

CITY OF AUBURN, AL  
POPULAR ANNUAL  
**FINANCIAL REPORT**  
FISCAL YEAR 2020



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A message to the Citizens of Auburn, Alabama:

I am pleased to present the City of Auburn's Popular Annual Financial Report (PAFR) for the year ended September 30, 2020. Fiscal year 2020 saw an unforeseen challenge with the COVID-19 pandemic, and the City of Auburn employees responded through hard work and a singular dedication to continue delivering services to our citizens. Despite the impact of COVID-19, the City experienced another year of revenue growth, a testament to the overall strength of our community and its diversified economy.

Mayor Ron Anders, Jr. and the City Council strive for continued capital investments and improvements for the City of Auburn and its citizens. This year is no exception with many capital projects for the City's infrastructure, neighborhoods, downtown, and recreation facilities. Each year the City publishes a 6-year Capital Improvement Plan (CIP) that aligns with the City's strategic plans and vision of our City Council. In fiscal year 2020, the City completed 31 major CIP projects as outlined on page 14 of this report. Our continued commitment to operating a fiscally sound local government allows the City of Auburn to provide quality public services at a level commensurate with the demands of our residents.

It is my hope that this PAFR provides you with a better understanding of the City of Auburn's financial position as well as demonstrates what makes Auburn a great place to live, work and raise children. This report includes information about the City of Auburn's organizational structure, strategic goals, community profile, capital projects, and summary financial information.

The financial data presented in the PAFR is derived from the Comprehensive Annual Financial Report (annual report) and is consistent with Generally Accepted Accounting Principles (GAAP). The PAFR is designed to present an easy-to-read financial summary showing the source of the City's revenues and explaining how these revenues are spent. The PAFR also includes information on the City's net position, assets and liabilities, and long-term debt. The PAFR is not a replacement for the annual report and is intended for readers who would like to view the City's financial information in an overview format. The PAFR primarily focuses on the General Fund while excluding the City's discretely presented component units. For those who are interested in additional financial detail, you can find a copy of the annual report online at: [auburnalabama.org/annual-financial-report](http://auburnalabama.org/annual-financial-report).



Megan Crouch  
*City Manager*

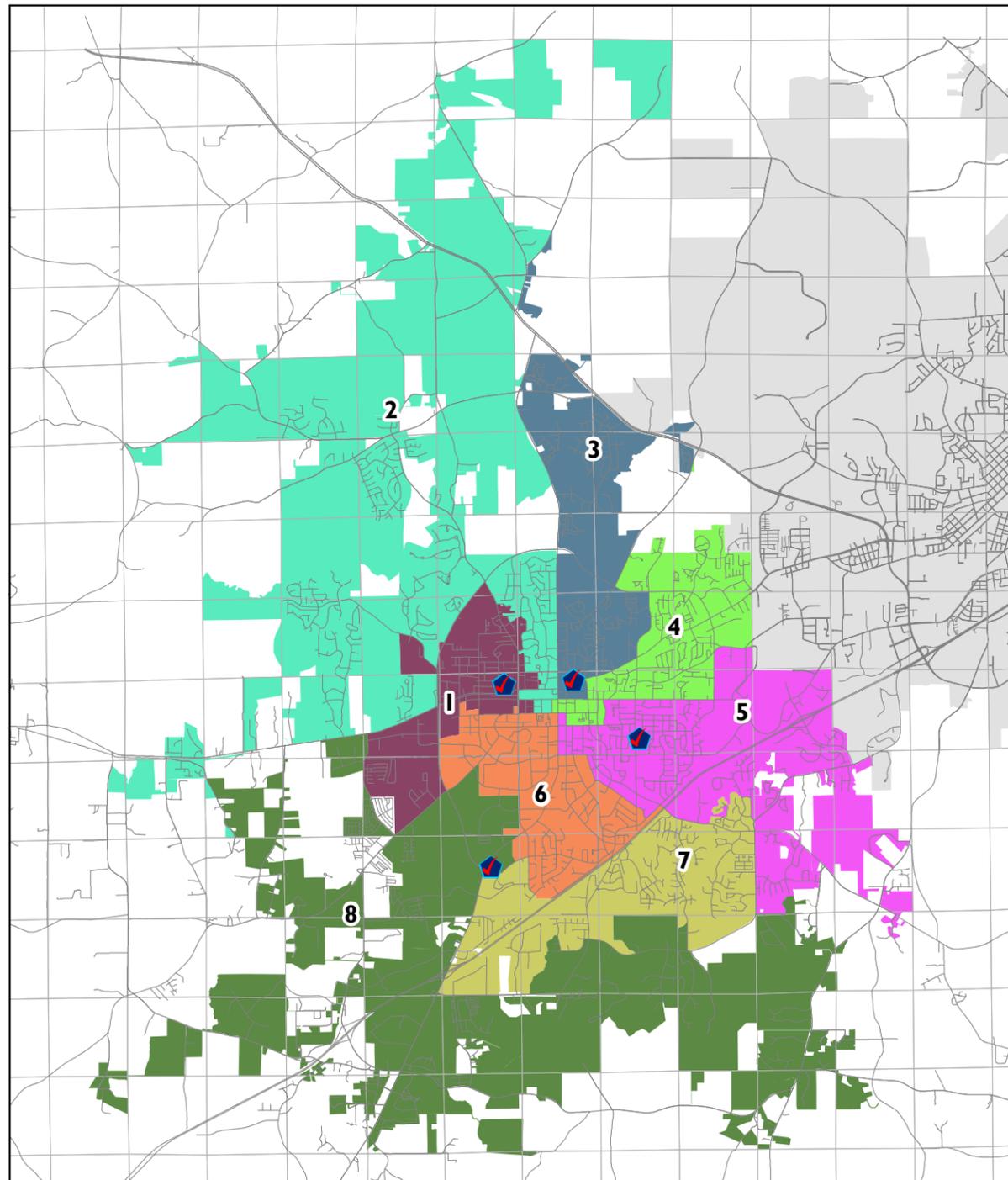
We are proud to serve the Auburn community and are committed to maintaining a high standard of fiscal health. Thank you for taking the time to read this year's report. I invite you to share any questions or comments you may have by emailing me at [mmcgowen@auburnalabama.org](mailto:mmcgowen@auburnalabama.org).

