



New Environmental Services and Public Works Complex



MID-BIENNIIUM BUDGET

CITY OF AUBURN, AL

FISCAL YEARS
2023-2024

New Indoor Soccer Complex and Fields



CITY OF AUBURN



PROPOSED MID-BIENNIUM BUDGET FOR FY2023 AND FY2024

INTRODUCTORY INFORMATION

| | |
|--|----|
| City Council Members..... | 3 |
| Management and Budget Development Team | 5 |
| City of Auburn Vision and Mission Statement..... | 7 |
| City Manager's Budget Message | 9 |
| Overview of All Budgeted Funds..... | 19 |

GENERAL FUND

| | |
|---|----|
| Overview of Changes in Fund Balance | 21 |
| Revenues and Other Financing Sources..... | 22 |
| Expenditures (Comparative Detail) | 23 |
| Expenditures by Department and Category | |
| FY 2023..... | 24 |
| FY 2024..... | 25 |

SPECIAL ACTIVITIES OF THE GENERAL FUND

| | |
|---|----|
| Overview of Changes in Fund Balances..... | 27 |
| Comparative Revenues, Expenditures, and Changes in Fund Balance | |
| Liability Risk Retention Sub-Fund..... | 28 |
| Employee Benefit Self-Insurance Sub-Fund..... | 28 |
| Assessment Project Sub-Fund | 29 |

SPECIAL REVENUE FUNDS

| | |
|--|----|
| Overview of All Budgeted Funds..... | 31 |
| Comparative Revenues, Expenditures, and Changes in Fund Balance | |
| Seven Cent State Gas Tax Fund..... | 32 |
| Four and Five Cent State Gas Tax Fund | 32 |
| Ten Cent State Gas Tax Fund | 32 |
| Special School Ad Valorem Tax Fund - A Major Fund | 33 |
| Municipal Court Judicial Administration Fund..... | 33 |
| Public Safety Substance Abuse Prevention Fund | 34 |
| Coronavirus State and Local Fiscal Recovery Fund - A Major Fund..... | 34 |

DEBT SERVICE FUND

| | |
|--|----|
| Comparative Revenues, Expenditures, and Changes in Fund Balance..... | 35 |
|--|----|

ENTERPRISE FUNDS

| | |
|---|----|
| Sewer Fund | |
| Overview of Changes in Net Position | 37 |
| Revenues and Expenses..... | 38 |
| Solid Waste Management Fund | |
| Overview of Changes in Net Position | 39 |
| Revenues and Expenses..... | 40 |
| Public Park and Recreation Board | |
| Overview of Changes in Net Position | 41 |
| Revenues and Expenses..... | 42 |

CAPITAL BUDGETS

| | |
|--|----|
| Summary of Capital Outlay and Projects by Funding Source | 43 |
| Budgeted Capital Outlay by Funding Source | 44 |
| Budgeted Capital Projects by Funding Source | 48 |
| 6 Year Capital Improvement Plan - Fiscal Years 2023-2028 | 50 |

| | |
|----------------|----|
| GLOSSARY | 56 |
|----------------|----|



City of Auburn



City of Auburn

MID-BIENNIUM BUDGET - FISCAL YEARS 2023 AND 2024

CITY COUNCIL



Ron Anders, Jr.
Mayor



Connie Fitch Taylor
Ward 1



Kelley Griswold
Ward 2



Beth Witten
Ward 3 & Mayor Pro Tem



Tyler Adams
Ward 4



Sonny Moreman
Ward 5



Bob Parsons
Ward 6



Max Coblentz
Ward 7



Tommy Dawson
Ward 8



City of Auburn



City of Auburn

MID-BIENNIUM BUDGET - FISCAL YEARS 2023 AND 2024

MANAGEMENT TEAM



Megan McGowen Crouch, *City Manager*

Rick Davidson, *City Attorney*

Alfred Davis, Sr., *Community Services Director*

Scott Cummings, *Development Services Exec. Director*

Phillip Dunlap, *Economic Development Director*

Alison Frazier, *Engineering Services Director*

Catrina Cook, *Environmental Services Director*

Allison Edge, *Finance Director/Treasurer*

John C. Lankford IV, *Fire Chief*

Kristen Reeder, *Human Resources Director*

Greg Nelson, *Information Technology Director*

John Hoar, *Inspection Services Director*

Tyler Whitten, *Library Director*

James McLaughlin, *Municipal Judge*

Rebecca O. Richardson, *Parks and Recreation Director*

Kevin Howard, *Interim 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 Financial Analyst*

Lauren Jeffers, *Budget and Management Analyst*

Michelle Wall, *Human Resources Business Partner Manager*

Valerie Baker, *Finance Information Officer*



City of Auburn



VISION STATEMENT

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

This community desires for all citizens:

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

MISSION STATEMENT

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

We will achieve this by:

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



City of Auburn



City of Auburn

Home of Auburn University

August 15, 2023

Honorable Mayor and Council Members
City of Auburn, Alabama

Dear Mayor and Members of Council:

I am pleased to present the proposed Mid-Biennium Budget review document for fiscal years 2023-2024. It is important to note that this is not a creation of a new budget. The Mid-Biennium Budget and adjustment process provides the opportunity to account for material fiscal events having occurred since the adoption of the current biennial budget and to plan for events that we anticipate will occur before the biennium concludes. This review process also allows me to make recommendations for your approval based on recent economic trends as well as capital investment opportunities that were not present when the original budget was developed. As we move into our second year of the biennium, this is my opportunity to provide a brief review of the City's financial performance over the past year.

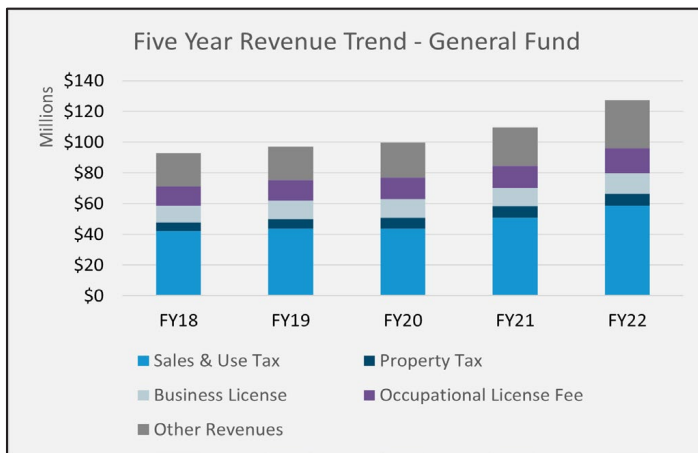
Brief review of FY2022

Though the COVID-19 pandemic has passed, the economy is still feeling the indirect impacts of the pandemic in the forms of inflation and supply chain issues. While the Consumer Price Index is beginning to reflect signs of inflation cooling, the risk of a recession still looms over the economy. The cumulative effect from two years of high inflation has caused drastic price increases for many goods and services, which has led to increases in the costs of capital projects, capital outlay, and the everyday goods and services required for City operation.

In fiscal 2022, General Fund revenues and other financing sources were 4.3% higher than projected, and expenditures and other financing uses were 6.1% lower than budgeted, resulting in an ending fund balance \$12.6 million higher than anticipated. The revenue results are in part due to very conservative revenue projections adopted last summer as part of the biennial budget process, as well as the economy performing better than anticipated. Total revenues and other financing sources increased \$17.6 million (16.0%) from FY2021 to FY2022. As shown in the chart to the right, this was driven largely by sales and use tax, occupational license fees, and business license fees.

FY2022 increase over FY2021

| | |
|--------------------------|-------|
| Sales & Use Tax | 15.0% |
| Occupational License Fee | 14.2% |
| Business License | 12.5% |
| Total Revenues | 16.0% |



Sales and use tax continues to be the single largest revenue source for the City. This income source accounts for \$58.6 million (46.0%) of General Fund revenues for FY2022 as shown in the graph to the left, Five Year Revenue Trend – General Fund. Overall, the continuing increases to revenue are reflective of the strength of our local businesses and economy, and the overall pace of growth in our community. Sales and use tax collections are a function of the price of goods, as

well. It is typical to see a rise in collections during a period of significant inflation.

The American Community Survey conducted by the United States Census Bureau annually lists Auburn's 2022 population as 80,006. This marks a population growth of 26,626 during the twelve years since the 2010 Census. The City must continue to plan responsibly and appropriately to support this growth. This is achieved with efficient use of the City's financial resources while increasing capital investments in the City and its infrastructure. In recent years, we have been fortunate that strong revenues have allowed us to make these significant capital investments.

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

For fiscal 2022, General Fund capital investment spending including capital projects, capital outlay for equipment, and departmental capital investments approached \$19.9 million. These expenditures were \$4.2 million (17.5%) less than the approved budget. Most of this unspent balance was carried-forward into fiscal 2023 to account for changing capital investment design and construction schedules. This carry-forward category of budget adjustments signifies items that were budgeted but were either not completed, delivered, or received by the end of fiscal 2022.

Operating expenditures also came in \$4.4 million (5.9%) lower than expected in fiscal 2022. Operating expenditures include items such as departmental operations, non-departmental operations, outside agency support, and debt service. A portion of these unspent balances were carried-forward (and spent) in the FY2023 budget.

The increases in revenue mentioned above coupled with slower than anticipated spending resulted in an ending fund balance of \$80.7 million (67.1% of total expenditures and other financing uses) at the end of fiscal year 2022. While that is a significant increase from what was originally budgeted and expected for that year, it's important to remember that a good portion of unspent budgeted expenditures carried forward into fiscal year 2023 and is reflected in the proposed mid-biennium changes.

FY2023-FY2024 Mid-Biennium Adjustments

Since the summer of 2000 and the FY2001-FY2002 budget, the City of Auburn has operated under a biennial (two-year) budget. The objectives of the biennial budget are to give the City Council and City Management a longer budgeting horizon, and to reduce the amount of staff time required for developing and administering the budget.

Typically, in the first year of the biennium, a budget review is held and a Mid-Biennium Budget is proposed to the City Council. The Mid-Biennium Budget, as noted earlier, is not intended to be a time to make extensive changes to the adopted Biennial Budget, but instead a time to make adjustments based on material fiscal events that have occurred since the adoption of the original Biennial Budget. During this review process, City department heads and staff work with the Office of the City Manager to propose budget adjustments. Overall, the Mid-Biennium Budget typically includes adjustments to revenue projections based on year-to-date performance, updates to capital project expenditures based on design and construction schedules, carry-forward items from previous years that weren't completed or purchased, and budgeted expenditures for new opportunities or emergency repairs that have arisen since original adoption of the budget. Many of the adjustments made to expenditure budgets correlate with the cumulative effect from two years of high inflation as mentioned previously.

Revenues

Since the adoption of the original FY2023-FY2024 budget on July 5, 2022, revenues have continued to grow stronger than anticipated. Revenue projections are constantly reevaluated and analyzed by the Finance Department to provide a realistic yet conservative outlook. The revenues and other financing sources projected in this Mid-Biennium budget include an increase to FY2023 of \$11.5 million (9.7%) and an increase to FY2024 of \$9.8 million (8.1%) as compared to the original adopted FY2023-FY2024 Biennial Budget. While these are significant changes to the original budget for fiscal year 2023, the changes are slight compared to audited actuals from fiscal 2022. As shown in the table below, Annual Changes in Revenue, a detailed analysis of each revenue source resulted in conservative year-over-year increases in revenue for the General Fund of 2.9% (\$3.7 million) from FY2022 audited actuals to FY2023 projected, and 0.5% (\$610,687) from FY2023 projected to FY2024 projected. A more detailed view of changes in revenues is presented on page 22 of the Mid-Biennium document.

| Annual Changes in Revenue | | | |
|-----------------------------------|-----------------|------------------|------------------|
| | Audited Actuals | Projected FY2023 | Projected FY2024 |
| | FY2022 | FY2023 | FY2024 |
| Revenues | 122,113,315 | 130,032,514 | 130,633,201 |
| Other Financing Sources (OFS) | 5,073,658 | 849,250 | 859,250 |
| Total Revenues and OFS | 127,186,973 | 130,881,764 | 131,492,451 |
| Revenue Growth over Previous Year | | 2.91% | 0.47% |

Fund Balance

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

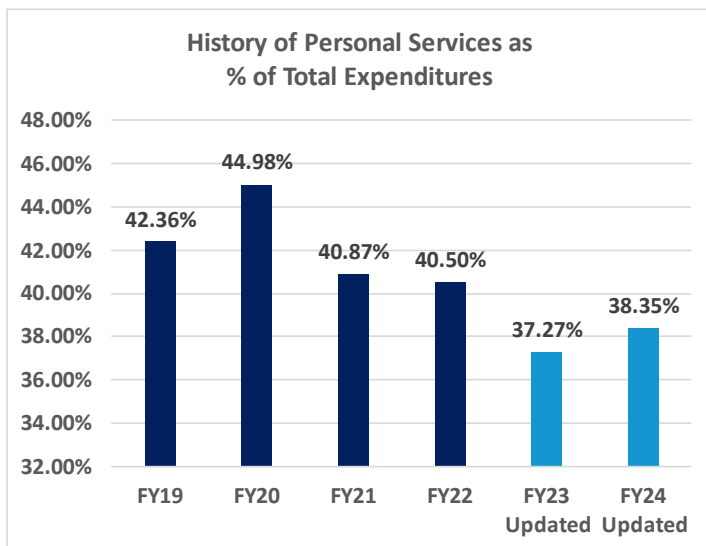
More specifically, in the original adopted FY2023-FY2024 Biennial Budget the City Council adopted a budget with a net ending fund balance ratio of 31.0% establishing an ending fund balance of \$43.4 million in FY2023 and 28.1% establishing an ending fund balance of \$36.2 million in FY2024.

Since the City ended fiscal 2022 in a much stronger than expected financial position, we began fiscal year 2023 with a significantly larger beginning fund . Taking all Mid-Biennium updates into consideration, we project the net change for FY2023 will be \$7.3 million higher than we originally anticipated, and the net change will be \$10.1 million lower than we anticipated for FY2024. The decrease to fund balance in FY2024 is largely due to FY2023 projects moving into FY2024. Inclusive of all changes proposed in the Mid-Biennium Budget, we will finish both fiscal years in a stronger position than originally budgeted, as shown in the table below, FY2023-FY2024 Mid-Biennium Ending Fund Balances.

| FY2023-FY2024 Mid-Biennium Ending Fund Balances | | | | | | |
|---|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Original Biennial Budget | | Projected FY2023 | | Projected FY2024 | |
| | FY2023 | FY2024 | Updates | FY2023 | Updates | FY2024 |
| Beginning Fund Balances | \$ 68,120,266 | \$ 47,621,773 | \$ 8,368,917 | \$ 80,745,891 | \$ 15,596,638 | \$ 67,594,183 |
| Total Revenues and OFS | 119,346,029 | 121,684,103 | 11,535,735 | 130,881,764 | 9,808,348 | 131,492,451 |
| Total Available Resources | 187,466,295 | 169,305,876 | 19,904,652 | 211,627,656 | 25,404,986 | 199,086,633 |
| Total Expenditures & Uses | 139,844,522 | 128,851,526 | 4,188,951 | 144,033,473 | 19,862,722 | 148,714,248 |
| Ending Fund Balances | 47,621,773 | 40,454,349 | 15,715,701 | 67,594,183 | 5,542,264 | \$ 50,372,385 |
| Less: Permanent Reserve | 4,269,743 | 4,291,091 | 106,029 | 4,375,772 | 215,953 | 4,507,045 |
| Net Ending Fund Balances | \$ 43,352,031 | \$ 36,163,258 | \$ 15,609,672 | \$ 63,218,411 | \$ 5,326,311 | \$ 45,865,340 |
| Surplus/Deficit | (20,498,493) | (7,167,424) | 7,346,784 | (13,151,709) | (10,054,374) | (17,221,798) |
| NEFB as % Exp & OFU | 31.00% | 28.07% | | 43.89% | | 30.84% |

Personal Services

The City staff closely monitors key financial ratios including personal services as a percentage of total expenditures. We continue to keep this ratio below a target of 50% of total expenditures. Our goal has always been more aggressive and conservative than most municipalities, most of whom operate at a personal services ratio around 70%. We are conservatively keeping this key ratio at 37.3% of total expenditures in FY2023 and 38.4% of total expenditures in FY2024, as illustrated in the table to the right, History of Personal Services as % of Total Expenditures.



Capital Investments

While the priorities used in developing the updated Mid-Biennium Budget and updated Capital Improvement Plan (CIP) remain the same as during the original adopted FY2023-FY2024 Biennial Budget, this review offers an opportunity to adjust capital budgets based on updated design and construction timelines, realities in the local construction contractor bid environment, unanticipated emergency repairs, and has also allowed us the funding to add a limited number of new projects.

For the FY2023-FY2024 Mid-Biennium Budget, recommended adjustments to the General Fund for existing projects include:

- \$3.3 million in project funds carried-forward from FY2022 into FY2023. These are funds for CIP projects that were not completed in FY2022 and are planned to finish in FY2023;
- \$1.0 million in capital project budget increases for FY2023; including \$595,980 for the Exit 57 Lighting and Landscape project, and \$189,765 for the South College & Samford Avenue Intersection Improvements;
- \$2.6 million shifted from FY2023 to FY2024 based on updated design and construction timelines and City staff's desire to present a realistic view of the CIP; including \$1.2 million for the North Dean Road & East University Drive Intersection Improvements;
- \$11.0 million in capital project budget increases in FY2024; including \$4.0 million for LED lighting conversion to several Parks and Recreation athletic fields, \$2.5 million in additional road resurfacing, \$2.4 million for a new passive park in Auburn called Pearson Park, \$1.8 million in additional budget for the Public Safety Training Center Classroom, and \$275,000 for a new roof on the Dean Road Recreation Center Gym;



- Additionally, three Public Safety Training Center projects that had been on the 6-year CIP are being pulled forward in FY2024; the Burn Building for \$523,000, the Search and Rescue Simulator for \$125,000, and the Drafting Pit for \$60,000;
- \$2.7 million in projects to be moved out of the FY2023-FY2024 Biennial Budget; the Saugahatchee Blueway/Greenway Phase 1a will be rescoped, The Gateways to Auburn Project will be delayed until the City rebranding is complete, and the Fiber Service to Wire Road Soccer Complex & ES/PW Complex is canceled due to a more economical alternative for fiber connectivity.

The increase to projected revenues, combined with the higher than expected beginning fund balance in FY2023 provides the resources and flexibility to consider funding a number of new projects and prioritized initiatives in addition to the capital projects already scheduled in the 6-year CIP.

Regarding proposed new departmental capital outlay and projects, recommended adjustments for FY2024 include:

- \$525,000 for 10 additional Patrol SUVs for Police, which will be used to equip new officers hired, and to accommodate a shift in current inventory to equip School Resource Officers that are stationed at every Auburn City Schools campus;
- \$350,000 for a new boom mower for Public Works used in right of way vegetation maintenance;
- \$330,000 for a street sweeper for Public Works;
- \$135,000 for a Police drone, which will expand the ability for aerial support;
- \$100,000 for a new Animal Control van for Environmental Services.

Lastly, several of the projects listed on the Capital Improvement Plan are shown as funded by current or planned borrowing. Mid-Biennium changes to proposed debt-funded projects in FY2023 and FY2024 include revised borrowing and debt service schedules based on updated project schedules and combining two proposed debt issuances into one. Overall, we have \$60.0 million as an anticipated debt issuance for the Boykin Donahue Campus, and the Lake Wilmore Community Center and Multi-purpose Fields.

The fully updated 6-Year Capital Improvement Plan can be found starting on page 50 of this document.

Significant Changes

There are several other significant changes that I am proposing in the Mid-Biennium budget. In this section I have outlined fiscally material items that are not listed above.

For the General Fund, the following items are proposed to be included in this Mid-Biennium Budget:

- An increase of \$1.2 million in FY2023 and \$1.4 million in FY2024 to the appropriation to Auburn City Schools. This represents Auburn City Schools proportionate share of the proposed increase to sales and use tax revenue for each year;

- An increase of \$590,000 in FY2023 for unbudgeted payouts to staff for annual and sick leave;
- An increase of \$235,000 in FY2023 and FY2024 to account for the increased cost of non-departmental electricity for the City of Auburn as well the increase in the amount of lighting in the City. This includes electricity for street lighting and public parking areas, public parks, traffic signals, athletic fields and City facilities;

Summary

In summary, these adjustments are recommended with consideration given to the priorities of our citizens and City Council, as well as a thorough evaluation of our financial resources and obligations. The table below, FY2023 – FY2024 Proposed Mid-Biennium Budget, shows the original adopted biennial budget, updated projected Mid-Biennium budget and summary of variances between the Biennial and the Mid-Biennium budgets.

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

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

| FY2023-FY2024 Proposed Mid-Biennium Budget | | | | | | |
|--|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Original Biennial Budget | | Projected FY2023 | | Projected FY2024 | |
| | FY2023 | FY2024 | Updates | FY2023 | Updates | FY2024 |
| Beginning Fund Balances | \$ 68,120,266 | \$ 47,621,773 | \$ 8,368,917 | \$ 80,745,891 | \$ 15,596,638 | \$ 67,594,183 |
| Revenues | 118,578,779 | 120,912,853 | 11,453,735 | 130,032,514 | 9,720,348 | 130,633,201 |
| Other Financing Sources (OFS) | 767,250 | 771,250 | 82,000 | 849,250 | 88,000 | 859,250 |
| Total Revenues and OFS | 119,346,029 | 121,684,103 | 11,535,735 | 130,881,764 | 9,808,348 | 131,492,451 |
| Total Available Resources | 187,466,295 | 169,305,876 | 19,904,652 | 211,627,656 | 25,404,986 | 199,086,633 |
| Expenditures | | | | | | |
| Operating | | | | | | |
| Departmental | 68,774,606 | 71,898,630 | 1,415,161 | 70,189,767 | 1,867,769 | 73,766,399 |
| Non-Departmental Operations | 5,036,120 | 5,292,120 | 816,100 | 5,852,220 | 460,000 | 5,752,120 |
| Outside Agency Support | 1,619,781 | 1,916,493 | 1,567,389 | 3,187,170 | 124,000 | 2,040,493 |
| Debt Service | 9,068,694 | 10,641,688 | (465,694) | 8,603,000 | (1,249,713) | 9,391,975 |
| Total Operating | 84,499,201 | 89,748,931 | 3,332,956 | 87,832,157 | 1,202,056 | 90,950,987 |
| Capital Outlay & Projects | | | | | | |
| Departmental Capital Outlay | 3,179,228 | 3,403,757 | 775,336 | 3,954,564 | 2,457,412 | 5,861,169 |
| Departmental Projects | 50,000 | 50,000 | - | 50,000 | - | 50,000 |
| General Operations | 833,201 | 2,500,000 | - | 833,201 | - | 2,500,000 |
| Project Operations | 26,259,768 | 10,323,600 | (1,332,893) | 24,926,875 | 14,463,308 | 24,786,908 |
| Total Capital Outlay & Projects | 30,322,197 | 16,277,357 | (557,557) | 29,764,640 | 16,920,720 | 33,198,077 |
| Total Expenditures | 114,821,398 | 106,026,288 | 2,775,399 | 117,596,797 | 18,122,776 | 124,149,064 |
| Other Financing Uses (Operating) | | | | | | |
| Auburn City Schools | 17,690,625 | 18,044,438 | 1,185,938 | 18,876,563 | 1,398,375 | 19,442,813 |
| Transfers | 7,332,499 | 4,780,800 | 227,614 | 7,560,113 | 341,571 | 5,122,371 |
| Total Other Financing Uses | 25,023,124 | 22,825,238 | 1,413,552 | 26,436,676 | 1,739,946 | 24,565,184 |
| Total Expenditures & Uses | 139,844,522 | 128,851,526 | 4,188,951 | 144,033,473 | 19,862,722 | 148,714,248 |
| Ending Fund Balances | 47,621,773 | 40,454,349 | 15,715,701 | 67,594,183 | 5,542,264 | \$ 50,372,385 |
| Less: Permanent Reserve | 4,269,743 | 4,291,091 | 106,029 | 4,375,772 | 215,953 | 4,507,045 |
| Net Ending Fund Balances | \$ 43,352,031 | \$ 36,163,258 | \$ 15,609,672 | \$ 63,218,411 | \$ 5,326,311 | \$ 45,865,340 |
| Surplus/Deficit | (20,498,493) | (7,167,424) | 7,346,784 | (13,151,709) | (10,054,374) | (17,221,798) |
| NEFB as % Exp & OFU | 31.00% | 28.07% | | 43.89% | | 30.84% |

The table above shows that the majority of proposed adjustments for both fiscal years are related to increased capital investment. These investments are recommended based

not only on new opportunities and changing conditions in our growing community, but also on their alignment with key strategic plans that have been adopted by the Council.

