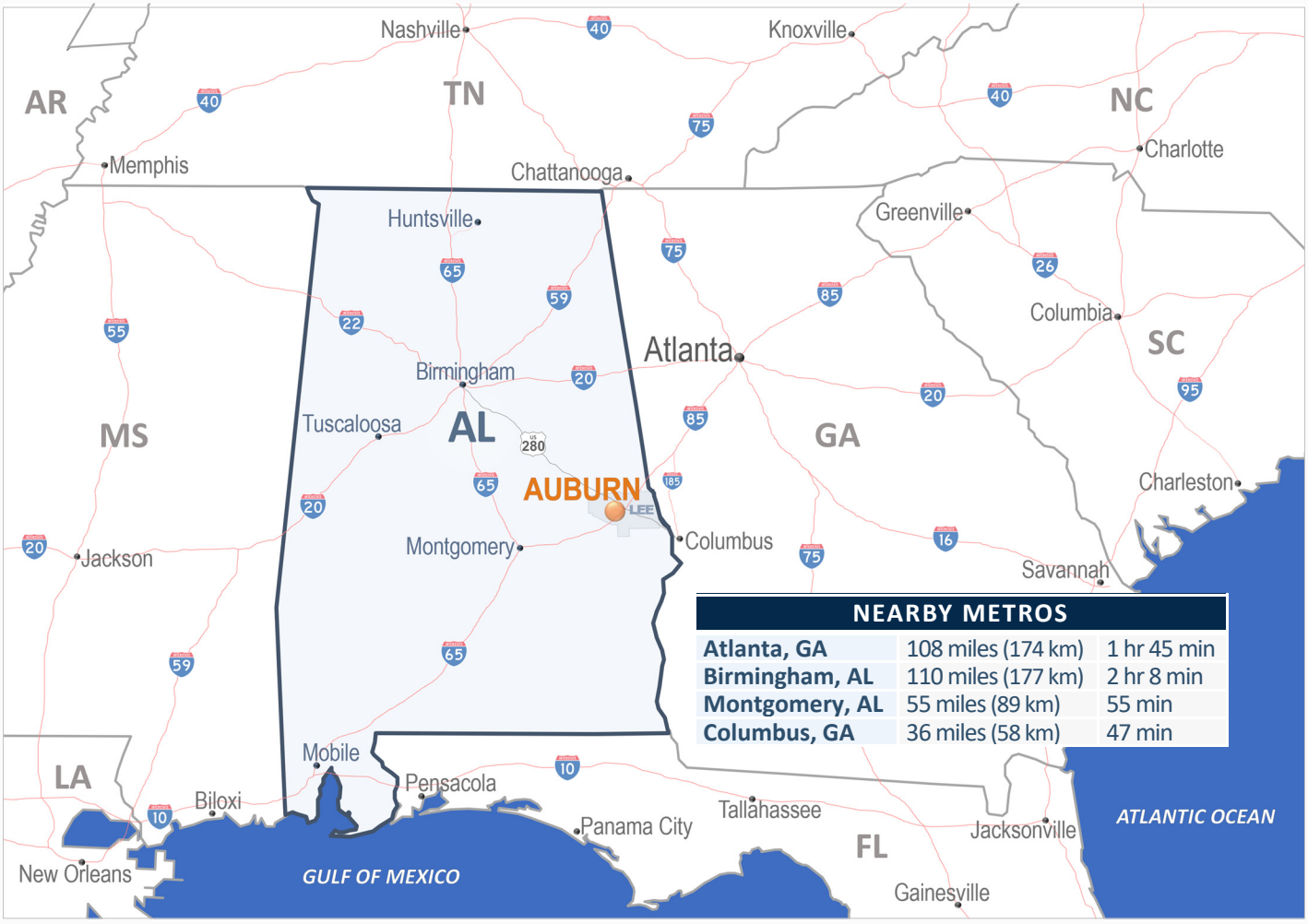
2019
Most Educated City in AL.

USA TODAY

2017
16th Best City for Job Creation in the U.S.

LOCATION

Auburn is located in east central Alabama along Interstate 85 in Lee County.



NEARBY METROS		
Atlanta, GA	108 miles (174 km)	1 hr 45 min
Birmingham, AL	110 miles (177 km)	2 hr 8 min
Montgomery, AL	55 miles (89 km)	55 min
Columbus, GA	36 miles (58 km)	47 min

The Atlanta International Airport is only a 1½ hours drive, and the Gulf of Mexico, one of the most popular vacation destinations, is just a few hours away.