Sincerely,

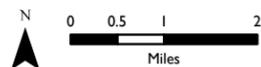
**Megan McGowen Crouch**

WARD  
MAP

MEET YOUR  
COUNCIL



 Voting Location



GIS Division  
05/08/2019

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



**Ron Anders, Jr.**  
Mayor

[randers@auburnalabama.org](mailto:randers@auburnalabama.org)



**Connie Fitch Taylor**  
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[ctaylor@auburnalabama.org](mailto:ctaylor@auburnalabama.org)



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[kgriswold@auburnalabama.org](mailto:kgriswold@auburnalabama.org)



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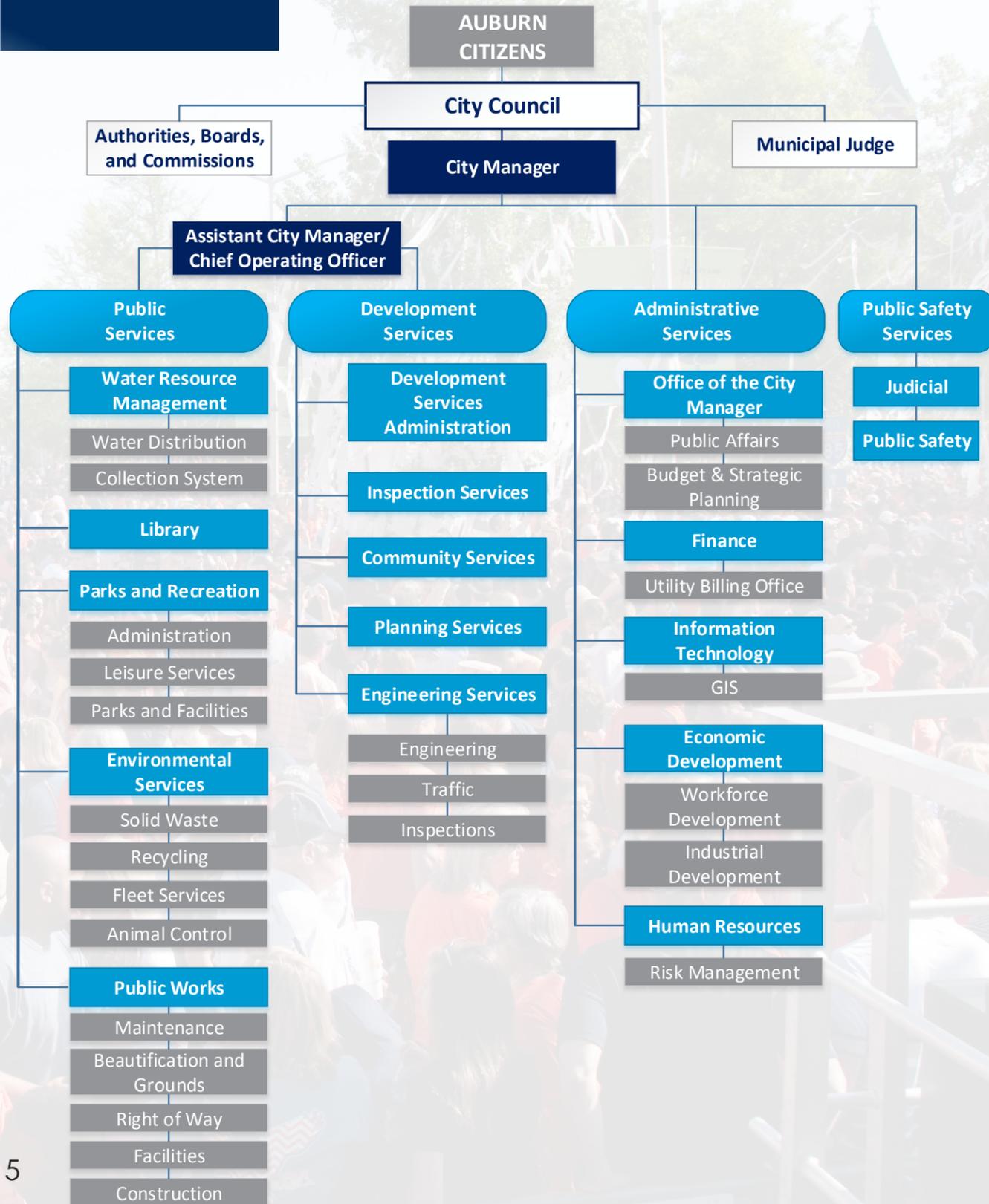
The Auburn City Council typically meets the first and third Tuesday of every month at 7:00p.m. The full meeting schedule and location can be found at

[auburnalabama.org/boards-and-commissions/meeting-schedule/](http://auburnalabama.org/boards-and-commissions/meeting-schedule/)

All City Council meetings are recorded and can be watched on the City Council's website:

[auburnalabama.org/agenda](http://auburnalabama.org/agenda)

# ORGANIZATION CHART



# FISCAL YEAR 2020 ACCOMPLISHMENTS



### BICYCLE FRIENDLY COMMUNITY

In 2020 Auburn was re-designated a Bronze Level Bicycle Friendly Community by the League of American Bicyclists, recognizing Auburn's commitment to improving conditions for all who bike by investing in bike education programs, bike-related events, pro-bike policies and bike infrastructure. First designated in 2000, Auburn is one of two cities in Alabama to have earned this distinction.



### CURBSIDE RECYCLING PROGRAM

The Feet on the Street recycling education program is aimed at improving the quality of Auburn's recycling. This program is supported in part by a \$175,000 grant from The Recycling Partnership, and has allowed Auburn to purchase 1,680 new recycling carts, 1,035 of which have been distributed, as well as create educational materials to encourage recycling and remind residents which materials are accepted.



### BOYKIN HEALTHCARE CLINIC AND EDUCATION CENTER

The Auburn University Health Care and Education Clinic (AUHEC) opened within the Boykin Community Center as a collaboration between the City of Auburn and Auburn University with the goal to provide health care services and education to insured and uninsured residents. The clinic will also serve as a training center for Auburn University students.



### AUBURN FIXIT APP

The Auburn FixIt app launched in February 2020. It allows residents to interact directly with local government, providing another tool for submitting non-emergency requests and reports. Users are able to enter a service request by location and attach relevant photos, videos or audio that may help staff better understand the situation. With almost 1,300 downloads in its first year, the City addressed more than 150 landscaping concerns and more than 130 road or sidewalk concerns using the app.

### INSPECTION SERVICES

The Inspection Services department completed over 24,000 inspections, 30% of which were commercial developments, 60% of which were residential, and the remaining were property maintenance inspections. City inspectors completed an average of 95 inspections a day throughout the year to ensure developments are meeting the City's standards to create safe, reliable housing and businesses in our community.