Outlook for FY2024 & Beyond

The Mid-Biennium Review process began in early May 2023. Since that time, City staff from several departments have spent considerable time evaluating available capacity in our resources to accommodate any new projects or initiatives that may be considered. This includes not just available funding, but project design timelines, staff capacity, and the ability of our local contractor pool to handle the volume of projects proposed. Proposed adjustments are prioritized alongside expenditures already in the budget and may be moved ahead or beyond the budget scope, and projections are developed for the full horizon of the CIP. In addition, staff has worked diligently to scrutinize the City's debt capacity to plan for future borrowings related to some of the larger capital investments.

The following table shows the Mid-Biennium Budget Projections through FY2028 for the General Fund and includes projections for the remainder of the CIP term. As continues to be the City's practice, projections are realistic for expenditures and appropriately conservative for revenues. Staff is confident that the proposed budget continues to adhere to our long-standing tradition of fiscal sustainability and represents a reasonable and responsible approach to bringing our residents the necessary services, infrastructure, and facilities they expect.

| Mid-Biennium Budget Projections through FY2028 | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| | Projected FY2023 | Projected FY2024 | Projections | | | | |
| | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | |
| Beginning Fund Balances | \$ 80,745,891 | 67,594,183 | \$ 50,372,385 | \$ 51,997,624 | \$ 54,071,659 | \$ 52,339,654 | |
| Revenues | 130,032,514 | 130,633,201 | 133,245,865 | 135,910,782 | 138,628,998 | 141,401,577 | |
| Other Financing Sources (OFS) | 849,250 | 859,250 | 771,250 | 771,250 | 771,250 | 771,250 | |
| Total Revenues and OFS | 130,881,764 | 131,492,451 | 134,017,115 | 136,682,032 | 139,400,248 | 142,172,827 | |
| Total Available Resources | 211,627,656 | 199,086,633 | 184,389,500 | 188,679,656 | 193,471,906 | 194,512,482 | |
| Expenditures | | | | | | | |
| Operating | | | | | | | |
| Departmental | 70,189,767 | 73,766,399 | 75,241,727 | 76,746,562 | 78,281,493 | 79,847,123 | |
| Non-Departmental Operations | 5,852,220 | 5,752,120 | 5,809,641 | 5,867,738 | 5,926,415 | 5,985,679 | |
| Outside Agency Support | 3,187,170 | 2,040,493 | 2,040,493 | 2,040,493 | 2,040,493 | 2,040,493 | |
| Debt Service | 8,603,000 | 9,391,975 | 11,770,746 | 11,776,103 | 11,497,683 | 11,499,985 | |
| Total Operating | 87,832,157 | 90,950,987 | 94,862,608 | 96,430,896 | 97,746,084 | 99,373,280 | |
| Capital Outlay & Projects | | | | | | | |
| Departmental Capital Outlay | 3,954,564 | 5,861,169 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | |
| Departmental Projects | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| General Operations | 833,201 | 2,500,000 | - | - | - | - | |
| Project Operations | 24,926,875 | 24,786,908 | 11,366,800 | 11,618,000 | 16,422,500 | 15,832,230 | |
| Total Capital Outlay & Projects | 29,764,640 | 33,198,077 | 13,916,800 | 14,168,000 | 18,972,500 | 18,382,230 | |
| Total Expenditures | 117,596,797 | 124,149,064 | 108,779,408 | 110,598,896 | 116,718,584 | 117,755,510 | |
| Other Financing Uses (Operating) | | | | | | | |
| Auburn City Schools | 18,876,563 | 19,442,813 | 19,831,669 | 20,228,303 | 20,632,869 | 21,045,526 | |
| Transfers | 7,560,113 | 5,122,371 | 3,780,800 | 3,780,800 | 3,780,800 | 3,780,800 | |
| Total Other Financing Uses | 26,436,676 | 24,565,184 | 23,612,469 | 24,009,103 | 24,413,669 | 24,826,326 | |
| Total Expenditures & Uses | 144,033,473 | 148,714,248 | 132,391,877 | 134,607,998 | 141,132,253 | 142,581,836 | |
| Ending Fund Balances | 67,594,183 | \$ 50,372,385 | 51,997,624 | 54,071,659 | 52,339,654 | 51,930,646 | |
| Less: Permanent Reserve | 4,375,772 | 4,507,045 | 4,529,580 | 4,552,228 | 4,574,989 | 4,597,864 | |
| Net Ending Fund Balances | \$ 63,218,411 | \$ 45,865,340 | \$ 47,468,044 | \$ 49,519,431 | \$ 47,764,665 | \$ 47,332,782 | |
| Surplus/Deficit | (13,151,709) | (17,221,798) | 1,625,239 | 2,074,035 | (1,732,004) | (409,008) | |
| NEFB as % Exp & OFU | 43.89% | 30.84% | 35.85% | 36.79% | 33.84% | 33.20% | |

In Closing

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

The continued commitment to operating a fiscally sound local government allows the City of Auburn to continue to move forward in providing quality public services at a level commensurate with the demands of our residents. The staff and I welcome any questions or comments you may have about the recommended budget adjustments and proposed FY2023-FY2024 Mid-Biennium Budget.

Sincerely,

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

Megan McGowen Crouch
City Manager



City of Auburn

CITY OF AUBURN



OVERVIEW OF ALL BUDGETED FUNDS

FY2023 Proposed Mid-Biennium Budget

| | Governmental Fund Types | | | | Proprietary Fund Types | | | Total - All Budgeted Funds |
|--|-------------------------|---------------------|-------------------|-------------------|------------------------|------------------------|-------------------------|----------------------------|
| | General Fund | Gen. Fd. Spec. Act. | Special Revenue | Debt Service | Sewer Fund | Solid Waste Mgmt. Fund | Public Park & Rec Board | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balances/Equities | 80,745,891 | 669,088 | 43,878,715 | 9,649,650 | 72,617,114 | 2,636,127 | 2,726,930 | 212,923,516 |
| Revenues | 130,032,514 | 5,728,356 | 33,935,275 | 7,949,500 | 12,902,625 | 5,725,300 | 544,900 | 196,818,470 |
| Other Financing Sources | 849,250 | 3,600,000 | 4,500 | - | 1,056,000 | - | 525,614 | 6,035,364 |
| Total Revenues & OFS | 130,881,764 | 9,328,356 | 33,939,775 | 7,949,500 | 13,958,625 | 5,725,300 | 1,070,514 | 202,853,834 |
| Expenditures/Expenses | 117,596,797 | 9,163,620 | 14,190,746 | 6,965,326 | 15,798,519 | 7,899,366 | 1,392,514 | 173,006,887 |
| Other Financing Uses (OFU) | 26,436,676 | - | 16,170,411 | - | 76,250 | 55,000 | - | 42,738,337 |
| Total Expenditures & OFU | 144,033,473 | 9,163,620 | 30,361,157 | 6,965,326 | 15,874,769 | 7,954,366 | 1,392,514 | 215,745,224 |
| Excess (Deficit) of Revenues & OFS over (under) Exp. & OFU | (13,151,709) | 164,736 | 3,578,618 | 984,174 | (1,916,144) | (2,229,066) | (322,000) | (12,891,390) |
| Ending Fund Balances/Equities | 67,594,182 | 833,824 | 47,457,333 | 10,633,824 | 70,700,970 | 407,062 | 2,404,931 | 200,032,126 |

FY2024 Proposed Mid-Biennium Budget

| | Governmental Fund Types | | | | Proprietary Fund Types | | | Total - All Budgeted Funds |
|--|-------------------------|---------------------|-------------------|-------------------|------------------------|------------------------|-------------------------|----------------------------|
| | General Fund | Gen. Fd. Spec. Act. | Special Revenue | Debt Service | Sewer Fund | Solid Waste Mgmt. Fund | Public Park & Rec Board | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balances/Equities | 67,594,182 | 833,824 | 47,457,333 | 10,633,824 | 70,700,970 | 407,062 | 2,404,931 | 200,032,126 |
| Revenues | 130,633,200 | 5,869,200 | 41,721,902 | 8,180,650 | 13,370,975 | 5,820,800 | 420,500 | 206,017,227 |
| Other Financing Sources | 859,250 | 3,770,000 | 4,500 | - | 1,035,000 | - | 337,371 | 6,006,121 |
| Total Revenues & OFS | 131,492,450 | 9,639,200 | 41,726,402 | 8,180,650 | 14,405,975 | 5,820,800 | 757,871 | 212,023,348 |
| Expenditures/Expenses | 124,149,064 | 9,474,400 | 10,199,250 | 6,917,031 | 22,985,983 | 6,722,375 | 1,049,871 | 181,497,976 |
| Other Financing Uses (OFU) | 24,565,184 | - | 20,117,668 | - | 76,250 | 55,000 | - | 44,814,102 |
| Total Expenditures & OFU | 148,714,248 | 9,474,400 | 30,316,918 | 6,917,031 | 23,062,233 | 6,777,375 | 1,049,871 | 226,312,078 |
| Excess (Deficit) of Revenues & OFS over (under) Exp. & OFU | (17,221,798) | 164,800 | 11,409,484 | 1,263,619 | (8,656,258) | (956,575) | (292,000) | (14,288,729) |
| Ending Fund Balances/Equities | 50,372,385 | 998,624 | 58,866,817 | 11,897,442 | 62,044,712 | (549,513) | 2,112,930 | 185,743,397 |



City of Auburn

GENERAL FUND

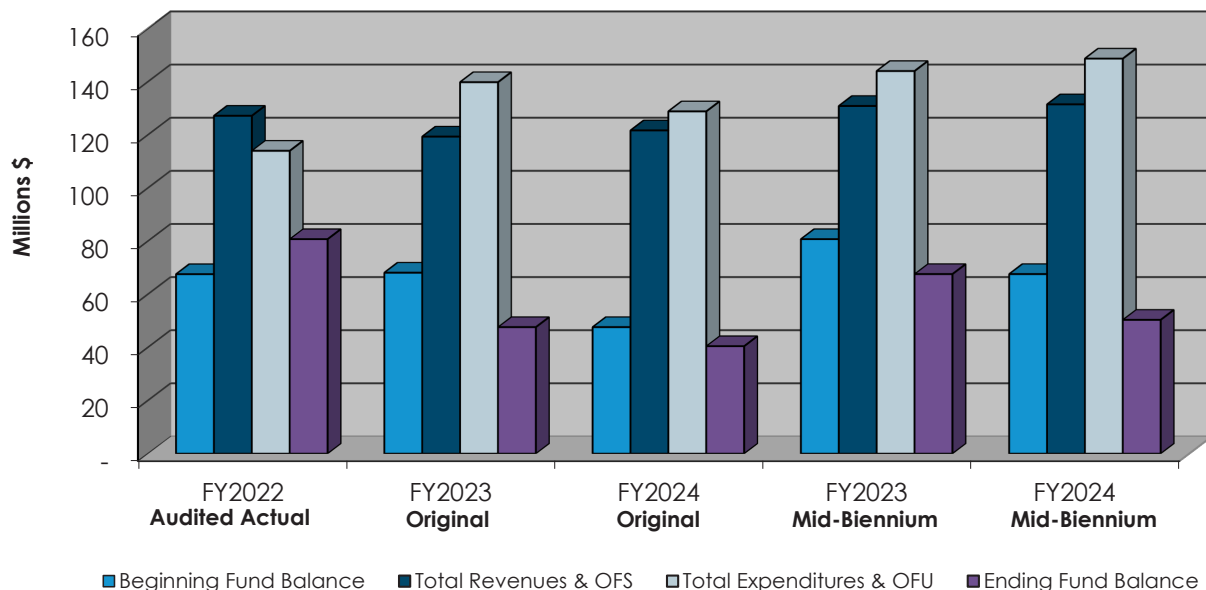


City of Auburn

OVERVIEW OF CHANGES IN FUND BALANCE

The City Council's approach to determining the level of fund balance to be maintained in the City's General Fund is two-fold: 1) a strong budget administration and 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 modest reserve. In previous years, the City Council adopted a target ending fund balance of 20% of total General Fund expenditures and other financing uses, but it has long been our management target to maintain a fund balance that is 25% of expenditures and other financing uses, net of the permanent reserve. In 2001, the Council created a Permanent Reserve, to be used only in times of natural disaster or significant, unexpected economic stress. 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 FY2022 | Original Budget | | Mid-Biennium Proposed Budget | |
|---|-----------------------------|--------------------|--------------------|---------------------------------|--------------------|
| | FY2022 | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balance⁽¹⁾ | 67,562,098 | 68,120,266 | 47,621,773 | 80,745,891 | 67,594,182 |
| Revenues | 122,113,315 | 118,578,779 | 120,912,853 | 130,032,514 | 130,633,200 |
| Other Financing Sources (OFS) | 5,073,658 | 767,250 | 771,250 | 849,250 | 859,250 |
| Total Revenues & OFS | 127,186,973 | 119,346,029 | 121,684,103 | 130,881,764 | 131,492,450 |
| Expenditures | 90,535,250 | 114,821,398 | 106,026,288 | 117,596,797 | 124,149,064 |
| Other Financing Uses (OFU) | 23,467,929 | 25,023,124 | 22,825,238 | 26,436,676 | 24,565,184 |
| Total Expenditures & OFU | 114,003,180 | 139,844,522 | 128,851,526 | 144,033,473 | 148,714,248 |
| Excess (Deficit) of Revenues & OFS over (under) Expenditures & OFU | 13,183,793 | (20,498,493) | (7,167,424) | (13,151,709) | (17,221,798) |
| Ending Fund Balance | 80,745,891 | 47,621,773 | 40,454,349 | 67,594,182 | 50,372,385 |
| Less: permanent reserve fund | 4,256,709 | 4,269,743 | 4,291,091 | 4,375,772 | 4,507,045 |
| Net Ending Fund Balance | 76,489,182 | 43,352,031 | 36,163,258 | 63,218,411 | 45,865,340 |
| Net ending fund balance as a % of expenditures & OFU | 67.09% | 31.00% | 28.07% | 43.89% | 30.84% |



CITY OF AUBURN

GENERAL FUND - REVENUES AND OTHER FINANCING SOURCES

| Revenue Sources | FY2022 | Proposed Budget - FY2023 | | | Proposed Budget - FY2024 | | |
|---|--------------------|--------------------------|-------------------|------------------------|--------------------------|-------------------|------------------------|
| | Audited Actual | Original Budget | Increase/Decrease | Proposed Mid-Bi Budget | Original Budget | Increase/Decrease | Proposed Mid-Bi Budget |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Locally levied taxes | | | | | | | |
| Sales and use taxes | 58,557,684 | 56,610,000 | 3,795,000 | 60,405,000 | 57,742,200 | 4,474,800 | 62,217,000 |
| Other locally levied taxes | 5,988,049 | 5,511,434 | 786,966 | 6,298,400 | 5,597,652 | 848,148 | 6,445,800 |
| Locally levied taxes | 64,545,733 | 62,121,434 | 4,581,966 | 66,703,400 | 63,339,852 | 5,322,948 | 68,662,800 |
| State shared taxes | 6,846,048 | 6,265,800 | 719,648 | 6,985,448 | 6,400,200 | 535,100 | 6,935,300 |
| Property taxes | | | | | | | |
| Ad valorem taxes | 6,758,896 | 6,955,000 | 755,200 | 7,710,200 | 7,163,700 | 777,900 | 7,941,600 |
| Government services fees | 1,066,600 | 980,000 | 120,000 | 1,100,000 | 980,000 | 131,000 | 1,111,000 |
| Property taxes | 7,825,496 | 7,935,000 | 875,200 | 8,810,200 | 8,143,700 | 908,900 | 9,052,600 |
| Licenses and permits | | | | | | | |
| Franchise fees | 859,955 | 845,700 | - | 845,700 | 820,300 | - | 820,300 |
| General business license fees | 8,522,042 | 8,377,300 | 992,700 | 9,370,000 | 8,544,800 | 825,200 | 9,370,000 |
| Residential rental license fees | 3,043,305 | 2,932,100 | 267,900 | 3,200,000 | 2,990,700 | 305,300 | 3,296,000 |
| Construction permit fees | 1,826,812 | 1,500,000 | - | 1,500,000 | 1,500,000 | - | 1,500,000 |
| Occupation license fee | 16,386,691 | 14,874,700 | 1,125,300 | 16,000,000 | 15,172,200 | 1,307,800 | 16,480,000 |
| Other licenses and permits | 2,661,572 | 2,504,100 | (140,500) | 2,363,600 | 2,507,000 | (129,400) | 2,377,600 |
| Licenses and permits | 33,300,376 | 31,033,900 | 2,245,400 | 33,279,300 | 31,535,000 | 2,308,900 | 33,843,900 |
| Fines and court costs | | | | | | | |
| Court fines | 466,559 | 675,000 | (58,000) | 617,000 | 675,000 | (58,000) | 617,000 |
| Other fines and costs | 560,551 | 599,000 | (41,000) | 558,000 | 599,000 | (41,000) | 558,000 |
| Fines and court costs | 1,027,110 | 1,274,000 | (99,000) | 1,175,000 | 1,274,000 | (99,000) | 1,175,000 |
| Charges for Services | | | | | | | |
| Public Safety charges - AU | 5,219,933 | 5,480,930 | - | 5,480,930 | 5,754,976 | - | 5,754,976 |
| Other charges for services | 3,451,906 | 2,974,711 | 217,000 | 3,191,711 | 2,974,711 | 217,000 | 3,191,711 |
| Charges for services | 8,671,839 | 8,455,641 | 217,000 | 8,672,641 | 8,729,687 | 217,000 | 8,946,687 |
| Other revenue | | | | | | | |
| Investment interest | 633,208 | 321,113 | 1,204,000 | 1,525,113 | 318,522 | 450,000 | 768,522 |
| Change in fair market value of investments ⁽¹⁾ | (2,438,609) | - | - | - | - | - | - |
| Miscellaneous revenue | 1,702,115 | 1,171,891 | 1,709,521 | 2,881,412 | 1,171,891 | 76,500 | 1,248,391 |
| Other revenue | (103,286) | 1,493,004 | 2,913,521 | 4,406,526 | 1,490,413 | 526,500 | 2,016,913 |
| Total Revenue | 122,113,315 | 118,578,779 | 11,453,735 | 130,032,514 | 120,912,853 | 9,720,348 | 130,633,200 |
| Transfers from: | | | | | | | |
| State 7c Gas Tax Fund | 180,000 | 156,000 | 18,000 | 174,000 | 158,000 | 18,000 | 176,000 |
| State 4c5c Gas Tax Fund | 138,000 | 125,000 | 14,000 | 139,000 | 126,000 | 15,000 | 141,000 |
| State 10c Gas Tax Fund | 475,000 | 415,000 | 50,000 | 465,000 | 416,000 | 55,000 | 471,000 |
| Sewer Fund | 71,250 | 71,250 | - | 71,250 | 71,250 | - | 71,250 |
| Other funds | 3,920,129 | - | - | - | - | - | - |
| Transfers in - other funds | 4,784,379 | 767,250 | 82,000 | 849,250 | 771,250 | 88,000 | 859,250 |
| Debt proceeds: | | | | | | | |
| Leases | 289,279 | - | - | - | - | - | - |
| Debt proceeds | 289,279 | - | - | - | - | - | - |
| Total other financing sources | 5,073,658 | 767,250 | 82,000 | 849,250 | 771,250 | 88,000 | 859,250 |
| Total revenues & other financing sources | 127,186,973 | 119,346,029 | 11,535,735 | 130,881,764 | 121,684,103 | 9,808,348 | 131,492,450 |

¹ It is the policy of the City to invest with three primary objectives, in priority order: safety, liquidity and return on investment. In accordance with this policy, the City's fixed income investments consists of a ladder portfolio of direct obligations of the Department of The Treasury of the United States (U.S. Treasuries) and obligations of certain federal agencies as allowed by state law. These 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.

