

October 28, 2024

Dear Auburn City Council:

The purpose of this letter is to summarize the key processes, decisions and changes to the operating and capital programs included in the 2025-2026 Preliminary Budget.

**2025-2026 Budget Policy and Process**

Development of the City’s budget is guided by a set of budget policies, citywide goals, and strategies based upon the City’s long-term vision. The City’s budget policies are directed at maintaining current levels of service to residents, sustainable fiscal policies, and adequate reserve balances. The City ensures stable financial condition by managing expenditure budgets to available revenue streams and not spending beyond the City’s available resources. In addition, the City proposes maintaining the existing reserve balance policies to ensure enough resources are available for leveraging future opportunities if they arise and being able to sustain unexpected and negative financial impacts. By the end of the biennium all debt payments are accounted for and all funds meet the City’s reserve policy targets, with the exception of the Water fund, which is utilizing fund balance to complete critical infrastructure projects. The City’s piped utility funds are pending a rate study in 2025, one goal of which will be to replenish and maintain the reserve balances in these funds as appropriate.

The 2025-2026 budget recommendations not only closely review and analyze revenue and expenditure trends assumptions for the current biennium, but long-range analysis and trends are also conducted. Looking beyond the biennium helps the City plan for potential legislative and economic impacts that may not be immediate, but have real future impacts to the City. These policies and practices have not only averted serious funding problems in the past, but have enabled our General Fund to remain financially stable during down times.

Due to recessionary concerns and State Legislature impacts that affect distributions and costly mandates to local governments, departments were tasked with the following guidelines in developing their specific budgets: Focus on maintaining current level of service and assume no new FTEs or programs. New and/or enhanced programs and FTEs were considered if the program is:

- Required by state law or city policy and additional responsibility from cannot be absorbed by existing staff or resources;
- Existing levels of service could no longer be maintained with existing resources;
- Supported with offsetting revenues or cost savings;
- Generates economic development and/or increased revenue generation;
- Supplement human services and the City’s anti-homelessness efforts;
- Retaining and recruiting a diverse and skilled workforce; and/or
- Mitigate the risk of substantial financial losses.

The Council’s involvement in the budget development process went as follows:

Date	Workshop
9-Sep	Budget process, fund review and General Fund overview
12-Sep	General Fund and Capital Facilities Plan (capital)
13-Sep	Internal Service funds and proprietary funds
28-Oct	Preliminary budget presentation

The Preliminary 2025-2026 Budget attached to this budget memorandum represents the results and decisions from these meetings and workshops. The total citywide preliminary expenditure budget (less ending balances) is \$291,863,350 for 2025 and is 33% less than the amended 2024 budget. This is mostly attributable to capital projects and associated transfers budgeted in 2024; unspent budget authority for multi-year projects will be carried forward into the 2025-2026 biennial budget as necessary. Another contributing factor to the variance is the spenddown in 2024 of one-time ARPA funding. The citywide preliminary budget for 2026 is \$290,569,575 and 34% less than the 2024 budget, again mainly attributable to multi-year capital project budgets. Sections I and V include a detailed presentation of the City's budget.

### **2025-2026 Preliminary Budget Summary**

The remainder of this memorandum summarizes the key changes and factors included in the 2025-2026 Preliminary Budget over the 2023-2024 Amended Budget.

### **Salaries and Benefits**

Salaries and benefits account for about 55% of the City's total expenditures (excluding transfers and one-time capital investments), making it the single most significant cost impact, as well as the main driver ensuring services are delivered. The budget accounts for every FTE position at 100%, including step increases, premiums, and benefits. Drivers and assumptions impacting 2025-2026 budgeted salaries and expenditures:

- 2.4% of the General Fund's salary/benefit costs are reallocated and funded by capital projects;
- COLA increases are tied to collective bargaining agreements. Our Police contracts expire in 2024 and are currently under negotiation, while the Teamsters contract expires at the end of 2025;
- Unaffiliated salary increases in 2025 and 2026 are assumed to be commensurate with CPI. An unaffiliated wage study is expected to begin in 2025 and conclude in 2026;
- 12% average increase for medical insurance (2025 and 2026);
- 5% increase in dental insurance (2025 and 2026);
- A reduction from 9.53% to 9.03% for PERS 2 and 3 employer contributions. A slight increase to 9.11% for 2024 was announced by the Department of Retirement systems after salary and benefit budgets were generated. The increase is minimal and not expected to impact budget needs for 2025-2026; and
- No increases are projected for Labor and Industries industrial insurance or LEOFF 2 rates.

In addition to the normal salary and benefit increases listed above, there are new requests for additional city-wide FTE's in 2025. This includes the addition of 10 commissioned police officer positions, five of which are unbudgeted supernumeraries. These new FTEs are requested in the Program Improvements section, beginning on page 261. All staffing changes are noted on page 40 with total authorized FTEs of 490 in both 2025 and 2026.

The net effect of all staffing changes and salary changes will increase citywide salaries and wages 8.1% in 2025 to \$57.6 million and an additional 4.5% increase in 2026 over 2025 to \$60.2 million. Citywide benefits will see an increase of 0.5% over 2024 to \$25.4 million in 2025 and increase 7.1% to \$27.2 million in 2026.

### **General Fund Budget Highlights**

The total General Fund budget is \$109.1 million for 2025 and \$114.0 million for 2026. The 2025 budget is 7.7% higher than the adopted 2024 budget, although it is 3.9% lower compared to the amended 2024 budget). The 2026 budget is 4.5% higher than 2025 [page 95].

**Revenues** – The City's General Fund is supported primarily through taxes (75%) and charges for services (10%). There are four primary taxing sources:

- Property taxes –Property tax growth is limited to 1.0% over the prior year, plus new construction. Property taxes account for about 23.8% of total General Fund revenues. The forecast assumes statutory maximum levy increase of 1% plus new construction, which accounts for \$25.0 million and \$25.1 million in 2025 and 2026, respectively [page 78];

- Sales taxes – 2024 sales tax revenue is assumed to come in about 12.1% above budget due to strong economic conditions. 2025 collections are budgeted assuming a slight recessionary dip, resulting in collections of \$26.2 million, which is nearly equal to 2024 forecasted collections. A modest recovery is projected to begin by 2026, accounting for \$26.5 million in sales tax revenue [page 79];
- Utility Taxes – the General Fund collects taxes on utility services both from city-owned utilities and privately operated utilities, which accounts for approximately 15% of the General Fund's annual resources. The City levies a 6% tax on private utilities (1% going to fund capital transportation projects) and 11.5% on City-owned utilities (2.5% going to fund capital transportation projects). [page 79]
- City B&O taxes – The City implemented a business and occupation (B&O) tax in 2022. This revenue has outperformed budget expectations since inception and is projected to do so again in 2024. With the onboarding of a field and compliance auditor in late 2024 to support enforcement, collections are anticipated to remain strong throughout the biennium [page 79].

**Expenditures** – Budgeted General Fund expenditures are projected to decrease by \$4.5 million from the 2024 amended budget to the 2025 budget and increase \$4.9 million in 2026. This is attributable to:

- Spenddown of remaining one-time ARPA funds in 2024. The General Fund has \$10.0 million of expenditures related to ARPA budgeted in 2024, including transfers-out. The removal of these non-recurring expenditures in 2025 offsets increases in other expenditures, resulting in an overall decrease in budgeted General Fund expenditures from 2024 to 2025.
- The activity of the Community Development Block Grant (CDBG) fund has been moved into the General Fund, increasing General Fund expenditure while providing an offsetting grant revenue.
- Increased salary and benefit costs. Salaries and benefits account for 55% of the City's General Fund expenditures and projected increases comprise 63% of the increase in overall General Fund expenditures from 2025 to 2026.
- Increased professional services costs. Several significant costs are expected to increase General Fund expenditures from 2025 to 2026, including increases to insurance premiums, charges for services from the King County District Court, Valley Communications Center, and SCORE. A significant increase is expected related to vendor costs for the City's photo enforcement program, though these are offset by corresponding revenues.
- Increased internal service fund (ISF) charges, including services for: IT, facilities maintenance, equipment replacement and maintenance. Total ISF charges increased 12.7% and remained consistent in 2026. Drivers for these increases include increased insurance premiums, salary and benefit costs, one-time projects, and new program requests.

**Fund Balance** – The projected General Fund balance is projected to decrease to \$32.8 million in 2025 and again to \$25.4 million in 2026. Ending Fund balance meets the City's reserve requirements through the end of 2026, which ranges between \$9.1 million and \$13.7 million. The following is a summary of estimated ending fund balances compared to the City's policy [pages 54-55 and 110]:

	Estimated Ending Fund Balance	Minimum Fund Balance per Policy		Maximum Fund Balance per Policy	
		8%	Over (under)	12%	Over (under)
2024 Amended	38,910,092	8,544,879	30,365,213	12,817,319	26,092,773
2025 Proposed	33,158,530	8,731,830	24,426,700	13,097,745	20,060,785
2026 Proposed	26,085,952	9,121,879	16,964,073	13,682,818	12,403,134

**Future Challenges** – Several challenges continue to impact the City and affect available revenues and expenditures in the 2025-2026 budget. These include:

- Inflationary costs increasing faster than available revenue sources;
- Increasing liability insurance rates;
- Growing need for human services (homelessness services and mental health);

- Increasing difficulty attracting and retaining a skilled and diverse workforce; and
- Sustainable, long-term funding for capital street improvements and maintenance.

### Special Revenue Fund Highlights

The **General Transportation Fund** is a consolidation of the City's street capital projects into a single fund. This includes arterial streets, local streets (and the City's Save Our Streets program), and arterial street preservation activities. Previously, local street and arterial street preservation activities were housed in individual funds.

Major arterial street projects for 2025 and 2026 include: M Street NE widening (E Main Street to 4<sup>th</sup> Street NE), R Street SE widening (22<sup>nd</sup> Street SE to 33<sup>rd</sup> Street SE), the local streets preservation program, Auburn Way South improvements (Hemlock Street SE to Poplar Street SE), A Street SE preservation (37<sup>th</sup> Street SE to Lakeland Hills Way), and C Street SW preservation (GSA Signal to Ellingson Road SE). Funding for street projects comes from fund balance, motor vehicle fuel taxes, traffic impact fees, real estate excise taxes, federal/state grants, transportation benefit district fees, utility taxes, photo enforcement revenue and developer contributions. In addition, the City's water, sewer and storm drainage utilities each provide \$50,000 per year to support utility projects related to local street improvements. This fund's budget totals \$17.4 million in 2025 and \$9.2 million in 2026 *[page 196]*;

The **Transportation Benefit District Fund** is established in this biennium to house and distribute funds collected via a 0.1% levy on sales and use tax in support of arterial street preservation projects. These funds have been collected since 2023 and were previously housed within the City's Arterial Street Preservation Fund. Moving forward, these will be housed in a separate fund and transferred to the General Transportation Fund to fund qualifying projects. The fund's budget totals \$2.2 million in each year of the biennium *[page 197]*;

The **Community Development Block Grant Fund** has had its activity, with associated revenues and expenditures, moved to the General Fund effective in 2025.

The **Cumulative Reserve Fund** serves as the City's general savings or rainy-day fund. This fund is budgeted to end 2026 with \$32.4 million (28% of General Fund budgeted expenditures), which meets the City's reserve funding goals of 11-36%. *[page 139]*;

### Capital Project Fund Highlights

The **Capital Improvements Fund** budget totals \$8.2 million in 2025 and \$13.3 million in 2026, excluding ending fund balance. Previously, this fund housed the City's Real Estate Excise Tax (REET) funding; beginning in 2025, REET will be moved to its own separate fund and transferred to other funds as appropriate. Major projects in this fund include Facility Master Plan Phases 2, 3 and 4, the Active Transportation – Safety, ADA and Repair program, 1<sup>st</sup> Street NE/NW and Division Street pedestrian improvements, and the Neighborhood Traffic Safety projects *[page 143]*;

The **Municipal Parks Construction Fund** budget totals \$1.9 million in 2025 and \$0.7 million in 2026. Major projects include downtown plaza and alleyway improvements and Game Farm Park improvements *[page 231]*;

The **Local Revitalization Fund** budget has a budget of \$1.0 million in 2025 for the Downtown Infrastructure Improvements project, which includes the pre-design for the replacement of the Auburn Avenue Theater *[page 144]*;

The **Real Estate Excise Tax (REET) Fund** is created as of 2025. The purpose of this fund is to house collections of REET in a segregated fund and disburse them to fund qualifying capital projects. Currently, REET is housed in the Capital Improvements Fund; any remaining REET balance is expected to be moved to the REET Fund at the end of 2024.

### Enterprise Fund Highlights

**Water, Sewer and Storm Drainage utilities** are funded from user fees and charges, system development charges, interest earnings, and miscellaneous revenues. Major utility projects in the water utility include: intertie booster pump station replacements, 112<sup>th</sup> Place SE water main replacement, Well 4 electrical improvements, and Cascade Water Alliance water rights purchases. In the sewer utility, major projects include: the Rainier Ridge Pump Station rehabilitation/replacement project and annual repair/replacement projects. In the storm drainage utility, major projects include: annual pipeline repair

and replacement projects, local street preservation projects, and West Main Street Pump Station upgrade. At the end of 2026, the water utility is budgeted to end with \$2.3 million in working capital; the sewer utility with \$13.8 million; and the Storm Drainage utility with \$7.5 million *[pages 198, 202, 206]*;

The **Solid Waste Fund** currently has rates adopted through 2026, which are projected to allow the fund to recover from the planned spenddown of fund balance used for rate-smoothing over the last few years while supporting litter control efforts in addition to solid waste hauling. The fund is budgeted to end the biennium with working capital of \$3.2 million *[page 146]*;

The **Airport Fund** is not currently expecting additional Federal Aviation Administration grants during 2025-2026, and as such is anticipating significantly reduced capital expenditures compared to the prior biennium. This fund is budgeted to end 2026 with \$949,200 in working capital *[page 211]*;

Revenues at the **Cemetery Fund** are projected to increase in 2025 and 2026, though the increase is forecast conservatively. This fund is budgeted to end 2026 with \$694,600 in working capital *[page 232]*.

### **Internal Service Funds**

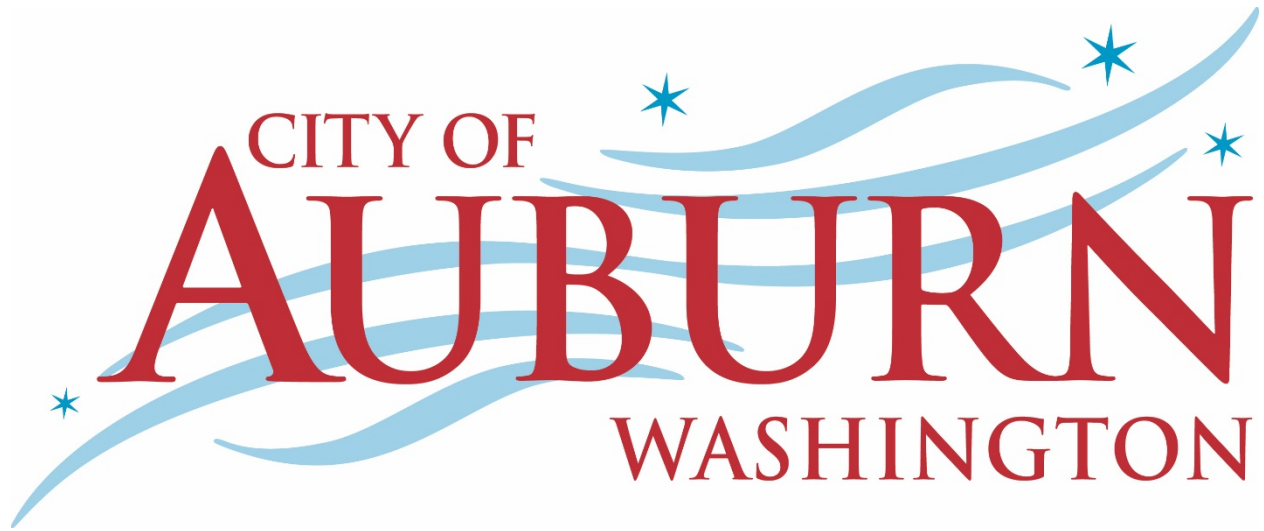
**Equipment Rental and Replacement Fund** (ERR) has an anticipated ending working capital balance of \$8.8 million in 2026. There are no major capital projects budgeted during the biennium. Major equipment costs for 2025-2026 include the replacement of City vehicles and the purchase of 16 take-home vehicles for the Police Department as part of the 6-year implementation of a fleet expansion program initiated in the 2023-2024 biennium *[page 215]*;

The **Facilities Fund** is budgeted to end 2026 with \$383,800 in working capital. Significant facility maintenance efforts include upkeep of HVAC equipment at City-owned buildings, duct cleaning, generator maintenance, and miscellaneous building repair projects *[page 120]*;

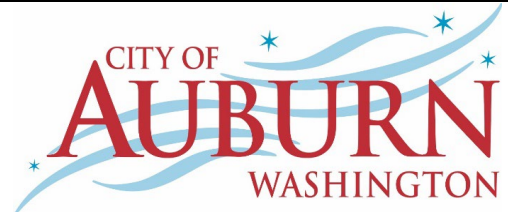
The **Innovation and Technology Fund** is projected to end 2026 with \$2.7 million in working capital. Significant IT projects in 2025-2026 include new infrastructure installations, and new fiber and wireless expansion *[page 236]*.

### **Program Improvements**

Total proposed ongoing program improvements total \$3.1 million and proposed one-time improvements total \$9.1 million. A summary and detail of the funded **program improvements** are included in this budget *[page 261]*.



# 2025 - 2026 Budget in Brief



**Mission:** To provide a service-oriented government that meets the needs of our residents, citizens, and business community.  
**Vision:** Your Premier Community with Vibrant Opportunities  
**Priorities:** Community Safety, Fiscal Sustainability, Community Wellness, Infrastructure

## Core Values:



**CHARACTER**  
 Developing and preserving attractive and interesting places where people want to be.



**CELEBRATION**  
 Celebrating our diverse cultures, heritage, and community.



**WELLNESS**  
 Promoting community-wide health and safety wellness.



**ECONOMY**  
 Encouraging a diverse and thriving marketplace for consumers and businesses.



**SERVICE**  
 Providing transparent government service.



**ENVIRONMENT**  
 Stewarding our environment.



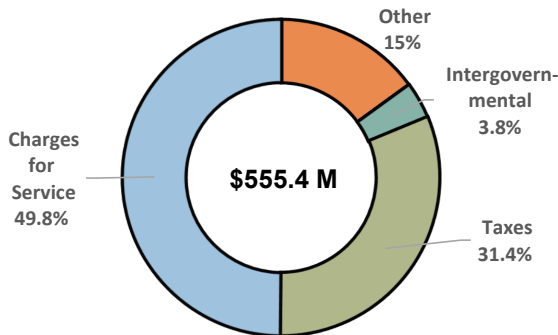
**SUSTAINABILITY**  
 Creating a sustainable future for our community.

## BUDGET HIGHLIGHTS:

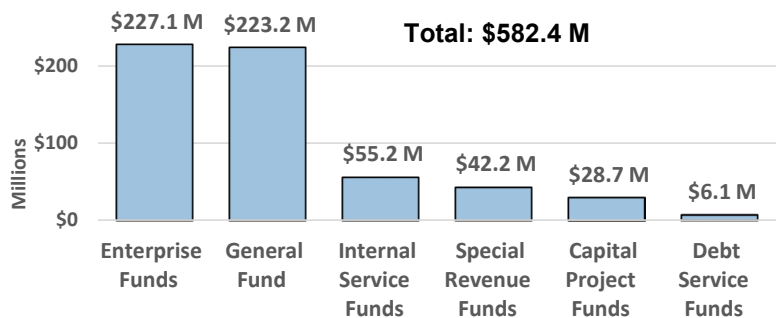
Key issues affecting the 2025-2026 budget process include maintaining the City's ability to provide current levels of service, ensuring that all new programs were aligned with the Mayor's and Council's priorities, and providing adequate fund balances and reserves. Major budget highlights include:

- Many City revenues have exceeded budgeted amounts and expenditures were closely constrained in the prior biennium. However, severe and geopolitical events in 2024 are causing uncertainty in projections, and a mild recession is currently anticipated in 2025.
- Demand for services — including public safety, human services, and transportation — continues to increase faster than expected revenue
- The City faces increased mandatory costs such as liability insurance, King County District Court, and SCORE and ValleyCom contributions.
- Salaries and benefits represent 55% of the General Fund budget. Overall, about 82% of General Fund expenditures are non-discretionary.
- Police labor contracts expire in 2024 and are currently in negotiations. The Teamsters' contract is up for renegotiation at the end of 2025. Unaffiliated salary increases in 2025-2026 are conservative pending a proposed rate study beginning in 2025.
- One-time sources of funding used to mitigate costs in 2023-2024, such as ARPA, are not expected to be available in 2025-2026.