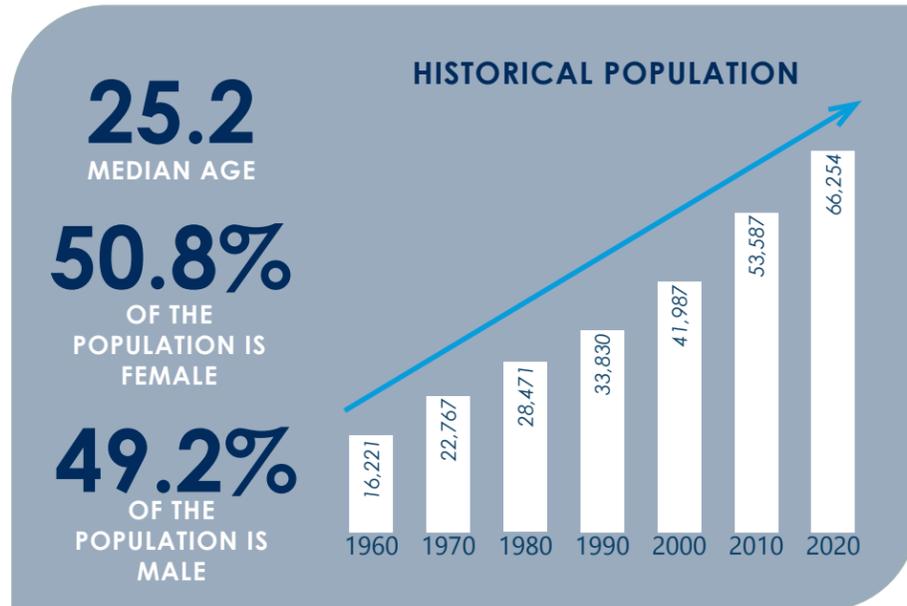
### ONLINE BUSINESS LICENSE PORTAL

In February 2020, the City of Auburn launched Citizen Self Services (CSS), an online portal by which citizens can pay for various City taxes and license fees. With the launch of the online self service module, businesses were able to renew their business licenses online for the first time. When the COVID-19 pandemic hit, the CSS portal allowed the City to continue to process tax and license returns remotely.

COMMUNITY  
**PROFILE**

FOUNDED IN **1836**

| POPULATION: 66,254



LABOR  
FORCE:  
30,211



EMPLOYED:  
28,846



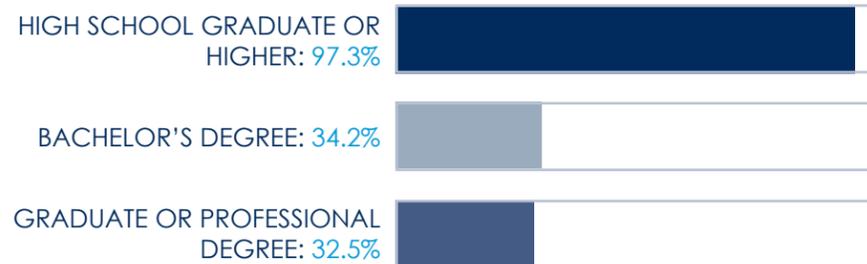
UNEMPLOYMENT  
RATE:  
4.5%



MEAN FAMILY  
INCOME:  
\$120,712

U.S. Census Bureau

| EDUCATIONAL ATTAINMENT (POPULATION 25 YEARS & OLDER)



U.S. Census Bureau

To view the full community profile visit:  
[auburnalabama.org/economic-development/auburn-community-profile/](http://auburnalabama.org/economic-development/auburn-community-profile/)

AUBURN'S NATIONAL  
**RECOGNITION**

2020: "#6 LIST OF METROS THAT ADDED THE MOST ECONOMIC DEVELOPMENT PROJECTS"



**LIVABILITY** 2020: "TOP 100 BEST SMALL TO MID-SIZED CITIES TO LIVE IN THE U.S."

2019: "TOP 100 PLACES TO LIVE IN THE U.S." **Money**

**Forbes** 2019: "13TH BEST SMALL PLACES FOR BUSINESS AND CAREERS"

2018: "THE SOUTH'S 2ND BEST COLLEGE TOWN" **Southern Living**



**MILKEN INSTITUTE**

2018: "10TH BEST PERFORMING CITY FOR ECONOMIC GROWTH IN THE U.S."

2018: "THE MOST EDUCATED CITY IN ALABAMA" **INSURIFY**



The City of Auburn was one of 16 cities to receive the inaugural Leading the Way Award from the ETC Institute. This award is given for ranking in the top 10 percent of all cities and counties surveyed in the United States in three areas: satisfaction with the overall quality of services, satisfaction with customer service provided by employees, and satisfaction with the value residents think they received for local taxes and fees. The City had the #1 Satisfaction Rating for trash and garbage collection services out of 200+ surveyed communities, and also ranked in the top 10% in 14 other categories.

**POLAR PLUNGE: JANUARY**

Sign up, dive in, and raise money for a great cause. Recruit sponsors to support you as you brave the cold and take the plunge in support of the Lee County Special Olympics!

**DADDY DAUGHTER DATE NIGHT: FEBRUARY**

For 31 years, Auburn has hosted a Daddy-Daughter Date Night with five different nights of refreshments, door prizes, dance contests, and keepsake photos. Daughters, dads, granddads, and uncles are invited to dance the night away and create an evening of lifetime memories.

**\*BARK IN THE PARK: MARCH**

Bring your favorite four-legged friend and enjoy a variety of educational booths, shop with local pet vendors, and enjoy door prizes and dog friendly activities all morning! Looking to expand your canine family? Rescue dogs will be available for adoption as well!

**\*EASTER EGG HUNT: APRIL**

Our Easter egg hunt is one of the largest in Lee County, with over 35,000 eggs hidden over four acres! With different hunting grounds for each age group, it is sure to be a blast for the whole family. Join us for live entertainment, free balloons and sodas and a chance to meet the Easter bunny!

**\*AUBURN CITY FEST: APRIL**

CityFest is a fun family day filled with food, community, and entertainment. This is Auburn's largest free outdoor festival, featuring over 100 arts and craft vendors, and local food and nonprofit vendors.

**\*SUMMERNIGHT DOWNTOWN ART WALK: JUNE**

The summernight downtown art walk is a downtown entertainment district event, free to the public and takes place rain or shine! The art walk features works by local artists, live musical entertainment, children's activities, and a strawberry culinary contest!

**INDEPENDENCE DAY CELEBRATION: JULY**

Celebrate Independence Day with the entire Auburn community. Bring your family to enjoy the best fireworks display in the area, free goodies, fun music, inflatables, and free cyber game truck adventures!

**FRIGHT NIGHT MOVIE: OCTOBER**

From music, kid's activities, and an evening of spooky movies to get you in the Halloween spirit, there's plenty for everyone. We encourage you to bring blankets, chairs, and picnic dinners to enjoy the movies!

**DOWNTOWN TRICK OR TREAT: OCTOBER**

Come visit our downtown merchants for trick-or-treat candy and goodies! Enjoy a live DJ, balloon animals, face painting, and so much more. Enter the costume contest and make sure to get a photo with Aubie!