CITY OF AUBURN

GENERAL FUND - EXPENDITURES (COMPARATIVE DETAIL)

| Business Service Unit Department | FY2022 Audited Actual | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--------------------------------------|-----------------------------|--------------------------|-----------------------|--------------|---------------------------|--------------------------|-----------------------|---------------|---------------------------|
| | | Original Budget | Increase/ Decrease | As % | Proposed Mid-Bi Budget | Original Budget | Increase/ Decrease | As % | Proposed Mid-Bi Budget |
| | \$ | \$ | \$ | | \$ | \$ | \$ | | \$ |
| Administrative Services | | | | | | | | | |
| City Council | 252,568 | 279,232 | 53,000 | 18.98% | 332,232 | 281,759 | 5,000 | 1.77% | 286,759 |
| Office of the City Manager | 1,122,460 | 1,252,423 | 14,603 | 1.17% | 1,267,026 | 1,276,086 | 183,647 | 14.39% | 1,459,733 |
| Human Resources | | | | | | | | | |
| Human Resources | 1,149,540 | 1,243,947 | 2,924 | 0.24% | 1,246,871 | 1,216,363 | 28,797 | 2.37% | 1,245,160 |
| Risk Management | 366,550 | 439,500 | 96,011 | 21.85% | 535,511 | 472,000 | 76,411 | 16.19% | 548,411 |
| Information Technology | | | | | | | | | |
| Information Technology | 2,025,582 | 2,075,585 | 6,126 | 0.30% | 2,081,711 | 2,027,305 | 6,706 | 0.33% | 2,034,011 |
| GIS | 784,363 | 963,455 | 4,188 | 0.43% | 967,642 | 1,009,843 | 4,370 | 0.43% | 1,014,212 |
| Finance | 1,765,020 | 1,967,556 | 11,107 | 0.56% | 1,978,663 | 2,025,047 | 22,123 | 1.09% | 2,047,170 |
| Economic Development | 1,205,684 | 1,269,338 | 7,650 | 0.60% | 1,276,988 | 1,292,554 | 96,758 | 7.49% | 1,389,312 |
| Judicial | 935,287 | 983,559 | 18,045 | 1.83% | 1,001,604 | 1,007,133 | 10,160 | 1.01% | 1,017,293 |
| Total Administrative Services | 9,607,055 | 10,474,595 | 213,654 | 2.04% | 10,688,249 | 10,608,089 | 433,974 | 4.09% | 11,042,063 |
| Development Services | | | | | | | | | |
| Administration | 312,268 | 407,421 | 2,226 | 0.55% | 409,647 | 379,331 | 2,261 | 0.60% | 381,592 |
| Planning Services | 644,806 | 958,598 | 4,991 | 0.52% | 963,589 | 988,125 | 205,166 | 20.76% | 1,193,292 |
| Inspection Services | 1,456,027 | 1,688,060 | 40,088 | 2.37% | 1,728,147 | 1,697,027 | 10,212 | 0.60% | 1,707,238 |
| Community Services | 644,289 | 746,030 | 12,799 | 1.72% | 758,829 | 742,189 | 2,852 | 0.38% | 745,041 |
| Engineering Services | 3,032,150 | 3,659,546 | 514,897 | 14.07% | 4,174,443 | 3,848,378 | (79,994) | -2.08% | 3,768,384 |
| Total Development Services | 6,089,539 | 7,459,654 | 575,001 | 7.71% | 8,034,655 | 7,655,050 | 140,497 | 1.84% | 7,795,547 |
| Public Services | | | | | | | | | |
| Administration | 81,847 | 214,169 | 1,192 | 0.56% | 215,361 | 214,169 | 1,192 | 0.56% | 215,361 |
| Public Works | | | | | | | | | |
| Administration | 440,339 | 464,791 | 6,750 | 1.45% | 471,541 | 471,173 | 142,359 | 30.21% | 613,532 |
| Right of Way | 1,158,800 | 1,515,882 | 28,969 | 1.91% | 1,544,851 | 1,586,348 | 810,854 | 51.11% | 2,397,202 |
| Facilities Maintenance | 449,792 | 661,990 | 13,873 | 2.10% | 675,863 | 650,380 | 132,880 | 20.43% | 783,260 |
| Construction | 859,592 | 1,077,686 | 21,743 | 2.02% | 1,099,429 | 1,132,826 | 195,284 | 17.24% | 1,328,110 |
| Maintenance | 701,869 | 899,616 | 52,338 | 5.82% | 951,954 | 902,416 | 195,939 | 21.71% | 1,098,355 |
| Landscape and Sustainability | 890,093 | 1,200,646 | 43,475 | 3.62% | 1,244,121 | 1,271,658 | 18,645 | 1.47% | 1,290,303 |
| Environmental Services | | | | | | | | | |
| Administration | 239,563 | 310,317 | 7,400 | 2.38% | 317,717 | 320,065 | 10,325 | 3.23% | 330,390 |
| Animal Control | 393,375 | 490,023 | 1,705 | 0.35% | 491,728 | 501,874 | 102,965 | 20.52% | 604,839 |
| Fleet Services | 1,274,872 | 1,305,299 | 51,941 | 3.98% | 1,357,240 | 1,404,271 | 21,703 | 1.55% | 1,425,974 |
| Library | 2,640,819 | 2,972,616 | 115,729 | 3.89% | 3,088,345 | 3,053,834 | 98,294 | 3.22% | 3,152,128 |
| Parks and Recreation | | | | | | | | | |
| Administration | 1,467,886 | 1,821,603 | 6,058 | 0.33% | 1,827,661 | 1,835,674 | 106,128 | 5.78% | 1,941,802 |
| Leisure Services | 2,244,012 | 2,632,170 | 87,594 | 3.33% | 2,719,764 | 2,707,735 | 83,072 | 3.07% | 2,790,807 |
| Parks and Facilities | 3,352,486 | 3,717,297 | 527,546 | 14.19% | 4,244,844 | 3,707,142 | 216,626 | 5.84% | 3,923,768 |
| Total Public Services | 16,195,348 | 19,284,106 | 966,315 | 5.01% | 20,250,420 | 19,759,565 | 2,136,265 | 10.81% | 21,895,830 |
| Public Safety Services | | | | | | | | | |
| Public Safety | | | | | | | | | |
| Administration | 2,446,687 | 2,705,462 | 2,877 | 0.11% | 2,708,339 | 2,718,962 | 2,937 | 0.11% | 2,721,899 |
| Emergency Mgmt/Comm | 1,660,117 | 2,883,110 | 30,754 | 1.07% | 2,913,864 | 2,161,747 | 31,117 | 1.44% | 2,192,864 |
| Police | 16,474,682 | 19,422,324 | 234,466 | 1.21% | 19,656,790 | 20,388,542 | 858,028 | 4.21% | 21,246,570 |
| Fire | 8,372,398 | 9,774,583 | 152,854 | 1.56% | 9,927,437 | 12,060,432 | 722,364 | 5.99% | 12,782,796 |
| Total Public Safety Services | 28,953,884 | 34,785,479 | 420,951 | 1.21% | 35,206,430 | 37,329,683 | 1,614,445 | 4.32% | 38,944,128 |
| Total Departmental | 60,845,826 | 72,003,834 | 2,175,920 | 3.02% | 74,179,754 | 75,352,387 | 4,325,181 | 5.74% | 79,677,568 |
| Non-Departmental | | | | | | | | | |
| General Operations | 5,274,651 | 5,869,321 | 816,100 | 13.90% | 6,685,421 | 7,792,120 | 460,000 | 5.90% | 8,252,120 |
| Project Operations | 15,395,801 | 17,711,468 | 1,264,538 | 7.14% | 18,976,006 | 9,633,600 | 7,288,308 | 75.66% | 16,921,908 |
| Parks & Rec. Project Operations | 2,082,243 | 7,498,300 | (2,143,354) | -28.58% | 5,354,946 | 175,000 | 6,675,000 | 3814.29% | 6,850,000 |
| Public Works Project Operations | 59,303 | 1,050,000 | (439,500) | -41.86% | 610,500 | 515,000 | 500,000 | 97.09% | 1,015,000 |
| Outside Agencies Funding | 1,510,752 | 1,619,781 | 1,567,389 | 96.77% | 3,187,170 | 1,916,493 | 124,000 | 6.47% | 2,040,493 |
| Transfers to Component Units | 19,967,929 | 21,648,124 | 1,248,552 | 5.77% | 22,896,676 | 19,475,238 | 1,379,946 | 7.09% | 20,855,184 |
| Transfers to Other Funds | 3,500,000 | 3,375,000 | 165,000 | 4.89% | 3,540,000 | 3,350,000 | 360,000 | 10.75% | 3,710,000 |
| Debt Service | 5,366,674 | 9,068,694 | (465,694) | -5.14% | 8,603,000 | 10,641,688 | (1,249,713) | -11.74% | 9,391,975 |
| Total Non-Departmental | 53,157,354 | 67,840,688 | 2,013,031 | 2.97% | 69,853,719 | 53,499,139 | 15,537,541 | 29.04% | 69,036,680 |
| Total Expenditures | 114,003,180 | 139,844,522 | 4,188,951 | 3.00% | 144,033,473 | 128,851,526 | 19,862,722 | 15.42% | 148,714,248 |

CITY OF AUBURN

GENERAL FUND - EXPENDITURES BY DEPARTMENT AND CATEGORY

FY2023

| Business Service Unit Department | Personal Services | Contractual Services | Commodities | Capital Outlay & Projects | Other | Totals |
|--------------------------------------|----------------------|-------------------------|------------------|------------------------------|-------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Administrative Services | | | | | | |
| City Council | 107,932 | 194,300 | 30,000 | - | - | 332,232 |
| Office of the City Manager | 1,113,776 | 129,900 | 23,350 | - | - | 1,267,026 |
| Human Resources | | | | | | |
| Human Resources | 836,126 | 383,470 | 27,275 | - | - | 1,246,871 |
| Risk Management | - | 535,511 | - | - | - | 535,511 |
| Information Technology | | | | | | |
| Information Technology | 932,067 | 121,976 | 637,331 | 390,337 | - | 2,081,711 |
| GIS | 654,612 | 91,090 | 221,940 | - | - | 967,642 |
| Finance | 1,676,583 | 196,090 | 105,990 | - | - | 1,978,663 |
| Economic Development | 1,212,488 | 43,500 | 21,000 | - | - | 1,276,988 |
| Judicial | 655,504 | 300,250 | 45,850 | - | - | 1,001,604 |
| Total Administrative Services | 7,189,089 | 1,996,087 | 1,112,736 | 390,337 | - | 10,688,249 |
| Development Services | | | | | | |
| Administration | 335,197 | 59,700 | 14,750 | - | - | 409,647 |
| Planning Services | 788,739 | 133,100 | 37,750 | - | 4,000 | 963,589 |
| Inspection Services | 1,432,244 | 138,398 | 120,273 | 37,233 | - | 1,728,147 |
| Community Services | 427,943 | 208,816 | 94,070 | 28,000 | - | 758,829 |
| Engineering Services | 2,826,046 | 580,975 | 477,570 | 289,852 | - | 4,174,443 |
| Total Development Services | 5,810,169 | 1,120,989 | 744,413 | 355,085 | 4,000 | 8,034,655 |
| Public Services | | | | | | |
| Administration | 202,161 | 8,200 | 5,000 | - | - | 215,361 |
| Public Works | | | | | | |
| Administration | 299,513 | 135,328 | 36,700 | - | - | 471,541 |
| Right of Way | 1,121,601 | 58,500 | 124,750 | 240,000 | - | 1,544,851 |
| Facilities Maintenance | 269,313 | 325,250 | 81,300 | - | - | 675,863 |
| Construction | 776,379 | 95,000 | 121,050 | 107,000 | - | 1,099,429 |
| Maintenance | 618,654 | 111,000 | 147,300 | 75,000 | - | 951,954 |
| Landscape and Sustainability | 657,421 | 351,000 | 74,700 | 161,000 | - | 1,244,121 |
| Environmental Services | | | | | | |
| Administration | 156,642 | 111,375 | 49,700 | - | - | 317,717 |
| Animal Control | 230,547 | 21,400 | 23,450 | - | 216,331 | 491,728 |
| Fleet Services | 937,974 | 270,979 | 108,171 | 40,117 | - | 1,357,240 |
| Library | 2,055,749 | 348,450 | 629,146 | 55,000 | - | 3,088,345 |
| Parks and Recreation | | | | | | |
| Administration | 580,398 | 706,827 | 540,436 | - | - | 1,827,661 |
| Leisure Services | 2,027,741 | 432,072 | 245,051 | 14,900 | - | 2,719,764 |
| Parks and Facilities | 2,506,180 | 510,690 | 494,270 | 733,704 | - | 4,244,844 |
| Total Public Services | 12,440,274 | 3,486,071 | 2,681,024 | 1,426,720 | 216,331 | 20,250,420 |
| Public Safety Services | | | | | | |
| Public Safety | | | | | | |
| Administration | 428,535 | 2,107,732 | 122,072 | 50,000 | - | 2,708,339 |
| Emergency Mgmt/Comm | 1,712,282 | 208,918 | 82,664 | 910,000 | - | 2,913,864 |
| Police | 17,044,969 | 840,176 | 1,041,800 | 714,845 | 15,000 | 19,656,790 |
| Fire | 9,017,954 | 229,167 | 537,316 | 143,000 | - | 9,927,437 |
| Total Public Safety Services | 28,203,740 | 3,385,993 | 1,783,852 | 1,817,845 | 15,000 | 35,206,430 |
| Total Departmental | 53,643,271 | 9,989,140 | 6,322,025 | 3,989,987 | 235,331 | 74,179,754 |
| Non-Departmental | | | | | | |
| General Operations | 705,000 | 5,077,220 | 70,000 | 833,201 | - | 6,685,421 |
| General Project Operations | - | - | - | 18,976,006 | - | 18,976,006 |
| Parks & Rec. Project Operations | - | - | - | 5,354,946 | - | 5,354,946 |
| Public Works Project Operations | - | - | - | 610,500 | - | 610,500 |
| Outside Agencies Funding | - | - | - | - | 3,187,170 | 3,187,170 |
| Transfers to Component Units | - | - | - | - | 22,896,676 | 22,896,676 |
| Transfers to Other Funds | - | - | - | - | 3,540,000 | 3,540,000 |
| Debt Service | - | - | - | - | 8,603,000 | 8,603,000 |
| Total Non-Departmental | 705,000 | 5,077,220 | 70,000 | 25,774,653 | 38,226,846 | 69,853,719 |
| Total Expenditures | 54,348,271 | 15,066,360 | 6,392,025 | 29,764,640 | 38,462,177 | 144,033,473 |

CITY OF AUBURN

GENERAL FUND - EXPENDITURES BY DEPARTMENT AND CATEGORY

FY2024

| Business Service Unit Department | Personal Services | Contractual Services | Commodities | Capital Outlay & Projects | Other | Totals |
|--------------------------------------|----------------------|-------------------------|------------------|------------------------------|-------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Administrative Services | | | | | | |
| City Council | 110,459 | 146,300 | 30,000 | - | - | 286,759 |
| Office of the City Manager | 1,267,683 | 138,700 | 53,350 | - | - | 1,459,733 |
| Human Resources | | | | | | |
| Human Resources | 868,940 | 356,220 | 20,000 | - | - | 1,245,160 |
| Risk Management | - | 548,411 | - | - | - | 548,411 |
| Information Technology | | | | | | |
| Information Technology | 1,011,254 | 122,476 | 664,281 | 236,000 | - | 2,034,011 |
| GIS | 691,282 | 93,590 | 229,340 | - | - | 1,014,212 |
| Finance | 1,733,990 | 198,790 | 114,390 | - | - | 2,047,170 |
| Economic Development | 1,324,812 | 43,500 | 21,000 | - | - | 1,389,312 |
| Judicial | 678,643 | 293,100 | 45,550 | - | - | 1,017,293 |
| Total Administrative Services | 7,687,065 | 1,941,087 | 1,177,911 | 236,000 | - | 11,042,063 |
| Development Services | | | | | | |
| Administration | 342,142 | 32,700 | 6,750 | - | - | 381,592 |
| Planning Services | 823,942 | 332,600 | 32,750 | - | 4,000 | 1,193,292 |
| Inspection Services | 1,491,299 | 120,475 | 90,965 | 4,500 | - | 1,707,238 |
| Community Services | 438,530 | 207,111 | 85,400 | 14,000 | - | 745,041 |
| Engineering Services | 3,016,009 | 380,975 | 331,400 | 40,000 | - | 3,768,384 |
| Total Development Services | 6,111,921 | 1,073,861 | 547,265 | 58,500 | 4,000 | 7,795,547 |
| Public Services | | | | | | |
| Administration | 202,161 | 8,200 | 5,000 | - | - | 215,361 |
| Public Works | | | | | | |
| Administration | 423,404 | 147,928 | 42,200 | - | - | 613,532 |
| Right of Way | 1,211,702 | 65,500 | 154,000 | 966,000 | - | 2,397,202 |
| Facilities Maintenance | 280,760 | 314,500 | 128,000 | 60,000 | - | 783,260 |
| Construction | 809,685 | 95,000 | 138,425 | 285,000 | - | 1,328,110 |
| Maintenance | 697,030 | 111,000 | 156,325 | 134,000 | - | 1,098,355 |
| Landscape and Sustainability | 691,603 | 476,000 | 84,700 | 38,000 | - | 1,290,303 |
| Environmental Services | | | | | | |
| Administration | 161,615 | 115,975 | 52,800 | - | - | 330,390 |
| Animal Control | 242,458 | 21,400 | 24,650 | 100,000 | 216,331 | 604,839 |
| Fleet Services | 1,036,824 | 280,179 | 108,971 | - | - | 1,425,974 |
| Library | 2,133,413 | 357,865 | 660,850 | - | - | 3,152,128 |
| Parks and Recreation | | | | | | |
| Administration | 594,539 | 806,827 | 540,436 | - | - | 1,941,802 |
| Leisure Services | 2,103,684 | 432,072 | 255,051 | - | - | 2,790,807 |
| Parks and Facilities | 2,623,378 | 484,620 | 494,270 | 321,500 | - | 3,923,768 |
| Total Public Services | 13,212,255 | 3,717,066 | 2,845,678 | 1,904,500 | 216,331 | 21,895,830 |
| Public Safety Services | | | | | | |
| Public Safety | | | | | | |
| Administration | 440,590 | 2,159,237 | 122,072 | - | - | 2,721,899 |
| Emergency Mgmt/Comm | 1,785,282 | 264,918 | 82,664 | 60,000 | - | 2,192,864 |
| Police | 18,053,115 | 910,443 | 955,255 | 1,312,757 | 15,000 | 21,246,570 |
| Fire | 9,635,901 | 249,167 | 558,316 | 2,339,412 | - | 12,782,796 |
| Total Public Safety Services | 29,914,887 | 3,583,765 | 1,718,307 | 3,712,169 | 15,000 | 38,944,128 |
| Total Departmental | 56,926,129 | 10,315,779 | 6,289,161 | 5,911,169 | 235,331 | 79,677,568 |
| Non-Departmental | | | | | | |
| General Operations | 115,000 | 5,567,120 | 70,000 | 2,500,000 | - | 8,252,120 |
| General Project Operations | - | - | - | 16,921,908 | - | 16,921,908 |
| Parks & Rec. Project Operations | - | - | - | 6,850,000 | - | 6,850,000 |
| Public Works Project Operations | - | - | - | 1,015,000 | - | 1,015,000 |
| Outside Agencies Funding | - | - | - | - | 2,040,493 | 2,040,493 |
| Transfers to Component Units | - | - | - | - | 20,855,184 | 20,855,184 |
| Transfers to Other Funds | - | - | - | - | 3,710,000 | 3,710,000 |
| Debt Service | - | - | - | - | 9,391,975 | 9,391,975 |
| Total Non-Departmental | 115,000 | 5,567,120 | 70,000 | 27,286,908 | 35,997,652 | 69,036,680 |
| Total Expenditures | 57,041,129 | 15,882,899 | 6,359,161 | 33,198,077 | 36,232,983 | 148,714,248 |



City of Auburn

GENERAL FUND



City of Auburn

SPECIAL ACTIVITIES - OVERVIEW OF CHANGES IN FUND BALANCES

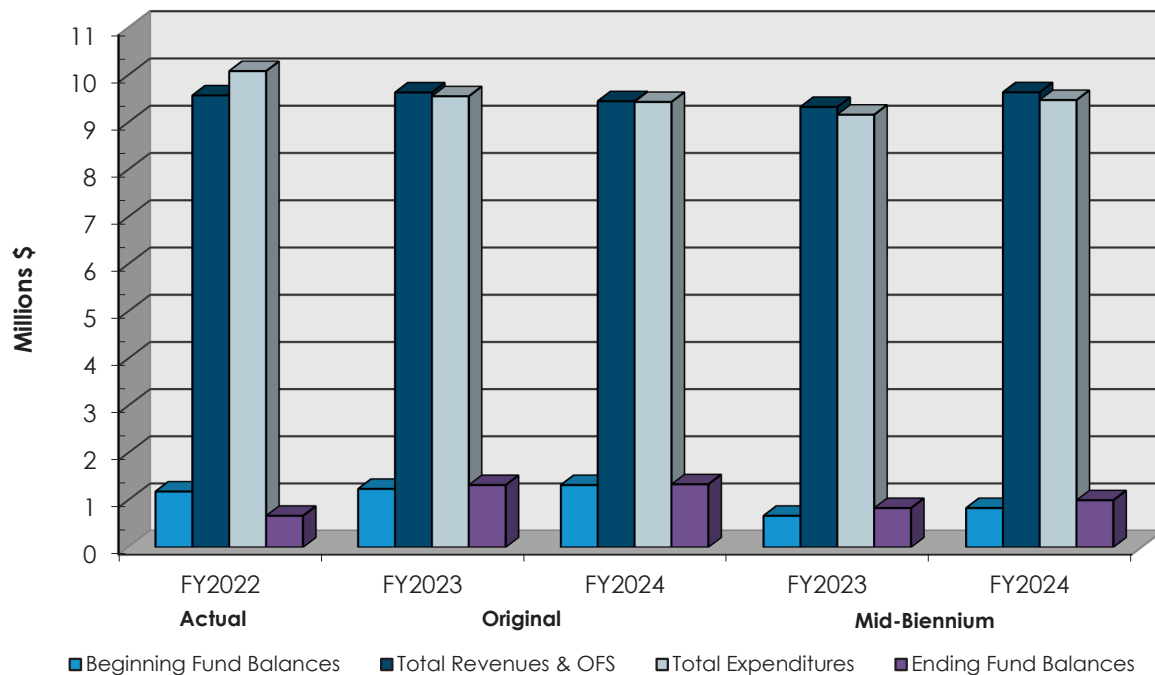
Special Activities of the General Fund are used to provide a separate accounting for (1) insurance-related services that are provided by the City and (2) projects funded by development agreements and special assessments.