## 2025-2026 CITY-WIDE REVENUES BY TYPE:



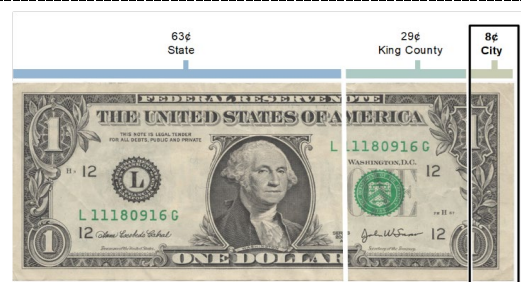
## 2025-2026 CITY-WIDE EXPENDITURES BY FUND TYPE:



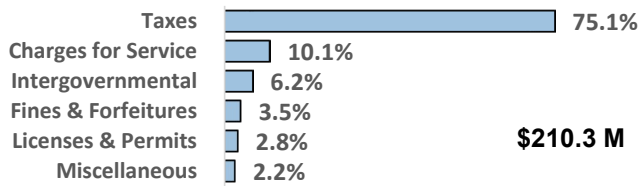
## WHERE YOUR 2024 PROPERTY TAX DOLLAR GOES:



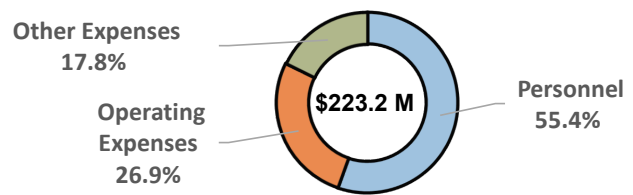
## WHERE YOUR 2024 SALES TAX DOLLAR GOES:



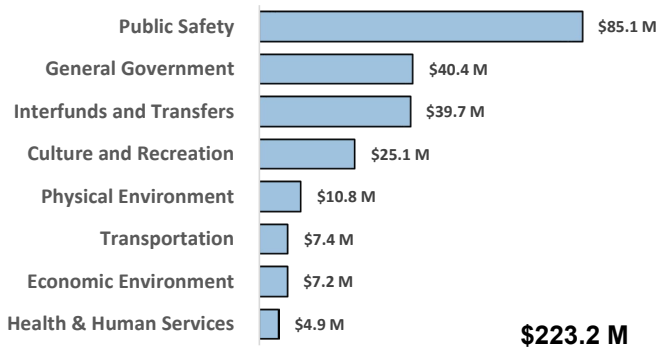
**GENERAL FUND REVENUES BY CATEGORY:**



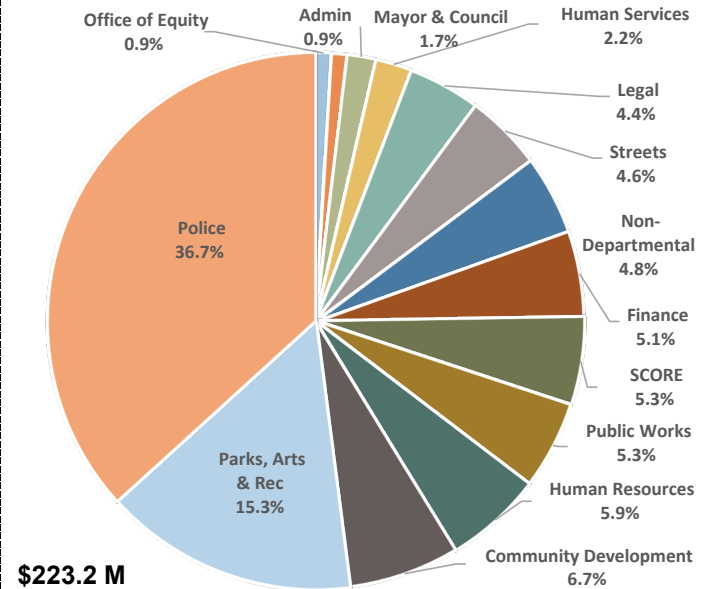
**GENERAL FUND EXPENDITURES BY TYPE:**



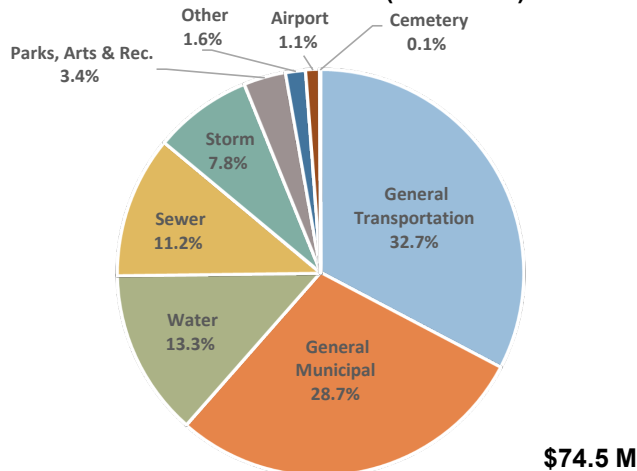
**GENERAL FUND EXPENDITURES BY FUNCTION:**



**GENERAL FUND EXPENDITURES BY DEPARTMENT:**

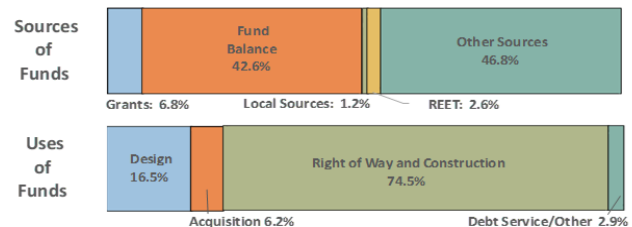


**CAPITAL BUDGET SUMMARY (2025-2026):**



**CAPITAL PROJECTS SOURCES AND USES (2025-2026):**

**\$74.5 M**



**Major Projects Planned for 2025-2026:**

**Street Projects**

M Street NE Widening (E Main St. to 4th St NE)	\$ 4.0 M
Local Street Preservation Program	3.7 M
R Street SE Widening (22nd St. SE to 33rd St. SE)	2.7 M
Auburn Way South (Hemlock St. to Poplar St. SE)	2.0 M
A St. SE (37th St. SE to Lakeland Hills Way)	1.8 M
C St. SW (GSA Signal to Ellingson Rd. SE)	1.7 M
R St. SE / 21st St. SE Roundabout	1.4 M
East Valley Highway Widening	1.2 M

**Other Projects**

Facility Master Plan Phases 2, 3, and 4	\$ 16.8 M
Rainier Ridge Pump Station Rehabilitation	4.4 M
Local Street Preservation (Utility Funded)	2.6 M
Sanitary Sewer Repair and Replacement Program	2.3 M
Intertie Booster Pump Station Improvements	2.3 M
112th Place SE Water Main Replacement	1.9 M
Cascade Water Alliance Water Rights Purchase	1.9 M
Pipeline Repair and Replacement Program	1.5 M

**SIGNIFICANT NEW PROGRAMS AND INITIATIVES:**

Department	Program Title	Duration	2025 Net Cost	2026 Net Cost
Public Works	Facility Master Plan Debt Service	Ongoing	\$2,200,000	\$ 2,200,000
HR	Liability Insurance Increases	Ongoing	818,008	1,543,879
HR	King County District Court Services	Ongoing	402,200	687,050
PW/Police	Photo Enforcement & PD Staffing	Ongoing	1,005,390	(16,930)
HR	Employee Compensation Study	Ongoing	250,000	500,000
Admin	Facilities Repair/Replacement Prog.	Ongoing	250,000	250,000
Finance	SCORE Operating Cost Increase	Ongoing	200,000	200,000

**ELECTED OFFICIALS:**

Mayor	Nancy Backus
Deputy Mayor	Larry Brown
Council Member	Cheryl Rakes
Council Member	Kate Baldwin
Council Member	Tracy Taylor-Turner
Council Member	Yolanda Trout-Manuel
Council Member	Clinton Taylor
Council Member	Hanan Amer

For more details, the City's 2025-2026 budget is posted on the City's website at: <http://www.auburnwa.gov/BiennialBudget>



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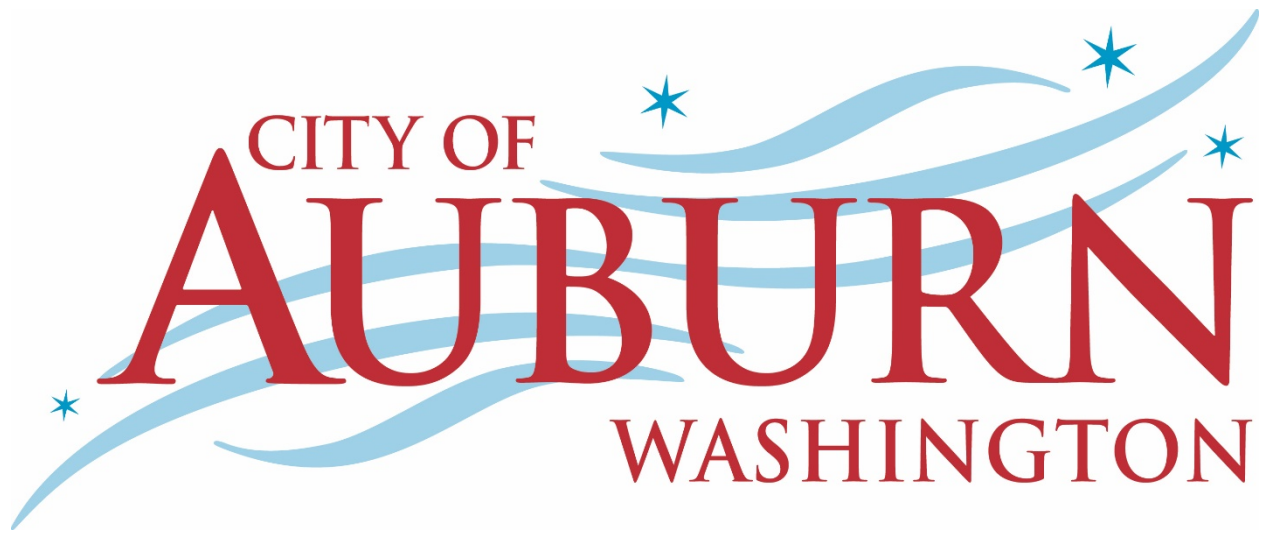
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**ORDINANCE NO. 6948**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, ADOPTING THE 2025-2026 BIENNIAL OPERATING BUDGET FOR THE CITY OF AUBURN, WASHINGTON

THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, DO  
ORDAIN AS FOLLOWS:

**Section 1.** As required by Chapter 35A.34 RCW, the Mayor of the City of Auburn has completed and placed on file with the City Clerk of the City of Auburn a preliminary biennial budget for 2025-2026. Notice was published, as required by law, stating that: a) the Mayor had completed and placed the preliminary budget on file; b) a copy would be provided at the office of the City Clerk to any taxpayer who requested a copy; c) the City Council of the City of Auburn would meet on November 18, 2024 at 7:00 p.m. in the Council Chambers of Auburn City Hall, 25 West Main Street, Auburn, Washington for the purpose of fixing the budget and any taxpayer might appear at such time and be heard for or against any part of the budget; d) the Mayor provided a suitable number of copies of the detailed preliminary operating budget to meet the reasonable demands of taxpayers; e) The Mayor and the City Council met at the time and place designated in the notice and all taxpayers of the City were given full opportunity to be heard for or against the budget; f) the City Council has conducted public hearings on November 4, 2024, and November 18, 2024 to consider this preliminary operating budget; g) at the meeting held by the City Council on the November 18, 2024 the City Council considered modifications of the proposed budget and approved the 2025-2026 biennial budget for the City of Auburn as adopted by this Ordinance as shown on Schedule A.

**Section 2. Implementation.** The Mayor is authorized to implement those administrative procedures as may be necessary to carry out the directives of this legislation.

**Section 3. Severability.** The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

**Section 4. Effective Date.** This Ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.

INTRODUCED: \_\_\_\_\_

PASSED: \_\_\_\_\_

APPROVED: \_\_\_\_\_

\_\_\_\_\_  
NANCY BACKUS, MAYOR

ATTEST:

\_\_\_\_\_  
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Jason Whalen, City Attorney

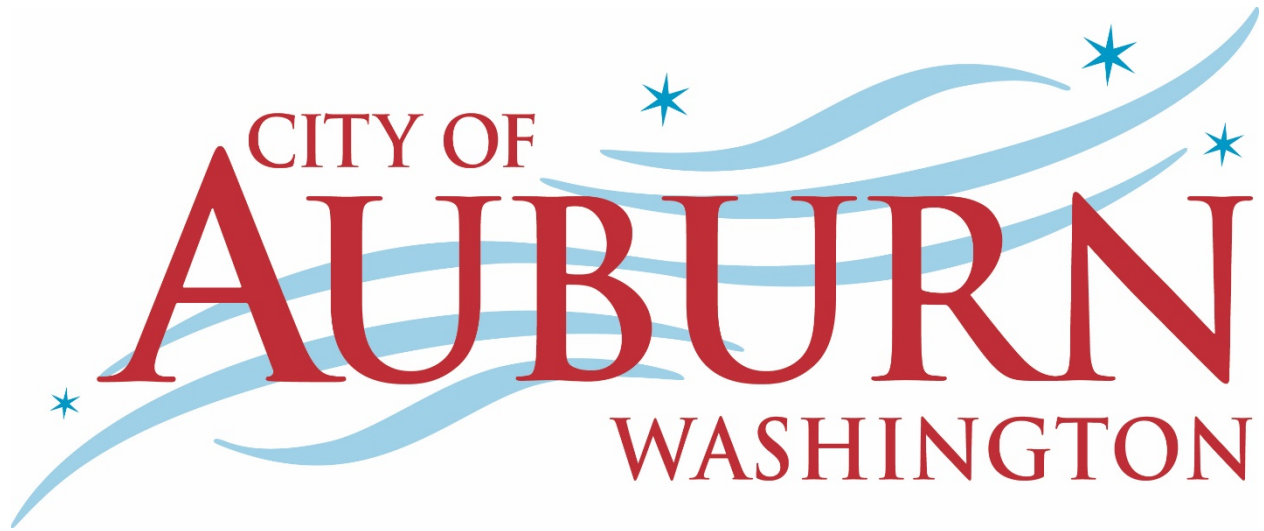
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Schedule A

Fund		Beginning Fund Balance	2025 Resources	2025 Expenditures	Ending Fund Balance
GENERAL FUND		\$ 38,910,092	\$ 103,396,310	\$ 109,147,872	\$ 33,158,530
SPECIAL REVENUE FUNDS	General Transportation	5,721,099	16,841,954	17,394,289	5,168,764
	Hotel/Motel Tax	483,780	171,000	177,100	477,680
	Transportation Benefit District	1,798,224	2,144,000	2,186,000	1,756,224
	Drug Forfeiture	802,203	251,300	399,233	654,270
	Recreational Trails	53,820	7,500	-	61,320
	Cumulative Reserve	33,916,951	80,000	825,600	33,171,351
	Mitigation Fees	7,884,456	1,236,900	5,680,065	3,441,291
DEBT SERVICE	Local Revitalization 2010 C&D Bond	508,936	1,508,900	1,508,800	509,036
	Golf / Cemetery 2016 Refunding	-	372,400	372,400	-
	SCORE 2009 A&B Bond	-	1,367,000	1,367,000	-
CAPITAL PROJECTS	Municipal Park Construction	463,899	1,876,300	1,850,000	490,199
	Capital Improvements	1,541,064	8,195,500	8,175,000	1,561,564
	Local Revitalization	16,333	1,001,000	1,000,000	17,333
	Real Estate Excise Tax	5,689,062	1,840,000	2,130,100	5,398,962
ENTERPRISE FUNDS	Water	5,361,267	20,710,000	22,689,605	3,381,662
	Sewer	18,781,324	10,745,000	14,800,684	14,725,640
	Sewer Metro	4,561,626	23,115,000	23,076,000	4,600,626
	Storm Drainage	10,197,667	13,660,200	15,055,512	8,802,355
	Solid Waste	1,883,449	32,522,700	32,056,678	2,349,471
	Airport	1,692,950	2,319,760	2,602,859	1,409,851
	Cemetery	1,534,792	1,634,300	2,073,075	1,096,017
INTERNAL SERVICE FUNDS	Insurance	1,378,996	4,882,496	5,045,496	1,215,996
	Workers' Compensation	3,498,469	1,225,300	1,060,200	3,663,569
	Facilities	398,481	4,821,500	4,821,241	398,740
	Innovation and Technology (includes Multimedia)	2,535,458	9,242,800	9,046,689	2,731,569
	Equipment Rental	5,061,776	8,146,940	6,354,620	6,854,096
FIDUCIARY FUNDS	Fire Pension	1,837,188	167,900	207,840	1,797,248
PERMANENT FUNDS	Cemetery Endowment Care	2,542,809	90,000	-	2,632,809
TOTAL		\$ 159,056,171	\$ 273,573,960	\$ 291,103,958	\$ 141,526,173
<b>TOTAL BUDGET</b>		\$432,630,131		\$432,630,131	

Schedule A

Fund		Beginning Fund Balance	2026 Resources	2026 Expenditures	Ending Fund Balance
GENERAL FUND		\$ 33,158,530	\$ 106,950,907	\$ 114,023,485	\$ 26,085,952
SPECIAL REVENUE FUNDS	General Transportation	5,168,764	10,602,973	9,162,300	6,609,437
	Hotel/Motel Tax	477,680	178,500	177,100	479,080
	Transportation Benefit District	1,756,224	2,168,000	2,186,000	1,738,224
	Drug Forfeiture	654,270	263,700	408,486	509,484
	Recreational Trails	61,320	7,500	-	68,820
	Cumulative Reserve	33,171,351	80,000	825,600	32,425,751
	Mitigation Fees	3,441,291	1,236,900	2,794,373	1,883,818
DEBT SERVICE	Local Revitalization 2010 C&D Bond	509,036	1,501,400	1,501,300	509,136
	Golf / Cemetery 2016 Refunding	-	-	-	-
	SCORE 2009 A&B Bond	-	1,366,000	1,366,000	-
CAPITAL PROJECTS	Municipal Park Construction	490,199	711,300	685,000	516,499
	Capital Improvements	1,561,564	13,270,500	13,250,000	1,582,064
	Local Revitalization	17,333	1,000	-	18,333
	Real Estate Excise Tax	5,398,962	1,840,000	1,569,700	5,669,262
ENTERPRISE FUNDS	Water	3,381,662	22,200,250	23,286,921	2,294,991
	Sewer	14,725,640	11,505,000	12,425,228	13,805,412
	Sewer Metro	4,600,626	24,515,000	24,472,000	4,643,626
	Storm Drainage	8,802,355	14,180,200	15,452,074	7,530,481
	Solid Waste	2,349,471	34,866,600	34,040,130	3,175,941
	Airport	1,409,851	2,512,400	2,973,025	949,226
	Cemetery	1,096,017	1,696,800	2,098,241	694,576
INTERNAL SERVICE FUNDS	Insurance	1,215,996	5,609,318	5,771,818	1,053,496
	Workers' Compensation	3,663,569	1,225,300	1,060,400	3,828,469
	Facilities	398,740	4,932,800	4,947,759	383,781
	Innovation and Technology (includes Multimedia)	2,731,569	9,455,300	9,246,580	2,940,289
	Equipment Rental	6,854,096	7,794,805	5,834,743	8,814,158
FIDUCIARY FUNDS	Fire Pension	1,797,248	176,500	207,840	1,765,908
PERMANENT FUNDS	Cemetery Endowment Care	2,632,809	90,000	-	2,722,809
TOTAL		\$ 141,526,173	\$ 280,938,953	\$ 289,766,103	\$ 132,699,023
TOTAL BUDGET		\$422,465,126		\$422,465,126	





**ORDINANCE NO. 6956**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, ADOPTING THE 2025-2030 CAPITAL FACILITIES PLAN FOR THE CITY OF AUBURN, WASHINGTON

WHEREAS, pursuant to RCW 36.70A.040, the City of Auburn is required to produce and periodically review a comprehensive plan under the State Growth Management Act (RCW 36.70A); and

WHEREAS RCW 36.70A.070 requires that cities establish within their comprehensive plan, a capital facilities element, including a six-year minimum financing plan “that will finance...capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes;” and

WHEREAS RCW 36.70A.120 states “Each county and city that is required or chooses to plan under RCW 36.70A.040 shall perform its activities and make capital budget decisions in conformity with its comprehensive plan;” and

WHEREAS RCW 36.70A.130 allows for “The amendment of the capital facilities element of a comprehensive plan that occurs concurrently with the adoption or amendment of a county or city budget;” and

WHEREAS, as set forth in the Capital Facilities Element of the Comprehensive Plan, users shall reference “the most recently adopted version” of the City of Auburn Capital Facilities Plan; and

WHEREAS the City prepares the six-year Capital Facilities Plan to coincide with the adoption of the biennial budget, having incorporated the first two years of the Capital Facilities Plan into the biennial budget, as presented to Council and the public during workshops on September 9, September 12 and September 13, 2024,

and in study session on October 28<sup>th</sup>, 2024, and in public hearings November 4 and November 18, 2024; and

WHEREAS the City Council finds that the 2025-2030 Capital Facilities Plan meets the criteria set forth in the Auburn City Code and all other applicable legal criteria, including those of the Growth Management Act.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1.** Adoption of the Capital Facilities Plan. Pursuant to RCW 36.70A.070, the Capital Facilities Element of the City of Auburn Comprehensive Plan is hereby amended by the adoption of the revised and updated six-year 2025-2030 Capital Facilities Plan for the City of Auburn, attached hereto as Exhibit A and incorporated herein by this reference as if set forth in full.

**Section 2.** **Implementation.** The Mayor is hereby authorized to implement such administrative procedures as may be necessary to carry out the directions of this legislation.

**Section 3.** **Severability.** The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

**Section 4.** **Effective Date.** This Ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.

INTRODUCED: \_\_\_\_\_

PASSED: \_\_\_\_\_

APPROVED: \_\_\_\_\_

\_\_\_\_\_  
NANCY BACKUS, MAYOR

ATTEST:

\_\_\_\_\_  
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Jason Whalen, City Attorney

PUBLISHED: \_\_\_\_\_

## Exhibit A

### CAPITAL PROJECTS SUMMARY

**2025**

FUNDING SOURCES - 2025	Fund	Federal	State	Local	REET	Other	Unsecured	Total Sources
	Balance	Sources	Sources	Sources		Sources	Sources	By Fund
Transportation Projects	\$ 4,190,000	\$ 3,615,689	\$ -	\$ -	\$ 650,000	\$ 7,617,100	\$ 373,000	\$ 16,445,789
Water Projects	5,012,810	-	-	-	-	-	-	5,012,810
Sewer Projects	5,543,300	-	-	-	-	-	-	5,543,300
Storm Drainage Projects	2,882,012	-	-	-	-	-	-	2,882,012
Parks and Recreation Projects	50,000	-	250,000	950,000	30,000	565,000	705,000	2,550,000
General Municipal Projects and Community Improvements	-	80,000	-	-	(249,900)	10,650,000	-	10,480,100
Other Proprietary Fund Projects	405,304	-	-	-	-	-	1,021,136	1,426,440
<b>Total Funding by Source</b>	<b>\$ 18,083,426</b>	<b>\$ 3,695,689</b>	<b>\$ 250,000</b>	<b>\$ 950,000</b>	<b>\$ 430,100</b>	<b>\$ 18,832,100</b>	<b>\$ 2,099,136</b>	<b>\$ 44,340,451</b>

EXPENDITURES - 2025	Design	Right of Way	Environmental & Acquisition	Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
	Transportation Projects	\$ 1,717,000	\$ 1,281,000	\$ -	\$ 75,000	\$ 12,795,689	\$ 204,100	\$ 373,000
Water Projects	260,000	-	934,810	-	3,818,000	-	-	5,012,810
Sewer Projects	671,000	-	-	-	4,872,300	-	-	5,543,300
Storm Drainage Projects	1,422,712	-	-	-	1,459,300	-	-	2,882,012
Parks and Recreation Projects	250,000	-	700,000	-	895,000	-	705,000	2,550,000
General Municipal Projects and Community Improvements	3,280,000	-	2,200,000	-	4,295,000	705,100	-	10,480,100
Other Proprietary Fund Projects	138,460	-	-	-	175,000	91,844	1,021,136	1,426,440
<b>Total Capital Expenditures</b>	<b>\$ 7,739,172</b>	<b>\$ 1,281,000</b>	<b>\$ 3,834,810</b>	<b>\$ 75,000</b>	<b>\$ 28,310,289</b>	<b>\$ 1,001,044</b>	<b>\$ 2,099,136</b>	<b>\$ 44,340,451</b>

**2026**

FUNDING SOURCES - 2026	Fund	Federal	State	Local	REET	Other	Unsecured	Total Sources
	Balance	Sources	Sources	Sources		Sources	Sources	By Fund
Transportation Projects	\$ 3,370,000	\$ 865,000	\$ -	\$ -	\$ -	\$ 4,605,400	\$ 1,251,000	\$ 10,091,400
Water Projects	4,927,810	-	-	-	-	-	-	4,927,810
Sewer Projects	2,826,000	-	-	-	-	-	-	2,826,000
Storm Drainage Projects	2,947,461	-	-	-	-	-	-	2,947,461
Parks and Recreation Projects	50,000	-	-	-	30,000	600,000	4,625,000	5,305,000
General Municipal Projects and Community Improvements	-	420,000	-	-	1,539,700	11,990,000	-	13,949,700
Other Proprietary Fund Projects	629,844	-	-	-	-	-	1,200,000	1,829,844
<b>Total Funding by Source</b>	<b>\$ 14,751,115</b>	<b>\$ 1,285,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,569,700</b>	<b>\$ 17,195,400</b>	<b>\$ 7,076,000</b>	<b>\$ 41,877,215</b>