**HOLIDAY ART SALE: DECEMBER**

Get in the holiday spirit by attending this festive shopping experience. The holiday art sale is a great place to get a head start on your Christmas shopping while meeting local artists selling their own unique handmade work.

**JINGLE JOG/SANTA STROLL: DECEMBER**

Pull out your ugly Christmas sweaters for the Jingle Jog 5k and Santa Stroll Fun Run! Join us to ring in the holiday season in style!

\* Denotes these events did not take place in 2020 but will take place in future years.



WHO SHOULD I CALL?

**Garbage, Trash, & Recycling  
Environmental Services**

334-501-3080  
webenvirsv@auburnalabama.org

**Utility Billing  
Finance, Utility Billing Office**

334-501-3050  
serviceorders@auburnalabama.org

**Water Service  
Water Resource Management**

334-501-3060  
After Hours: 334-501-3100  
webwtrswr@auburnalabama.org

**Animal Control  
Environmental Services**

334-501-3090  
After Hours: 334-501-3100  
webenvirsvc@auburnalabama.org

**Library Programs & Services  
Auburn Public Library**

334-501-3190  
weblibrary@auburnalabama.org

**Rent a Parks & Rec Facility  
Parks & Recreation**

334-501-2934  
webparksandrec@auburnalabama.org

**Athletics  
Parks & Recreation**

Houston Manning, 334-501-2942  
hmanning@auburnalabama.org

**Recreational Programs  
Parks & Recreation**

Gabrielle Filgo, 334-501-2946  
gfilgo@auburnalabama.org

**Report Right-Of-Way Issues  
Public Works**

334-501-3000  
webpw@auburnalabama.org

**Request Sidewalk or Traffic Calming  
Engineering Services**

334-501-7390  
serviceorders@auburnalabama.org

**Report a Street Light Outage  
Alabama Power**

1-800-245-2244  
customerservice2.southerncompany.com/  
outages/report

**Public Safety**

Emergencies: 911  
Non-Emergency: 334-501-3100  
Anonymous Tip Line: 334-246-1391  
webpubsfty@auburnalabama.org

**Cemeteries  
Parks & Recreation**

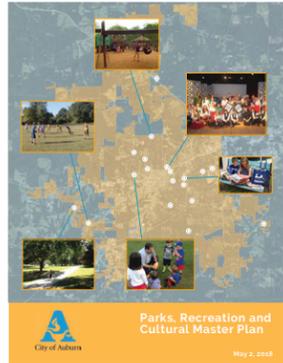
Sari Card, 334-501-2933  
scard@auburnalabama.org

CAN'T FIND WHAT YOU'RE  
LOOKING FOR?

CITY HALL  
334-501-7260

webocm@auburnalabama.org

144 Tichenor Avenue  
Auburn, AL 36830



### Parks, Recreation, and Cultural Master Plan

The purpose of the Auburn Parks, Recreation and Cultural Master Plan (PRCMP) is to provide a comprehensive look at the City of Auburn parks and recreation and public library system. This comprehensive plan will help to focus upgrades to the quality of the City's parks, recreation, arts and cultural programming, library, greenspace, greenways, trails, facilities, landscape, and natural features.

### Northwest Auburn Neighborhood Plan

The Northwest Auburn Neighborhood Plan is a roadmap for the future of northwest Auburn developed by and for its residents. Ultimately, the plan provides a guide to enhance northwest Auburn's attractiveness, walkability and vitality while maintaining the unique heritage and character of the neighborhood.

### Comp Plan 2030

CompPlan 2030 is the City of Auburn's plan for future growth and development over the next 20 years and provides recommendations for the future based on public input, analysis of existing and future conditions, and the best practices of planning.

### Downtown Parking Plan

The Downtown Parking Plan is a detailed outline for how parking will be improved in the downtown area to better serve the Auburn residents and the growing number of visitors.

### Renew Opelika Road Plan

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

### Downtown Master Plan

Auburn's Downtown Master Plan aims to expand the current urban core southward and westward and to develop a unified vision that serves all Auburn residents.

### Auburn 2020

Auburn 2020 is a long-range plan that was adopted in 2000 with the purpose of guiding the future of the City and setting forth new goals, policies, and programs for encouraging and influencing positive change through the year 2020. The reports focus on the areas of education, growth and development, intergovernmental relations, transportation, utilities and technology, family and community, and public safety. The City of Auburn will be providing a recap on the goals and initiatives achieved that were set out in this plan in 2021.

### Auburn 2040

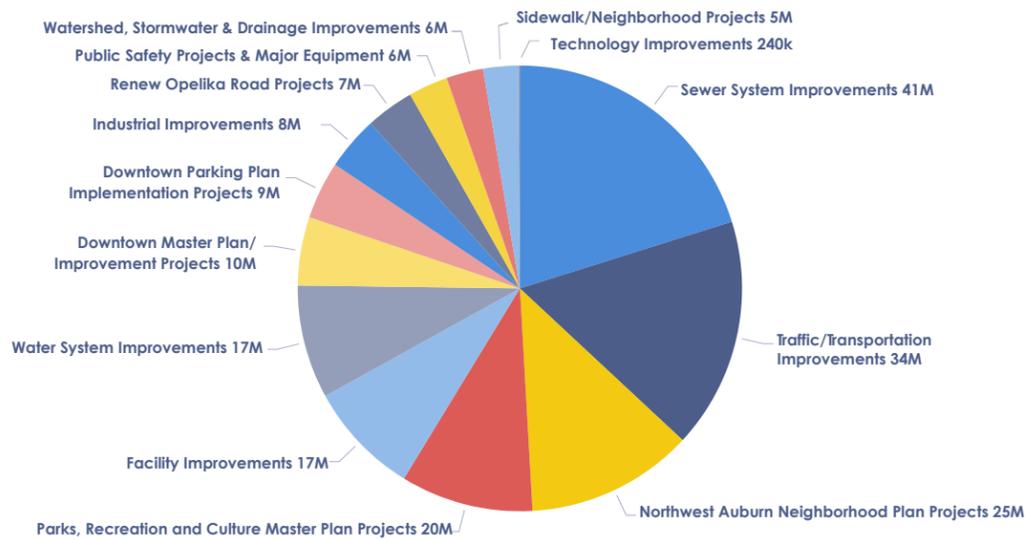
The City of Auburn is preparing for Auburn's next great community planning effort, **Auburn 2040**. The Auburn City Council will begin this process in Summer 2021. More information coming soon about this new plan.