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 FY2022 | Original Budget | | Mid-Biennium Proposed Budget | |
|--|-----------------------------|------------------|------------------|---------------------------------|------------------|
| | | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balances | 1,183,729 | 1,239,575 | 1,320,875 | 669,088 | 833,824 |
| Revenues | 6,012,161 | 6,200,700 | 6,040,200 | 5,728,356 | 5,869,200 |
| Other Financing Sources (OFS) | 3,560,000 | 3,435,000 | 3,410,000 | 3,600,000 | 3,770,000 |
| Total Revenues & OFS | 9,572,161 | 9,635,700 | 9,450,200 | 9,328,356 | 9,639,200 |
| Expenditures | 10,086,801 | 9,554,400 | 9,433,900 | 9,163,620 | 9,474,400 |
| Total Expenditures | 10,086,801 | 9,554,400 | 9,433,900 | 9,163,620 | 9,474,400 |
| Excess (Deficit) of Revenues & OFS over(under) Expenditures | (514,641) | 81,300 | 16,300 | 164,736 | 164,800 |
| Ending Fund Balances | 669,088 | 1,320,875 | 1,337,175 | 833,824 | 998,624 |



CITY OF AUBURN

SPECIAL ACTIVITIES OF THE GENERAL FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Liability Risk Retention Sub-Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 208,055 | 302,755 | 334,530 | 31,775 | 10.50% | 311,455 | 483,230 | 171,775 | 55.15% |
| Revenues: | | | | | | | | | |
| Interest | 367 | 200 | 5,200 | 5,000 | 2500.00% | 200 | 5,200 | 5,000 | 2500.00% |
| Misc. reimbursement | - | 500 | 500 | - | 0.00% | 500 | 500 | - | 0.00% |
| Total revenues | 367 | 700 | 5,700 | 5,000 | 714.29% | 700 | 5,700 | 5,000 | 714.29% |
| Other financing sources (OFS) | | | | | | | | | |
| Transfers in from other funds | 810,000 | 635,000 | 800,000 | 165,000 | 25.98% | 610,000 | 610,000 | - | 0.00% |
| Total revenues and OFS | 810,367 | 635,700 | 805,700 | 170,000 | 26.74% | 610,700 | 615,700 | 5,000 | 0.82% |
| Expenditures: | | | | | | | | | |
| Claims | 442,027 | 300,000 | 330,000 | 30,000 | 10.00% | 315,000 | 315,000 | - | 0.00% |
| Liability retention | 102,259 | 125,000 | 125,000 | - | 0.00% | 100,000 | 100,000 | - | 0.00% |
| Premiums | 117,225 | 163,000 | 163,000 | - | 0.00% | 172,500 | 172,500 | - | 0.00% |
| Legal professional services | 3,748 | 10,000 | 10,000 | - | 0.00% | 10,000 | 10,000 | - | 0.00% |
| Administration fees | 18,634 | 29,000 | 29,000 | - | 0.00% | 29,000 | 29,000 | - | 0.00% |
| Total expenditures | 683,892 | 627,000 | 657,000 | 30,000 | 4.78% | 626,500 | 626,500 | - | 0.00% |
| Excess/(deficit) of revenues & OFS over expenditures | 126,475 | 8,700 | 148,700 | 140,000 | 1609.20% | (15,800) | (10,800) | 5,000 | -31.65% |
| Ending fund balance | 334,530 | 311,455 | 483,230 | 171,775 | 55.15% | 295,655 | 472,430 | 176,775 | 59.79% |

Employee Benefit Self Insurance Sub-Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|------------------|--------------------------|------------------------|-------------------|----------------|--------------------------|------------------------|-------------------|----------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 954,828 | 915,974 | 290,864 | (625,110) | -68.25% | 988,574 | 306,900 | (681,674) | -68.96% |
| Revenues: | | | | | | | | | |
| Employer premiums | 3,024,354 | 3,390,700 | 3,197,175 | (193,525) | -5.71% | 3,395,200 | 3,395,200 | - | 0.00% |
| Employee premiums | 1,916,296 | 2,076,700 | 1,938,893 | (137,807) | -6.64% | 2,142,900 | 2,142,900 | - | 0.00% |
| Interest | 1,409 | 1,400 | 25,000 | 23,600 | 1685.71% | 1,400 | 25,400 | 24,000 | 1714.29% |
| Claims reimbursement | 762,897 | 500,000 | 310,087 | (189,913) | -37.98% | 500,000 | 300,000 | (200,000) | -40.00% |
| Total revenues | 5,704,956 | 5,968,800 | 5,471,156 | (497,644) | -8.34% | 6,039,500 | 5,863,500 | (176,000) | -2.91% |
| Other financing sources (OFS) | | | | | | | | | |
| Transfers in from other funds | 2,750,000 | 2,800,000 | 2,800,000 | - | 0.00% | 2,800,000 | 3,160,000 | 360,000 | 12.86% |
| Total revenues and OFS | 8,454,956 | 8,768,800 | 8,271,156 | (497,644) | -5.68% | 8,839,500 | 9,023,500 | 184,000 | 2.08% |
| Expenditures: | | | | | | | | | |
| Claims | 7,115,962 | 6,704,100 | 6,259,100 | (445,000) | -6.64% | 6,804,300 | 6,804,300 | - | 0.00% |
| Premiums | 801,209 | 783,900 | 776,900 | (7,000) | -0.89% | 788,400 | 788,400 | - | 0.00% |
| Administration fees | 368,387 | 380,000 | 382,920 | 2,920 | 0.77% | 380,500 | 388,000 | 7,500 | 1.97% |
| Employee health clinic | 833,362 | 828,200 | 836,200 | 8,000 | 0.97% | 834,200 | 867,200 | 33,000 | 3.96% |
| Total expenditures | 9,118,920 | 8,696,200 | 8,255,120 | (441,080) | -5.07% | 8,807,400 | 8,847,900 | 40,500 | 0.46% |
| Excess/(deficit) of revenues & OFS over expenditures | (663,964) | 72,600 | 16,036 | (56,564) | -77.91% | 32,100 | 175,600 | 143,500 | 447.04% |
| Ending fund balance | 290,864 | 988,574 | 306,900 | (681,674) | -68.96% | 1,020,674 | 482,500 | (538,174) | -52.73% |

CITY OF AUBURN

SPECIAL ACTIVITIES OF THE GENERAL FUND

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

| | Assessment Project Sub-Fund | | | | | | | | |
|--|-----------------------------|--------------------------|------------------------|-------------------|----------------|--------------------------|------------------------|-------------------|----------------|
| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 20,846 | 20,846 | 43,694 | 22,848 | 109.60% | 20,846 | 43,694 | 22,848 | 109.60% |
| Revenues: | | | | | | | | | |
| Private funds for projects | 3,324 | 62,200 | 82,500 | 20,300 | 32.64% | - | - | - | n/a |
| Assessment - Cary Creek | 182,910 | - | - | - | n/a | - | - | - | n/a |
| Interest - Cary Creek | 3,128 | - | - | - | n/a | - | - | - | n/a |
| Forfeited performance bonds | 117,475 | 169,000 | 169,000 | - | 0.00% | - | - | - | n/a |
| Total revenues | 306,838 | 231,200 | 251,500 | 20,300 | 8.78% | - | - | - | n/a |
| Expenditures: | | | | | | | | | |
| Projects | 97,678 | 231,200 | 251,500 | 20,300 | 8.78% | - | - | - | n/a |
| Debt Service | 186,312 | - | - | - | n/a | - | - | - | n/a |
| Total expenditures | 283,990 | 231,200 | 251,500 | 20,300 | 8.78% | - | - | - | n/a |
| Excess/(deficit) of revenues over expenditures | 22,848 | - | - | - | n/a | - | - | - | n/a |
| Ending fund balance | 43,694 | 20,846 | 43,694 | 22,848 | 109.60% | 20,846 | 43,694 | 22,848 | 109.60% |



City of Auburn

SPECIAL REVENUE FUNDS



OVERVIEW OF ALL BUDGETED 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.

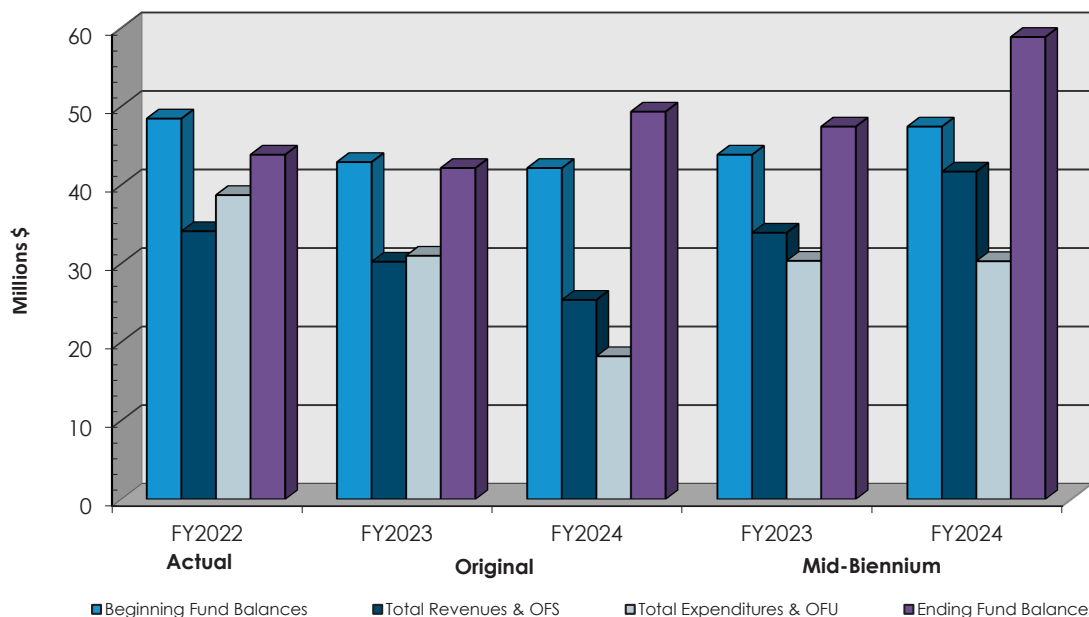
Special School Tax Fund accounts for five mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes and eleven mill ad valorem tax revenues used in furtherance of education.

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 FY2022 | Original Budget | | Mid-Biennium Proposed Budget | |
|--|-----------------------------|-------------------|-------------------|---------------------------------|-------------------|
| | | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balances | 48,479,101 | 42,937,248 | 42,179,416 | 43,878,715 | 47,457,333 |
| Revenues | 22,790,291 | 30,241,250 | 25,383,200 | 33,935,275 | 41,721,902 |
| Other Financing Sources (OFS) | 11,341,299 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total Revenues & OFS | 34,131,590 | 30,245,750 | 25,387,700 | 33,939,775 | 41,726,402 |
| Expenditures | 20,697,054 | 14,915,171 | 9,386,581 | 14,190,746 | 10,199,250 |
| Other Financing Uses (OFU) | 18,034,922 | 16,088,411 | 8,820,616 | 16,170,411 | 20,117,668 |
| Total Expenditures & OFU | 38,731,976 | 31,003,582 | 18,207,197 | 30,361,157 | 30,316,918 |
| Excess (Deficit) of Revenues & OFS over(under) Expenditures & OFU | (4,600,386) | (757,832) | 7,180,503 | 3,578,618 | 11,409,484 |
| Ending Fund Balances | 43,878,715 | 42,179,416 | 49,359,919 | 47,457,333 | 58,866,817 |



CITY OF AUBURN

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Seven Cent State Gas Tax Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| Beginning fund balance: | \$ 56,599 | \$ 50,699 | \$ 62,588 | \$ 11,889 | 23.45% | \$ 51,299 | \$ 62,688 | \$ 11,389 | 22.20% |
| Revenues: | | | | | | | | | |
| State shared gasoline tax | 185,916 | 156,500 | 173,500 | 17,000 | 10.86% | 158,000 | 175,000 | 17,000 | 10.76% |
| Interest | 73 | 100 | 600 | 500 | 500.00% | 100 | 500 | 400 | 400.00% |
| Total revenues | 185,989 | 156,600 | 174,100 | 17,500 | 11.17% | 158,100 | 175,500 | 17,400 | 11.01% |
| Other financing uses: | | | | | | | | | |
| Transfers to other funds | 180,000 | 156,000 | 174,000 | 18,000 | 11.54% | 158,000 | 176,000 | 18,000 | 11.39% |
| Excess/(deficit) of revenues over other financing uses | 5,989 | 600 | 100 | (500) | -83.33% | 100 | (500) | (600) | -600.00% |
| Ending fund balance | 62,588 | 51,299 | 62,688 | 11,389 | 22.20% | 51,399 | 62,188 | 10,789 | 20.99% |

Four and Five Cent State Gas Tax Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| Beginning fund balance: | \$ 45,793 | \$ 40,893 | \$ 54,918 | \$ 14,025 | 34.30% | \$ 40,993 | \$ 54,918 | \$ 13,925 | 33.97% |
| Revenues: | | | | | | | | | |
| State shared gasoline tax | 147,064 | 125,000 | 138,500 | 13,500 | 10.80% | 126,500 | 140,000 | 13,500 | 10.67% |
| Interest | 61 | 100 | 500 | 400 | 400.00% | 100 | 500 | 400 | 400.00% |
| Total revenues | 147,125 | 125,100 | 139,000 | 13,900 | 11.11% | 126,600 | 140,500 | 13,900 | 10.98% |
| Other financing uses: | | | | | | | | | |
| Transfers to other funds | 138,000 | 125,000 | 139,000 | 14,000 | 11.20% | 126,000 | 141,000 | 15,000 | 11.90% |
| Excess/(deficit) of revenues over other financing uses | 9,125 | 100 | - | (100) | -100.00% | 600 | (500) | (1,100) | -183.33% |
| Ending fund balance | 54,918 | 40,993 | 54,918 | 13,925 | 33.97% | 41,593 | 54,418 | 12,825 | 30.83% |

Ten Cent State Gas Tax Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| Beginning fund balance: | \$ 92,069 | \$ 52,169 | \$ 86,016 | \$ 33,847 | 64.88% | \$ 52,269 | \$ 86,916 | \$ 34,647 | 66.29% |
| Revenues: | | | | | | | | | |
| State shared gasoline tax | 468,837 | 415,000 | 465,000 | 50,000 | 12.05% | 416,000 | 470,000 | 54,000 | 12.98% |
| Interest | 110 | 100 | 900 | 800 | 800.00% | 100 | 900 | 800 | 800.00% |
| Total revenues | 468,947 | 415,100 | 465,900 | 50,800 | 12.24% | 416,100 | 470,900 | 54,800 | 13.17% |
| Other financing uses: | | | | | | | | | |
| Transfers to other funds | 475,000 | 415,000 | 465,000 | 50,000 | 12.05% | 416,000 | 471,000 | 55,000 | 13.22% |
| Excess/(deficit) of revenues over other financing uses | (6,053) | 100 | 900 | 800 | 800.00% | 100 | (100) | (200) | -200.00% |
| Ending fund balance | 86,016 | 52,269 | 86,916 | 34,647 | 66.29% | 52,369 | 86,816 | 34,447 | 65.78% |

CITY OF AUBURN

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Special School Ad Valorem Tax - A Major Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|-------------------|--------------------------|------------------------|-------------------|----------------|--------------------------|------------------------|-------------------|----------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 47,589,638 | 41,963,035 | 42,786,340 | 823,306 | 1.96% | 41,037,853 | 45,755,108 | 4,717,256 | 11.49% |
| Revenues: | | | | | | | | | |
| General property tax | 23,043,784 | 23,634,600 | 26,867,600 | 3,233,000 | 13.68% | 24,343,300 | 27,672,800 | 3,329,500 | 13.68% |
| Interest | 452,311 | 170,000 | 970,000 | 800,000 | 470.59% | 170,000 | 970,000 | 800,000 | 470.59% |
| Change in fair market value of investments ⁽¹⁾ | (1,749,502) | - | - | - | n/a | - | - | - | n/a |
| Total revenues | 21,746,593 | 23,804,600 | 27,837,600 | 4,033,000 | 16.94% | 24,513,300 | 28,642,800 | 4,129,500 | 16.85% |
| Other financing sources (OFS) | | | | | | | | | |
| Proceeds of debt | 11,333,699 | - | - | - | n/a | - | - | - | n/a |
| Total revenues & OFS | 33,080,292 | 23,804,600 | 27,837,600 | 4,033,000 | 16.94% | 24,513,300 | 28,642,800 | 4,129,500 | 16.85% |
| Expenditures: | | | | | | | | | |
| General operations/administrative | 833,826 | 859,300 | 1,095,550 | 236,250 | 27.49% | 875,580 | 1,135,449 | 259,869 | 29.68% |
| Debt service | 19,807,841 | 8,478,071 | 8,380,871 | (97,200) | -1.15% | 8,475,701 | 8,378,501 | (97,200) | -1.15% |
| Total expenditures | 20,641,667 | 9,337,371 | 9,476,421 | 139,050 | 1.49% | 9,351,281 | 9,513,950 | 162,669 | 1.74% |
| Other financing uses (OFU) | | | | | | | | | |
| Transfer to Board of Education | 7,347,821 | 7,347,821 | 7,347,821 | - | 0.00% | 8,120,616 | 8,120,616 | - | 0.00% |
| Transfer to BOE - debt proceeds | 9,894,101 | 8,044,590 | 8,044,590 | - | 0.00% | - | - | - | n/a |
| Total expenditures & OFU | 37,883,590 | 24,729,782 | 24,868,832 | 139,050 | 0.56% | 17,471,897 | 17,634,566 | 162,669 | 0.93% |
| Excess/(deficit) of revenues & OFS over expenditures & OFU | (4,803,297) | (925,182) | 2,968,768 | 3,893,950 | 420.88% | 7,041,403 | 11,008,234 | 3,966,831 | 56.34% |
| Ending fund balance | 42,786,340 | 41,037,853 | 45,755,108 | 4,717,256 | 11.49% | 48,079,256 | 56,763,342 | 8,684,087 | 18.06% |

Municipal Court Judicial Administration Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|----------------|--------------------------|------------------------|-------------------|----------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 519,496 | 654,296 | 630,487 | (23,809) | -3.64% | 791,296 | 751,487 | (39,809) | -5.03% |
| Revenues: | | | | | | | | | |
| Court fines | 110,933 | 135,000 | 122,500 | (12,500) | -9.26% | 135,000 | 122,500 | (12,500) | -9.26% |
| Interest | 715 | 2,000 | 6,000 | 4,000 | 200.00% | 2,000 | 6,000 | 4,000 | 200.00% |
| Total revenues | 111,648 | 137,000 | 128,500 | (8,500) | -6.20% | 137,000 | 128,500 | (8,500) | -6.20% |
| Expenditures: | | | | | | | | | |
| Municipal Court operations | 657 | - | 7,500 | 7,500 | n/a | - | 5,000 | 5,000 | n/a |
| Total expenditures | 657 | - | 7,500 | 7,500 | n/a | - | 5,000 | 5,000 | n/a |
| Excess/(deficit) of revenues over expenditures | 110,991 | 137,000 | 121,000 | (16,000) | -11.68% | 137,000 | 123,500 | (13,500) | -9.85% |
| Ending fund balance | 630,487 | 791,296 | 751,487 | (39,809) | -5.03% | 928,296 | 874,987 | (53,309) | -5.74% |

1 It is the policy of the City to invest with three primary objectives, in priority order: safety, liquidity and return on investment. In accordance with this policy, the City's fixed income investments consists of a laddered portfolio of direct obligations of the Department of the Treasury of the United States (U.S. Treasuries) and obligations of certain federal agencies as allowed by state law. These 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.

CITY OF AUBURN

SPECIAL REVENUE FUNDS

COMPARATIVE REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Public Safety Substance Abuse Prevention Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 174,181 | 168,331 | 179,095 | 10,764 | 6.39% | 191,381 | 195,445 | 4,064 | 2.12% |
| Revenues: | | | | | | | | | |
| Confiscation revenue | 51,744 | 27,500 | 27,500 | - | 0.00% | 27,500 | 27,500 | - | 0.00% |
| Interest | 299 | 1,350 | 2,150 | 800 | 59.26% | 1,350 | 2,150 | 800 | 59.26% |
| Total revenues | 52,043 | 28,850 | 29,650 | 800 | 2.77% | 28,850 | 29,650 | 800 | 2.77% |
| Other financing sources (OFS) | | | | | | | | | |
| Sales of surplus assets | 7,600 | 4,500 | 4,500 | - | 0.00% | 4,500 | 4,500 | - | 0.00% |
| Total revenues & OFS | 59,643 | 33,350 | 34,150 | 800 | 2.40% | 33,350 | 34,150 | 800 | 2.40% |
| Expenditures | | | | | | | | | |
| Police operations | 30,327 | 10,300 | 17,800 | 7,500 | 72.82% | 10,300 | 15,300 | 5,000 | 48.54% |
| Police capital outlay | 24,402 | - | - | - | n/a | 25,000 | 40,000 | 15,000 | 60.00% |
| Total expenditures | 54,729 | 10,300 | 17,800 | 7,500 | 72.82% | 35,300 | 55,300 | 20,000 | 56.66% |
| Excess/(deficit) of revenues & OFS over expenditures | 4,914 | 23,050 | 16,350 | (6,700) | 29.07% | (1,950) | (21,150) | (19,200) | 984.62% |
| Ending fund balance | 179,095 | 191,381 | 195,445 | 4,064 | 2.12% | 189,431 | 174,295 | (15,136) | -7.99% |

Coronavirus State and Local Fiscal Recovery Fund - A Major Fund

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|----------------|--------------------------|------------------------|-------------------|-----------------|--------------------------|------------------------|-------------------|-------------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning fund balance: | 1,326 | 7,826 | 79,271 | 71,445 | 912.91% | 14,326 | 550,771 | 536,445 | 3744.55% |
| Revenues: | | | | | | | | | |
| Grants | - | 5,567,500 | 4,689,025 | (878,475) | -15.78% | - | 11,834,052 | 11,834,052 | n/a |
| Interest | 77,945 | 6,500 | 471,500 | 465,000 | 7153.85% | 3,250 | 300,000 | 296,750 | 9130.77% |
| Total revenues | 77,945 | 5,574,000 | 5,160,525 | (413,475) | -7.42% | 3,250 | 12,134,052 | 12,130,802 | 373255.45% |
| Expenditures: | | | | | | | | | |
| General operations | - | 300,000 | - | (300,000) | -100.00% | - | 300,000 | 300,000 | n/a |
| Capital outlay | - | 967,500 | 642,500 | (325,000) | -33.59% | - | 325,000 | 325,000 | n/a |
| Capital projects | - | - | 746,525 | 746,525 | n/a | - | - | - | n/a |
| Outside agencies | - | 4,300,000 | 3,300,000 | (1,000,000) | -23.26% | - | - | - | n/a |
| Total expenditures | - | 5,567,500 | 4,689,025 | (878,475) | -15.78% | - | 625,000 | 625,000 | n/a |
| Other financing uses (OFU) | | | | | | | | | |
| Transfer to other funds | - | - | - | - | n/a | - | 11,209,052 | 11,209,052 | n/a |
| Total expenditures & OFU | - | 5,567,500 | 4,689,025 | (878,475) | -15.78% | - | 11,834,052 | 11,834,052 | n/a |
| Excess/(deficit) of revenues over expenditures & OFU | 77,945 | 6,500 | 471,500 | 465,000 | 7153.85% | 3,250 | 300,000 | 296,750 | 9130.77% |
| Ending fund balance | 79,271 | 14,326 | 550,771 | 536,445 | 3744.55% | 17,576 | 850,771 | 833,195 | 4740.53% |