DRIVE TIME TO SELECT CITIES				
3-3½ HOURS	**3½-4 HOURS**	**4½-5 HOURS**	**5-6 HOURS**	**6-7 HOURS**
Athens, GA	Biloxi, MS	Columbia, SC	Gainesville, FL	Charleston, SC
Chattanooga, TN	Greenville, SC	Jackson, MS	Jacksonville, FL	Charlotte, NC
Huntsville, AL	Panama City, FL	Spartanburg, SC	Knoxville, TN	Orlando, FL
Mobile, AL	Tallahassee, FL	Savannah, GA	Memphis, TN	Tampa, FL
Pensacola, FL			Nashville, TN	
Tuscaloosa, AL			New Orleans, LA	

Area residents enjoy a warm and sunny climate throughout each year with an average annual temperature of 64°F and winters are very mild.

AVERAGE SEASONAL TEMPERATURE					
	SPRING	**SUMMER**	**FALL**	**WINTER**	**ALL SEASONS**
HIGH:	72°F (22°C)	88°F (31°C)	75°F (24°C)	60°F (16°C)	74°F (23°C)
LOW:	54°F (12°C)	70°F (21°C)	55°F (13°C)	39°F (4°C)	54°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

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%

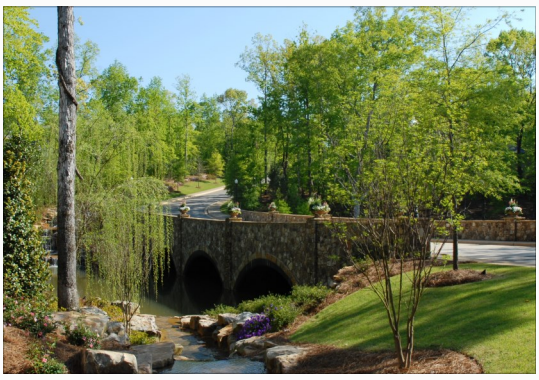
EDUCATIONAL ATTAINMENT - CITY OF AUBURN (POPULATION 25 YEARS & OLDER):

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:



Home Median Sale Price Source: Lee County Association of Realtors 2023	$417,131
Home Mean Sale Price Source: Lee County Association of Realtors 2023	$477,937
Home Median Gross Rent Source: U.S. Census Bureau 2021	$1,129
Home Building Permits Issued Per Year Since 2007 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

SPIRE: Provides natural gas to homes and businesses in Auburn. 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

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

AT&T: Provides phone and internet to homes and businesses. www.att.com

SPECTRUM: Provides cable, phone, and internet to homes and businesses. www.spectrum.com

WOW: Provides cable, phone, and internet to homes and businesses. 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.

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.

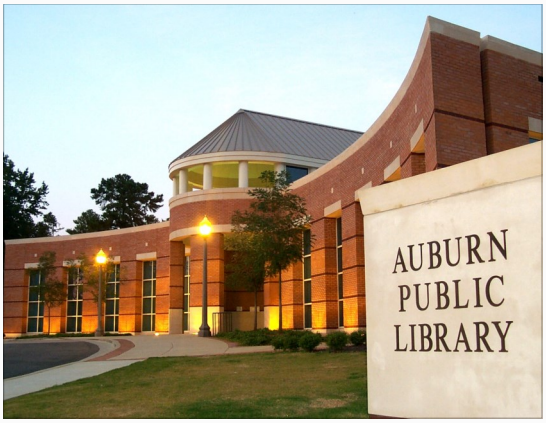
Total student enrollment	9,400	**Student-teacher ratio**	15:1
Average teacher experience	13 yrs	**Teachers with advanced degrees**	74%
Teachers with Doctorates	31	**Full-time employees**	1,121
Countries of origin within student population	50	**Languages spoken in homes of students**	43

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

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

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

BEST HIGH SCHOOLS U.S.News RANKINGS

- **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.

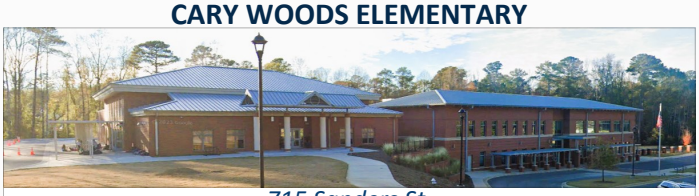
J.F. DRAKE MIDDLE SCHOOL

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.

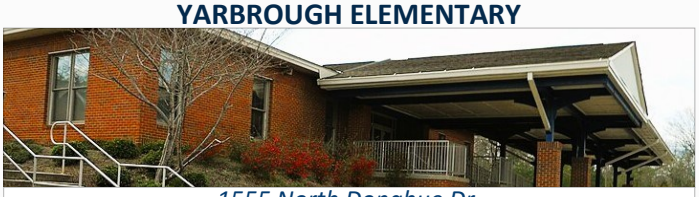
RICHLAND ELEMENTARY

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.