- After two industry closings, the Economic Development team worked to recruit two new companies to replace the jobs lost and also add over 200 new jobs to the community.
- The Auburn Public Library completed construction of an outdoor classroom which provides additional space for the library while bringing programs and events into nature. The Literacy Theater has the ability to host a variety of events such as concerts, shows, and other youth and family programming.
- In 2020, all levels of the Wright Street Parking Deck concrete were poured. This parking deck will provide approximately 350 parking spaces in the heart of downtown Auburn for those visiting, shopping, and dining, and will be completed in Spring 2021.
- In collaboration with Auburn University, the City contributed to the completion of the landscaping along the University's new South College Parking Deck, including adding new medians and a signalized crosswalk for improved safety.
- The City completed a city-wide traffic and transportation study which included accident analysis, corridor evaluations, isolated intersection evaluations, and signal system evaluations to determine how to continue to enhance the City's traffic flow.
- The Renew Opelika Road Phase 4 improvements project from Saugahatchee to Gentry Drive was designed by a consultant and construction was slated to begin in fiscal year 2021. The continued infrastructure investments in Opelika Road as identified in the Renew Opelika Road plan will help encourage new private sector investments and reinvestments in one of the City's most important corridors.
- Improvements were made to Sam Harris Park including a new pedestrian bridge to connect two sides of the park. The updates also included a slab for a basketball court, and a pavilion and parking lot for the newly accessed side of the park.

## SIX YEAR PLAN

The City's multiple strategic plans, as outlined on previous pages of this report, guide the development of the 6-Year Capital Improvement Plan (CIP), which outlines major capital investments over the next six planning years. All projects are carefully reviewed and approved by the City Council and are funded based on prioritization. The CIP guides the City's decisions regarding debt issuance and capital budgeting and is a critical part of the City's biennial budget. Capital investments are outlined in the chart below by project type for fiscal year 2021 through and including fiscal year 2026.



### Funding by Project Type

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Sidewalk/Neighborhood Projects	802,382	315,280	653,593	658,694	1,343,324	1,440,458	5,213,731
Downtown Master Plan/Improvement Projects	6,283,295	1,211,320	107,900	1,033,316	1,301,942	257,500	10,195,273
Downtown Parking Plan Implementation Projects	8,605,502	-	-	-	-	-	8,605,502
Renew Opelika Road Projects	1,729,998	-	-	1,750,000	1,750,000	1,966,081	7,196,079
Northwest Auburn Neighborhood Plan Projects	335,540	2,643,641	16,388,025	385,460	2,996,568	2,231,436	24,980,670
Technology Investments	-	-	180,000	-	-	60,000	240,000
Public Safety Projects & Major Equipment	5,397,000	50,000	245,000	107,700	50,000	50,000	5,899,700
Parks, Recreation and Culture Master Plan Projects	5,738,551	11,549,853	1,250,000	150,000	1,050,000	50,000	19,788,404
Facility Improvements	2,921,260	13,600,000	100,000	100,000	100,000	100,000	16,921,260
Industrial Improvements	-	-	3,000,000	2,500,000	2,500,000	-	8,000,000
Traffic/Transportation Improvements	10,507,520	12,218,777	3,635,197	3,405,000	2,305,000	2,305,000	34,376,494
Watershed, Stormwater & Drainage Improvements	2,104,524	200,000	847,301	770,936	200,000	1,393,410	5,516,171
Sewer System Improvements	4,827,000	925,000	1,255,000	1,755,000	11,855,000	20,755,000	41,372,000
Water System Improvements	7,415,000	5,135,000	1,875,000	650,000	650,000	1,150,000	16,875,000
<b>TOTAL</b>	<b>56,667,572</b>	<b>47,848,871</b>	<b>29,537,016</b>	<b>13,266,106</b>	<b>26,101,834</b>	<b>31,758,885</b>	<b>205,180,284</b>

**A note on funding sources:** projects that appear on the 6-Year Capital Improvement plan are paid for through a variety of funding sources, including: General Fund, current and planned borrowing, other city funds, grant funds, development agreement funds, sewer funds, and funds managed by the Water Works Board of the City of Auburn.

## CAPITAL CONSTRUCTION PROJECTS COMPLETED IN 2020

- 31 COMPLETED PROJECTS
- 10 SIDEWALK, STREETLIGHT, AND STREETSCAPE PROJECTS
- 5 FACILITY PROJECTS
- 7 TRAFFIC, TRANSPORTATION, AND PARKING PROJECTS
- 4 PARK IMPROVEMENT PROJECTS
- 4 WATER SYSTEM IMPROVEMENT PROJECTS
- 1 TECHNOLOGY IMPROVEMENT PROJECT



### PUBLIC SAFETY BUILDING

The new Public Safety Building is a three story, 69,549 square-foot facility that houses the Auburn Police Division, Auburn Fire Station No. 1, the Emergency Management and Communications Department, including the 911 call center, and the Auburn Municipal Court.



### Indian Pines Skate Park

The new skate park is located at the entrance of the Indian Pines Golf Course and was a joint venture by the City of Auburn and the City of Opelika. Residents of both Auburn and Opelika were able to meet with designers to give input on what they wanted to see and also were able to vote on the final design.



### WRIGHT STREET STREETSCAPE

The improvements to the Wright Street streetscape included paving, curbing, landscaping, and stormwater updates.



# FINANCIAL HIGHLIGHTS

## CITY FINANCES

The previous pages of this document provide information about the profile of the City of Auburn. The remainder of the document focuses on the City of Auburn's financial information for the fiscal year ended September 30, 2020.

It is the mission of the City of Auburn to provide cost-effective high-quality services, created and designed in response to the needs of its citizens, rather than by habit or tradition. One of the ways in which the City aims to achieve this is by operating an adequately funded city government in a financially responsible and fiscally sound manner.

As part of the City's continuous effort to keep its citizens informed on how tax dollars are spent, the following pages provide unaudited summarized information about the financial activities of the City of Auburn. This information is prepared from the City's 2020 Comprehensive Annual Financial Report (annual report).

The annual report conforms to Generally Accepted Accounting Principles (GAAP) and includes audited financial statements and related information provided in a detailed narrative format. The GAAP-basis presentation of the annual report includes the City of Auburn's component units (related organizations) and information about all of the City's individual funds. The annual report is available at City Hall, the Auburn Public Library and online at [auburnalabama.org/annual-financial-report](http://auburnalabama.org/annual-financial-report).