EXPENDITURES - 2026	Design	Right of Way	Environmental & Acquisition	Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
	Transportation Projects	\$ 1,905,000	\$ 355,000	\$ -	\$ 20,000	\$ 6,236,000	\$ 324,400	\$ 1,251,000
Water Projects	225,000	-	934,810	-	3,768,000	-	-	4,927,810
Sewer Projects	265,400	-	-	-	2,560,600	-	-	2,826,000
Storm Drainage Projects	242,337	-	-	-	2,705,124	-	-	2,947,461
Parks and Recreation Projects	200,000	-	-	-	480,000	-	4,625,000	5,305,000
General Municipal Projects and Community Improvements	1,940,000	-	-	-	11,310,000	699,700	-	13,949,700
Other Proprietary Fund Projects	185,000	-	-	-	353,000	91,844	1,200,000	1,829,844
<b>Total Capital Expenditures</b>	<b>\$ 4,962,737</b>	<b>\$ 355,000</b>	<b>\$ 934,810</b>	<b>\$ 20,000</b>	<b>\$ 27,412,724</b>	<b>\$ 1,115,944</b>	<b>\$ 7,076,000</b>	<b>\$ 41,877,215</b>

## Exhibit A

### 2027

EXPENDITURES - 2027	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Water Projects	740,000	-	934,810	-	2,570,000	-	6,909,000	11,153,810
Sewer Projects	987,100	4,000	-	-	1,423,900	-	-	2,415,000
Storm Drainage Projects	486,429	-	-	-	914,447	-	-	1,400,876
Parks and Recreation Projects	750,000	-	-	-	5,780,000	-	2,500,000	9,030,000
General Municipal Projects and Community Improvements	525,000	-	-	-	10,540,000	698,200	-	11,763,200
Other Proprietary Fund Projects	35,000	-	-	-	211,000	91,844	-	337,844
<b>Total Capital Expenditures</b>	<b>\$ 4,473,529</b>	<b>\$ 4,000</b>	<b>\$ 934,810</b>	<b>\$ 20,000</b>	<b>\$ 38,777,347</b>	<b>\$ 1,113,611</b>	<b>\$ 20,456,406</b>	<b>\$ 65,779,703</b>

### 2028

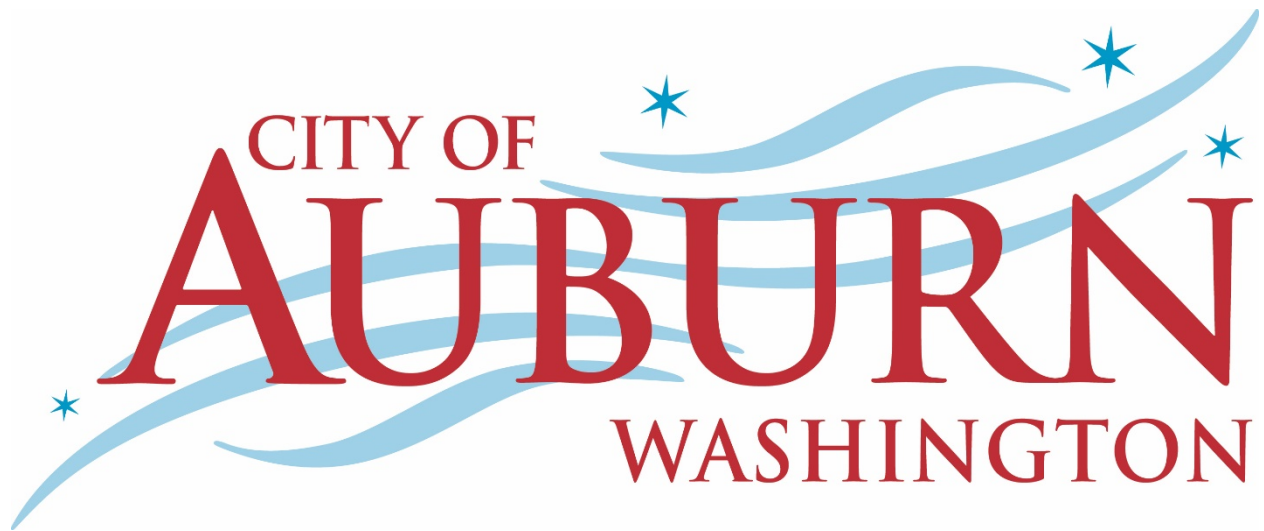
EXPENDITURES - 2028	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Water Projects	915,000	-	934,810	-	3,625,000	-	11,641,000	17,115,810
Sewer Projects	2,103,200	10,000	-	-	2,737,600	-	-	4,850,800
Storm Drainage Projects	256,486	-	-	-	1,610,732	-	-	1,867,218
Parks and Recreation Projects	150,000	-	-	-	780,000	-	125,000	1,055,000
General Municipal Projects and Community Improvements	805,000	-	-	-	4,795,000	702,800	-	6,302,800
Other Proprietary Fund Projects	80,000	-	-	-	170,000	91,844	1,000,000	1,341,844
<b>Total Capital Expenditures</b>	<b>\$ 5,359,686</b>	<b>\$ 10,000</b>	<b>\$ 934,810</b>	<b>\$ 20,000</b>	<b>\$ 18,854,332</b>	<b>\$ 1,117,517</b>	<b>\$ 14,453,000</b>	<b>\$ 40,749,345</b>

### 2029

EXPENDITURES - 2029	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Water Projects	400,000	-	934,810	-	5,107,000	-	3,950,000	10,391,810
Sewer Projects	585,000	-	-	-	1,860,900	-	-	2,445,900
Storm Drainage Projects	484,143	-	-	-	970,745	-	-	1,454,888
Parks and Recreation Projects	750,000	-	-	-	1,680,000	-	5,125,000	7,555,000
General Municipal Projects and Community Improvements	225,000	-	-	-	3,925,000	695,700	-	4,845,700
Other Proprietary Fund Projects	100,000	-	-	-	135,000	91,844	465,000	791,844
<b>Total Capital Expenditures</b>	<b>\$ 3,779,143</b>	<b>\$ -</b>	<b>\$ 934,810</b>	<b>\$ -</b>	<b>\$ 19,049,645</b>	<b>\$ 1,029,339</b>	<b>\$ 11,227,000</b>	<b>\$ 36,019,937</b>

### 2030

EXPENDITURES - 2030	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Water Projects	1,775,000	-	-	-	5,265,250	-	-	7,040,250
Sewer Projects	1,109,900	-	-	-	6,018,200	-	-	7,128,100
Storm Drainage Projects	271,498	-	-	-	1,662,867	-	-	1,934,365
Parks and Recreation Projects	150,000	-	-	-	630,000	-	1,125,000	1,905,000
General Municipal Projects and Community Improvements	125,000	-	-	-	815,000	694,200	-	1,634,200
Other Proprietary Fund Projects	522,500	-	-	-	1,247,500	91,844	3,830,000	5,691,844
<b>Total Capital Expenditures</b>	<b>\$ 6,053,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,774,817</b>	<b>\$ 1,027,547</b>	<b>\$ 6,642,000</b>	<b>\$ 34,498,262</b>

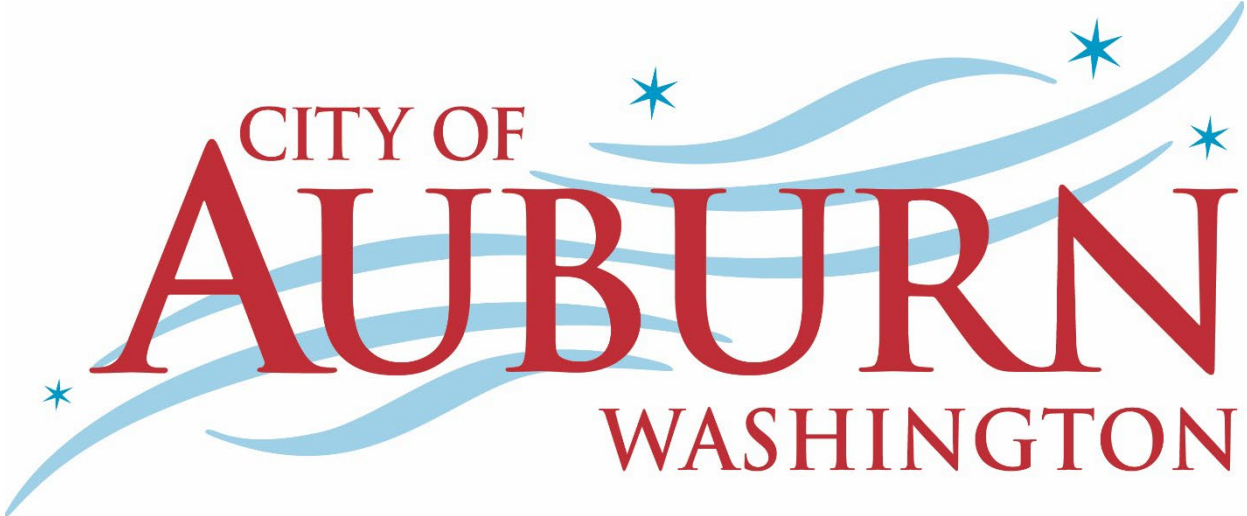


**AUBURN'S VISION FOR THE FUTURE:**

Your Premier Community with Vibrant Opportunities

**CITY OF AUBURN MISSION STATEMENT**

To provide a service-oriented government that meets the needs of our residents, citizens and business community.





October 28, 2024

Residents of Auburn  
c/o City of Auburn  
25 West Main  
Auburn, Washington 98001

**Re: Transmittal of the 2025-2026 Preliminary Biennial Budget**

Dear Residents of Auburn:

I present to you the preliminary 2025-2026 budget for the City of Auburn. This document reflects our enduring commitment to using your dollars in a way that honors the values and priorities that define our city.

This decade has presented challenges unseen in our lifetime, yet we remain committed to serving our residents to the fullest while aligning our work to our core values: safety, economic prosperity, diversity, character, service and environment. These standards, and our unwavering commitment to protect the capital you have entrusted us with, are the guiding principles of this document.

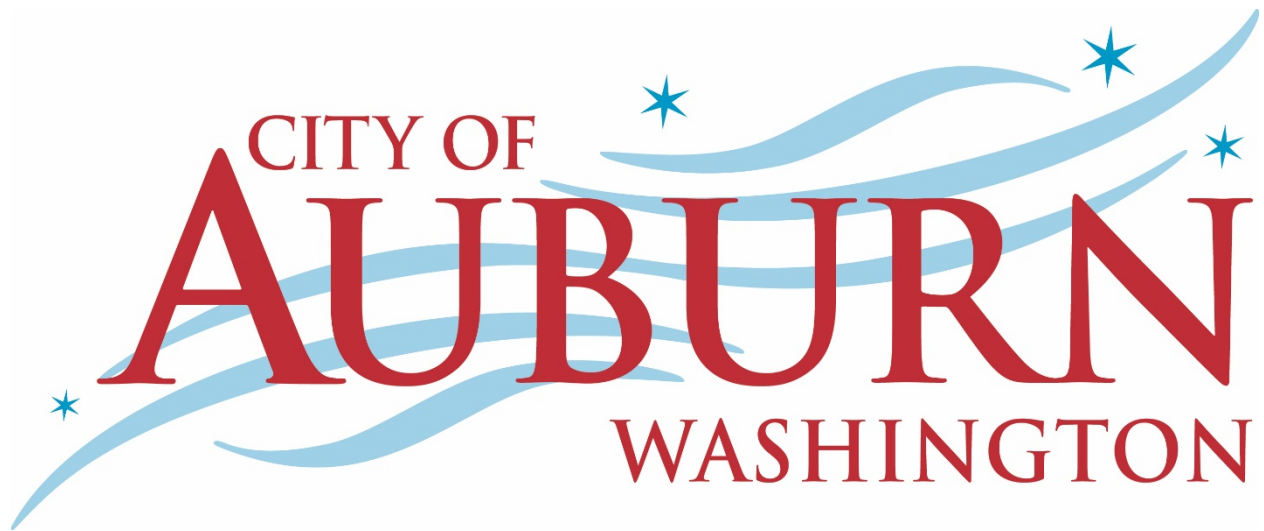
A municipal budget is a guiding document that speaks to the values and principals of its residents. It is, in many ways, the most fundamental embodiment of democracy and tells the story of what we are truly committed to. Although the future remains full of uncertainty, we remain resolute in meeting our goals and have worked tirelessly to ensure that the expenditures outlined here are in line with that vision.

I thank you for taking the time to review our proposed use of your funds and for your continued input into how we use these resources to best serve Auburn residents.

Sincerely,



Nancy Backus  
Mayor



## SECTION I: BUDGET SUMMARY

This section summarizes the 2025-2026 Preliminary Budget and provides comparisons to previous years' revenues and expenditures. The section begins with a Reader's Guide which provides the reader with the general layout of the budget document and continues with a summary of the City's financial structure and an overview of the City's general fiscal environment, including legislative measures affecting City revenue. The section then provides summarized budget data showing a breakdown of the General Fund and then all funds combined. The reader is encouraged to refer to the Operating Budget (Section IV) for a more detailed account of the departmental budgets. Also, an expanded explanation of revenue sources and trends can be found in the Financial Plan (Section III).

### Reader's Guide

Understanding a governmental budget and its specialized terminology and organization can be a challenging exercise. This Reader's Guide has been provided to highlight the kinds of information contained in this document and to inform the reader where to find particular information. It also provides a description of the City's expenditure groupings and budget account structure.

### Budget Document Organization

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the reader's understanding. It is divided into eight major sections, the contents of which are explained below.

**Transmittal Letter** – The budget begins with a message from the Mayor of the City of Auburn presenting the biennial budget. The letter addresses the priorities that guided the budget, the budget process and considerations, and major changes and upcoming issues that affected policy when preparing the upcoming budget.

**Section I: Budget Summary** – This section contains a broad overview of the budget and the City's financial structure.

**Section II: Budget Process/Policies** – Presents the City's budget process and the policies that guided the preparation of this budget document.

**Section III: Financial Plan** – Historical and future revenue trends are presented for each fund group as well as a six-year revenue forecast of the General Fund.

**Section IV: Operating Budget** – The operating budget is organized by department with each tab representing the funds, departments and/or divisions assigned to one of the City's eleven directors. See the table "Summary of Financial Structure" on page 4 for a listing of the director responsible for each fund.

**Section V: Details** – Detailed information on city operations based on administrative, functional and financial structures and operating transfers.

**Section VI: Program Improvements** – Presents, in detail, each program improvement (increase in personnel or program expansion) contained in the current budget.

**Section VII: Capital Budget** – Briefly discusses each capital project authorized by the current budget and impacts on future operating budgets.

## Financial Structure of the City Budget

The City of Auburn's accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as either a 'transfer in' or 'transfer out'.

The City of Auburn budget is organized in a hierarchy of levels, each of which is defined below:

**Fund** A fund is an accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example, Fund 102, the General Transportation Fund, is designated for the purpose of maintaining and improving streets within the City.

### Governmental Fund Types

**General Fund** – The General Fund is the City's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports police protection, parks and recreation, planning and economic development, general administration of the City, and any other activity for which another type of fund is not required.

**Special Revenue Funds** – Special revenue funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. The City currently has seven special revenue funds. Examples of restricted revenues that must be spent on specific purposes are transportation benefit district revenues, Federal and State grants for transportation, forfeited drug funds, hotel/motel tax, and mitigation fees.

**Debt Service Funds** – Debt service funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the enterprise funds. These funds do not include contractual obligations accounted for in the individual funds.

**Capital Project Funds** – Capital project funds pay for major improvements and construction. Revenues for capital funds are derived from contributions from operating funds and bond proceeds. These revenues are usually dedicated to capital purposes and are not available to support operating costs. The City has four capital project funds: Municipal Parks Construction, Capital Improvements Fund, Local Revitalization Fund and the Real Estate Excise Tax Fund.

### Proprietary Fund Types

**Enterprise Funds** – Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges for services, or contracts for services. The City maintains seven enterprise funds to account for the operations of Water, Sewer, Sewer Metro, Storm Drainage, Solid Waste, Airport, and the Cemetery.

**Internal Service Funds** – Internal service funds are used to account for operations similar to those accounted for in enterprise funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The City maintains five internal service funds to account for insurance activities, worker’s compensation, facilities, innovation and technology, and fleet management.

### **Other Fund Types**

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**Permanent Funds** – These funds report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the programs. The City has one permanent fund, the Cemetery Endowment Care Fund.

**Fiduciary Funds** – Fiduciary, or trust Funds, are used to account for assets held by the City in a trustee capacity and cannot be used to support the City’s own programs. These include pension trust, investment trust, private-purpose trust, and custodial funds. The City’s pension trust fund is the Fire Relief and Pension Fund and is budgeted on the accrual basis of accounting where revenues are recognized when earned and expenses are recorded when incurred. The City has two custodial funds: South King Housing & Homelessness Partners (SKHHP) and the V-Net Agency fund, although both funds are custodial in nature and not budgeted. The City does not have any investment trust funds or private purpose trust funds.

<b>Department</b>	A department designates a major unit of government services; e.g., Parks, Arts and Recreation.
<b>Division</b>	A division is a specific line of work performed by a department or fund, and is most often distinguished as a separate cost center within the fund or department. For example, Emergency Management is a division within the Administration Department and includes the costs of centralized City activities related to preparing for, responding to, and recovering from all types of disasters.
<b>Object</b>	The expenditure object is the appropriation unit used in the budget, representing the level of detail used to sort and summarize items of expenditure according to the type of goods or services being purchased; e.g., salaries, supplies.

**Summary of Financial Structure**

Fund Number & Title	Responsibility	Budget Description
<b>001 General Fund Revenues</b>	Finance Director	General government activities
<b>001 General Fund Operations</b>		
Mayor & Council	Mayor	Mayor & Council costs
Administration	Administration Director	General government administration and Emergency Management
Human Resources	HR Director	General government employment, safety and court costs
Finance	Finance Director	General government finance costs
City Attorney	City Attorney	General government legal costs
Community Development	Comm. Development Director	Community development, code enforcement, economic development, licensing, housing repair and permit center
Human Services	Human Services Director	General human services, anti-homelessness, and Community Development Block Grant (CDBG) costs
Office of Equity	Chief Equity Officer	General diversity, equity, and inclusion costs
Jail	Police Chief	SCORE jail costs
Police	Police Chief	Direct police department costs
Public Works	Public Works Director	General government engineering costs
Parks, Arts & Recreation	Parks Director	Park maintenance, golf course, recreational programs, arts and senior programs
Streets	Public Works Director	Street maintenance costs
Non-Departmental	Finance Director	Citywide expenditures, fund transfers, fund balance & one-time expenditures
<b>Special Revenue Funds</b>		
102 General Transportation	Public Works Director	MVFT and grants for arterial and local street projects
104 Hotel/Motel Tax	Administration Director	Lodging tax for promotion of tourism
105 Transportation Benefit District	Public Works Director	Receives TBD revenues
117 Drug Forfeiture	Police Chief	Forfeited drug money used for drug enforcement
120 Recreational Trails	Parks Director	Dedicated funds for recreational trails
122 Cumulative Reserve	Finance Director	Governmental reserves
124 Mitigation Fees	Finance Director	Collection of mitigation & impact fees
<b>Debt Service Funds</b>		
232 Local Revitalization 2010 C&D Bond	Finance Director	Principal & Interest, 2010 bonds
238 SCORE 2009 A&B Bond	Finance Director	Principal & Interest, 2009 bonds
276 Golf / Cemetery 2016 Refunding	Finance Director	Principal & Interest, LTGO Bond Refunding
<b>Capital Projects Funds</b>		
321 Municipal Parks Construction	Parks Director	Capital projects at municipal parks
328 Capital Improvements	Finance Director	Capital improvements - Citywide projects
330 Local Revitalization	Finance Director	Capital improvements - downtown urban center
331 Real Estate Excise Tax	Finance Director	Real Estate Excise Tax
<b>Enterprise Funds</b>		
430 Water	Public Works Director	Operating and capital fund for water utility
431 Sewer	Public Works Director	Operating and capital fund for sewer utility
432 Storm Drainage	Public Works Director	Operating and capital fund for storm drainage utility
433 Sewer Metro	Public Works Director	Operating fund for King County metro sewer charge
434 Solid Waste	Finance Director	Operating fund for solid waste utility
435 Airport	Public Works Director	Operating and capital fund for municipal airport
436 Cemetery	Parks Director	Operating and capital fund for municipal cemetery
<b>Internal Service Funds</b>		
501 Insurance	Finance Director	Insurance reserves
503 Workers' Compensation	HR Director	Self insured workers' compensation
505 Facilities	Administration Director	Operating fund for facilities and property management
518 Innovation and Technology	IT & Administration Director	Operating and capital fund for information services & multimedia
550 Equipment Rental	Public Works Director	Operating and capital fund for equipment rental
<b>Fiduciary/Trust Funds</b>		
611 Fire Pension	Finance Director	Pension fund for firemen's retirement system
<b>Permanent Funds</b>		
701 Cemetery Endowment Care	Finance Director	Long-term reserves for cemetery care and improvements

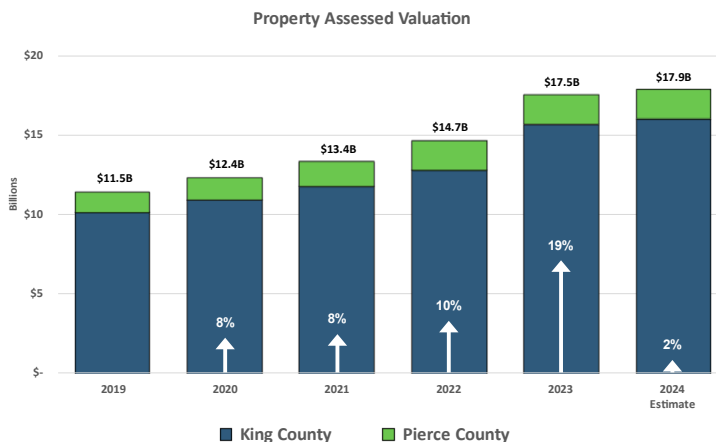
All funds listed are appropriated.

### General Fiscal Environment

Effective budget and financial policies are developed gradually over a period of time in response to long-term fiscal and social-economic conditions. Accordingly, although this document responds to the City’s financial policy, a strategic framework has been developed in response to multi-year fiscal pressures.

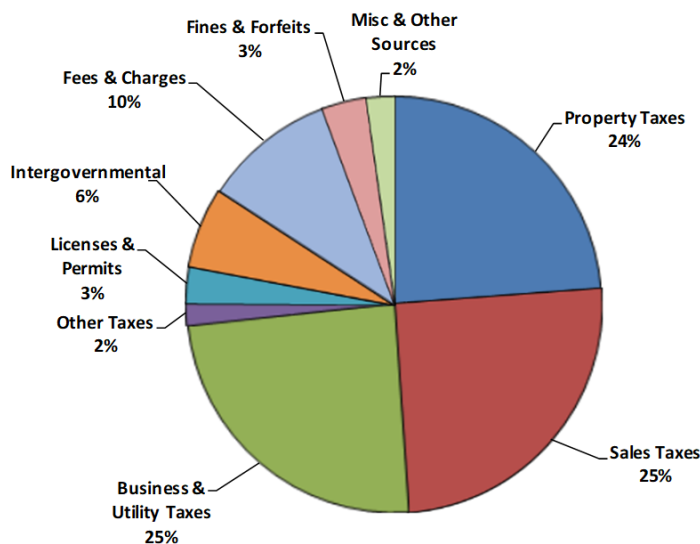
### General Fund

The General Fund is the City’s largest fund and is used to account for the majority of City resources and services except those required by statute or to be accounted for in another fund. Approximately 75% of General Fund revenues are derived from taxes, including property taxes, sales taxes, utility taxes, business and occupation taxes, and other taxes such as admissions. The remainder of revenues is derived from sources such as business licenses, development related fees, intergovernmental payments such as liquor excise taxes and profit distributions from the State of Washington, and fines from traffic violations. General Fund revenues are generally cyclical, following the economic cycles of the surrounding region.