AUBURN UNIVERSITY

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
TOTAL (Fall 2023)	**33,015** (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

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

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, Radiogaphy, 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

DISTANCE TO NEARBY COLLEGES & UNIVERSITIES:

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

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

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

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

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

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

COLUMBUS AIRPORT (CSG): Serves 100,000 passengers annually in Columbus, Georgia (35 miles). 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

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.

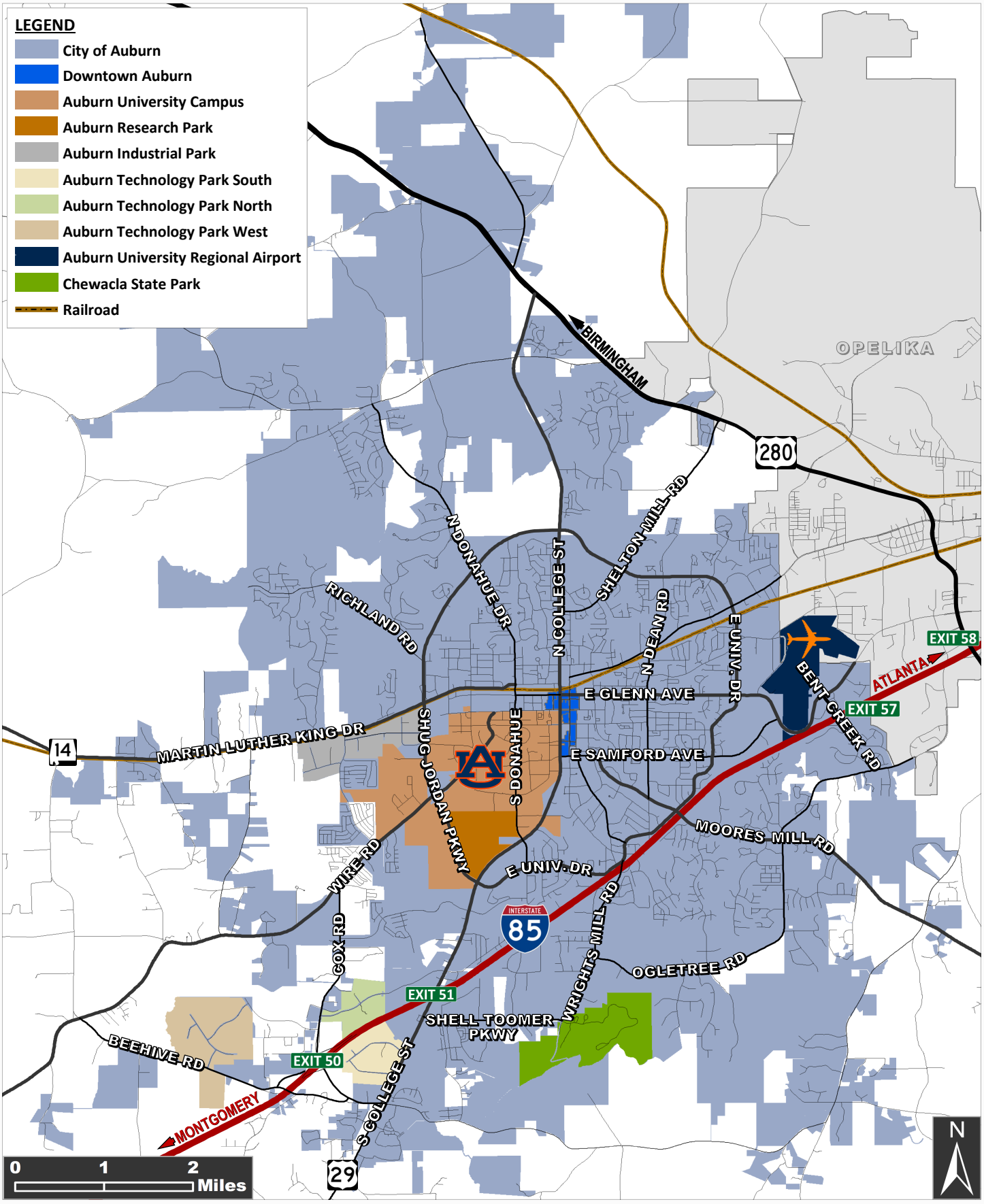
PORT OF MOBILE: 12th largest seaport in the U.S., located in Mobile, Alabama (220 miles). www.asdd.com

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

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

TRANSPORTATION

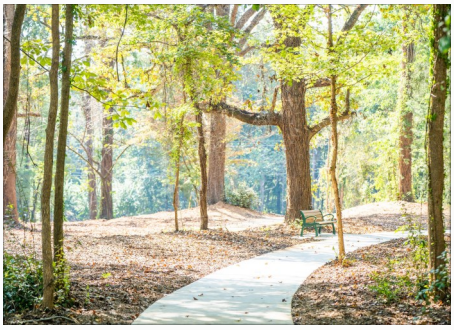
AUBURN CITY MAP



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:

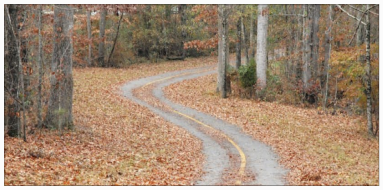


Auburn/Opelika Skate Park - 900 Indian Pines Dr.	**Kiesel -** 520 Chadwick Ln. (Lee Rd. 51)
Bowden - 340 Bowden Dr.	**Martin Luther King -** 190 Byrd St.
Dinius - 1435 E. Glenn Ave.	**Moores Mill -** 900 E. University Dr. & Moores Mill Rd.
Duck Samford - 1623 E. University Dr./335 Airport Rd.	**Sam Harris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

WALKING PATHS & TRAILS:

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

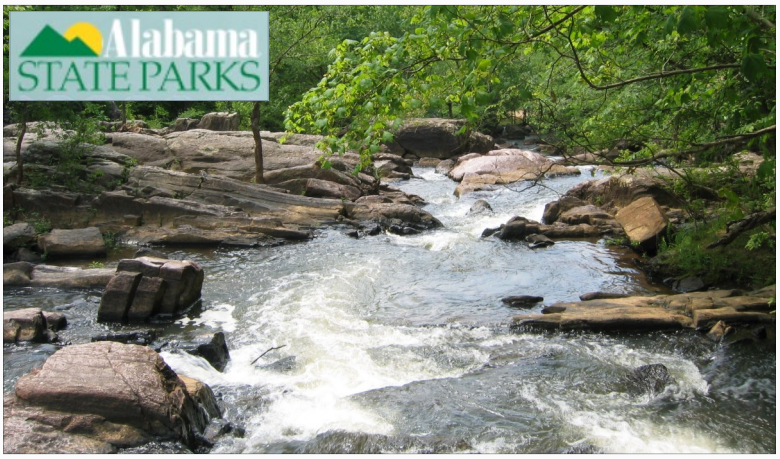
www.auburnalabama.org/parks/facilities



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.

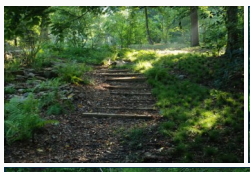
www.auburnalabama.org/cycle

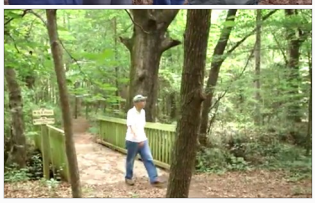
PARKS & RECREATION



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

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





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 in Auburn (2222 North College St). 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

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

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

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

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

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

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 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

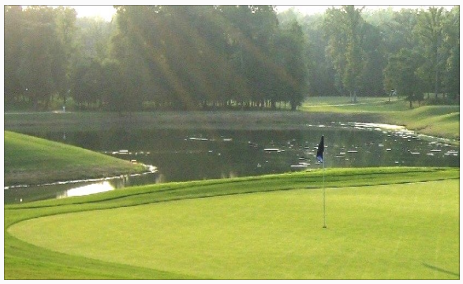
YARBROUGH TENNIS CENTER: Owned and maintained jointly by the City of Auburn and Auburn University, the tennis center is home to The University's tennis teams as well as all City programs and events. The Yarbrough tennis facility features 16 clay courts (includes a stadium court), 12 outdoor hard courts, 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 Additional courts are available to at Samford Avenue (901 E. Samford Ave.) and Indian Pines (900 Indian Pines Dr.).

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

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.rtjgolf.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



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.mooresmillclub.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

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

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

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

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

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

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 percentof American museums that are accredited (901 S. College St). 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

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

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

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

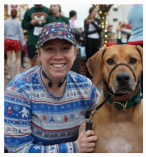
ALABAMA SHAKESPEARE FESTIVAL (ASF): The largest professional theatre in Alabama and one of the largest Shakespeare festivals worldwide. ASF has been a leader in performing arts throughout the state and country. The ASF complex is located in Montgomery, AL only 50 miles from Auburn (1 Festival Drive).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

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

EVENTS

The City of Auburn hosts nearly 60 special events each year.