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Auburn  
Alabama**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

September 30, 2019

*Christopher P. Morill*  
Executive Director/CEO

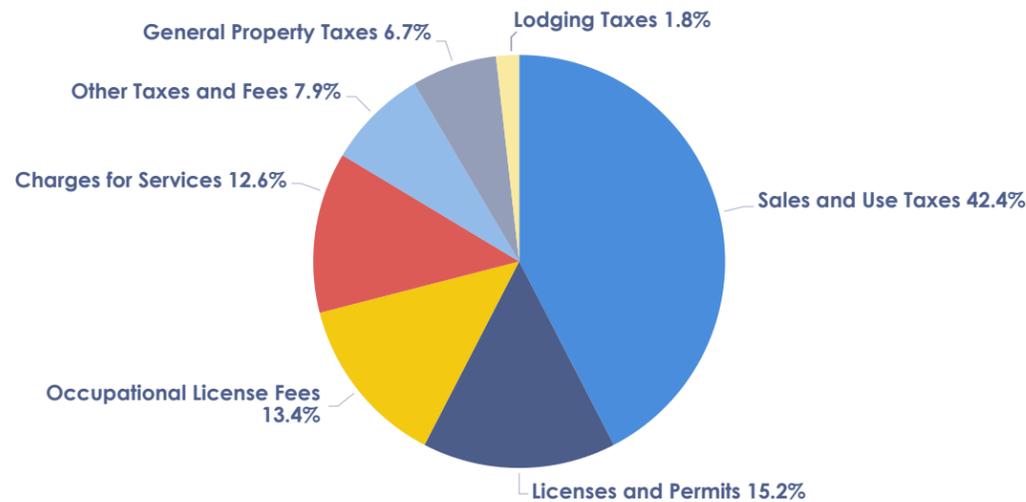
The Government Finance Officers Association (GFOA) of the United States and Canada has given a Certificate of Achievement for Excellence in Financial Reporting to the City of Auburn, Alabama for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019. The Achievement for Excellence in Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government comprehensive reports.

# WHERE THE MONEY COMES FROM

The City of Auburn has multiple revenue sources to support operations and capital outlays. As is typical in the State of Alabama, City of Auburn property taxes are relatively low and therefore, are not the City's primary revenue source. Sales and use taxes are the largest revenue source in the City's General Fund, providing 42.4% (\$43.8 million) of revenue in fiscal 2020. The total sales tax rate for purchases made within the City of Auburn is 9%, which includes 4% appropriated to the State, 4% to the City of Auburn, and 1% to Lee County.

The second largest revenue source for the General Fund is business license fees and permits, which provided 15.2% (\$15.7 million) of revenue in fiscal 2020.

The third largest revenue source is the City's occupational license fee, which is a 1% fee on the gross salaries and wages earned within the City of Auburn. This revenue source provided 13.4% (\$13.8 million) of General Fund revenues in fiscal 2020.



The chart below provides General Fund revenues for the last three fiscal years.

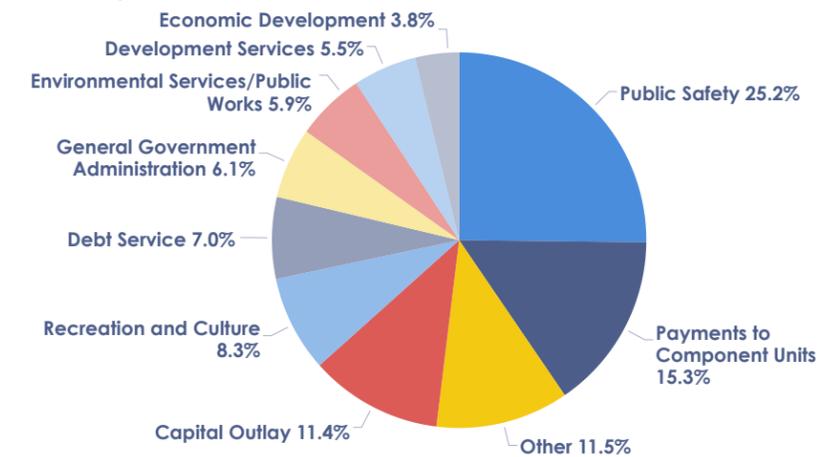
### General Fund Revenues Summarized

	FY2020	FY2019	FY2018
Sales and Use Taxes	\$43,838,542	\$43,804,081	\$42,010,313
Licenses and Permits	\$15,704,555	\$15,188,191	\$13,372,006
Occupational License Fees	\$13,829,887	\$13,286,009	\$12,894,664
Charges for Services	\$12,999,117	\$12,863,016	\$8,983,737
General Property Taxes	\$6,946,386	\$6,231,852	\$5,765,698
Lodging Taxes	\$1,900,502	\$2,581,724	\$2,373,879
Other Taxes and Fees	\$8,139,405	\$7,334,406	\$6,275,428
<b>Total</b>	<b>\$103,358,394</b>	<b>\$101,289,279</b>	<b>\$91,675,725</b>

# WHERE THE MONEY GOES

Once the government collects taxes and other revenues, the resources must be spent effectively to provide essential services to citizens and businesses. The General Fund finances the regular day-to-day operations of the City; therefore, it is the primary focus of this section.

General Fund expenditures for fiscal 2020 are shown in the pie chart and table below. The per capita amount in the chart represents the amount spent on each type of service per resident based on a population of 66,254. Public safety is the largest total and per capita expenditure for the City.



The chart below provides General Fund expenditures for the last three fiscal years.

### General Fund Expenditures

	FY2020	FY2019	FY2018	FY20 Per Capita
Public Safety	\$23,844,918	\$24,372,078	\$22,453,085	\$359.90
*Payments to Component Units	\$14,465,577	\$14,370,572	\$14,688,907	\$218.34
**Capital Outlay	\$10,841,942	\$12,854,764	\$14,605,482	\$163.64
Recreation and Culture	\$7,845,024	\$8,114,471	\$7,634,882	\$118.41
Environmental Services/Public Works	\$5,601,641	\$5,109,438	\$6,967,067	\$84.55
***Development Services	\$5,189,569	\$5,118,011	-	\$78.33
Debt Service	\$6,664,697	\$6,990,648	\$6,788,905	\$100.59
General Government/Administration	\$5,782,106	\$5,676,641	\$5,462,091	\$87.27
Economic Development	\$3,588,369	\$3,364,801	\$2,914,691	\$54.16
Other	\$10,833,204	\$11,275,773	\$7,932,111	\$164.26
<b>Total</b>	<b>\$94,707,047</b>	<b>\$97,247,197</b>	<b>\$89,447,221</b>	<b>\$1,429.45</b>

\* Includes approximately \$13 million each fiscal year of direct education funding disbursed to Auburn City Schools.  
 \*\* Includes infrastructure, parks, facilities, and capital equipment above a threshold of \$5,000.  
 \*\*\* Development Services was created in 2019 as part of the City's reorganization. It includes Planning, Engineering Services, and Development Services Administration.