In 2023, real property values, which have increased year-over-year annually since 2013, grew an additional 19.4%. At the same time, property tax receipts decreased by 0.6% due to an anomaly in 2022 caused by King County’s property tax true-up. Retail sales taxes received to the General Fund grew by 2.2%. Also in 2023, building permit revenues decreased by 9.7%, reflecting decreased construction activity relative to 2022. The rate of unemployment in King County<sup>1</sup> has been increasing since a low of 2.8% in February 2023 to a high of 4.9% in July 2024.

### 2025 - 2026 General Fund Revenues



In 2024, the City continued its economic recovery from the COVID-19 pandemic, with many revenue sources performing better than expected. However, while the economic outlook for the City is generally positive, significant challenges to the City’s overall financial condition remain, particularly the ongoing gap between revenue and expenditure growth. Domestic conditions and geopolitical events continue to add a significant amount of uncertainty to projections. While inflation has cooled compared to the historic highs of 2021-2023, CPI increases in the Seattle-Tacoma-Bellevue metro area outpace the national average<sup>2</sup>. Interest rates have increased significantly to combat inflation, with the federal funds rate as of August 2024 being the highest since February 2001<sup>3</sup>. The City also continues to grapple with the financial impacts of the elimination of streamlined sales tax revenue distributions and the uncertainty of sales tax receipts on out-of-state sales under the Marketplace Fairness Act.

<sup>1</sup> <https://esd.wa.gov/labormarketinfo/labor-area-summaries>. Retrieved 9/17/2024.  
<sup>2</sup> <https://data.bls.gov>. Series ID CUURS49DSA0, August-to-August comparison. Retrieved 9/17/2024.  
<sup>3</sup> <https://fred.stlouisfed.org/series/FEDFUNDS>. Retrieved 9/17/2024.

National and global issues, such as the ongoing wars in Ukraine and the Middle East, exacerbate regional matters. Therefore, although the City has seen significant private investments in the community, including development within several blocks in downtown that will serve as a catalyst for future redevelopment, the City remains cautious and continues to vigilantly monitor and control its expenditures in order to live within the its means.

### **Past Legislative Actions**

There have been several legislative actions at the state level that have permanently reduced sales and other tax revenues for the City of Auburn. These actions are summarized below.

#### **Sales Tax Exemption on Purchase and Lease of Manufacturing Equipment, Retooling of Manufacturing Equipment, and General Research and Development (1995)**

Legislation was passed to exempt the purchase and lease of manufacturing equipment from State and local sales taxes. The next year further legislation was enacted exempting sales taxes on research and development and on the retooling of manufacturing equipment.

#### **Initiative 695 (1999)**

In November 1999, the voters of Washington State approved Initiative 695, which repeals the State's long standing motor vehicle excise tax (MVET) and requires future voter approval of tax and fee increases proposed by State, county and local governments. The ruling was upheld on appeal at the Washington State Supreme Court. The loss of the MVET eliminated an average of \$750 million annually as a funding source for local governments, transit systems and State transportation projects. The loss of MVET revenues was approximately 2% of total General Fund revenues. During 2000, State funding was provided to assist in offsetting the revenue losses. The City of Auburn received approximately \$200,000 in 2001 and 2002. Early in 2003, the State discontinued this funding assistance.

#### **Initiative 747 (2001)**

I-747 limits property tax increases to the lesser of 1% or inflation unless the jurisdiction has "banked capacity", which provides that the levy limit is based on the highest amount that could have been levied since 1985-1986. I-747 was passed by Washington State voters in November of 2001. This measure was declared unconstitutional by the King County Superior Court on June 13, 2006. In November 2007, the State Supreme Court decision was to overturn I-747. Following this decision, the Washington Legislature approved House Bill 2416 reinstating the provisions of I-747 retroactively to 2002, restoring the one percent limit on property tax increases (again, unless the jurisdiction has banked capacity).

#### **Initiative 776 (2002)**

The voters approved this initiative in the fall of 2002 to repeal the \$15 local option vehicle excise tax levied in King, Snohomish and Douglas counties. The voters of these counties initially approved this tax and there was argument whether a statewide vote could repeal a local voted tax. After several court cases and subsequent appeals, the State Supreme Court upheld the initiative.

#### **Streamlined Sales and Use Tax (SST) (2003)**

In 2003, the Legislature enacted Senate Bill 5783 to adopt several provisions of the Streamlined Sales and Use Tax Agreement. The agreement attempted to create a sales tax collection system that is uniform across all states. Washington State changed from a point of sale collection process to a point of delivery collection process in July 2008. Starting in January 2018 and continuing through September 2019, streamlined sales tax mitigation payments were phased out; all distributions were terminated by the State in 2020. Beginning July 2021, the State resumed quarterly payments equal to the amount received in June 2020, with gradually decreasing payments and a new sunset date of June 2026.

#### **Marketplace Fairness Act (MFA) (2017)**

In 2017, the State enacted EHB 2163, which has been labeled the Marketplace Fairness Act. This legislation is intended to capture the retail sales tax lost from internet sales. The new law took effect on January 1, 2018. The bill was intended to phase out the streamlined sales tax mitigation payments, but as mentioned above, certain cities will continue to receive payments through 2026.



### **Key Issues Affecting the 2025-2026 Budget Process**

Key issues for 2025-2026 include maintaining the City's ability to provide current level of services in light of increases in the cost of doing business, as well as funding public safety, human services, and maintenance and replacement of our street transportation system that exceed growth in revenues.

As discussed earlier, growth in General Fund revenues is expected to remain modest. Property tax receipts are limited to a 1% annual increase plus new construction. This is, by itself, insufficient to cover increases in the costs of supporting existing staff's COLAs and benefits, most of which are contracted obligations that are increasing at a rate greater than current revenue growth.

Sales and use tax growth performed significantly better than expected, but is projected to remain flat over the biennium as economic conditions remain volatile due to both domestic and international issues. The business and occupation (B&O) tax implemented in 2022 has performed well, and with continued discovery using the State's licensing database, collections are expected to remain stable.

While the City has managed to operate within its existing resources through past budget reductions and continued vigilance in monitoring daily spending, the cost of doing business continues to rise. Healthcare costs are expected to rise by 15% in both 2025 and 2026, while dental costs are expected to increase by 5% in both years. State of Washington pension contribution rates are expected to decrease somewhat in 2025 and remain constant in 2026.

Auburn serves as a major hub for local and regional warehousing and distribution facilities. Transportation traffic from these industries has placed a strain on the City's network of arterial streets. The ongoing preservation and maintenance of our transportation system has become more difficult due to the decreased City revenues and the sizable investment needed on an ongoing basis to rehabilitate the existing roadway network. Gridlock exists along the major arterials of the City due primarily to a failing State highway system that has inadequate capacity for commuter traffic and forces traffic on to the City arterials. While transit stations have been constructed in valley downtown areas to help alleviate transportation gridlock on our highways, this does not address the City's need for a long-term solution.

The City has made significant progress with its Save Our Streets (SOS) program for local streets. Nonetheless, the roadwork improvements that remain represent the most difficult and expensive areas of the City's transportation system to rehabilitate as these roadways will likely require rebuilding. Since 2013, the SOS program had been funded from sales taxes collected on new construction. From 2019-2022, this was replaced with real estate excise tax (REET) revenues. In the 2023-2024 biennium, this funding was in turn replaced by utility tax revenues. The City's Arterial Streets Preservation program will be funded from a 0.1% sales tax collected by the City's Transportation Benefit District, and the Arterial Street Fund will continue to be funded by a combination of transportation grants, motor vehicle fuel taxes, and traffic impact fees. New in the 2025-2026 biennium, all streets-related program will be housed in a single fund, the General Transportation fund. Transportation-related sales tax will be collected into the Transportation Benefit District fund and transferred to the General Transportation fund on an as-needed basis to support eligible projects.

Going forward, the City's Finance Department will closely monitor its financial condition. While the City has been able to avoid budget reductions or a reduction in workforce in the 2025-2026 budget, should the general economy contract in this time period, the City will likely be required to re-evaluate its financial position and to manage its remaining resources appropriately.

### **The Auburn Community**

The City of Auburn is located in southern King County and northern Pierce County, the two most populous counties in the State. It is strategically located in relation to the labor and consumer markets of these two metropolitan counties. The City serves approximately 83,900 people within its incorporated limits, and another 35,000 to 40,000 people who reside in the adjacent unincorporated area considered to be within the Auburn community. The City of Auburn was incorporated in 1891 and operates as a non-charter code city under the laws of the State. The City's total assessed valuation in 2024 was estimated at \$17.9 billion.

For the 2025-2026 budget, the City's authorized FTEs total 490 in both years (on a full-time equivalency basis) providing a full-range of municipal services. These services include: police protection, parks, arts and recreation services, land use management and development regulation, street maintenance and construction, water services, sanitary sewage collection, storm drainage management, solid waste collection, a general aviation airport, a municipal cemetery, and a golf course. The City's water and sewage utilities also serve large areas of the adjacent unincorporated area.

Other local governmental services are provided by separate governmental entities serving the Auburn area, and these services are not included in Auburn's budget. The Auburn School District provides public educational services to the City. Green River College is located inside the City limits. King County provides solid waste disposal, public transportation, regional sewage treatment, property assessment and tax collection, some judicial services, public health services, and other county services to the City and its residents. The King County Housing Authority, for the most part, provides housing services. Sound Transit provides commuter rail service in the Puget Sound region, with a commuter rail/bus station located in the City of Auburn. The King County District Court provides municipal court and probation services. Fire prevention and control services were transferred from the City to the Valley Regional Fire Authority (VRFA) in 2007. The VRFA is a separate municipal corporation serving the cities of Auburn, Algona, and Pacific. The VRFA imposes its own property tax levy and fire benefit charge and is not included in the City's budget process except to fund residual pension and health care/disability liabilities.

Retailing has also become a significant factor in Auburn's economy. Sales taxes represent the largest single source of revenue to the General Fund. Retail, automotive and services such as restaurants, engineering, and administrative services make up nearly three-quarters of the City's sales tax base.<sup>4</sup> The Outlet Collection Seattle serves as a local and regional destination shopping center.

### **Other Funds**

The most significant issue for the proprietary funds (which account for the activities of the City utilities, cemetery, and airport) over the past several years has been ensuring that these entities are self-sufficient and needed capital projects are accomplished.

Key issues and projects facing the City's proprietary funds in the 2025-2026 budget include:

- Balancing the desire to mitigate rate increases with the increased cost of service, infrastructure maintenance and replacement, and debt service considerations.
- Continued infrastructure replacement for all three utilities in coordination with street and arterial improvements.
- Rehabilitation and relocation of the Rainier Ridge sewer pump station and PVC force main.
- Repair and replacement of broken sewer mains and other facilities throughout the City.
- Providing additional piping and modifying the Intertie/Lea Hill Booster pump station facility to utilize the existing intertie pumps for the boosted zone, and providing permanent backup power at the station.
- Replacing approximately 2,300 linear feet of water main at 112<sup>th</sup> Place SE, which experienced three breaks in 30 days between December 2021 and January 2022.
- Upgrading the West Main Street pump station to meet level of service goals.
- Upgrading hangars at the Auburn Municipal Airport to maintain facility conditions.
- Developing land at the Mountain View Cemetery to accommodate additional sites.

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<sup>4</sup> Based upon 2023 sales tax collections

## Overview of Summary Section

The tables and graphs on the following pages reflect summarized budget information for 2025 and 2026. The information presented here is intended for summary purposes only; for more detailed budget information, please refer to Sections IV through VII of this budget document as well as the Capital Facilities Plan.

### Tables and Graphs in Order of Presentation

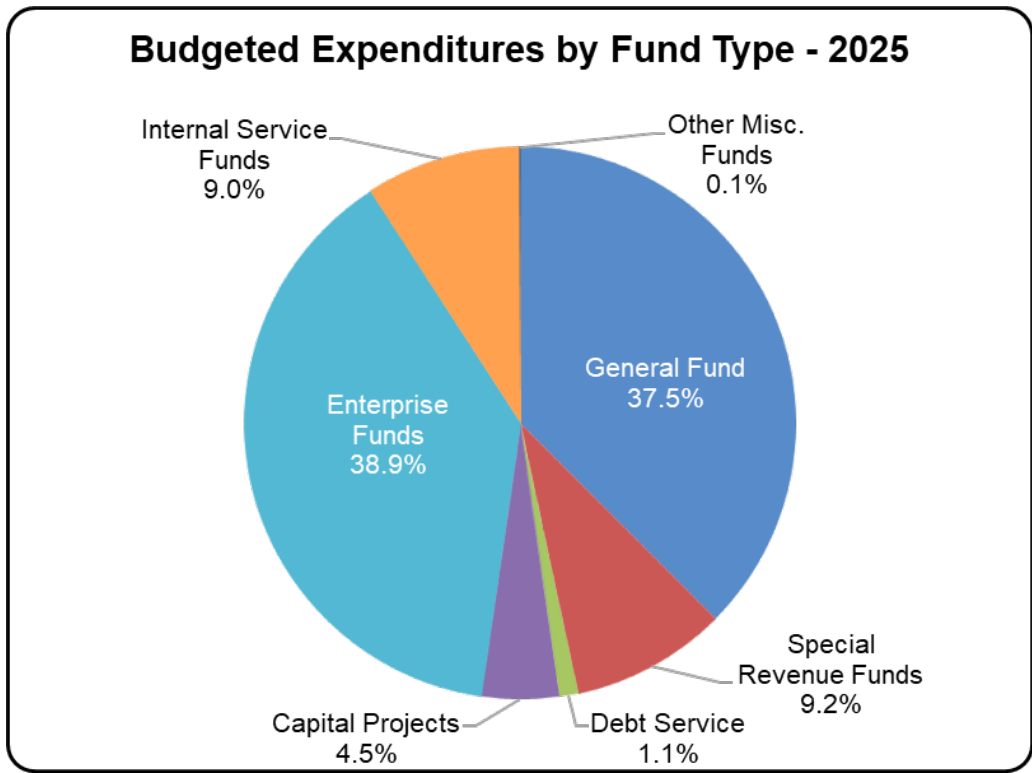
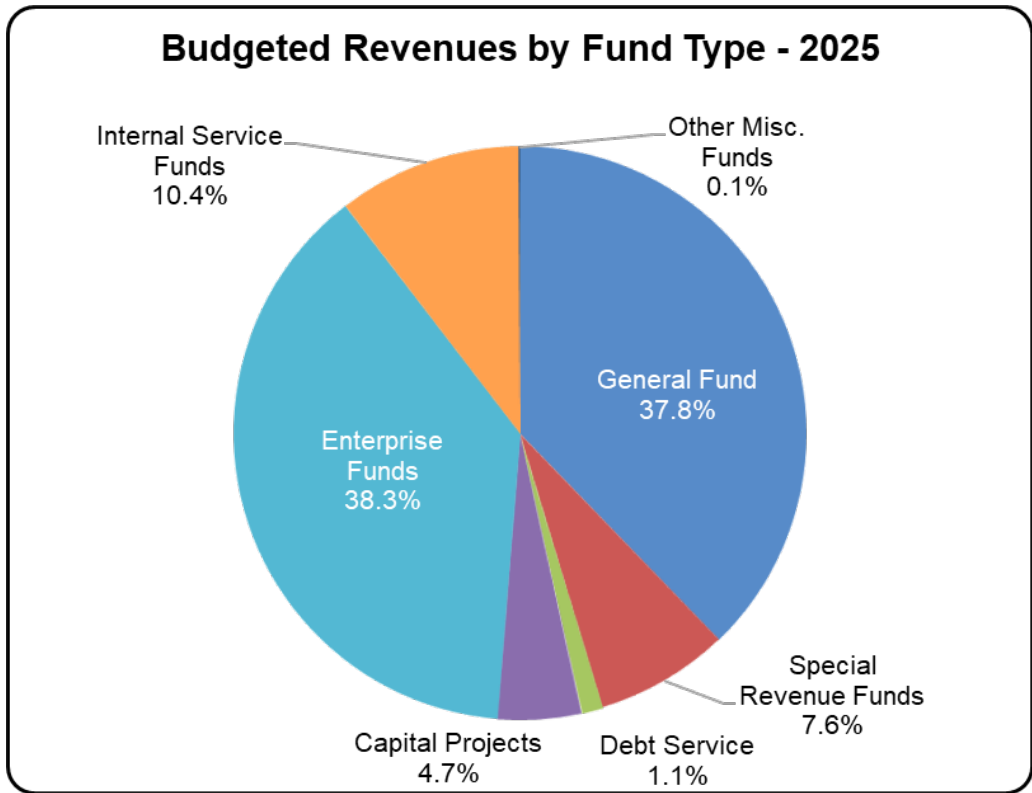
- 2025 Budget Summary – All Funds (Table)
- 2025 Summary of Notable Changes in Fund Balance (Table)
- 2025 Budgeted Revenues by Fund, % of Total (Graph)
- 2025 Budgeted Expenditures by Fund, % of Total (Graph)
- 2026 Budgeted Revenues by Fund, % of Total (Graph)
- 2026 Budgeted Expenditures by Fund, % of Total (Graph)
- 2026 Budget Summary – All Funds (Table)
- 2026 Summary of Notable Changes in Fund Balance (Table)
- Comparative Budget Summary, 2023-2026 – All Funds (Table)
- 2025 & 2026 Budgeted Revenue – All Funds (Graph)
- 2025 & 2026 Budgeted Expenditures – All Funds (Graph)
- Comparative Budget Summary, 2023-2026 – General Fund (Table)
- 2025 & 2026 Budgeted Revenue – General Fund (Graph)
- 2025 & 2026 Budgeted Expenditures – General Fund (Graph)
- Population vs. Staff Levels, 2016-2026 (Graph)
- Position Allocation by Department, 2022-2026 (Table)

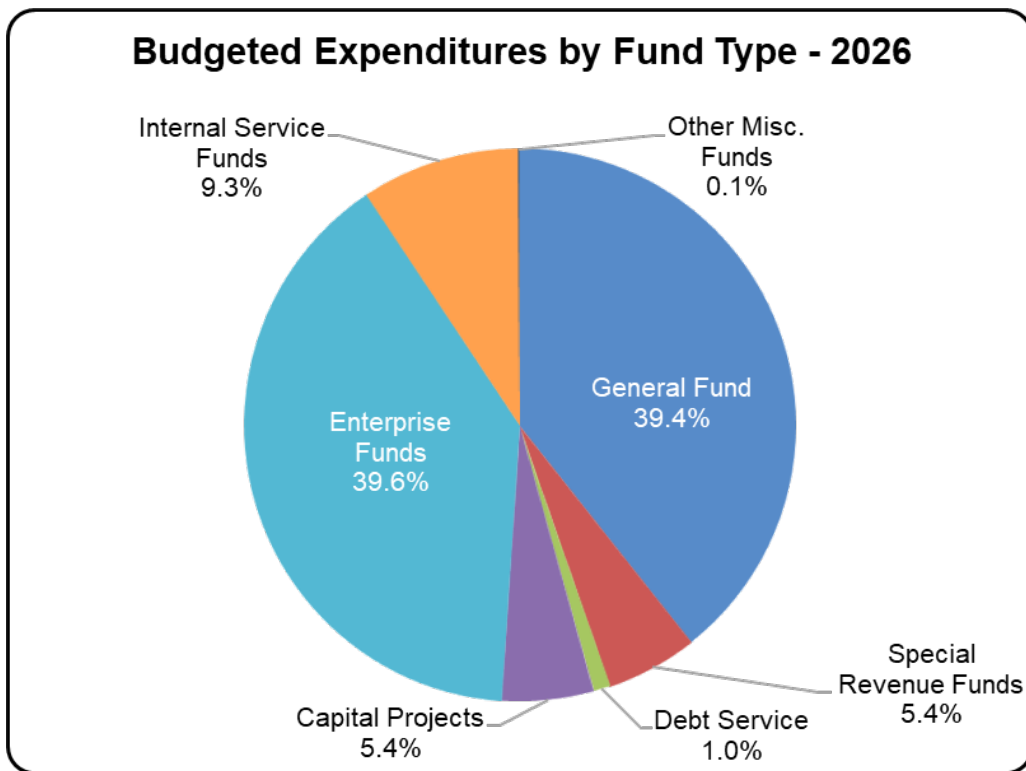
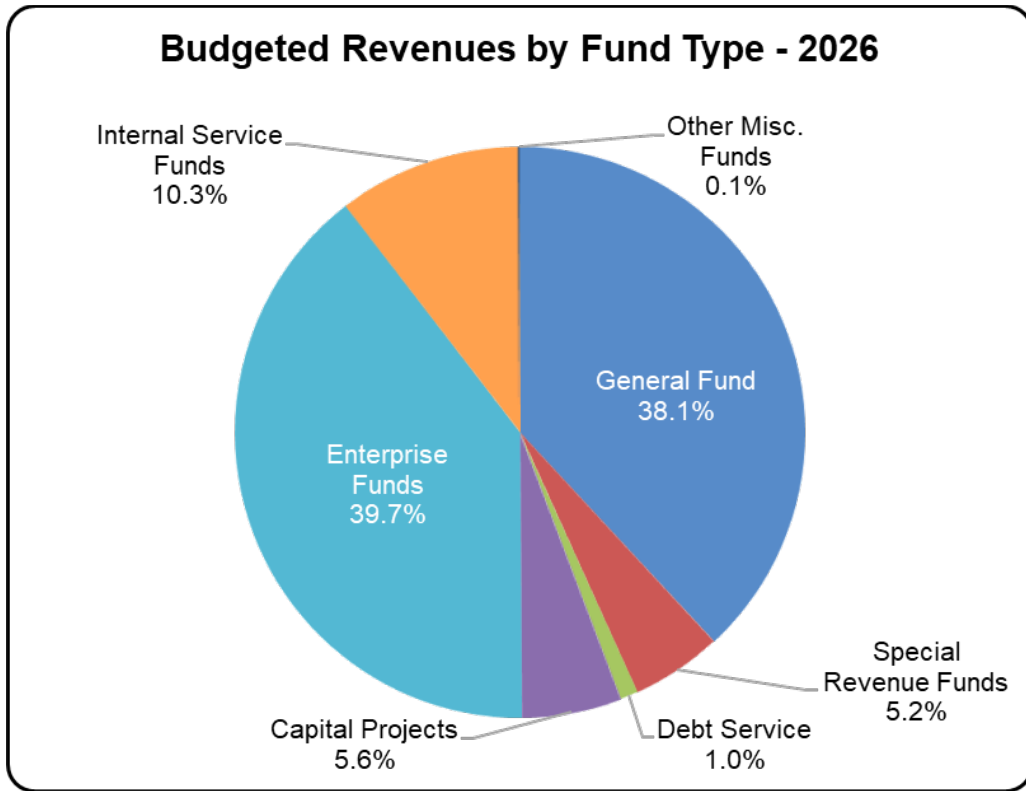
**2025 Budget Summary – All Funds**