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

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

DEBT SERVICE FUND

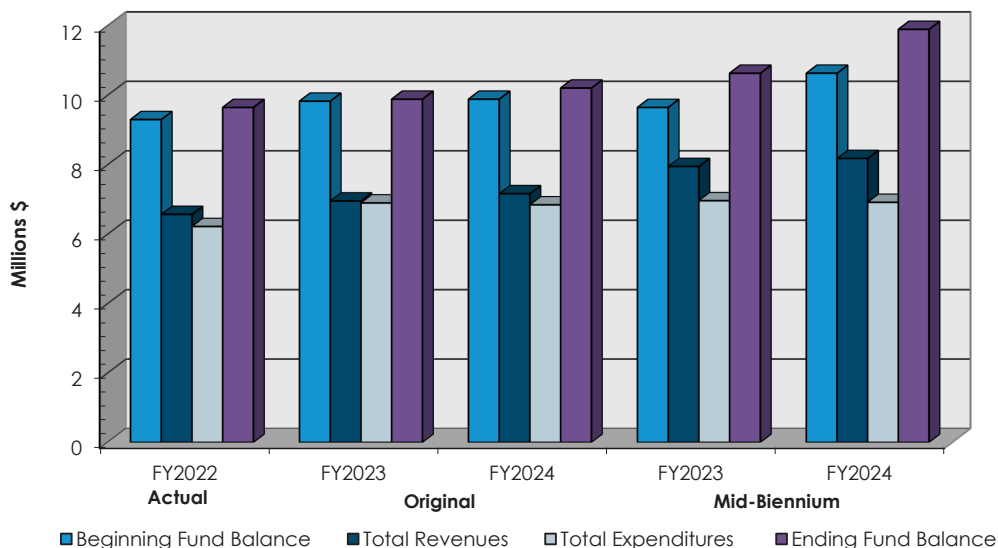


City of Auburn

COMPARATIVE REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

The **Special 5-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 | Original Budget | | Mid-Biennium Proposed Budget | |
|--|-------------------|------------------|-------------------|---------------------------------|-------------------|
| | FY2022 | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Fund Balance | 9,300,463 | 9,829,232 | 9,886,726 | 9,649,650 | 10,633,824 |
| Revenues | | | | | |
| General property tax | 6,744,030 | 6,947,300 | 7,155,800 | 7,705,000 | 7,936,150 |
| Interest | 73,505 | 9,500 | 10,500 | 244,500 | 244,500 |
| Change in fair market value of investments ⁽¹⁾ | (247,215) | - | - | - | - |
| Total Revenues | 6,570,320 | 6,956,800 | 7,166,300 | 7,949,500 | 8,180,650 |
| Expenditures | | | | | |
| General operations | | | | | |
| Tax administration fee | 245,327 | 251,650 | 256,400 | 317,670 | 328,000 |
| Debt service | 5,975,806 | 6,647,656 | 6,589,031 | 6,647,656 | 6,589,031 |
| Total Expenditures | 6,221,133 | 6,899,306 | 6,845,431 | 6,965,326 | 6,917,031 |
| Excess (Deficit) of revenues over(under) expenditures | 349,187 | 57,494 | 320,869 | 984,174 | 1,263,619 |
| Ending Fund Balance | 9,649,650 | 9,886,726 | 10,207,595 | 10,633,824 | 11,897,442 |



¹ It is the policy of the City to invest with three primary objectives, in priority order: safety, liquidity and return on investment. In accordance with this policy, the City's fixed income investments consists of a ladder portfolio of direct obligations of the Department of The Treasury of the United States (U.S. Treasuries) and obligations of certain federal agencies as allowed by state law. These 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.



City of Auburn

ENTERPRISE FUNDS



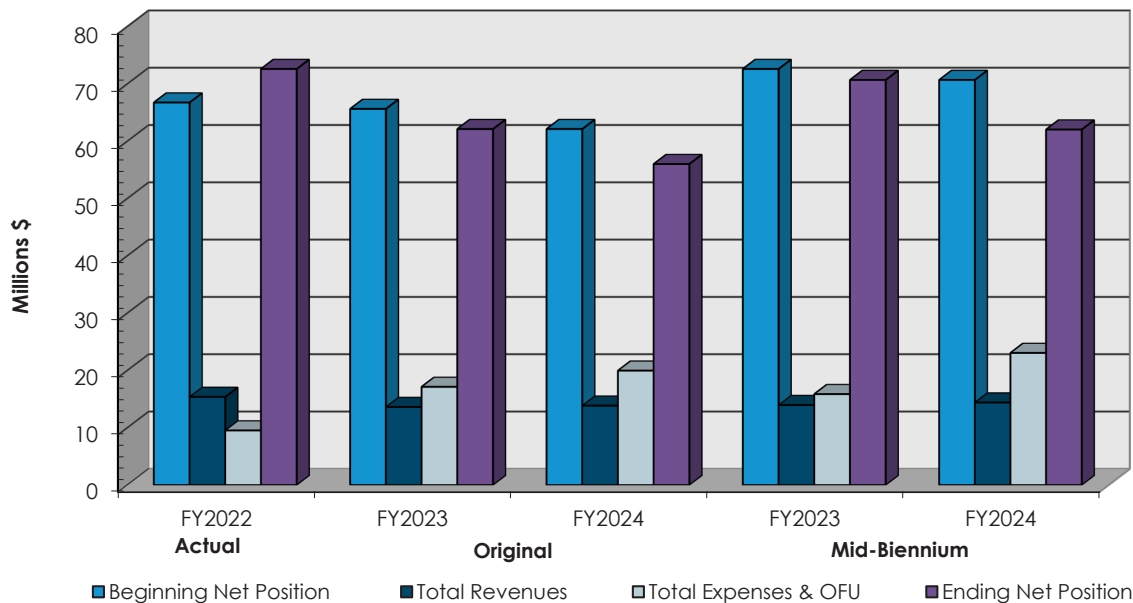
City of Auburn

SEWER FUND - OVERVIEW OF CHANGES IN NET POSITION

Enterprise Funds are funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the cost, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The **Sewer Fund** accounts for revenues earned from and costs related to the provision of sewer service.

| | Audited Actual FY2022 | Original Budget | | Mid-Biennium Proposed Budget | |
|---|-----------------------------|-------------------|-------------------|---------------------------------|-------------------|
| | | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Net Position | 66,756,384 | 65,646,031 | 62,131,376 | 72,617,114 | 70,700,970 |
| Operating revenues | 13,919,382 | 12,807,975 | 13,035,975 | 12,902,625 | 13,370,975 |
| Non-operating revenues | 1,471,396 | 820,000 | 820,000 | 1,056,000 | 1,035,000 |
| Total Revenues | 15,390,778 | 13,627,975 | 13,855,975 | 13,958,625 | 14,405,975 |
| Operating expenses ⁽¹⁾ | 9,453,798 | 17,066,380 | 19,891,425 | 15,798,519 | 22,985,983 |
| Other financing uses (OFU) | 76,250 | 76,250 | 76,250 | 76,250 | 76,250 |
| Total Expenses & OFU | 9,530,048 | 17,142,630 | 19,967,675 | 15,874,769 | 23,062,233 |
| Excess of Revenues over Expenses & OFU | 5,860,730 | (3,514,655) | (6,111,700) | (1,916,144) | (8,656,258) |
| Ending Net Position | 72,617,114 | 62,131,376 | 56,019,675 | 70,700,970 | 62,044,712 |



¹ Actual amounts are reported on the full accrual basis (capital assets are capitalized and expensed through depreciation and principal debt payments are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

CITY OF AUBURN

SEWER FUND - REVENUES AND EXPENSES

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|---|-------------------|--------------------------|------------------------|--------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning Net Position: | 66,756,384 | 65,646,031 | 72,617,114 | 6,971,083 | 10.62% | 62,131,376 | 70,700,970 | 8,569,595 | 13.79% |
| Revenues: | | | | | | | | | |
| <i>Operating revenues</i> | | | | | | | | | |
| Sewer service fees | 11,455,372 | 11,380,000 | 11,700,000 | 320,000 | 2.81% | 11,608,000 | 11,935,000 | 327,000 | 2.82% |
| Sewer penalties | 103,553 | 105,000 | 92,500 | (12,500) | -11.90% | 105,000 | 105,000 | - | 0.00% |
| Sewer access fees | 2,268,000 | 1,250,000 | 1,000,000 | (250,000) | -20.00% | 1,250,000 | 1,250,000 | - | 0.00% |
| Grants | - | - | 37,150 | 37,150 | n/a | - | 8,000 | 8,000 | n/a |
| Miscellaneous revenues | 21,208 | 1,725 | 1,725 | - | 0.00% | 1,725 | 1,725 | - | 0.00% |
| Reimbursement/Water Board | 71,250 | 71,250 | 71,250 | - | 0.00% | 71,250 | 71,250 | - | 0.00% |
| Total operating revenue | 13,919,382 | 12,807,975 | 12,902,625 | 94,650 | 0.74% | 13,035,975 | 13,370,975 | 335,000 | 2.57% |
| <i>Non-operating revenues</i> | | | | | | | | | |
| Investment interest | 84,915 | 15,000 | 230,000 | 215,000 | 1433.33% | 15,000 | 230,000 | 215,000 | 1433.33% |
| Change in fair market value of investments ⁽¹⁾ | (649,799) | - | - | - | n/a | - | - | - | n/a |
| Sale of surplus assets | 13,000 | 5,000 | 26,000 | 21,000 | 420.00% | 5,000 | 5,000 | - | 0.00% |
| Capital contributions | 2,023,280 | 800,000 | 800,000 | - | 0.00% | 800,000 | 800,000 | - | 0.00% |
| Total non-operating revenues | 1,471,396 | 820,000 | 1,056,000 | 236,000 | 28.78% | 820,000 | 1,035,000 | 215,000 | 26.22% |
| Total Revenues | 15,390,778 | 13,627,975 | 13,958,625 | 330,650 | 2.43% | 13,855,975 | 14,405,975 | 550,000 | 3.97% |
| Expenses: | | | | | | | | | |
| <i>Sewer Administration</i> | | | | | | | | | |
| Personal services | 479,074 | 540,205 | 543,757 | 3,552 | 0.66% | 561,451 | 565,109 | 3,658 | 0.65% |
| Contractual services | 121,552 | 143,550 | 145,850 | 2,300 | 1.60% | 153,550 | 155,850 | 2,300 | 1.50% |
| Commodities | 11,429 | 18,050 | 18,050 | - | 0.00% | 18,050 | 18,050 | - | 0.00% |
| Capital outlay | - | 50,000 | 50,000 | - | 0.00% | - | - | - | n/a |
| Total Sewer Administration | 612,055 | 751,805 | 757,657 | 5,852 | 0.78% | 733,051 | 739,009 | 5,958 | 0.81% |
| <i>Sewer Maintenance</i> | | | | | | | | | |
| Personal services | 1,002,448 | 1,182,886 | 1,228,741 | 45,855 | 3.88% | 1,237,376 | 1,283,503 | 46,127 | 3.73% |
| Contractual services | 130,944 | 145,200 | 146,200 | 1,000 | 0.69% | 145,200 | 146,200 | 1,000 | 0.69% |
| Commodities | 295,707 | 326,650 | 336,900 | 10,250 | 3.14% | 326,650 | 342,000 | 15,350 | 4.70% |
| Capital outlay | - | 512,500 | 645,500 | 133,000 | 25.95% | 468,500 | 584,000 | 115,500 | 24.65% |
| Total Sewer Maintenance | 1,429,099 | 2,167,236 | 2,357,341 | 190,105 | 8.77% | 2,177,726 | 2,355,703 | 177,977 | 8.17% |
| <i>Sewer Line Locating</i> | | | | | | | | | |
| Personal services | 54,229 | 57,738 | 77,449 | 19,712 | 34.14% | 59,907 | 80,812 | 20,906 | 34.90% |
| Contractual services | 1,490 | 8,500 | 8,500 | - | 0.00% | 8,500 | 8,500 | - | 0.00% |
| Commodities | 11,002 | 14,925 | 14,925 | - | 0.00% | 14,925 | 14,925 | - | 0.00% |
| Capital outlay | - | - | - | - | n/a | 40,000 | 60,500 | 20,500 | 51.25% |
| Total Sewer Line Locating | 66,721 | 81,163 | 100,874 | 19,712 | 24.29% | 123,332 | 164,737 | 41,406 | 33.57% |
| <i>Watershed Management</i> | | | | | | | | | |
| Personal services | 270,295 | 291,642 | 293,562 | 1,920 | 0.66% | 301,056 | 303,023 | 1,967 | 0.65% |
| Contractual services | 15,658 | 25,900 | 25,900 | - | 0.00% | 25,900 | 25,900 | - | 0.00% |
| Commodities | 14,084 | 27,500 | 36,750 | 9,250 | 33.64% | 27,500 | 34,000 | 6,500 | 23.64% |
| Capital outlay | - | 6,500 | 6,500 | - | 0.00% | - | - | - | n/a |
| Total Watershed Maintenance | 300,037 | 351,542 | 362,712 | 11,170 | 3.18% | 354,456 | 362,923 | 8,467 | 2.39% |
| <i>Sewer Pumping and Treatment</i> | | | | | | | | | |
| Contractual services | 2,695,623 | 2,708,600 | 3,088,600 | 380,000 | 14.03% | 2,768,600 | 3,140,150 | 371,550 | 13.42% |
| Commodities | 60,272 | 134,000 | 138,000 | 4,000 | 2.99% | 134,000 | 139,000 | 5,000 | 3.73% |
| Capital outlay | - | - | 102,200 | 102,200 | n/a | - | - | - | n/a |
| Total Sewer Pumping and Treatment | 2,755,895 | 2,842,600 | 3,328,800 | 486,200 | 17.10% | 2,902,600 | 3,279,150 | 376,550 | 12.97% |
| <i>General operations</i> | | | | | | | | | |
| Personal services | 19,938 | 25,000 | 25,000 | - | 0.00% | 25,000 | 25,000 | - | 0.00% |
| Contractual services | 3,618,794 | 3,247,735 | 3,465,385 | 217,650 | 6.70% | 3,184,077 | 3,552,577 | 368,500 | 11.57% |
| Commodities | 5,596 | 10,000 | 10,000 | - | 0.00% | 10,000 | 10,000 | - | 0.00% |
| Debt service - principal | - | 3,587,000 | 3,562,700 | (24,300) | -0.68% | 3,705,000 | 3,680,700 | (24,300) | -0.66% |
| Debt service - interest | 619,601 | 526,399 | 526,399 | - | 0.00% | 404,534 | 404,534 | - | 0.00% |
| Debt service - bond expenses | 26,063 | 1,650 | 1,650 | - | 0.00% | 1,650 | 1,650 | - | 0.00% |
| Capital outlay | - | 70,000 | 70,000 | - | 0.00% | - | - | - | n/a |
| Total general operations | 4,289,992 | 7,467,784 | 7,661,134 | 193,350 | 2.59% | 7,330,261 | 7,674,461 | 344,200 | 4.70% |
| <i>Project operations</i> | | | | | | | | | |
| Total operating expenses | 9,453,798 | 17,066,380 | 15,798,519 | (1,267,861) | -7.43% | 19,891,425 | 22,985,983 | 3,094,558 | 15.56% |
| <i>Other financing uses (OFU)</i> | | | | | | | | | |
| Transfer to General Fund | 71,250 | 71,250 | 71,250 | - | 0.00% | 71,250 | 71,250 | - | 0.00% |
| Transfer to Liability Risk Retention Fund | 5,000 | 5,000 | 5,000 | - | 0.00% | 5,000 | 5,000 | - | 0.00% |
| Total other financing uses | 76,250 | 76,250 | 76,250 | - | 0.00% | 76,250 | 76,250 | - | 0.00% |
| Total Expenses & OFU | 9,530,048 | 17,142,630 | 15,874,769 | (1,267,861) | -7.40% | 19,967,675 | 23,062,233 | 3,094,558 | 15.50% |
| Excess/(Deficit) of Revenues over Expenditures & OFU | 5,860,730 | (3,514,655) | (1,916,144) | 1,598,511 | -45.48% | (6,111,700) | (8,656,258) | (2,544,558) | 41.63% |
| Ending Net Position | 72,617,114 | 62,131,376 | 70,700,970 | 8,569,595 | 13.79% | 56,019,675 | 62,044,712 | 6,025,037 | 10.76% |

1 It is the policy of the City to invest with three primary objectives, in priority order: safety, liquidity and return on investment. In accordance with this policy, the City's fixed income investments consists of a ladder portfolio of direct obligations of the Department of The Treasury of the United States (U.S. Treasuries) and obligations of certain federal agencies as allowed by state law. These 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.

ENTERPRISE FUNDS

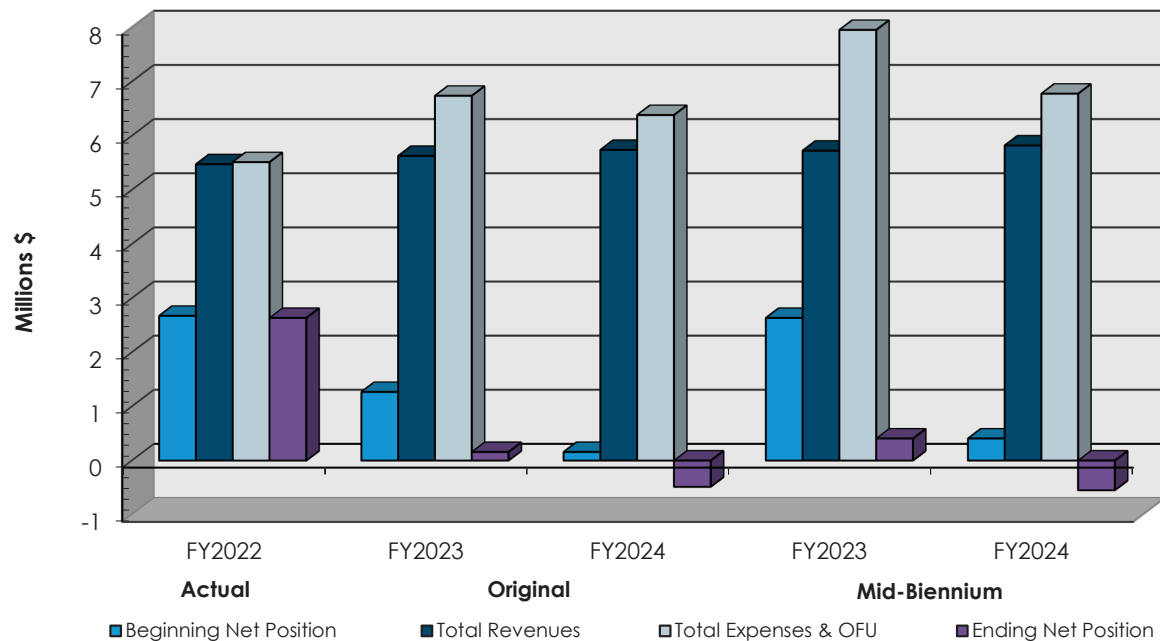


City of Auburn

SOLID WASTE MANAGEMENT FUND - OVERVIEW OF CHANGES IN NET POSITION

The **Solid Waste Management Fund** accounts for revenues earned from and costs related to the provision of solid waste and recycling service.

| | Audited Actual | Original Budget | | Mid-Biennium Proposed Budget | |
|---|-------------------|------------------|------------------|---------------------------------|------------------|
| | FY2022 | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Net Position | 2,674,581 | 1,267,798 | 158,206 | 2,636,127 | 407,062 |
| Operating revenues | 5,469,579 | 5,620,300 | 5,731,300 | 5,687,800 | 5,800,800 |
| Non-operating revenues | 4,887 | 8,500 | 8,500 | 37,500 | 20,000 |
| Total Revenues | 5,474,466 | 5,628,800 | 5,739,800 | 5,725,300 | 5,820,800 |
| Operating expenses ⁽¹⁾ | 5,457,920 | 6,683,392 | 6,328,059 | 7,899,366 | 6,722,375 |
| Other financing uses (OFU) | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Total Expenses & OFU | 5,512,920 | 6,738,392 | 6,383,059 | 7,954,366 | 6,777,375 |
| Excess of Revenues over Expenses & OFU | (38,454) | (1,109,592) | (643,259) | (2,229,066) | (956,575) |
| Ending Net Position | 2,636,127 | 158,206 | (485,053) | 407,062 | (549,513) |



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 FY2023 - FY2024 totals \$1,989,646. When this is adjusted for, the projected FY2024 ending net position is \$1,440,133.