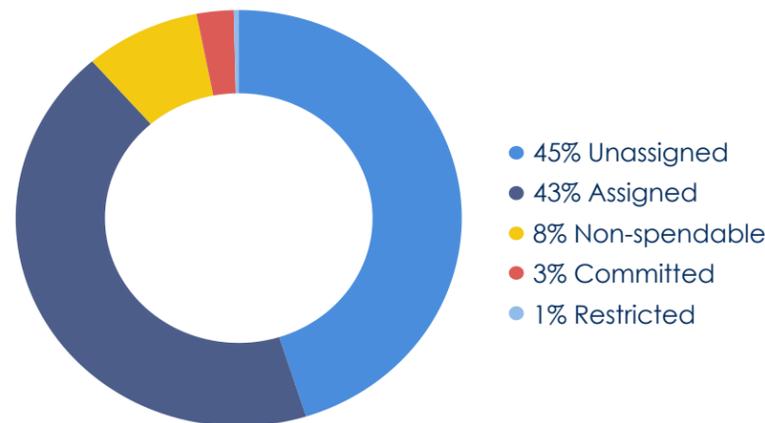
General Fund revenues support the following services to the Citizens of Auburn: police, fire and 911 operations; parks and facility maintenance; recreation programs; library services and programs; infrastructure and right of way maintenance; planning services; engineering services; inspection services; animal control; traffic control; economic development; and general administration. Other services provided to citizens, such as garbage, yard waste collection, recycling, and sewage are funded through enterprise funds and are discussed on page 22 of this report. Water services provided to citizens are funded through the Water Works Board, which is a component unit of the City. More information is included on page 23 of this report.

## GENERAL FUND FUND BALANCE

In the simplest terms, fund balance is the difference between what the City owns (assets) and what the City owes (liabilities). However, in governmental fund financial statements, there are no physical assets (land, infrastructure, facilities, etc.) nor any principal debt outstanding presented. The fund financial statements represent a current resources focus, including current assets such as cash, investments, and receivables, offset by current liabilities, such as accounts payable, claims and unearned revenue.

The General Fund's fund balance is categorized into five categories, as described below, in order to make the extent of the constraints placed on a government's fund balance more transparent.

**GENERAL FUND - FUND BALANCE**  
FY2020 Total: \$65,875,159



- Unassigned fund balance - amounts that are available for any purpose.
- Assigned fund balance - amounts the City intends to use for a specific purpose. The amount listed includes contracts and commitments for goods and services not yet received.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority, which is City Council. This amount represents two investments made by the City, one through the Industrial Development Board and the other through the Auburn Downtown Redevelopment Authority.
- Restricted fund balance - these amounts are legally restricted for a certain use. This amount represents funds restricted for public safety.
- Non-spendable Fund Balance - these amounts are not readily spendable, representing inventories, prepaid items and property held for resale.

## ASSETS AND LIABILITIES

The City manages and protects its assets for the use and benefit of all citizens. The chart below is a summary presentation of the 'Governmental-Wide' view found on the Statement of Net Position. This statement includes all the assets (what the City owns) and liabilities (what the city owes) of the City of Auburn as a whole. Governmental activities include the General Fund and all other governmental funds including special revenue funds, debt service funds and capital project funds. Business-type activities include the Sewer and Solid Waste Management Funds, which account for all revenue earned from and costs related to the provision of sewer service and solid waste and recycling service.

A positive net position reflects strong financial health and solvency. The chart below shows the Statement of Net Position for the City of Auburn as of September 30, 2020.

**ASSETS**  
What we own

	Governmental Activities	Business-type Activities	Total
Current & Other Assets	\$143,192,694	\$18,188,329	\$161,381,023
Capital Assets	\$263,286,455	\$81,562,296	\$344,848,751
<b>Total Assets</b>	<b>\$406,479,149</b>	<b>\$99,750,625</b>	<b>\$506,229,774</b>
Deferred Outflows of Resources	\$11,972,174	\$3,048,285	\$15,020,459

**LIABILITIES**  
What we owe

	Governmental Activities	Business-type Activities	Total
Current Liabilities	\$27,453,739	\$4,942,969	\$32,396,708
Long-Term Debt & Other Liabilities	\$287,370,556	\$32,427,262	\$319,797,818
<b>Total Liabilities</b>	<b>\$314,824,295</b>	<b>\$37,370,231</b>	<b>\$352,194,526</b>
Deferred Inflows of Resources	\$271,512	\$91,702	\$363,214
<b>Total Net Position</b>	<b>\$103,355,546</b>	<b>\$65,336,977</b>	<b>\$168,692,493</b>

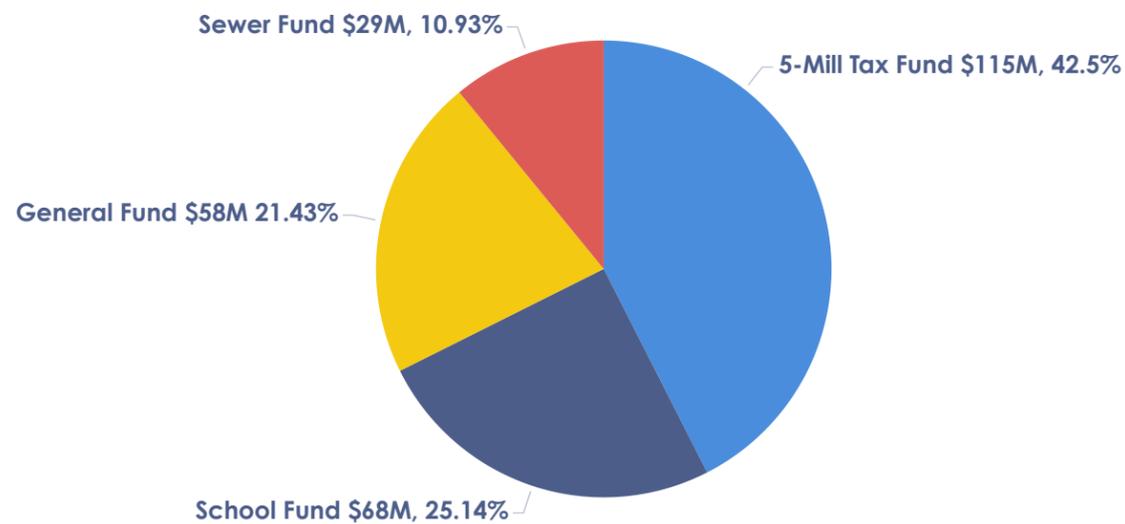
\*The City of Auburn issues debt (repaid with legally dedicated ad valorem taxes) for the benefit of Auburn City Schools (ACS). However, the City does not have title to the assets associated with the issued debt, therefore the land and buildings are not listed with the Capital Assets above.

Deferred Outflows and Inflows represent consumption and acquisition of items applicable to a future reporting period. The balances are primarily due to reporting of the City's pension contributions and activities. Details regarding the pension activity can be found in the Notes to the Financial Statements of the Annual Report.