Fund		Beginning Fund Balance	2025 Resources	2025 Expenditures	Ending Fund Balance	Change in Fund Balance	Note
GENERAL FUND		\$ 38,910,092	\$ 103,396,310	\$ 109,147,872	\$ 33,158,530	\$ (5,751,562)	a
SPECIAL REVENUE FUNDS	General Transportation	5,721,099	16,841,954	17,394,289	5,168,764	(552,335)	b
	Hotel/Motel Tax	483,780	171,000	177,100	477,680	(6,100)	
	Transportation Benefit District	1,798,224	2,144,000	2,186,000	1,756,224	(42,000)	
	Drug Forfeiture	802,203	251,300	399,233	654,270	(147,933)	
	Recreational Trails	53,820	7,500	-	61,320	7,500	
	Cumulative Reserve	33,916,951	80,000	825,600	33,171,351	(745,600)	c
	Mitigation Fees	7,884,456	1,236,900	5,680,065	3,441,291	(4,443,165)	d
DEBT SERVICE	Local Revitalization 2010 C&D Bond	508,936	1,508,900	1,508,800	509,036	100	
	Golf / Cemetery 2016 Refunding	-	372,400	372,400	-	-	
	SCORE 2009 A&B Bond	-	1,367,000	1,367,000	-	-	
CAPITAL PROJECTS	Municipal Park Construction	463,899	1,876,300	1,850,000	490,199	26,300	
	Capital Improvements	1,541,064	8,195,500	8,175,000	1,561,564	20,500	
	Local Revitalization	16,333	1,001,000	1,000,000	17,333	1,000	
	Real Estate Excise Tax	5,689,062	1,840,000	2,130,100	5,398,962	(290,100)	
ENTERPRISE FUNDS	Water	5,361,267	20,710,000	22,689,605	3,381,662	(1,979,605)	e
	Sewer	18,781,324	10,745,000	14,800,684	14,725,640	(4,055,684)	f
	Sewer Metro	4,561,626	23,115,000	23,076,000	4,600,626	39,000	
	Storm Drainage	10,197,667	13,660,200	15,055,512	8,802,355	(1,395,312)	g
	Solid Waste	1,883,449	32,522,700	32,056,678	2,349,471	466,022	
	Airport	1,692,950	2,319,760	2,602,859	1,409,851	(283,099)	
	Cemetery	1,534,792	1,634,300	2,073,075	1,096,017	(438,775)	
INTERNAL SERVICE FUNDS	Insurance	1,378,996	4,882,496	5,045,496	1,215,996	(163,000)	
	Workers' Compensation	3,498,469	1,225,300	1,060,200	3,663,569	165,100	
	Facilities	398,481	4,821,500	4,821,241	398,740	259	
	Innovation and Technology (includes Multimedia)	2,535,458	9,242,800	9,046,689	2,731,569	196,111	
	Equipment Rental	5,061,776	8,146,940	6,354,620	6,854,096	1,792,320	h
FIDUCIARY FUNDS	Fire Pension	1,837,188	167,900	207,840	1,797,248	(39,940)	
PERMANENT FUNDS	Cemetery Endowment Care	2,542,809	90,000	-	2,632,809	90,000	
TOTAL		\$ 159,056,171	\$ 273,573,960	\$ 291,103,958	\$ 141,526,173	\$ (17,529,998)	
TOTAL BUDGET		\$432,630,131		\$432,630,131			

**2025 Notable Changes in Fund Balance**

Note	Fund	Change in Fund Balance	Explanation
a	General Fund	(\$5,751,562)	While the budgeted revenues continue to increase during this period, citywide growth contributes to the expenditures exceeding the anticipated revenues. The development of the Human Services and Office of Equity departments contribute to the increasing expenditures. As growth continues, employee salaries and benefits increase as well. Insurance, KC Court, SCORE, and Valley Communication expenses increase at a high rate annually. Debt service mentioned in the Facility Master Plan will begin in 2025 in the amount of (\$1.2M).
b	General Transportation	(552,335)	This fund is budgeted to spend \$15.8 million in construction projects and \$1.1 million in transfers to capital projects funds. These expenditures are partially offset by \$3.6 million in expected federal grants, \$3.5 million in utility tax revenue, and \$8.9 million in transfers in from transportation mitigation fees, REET, and the Transportation Benefit District Fund.
c	Cumulative Reserve	(745,600)	Fund balance decrease is driven by planned transfer out from the Cumulative Reserve to the Equipment Rental Fund to purchase eight Ford Interceptor Utility AWD vehicles.
d	Mitigation Fees	(4,443,165)	Fund balance will decrease throughout the biennium due to the spend-down of transportation and park impact fees received in prior years. These impact fees will be used to fund various capital projects in the General Transportation and Municipal Parks Construction funds.
e	Water	(1,979,605)	Fund balance decrease is driven by increased operating costs, as well as planned project spend during the year. Project costs include the 112th Place SE Water Main Replacement (\$1.8M) and Well 4 Electrical Improvements (\$850,000). The Cascade Water Alliance Water Purchase project requires payment of \$934,810 each year through 2029.
f	Sewer	(4,055,684)	Main drivers of the fund balance decrease in 2025 are increased operating and project costs, including the Rainier Ridge Pump Station Rehabilitation (\$4.4M). These increased costs are partially offset by budgeted increases to charges for service.
g	Storm Drainage	(1,395,312)	In addition to increased operating costs, the fund balance decrease is driven by planned projects such as the West Main St Pump Station Upgrade (\$661,260) and the Pipeline Repair & Replacement Program (\$741,600). Further, a 2025 program improvement will use fund balance (\$100,000) for increased pond and ditching debris disposal fees in 2025.
h	Equipment Rental	1,792,320	Increases to fund balance include planned annual increases for fleet allocation and fuel revenues, as well as vehicle replacement revenues. Additionally, this fund will see an increase of \$383,000 in service revenue for 2025 program improvements and \$736,000 for police vehicle expansion.





**2026 Budget Summary – All Funds**

Fund		Beginning Fund Balance	2026 Resources	2026 Expenditures	Ending Fund Balance	Change in Fund Balance	Note
GENERAL FUND		\$ 33,158,530	\$ 106,950,907	\$ 114,023,485	\$ 26,085,952	\$ (7,072,578)	a
SPECIAL REVENUE FUNDS	General Transportation	5,168,764	10,602,973	9,162,300	6,609,437	1,440,673	b
	Hotel/Motel Tax	477,680	178,500	177,100	479,080	1,400	
	Transportation Benefit District	1,756,224	2,168,000	2,186,000	1,738,224	(18,000)	
	Drug Forfeiture	654,270	263,700	408,486	509,484	(144,786)	
	Recreational Trails	61,320	7,500	-	68,820	7,500	
	Cumulative Reserve	33,171,351	80,000	825,600	32,425,751	(745,600)	c
	Mitigation Fees	3,441,291	1,236,900	2,794,373	1,883,818	(1,557,473)	d
DEBT SERVICE	Local Revitalization 2010 C&D Bond	509,036	1,501,400	1,501,300	509,136	100	
	Golf / Cemetery 2016 Refunding	-	-	-	-	-	
	SCORE 2009 A&B Bond	-	1,366,000	1,366,000	-	-	
CAPITAL PROJECTS	Municipal Park Construction	490,199	711,300	685,000	516,499	26,300	
	Capital Improvements	1,561,564	13,270,500	13,250,000	1,582,064	20,500	
	Local Revitalization	17,333	1,000	-	18,333	1,000	
	Real Estate Excise Tax	5,398,962	1,840,000	1,569,700	5,669,262	270,300	
ENTERPRISE FUNDS	Water	3,381,662	22,200,250	23,286,921	2,294,991	(1,086,671)	e
	Sewer	14,725,640	11,505,000	12,425,228	13,805,412	(920,228)	f
	Sewer Metro	4,600,626	24,515,000	24,472,000	4,643,626	43,000	
	Storm Drainage	8,802,355	14,180,200	15,452,074	7,530,481	(1,271,874)	g
	Solid Waste	2,349,471	34,866,600	34,040,130	3,175,941	826,470	h
	Airport	1,409,851	2,512,400	2,973,025	949,226	(460,625)	
	Cemetery	1,096,017	1,696,800	2,098,241	694,576	(401,441)	
INTERNAL SERVICE FUNDS	Insurance	1,215,996	5,609,318	5,771,818	1,053,496	(162,500)	
	Workers' Compensation	3,663,569	1,225,300	1,060,400	3,828,469	164,900	
	Facilities	398,740	4,932,800	4,947,759	383,781	(14,959)	
	Innovation and Technology (includes Multimedia)	2,731,569	9,455,300	9,246,580	2,940,289	208,720	
	Equipment Rental	6,854,096	7,794,805	5,834,743	8,814,158	1,960,062	i
FIDUCIARY FUNDS	Fire Pension	1,797,248	176,500	207,840	1,765,908	(31,340)	
PERMANENT FUNDS	Cemetery Endowment Care	2,632,809	90,000	-	2,722,809	90,000	
TOTAL		\$ 141,526,173	\$ 280,938,953	\$ 289,766,103	\$ 132,699,023	\$ (8,827,150)	
TOTAL BUDGET		\$422,465,126		\$422,465,126			



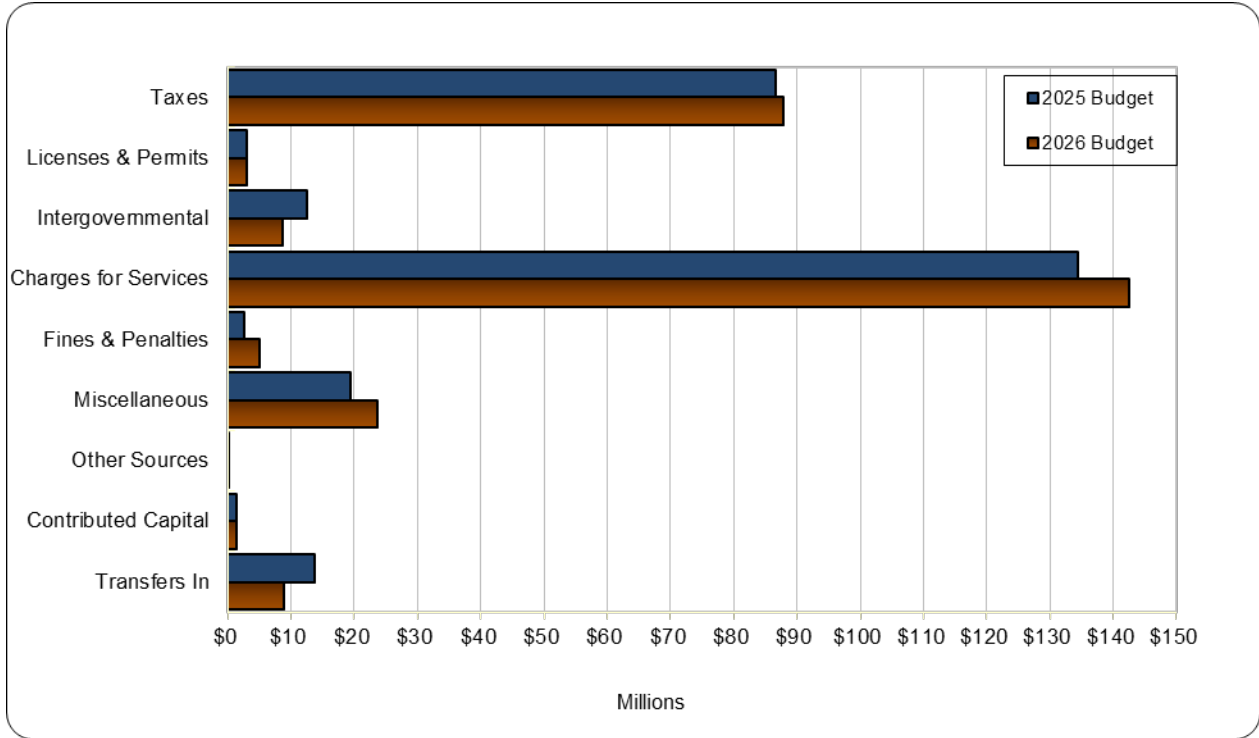
**2026 Notable Changes in Fund Balance**

Note Reference	Fund	Change in Fund Balance Amount	Comment
a	General Fund	(\$7,072,578)	While the budgeted revenues continue to increase during this period, citywide growth contributes to the expenditures exceeding the anticipated revenues. The development of the Human Services and Office of Equity departments contribute to the increasing expenditures. As growth continues, employee salaries and benefits increase as well. Insurance, KC Court, SCORE, and Valley Communication expenses increase at a high rate annually. Debt service mentioned in the Facility Master Plan will begin in 2025 in the amount of (\$1.2M) through 2026.
b	General Transportation	1,440,673	The increase in fund balance is due to continued collections of utility tax revenue (\$3.7 million), the motor vehicle fuel tax (\$646,000) and federal grants (\$865,000), as well as operating transfers in of \$5.3 million. Expected project spend during the year is expected to be \$8.5 million.
c	Cumulative Reserve	(745,600)	Fund balance decrease is driven by planned transfer out from the Cumulative Reserve to the Equipment Rental Fund to purchase eight Ford Interceptor Utility AWD vehicles.
d	Mitigation Fees	(1,557,473)	Fund balance will decrease throughout the biennium due to the continued spend-down of transportation and park impact fees received in prior years. These impact fees will be used to fund various capital projects in the General Transportation and Municipal Parks Construction funds.
e	Water	(1,086,671)	Fund balance decrease is driven by increased operating costs, as well as planned project spend during the year. Project costs include the Intertie Booster Pump Station Improvements (\$2M). The Cascade Water Alliance Water Purchase project requires payment of \$934,810 each year through 2029.
f	Sewer	(920,228)	Main drivers of the fund balance decrease in 2026 are increased operating and project costs, including the Sanitary Sewer Repair and Replacement project (\$1.9M). These increased costs are partially offset by budgeted increases to charges for service.
g	Storm Drainage	(1,271,874)	Fund balance decrease is driven by planned projects such as continued work on the Pipeline Repair & Replacement Program (\$763,800) and the Storm Pipeline Extension Program (\$588,800).
h	Solid Waste	826,470	Fund balance increase is due primarily to a planned increase in solid waste service rates, adopted in Ordinance 6920. Increased service rates are to accommodate the expected increase in payments due to the City's solid waste vendor in both 2025 and 2026.
i	Equipment Rental	1,960,062	Increases to fund balance include planned annual increases for fleet allocation and fuel revenues, as well as vehicle replacement revenues. Additionally, this fund will see an increase of \$186,000 in service revenue for 2026 program improvements and \$736,000 for police vehicle expansion.

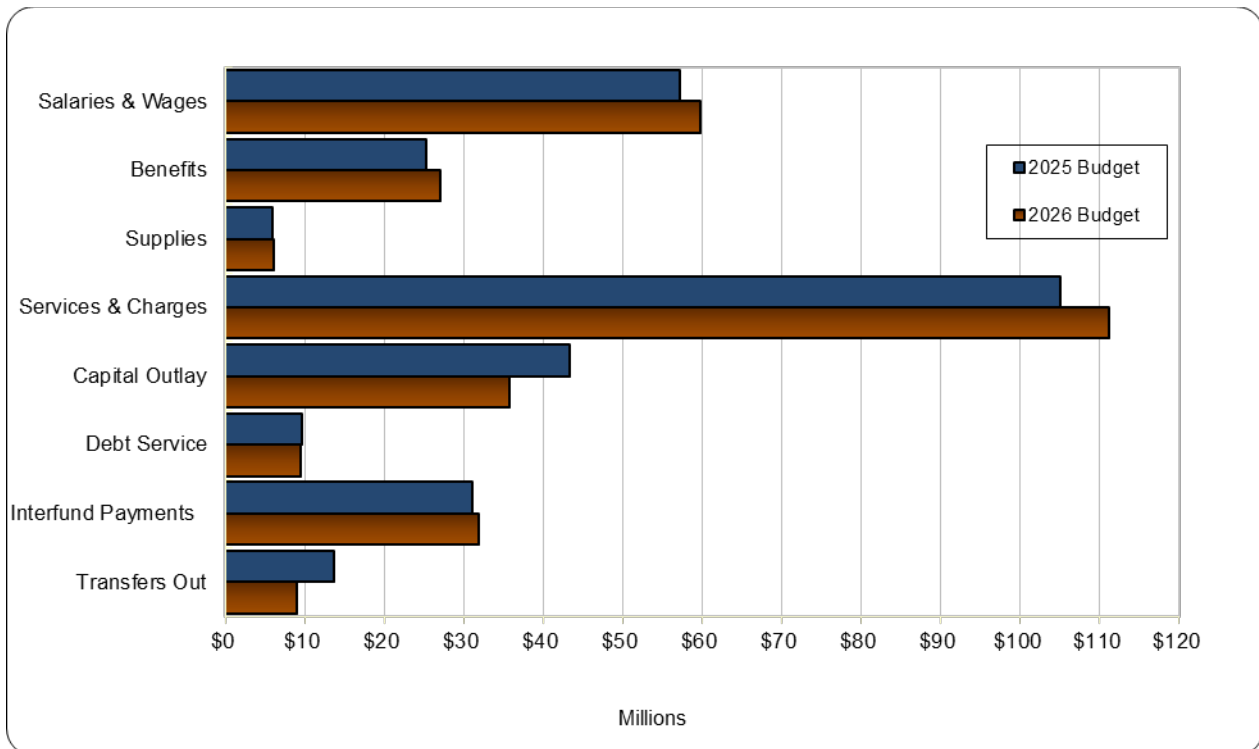
## Comparative Budget Summary – All Funds

	ALL FUNDS				
	2023 Actual	2024 Adj. Budget	2024 Estimated	2025 Budget	2026 Budget
<b>REVENUES</b>					
Taxes	\$ 90,371,600	\$ 79,731,165	\$ 86,123,241	\$ 86,546,870	\$ 87,788,490
Licenses and Permits	2,850,318	2,568,898	2,838,749	2,949,600	3,011,300
Intergovernmental	10,203,797	37,812,168	36,758,253	12,424,171	8,676,112
Charges for Services	117,619,932	122,657,549	123,460,305	134,472,068	142,459,296
Fines and Penalties	2,739,619	1,196,819	3,085,309	2,689,506	4,986,797
Miscellaneous	20,977,402	20,255,728	26,052,242	19,409,780	23,755,585
Other Sources	5,320,364	40,046	1,113,400	55,000	55,000
Total Revenues	<u>\$ 250,083,032</u>	<u>\$ 264,262,373</u>	<u>\$ 279,431,499</u>	<u>\$ 258,546,995</u>	<u>\$ 270,732,580</u>
<b>EXPENDITURES</b>					
Salaries & Wages	\$ 51,110,179	\$ 53,179,707	\$ 53,781,921	\$ 57,155,945	\$ 59,728,619
Benefits	20,479,401	25,197,795	24,520,381	25,211,183	27,010,927
Supplies	5,059,319	5,329,280	5,318,050	5,932,732	5,995,816
Services & Charges	92,302,198	112,663,757	111,619,518	105,054,640	111,187,984
Intergovernmental	-	-	-	-	-
Capital Outlay	18,950,949	139,675,184	140,217,294	43,336,313	35,692,017
Debt Service	6,374,465	7,536,415	6,086,720	9,634,144	9,363,544
Interfund Payments for Services	22,446,259	22,962,300	22,962,300	31,077,036	31,905,823
Total Expenditures	<u>\$ 216,722,771</u>	<u>\$ 366,544,438</u>	<u>\$ 364,506,184</u>	<u>\$ 277,401,993</u>	<u>\$ 280,884,730</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan Proceeds	2,418,199	\$ 3,603,256	\$ 3,603,256	\$ -	\$ -
Bond Proceeds	-	-	-	-	-
Proceeds from Sale of Fixed Assets	50,874	-	-	-	-
Transfers In	15,199,292	68,817,169	65,962,583	13,701,965	8,881,373
Transfers Out	(9,195,237)	(64,570,303)	(59,935,056)	(13,701,965)	(8,881,373)
Net Change in Restricted Assets	(7,346,015)	-	-	-	-
Contributed Capital	2,102,419	1,475,000	1,475,000	1,325,000	1,325,000
Total Financing Sources (Uses)	<u>\$ 3,229,532</u>	<u>\$ 9,325,122</u>	<u>\$ 11,105,783</u>	<u>\$ 1,325,000</u>	<u>\$ 1,325,000</u>
Net Change in Fund Balance	\$ 36,589,793	\$ (92,956,943)	\$ (73,968,902)	\$ (17,529,998)	\$ (8,827,150)
Fund Balances - Beginning	196,132,359	233,007,213	233,025,073	159,056,171	141,526,173
Fund Balances - Ending					
Designated	20,517,871	7,820,304	12,072,301	13,046,158	11,785,645
Undesignated	212,204,281	132,229,966	146,983,870	128,480,015	120,913,378
Total Fund Balances - Ending	<u>\$ 232,722,152</u>	<u>\$ 140,050,270</u>	<u>\$ 159,056,171</u>	<u>\$ 141,526,173</u>	<u>\$ 132,699,023</u>

**2025 / 2026 Budgeted Revenue – All Funds**



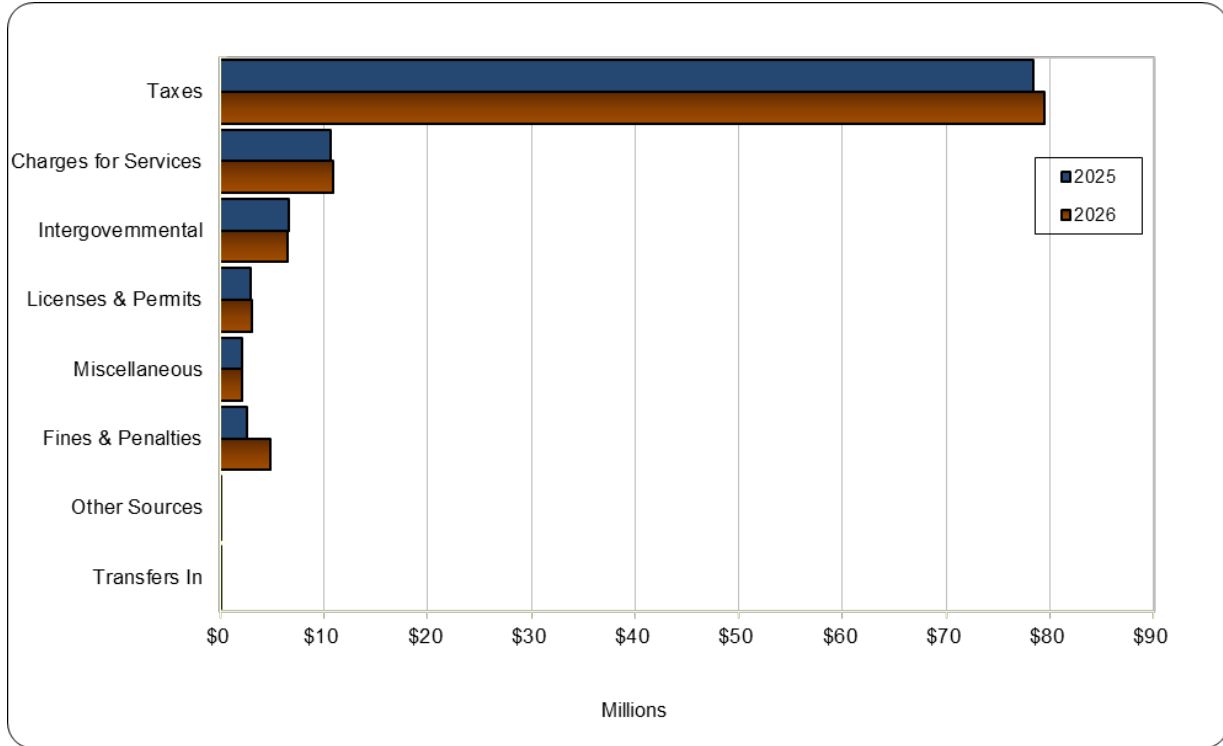
**2025 / 2026 Budgeted Expenditures – All Funds**