CITY OF AUBURN

SOLID WASTE MANAGEMENT FUND - REVENUES AND EXPENSES

| | FY22 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|------------------|--------------------------|------------------------|-------------------|----------------|--------------------------|------------------------|-------------------|----------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning Net Position: | 2,674,581 | 1,267,798 | 2,636,127 | 1,368,329 | 107.93% | 158,206 | 407,062 | 248,856 | 157.30% |
| Revenues: | | | | | | | | | |
| <i>Operating revenues</i> | | | | | | | | | |
| Solid waste collection fees | 5,374,708 | 5,535,000 | 5,610,000 | 75,000 | 1.36% | 5,646,000 | 5,722,000 | 76,000 | 1.35% |
| Solid waste special collection fees | 50 | - | - | - | n/a | - | - | - | n/a |
| Solid waste penalties | 48,264 | 71,500 | 64,000 | (7,500) | -10.49% | 71,500 | 65,000 | (6,500) | -9.09% |
| Recycling revenues | 36,533 | 10,000 | 10,000 | - | 0.00% | 10,000 | 10,000 | - | 0.00% |
| Miscellaneous revenues | 10,025 | 3,800 | 3,800 | - | 0.00% | 3,800 | 3,800 | - | 0.00% |
| Total operating revenues | 5,469,579 | 5,620,300 | 5,687,800 | 67,500 | 1.20% | 5,731,300 | 5,800,800 | 69,500 | 1.21% |
| <i>Non-operating revenues</i> | | | | | | | | | |
| Investment interest | 3,307 | 3,500 | 23,500 | 20,000 | 571.43% | 3,500 | 15,000 | 11,500 | 328.57% |
| Sale of surplus assets | 1,580 | 5,000 | 14,000 | 9,000 | 180.00% | 5,000 | 5,000 | - | 0.00% |
| Total non-operating revenues | 4,887 | 8,500 | 37,500 | 29,000 | 341.18% | 8,500 | 20,000 | 11,500 | 135.29% |
| Total Revenues | 5,474,466 | 5,628,800 | 5,725,300 | 96,500 | 1.71% | 5,739,800 | 5,820,800 | 81,000 | 1.41% |
| Expenses: | | | | | | | | | |
| <i>Administration</i> | | | | | | | | | |
| Personal services | 227,947 | 250,055 | 251,676 | 1,621 | 0.65% | 255,738 | 257,388 | 1,650 | 0.65% |
| Contractual services | 334,000 | 364,000 | 374,100 | 10,100 | 2.77% | 364,000 | 364,000 | - | 0.00% |
| Total Administration | 561,947 | 614,055 | 625,776 | 11,721 | 1.91% | 619,738 | 621,388 | 1,650 | 0.27% |
| <i>Recycling</i> | | | | | | | | | |
| Personal services | 1,031,148 | 1,323,239 | 1,432,804 | 109,565 | 8.28% | 1,377,380 | 1,487,216 | 109,836 | 7.97% |
| Contractual services | 664,338 | 842,164 | 849,664 | 7,500 | 0.89% | 794,014 | 801,514 | 7,500 | 0.94% |
| Commodities | 444,404 | 365,500 | 467,600 | 102,100 | 27.93% | 365,500 | 493,340 | 127,840 | 34.98% |
| Capital outlay | - | 750,000 | 1,208,404 | 458,404 | 61.12% | - | - | - | n/a |
| Total Recycling | 2,139,890 | 3,280,903 | 3,958,472 | 677,569 | 20.65% | 2,536,894 | 2,782,070 | 245,176 | 9.66% |
| <i>Solid Waste</i> | | | | | | | | | |
| Personal services | 1,273,449 | 1,402,559 | 1,479,253 | 76,694 | 5.47% | 1,461,999 | 1,538,990 | 76,991 | 5.27% |
| Contractual services | 857,128 | 800,850 | 800,850 | - | 0.00% | 749,403 | 749,403 | - | 0.00% |
| Commodities | 553,668 | 534,800 | 578,547 | 43,747 | 8.18% | 534,800 | 592,300 | 57,500 | 10.75% |
| Capital outlay | - | - | 406,242 | 406,242 | n/a | 375,000 | 375,000 | - | 0.00% |
| Total Solid Waste | 2,684,244 | 2,738,209 | 3,264,892 | 526,683 | 19.23% | 3,121,202 | 3,255,693 | 134,491 | 4.31% |
| <i>General operations</i> | | | | | | | | | |
| Personal services | 31,169 | 4,500 | 4,500 | - | 0.00% | 4,500 | 4,500 | - | 0.00% |
| Contractual services | 35,500 | 38,000 | 38,000 | - | 0.00% | 38,000 | 51,000 | 13,000 | 34.21% |
| Commodities | 5,169 | 7,725 | 7,725 | - | 0.00% | 7,725 | 7,725 | - | 0.00% |
| Total general operations | 71,838 | 50,225 | 50,225 | - | 0.00% | 50,225 | 63,225 | 13,000 | 25.88% |
| Total operating expenses ⁽¹⁾ | 5,457,920 | 6,683,392 | 7,899,366 | 1,215,973 | 18.19% | 6,328,059 | 6,722,375 | 394,316 | 6.23% |
| <i>Other financing uses (OFU)</i> | | | | | | | | | |
| Transfer to Liability Risk Retention Fund | 55,000 | 55,000 | 55,000 | - | 0.00% | 55,000 | 55,000 | - | 0.00% |
| Total other financing uses | 55,000 | 55,000 | 55,000 | - | 0.00% | 55,000 | 55,000 | - | 0.00% |
| Total Expenses & OFU | 5,512,920 | 6,738,392 | 7,954,366 | 1,215,973 | 18.05% | 6,383,059 | 6,777,375 | 394,316 | 6.18% |
| Excess/(Deficit) of Revenues over Expenses & OFU | (38,454) | (1,109,592) | (2,229,066) | (1,119,473) | 100.89% | (643,259) | (956,575) | (313,316) | 48.71% |
| Ending Net Position | 2,636,127 | 158,206 | 407,062 | 248,856 | 157.30% | (485,053) | (549,513) | (64,460) | -13.29% |

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 FY2023 - FY2024 totals \$1,989,646. When this is adjusted for, the projected FY2024 ending net position is \$1,440,133.

ENTERPRISE FUNDS

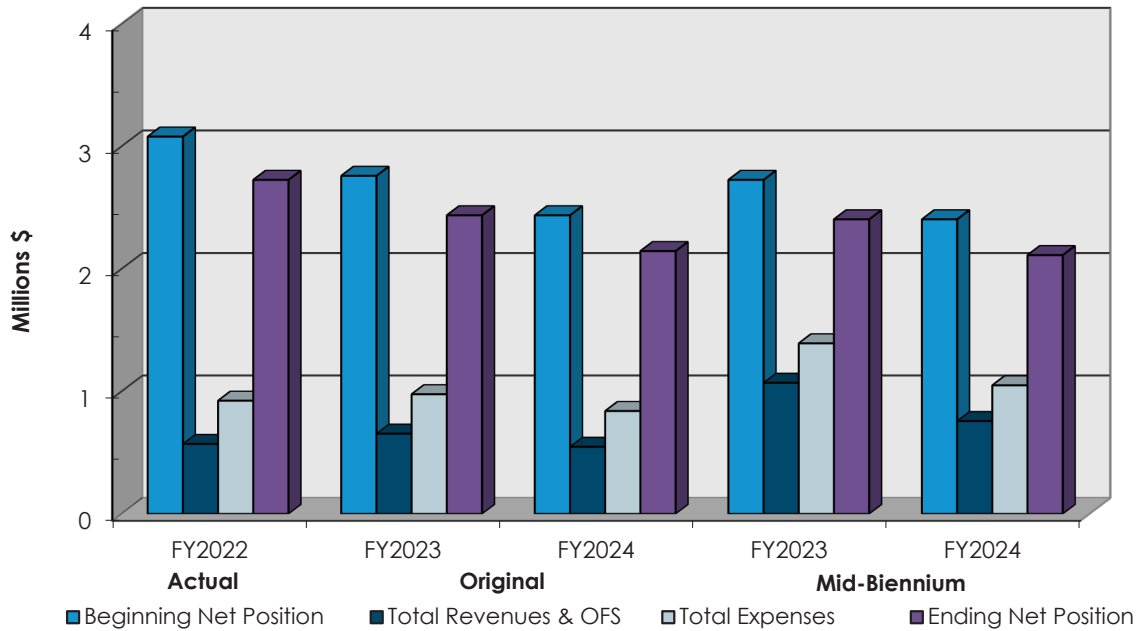


City of Auburn

PUBLIC PARK & RECREATION BOARD - OVERVIEW OF CHANGES IN NET POSITION

The **Public Park and Recreation Board** accounts for revenues earned from and costs related to the Yarbrough Tennis Center.

| | Audited Actual FY2022 | Original Budget | | Mid-Biennium Proposed Budget | |
|---|-----------------------------|------------------|------------------|---------------------------------|------------------|
| | | FY2023 | FY2024 | FY2023 | FY2024 |
| | \$ | \$ | \$ | \$ | \$ |
| Beginning Net Position | 3,080,113 | 2,759,987 | 2,437,930 | 2,726,930 | 2,404,931 |
| Operating revenues | 247,332 | 192,000 | 192,000 | 544,900 | 420,500 |
| Other financing sources (OFS) | 323,645 | 463,000 | 355,800 | 525,614 | 337,371 |
| Total Revenues & OFS | 570,977 | 655,000 | 547,800 | 1,070,514 | 757,871 |
| Total Expenses ⁽¹⁾ | 924,160 | 977,057 | 839,806 | 1,392,514 | 1,049,871 |
| Excess of Revenues & OFS over Expenses | (353,183) | (322,057) | (292,006) | (322,000) | (292,000) |
| Ending Net Position | 2,726,930 | 2,437,930 | 2,145,924 | 2,404,931 | 2,112,930 |



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

CITY OF AUBURN

PUBLIC PARK & RECREATION BOARD - REVENUES AND EXPENSES

| | FY2022 | Proposed Budget - FY2023 | | | | Proposed Budget - FY2024 | | | |
|--|------------------|--------------------------|------------------------|-------------------|---------------|--------------------------|------------------------|-------------------|---------------|
| | Audited Actual | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % | Original Budget | Proposed Mid-Bi Budget | Increase/Decrease | As % |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| Beginning Net Position: | 3,080,113 | 2,759,987 | 2,726,930 | (33,057) | -1.20% | 2,437,930 | 2,404,931 | (32,999) | -1.35% |
| Revenues: | | | | | | | | | |
| <i>Operating revenues</i> | | | | | | | | | |
| Tennis Center revenue | 78,766 | 30,000 | 230,000 | 200,000 | 666.67% | 30,000 | 230,000 | 200,000 | 666.67% |
| Membership fees | 30,016 | 26,000 | 30,000 | 4,000 | 15.38% | 26,000 | 30,000 | 4,000 | 15.38% |
| Tennis court fees | 60,988 | 35,500 | 60,000 | 24,500 | 69.01% | 35,500 | 60,000 | 24,500 | 69.01% |
| Investment interest | 4 | - | 150 | 150 | n/a | - | - | - | n/a |
| Miscellaneous | 568 | 500 | 500 | - | 0.00% | 500 | 500 | - | 0.00% |
| Reimbursement/Auburn University | 76,990 | 100,000 | 224,250 | 124,250 | 124.25% | 100,000 | 100,000 | - | 0.00% |
| Total operating revenue | 247,332 | 192,000 | 544,900 | 352,900 | 183.80% | 192,000 | 420,500 | 228,500 | 119.01% |
| <i>Other financing sources (OFS)</i> | | | | | | | | | |
| Transfer in - General Fund | 323,645 | 463,000 | 525,614 | 62,614 | 13.52% | 355,800 | 337,371 | (18,429) | -5.18% |
| Total other financing sources | 323,645 | 463,000 | 525,614 | 62,614 | 13.52% | 355,800 | 337,371 | (18,429) | -5.18% |
| Total revenues & OFS | 570,977 | 655,000 | 1,070,514 | 415,514 | 63.44% | 547,800 | 757,871 | 210,071 | 38.35% |
| Expenses: | | | | | | | | | |
| <i>Tennis Center</i> | | | | | | | | | |
| Personal services | 341,717 | 361,211 | 469,168 | 107,957 | 29.89% | 378,960 | 487,005 | 108,045 | 28.51% |
| Contractual services | 194,891 | 128,963 | 219,983 | 91,020 | 70.58% | 128,963 | 219,983 | 91,020 | 70.58% |
| Commodities | 50,070 | 34,383 | 45,383 | 11,000 | 31.99% | 34,383 | 45,383 | 11,000 | 31.99% |
| Capital outlay ⁽¹⁾ | - | 125,000 | 330,480 | 205,480 | 164.38% | - | - | - | n/a |
| Total Tennis Center | 586,678 | 649,557 | 1,065,014 | 415,457 | 63.96% | 542,306 | 752,371 | 210,065 | 38.74% |
| <i>Non-Departmental</i> | | | | | | | | | |
| Personal services | 2,077 | 1,500 | 1,500 | - | 0.00% | 1,500 | 1,500 | - | 0.00% |
| Contractual services | 6,878 | 4,000 | 4,000 | - | 0.00% | 4,000 | 4,000 | - | 0.00% |
| Depreciation expense | 328,526 | 322,000 | 322,000 | - | 0.00% | 292,000 | 292,000 | - | 0.00% |
| Total non-departmental | 337,482 | 327,500 | 327,500 | - | 0.00% | 297,500 | 297,500 | - | 0.00% |
| Total Expenses | 924,160 | 977,057 | 1,392,514 | 415,457 | 42.52% | 839,806 | 1,049,871 | 210,065 | 25.01% |
| Excess/(Deficit) of Revenues & OFS over Expenses | (353,183) | (322,057) | (322,000) | 57 | -0.02% | (292,006) | (292,000) | 6 | 0.00% |
| Ending Net Position | 2,726,930 | 2,437,930 | 2,404,931 | (32,999) | -1.35% | 2,145,924 | 2,112,930 | (32,994) | -1.54% |

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 BUDGETS



City of Auburn

CAPITAL OUTLAY AND PROJECTS SUMMARY (BY FUNDING SOURCE)

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

| | FY2023 \$ | FY2024 \$ | Total \$ |
|--|--------------------|-------------------|--------------------|
| General Fund | | | |
| Capital Outlay Replacement | 2,615,486 | 4,384,933 | 7,000,419 |
| Capital Outlay Expansion | 1,591,779 | 1,476,236 | 3,068,015 |
| Departmental Projects | 50,000 | 50,000 | 100,000 |
| Public Works Project Operations | 610,500 | 1,015,000 | 1,625,500 |
| Parks & Recreation Project Operations | 5,354,946 | 6,850,000 | 12,204,946 |
| Engineering Services Project Operations | 18,961,429 | 16,921,908 | 35,883,337 |
| Industrial Property Acquisition Projects | 580,501 | 2,500,000 | 3,080,501 |
| Total - General Fund Capital Outlay & Projects | 29,764,641 | 33,198,077 | 62,962,718 |
| Sewer Fund | | | |
| Capital Outlay Replacement | 867,700 | 564,500 | 1,432,200 |
| Capital Outlay Expansion | 6,500 | 80,000 | 86,500 |
| Projects | 1,405,000 | 8,765,000 | 10,170,000 |
| Total - Sewer Fund | 2,279,200 | 9,409,500 | 11,688,700 |
| Solid Waste Management Fund | | | |
| Capital Outlay Replacement | 757,277 | 375,000 | 1,132,277 |
| Capital Outlay Expansion | 857,368 | - | 857,368 |
| Total - Solid Waste Management Fund | 1,614,645 | 375,000 | 1,989,645 |
| Public Park & Recreation Board | | | |
| Capital Outlay Replacement | 330,480 | - | 330,480 |
| Total - Public Park & Recreation Board | 330,480 | - | 330,480 |
| Public Safety Substance Abuse Fund | | | |
| Capital Outlay Replacement | - | 40,000 | 40,000 |
| Total - Public Safety Substance Abuse Fund | - | 40,000 | 40,000 |
| Current & Planned General Obligation Debt | | | |
| Projects | 77,069,000 | 36,069,628 | 113,138,628 |
| Total - Current & Planned General Obligation Debt | 77,069,000 | 36,069,628 | 113,138,628 |
| Grants and Other Funding | | | |
| Capital Outlay Expansion | 642,500 | 325,000 | 967,500 |
| Projects | 5,756,264 | 12,625,977 | 18,382,241 |
| Total - Grants and Other Funding | 6,398,764 | 12,950,977 | 19,349,741 |
| Total - Budgeted Capital Outlay & Projects | 117,456,730 | 92,043,182 | 209,499,912 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

FY2023 - BY FUNDING SOURCE

| GENERAL FUND | | | | Replacement | Expansion | Total |
|--|------------------------------|--|--|-------------|-----------|----------------|
| | | | | \$ | \$ | \$ |
| Public Safety | | | | | | |
| Hybrid Vehicle | Administration | | | 38,000 | | |
| Communications Tower Equipment | Communications | | | | 850,000 | |
| Portable Traffic Barricade Systems | Communications | | | | 60,000 | |
| Police and Fire Memorial Statues | Administration | | | | 12,000 | |
| Total - Public Safety | | | | | | 960,000 |
| Police | | | | | | |
| Unmarked Vehicles for Detective Division (2) | Police | | | 72,732 | | |
| Patrol SUVs (10) | Police | | | 363,659 | | |
| Upfit for Detective Vehicles (3) | Police | | | 34,000 | | |
| Upfit for Patrol SUVs (10) | Police | | | 106,000 | | |
| Upfit for Patrol SUVs (10) | Police | | | 106,454 | | |
| FARO System | Police | | | | 32,000 | |
| Total - Police | | | | | | 714,845 |
| Fire | | | | | | |
| Pickup Truck | Fire | | | 39,000 | | |
| Building Improvement Replacement | Fire | | | 25,000 | | |
| Heart Monitors for Advanced Life Support Service | Fire | | | | 79,000 | |
| Total - Fire | | | | | | 143,000 |
| Community Services | | | | | | |
| Key Card Access Control System Expansion | Community Services | | | | 10,000 | |
| Auditorium Stage Curtain, Tracking, and Rigging System | Community Services | | | 8,000 | | |
| BAGC Door Replacement | Community Services | | | 10,000 | | |
| Total - Community Services | | | | | | 28,000 |
| Public Works | | | | | | |
| Tractor with Bush Hog | Right of Way Maintenance | | | 100,000 | | |
| Tractor with Bush Hog | Right of Way Maintenance | | | 100,000 | | |
| Tractor | Right of Way Maintenance | | | 40,000 | | |
| Heavy Equipment Trailer | Construction | | | | 15,000 | |
| Excavator | Construction | | | 92,000 | | |
| Asphalt Crack Sealer | Maintenance | | | 75,000 | | |
| Tractor | Landscape and Sustainability | | | 50,000 | | |
| Pickup Truck | Landscape and Sustainability | | | 35,000 | | |
| Pickup Truck | Landscape and Sustainability | | | 38,000 | | |
| Pickup Truck | Landscape and Sustainability | | | 38,000 | | |
| Total - Public Works | | | | | | 583,000 |
| Library | | | | | | |
| Van | Library | | | | 55,000 | |
| Total - Library | | | | | | 55,000 |
| Information Technology | | | | | | |
| Isilon Archive - 4 A200 Nodes | Information Technology | | | | 124,322 | |
| Isilon H400 Storage Nodes - 4 Node Refresh | Information Technology | | | 196,015 | | |
| Aerial Photography | Information Technology | | | 70,000 | | |
| Total - Information Technology | | | | | | 390,337 |
| Parks & Recreation | | | | | | |
| Mini Excavator | Parks and Facilities | | | | 110,000 | |
| Trailer | Parks and Facilities | | | | 20,000 | |
| Utility Vehicle | Parks and Facilities | | | 9,000 | | |
| Utility Vehicle | Parks and Facilities | | | 8,000 | | |
| Utility Vehicle | Parks and Facilities | | | 8,000 | | |
| 60-inch Walk Behind Mower | Parks and Facilities | | | 9,500 | | |
| 60-inch Zero Turn Mower | Parks and Facilities | | | 14,500 | | |
| 60-inch Zero Turn Mower | Parks and Facilities | | | 14,500 | | |
| Tractor | Parks and Facilities | | | 58,000 | | |
| Infield Machine | Parks and Facilities | | | 16,000 | | |
| Pickup Truck | Parks and Facilities | | | 29,500 | | |
| Pickup Truck | Parks and Facilities | | | 29,500 | | |
| Dump Truck | Parks and Facilities | | | 60,000 | | |
| Pickup Truck (3) | Parks and Facilities | | | 125,858 | | |
| Pickup Truck | Parks and Facilities | | | 57,448 | | |
| Pickup Truck Accessories | Parks and Facilities | | | 6,563 | | |
| Dump Truck | Parks and Facilities | | | 60,000 | | |
| Sam Harris Swingset | Parks and Facilities | | | | 11,335 | |
| Town Creek Park Water Line | Parks and Facilities | | | 36,000 | | |
| Harris Center A/V Upgrade | Leisure Services | | | 14,900 | | |
| Total - Parks & Recreation | | | | | | 698,604 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

FY2023 - BY FUNDING SOURCE

| GENERAL FUND | | | | Replacement | Expansion | Total |
|--|--|-----------------------------|--|-------------|-----------|-----------|
| | | | | \$ | \$ | \$ |
| Inspection Services | | | | | | |
| Pickup Truck | | Inspection Services | | 37,233 | | |
| Total - Inspection Services | | | | | | 37,233 |
| Engineering Services | | | | | | |
| FY23 Rectangular Rapid Flashing Beacons | | Engineering Services | | 40,000 | | |
| Portable Traffic Signal Trailers | | Engineering Services | | | 150,000 | |
| Pickup Truck | | Engineering Services | | 36,730 | | |
| Traffic Signal Cabinet | | Engineering Services | | | 14,850 | |
| Traffic Signal Cabinet | | Engineering Services | | | 14,850 | |
| EPAC Controllers | | Engineering Services | | | 10,218 | |
| Clary UPS Assemblies | | Engineering Services | | | 11,890 | |
| Exit 51 Street Light Repair | | Engineering Services | | | 11,314 | |
| Total - Engineering Services | | | | | | 289,852 |
| Environmental Services | | | | | | |
| Heavy Duty Tire Changer | | Fleet Services | | 40,117 | | |
| | | | | | | 40,117 |
| General Operations | | | | | | |
| FY22 Rectangular Rapid Flashing Beacons | | Engineering Services | | 14,577 | | |
| Downtown Parking Kiosks (27) | | General Operations | | 252,700 | | |
| Total - General Operations | | | | | | 267,277 |
| Total - General Fund | | | | 2,615,486 | 1,591,779 | 4,207,265 |
| SEWER FUND | | | | | | |
| | | | | Replacement | Expansion | Total |
| Water Resource Management | | | | | | |
| Service Truck | | Administration | | 55,000 | | |
| Service Truck | | Sewer Maintenance | | 65,000 | | |
| Jetter Truck | | Sewer Maintenance | | 300,000 | | |
| In-Situ Aqua Sonde w/ Rhodamine Dye Sensor and Cable | | Sewer Maintenance | | | 6,500 | |
| Utility Vehicle | | Sewer Maintenance | | 12,500 | | |
| Service Truck | | Sewer Maintenance | | 50,000 | | |
| Service Truck | | Sewer Maintenance | | 50,000 | | |
| Service Truck | | Sewer Maintenance | | 50,000 | | |
| Dump Truck | | Sewer Maintenance | | 113,000 | | |
| Pump Stations (Pumps and Driveways) | | Sewer Pumping and Treatment | | 102,200 | | |
| Aerial Photography (Sewer Fund Portion) | | Sewer Maintenance | | 70,000 | | |
| Total - Sewer Fund | | | | 867,700 | 6,500 | 874,200 |
| SOLID WASTE MANAGEMENT FUND | | | | | | |
| | | | | Replacement | Expansion | Total |
| Environmental Services | | | | | | |
| Garbage Compactor | | Solid Waste | | | 52,686 | |
| Garbage Compactor | | Solid Waste | | | 39,768 | |
| 28 Yard Automated Side Loading Trucks | | Solid Waste | | 313,788 | | |
| Heavy Duty Trash Loader | | Recycling | | 421,725 | | |
| Engine Replacement | | Recycling | | 21,764 | | |
| 28 Yard Automated Side Loading Trucks | | Recycling | | | 14,915 | |
| 28 Yard Automated Side Loading Trucks | | Recycling | | | 375,000 | |
| 28 Yard Automated Side Loading Trucks | | Recycling | | | 375,000 | |
| Total - Solid Waste Management Fund | | | | 757,277 | 857,368 | 1,614,645 |
| CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND | | | | | | |
| | | | | Replacement | Expansion | Total |
| CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND | | | | | | |
| HVAC for Boykin Center Corridor | | Community Services | | | 7,500 | |
| HVACs for Boykin and Frank Brown Gymnasiums | | Community Services | | | 635,000 | |
| Total - Coronavirus State and Local Relief Fund | | | | - | 642,500 | 642,500 |
| PUBLIC PARK & RECREATION BOARD | | | | | | |
| | | | | Replacement | Expansion | Total |
| PUBLIC PARK & RECREATION BOARD | | | | | | |
| Resurfacing Hard Courts at Tennis Center | | PPRB | | 81,230 | | |
| AU Training and Coaches Rooms Renovation | | PPRB | | 124,250 | | |
| Resurfacing Clay Courts at Tennis Center | | PPRB | | 125,000 | | |
| Total - Public Park & Recreation Board | | | | 330,480 | - | 330,480 |
| Total - All Funds | | | | 4,570,943 | 3,098,147 | 7,669,090 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