Auburn, Alabama's Comprehensive Annual Financial Report contains audited financial information in greater detail. For further information, please contact the Finance Department (334) 501-7220 or view at [auburnalabama.org/annual-financial-report](http://auburnalabama.org/annual-financial-report).

The City of Auburn maintains excellent credit ratings of AA+ from Standard & Poor's and Aa2 from Moody's rating agencies. Bond ratings represent the credit worthiness of the City and measure the City's ability to meet financial commitments. The double A rating is reserved for organizations characterized by competent management, stable economies, and manageable debt levels. Strong bond ratings allow the City of Auburn to receive lower interest rates on its bond issues.

General obligation bonds, warrants, and notes payable outstanding totaled \$271.2 million on September 30, 2020. The City issues and manages debt for Auburn City Schools and for projects that result from partnerships with Auburn University or component units of the City, as well as City Sewer and General Funds. Of the \$271.2 million in debt outstanding, \$183.4 million is debt issued for assets that belong to Auburn City Schools, and \$1.4 million for assets that belong to the City's Public Park and Recreation Board. General obligation debt is usually payable from the City's general revenues of the General Fund. However, the schools and sewer debt is intended to be repaid from respective funds or dedicated sources. The chart below shows the repayment sources for debt principal outstanding as of September 30, 2020.



State statutes limit the amount of general obligation debt (exclusive of education and utility borrowings) the City may issue to 20% of the total assessed value of all taxable property within the City's corporate limits. The City's current debt limit is \$177.4 million. The amount of debt outstanding applicable to this limit is \$55.9 million.

Enterprise Funds are a type of proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing specified goods and services to the general public be financed or recovered primarily through user charges.

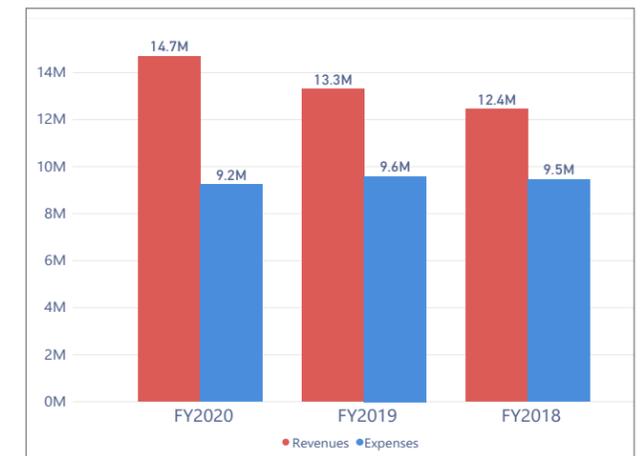
The City of Auburn has two enterprise funds, Sewer Fund and Solid Waste Management Fund. The graphs below reflect revenues and expenses for the past three fiscal years. The difference between revenues and expenses in each year illustrate the change in net position. Net position is discussed and reflected earlier in this report on page 16.

SOLID WASTE MANAGEMENT FUND



FY2020 Ending Net Position: \$2,658,985

SEWER FUND



FY2020 Ending Net Position: \$62,677,992



FOR MORE INFORMATION:

**Solid Waste Management**  
[auburnalabama.org/garbage-and-recycling/](http://auburnalabama.org/garbage-and-recycling/)

**Sewer**  
[auburnalabama.org/water-resource-management/sewer/](http://auburnalabama.org/water-resource-management/sewer/)

Component units include organizations that are financially accountable to the City's executive or legislative branches (the Mayor or the Council, respectively) and other organizations for which the nature and significance of their relationships with the primary government are such that their exclusion could cause the City's financial statements to be misleading or incomplete. All component units are legally separate from the City. Currently there are six discretely presented component units of the City of Auburn.

**| Board of Education**

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

**| Water Works Board**

[auburnalabama.org/boards-and-commissions/independent-authorities/water-works-board](http://auburnalabama.org/boards-and-commissions/independent-authorities/water-works-board)

**| Industrial Development Board**

[auburnalabama.org/boards-and-commissions/independent-authorities/industrial-development-board](http://auburnalabama.org/boards-and-commissions/independent-authorities/industrial-development-board)

**| Public Parks and Recreation Board**

[auburnalabama.org/boards-and-commissions/advisory/public-park-and-recreation-board](http://auburnalabama.org/boards-and-commissions/advisory/public-park-and-recreation-board)

**| Commercial Development Authority**

[auburnalabama.org/boards-and-commissions/planning-and-development/commercial-development-authority](http://auburnalabama.org/boards-and-commissions/planning-and-development/commercial-development-authority)

**| Downtown Redevelopment Authority**

[auburnalabama.org/boards-and-commissions/planning-and-development/auburn-downtown-redevelopment-authority/](http://auburnalabama.org/boards-and-commissions/planning-and-development/auburn-downtown-redevelopment-authority/)



**Budget Development**

At the direction of the City Manager, the Budget and Strategic Planning Division is responsible for working with the City's Management Team in developing the budget and all associated publications. It is the goal of the City of Auburn that the budget be driven by the results of our Citizen Survey and the strategic plans set forth and adopted by the City Council.

**Biennial Budgeting**

The City of Auburn operates under a biennial (two-year) budget. The biennial budget consists of two one-year budgets and a six-year Capital Improvement Plan. Operating under a two-year budget gives City Council and City management a longer budgeting horizon and reduces the amount of staff time required for developing and adjusting the budget. The fiscal year for the City runs from October 1 each year through and including September 30 of the following year. Fiscal year 2020 ended September 30, 2020, and completed the 2019-2020 Biennial Budget.

**Looking Forward**

This report is focused on the financial information for fiscal year 2020 which was part of the FY2019-FY2020 Biennial Budget. Looking beyond this report, the proceeding budget is the FY2021-FY2022 Biennial Budget. Below is the updated General Fund Budget Overview for FY2021-FY2022, which was approved by the City Council on September 1, 2020.

**General Fund Budget Overview**

	BUDGET FY2021	BUDGET FY2022
Beginning Fund Balance	\$51,886,064	\$33,215,448
Revenues	\$92,892,358	\$96,285,194
Other Financing Sources	\$539,250	\$547,250
<b>Total Available Resources</b>	<b>\$145,317,673</b>	<b>\$130,047,892</b>
Expenditures	\$96,907,813	\$83,912,932
Other Financing Uses	\$15,194,412	\$15,760,904
<b>Total Expenditures &amp; OFU</b>	<b>\$112,102,225</b>	<b>\$99,673,836</b>

Detailed budget information and full budget documents can be found on the budget and strategic planning website:  
[auburnalabama.org/budget](http://auburnalabama.org/budget)

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