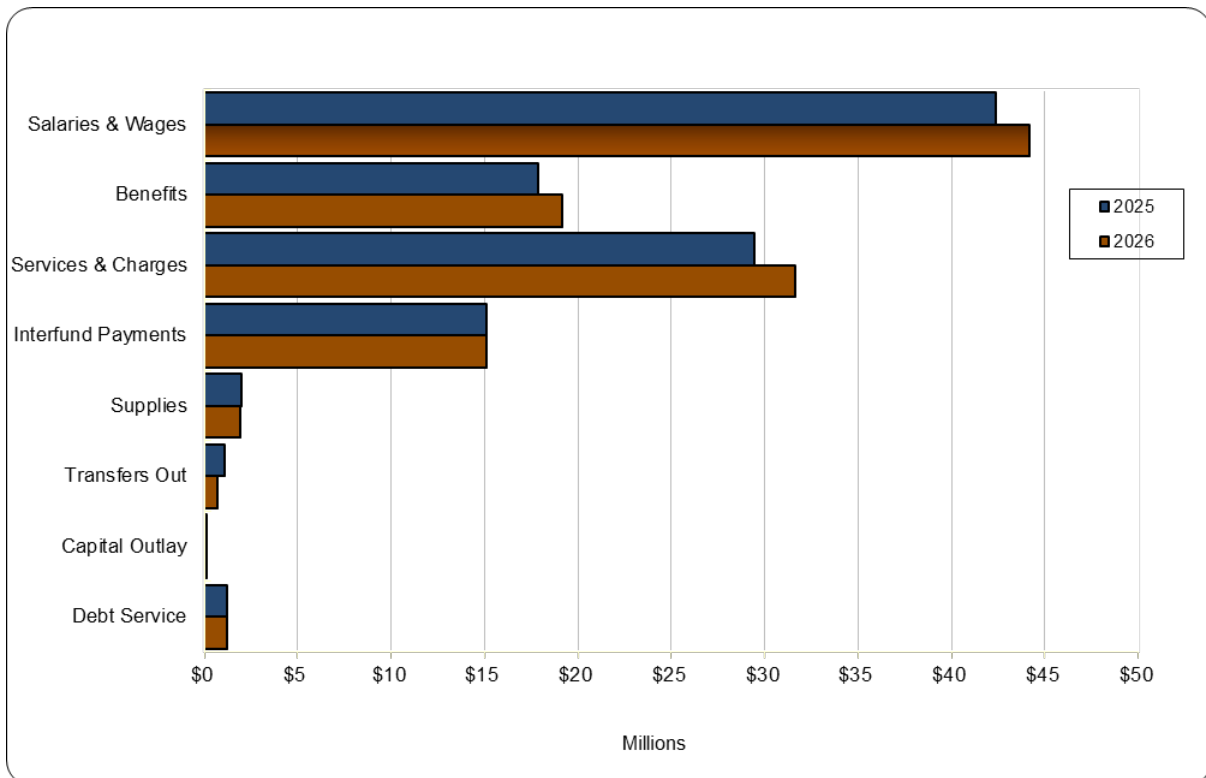
## Comparative Budget Summary – General Fund

	<b>GENERAL FUND</b>				
	2023 Actual	2024 Adj. Budget	2024 Estimated Actual	2025 Budget	2026 Budget
<b>REVENUES</b>					
Taxes:					
Property	\$ 24,202,184	\$ 24,486,386	\$ 24,481,405	\$ 25,002,800	\$ 25,115,300
Sales & Use	26,708,818	23,585,287	26,438,406	26,239,930	26,505,200
Business & Utility	27,776,619	21,094,484	24,682,945	25,444,240	26,106,790
Other	1,915,890	1,795,508	1,723,100	1,765,200	1,808,800
Licenses and Permits	2,850,318	2,568,898	2,838,749	2,949,600	3,011,300
Intergovernmental	6,418,203	6,561,349	6,666,600	6,614,122	6,467,252
Charges for Services	10,221,562	11,010,142	9,795,580	10,601,032	10,844,488
Fines and Penalties	2,578,194	1,071,819	2,921,809	2,522,706	4,816,697
Other Sources	-	-	-	-	-
Miscellaneous	4,056,404	1,702,948	2,310,296	2,105,680	2,124,080
Total Revenues	<u>\$ 106,728,192</u>	<u>\$ 93,876,821</u>	<u>\$ 101,858,890</u>	<u>\$ 103,245,310</u>	<u>\$ 106,799,907</u>
<b>EXPENDITURES</b>					
Salaries & Wages	\$ 36,793,214	\$ 39,158,526	\$ 39,158,526	\$ 42,392,640	\$ 44,188,583
Personnel Benefits	14,630,450	17,659,267	17,659,267	17,856,508	19,150,019
Supplies	1,782,199	1,861,110	1,861,110	1,994,502	1,939,986
Services & Charges	25,427,770	34,212,081	34,212,081	29,411,122	31,626,267
Capital Outlay	15,301	90,900	90,900	112,500	110,000
Debt Service	735,111	-	-	1,200,000	1,200,000
Interfund Payments for Services	13,053,487	13,403,400	13,403,400	15,103,200	15,103,630
Total Expenditures	<u>\$ 92,437,532</u>	<u>\$ 106,385,284</u>	<u>\$ 106,385,284</u>	<u>\$ 108,070,472</u>	<u>\$ 113,318,485</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance Recoveries	\$ 259,217	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Transfers In					
T/I from F106	2,015,000	2,431,866	2,431,866	-	-
T/I for Grants Coordinator	-	145,000	145,000	-	-
T/I from Decision Packets	299,547	530,188	530,188	-	-
T/I from F106 for ARPA	3,987,286	1,670,000	1,670,000	-	-
T/I from F432 for Median Maintenance	74,000	74,000	74,000	74,000	74,000
T/I from F122 to GF for POL.0039	54,709	52,000	52,000	52,000	52,000
T/I from F122 for Fund Bal. Replenishment	-	9,300,000	49,046	-	-
T/I from F249 to close out fund	1,769	-	-	-	-
Transfers Out					
Golf / Cemetery Debt Service	(370,465)	(374,400)	(374,400)	(372,400)	-
T/O to F102 for ENG.0050	-	-	-	(705,000)	(705,000)
T/O to Parks Dept for Museum Programming	-	(20,000)	(20,000)	-	-
T/O to Engineering for Project Engineer	(1,470)	-	-	-	-
T/O to IT Dept for IT Security Engineer	(90,402)	(91,395)	(91,395)	-	-
T/O to Finance for B&O Program	(2,500)	(3,500)	(3,500)	-	-
T/O to Mayor Dept for FTE DEI Coordinator	(4,200)	(550)	(550)	-	-
T/O to Public Works for FTE Mechanic 2	(58,363)	(82,739)	(82,739)	-	-
T/O to Police for Patrol Fleet Expansion	-	(143,052)	(143,052)	-	-
T/O to F102 for APRA Projects	(789)	(149,211)	(149,211)	-	-
T/O to F103 for ARPA Projects	(20,703)	(501,886)	(501,886)	-	-
T/O to F103 for cp2125	-	(199,297)	(199,297)	-	-
T/O to F321 for ARPA Projects	(28,626)	(610,849)	(610,849)	-	-
T/O to F328 for ARPA Projects	(130,570)	(1,869,430)	(1,869,430)	-	-
T/O to F330 for ARPA Projects	-	(2,643,266)	(2,643,266)	-	-
T/O to F505 for Duct Cleaning - ARPA	-	(150,000)	(150,000)	-	-
T/O to F518 for ARPA Projects	-	(76,750)	(76,750)	-	-
T/O to F560 for Fleet Purchases	(41,000)	-	-	-	-
T/O to F560 for M&O Facility Improvement	(2,666)	(18,836)	(18,836)	-	-
T/O to F560 for Rotary Mower	(27,000)	-	-	-	-
T/O to F568 for ARPA Projects	(172,796)	-	-	-	-
T/O to F568 for MM Studio Equipment	-	(300,000)	(300,000)	-	-
Total Financing Sources (Uses)	<u>\$ 5,739,978</u>	<u>\$ 6,992,893</u>	<u>\$ (2,283,061)</u>	<u>\$ (926,400)</u>	<u>\$ (554,000)</u>
Net Change in Fund Balance	<u>\$ 20,030,638</u>	<u>\$ (5,515,570)</u>	<u>\$ (6,809,455)</u>	<u>\$ (5,751,562)</u>	<u>\$ (7,072,578)</u>
Fund Balances - Beginning	<u>\$ 25,688,907</u>	<u>\$ 45,719,546</u>	<u>\$ 45,719,546</u>	<u>\$ 38,910,092</u>	<u>\$ 33,158,530</u>
Fund Balances - Ending	<u>\$ 45,719,546</u>	<u>\$ 40,203,977</u>	<u>\$ 38,910,092</u>	<u>\$ 33,158,530</u>	<u>\$ 26,085,952</u>

**2025 / 2026 Budgeted Revenue – General Fund**



**2025 / 2026 Budgeted Expenditures – General Fund**

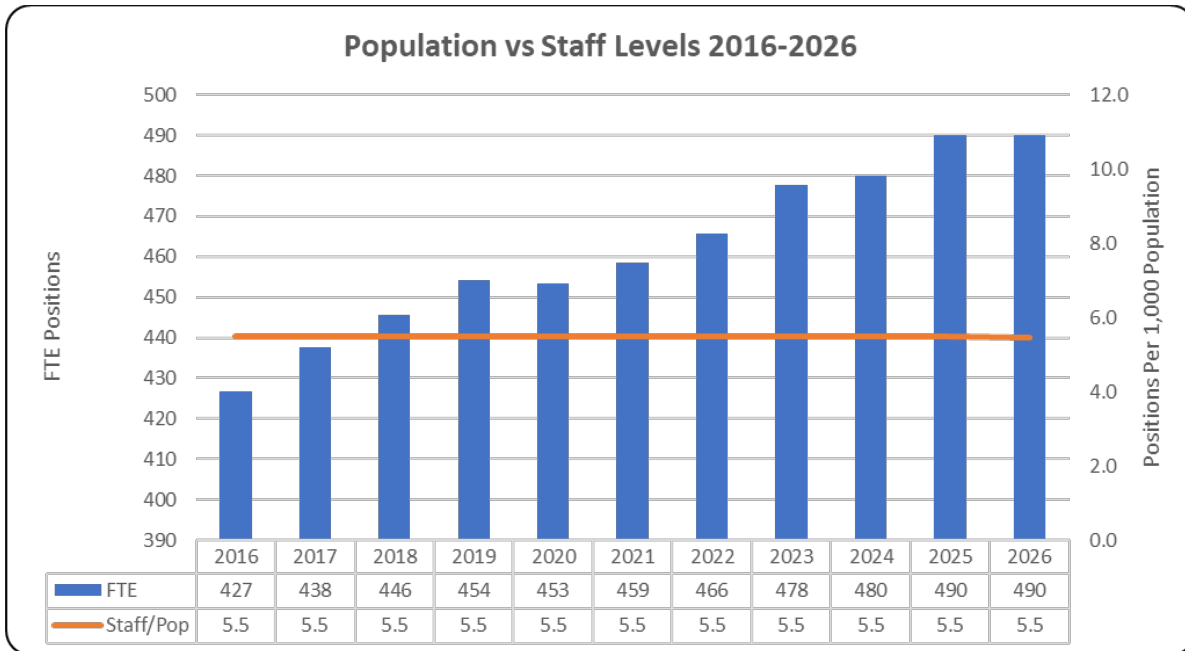


## Staffing Trends

Citywide staffing between 2016 and 2026 increased at a moderate pace, with new staff positions added in each year. The increased staffing was a result of many factors relating to Citywide population growth and economic development. For example, increases in economic development activities necessitate having additional staff for permitting approval and increased staffing to manage citywide utilities, including engineering, maintenance and extension of the infrastructure, and infrastructure inspections. The anticipated population growth for the City of Auburn during the 2025-2026 years is 0.6% each year. Staffing growth during the 2025-2026 fiscal years closely mirrored the population growth in the City over the same period of time. A detailed summary of the staffing additions during the 2023-2026 period can be seen following the tables on the next page.

During the 2025-2026 biennial budget cycle, staffing is expected to increase by 10 FTEs (all 10 FTEs added in 2025), as discussed below. The number of employees per 1,000 citizens has remained flat at 5.5 FTEs per 1,000 citizens since 2012 and is projected to remain at that level through the end of the 2025-2026 biennial budget cycle.

The following page presents current and past staffing levels based on the home department of each FTE.



<b>POSITION ALLOCATION BY DEPARTMENT</b>						<b>24-25</b>	<b>25-26</b>
<b>Department</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Changes</b>	<b>Changes</b>
Mayor	6.0	7.0	3.0	3.0	3.0	0.0	0.0
Administration	5.0	5.0	5.0	5.0	5.0	0.0	0.0
Human Resources	8.0	9.0	10.0	10.0	10.0	0.0	0.0
Finance	26.0	27.0	28.0	28.0	28.0	0.0	0.0
Legal	21.0	21.0	21.0	21.0	21.0	0.0	0.0
Community Development	33.0	33.0	28.0	28.0	28.0	0.0	0.0
Human Services	0.0	0.0	4.0	4.0	4.0	0.0	0.0
Office of Equity	0.0	0.0	3.0	3.0	3.0	0.0	0.0
Police	139.0	139.0	140.0	150.0	150.0	10.0	0.0
Public Works - Engineering	55.0	56.0	60.0	60.0	60.0	0.0	0.0
Parks, Arts & Recreation	48.0	51.0	51.0	51.0	51.0	0.0	0.0
Public Works - Streets	23.0	23.0	22.0	22.0	22.0	0.0	0.0
Non Departmental	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal General Fund</b>	<b>364.0</b>	<b>371.0</b>	<b>375.0</b>	<b>385.0</b>	<b>385.0</b>	<b>10.0</b>	<b>0.0</b>
Water	24.0	24.0	23.0	23.0	23.0	0.0	0.0
Sewer	10.0	11.0	11.0	11.0	11.0	0.0	0.0
Storm Drainage	12.0	14.0	12.0	12.0	12.0	0.0	0.0
Airport	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Cemetery	7.0	7.0	7.0	7.0	7.0	0.0	0.0
Facilities	11.0	11.0	11.0	11.0	11.0	0.0	0.0
Multimedia	3.8	4.0	4.0	4.0	4.0	0.0	0.0
Innovation & Technology	18.0	19.0	17.0	17.0	17.0	0.0	0.0
Equipment Rental	13.0	14.0	17.0	17.0	17.0	0.0	0.0
<b>Subtotal Other Funds</b>	<b>101.8</b>	<b>107.0</b>	<b>105.0</b>	<b>105.0</b>	<b>105.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL FTEs</b>	<b>465.8</b>	<b>478.0</b>	<b>480.0</b>	<b>490.0</b>	<b>490.0</b>	<b>10.0</b>	<b>0.0</b>

**FTE: Full Time Equivalent**

Does not include seven elected Council positions.

Three Equipment Rental FTEs are recognized in 2024, but are not expected to be filled until 2025-2029.

**Changes in the 2023-2026 Budget:****Mayor:**

Per the 2023-2024 budget, adds 1.0 FTE to the Mayor department as a DEI Community Engagement Coordinator. In 2024, 3.0 FTEs within the Office of Equity division moved from the Mayor department to the Office of Equity department. Likewise, the Director of Human Services moved from the Mayor department to the Human Services department.

**Administration:**

No changes in the authorized number of FTEs in the Administration Department.

**Human Resources:**

Per the 2023-2024 budget, Human Resources added 1.0 FTE for a HR Coordinator position. In 2024, per the position reclass, the Maintenance Worker position was reclassified to the Court Coordinator position and reports to the Human Resources department.

**Finance:**

Per the 2023-2024 budget, Finance will add 1.0 FTE in 2023 for a Desk Auditor position and 1.0 FTE in 2024 for a Field & Compliance Auditor.

**Legal:**

There were no changes to the authorized number of FTEs in the Legal Department.

**Community Development:**

In 2024, due to restructuring within the City, 2.0 FTEs, the Neighborhood Programs Coordinator and Human Services Program Coordinator positions were removed. Furthermore, in 2024, the CDBG Coordinator position was reclassified into the Human Services department. The City is no longer reporting SKHHP employees against the FTE count as they are not City employees.

**Human Services:**

In 2023, the Anti-Homelessness Program Administrator position was reclassified to the Director of Human Services and moved to the Human Services department in 2024. The Anti-Homelessness Outreach Program Coordinator position was reclassified from the Outreach Program Coordinator position in the Mayor department in 2023 and moved to the Human Services department in 2024. In 2024, the CDBG Coordinator position was reclassified from the Community Development department to Human Services. The Anti-Homelessness Program Coordinator position was created in 2024.

**Office of Equity:**

In 2022, the Diversity, Equity, and Inclusion Program Manager was reclassified to the Chief Equity Officer. This position moved from the Mayor department to the Office of Equity department in 2024. The DEI Community Engagement Coordinator position was reclassified to the DEI Analyst position in 2023. In 2024, this position was reclassified to the Equity, Engagement, and Outreach Supervisor and moved from the Mayor department to the Office of Equity department. The Neighborhood Program Coordinator position was renamed to the Equity, Engagement, and Outreach Coordinator in 2024.

**Police:**

Per 2023, Budget Amendment #3, Ordinance 6918, the City added a Supernumerary Police Officer position in 2024. Per decision package ENG. 0048, requests the addition of 3 FTEs for Police Commissioned Officers, 5 unbudgeted Supernumerary Officers, and 2 Police Traffic Unit FTEs.



**Public Works - Engineering:**

In the 2023-2024 budget, the Public Works – Engineering Department will be adding 1.0 FTE for a Project Engineer. In 2024, 4.0 FTEs, GIS Analyst, Senior GIS Specialist, and GIS Technician positions were moved into the Engineering department.

**Parks, Arts and Recreation:**

Per the 2023-2024 budget, the Parks, Arts, and Recreation Department will add 3.0 FTEs. 1.0 FTE will consist of the addition of a Museum Curator of Collections position and 2.0 FTEs will be for Park Maintenance positions in which 1.0 FTE will be transferred from the Community Development Department.

**Public Works - Streets:**

In 2024, position Maintenance Worker I – Streets was requested to be frozen.

**Non-Departmental:**

There were no changes in the authorized number of FTEs in the Non-Departmental Department.

**Water:**

In 2024, the GIS Specialist position was moved into the Engineering department.

**Sewer:**

Per the 2023-2024 budget, the Sewer Department will add 1.0 FTE for a Maintenance Worker 1 position.

**Storm Drainage:**

Per the 2023-2024 budget, the Storm Drainage Department will add 2.0 FTEs for a Maintenance Worker 1 position in 2023 and 1.0 FTE for a Water Resource Technician position. In 2024, 2.0 FTE Maintenance Worker I – CDL Vegetation positions were frozen per request.

**Airport:**

There were no changes to the authorized number of FTEs in the Airport Fund.

**Cemetery:**

There were no changes to the authorized number of FTEs in the Cemetery Fund.

**Facilities:**

There were no changes in the authorized number of FTEs in the Facilities Department.

**Multimedia:**

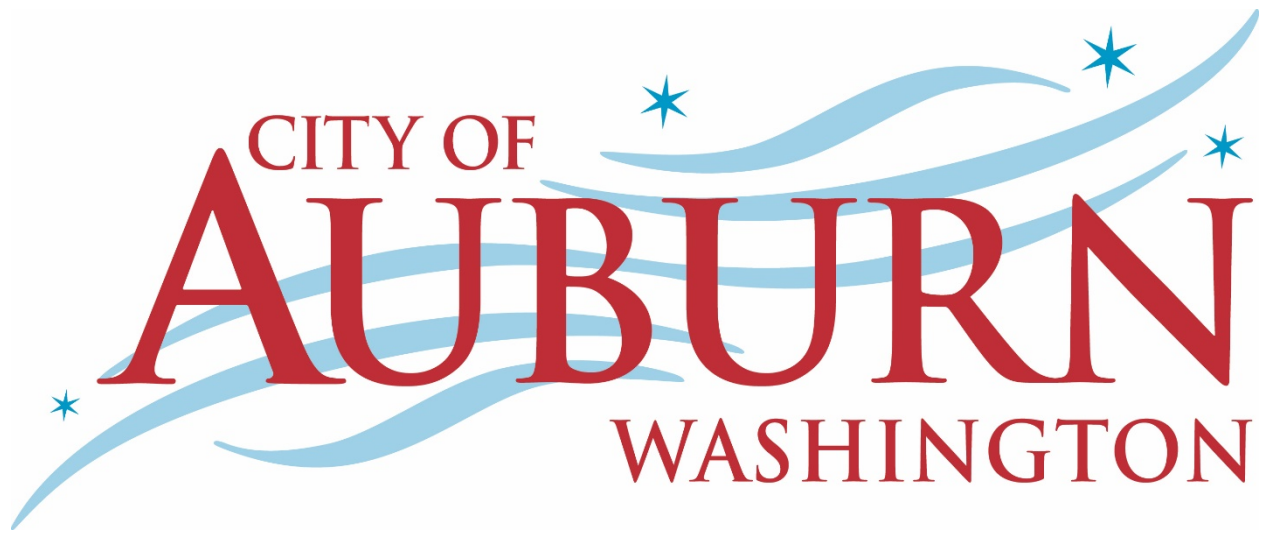
In 2023 per Budget Amendment #2, Ordinance No. 6911, the Multimedia Assistant position changed from 0.75 FTE to 1.0 FTE.

**Innovation and Technology (IT):**

In the 2023-2024 budget, the Innovation and Technology Department will add 1.0 FTE for an IT Security Engineer position. During 2024, the IT Support Specialist position was frozen. Per the position reclass, the IT Business Systems Analyst was reclassified to the IT Support Specialist position. During a re-organization, the Senior GIS Specialist and GIS Analyst moved to the Public Works department.

**Equipment Rental:**

In 2021 per Budget Amendment #2, Ordinance No. 6827, 1.0 FTE was added for an Administrative Specialist – M&O position. The 2023-2024 budget includes the addition of 4.0 FTEs to the Equipment Rental Department. In 2023, 1.0 FTE will be added for a Mechanic 2 position. In 2024, 2.0 FTE's will be for Mechanic positions and 1.0 FTE will be for an Administrative Assistant. However, these three positions are not anticipated to be filled until 2025-2029, in tandem with the Police patrol fleet expansion.



## SECTION II: PROCESS/POLICIES

### Organization

The City has a “strong mayor” form of government as organized under the Optional Municipal Code as provided in State law. The independently elected Mayor is responsible for all administrative functions of the City and all of the department directors report to the Mayor. The City Council exercises legislative and quasi-judicial functions. All seven members of the City Council and the Mayor are elected at large for four-year terms. The Mayor develops and proposes the budget while the Council reviews and requests modifications as it deems appropriate. The optional municipal code confers a limited form of “home rule” to those municipalities organized under its provisions.