FY2024 - BY FUNDING SOURCE

| GENERAL FUND | | | |
|--|------------------------------|-------------|------------------|
| | | Replacement | Expansion |
| | | \$ | \$ |
| | | | Total |
| | | | \$ |
| Public Safety | | | |
| Portable Traffic Barricade Systems | Communications | | 60,000 |
| Total - Public Safety | | | 60,000 |
| Police | | | |
| RangeTarget Systems Repair | Police | 40,000 | |
| Unmarked Vehicles for Detective Division (3) | Police | 109,098 | |
| Patrol SUVs (10) | Police | 363,659 | |
| Patrol SUVs (10) | Police | | 525,000 |
| Drone | Police | | 135,000 |
| Upfit for Detective Vehicles (3) | Police | 34,000 | |
| Upfit for Patrol SUVs (10) | Police | 106,000 | |
| Total - Police | | | 1,312,757 |
| Fire | | | |
| Aerial Ladder Truck | Fire | 1,600,000 | |
| Engine | Fire | 538,176 | |
| Pickup Truck | Fire | 41,000 | |
| Building Improvement Replacement | Fire | 25,000 | |
| Heart Monitors for Advanced Life Support Service | Fire | | 35,000 |
| Rescue Extrication & Stabilization Equipment | Fire | 40,000 | |
| Opioid Settlement Adjustment | Fire | | 60,236 |
| Total - Fire | | | 2,339,412 |
| Community Services | | | |
| Gymnasium Side Basketball Hoops | Community Services | 14,000 | |
| Total - Community Services | | | 14,000 |
| Public Works | | | |
| 61-inch Zero Turn Mower (2) | Right of Way Maintenance | 30,000 | |
| 96-inch Zero Turn Mower | Right of Way Maintenance | 35,000 | |
| Boom Mower | Right of Way Maintenance | | 350,000 |
| Dump Truck | Right of Way Maintenance | 80,000 | |
| Van | Right of Way Maintenance | 38,000 | |
| Pickup Truck | Right of Way Maintenance | 38,000 | |
| Heavy Duty Pickup Truck | Right of Way Maintenance | 65,000 | |
| Street Sweeper | Right of Way Maintenance | 330,000 | |
| Trailer | Facilities Maintenance | 15,000 | |
| Pickup Truck | Facilities Maintenance | 45,000 | |
| Heavy Duty Pickup Truck | Maintenance | 85,000 | |
| Pickup Truck | Maintenance | 49,000 | |
| Heavy Duty Pickup Truck | Construction | 85,000 | |
| Dump Truck | Construction | 125,000 | |
| Forklift | Construction | | 75,000 |
| Pickup Truck | Landscape and Sustainability | 38,000 | |
| Total - Public Works | | | 1,483,000 |
| Information Technology | | | |
| Onbase Migration | Information Technology | | 60,000 |
| Microsoft Project Online Migration | Information Technology | | 176,000 |
| Total - Information Technology | | | 236,000 |
| Parks & Recreation | | | |
| Utility Vehicle | Parks and Facilities | 9,000 | |
| Backhoe | Parks and Facilities | 160,000 | |
| 60-inch Zero Turn Mower (2) | Parks and Facilities | 29,000 | |
| Heavy Duty Pickup Truck | Parks and Facilities | 44,000 | |
| Pickup Truck | Parks and Facilities | 29,500 | |
| Total - Parks & Recreation | | | 271,500 |
| Inspection Services | | | |
| Building Improvement Replacement | Inspection Services | 4,500 | |
| Total - Inspection Services | | | 4,500 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

FY2024 - BY FUNDING SOURCE

| GENERAL FUND | | | | |
|---|----------------------|-------------|-----------|-----------|
| | | Replacement | Expansion | Total |
| | | \$ | \$ | \$ |
| Engineering Services | | | | |
| FY24 Rectangular Rapid Flashing Beacons | Engineering Services | 40,000 | | |
| Total - Engineering Services | | | | 40,000 |
| Environmental Services | | | | |
| Animal Control Van | Animal Control | 100,000 | | |
| Total - Environmental Services | | | | 100,000 |
| Total - General Fund | | 4,384,933 | 1,476,236 | 5,861,169 |
| SEWER FUND | | | | |
| | | Replacement | Expansion | Total |
| Water Resource Management | | | | |
| Service Truck | Line Locator | 60,500 | | |
| Service Truck | Sewer Maintenance | 93,500 | | |
| Service Truck | Sewer Maintenance | 60,500 | | |
| Utility Vehicle | Sewer Maintenance | 15,000 | | |
| Skid Steer | Sewer Maintenance | 140,000 | | |
| Utility Tractor (3) | Sewer Maintenance | 195,000 | | |
| Tracked Easement Machine with Hose Reel | Sewer Maintenance | | 80,000 | |
| Total - Sewer Fund | | 564,500 | 80,000 | 644,500 |
| SOLID WASTE MANAGEMENT FUND | | | | |
| | | Replacement | Expansion | Total |
| Environmental Services | | | | |
| 28 Yard Automated Side Loading Trucks | Recycling | 375,000 | | |
| Total - Solid Waste Management Fund | | 375,000 | - | 375,000 |
| CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND | | | | |
| | | Replacement | Expansion | Total |
| CORONAVIRUS STATE AND LOCAL FISCAL RELIEF FUND | | | | |
| HVACs for Dean Gymnasium | Community Services | | 325,000 | |
| Total - Coronavirus State and Local Relief Fund | | - | 325,000 | 325,000 |
| PUBLIC SAFETY SUBSTANCE ABUSE FUND | | | | |
| | | Replacement | Expansion | Total |
| Public Safety Substance Abuse Fund - | | | | |
| Narcotics Vehicle | Police | 40,000 | | |
| Total - Public Safety Substance Abuse Fund | | 40,000 | - | 40,000 |
| Total - All Funds | | 5,364,433 | 1,556,236 | 7,245,669 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

PROJECTS BY FUNDING SOURCE

| GENERAL FUND | | | | |
|---|---|-------------------|-------------------|-------------------|
| | Budgeted In | FY2023 | FY2024 | Total |
| | | \$ | \$ | \$ |
| Departmental Projects | | | | |
| Parks Facilities ADA Compliance Projects | Parks and Recreation | 50,000 | 50,000 | 100,000 |
| Total - Departmental | | 50,000 | 50,000 | 100,000 |
| Industrial Property Acquisition Projects | | | | |
| Industrial Property Acquisition | General Operations | 580,501 | 2,500,000 | 3,080,501 |
| Total - Departmental | | 580,501 | 2,500,000 | 3,080,501 |
| Parks & Recreation Project Operations | | | | |
| Margie Piper Bailey Field Renovations | Parks and Recreation Project Operations | 170,000 | - | 170,000 |
| Town Creek Inclusive Playground | Parks and Recreation Project Operations | 84,946 | - | 84,946 |
| Moore's Mill Road to Town Creek Park Trail | Parks and Recreation Project Operations | - | 175,000 | 175,000 |
| Town Creek Cemetery Columbarium | Parks and Recreation Project Operations | 65,000 | - | 65,000 |
| Westview Cemetery Columbarium | Parks and Recreation Project Operations | 35,000 | - | 35,000 |
| JDCAC Renovations | Parks and Recreation | 5,000,000 | - | 5,000,000 |
| Dean Road Recreation Center Re-roofing | Parks and Recreation Project Operations | - | 275,000 | 275,000 |
| Athletic Facilities LED Lighting Conversion | Parks and Recreation Project Operations | - | 4,000,000 | 4,000,000 |
| Pearson Park | Parks and Recreation | - | 2,400,000 | 2,400,000 |
| Total - Parks & Recreation Project Operations | | 5,354,946 | 6,850,000 | 12,204,946 |
| Public Works Project Operations | | | | |
| Gay Street Municipal Parking Deck Maintenance and Repairs | Downtown Improvements | 460,000 | - | 460,000 |
| Facility Condition Improvements | Facility Improvements | 100,000 | 100,000 | 200,000 |
| Neighborhood Cleanup | Public Works Projects | 15,000 | 15,000 | 30,000 |
| Library - Public Restrooms ADA Compliance Improvements | Parks and Recreation | - | 600,000 | 600,000 |
| Sidewalk ADA Compliance Projects - Various | Sidewalk/Neighborhood Projects | 25,000 | 100,000 | 125,000 |
| Storm Sewer Annual Rehabilitation Program | Watershed, Stormwater & Drainage Impr. | 10,500 | 200,000 | 210,500 |
| Total - Public Works Project Operations | | 610,500 | 1,015,000 | 1,625,500 |
| General Operations Project Operations | | | | |
| AuburnBank Redevelopment Streetscape | Downtown Improvements | 107,900 | - | 107,900 |
| Annaloe Dr/E University Dr Intersection Improvements | Intersection Improvements | 1,529,500 | - | 1,529,500 |
| S College and Samford Avenue Intersection Improvements (City Match) | Intersection Improvements | 2,484,383 | - | 2,484,383 |
| College and Shell Toomer Traffic Signal Installation | Intersection Improvements | 230,720 | - | 230,720 |
| N College St/Drake Ave/Gay St Intersection Improvements | Intersection Improvements | - | 2,626,000 | 2,626,000 |
| N Dean Rd/E University Dr Intersection Improvements | Intersection Improvements | - | 1,193,500 | 1,193,500 |
| Boykin Community Center Mini-Split Heating and Cooling System | Facility Improvements | - | 180,000 | 180,000 |
| Boykin Donahue Campus Programming Phase | Parks and Recreation | - | 1,000,000 | 1,000,000 |
| Signage and Wayfinding - Downtown Area | Parks and Recreation | - | 100,000 | 100,000 |
| Fire Station 6 | Public Safety Project Operations | 190,820 | - | 190,820 |
| Public Safety Training Center - Drill Tower | Public Safety Project Operations | 345,000 | - | 345,000 |
| Public Safety Training Center - Classroom Building | Public Safety Project Operations | 500,000 | 4,300,000 | 4,800,000 |
| Public Safety Training Center - Burn Building | Public Safety Project Operations | - | 523,000 | 523,000 |
| Public Safety Training Center - Drafting Pit | Public Safety Project Operations | - | 60,000 | 60,000 |
| Public Safety Training Center - Search & Rescue Maze Simulator | Public Safety Project Operations | - | 125,000 | 125,000 |
| Auburn Police Range Improvements | Public Safety Project Operations | - | 106,808 | 106,808 |
| Richland Road Sidewalk (MLK to Church of God by Faith) | Sidewalk/Neighborhood Projects | 30,915 | - | 30,915 |
| MLK Drive Multiuse Path | Sidewalk/Neighborhood Projects | 154,414 | - | 154,414 |
| Development Extensions | Sidewalk/Neighborhood Projects | 25,000 | 25,000 | 50,000 |
| Camden Ridge Subdivision Sidewalk | Sidewalk/Neighborhood Projects | 60,000 | - | 60,000 |
| N College St Railroad Crossing Sidewalk | Sidewalk/Neighborhood Projects | 40,000 | - | 40,000 |
| Academy Drive Improvements at The Landings | Sidewalk/Neighborhood Projects | 192,631 | - | 192,631 |
| Exit 57 Lighting & Landscaping | Street Lights | 595,980 | 417,600 | 1,013,580 |
| S College St/Samford Ave/Gay St Lighting | Street Lights | 518,175 | - | 518,175 |
| Street Resurfacing/Restriping | Street Resurfacing & Restriping | 5,000,000 | 5,500,000 | 10,500,000 |
| Moore's Mill Rd/Hamilton Rd Widening | Traffic/Transportation Improvements | 85,050 | - | 85,050 |
| North Donahue Drive at Farmville Road Traffic Signal Installation | Traffic/Transportation Improvements | 27,645 | - | 27,645 |
| Renew Opelika Rd. Phase 4 - Gentry to Saugahatchee | Traffic/Transportation Improvements | 64,475 | - | 64,475 |
| Roadway ROW Assessment | Traffic/Transportation Improvements | 8,290 | - | 8,290 |
| Signal Performance Measures | Traffic/Transportation Improvements | 400,000 | - | 400,000 |
| MLK Drive Streetscape: Shug to Donahue | Traffic/Transportation Improvements | 5,507,000 | - | 5,507,000 |
| Moore's Mill Rd/Society Hill Rd Roundabout | Traffic/Transportation Improvements | - | 500,000 | 500,000 |
| Beehive Rd Full Depth Reclamation | Traffic/Transportation Improvements | 180,000 | - | 180,000 |
| S College St/Thach Ave Traffic Signal Repair | Traffic Signals Improvements | 37,641 | - | 37,641 |
| South Gay at Thach Ave. Traffic Signal Improvements | Traffic Signals Improvements | 173,167 | - | 173,167 |
| Traffic Signal Rehabilitation/Improvements | Traffic Signals Improvements | 94,723 | 65,000 | 159,723 |
| Fiber Expansion | Traffic Signals Improvements | 378,000 | 200,000 | 578,000 |
| Total - General Operations Project Operations | | 18,961,429 | 16,921,908 | 35,883,337 |
| Total - General Fund Projects | | 25,557,376 | 27,336,908 | 52,894,284 |

CITY OF AUBURN

BUDGETED CAPITAL OUTLAY

PROJECTS BY FUNDING SOURCE

| Sewer Fund | | | | |
|--|-------------------------------------|--------------------|-------------------|--------------------|
| Projects | Budgeted In | FY2023 | FY2024 | Total |
| Green Infrastructure/Low Impact Development Misc. Projects | Other Projects | 30,000 | 30,000 | 60,000 |
| Sanitary Sewer Model - Northside | Other Projects | 50,000 | - | 50,000 |
| Sanitary Sewer Model - Southside | Other Projects | - | 140,000 | 140,000 |
| Saugahatchee Greenway (Sewer Portion) | Other Projects | 100,000 | - | 100,000 |
| Auburn University SSES Project | Sewer Rehab Projects | 100,000 | - | 100,000 |
| FY22 SSES Project (Willow Creek, Fisheries, Preserve) | Sewer Rehab Projects | 200,000 | - | 200,000 |
| FY24 Sewer Rehab Project (Willow Creek, Fisheries, Preserve, Annalue) | Sewer Rehab Projects | - | 850,000 | 850,000 |
| FY24 SSES Project (Mall, Tacoma Drive) | Sewer Rehab Projects | - | 280,000 | 280,000 |
| Long-Term Flow Metering Project | Sewer Rehab Projects | 75,000 | 75,000 | 150,000 |
| Saugahatchee Interceptor Stream Rehab Project | Sewer Rehab Projects | - | 100,000 | 100,000 |
| Sewer Collection System Projects | Sewer Rehab Projects | 100,000 | 400,000 | 500,000 |
| H.C. Morgan Stream Restoration Project | WPCF Improvements | 150,000 | - | 150,000 |
| H.C. Morgan WPCF Clarifier Weir, Baffle and Skimmer Arm Replacement | WPCF Improvements | - | 1,600,000 | 1,600,000 |
| Northside WPCF Improvements | WPCF Improvements | 350,000 | 5,040,000 | 5,390,000 |
| WPCF Miscellaneous Projects | WPCF Improvements | 250,000 | 250,000 | 500,000 |
| Total - Sewer Fund Projects | | 1,405,000 | 8,765,000 | 10,170,000 |
| Capital Projects Fund (General Fund Borrowing) | | | | |
| Projects | | | | |
| ES/PW Relocation - Construction | Facility Improvements | 34,866,000 | - | 34,866,000 |
| Boykin Donahue Campus - Site | Parks and Recreation | - | 8,485,610 | 8,485,610 |
| Boykin Donahue Campus - Cultural Arts Center | Parks and Recreation | - | 969,024 | 969,024 |
| Boykin Donahue Campus - Library | Parks and Recreation | - | 8,123,806 | 8,123,806 |
| Boykin Donahue Campus - Splash Pad | Parks and Recreation | - | 634,010 | 634,010 |
| Boykin Donahue Campus - Architectural, Engineering, Consultants | Parks and Recreation | - | 1,857,179 | 1,857,179 |
| Lake Wilmore Community Center | Parks and Recreation | 22,000,000 | - | 22,000,000 |
| Lake Wilmore Multi-purpose Fields | Parks and Recreation | - | 16,000,000 | 16,000,000 |
| Soccer Complex (Borrowing) | Parks and Recreation | 11,855,000 | - | 11,855,000 |
| Will Buechner Parkway | Traffic/Transportation Improvements | 7,678,500 | - | 7,678,500 |
| Will Buechner Parkway & Webster Road Traffic Signal Installation | Traffic/Transportation Improvements | 669,500 | - | 669,500 |
| Total - Capital Projects Fund | | 77,069,000 | 36,069,628 | 113,138,628 |
| Grant/Other Funding | | | | |
| Grant/Other Funding | | | | |
| Boykin Donahue Campus - Architectural, Engineering, Consultants (ARPA) | Parks and Recreation | - | 1,279,566 | 1,279,566 |
| Boykin Donahue Campus - Site (ARPA) | Parks and Recreation | - | 3,751,277 | 3,751,277 |
| Boykin Donahue Campus - Cultural Arts Center (ARPA) | Parks and Recreation | - | 637,753 | 637,753 |
| Boykin Donahue Campus - Library (ARPA) | Parks and Recreation | - | 5,061,178 | 5,061,178 |
| Boykin Donahue Campus - Splash Pad (ARPA) | Parks and Recreation | - | 225,803 | 225,803 |
| Miller Ave Sidewalk & Lighting | Sidewalk/Neighborhood Projects | 62,200 | - | 62,200 |
| N College St Railroad Crossing Sidewalk (ALDOT) | Sidewalk/Neighborhood Projects | 360,000 | - | 360,000 |
| Exit 57 Lighting & Landscaping - AOMPO Portion | Street Lights | - | 1,670,400 | 1,670,400 |
| MLK Streetscape Water Line Replacement Project (ARPA) | Traffic/Transportation Improvements | 1,000,000 | - | 1,000,000 |
| Samford Intersection Improvements - AOMPO Portion | Traffic/Transportation Improvements | 2,693,064 | - | 2,693,064 |
| Shug Jordan Parkway Widening - ATRIP II | Traffic/Transportation Improvements | 1,515,400 | - | 1,515,400 |
| Vickerstaff St Resurfacing (CDBG) | Traffic/Transportation Improvements | 125,600 | - | 125,600 |
| Total - Grant/Other Funding | | 5,756,264 | 12,625,977 | 18,382,241 |
| Total - All Funds | | 109,787,640 | 84,797,513 | 194,585,153 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Funding Sources | | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|---|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| General Fund - (Cash) | General Fund | 25,557,376 | 27,336,908 | 11,366,800 | 11,618,000 | 16,422,500 | 15,832,230 | 108,133,814 |
| General Fund - Current & Planned General Obligation Debt | Borrowing | 77,069,000 | 36,069,628 | - | - | - | - | 113,138,628 |
| Other City Funds | Other City Funds | 62,200 | - | - | - | - | - | 62,200 |
| ARPA Funds | ARPA Funds | 1,000,000 | 10,955,577 | - | - | - | - | 11,955,577 |
| Grant Funds | Grant Funds | 4,694,064 | 1,670,400 | 271,200 | - | - | - | 6,635,664 |
| Sewer Fund | Sewer Fund | 1,405,000 | 8,765,000 | 4,095,000 | 755,000 | 755,000 | 755,000 | 16,530,000 |
| Auburn Water Works Board | Auburn WWB | 6,662,000 | 2,060,000 | 5,575,000 | 5,927,000 | 6,500,000 | 5,775,000 | 32,499,000 |
| Total - All Funding Sources | | 116,449,640 | 86,857,513 | 21,308,000 | 18,300,000 | 23,677,500 | 22,362,230 | 288,954,883 |

| Funding by Project Type | | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| Downtown Master Plan/Improvement Projects | | 6,436,689 | - | 1,282,500 | - | - | 751,300 | 8,470,489 |
| Facility Improvements | | 34,966,000 | 280,000 | 100,000 | 100,000 | 2,600,000 | 100,000 | 38,146,000 |
| Parks, Recreation and Cultural Master Plan Projects | | 39,259,946 | 55,625,205 | 2,478,300 | 50,000 | 50,000 | 50,000 | 97,513,451 |
| Industrial Improvements | | 580,501 | 2,500,000 | - | - | - | - | 3,080,501 |
| Public Safety Projects & Major Equipment | | 1,035,820 | 5,114,808 | - | - | - | - | 6,150,628 |
| Public Works Projects | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 90,000 |
| Renew Opelika Road Projects | | 64,475 | - | - | 3,000,000 | 5,556,000 | 2,500,000 | 11,120,475 |
| Sidewalk/Neighborhood Projects | | 950,160 | 125,000 | 421,200 | 481,000 | 807,200 | 205,430 | 2,989,990 |
| Traffic/Transportation Improvements | | 25,063,549 | 12,172,500 | 5,853,000 | 6,672,500 | 5,903,800 | 12,010,500 | 67,675,849 |
| Watershed, Stormwater & Drainage Improvements | | 10,500 | 200,000 | 1,588,000 | 1,299,500 | 1,490,500 | 200,000 | 4,788,500 |
| Sewer System Improvements | | 1,405,000 | 8,765,000 | 3,995,000 | 755,000 | 755,000 | 755,000 | 16,430,000 |
| Water System Improvements | | 6,662,000 | 2,060,000 | 5,575,000 | 5,927,000 | 6,500,000 | 5,775,000 | 32,499,000 |
| Total - All Projects | | 116,449,640 | 86,857,513 | 21,308,000 | 18,300,000 | 23,677,500 | 22,362,230 | 288,954,883 |

| | | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|---|--|------------------|-------------------|----------------|----------|------------------|------------------|------------------------|
| Total - All Projects in Northwest Auburn Neighborhood Plan | | 6,787,014 | 34,831,205 | 271,200 | - | 2,500,000 | 1,756,500 | 46,145,919 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Downtown Master Plan/Improvement Projects | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|------------------|----------|------------------|----------|----------|----------------|------------------------|
| Auburn Bank Redevelopment Streetscape | General Fund | 107,900 | - | - | - | - | - | 107,900 |
| Gay Street Municipal Parking Deck Maintenance and Repairs | General Fund | 460,000 | - | - | - | - | - | 460,000 |
| South Gay at Thach Ave. Traffic Signal Improvements | General Fund | 173,167 | - | - | - | - | - | 173,167 |
| S College and Samford Ave Intersection Improvements (City Match) | General Fund | 2,484,383 | - | - | - | - | - | 2,484,383 |
| Samford Intersection Improvements - AOMPO Portion | Grant Funds | 2,693,064 | - | - | - | - | - | 2,693,064 |
| S College St/Samford Ave/Gay St Lighting | General Fund | 518,175 | - | - | - | - | - | 518,175 |
| Gateways to Auburn Project | General Fund | - | - | 700,000 | - | - | - | 700,000 |
| Toomers St. Streetscape | General Fund | - | - | 582,500 | - | - | - | 582,500 |
| Tichenor Avenue Streetscape (Gay to College) | General Fund | - | - | - | - | - | 751,300 | 751,300 |
| Total - Downtown Improvement Projects | | 6,436,689 | - | 1,282,500 | - | - | 751,300 | 8,470,489 |

| Facility Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|---|----------------|-------------------|----------------|----------------|----------------|------------------|----------------|------------------------|
| ES/PW Relocation - Construction | Borrowing | 34,866,000 | - | - | - | - | - | 34,866,000 |
| Facility Condition Improvements | General Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| Boykin Community Center Mini-Split Heating and Cooling System | General Fund | - | 180,000 | - | - | - | - | 180,000 |
| Boykin Community Center Renovation Phase III | General Fund | - | - | - | - | 2,500,000 | - | 2,500,000 |
| Total - City Facility Improvements | | 34,966,000 | 280,000 | 100,000 | 100,000 | 2,600,000 | 100,000 | 38,146,000 |

| Parks, Recreation and Cultural Master Plan Projects | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|-------------------|-------------------|------------------|---------------|---------------|---------------|------------------------|
| JDCAC Renovations | General Fund | 5,000,000 | - | - | - | - | - | 5,000,000 |
| Lake Wilmore Community Center | Borrowing | 22,000,000 | - | - | - | - | - | 22,000,000 |
| Library - Public Restrooms ADA Compliance Improvements | General Fund | - | 600,000 | - | - | - | - | 600,000 |
| Margie Piper Bailey Field Renovations | General Fund | 170,000 | - | - | - | - | - | 170,000 |
| Parks Facilities ADA Compliance Projects | General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 300,000 |
| Soccer Complex | Borrowing | 11,855,000 | - | - | - | - | - | 11,855,000 |
| Town Creek Inclusive Playground | General Fund | 84,946 | - | - | - | - | - | 84,946 |
| Town Creek Cemetery Columbarium | General Fund | 65,000 | - | - | - | - | - | 65,000 |
| Westview Cemetery Columbarium | General Fund | 35,000 | - | - | - | - | - | 35,000 |
| Boykin Donahue Campus Programming Phase | General Fund | - | 1,000,000 | - | - | - | - | 1,000,000 |
| Boykin Donahue Campus - Architectural, Engineering, Consultants | Borrowing | - | 1,857,179 | - | - | - | - | 1,857,179 |
| Boykin Donahue Campus - Architectural, Engineering, Consultants | ARPA Funds | - | 1,279,566 | - | - | - | - | 1,279,566 |
| Boykin Donahue Campus - Cultural Arts Center | Borrowing | - | 969,024 | - | - | - | - | 969,024 |
| Boykin Donahue Campus - Cultural Arts Center | ARPA Funds | - | 637,753 | - | - | - | - | 637,753 |
| Boykin Donahue Campus - Library | Borrowing | - | 8,123,806 | - | - | - | - | 8,123,806 |
| Boykin Donahue Campus - Library | ARPA Funds | - | 5,061,178 | - | - | - | - | 5,061,178 |
| Boykin Donahue Campus - Site | Borrowing | - | 8,485,610 | - | - | - | - | 8,485,610 |
| Boykin Donahue Campus - Site | ARPA Funds | - | 3,751,277 | - | - | - | - | 3,751,277 |
| Boykin Donahue Campus - Splash Pad | Borrowing | - | 634,010 | - | - | - | - | 634,010 |
| Boykin Donahue Campus - Splash Pad | ARPA Funds | - | 225,803 | - | - | - | - | 225,803 |
| Dean Road Recreation Center Re-roofing | General Fund | - | 275,000 | - | - | - | - | 275,000 |
| Lake Wilmore Multi-purpose Fields | Borrowing | - | 16,000,000 | - | - | - | - | 16,000,000 |
| Athletic Facilities LED Lighting Conversion | General Fund | - | 4,000,000 | - | - | - | - | 4,000,000 |
| Moore's Mill Road to Town Creek Park Trail | General Fund | - | 175,000 | - | - | - | - | 175,000 |
| Pearson Park | General Fund | - | 2,400,000 | - | - | - | - | 2,400,000 |
| Signage and Wayfinding - Downtown Area | General Fund | - | 100,000 | 100,000 | - | - | - | 200,000 |
| Saugahatchee Greenway | General Fund | - | - | 2,228,300 | - | - | - | 2,228,300 |
| Saugahatchee Greenway (Sewer Fund Portion) | Sewer Fund | - | - | 100,000 | - | - | - | 100,000 |
| Total - Parks, Recreation and Cultural Master Plan Projects | | 39,259,946 | 55,625,205 | 2,478,300 | 50,000 | 50,000 | 50,000 | 97,513,451 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Industrial Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|----------------|------------------|----------|----------|----------|----------|------------------------|
| Industrial Property Acquisition | General Fund | 580,501 | 2,500,000 | - | - | - | - | 3,080,501 |
| Total - Industrial Improvements | | 580,501 | 2,500,000 | - | - | - | - | 3,080,501 |

| Public Safety Projects & Major Equipment | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|------------------|------------------|----------|----------|----------|----------|------------------------|
| Fire Station 6 | General Fund | 190,820 | - | - | - | - | - | 190,820 |
| Public Safety Training Center - Classroom Building | General Fund | 500,000 | 4,300,000 | - | - | - | - | 4,800,000 |
| Public Safety Training Center - Drill Tower | General Fund | 345,000 | - | - | - | - | - | 345,000 |
| Auburn Police Range Improvements | General Fund | - | 106,808 | - | - | - | - | 106,808 |
| Public Safety Training Center - Burn Building | General Fund | - | 523,000 | - | - | - | - | 523,000 |
| Public Safety Training Center - Drafting Pit | General Fund | - | 60,000 | - | - | - | - | 60,000 |
| Public Safety Training Center - Search & Rescue Maze Simulator | General Fund | - | 125,000 | - | - | - | - | 125,000 |
| Total - Public Safety Projects & Major Equipment | | 1,035,820 | 5,114,808 | - | - | - | - | 6,150,628 |

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

| Renew Opelika Road Projects | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|---------------|----------|----------|------------------|------------------|------------------|------------------------|
| Renew Opelika Rd. Phase 4 - Gentry to Saugahatchee | General Fund | 64,475 | - | - | - | - | - | 64,475 |
| Renew Opelika Rd. Phase 3 - Temple to Gentry | General Fund | - | - | - | 3,000,000 | 5,556,000 | - | 8,556,000 |
| Renew Opelika Rd. Phase 5 - Ross to Temple | General Fund | - | - | - | - | - | 2,500,000 | 2,500,000 |
| Total - Renew Opelika Road Projects | | 64,475 | - | - | 3,000,000 | 5,556,000 | 2,500,000 | 11,120,475 |

| Sidewalk/Neighborhood Projects | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Academy Drive Improvements at The Landings | General Fund | 192,631 | - | - | - | - | - | 192,631 |
| Camden Ridge Subdivision Sidewalk | General Fund | 60,000 | - | - | - | - | - | 60,000 |
| Development Extensions | General Fund | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 150,000 |
| Miller Ave Sidewalk & Lighting | Other City Funds | 62,200 | - | - | - | - | - | 62,200 |
| MLK Drive Multiuse Path | General Fund | 154,414 | - | - | - | - | - | 154,414 |
| N College St Railroad Crossing Sidewalk | General Fund | 40,000 | - | - | - | - | - | 40,000 |
| N College St Railroad Crossing Sidewalk (ALDOT) | Grant Funds | 360,000 | - | - | - | - | - | 360,000 |
| Richland Road Sidewalk (MLK to Church of God by Faith) | General Fund | 30,915 | - | - | - | - | - | 30,915 |
| Sidewalk ADA Compliance Projects - Various | General Fund | 25,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 525,000 |
| Byrd Street Sidewalk (MLK to Zellars) | Grant Funds | - | - | 271,200 | - | - | - | 271,200 |
| Hickory Ln Multi-Use Path Striping | General Fund | - | - | 25,000 | - | - | - | 25,000 |
| Kimberly Dr Sidewalk | General Fund | - | - | - | 356,000 | - | - | 356,000 |
| E University Dr Sidewalk - Samford to Dean Road | General Fund | - | - | - | - | 510,700 | - | 510,700 |
| S Donahue Dr Sidewalk | General Fund | - | - | - | - | 171,500 | - | 171,500 |
| Shelton Mill Rd Sidewalk | General Fund | - | - | - | - | - | 80,430 | 80,430 |
| Total - Sidewalk/Neighborhood Projects | | 950,160 | 125,000 | 421,200 | 481,000 | 807,200 | 205,430 | 2,989,990 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Traffic/Transportation Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|---|----------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------------------|
| Annaloe Dr/E University Dr Intersection Improvements | General Fund | 1,529,500 | - | - | - | - | - | 1,529,500 |
| Beehive Rd Full Depth Reclamation | General Fund | 180,000 | - | - | - | - | - | 180,000 |
| College and Shell Toomer Traffic Signal Installation | General Fund | 230,720 | - | - | - | - | - | 230,720 |
| Fiber Expansion | General Fund | 378,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,378,000 |
| MLK Drive Streetscape: Shug to Donahue | General Fund | 5,507,000 | - | - | - | - | - | 5,507,000 |
| MLK Streetscape Water Line Replacement Project | ARPA Funds | 1,000,000 | - | - | - | - | - | 1,000,000 |
| Moore's Mill Rd/Hamilton Rd Widening | General Fund | 85,050 | - | - | - | - | - | 85,050 |
| North Donahue Drive at Farmville Road Traffic Signal Installation | General Fund | 27,645 | - | - | - | - | - | 27,645 |
| Roadway ROW Assessment | General Fund | 8,290 | - | - | - | 275,000 | - | 283,290 |
| Shug Jordan Parkway Widening - ATRIP II | Grant Funds | 1,515,400 | - | - | - | - | - | 1,515,400 |
| Signal Performance Measures | General Fund | 400,000 | - | 200,000 | 200,000 | 200,000 | 200,000 | 1,200,000 |
| Street Resurfacing/Restriping | General Fund | 5,000,000 | 5,500,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 18,500,000 |
| S College St/Thach Ave Traffic Signal Repair | General Fund | 37,641 | - | - | - | - | - | 37,641 |
| Traffic Signal Rehabilitation/Improvements | General Fund | 94,723 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 419,723 |
| Vickerstaff St Resurfacing (CDBG) | Grant Funds | 125,600 | - | - | - | - | - | 125,600 |
| Will Buechner Parkway | Borrowing | 7,678,500 | - | - | - | - | - | 7,678,500 |
| Will Buechner Parkway & Webster Road Traffic Signal Installation | Borrowing | 669,500 | - | - | - | - | - | 669,500 |
| Exit 57 Lighting & Landscaping | General Fund | 595,980 | 417,600 | - | - | - | - | 1,013,580 |
| Exit 57 Lighting & Landscaping - AOMPO Portion | Grant Funds | - | 1,670,400 | - | - | - | - | 1,670,400 |
| Moore's Mill Rd/Society Hill Rd Roundabout | General Fund | - | 500,000 | - | - | - | - | 500,000 |
| N College St/Drake Ave/Gay St Intersection Improvements | General Fund | - | 2,626,000 | - | - | - | - | 2,626,000 |
| N Dean Rd/E University Dr Intersection Improvements | General Fund | - | 1,193,500 | - | - | - | - | 1,193,500 |
| Glenn Ave/Dean Rd Intersection Improvements | General Fund | - | - | 900,000 | - | - | - | 900,000 |
| N College St/Shelton Mill Rd Intersection Impr. | General Fund | - | - | 637,500 | - | - | - | 637,500 |
| N Dean Rd Improvements: Annaloe Dr to Stage Rd | General Fund | - | - | 1,489,000 | - | - | - | 1,489,000 |
| Opelika Rd/Dekalb St Access Management | General Fund | - | - | 66,500 | - | - | - | 66,500 |
| S College St/Devall Dr Traffic Signal Installation | General Fund | - | - | 295,000 | - | - | - | 295,000 |
| N Donahue Dr Widening: Shug Jordan Pkwy to Yarbrough Farms Blvd | General Fund | - | - | - | 1,914,000 | - | - | 1,914,000 |
| Outer Loop Design - Martin Luther King Dr to Richland Rd | General Fund | - | - | - | 2,000,000 | - | - | 2,000,000 |
| S College St/Longleaf Dr/E University Dr Access Management | General Fund | - | - | - | 293,500 | - | - | 293,500 |
| E University Dr/Opelika Rd Access Management | General Fund | - | - | - | - | 12,000 | - | 12,000 |
| E University Dr/Stoker Ave Intersection Improvements | General Fund | - | - | - | - | 460,800 | - | 460,800 |
| N Donahue Dr Widening: Yarbrough Farms Blvd to James Burt Pkwy | General Fund | - | - | - | - | 2,691,000 | - | 2,691,000 |
| College St/Bragg Ave/Mitcham Ave Improvements | General Fund | - | - | - | - | - | 1,756,500 | 1,756,500 |
| Comprehensive Traffic Study | General Fund | - | - | - | - | - | 500,000 | 500,000 |
| N Donahue Dr Widening: James Burt Pkwy to Farmville Rd | General Fund | - | - | - | - | - | 5,289,000 | 5,289,000 |
| Outer Loop Design - Richland Rd to Mrs. James Rd | General Fund | - | - | - | - | - | 2,000,000 | 2,000,000 |
| Total - Traffic/Transportation Improvements | | 25,063,549 | 12,172,500 | 5,853,000 | 6,672,500 | 5,903,800 | 12,010,500 | 67,675,849 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Watershed, Stormwater & Drainage Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|---------------|----------------|------------------|------------------|------------------|----------------|---------------------|
| Storm Sewer Annual Rehabilitation Program | General Fund | 10,500 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,010,500 |
| EUD Culvert Replacement at Summertrees Drive | General Fund | - | - | 1,388,000 | - | - | - | 1,388,000 |
| Wrights Mill Rd Culvert Replacement south of Janet Dr | General Fund | - | - | - | 1,099,500 | - | - | 1,099,500 |
| City-Wide Drainage Analysis | General Fund | - | - | - | - | 250,000 | - | 250,000 |
| Gay Street Bridge Replacement | General Fund | - | - | - | - | 1,040,500 | - | 1,040,500 |
| Total - Watershed, Stormwater & Drainage Improvements | | 10,500 | 200,000 | 1,588,000 | 1,299,500 | 1,490,500 | 200,000 | 4,788,500 |

| Sewer System Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|---|----------------|------------------|------------------|------------------|----------------|----------------|----------------|---------------------|
| WPCF Improvements | | | | | | | | |
| H.C. Morgan Stream Restoration Project | Sewer Fund | 150,000 | - | - | - | - | - | 150,000 |
| Northside WPCF Improvements | Sewer Fund | 350,000 | 5,040,000 | 2,310,000 | - | - | - | 7,700,000 |
| WPCF Miscellaneous Projects | Sewer Fund | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,500,000 |
| H.C. Morgan WPCF Clarifier Weir, Baffle & Skimmer Arm Replacement | Sewer Fund | - | 1,600,000 | - | - | - | - | 1,600,000 |
| Facility Master Plan Update | Sewer Fund | - | - | 100,000 | - | - | - | 100,000 |
| Sewer Collection System Projects | | | | | | | | |
| Auburn University SSES Project | Sewer Fund | 100,000 | - | - | - | - | - | 100,000 |
| FY22 SSES Project (Willow Creek, Fisheries, Preserve) | Sewer Fund | 200,000 | - | - | - | - | - | 200,000 |
| Long-Term Flow Metering Project | Sewer Fund | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 450,000 |
| Sewer Collection System Projects | Sewer Fund | 100,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,100,000 |
| Saugahatchee Interceptor Stream Rehab Project | Sewer Fund | - | 100,000 | - | - | - | - | 100,000 |
| FY24 SSES Project (Mall, Tacoma Drive) | Sewer Fund | - | 280,000 | - | - | - | - | 280,000 |
| FY24 Sewer Rehab Project (Willow Creek, Fisheries, Preserve, Annalve) | Sewer Fund | - | 850,000 | - | - | - | - | 850,000 |
| South College St/Reese Ave Sewer Outfall Relocation and Rehab | Sewer Fund | - | - | 80,000 | - | - | - | 80,000 |
| FY25 Sewer Rehab Project (Mall, Tacoma Drive) | Sewer Fund | - | - | 750,000 | - | - | - | 750,000 |
| Other Projects | | | | | | | | |
| Green Infrastructure/Low Impact Development Misc. Projects | Sewer Fund | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 180,000 |
| Saugahatchee Greenway Phase (Sewer Fund Portion) | Sewer Fund | 100,000 | - | - | - | - | - | 100,000 |
| Sanitary Sewer Model - Northside | Sewer Fund | 50,000 | - | - | - | - | - | 50,000 |
| Sanitary Sewer Model - Southside | Sewer Fund | - | 140,000 | - | - | - | - | 140,000 |
| Total - Sewer System Improvements | | 1,405,000 | 8,765,000 | 3,995,000 | 755,000 | 755,000 | 755,000 | 16,430,000 |

CITY OF AUBURN

6 YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2023-2028

| Water System Improvements | Funding Source | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2023-FY2028 TOTAL |
|--|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|
| Water Distribution System | | | | | | | | |
| Fixed Network Meter Reading System | Auburn WWB | 150,000 | 400,000 | - | - | - | - | 550,000 |
| Gold Hill Elevated Water Storage Tank | Auburn WWB | 20,000 | - | 1,000,000 | 1,000,000 | - | - | 2,020,000 |
| Misc. Water System Improvements (DBP Treatment/Mains/EUD BPS) | Auburn WWB | 100,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,350,000 |
| Tank Maintenance - Emergency | Auburn WWB | 12,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 262,000 |
| West Farmville Tank Rehabilitation | Auburn WWB | 50,000 | 320,000 | - | - | - | - | 370,000 |
| West Farmville Water Main (Miracle Rd to College St) | Auburn WWB | 300,000 | - | - | - | - | - | 300,000 |
| Will Buechner Parkway Water Main Project (HW14 to Richland Rd) | Auburn WWB | 1,200,000 | - | - | - | - | - | 1,200,000 |
| Glenn Tank Exterior Coating Rehab | Auburn WWB | - | - | 250,000 | - | - | - | 250,000 |
| Opelika Road Water Improvements Phase II & III | Auburn WWB | - | - | 225,000 | - | - | 225,000 | 450,000 |
| Water Storage Tank Site Security Improvements | Auburn WWB | - | - | 100,000 | - | - | - | 100,000 |
| Gold Hill BPS Modifications | Auburn WWB | - | - | - | 250,000 | - | - | 250,000 |
| I85 WTM Bore to Estes Water Plant | Auburn WWB | - | - | - | - | - | 700,000 | 700,000 |
| Richland Rd to Mrs. James Rd Pipe Connection | Auburn WWB | - | - | - | - | - | 1,600,000 | 1,600,000 |
| SJP Transmission Main Phase I | Auburn WWB | - | - | - | - | - | 2,300,000 | 2,300,000 |
| Water Treatment and Supply System | | | | | | | | |
| 2019-2020 Estes WTP Expansion & Improvements | Auburn WWB | 4,460,000 | - | - | - | - | - | 4,460,000 |
| Equipment Storage Building - Estes Plant | Auburn WWB | 20,000 | - | - | - | - | - | 20,000 |
| Miscellaneous WTP Improvements | Auburn WWB | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| Unspecified Future Capital Expenditures | Auburn WWB | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,500,000 |
| Alum Room Ventilation - Estes WTP | Auburn WWB | - | 110,000 | - | - | - | - | 110,000 |
| ATS Replacement - Estes WTP | Auburn WWB | - | 125,000 | - | - | - | - | 125,000 |
| Lake Ogletree Buoy/Safety Barrier Replacement Project | Auburn WWB | - | 225,000 | - | - | - | - | 225,000 |
| Ogletree RWPS Improvements | Auburn WWB | - | 230,000 | - | - | - | - | 230,000 |
| Clearwell 3 & 4 Cleaning and Inspection - Estes WTP | Auburn WWB | - | - | 150,000 | - | - | - | 150,000 |
| SCADA Network Security Design & Implementation | Auburn WWB | - | - | 500,000 | - | - | - | 500,000 |
| Train 1 & 2 Structural Investigation - Estes WTP | Auburn WWB | - | - | 100,000 | - | - | - | 100,000 |
| Well No. 3 Site Security and Communication Improvements | Auburn WWB | - | - | 100,000 | - | - | - | 100,000 |
| Well #3 Improvements | Auburn WWB | - | - | 2,500,000 | 3,000,000 | - | - | 5,500,000 |
| Estes WTP Basin 1 & 2 Sludge Collection & Tube Settler Replacement | Auburn WWB | - | - | - | 605,000 | - | - | 605,000 |
| Estes WTP Site Improvements | Auburn WWB | - | - | - | 405,000 | - | - | 405,000 |
| Site Security Improvements - Well No. 4 | Auburn WWB | - | - | - | 17,000 | - | - | 17,000 |
| Estes WTP Filter Addition and Blower Replacement | Auburn WWB | - | - | - | - | 2,450,000 | 300,000 | 2,750,000 |
| PLC and OIT Upgrades | Auburn WWB | - | - | - | - | 500,000 | - | 500,000 |
| Water Plant Filter Rehab | Auburn WWB | - | - | - | - | 2,900,000 | - | 2,900,000 |
| Total - Water System Improvements | | 6,662,000 | 2,060,000 | 5,575,000 | 5,927,000 | 6,500,000 | 5,775,000 | 32,499,000 |

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.

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.

ATRIP - Alabama Transportation Rehabilitation and Improvement Program

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

B

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

BCC- Boykin Community Center.

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).

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.

GLOSSARY

TERMS AND ACRONYMS

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.'

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.

DRRC- Dean Road Recreation Center.

E

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.

GLOSSARY

TERMS AND ACRONYMS

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

FY- Fiscal year (see above).

G

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

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

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

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

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

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

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.

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.

GLOSSARY

TERMS AND ACRONYMS

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

P

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

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

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

Property tax – see ad valorem tax.

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

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.

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.





Fourth of July Celebration at Duck Samford Park

AUBURN CITY HALL
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AUBURN, AL 36830

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