2025 PARKS & RECREATION CALENDAR OF EVENTS:



Polar Plunge	Jan. 18	City Market	Jun. 7,14,21,28
Daddy Daughter Date Night	Feb. 7-8	Float-In-Movie	Jun. 7
Day in Clay	Mar. 1	Family Splash	Jun. 14
Spring Break Camp	Mar. 10-14	Independence Day Celebration	Jul. 4
Empty Bowls	Mar. 21	City Market	Jul. 5,12,19,26
Active Auburn Tails & Trails Fun Run	Mar. 22	Float-In-Movie	Jul. 12
Bark in the Park	Mar. 22	Itty Bitty Scavenger Hunt Begins	Aug. 1
Breakfast with the Bunny	Apr. 5	Float-In-Movie	Aug. 2
Eggcellent Easter Scavenger Hunt	Apr. 12-16	City Market	Aug. 2,9,16,23,30
Cops On Top	Apr. 18	Dawg Days of Summer Pool Party	Sep. 20
Easter Egg Hunt	Apr. 19	Fall Sundown Concert	Sep. 25, Oct. 2,9,16
Auburn CityFest Juried Art Show/Preview Reception	Apr. 24	Downtown Trick or Treat	Oct. 31
Auburn CityFest	Apr. 26	Letters to Santa Begins	Nov. 17
Spring Sundown Concert	May 1,8,15,22,29	Holiday Art Sale	Nov. 22
Fishing Rodeo	May 3	Jingle Jog	Dec. 6
Kids Splash and Dash	May 10	Ho, Ho, Ho Hike and Holiday Celebration	Dec. 6
Opening Day of Samford Pool	May 21	Holly Jolly Shop and Drop	Dec. 13
City Market	May 24,31	The Holiday Wrap Up	Dec. 15-23
SummerNight Downtown Art Walk	Jun. 6	Winter Break Camp	Dec. 29-31

Many other events are held throughout the year by Auburn University, the Auburn Chamber of Commerce, Downtown Merchants as well as other organizations in the surrounding areas.

MARDI GRAS PARADE & KREWE KRAWL: The Mardi Gras experience comes to downtown Auburn in February.

SPRING BOOGIE: The funky music festival is held twice a year at Standard Deluxe in nearby Waverly, AL.

CHEERS ON THE CORNER: Downtown restaurants offer sips and bites annually in July at Toomer's Corner.

AUBURN UNIVERSITY FOOTBALL FAN DAY: Football fans have a chance to interact with players, coaches, cheer-leaders and the beloved mascot "Aubie" in August each year.

AUBURN OKTOBERFEST: Festival held at Ag Heritage Park in October features some of nation's best breweries.

SYRUP SOPPING DAY: Nearby Loachapoka, AL, hosts about 10,000 visitors annually in October at Pioneer Park to relive the late 1800's - early 1900's.

HEY DAY HOLIDAY: Festivities in November-January with ice skating and more at downtown's Hey Day Market.

DOWNTOWN AUBURN CHRISTMAS PARADE: Celebration of Christmas in downtown in early December.

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

CITY OF AUBURN
Industrial Development Board

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 southeast 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 Plastc 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
Innotive 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
Intramicron, 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 is managed by the City's Economic Development Workforce division. 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

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

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

TAXES & INCENTIVES

	CITY	COUNTY	SCHOOLS	STATE	OTHER
RATE:	26 MILS	14.5 MILS	3 MILS	6.5 MILS	4 MILS*
Official Ratio of Assessment (20% of Market Value)					
ACTUAL RATIO OF ASSESSMENT:					
Residential **	10%	10%	10%	10%	10%
Industrial Real	20%	20%	20%	20%	20%
Industrial Personal	20%	20%	20%	20%	20%
Production, Machinery & Equipment	20%	20%	20%	20%	20%
Raw Materials Inventory	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*
Goods-in-Process Inventory	*N/A*	*N/A*	*N/A*	*N/A*	*N/A*
Finished Goods Inventory	*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.