### Basis of Budgeting

The City prepares its biennial budget in accordance with Optional Municipal Code 35A.33 of the Revised Code of Washington. Biennial budgeting has been permitted for Washington cities since 1985 and allows cities to adopt a two-year appropriation. An appropriation represents the City’s legal authority to expend funds. Traditionally, the appropriations have been for one-year terms. State law has extended this legal authority so that a City’s legislative body may approve an appropriation, or budget, for a two-year term. Currently, an annual budget means that every other budget is developed in the context of elections for many of the policy makers. By design, the City biennial budget is considered in non-election years, as the biennium must begin in odd-numbered years.

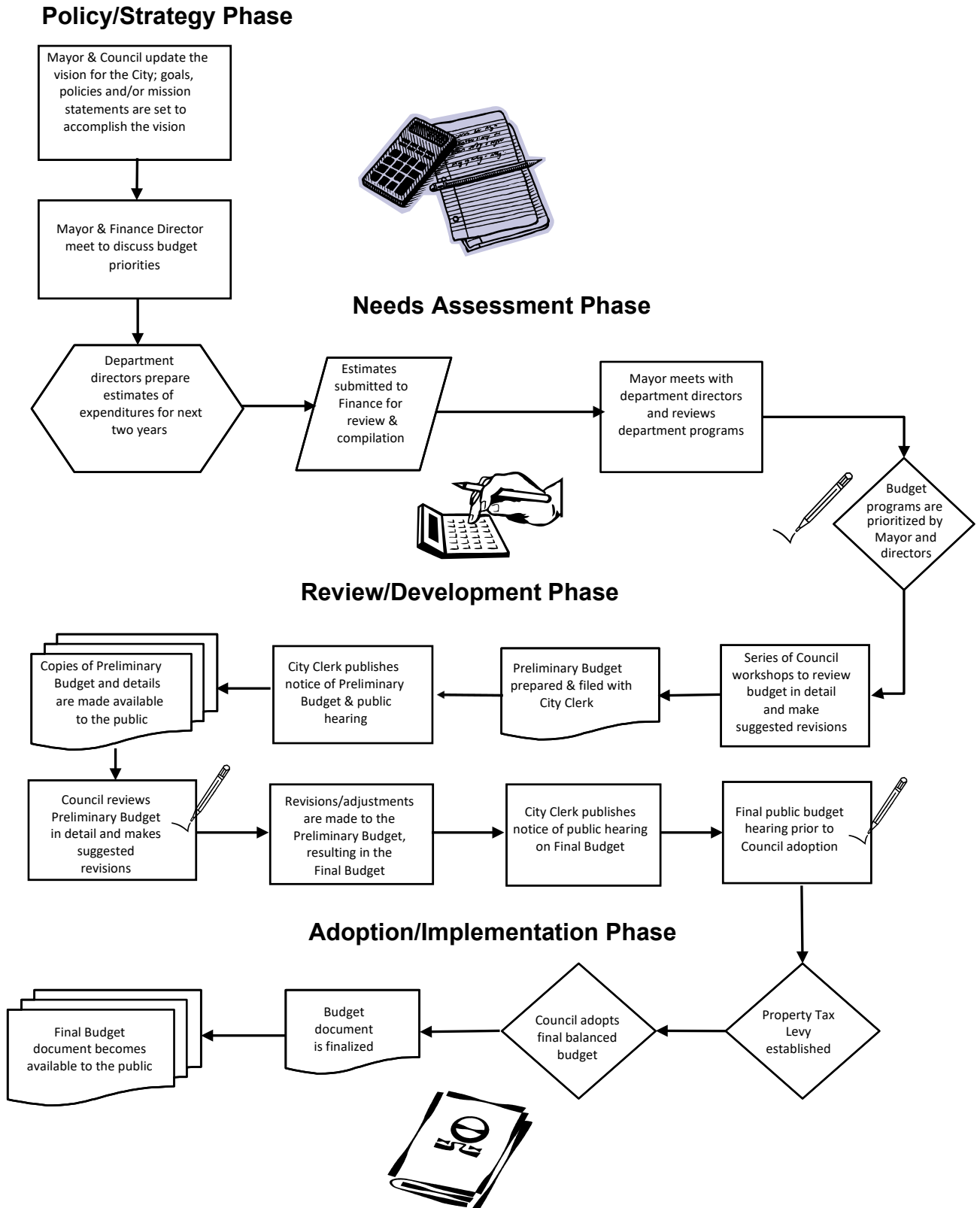
The most common reason for using a twenty-four month appropriation is the time savings in both the budget development and approval process. This includes staff time invested in preparing the budget as well as the time Council spends during the approval and adoption phases. While it does take more time to prepare a twenty-four month budget than one for the traditional twelve months, the additional time spent is not as significant as preparing two annual budgets. As a result, over the two-year period, there is a substantial time savings, allowing staff and Council to focus on long-range strategic planning.

The concept of a two-year appropriation is straightforward. Rather than a twelve-month window during which the appropriated funds can be legally spent, a biennium provides for a twenty-four month window. The two-year budget provides an opportunity to widen the planning horizon and allow more long-term thinking to be part of the financial plan that the budget represents. However, there may also be concerns about spending portions of the budget earlier in the biennium than had been planned. For this reason, many cities have adopted variations of a biennial budget. One approach is to adopt two one-year budgets, which is the method that the City of Auburn has chosen.

The requirements for preparing an annual budget and a biennial budget are similar. One distinction is that a “mid-biennium review” is required with a biennial budget. The purpose of this review is to make adjustments to the budget or, essentially, a tune up. This review is not intended to become another complete budget process in itself. The mid-biennium review begins September 1<sup>st</sup> and is to be completed by the end of the first year of the two-year budget.

All governmental fund type budgets are prepared on the modified accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). The budget for proprietary funds is prepared on an accrual basis, also in accordance with GAAP. The legal level of budgetary control where expenditures cannot exceed appropriations is at the individual fund level. Revisions that alter the total expenditures of any fund must be approved by the City Council and adopted by ordinance. All appropriations lapse at the end of each year. The City’s basis of budgeting is consistent with its basis for accounting as reported in the Annual Comprehensive Financial Report.

# Steps in the Budget Process



2025-2026 Budget Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Budget Process</b>												
<b>2024</b>												
Mayor and Finance Director meet to discuss budget priorities.			█									
Council budget retreat.			█									
Budget instructions and forms are distributed to departments.				█								
Budget training presented by the Finance Department (4 sessions).				█								
Departments provide position control information to Finance.				█								
Departments provide CFP worksheets to Finance.				█	█							
Departments enter line item budgets into Eden and provide and anticipated retirements to Finance.				█	█							
Departments enter decision packages into Eden.				█								
Departments complete department overviews, goals and accomplishments, performance metrics, and remaining documents and return to Finance.				█	█							
Finance Department creates Director budget review books.					█	█	█	█				
Finance Department prepares preliminary revenue forecasts.							█	█				
Departments review budgets and goals with the Mayor and directors.								█	█			
Finance Department creates Council budget review books.								█	█			
City Council Budget Workshop #1: Overview of 2025-2026 General Fund.									█			
City Council Budget Workshop #2: Overview of 2025-2026 General Fund (continued) and Governmental Capital Funds.									█			
City Council Budget Workshop #3: Overview of 2025-2026 Proprietary, Internal Service and Fiduciary Funds.									█			
Revenue forecast is finalized.									█			
Preliminary budget is filed with the City Clerk, distributed to City Council and made available to the public.										█		
Public budget hearing #1.											█	
2025 Property tax levy is set by ordinance.												█
Public budget hearing #2.												█
Budget and CFP are adopted by ordinance.												█
<b>2025</b>												
Adopted budget published and distributed.		█										
Initial budget amendment is adopted by ordinance				█								
Mid year budget amendment is adopted by ordinance.							█					
Year-end budget amendment is adopted by ordinance.											█	
2026 property tax levy is set by ordinance.												█
<b>2026</b>												
Initial budget amendment is adopted by ordinance				█								
Mid year budget amendment is adopted by ordinance.							█					
2027 property tax levy is set by ordinance.												█
Year-end budget amendment is adopted by ordinance.												█

**Budget Purpose**

The City of Auburn’s budget seeks to achieve four basic purposes:

**A Policy Tool**

The City’s budget process is conducted in a manner that allows the City’s policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policies for the following year. This budget also facilitates the evaluation of City programs by providing a means to examine both the financial activities and the progress towards performance objectives of City departments over time.

**An Operations Guide**

This budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities. This direction is set forth in both summary and detail form in the various products of the budget process.

**A Financial Plan**

This budget outlines the manner in which the financial resources of the City will be managed during the budget process. This allocation of resources is based on both the current needs and on a longer-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides for periodic adjustments.

**A Communications Medium**

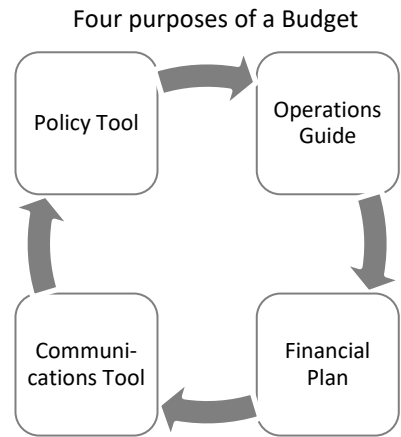
A budget cannot be effective unless it communicates. Since this budget has a diverse audience, it seeks to communicate at several levels and for several purposes. The budget seeks to communicate clear policy at a usable level of detail to City employees. It also seeks to communicate significant policy issues and options in a form that can be acted on by policy officials. It also seeks to provide information to the City’s constituents that enables meaningful dialog with elected officials.

**Budget Process**

The City of Auburn’s budget process meets these purposes by integrating the planning and implementation of City programs with the allocation of financial resources necessary to support those services.

The budget process starts in early spring of each even numbered year with a review of current City Council and Mayoral goals as well as the previous year’s goals and objectives. Staffing, emerging topics and program priorities are reviewed with staff. Then, during late spring, departments develop their budgets and objectives that are described in the operating budget for the biennium. These objectives include capital projects scheduled for construction in the Capital Facilities Plan (CFP). Generally, most departments use a “bottom-up” approach to budgeting, with divisions or other administrative units developing their objectives along with identifying their fiscal requirements. These divisional budgets are then modified for integration into department objectives and budget proposals.

During the summer, these tentative budget proposals are submitted to the Mayor. At the same time the Finance Department develops a tentative revenue projection for the upcoming budget cycle. The Mayor and Finance Director along with each department director review the budget in detail as a group. On the basis of this process, the Mayor formulates his or her recommended budget for the following biennium. After the Mayor has reviewed the department proposals and formulated his/her budget, the departments present their budget proposals in detail to the Council during budget workshops. In October, the City Council holds a public hearing to solicit comments from the general public regarding issues for the City to



consider during its review of the budget. This hearing is held early in the process in order to afford the public an opportunity to comment before the budget takes a formal shape.

The Mayor's recommendations for the next budget cycle are formally transmitted to the Council in the form of the Preliminary Budget during the month of October. During November, the Council holds additional public hearings on the preliminary budget. The Council conducts a preliminary budget hearing before acting formally on the budget as modified during its workshop hearings. Final adoption of the budget, by ordinance, occurs in late November or early December.

The entire process is coordinated, as needed, in regular meetings of the City department heads, chaired by the Mayor.

### **Budget Structure**

The budget process results in various budget products at appropriate stages of the process.

### **Budget and Accounting System**

The official budget is maintained, both before and after adoption, using the City's financial management and accounting system and at a very detailed line-item level. Reports may be generated at any time and at various levels of detail using this system. Departments can also access these budgets at any time on a read-only inquiry basis to compare actual revenue and expenditures to their budgets. The financial management and accounting system is used to monitor revenues and expenditures after adoption of the final budget to identify significant variances. A quarterly financial report is prepared and presented to the City Council reporting on Citywide actual to budget performance.

### **Preliminary Budget**

The Preliminary Budget is prepared, pursuant to State law, as the Mayor's budget recommendations to the City Council. This public document contains a summary of information at the fund level and, for the General Fund, at the department level. It focuses on key policy issues, while still providing a comprehensive overview of the complete budget.

### **Budget Ordinance**

The actual appropriations implementing the budget are contained in the budget ordinance adopted by the City Council.

### **Final Budget**

The Final Budget is issued as a formal published document as modified by the City Council. It is this document which is formally filed as the Final Budget.

### **Programs**

While the budget proposals of the administration are developed in concert with the fiscal proposals in the budget, the budget documents themselves only summarize the individual objectives and performance measures. Generally, these programs are not finalized until the budget is in final form since the budget will determine the actual activities undertaken by each department.

### **Components of the Budget**

The budget consists of three parts: operating budget, program improvements, and capital budget.

### **Operating Budget**

The operating budget consists of departmental budget proposals, which would be sufficient to maintain the objectives set by the departments to meet Council goals.

### **Program Improvements**

Program improvements consist of new initiatives or substantial changes to existing programs.

**Capital Budget**

The capital budget authorizes and provides the basis for controlling expenditures related to the acquisition of significant city assets and construction of capital facilities and infrastructure.

Showing the budget in these three components separates key policy issues in order to facilitate their consideration. The policy officials can examine the level at which existing programs should be funded, what program improvements should be made and at what level of funding.

**Capital Planning**

The Capital Facilities Plan (CFP) is adopted separately from the budget, and is an element of the City Comprehensive Plan, which includes the City's plans to finance capital facilities that will be needed during the next 20 years. The CFP includes both long-range strategy and a specific six-year plan of projects. The CFP is maintained, and reports are published separately from the budget. The Capital Budget in this budget document includes a summary of the projects and their appropriations for the upcoming biennium. For more detailed information see the six-year Capital Facilities Plan.

**Implementation, Monitoring and Amendment**

The budget and its policies are implemented through the objectives of individual departments and accounting controls of the Finance Department. Progress in the implementation of the budget is monitored through regular reports to the Mayor from the department heads on the progress of departmental objectives and performance measures. These are then summarized into a report from the Mayor to Council. Implementation of the budget is further monitored by the oversight activities of City Council, which meets to not only consider proposals before it but also to review the activities of the various City departments. Both the reporting function of the Finance Department and the oversight function of the City Council include the status of the fiscal management policies of the budget.

The financial aspects of the budget are monitored in periodic reports issued by the Finance Department comparing actual expenditures and revenues with the budget. In these reports, financial data can be presented at a higher level of detail than the final budget. These reports include an analysis of the City's financial condition.

From time to time it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the "bottom line" total for a department or a fund. These changes, mainly transfers from one line-item to another within a department's operating budget or changes between divisions within a department, may be enacted by the Mayor and the Finance Director with written request from the department director.

The second type of budget amendment brings about a change in the total appropriation for a department or fund. Examples of these changes include but are not limited to the following: the acceptance of additional grant money, an adjustment to reflect increased revenues such as tax receipts, the appropriation of additional funding if expenditures are projected to exceed budgeted amounts, and re-appropriation of monies from one fund to another when deemed necessary. These changes require Council approval in the form of an ordinance. The status of the budget is comprehensively analyzed during the mid-biennial review and periodically through each year to identify any needed adjustments. All requests for amendments are first filed with and reviewed by the Finance Department.



**BUDGET POLICIES**

This section of the budget sets forth the objectives of the budget as a policy document together with a description of the basis of the policy.

**Policy Context of the Budget**

The City budget process is part of an overall policy framework that guides the services and functions of the City. The budget serves a key role in that policy framework by allocating financial resources to the programs, which implement the City’s overall policies. The budget also establishes financial policies to influence the availability of future resources to carry out the City’s policies.

This budget is a balanced budget with legal budgetary control at the fund level; i.e., expenditures and other financing uses may not exceed budgeted appropriations at the fund level.

The City’s basic policy document is its Comprehensive Plan. This plan sets the basic vision for the development of the City and establishes policies and programs intended to achieve that vision. The plan is further articulated by a series of planning elements, which include capital improvement elements (such as utility plans), policy elements (such as housing plans, economic development programs, etc.) and regulatory measures. According to State law the Comprehensive Plan is amended annually to incorporate changes in policies or programs. In addition to the Comprehensive Plan the City has also developed an Emergency Operations Plan.

**CITY POLICY FRAMEWORK**

**Comprehensive Plan Implementation Program**

**Completed Actions (As of December 2024)**

- Periodic Comprehensive Plan Update
- Annual Comprehensive Plan Update
- Six Year Capital Facilities Plan Update
- Community Development Block Grant Consolidated Plan Update
- Parks, Arts and Recreation Plan Update
- Water, Sewer, Storm Drainage Comprehensive Plan Update
- Six Year Transportation Improvement Program
- Comprehensive Transportation Plan Update

**Scheduled Actions (2025-2026)**

- Annual Comprehensive Plan Update
- Community Development Block Grant Consolidated Plan Update
- Six Year Transportation Improvement Program
- Six Year Capital Facilities Plan Update

**Funding Program**

- Biennial City Budget
- Community Development Consolidated Plan
- Capital Facilities Plan

### **Budget Policy Development**

The budget process is linked to this policy framework by the development of Council goals. The Citywide goals guide departmental objectives funded by the budget, which govern the activities of various departments in the implementation of the policy. The Capital Facilities Plan, which is derived from the Comprehensive Plan, is funded in the budget process.

Budget policy development involves several distinct steps. This policy starts with an understanding of needs and issues, describes explicit policies governing the development and management of financial resources, identifies broad goals, sets objectives with which to apply available funding, and concludes with specific funding proposals. In assessing issues and needs, this policy builds on actions taken in previous budgets, thereby providing continuity with previous programs. This allows community needs to be addressed on a multi-year basis, rather than attempting to satisfy all needs in one year. Explicit budget policies are statements that describe how financial resources of the City are obtained (various taxes, fees, rates, etc.) together with how they are allocated, managed, and controlled. The Council goals are broad policy statements that outline the significant objectives of the City. Budget objectives are policy statements summarizing the actions that are to be implemented in the budget.

These budget policies result from an ongoing process of economic and financial analysis by the Finance Department. The periodic financial reports, which are routinely reviewed by the Mayor and City Council, monitor progress against this analysis. The development of the Annual Comprehensive Financial Report (ACFR) is also an important part of the analysis process. The financial management policies result from combining the above analysis with Generally Accepted Accounting Principles (GAAP).

### **General Financial Goals**

1. To provide a financial base sufficient to sustain municipal services to maintain the social well-being and physical condition of the City;
2. To be able to withstand local and regional economic downturns, changes in service requirements and respond to other changes affecting the City and community;
3. To maintain an excellent credit rating in the financial community and to assure the taxpayers the City of Auburn is maintained in a sound fiscal condition.

### **Financial Management Policies**

The following policies guide the manner in which the budget develops, allocates, manages and controls financial resources available to the City. These policies are goals that the City seeks to achieve in its decision-making. However, since fiscal conditions and circumstances continually shift and change in response to operating needs, it may not be practical or always desirable to continually achieve these policies. Therefore, these policies are intended to guide, not govern, financial decision-making and may not be fully achieved within any given budget period.

### **Guiding Principles**

Sustainability of public services, responsibility and transparency in the management of public resources, and equity of financial burden to taxpayers and city service users form the bases for the City's financial management policies. The financial policies that are presented below provide the framework for which these policies are achieved. By following these policies, the City will work to:

- Protect and preserve the public's investment in City assets
- Protect and preserve the City's credit rating
- Provide for predictability and stability in City resources
- Provide for transparency and accountability in City financial management
- Plan for and mitigate looming fiscal issues and challenges
- Comply with State, Federal and local legal and reporting requirements

**Organization**

The City’s financial policies are organized around several key areas of financial operations. These include:

1. Accounting and financial reporting
2. Operating budget
3. Revenue management
4. Capital facilities plan management
5. Public utility management
6. Debt management
7. Equipment replacement
8. Cash/Investments management
9. Reserve management
10. Lines of authority

**Section 1. Accounting and Financial/Budget Reporting Policies**

General policies governing the City’s approach to accounting and financial reporting form the basis for complying with Federal, State and local laws and regulations and provide the framework for managing the finances of the City.

Budget  
Compliance

**A. Fund and Fund Reporting Structure**

- |  |   |
|--|---|
| 1. In accordance with the Governmental Accounting Standards Board (GASB), the financial structure of the City shall be divided into tax-supported governmental funds (including a General Fund to support the governmental services of the City) and self-supporting proprietary funds established for non-governmental purposes. Proprietary funds shall include a series of enterprise funds, which shall be managed as business enterprises, completely supported by revenues derived by that enterprise. | ✓ |
| 2. The accounts of the City and its operating budget shall be maintained in accordance with the State Budgeting, Accounting, and Reporting System (BARS) code.   | ✓ |

**B. Independent Evaluation**

- |  |   |
|--|---|
| 1. The State Auditor will annually perform a financial and compliance audit of the City’s financial statements. Their opinions will be contained in the City’s Annual Comprehensive Financial Report (ACFR), and the State Auditor’s Report.   | ✓ |
| 2. As an additional independent confirmation of the quality of the City’s financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award. The Budget and ACFR will be presented in a way designed to communicate with citizens about the financial affairs of the City. | ✓ |

**C. Budget Reporting**

- |  |   |
|--|---|
| 1. Revenues and expenditures for each City fund shall be balanced for each year of the biennium. Any adjustments to budgeted levels shall also be balanced between revenues and expenditures.  | ✓ |
| 2. The adopted budget and subsequent amendments to the adopted budget for all funds shall be subject to appropriation that is expressly granted by Council ordinance.  | ✓ |
| 3. Quarterly financial status reports will be prepared for City Council review. These reports will assess actual against budgeted revenue and expenditure performance, investment portfolio performance, and retail sales tax performance. | ✓ |

**Section 2. Operating Budget Policies**

An operating budget forms the foundation by which the City manages its resources and spending plans. In order for departments to legally spend money, authority in the form of an appropriation ordinance must be approved by Council. The City’s biennial operating budget is developed by the Mayor and reviewed and approved by the City Council at the conclusion of each even numbered year and takes effect January 1st of each odd-numbered year.

Budget  
Compliance

**A. General Management**

- 1. The City budget is developed on a biennial (two-year) cycle, coinciding with the calendar year and starts each odd-numbered year (for example, the 2025-2026 budget is effective from January 1, 2025 through December 31, 2026). While the City budget is adopted for a two-year period, appropriation of resources is made on an annual cycle. ✓
- 2. Periodic adjustments to the City’s biennial budget are necessary to recognize the receipt of unanticipated revenues and/or to modify spending plans. Adjustments to the City’s budget will be collated and presented to the City Council for review and approval periodically. There will be generally three (3) adjustments to the budget annually:
  - a. The first adjustment occurs approximately within the first three months of each year and is intended to address unanticipated revenues, spending plan modifications, and carry forwards of unspent project/program budgets on capital projects still in process. ✓
  - b. The second adjustment occurs approximately during the summer and is intended to recognize actual beginning fund balances as a result of completed financial statements for the previous year. ✓
  - c. The final adjustment occurs approximately during the fourth quarter of each year and is intended to address adjustments to revenues and spending plans prior to the conclusion of the year. ✓
  - d. Additional adjustments to the budget may be required as determined by the Finance Department. ✓
- 3. The City should accept ongoing service obligations in new areas of programming only when an adequate on-going source of funding is available. ✓
- 4. A forecast of revenues and expenditures will be prepared concurrent with the preparation of the City’s biennial budget. The forecast will cover the six-year period, inclusive of the two years for the new biennial budget (for example, the 2025-2026 budget will include a six-year financial forecast covering the period 2025 through 2030). ✓

**B. Monitoring and Reporting**

Reports on the status of revenue collections and expenditures against biennial budgeted levels are prepared and presented to the City Council quarterly. These reports will highlight significant trends that may affect the ability of the City to stay within budget and to promote discussion between the City’s management team and the City Council as to strategies to remain within budgeted levels. ✓

**C. Use of One-Time Resources**

One-time funds will not be used to support on-going obligations. One-time resources may only be used to support one-time expenses such as capital investments or to replenish reserves. ✓

**D. Regional Social Service Funding**

- 1. The City’s role in social service funding shall continue to be supplemental (addressing special or unique local needs) to the basic responsibilities of regional agencies. ✓
- 2. The City shall continue to advocate that the responsibility for funding basic social service needs rest with regional (or broader) agencies that have access to a broader basis of funding and can more appropriately address needs on a regional basis. ✓

**Section 3. Revenue Management Policies**

A comprehensive revenue management policy is required to ensure the sustainability of public services, to minimize exposure of the City to economic downturns, to provide for financial stability, and to ensure equity between the cost of public services and the users of those services.