TAX RATE AND FEE RATE SCHEDULE

City of Auburn

Schedule of Tax and Fee Rates

Revenue Source	*Description*	*City*	*County*	*State*	*Total*	*Effective Date of Most Recent City Rate Change*
General Fund						
Sales Tax	General Items	4%	1%	4%	9%	September 1, 2025
	Automobiles	1.1%	0.25%	2%	3.35%	
	Manufacturing and farm machines	1.5%	0.25%	1.5%	3.25%	
	Grocery	4%	n/a	2%	6%	
Occupation License Fee	Percent of gross income received in the City of Auburn	1%	n/a	n/a	1%	January 20, 1970
Business License Fees	Various percentages of gross receipts	$100 minimum	n/a	n/a	n/a	January 1, 2000
Ad valorem (property) tax~		5 mills	21.5 mills	6.5 mills	33 mills	Prior to 1948
Lodging Tax	(1% is committed to the Visitors Bureau)	7%	2%	4%	13%	February 1, 2006
Cigarette Tax*		$.04 per pack	$0	$0.425	$0.465	March 10, 1981
Consumable Vapor Products	Collected by state, distributed to city based on population	n/a	n/a	TBD	TBD	October 2026
Rental and Leasing Tax	Percent of lease amount on automobiles with a lease period of 12 months or more	1.25%	n/a	1.5%	3.75%	April 1, 2001
	Percent of lease amount on all other items including automobiles with lease periods of less than 12 months	2.50%	n/a	4%	6.5%	
	Linens/clothing	2.50%	n/a	2%	4.5%	
	Video rental	2.50%	$0.10	n/a	n/a	
Gasoline Taxes*	Split between General Fund and Gas Tax	$0.02	$0	$0.24	$0.26	August 1, 2019
Building Permit Fees	Graduated base fee + additional fee	Up to $50,000 valuation, $7/$1,000 Demolition-$100/structure.	n/a	n/a	n/a	1990
Leased Parking	Municipal 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 leased space	$50	n/a	n/a	n/a	
	Parking in handicapped space	$100	n/a	n/a	n/a	
Library Fees	Overdue Items	$0	n/a	n/a	n/a	October 1, 2017
	InterLibrary Overdue Items	$1 per item per day	n/a	n/a	n/a	
	Library Cards (free for individuals living or working in the City)	$25 per year	n/a	n/a	n/a	
Planning Fees	Various	n/a	n/a	n/a	n/a	January 1, 2003
Inspection Fees	First and Second Inspection are included in the building permit fee	n/a	n/a	n/a	n/a	March 16, 2004
	Third Inspection	$25	n/a	n/a	n/a	
	Additional Inspections	$100	n/a	n/a	n/a	

~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.

* 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 OCTOBER 1, 2025

FEE SCHEDULE FOR WATER, SEWER AND SOLID WASTE

After Hours Turn On	$75 per incident		
Delinquent Account Fee	$50 per incident		
Service Charge New & Transfer	$15 per incident		
Lock Charge	$100 per incident		
1" Water Tap Fee	$2,500.00 per incident		
Water Meter Set Fee	**Meter Size**	**Water ($)**	
	3/4"	320.00	
	1"	420.00	
Deposits Residential^	**Meter Size**	**Water ($)**	**Sewer ($)**
	3/4"	35.00	30.00
	1"	75.00	85.00
	1 1/2"	135.00	165.00
Deposits Commercial^^	**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	1,365.00	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
	10" or larger	2,593.44	N/A
Monthly Charge Solid Waste^^^	**Curbside**	$32.00	
	Back Yard	$69.50	
Monthly Charge -Water & Sewer (Based on Water Usage)	**Water Usage**	**Water ($)**	**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"	1,800.00	1,800.00
	1"	3,600.00	4,500.00
	1 1/2"	7,200.00	9,000.00
	2"	14,400.00	14,400.00
	3"	28,800.00	28,800.00
	4"	54,000.00	45,000.00
	6"	90,000.00	90,000.00
	8"	180,000.00	144,000.00
	10"	270,000.00	144,000.00

^Solid Waste Deposit $30.00

^^ 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.

^^^ 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.

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST 10 FISCAL YEARS

Fiscal Year	Population[1]	Per Capita Personal Income[2] $	Personal Income (expressed in thousands)[3] $	Unemployment Rate[4]
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%
2023	82,030	48,511	3,979,357	2.2%
2024	83,757	*	*	**2.8%**

[1] U. S. Census Bureau

[2] U. S. Department of Commerce, Bureau of Economic Analysis (data reported for Auburn-Opelika MSA)

[3] "Population" multiplied by "Per Capita Personal Income"

[4] U.S. Bureau of Labor Statistics

* Data not available at time of publication

PRINCIPAL REVENUE REMITTERS OF SALES AND USE TAX - CURRENT YEAR V. 9 YEARS AGO

Employer	2015 Rank	2024 Rank
Sam's Club	2	1
Wal-Mart Store #356	1	2
Auburn University Financial Reporting	3	3
Buc-ees	-	4
Auburn University Dining (Aramark)	7	5
Kroger Company #260	4	6
Publix - Cary Creek (Opened 2012)	5	7
Publix - Moore's Mill	6	8
Wal-Mart #4673	-	9
BFS Operations LLC	10	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[1]	Property Taxes Paid[2]	Property Taxes Paid as a Percentage of City's Total Property Tax Revenue
	$	$	
Alabama Power Company	34,479,940	1,785,567	4.13%
SIO2 Medical Products, Ince	48,600,720	1,562,465	3.61%
Shinhwa Auto USA Corp	26,400,540	881,556	2.04%
234 N Gay St (AL) Owner, LLC	14,279,360	771,080	1.78%
HP Auburn, LLC	14,072,180	759,898	1.76%
Core Auburn Glenn LLC	13,466,880	732,612	1.69%
The Greens At Auburn, LP	12,718,520	686,800	1.59%
Seohan Auto USA Corp.	16,966,777	669,964	1.55%
Briggs and Stratton, LLC	14,447,640	651,971	1.51%
1900 Samford Trace Owner LLC	10,596,400	572,206	1.32%

Source: Lee County Revenue Commissioner

[1] Assesssed 2022; collected October 2023 through September 2024

[2] 26-mill City levy only

FUND BALANCES OF GOVERNMENTAL FUNDS - LAST 10 FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	$	$	$	$	$	$	$	$	$	$
General Fund										
Nonspendable	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	7,836,781
Restricted	343,988	343,769	305,255	313,696	2,231,277	236,054	247,949	343,491	529,859	494,102
Committed	-	-	-	-	-	1,765,891	1,531,881	1,277,849	1,103,656	1,048,665
Assigned	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	23,351,706
Unassigned	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	81,429,377
Total general fund	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	114,160,631
All other governmental funds										
Restricted	90,168,804 [1]	49,118,334	42,164,339	58,916,615	42,040,085	62,254,449	62,433,273	92,955,091	82,892,239	90,071,811
Committed	-	-	-	-	-	45,730	35,429	30,233	27,286	27,580
Unassigned	-	-	-	-	-	-	-	-	(20,684,129)	(28,244,867)
Total all other governmental funds	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	61,854,524

[1] 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)

	Governmental Activities				Business-Type Activities	Total Primary Government		
Fiscal Year	General Obligation Bonds	Notes Payable	Leases	Subscriptions	General Obligation Bonds [1]	Total Debt Primary Government	Total Debt as Percentage of Personal Income [2]	Total Debt Per Capita
	$	$	$	$	$	$		$
2015	196,429	3,143	-	-	46,755	246,327	12.36%	3,961
2016	184,967	2,965	-	-	44,127	232,059	11.12%	3,739
2017	192,494	2,787	-	-	41,333	236,614	10.91%	3,572
2018	214,785	2,608	-	-	38,419	255,812	10.82%	3,914
2019	204,506	2,428	-	-	35,142	242,076	9.73%	3,614
2020 [3]	251,040	2,248	-	-	32,021	285,309	10.82%	4,180
2021	259,754	2,069	-	-	29,220	291,043	9.00%	4,184
2022 [4]	302,241	1,890	240	-	25,172	329,543	9.32%	4,195
2023	288,536	1,711	192	1,340	21,421	313,200	8.38%	3,915
2024	**274,814**	**1,531**	**127**	**474**	**17,709**	**294,656**	**7.40%**	**3,592**

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] 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.

[2] Percentage based on Per Capita Personal Income derived from U.S Department of Commerce, Bureau of Economic Analysis (data reported for Auburn-Opelika MSA). Prior years' ACFRs utilized Per Capita Income for the City of Auburn. All years in the table are updated to reflect this change in methodology.

[3] 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.

[4] This increase was due to the issuance of $62.2 million in warrants for various capital improvements and to refund debt previously issued for the Board of Education and the Sewer Fund.

OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST 10 FISCAL YEARS - UNAUDITED

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Physical arrests	3,679	2,957	2,612	2,703	3,133	2,265	3,111	3,384	2,904	3,277
Traffic violations	21,805	16,518	26,970	27,357	29,446	25,004	25,100	25,821	13,467	18,226
Calls for service	*	184,429	211,860	248,030	246,303	258,511	253,752	224,773	204,821	209,484
Fire										
Number of calls answered	4,950	5,532	5,900	5,850	6,000	5,880	6,848	7,134	7,392	7,559
Inspections	1,946	1,750	2,170	2,170	2,184	1,500	2,100	2,200	1,652	1,850
Public Works										
Potholes repaired	18	23	19	42	110	78	82	102	81	112
Environmental Services										
Refuse collected (tons/day) [1]	104	108	112	116	115	119	118	120	118	115
Recyclable collected (tons/day) [1]	5.03	5.09	5.21	6.65	9.21	11.24	11.17	10.57	10.91	10.87
Parks and Recreation										
Athletic participants	6,846	15,002 [2]	17,159	15,818	16,119	3,578	15,824	8,754	9,015	11,607
Recreation center admissions	216,416	379,704 [2]	434,806	456,356	377,644	163,807	190,153	332,289	265,277	194,991
Sewer										
Average daily sewage treatment (millions of gallons)	7.50	7.56	8.06	8.46	8.60	9.55	9.32	8.96	9.02	8.77

Source: City departments

* New operating indicator for 2016

[1] Each year consists of 251 work days.

[2] Represents a change in methodology

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - LAST 10 FISCAL YEARS - UNAUDITED

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety										
Police Stations	1	1	2	2	2	2	2	2	2	2
Police Patrol units	96	100	113	116	114	124	124	141	127	144
Fire stations	5	5	5	5	5	5	5	6	6	6
Environmental Services										
Collection trucks	8	8	8	8	8	8	8	8	8	8
Public Works										
Streets (lane miles)	624	627	635	648	672	689	695	701	714	729
Engineering Services										
Signaled Intersections	61	63	64	64	66	66	66	69	72	74
Parks and Recreation										
Parks acreage	1,956	2,022	2,195	2,195	2,198	2,195	2,208	2,208	2,208	2,208
Swimming pools	2	2	2	1 [1]	1	1	1	1	1	1
Pickleball courts	-	-	-	-	-	-	6	6	6	6
Tennis courts	44	44	44	40 [2]	40	40	38	38	38	38
Community centers	5	5	5	5	5	5	5	5	5	5
Community Skate Park	-	-	-	-	1	1	1	1	1	1
Sewer										
Sanitary sewers (miles)	350	350	350	350	350	339	339	340	344	346
Maximum daily treatment capacity (millions of gallons)	13	13	13	13	13	13	13	13	27	27

Source: City departments

[1] Pool at Drake Middle School no longer in use

[2] Replaced 4 tennis courts with the Auburn-Opelika Joint Skate Park

COMPONENTS OF SALES TAX BASE - LAST 10 FISCAL YEARS UNAUDITED(AMOUNTS EXPRESSED IN THOUSANDS)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	$	$	$	$	$	$	$	$	$	$
Apparel Stores	56,558	53,115	52,416	50,342	49,418	39,333	47,092	60,609	64,134	73,983
Grocery Stores	130,561	146,793	164,818	169,942	125,006	157,037	167,186	186,535	238,902	270,933
Eating & Drinking Establishments	166,863	184,695	191,206	200,133	218,815	204,584	248,876	289,790	308,691	338,136
Mass General Merchandise Stores	85,900	87,640	90,626	93,225	97,982	144,825	154,377	166,158	175,473	195,171
Auto Dealers & Supplies	52,936	53,992	55,658	57,961	60,323	62,516	70,841	76,479	81,807	79,280
Building Materials	51,865	55,841	60,923	66,589	72,875	83,195	110,702	94,849	105,127	107,433
Home Furnishing & Appliances	20,302	24,702	25,399	31,690	31,268	30,385	37,039	40,151	43,805	43,516
All Other Retail Sales	335,521	368,646	333,866	364,157	439,787	395,028	436,446	549,370	514,314	502,440
Totals	900,507	975,424	974,912	1,034,039	1,095,474	1,116,902	1,272,558	1,463,942	1,532,254	1,610,893

PRINCIPAL EMPLOYERS - CURRENT YEAR V. 9 YEARS AGO

	2015			2024		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Auburn University [1]	7,820	1	29.96%	8,940	1	26.88%
Auburn City Schools	950	2	3.64%	1,160	2	3.49%
City of Auburn and Auburn Water Works Board	650	3	2.49%	820	3	2.47%
Briggs & Stratton Corporation	460	4	1.76%	545	4	1.64%
Aptar CSP Technologies, Inc.	345	6	1.32%	530	5	1.59%
Wal-Mart	335	7	1.28%	450	6	1.35%
East Alabama Health	-	-	0.00%	400	7	1.20%
Publix	-	-	0.00%	350	8	1.05%
Donghee America, Inc.	-	-	0.00%	300	9	0.90%
Shinhwa Auto USA, Inc.	-	-	0.00%	250	10	0.75%
Total	10,560		40.45%	13,745		41.33%

[1] 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.

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

GLOSSARY

TERMS AND ACRONYMS

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

GLOSSARY

TERMS AND ACRONYMS

E

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

EMS- Emergency Medical Services.

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

EUD- East University Drive.

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

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

F

FBRC- Frank Brown Recreation Center.

FICA- Social Security and Medicare.

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

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

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

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

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

FY- Fiscal year (see above).

G

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

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

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

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

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

GLOSSARY

TERMS AND ACRONYMS

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

H

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

HUD- Housing and Urban Development

K

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

M

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

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

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

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

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

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

N

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

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

O

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

OFU- Other financing uses. Outflows of financial resources other than for expenditures, such as

for transfers of resources to other City funds or component units or for deposit of refunding bond proceeds with a trustee/escrow agent.

P

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

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

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

Property tax- see ad valorem tax.

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

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

R

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

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

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

S

SLFRF- Coronavirus State and Local Fiscal Recovery Funds

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

SBITA- Subscription-based information technology arrangements

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

W

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

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