Budget  
Compliance

**A. General Management**

- 1. Revenue estimates for budget purposes should be conservative yet realistic. ✓
- 2. Revenue forecasts should be prepared for a six-year period so as to enable identification of trends, changes to laws and regulations that may affect revenue growth and collections, and structural issues, such as the forecasted pace of growth in on-going revenues to on-going expenditures. ✓
- 3. Timely payment of taxes, fees and charges owed to the City is needed to ensure quality public services. The City should aggressively pursue all amounts due to the City. ✓
- 4. Indirect administrative costs associated with the operation of funds should be identified and charged against the operation of those funds. ✓

**B. Revenue Diversification**

The City will seek:

- 1. To maintain a diversified mix of revenue to provide for long-term stability and predictability, including exploring and evaluating new and enhanced revenue sources that are available to the City but not currently leveraged. ✓
- 2. To avoid dependence on temporary or unstable revenues to fund basic municipal services. ✓
- 3. To avoid dependence on Federal revenues to fund ongoing, basic municipal services. ✓
- 4. To develop a cost recovery plan that assess user fees to the extent appropriate for the type of service provided, which includes direct costs, capital costs, department overhead, and citywide overhead. ✓

**C. Fees and Charges**

- 1. General Fund services should be supported by user fees to the extent appropriate for the character of the service and its user. ✓
- 2. User fees and charges should be reviewed prior to the start of each biennial budgeting cycle to ensure adequate cost of service recovery. ✓
- 3. Charges for services should be sufficient to recover the full cost of related services, including direct operating costs, and other costs such as capital and overhead costs. ✓
- 4. Modifications to user fees require approval by Council. ✓

**D. Grants and Unpredictable Revenues**

- 1. Grant funds or similar contractual revenue of a temporary nature will be budgeted only if they are committed at the time of the preliminary budget. Otherwise, separate appropriations will be made during the year as grants are awarded or contracts made. ✓
- 2. Unpredictable revenues, such as those derived from the sale of surplus inventory, shall be treated as a one-time revenue and shall not be used to support ongoing expenses. ✓

**Section 4. Capital Facilities Plan Financial Management Policies**

Comprehensive capital planning is an integral part of community vitality, maintaining and improving the quality of life of City residents, encouraging economic development, ensuring public safety, and enabling the ability of the City to continue to provide quality public services.

Budget  
Compliance

**A. General Management**

- 1. The City will develop a multi-year plan for capital improvements as required by the Growth Management Act of Washington State. The Capital Facilities Plan (CFP) will be updated as needed and be financially constrained for the appropriated budget period. ✓
- 2. For each capital project, the CFP shall include a description of the project, its need and anticipated benefit to the City, and the anticipated impact the project may have on the City’s operating budget, such as additional operating and maintenance (O&M) costs and staffing. ✓
- 3. For each capital project and for each year of the six-year planning period, the CFP shall include an estimate of the cost of construction, an estimate of the annual O&M impact, and anticipated sources of funding. ✓
- 4. The CFP shall be prepared and submitted to the City Council as part the proposed biennial operating budget. The CFP shall be updated as needed. ✓
- 5. The burden for financing capital should be borne by the primary beneficiaries of the facility. ✓
- 6. Long-term borrowing for capital facilities should be considered an appropriate method of financing large facilities that benefit more than one generation of users. ✓

**B. Cost of Private Development**

Private development of residential, industrial, and commercial properties shall pay its fair share of capital improvements that are necessary to serve the development. The City shall utilize statutorily authorized tools such as system development charges, impact fees, mitigation fees, or benefit districts, or other user fees to capture the cost of serving such developments. ✓

**C. Monitoring and Reporting**

Reports on the status of projects included in the CFP shall be prepared and presented to the City Council quarterly; information is also available at any time from the City’s website via the Interactive Capital project Map. The information provided includes the scope of the project, status, anticipated schedule, and project budget. These reports shall highlight the status of project design, construction, scheduling, and funding, as well as provide overall project status. ✓

**Section 5. Public Utility Operating and Capital Financial Management**

Comprehensive operating and capital planning for Water, Sewer, Storm Drainage, and Solid Waste services is required for maintaining public health/safety and quality of life as well as supporting economic development. Each utility is operated as an independent enterprise and as such is expected to be financially self-sufficient and without subsidy from the City’s General Fund or other funds. Rate revenue must be sufficient to fully fund the direct and indirect operating, capital, debt service costs, and annual depreciation of each utility.

Budget  
Compliance

**A. General Management**

- 1. Utility financial operations and capital spending plans will be prepared coincident with the City's biennial budget. The utility capital spending plans will be prepared consistent with the City's Comprehensive Plan and in consultation with City Council and the City's Planning Commission. ✓
- 2. The Finance Department will prepare a six-year financial forecast evaluating the revenue requirements for each utility and determine the sufficiency of existing rates to finance forecasted operating and capital costs. The evaluation will include identifying any significant changes in services, customers, laws/regulations, and/or consumer behavior (such as water usage) that may affect utility expenses and revenues. Results of the six-year financial forecast will be reviewed with the City Council coincident with the Council's review of the six-year General Fund financial forecast. ✓
- 3. Similar to the City's General Fund, one-time utility resources (such as grants and fund balance) should not be used to finance on-going utility expenses. ✓
- 4. Enterprise funds shall be budgeted on a flexible basis, which allows activities to expand and contract in accordance with increased or decreased revenue earning activity. ✓
- 5. The City will promote a local improvement district program for certain street, water, sewer, and storm drainage improvements. They will be funded with no protest covenants obtained from property owners whenever possible. ✓
- 6. Enterprise fund working capital in excess of that needed for operations may be used for capital needs in order to conserve the debt capacity of those funds for major facility expansions to meet future needs. ✓
- 7. Depreciation shall be accounted for, and should be used, as a measure of capital development needs in the utilities. As such, the first priority for the use of such funds should be in maintaining existing services. Costs incurred because of growth should be borne by new users, and extension of services to new users should be on the basis of an investment decision by which the capital expenses will be recouped through rate income from new users. ✓

**B. Utility Rate Management**

- 1. The City should adjust utility and other enterprise fund rates in increments adequate to offset inflation and to maintain adequate working capital balance and equities. Modifications to the City's utility rates and/or rate structure will be reviewed and approved by the City Council. Utility rates should be approved for a rolling three-to-five-year period (for example, utility rates evaluated in 2025 should include recommended rates for the period 2026 through 2028). Approval of utility rates sufficient to support forecasted utility expenses should occur prior to, or concurrent with, approval of the utility budget. ✓
- 2. Utility rates will be sufficient to fully fund the forecasted direct and indirect operational costs and capital costs, including the cost of annual depreciation and to meet utility debt service coverage requirements, if any. ✓
- 3. Utility rates should be periodically evaluated on a cost-of-service basis to ensure sufficiency and equity in the delivery of services to customer classes. Cost of service evaluations should occur once every 4 to 6 years or when significant changes in the mix or makeup of customers occur. ✓

**Section 6. Debt Management Policies**

Strategic use of short and long-term debt is an important element of the City’s financial toolbox as its use can leverage existing resources and support temporary/short-term cash flow needs of the City and enable the accomplishment of large investments. However, as debt service payments can obligate City resources over a long period time, its use and impact on City cash flow, ratings by financial institutions, and compliance with statutory requirements should be carefully considered.

Budget  
Compliance

**A. General Management**

- 1. The City will not use short-term or long-term debt to support ongoing operations. ✓
- 2. Prior to the decision to issue general obligation debt, which is an obligation against the general taxing authority of the City, the feasibility of alternative methods of financing using special assessments, fees/charges, and special revenue debt should first be determined. ✓
- 3. The City will work to maintain strong ratings on its debt including maintaining open communications with bond rating agencies concerning its financial condition. ✓
- 4. General Obligation (GO) Bond debt should be scheduled for repayment based on the entire outstanding debt not just the individual issue; in a manner which seeks to reduce fluctuation in the total tax rate. ✓
- 5. The City will strive to improve its bond ratings by improving its financial stability. ✓
- 6. The City shall employ competent financial advisors and bond attorneys for all large bond issues. ✓

**B. Debt Capacity**

- 1. Annual debt service should not exceed fifteen percent (15%) of operating revenues. ✓
- 2. Total direct debt should not exceed two percent (2%) of the City’s assessed value. ✓
- 3. No more than sixty percent (60%) of the City’s capital program should be debt financed. ✓

**C. Short-Term Debt**

- 1. Short-term debt is defined as a period of three years or less. The City shall use short-term debt to meet temporary cash flow needs that are caused by a delay in receipting of anticipated revenues or for issuing long-term debt. ✓
- 2. Interfund loans may be issued to meet short-term cash flow needs. Interfund loans will only be used when the recipient fund’s revenue stream is anticipated to be sufficient to repay the loan. ✓
- 3. Interfund loans must be repaid within the period of one year or as stated in the ordinance or resolution, and will bear interest based upon prevailing rates. ✓
- 4. All interfund loans require Council approval in the form of an ordinance or resolution. ✓
- 5. The City will not use short-term debt for current operations. ✓

**D. Long-Term Debt**

- 1. Long-term debt is defined as exceeding three years. Long-term debt will only be used when pay-as-you-go financing of capital projects is not feasible. Long-term debt service payments will not exceed the expected life of a project. Long-term debt will be used to finance City needs that can be capitalized and depreciated. ✓
- 2. Long-term debt can be refunded if the net present value (NPV) of savings is at least four percent (4%). ✓
- 3. Self-supporting bonds (such as special assessment improvement districts) may only be used to finance improvements associated with the subject improvement districts. ✓



Budget  
Compliance

**E. Utility Revenue Debt Management**

- |  |   |
|--|---|
| 1. The City will strive to maintain a ratio of 50% debt/50% equity (cash), achieved by debt-financing no more than 60% of each six-year utility capital facilities plan.   | ✓ |
| 2. Gross utility rate revenue, net of operating expenses exclusive of depreciation, will be sufficient to provide a minimum of 1.25 times debt service coverage of all outstanding revenue bonds or the level of coverage called for in the revenue bond covenants, whichever is greater.  | ✓ |
| 3. Revenue bond debt service coverage requirements can be met on a combined utility basis but will be conservatively tested on an individual utility basis. System development revenue, which can be included as part of the coverage test, should be excluded to further provide for conservative testing of coverage requirements. | ✓ |
| 4. In the event new revenue bonds are required to support the planned capital investments of the utility, approval of rates sufficient to pay the debt service including coverage requirements should occur prior to the issuance of such bonds.   | ✓ |

**Section 7. Equipment Replacement**

The City’s physical assets, such as vehicles and buildings, represent a significant investment of resources. Timely maintenance and replacement of these assets at the end of their useful lives is necessary for reliability and quality of public services and ensures public and employee safety.

**A. General Management**

- |   |   |
|---|---|
| 1. The City will maintain a comprehensive inventory of its physical assets including its useful life, original purchase date and cost, information on its general condition, and the estimated value of replacement.  | ✓ |
| 2. The City will maintain a replacement schedule by physical asset indicating the replacement cost and its corresponding source of funding. The replacement schedule will be reviewed annually and budgeted as part of the City’s biennial budgeting process.   | ✓ |
| 3. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs and provide for the timely maintenance and orderly replacement of capital and equipment from current revenues or equipment reserve funds where possible. | ✓ |
| 4. Equipment reserve funds will be maintained at levels sufficient to meet scheduled equipment replacement and ensure public and employee safety and to prevent a deterioration in City assets.   | ✓ |
| 5. Accounting and tracking of City assets are codified under Administrative Code Section 100-31.  | ✓ |

**Section 8. Cash / Investment Management**

The City’s Investment Policy is codified under Administrative Code #100-40. Consistent with this policy, the Finance Director will annually submit the investment policy to the City Council for review.	✓
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**Section 9. Reserve Policies**

Reserves and reserve management policies are an important and necessary part of any financial management plan. The City is committed to the highest standards of financial management. These standards should be rooted in predictability and stability. Reserves are established to maintain cash flow fluctuations for operations that occur during the course of the year, to sustain the City during economic downturns/recessions; to sustain City services in the event of unanticipated needs, catastrophic events or natural disasters; and provide resources for large, unfunded General Fund capital expenditures. The following policies provide definitions for the appropriate level of reserves and how these resources should be replenished in the event they are used.

	<u>Budget Compliance</u>
<b>A. General Management</b>	
1. General government funds should maintain adequate fund balances or working capital to meet unexpected contingencies.	✓
2. The City will maintain a Cumulative Reserve Fund in an amount of at least 11% of General Government operating expenditures, up to a maximum of 36%. These targets shall be allocated and prioritized as follows:	✓
a. A 5-15% target for stabilization of General Fund operations during counter-cyclical times and economic downturns and to maintain overall operational funding when operating expenditures exceed operating revenues.	
b. A 5-10% target to protect the City from unforeseen contingencies, catastrophic events, and general liabilities.	
c. A target of one year of general obligation debt service payments.	
d. Any amounts transferred into the Cumulative Reserve Fund, in excess of the targets listed above, shall provide for general governmental capital programs the early retirement of debt service. Accumulation of reserves can be made from a wide variety of sources and can include one-time revenue distributions and year-end surpluses.	
3. Minimum fund operating reserve balances will be maintained as follows:	
a. The General Fund shall maintain at least 8% of total budgeted operating expenditures, with a target of 12%. Any amount in excess of 20% shall be transferred to the Cumulative Reserve Fund and used in compliance with the purposes of the Cumulative Reserve Fund.	✓
b. Each utility fund should maintain adequate fund balances/working capital to meet cash flow requirements and unexpected contingencies. The City shall maintain minimum working capital balances in these funds for operations and maintenance expenses (contributions to capital excluded). Therefore, each enterprise fund should maintain an operating reserve of a minimum of 10% and a target of 20%. Except for:	✓
i. The Water utility fund, which requires a minimum of 20% and a target of 25% to ensure ongoing system integrity through reinvestment in the system <sup>1</sup> .	✗
ii. The King County Metro Sewer fund and the Solid waste fund, which require a minimum of 8% and a target of 12%.	✓
c. Internal Service Funds (IT, Facilities, and Equipment Rental and Replacement) shall maintain an operating reserve requirement at a minimum of 8% of budgeted expenditures and a target of 12% of budgeted expenditures.	✓
d. Replacement reserves shall be established for vehicles, large equipment, and technology infrastructure, should the need for these items continue beyond the estimated initial useful life, regardless of whether the equipment is acquired via lease, gift or purchase. Service charges paid by City departments to the appropriate internal service funds should include an amount to provide for replacements. Minimum reserves for these funds should be as follows:	
i. Equipment Rental and Replacement: An amount equal to 1.5 times the average annual capital outlay	✓
ii. Innovation and Technology: An amount equal to 1.5 times the average annual capital outlay	✓
iii. Reserve balances of other funds shall be set during the budget process in an amount consistent with the purpose and nature of the fund.	✓
e. Evaluation of reserve levels will be made in conjunction with the City's budget.	

<sup>1</sup> The 2026 budget concludes with Water at 13.1% of annual operating expenditures, a planned spenddown of existing fund balance to fund critical infrastructure projects. This balance is expected to recover in future years with the adoption of new rates and exploration of bond funding.

**B. Summary of Reserve Policies**

The following table summarizes reserve management policies by fund type:

<b>Fund Balance / Working Capital Reserve Management Policies</b>				
<b>Fund</b>	<b>Reserve Requirement</b>		<b>Budget</b>	
	<b>Minimum</b>	<b>Target</b>	<b>2025</b>	<b>2026</b>
General Fund	8%	12%	30%	23%
Cumulative Reserve Fund	11%	31%	30%	28%
<b>Enterprise Funds</b>				
<b>Fund</b>	<b>Reserve Requirement</b>		<b>Preliminary Budget</b>	
	<b>Minimum</b>	<b>Target</b>	<b>2025</b>	<b>2026</b>
Water Fund	20%	25%	20%	13%
Sewer Fund	10%	20%	162%	146%
Storm Drainage Fund	10%	20%	74%	62%
Sewer Metro Fund	8%	12%	20%	19%
Solid Waste Fund	8%	12%	7%	9%
Airport Fund	10%	20%	61%	39%
Cemetery Fund	10%	20%	54%	33%
<b>Internal Service Funds</b>				
<b>Fund</b>	<b>Reserve Requirement</b>		<b>Budget</b>	
	<b>Minimum</b>	<b>Target</b>	<b>2025</b>	<b>2026</b>
Facilities Fund	8%	12%	9%	9%
Innovation & Technology Fund (Operations)	8%	12%	28%	31%
Innovation & Technology Fund (Replacement):	\$440K	\$440K	\$440K	\$440K
Equipment Rental & Replacement Fund (Operations)	8%	12%	97%	139%
Equipment Rental & Replacement Fund (Replace)	\$2.9M	\$2.9M	\$2.9M	\$2.9M

Budget  
Compliance

**C. Use and Replenishment**

1. Use of reserves to address cash flow needs and for which funds will be replenished within one year can be authorized with Mayoral approval. ✓
2. Use of reserves where replenishment exceeds one year will require review and approval by the City Council. This review will include the need for using reserves, the anticipated plan to replenish the reserve account, the anticipated rate and time period over which the fund will be replenished, and the source of funds. Regular reports to Council will be made as to the status of reserve replenishment. ✓
3. The rate of replenishment will not exceed three years of use. ✓

**Section 10. Lines of Authority**

This section delineates the roles and responsibilities of the Council, the Mayor and the Departments in the management of City resources.

	<u>Budget Compliance</u>
<b>A. General Management</b>	
1. The City Council has the authority to execute legislative policies and approve the City’s budget at the fund level. The City Council has the authority to review the status of the City’s financial performance and amend the budget at the fund level.	✓
2. The City Council has the authority to review the City’s quarterly financial reports and to provide policy guidance to the Mayor on issues.	✓
3. The Mayor has the administrative authority to oversee development of the biennial budget, to propose amendments to the City Council, to approve operating and capital spending decisions within the parameters of the Council approved budget, and to enter into contractual agreements to execute the intent of the budget.	✓
4. Each Department Director has the authority to expend City funds within their approved budget authority and in accordance with direction and procedures prescribed by the Mayor’s Office and to recommend budget requests to the Mayor.	✓

**Auburn’s Vision for the Future**

Auburn’s vision sets the overall direction for the City, and as such, focuses City goals on strategies developed toward implementation of this vision. The 2025-2026 Biennial Budget allocates City resources through the development of departmental objectives. The department objectives are designed to implement the Citywide strategies which in turn work toward the Citywide goals. These goals are designed to implement the Vision adopted by Council. The strategies coordinated by this budget are developed by Council and administered by the Mayor.

In 2014, the City developed a vision for the Auburn of 2035. Discussions occurred in the community through the Imagine Auburn visioning process and also among City Council members. Many themes and messages surfaced about who we are and what we aspire to become. In the words of the City Council, Auburn in 2035 will be a "premier community with vibrant opportunities." Participants of Imagine Auburn added their ideas about what this meant to them. The vision that emerged – as modified by Council in June 2018 – is encapsulated in the following six value statements:

1. Safety: Building and maintaining an environment that promotes public safety and wellness.
2. Economy: Encouraging a diverse and thriving marketplace for consumers and businesses.
3. Environment: Stewarding our environment.
4. Character: Developing and preserving attractive and interesting places where people want to be.
5. Diversity: Celebrating our diverse cultures, heritage, and community.
6. Service: Providing transparent government service.

Identifying values establishes a basis for evaluating future City policies, regulations, actions, investments, budget priorities, grant-seeking priorities, and other community decisions. In addition, the six values underscore the entirety of the City’s Comprehensive Plan and its implementation, which includes the development of capital improvement, transportation, and parks, recreation, and open space plans, and the implementation of regulations and standards. These values are the core of how we make choices.

The City’s Comprehensive Plan, adopted in December 2015, includes a “core plan” describing each vision in terms of what it will look like (in 2035), what it means, and how it will happen. More details are available at: <https://www.auburnwa.gov/CompPlan>.

In 2024, these value statements were distilled into four City priorities:

1. Community Safety: Residents, visitors and employees are entitled to a secure, healthy environment.
2. Fiscal Sustainability: The City has a responsibility to ensure delivery of services long-term.
3. Community Wellness: Auburn residents are entitled to a secure, healthy and humane quality of life with equitable access to the services, programs, activities and benefits offered by the City.
4. Infrastructure: The City will maintain a robust, sustainable and available infrastructure.

The following is a selection of departmental goals and accomplishments related to each of the City priorities.

**2023-2024 Citywide Goals and Accomplishments and 2025-2026 Citywide Goals:**

**PRIORITY: COMMUNITY SAFETY**

**Residents, visitors and employees of Auburn are entitled to a secure and healthy environment.**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026
<ul style="list-style-type: none"> <li>• Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness.</li> </ul>	<ul style="list-style-type: none"> <li>• Creation of full time department to address homelessness in Auburn. Hired three full time homeless response staff and merged department with Human Services for full scale local services</li> </ul>	<ul style="list-style-type: none"> <li>• Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness.</li> </ul>
<ul style="list-style-type: none"> <li>• To help maintain a stable workforce, APD will focus on innovative ways to address recruitment and retention of staff.</li> </ul>	<ul style="list-style-type: none"> <li>• APD created a recruiting team to provide personal contact with candidates as well as hiring an outside marketing firm to create a recruiting website and videos.</li> </ul>	<ul style="list-style-type: none"> <li>• APD will continue to focus on innovative ways to address recruitment and retention of staff.</li> </ul>
<ul style="list-style-type: none"> <li>• Continue operating and potentially expand the Auburn Community Court focusing on accountability.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Court is going well. We are now accepting participants who are in custody. There have been discussions with all stakeholders about expanding Community Court to all day, rather than just half. Many logistical issues with the expansion have been resolved, including coordination for non-police security, increase in participants and more provider involvement.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue working towards expansion of Community Court. Work to find a space in the court schedule to accommodate the community court expansion, while balancing the other needs of criminal prosecution.</li> </ul>

**PRIORITY: COMMUNITY SAFETY (cont'd)**

**Residents, visitors and employees of Auburn are entitled to a secure and healthy environment.**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026
<ul style="list-style-type: none"> <li>Work with City stakeholders to complete a municipal court study. Continue to partner with King County District Court on management of core court contract and maintenance of Community Court. Continue providing public defense services.</li> </ul>	<ul style="list-style-type: none"> <li>The municipal court study was completed in 2023 by the National Center for State Courts Court Consulting Services. Screened 764 people for public defense services, and reported 402.25 community services work crew hours in 2023. In 2024, the HR department has re-engaged a Court Coordinator position to support the relationship with King County District Court, prosecution, public defense, expansion of the Community Court, and the transfer of the community services work crew oversight from M&amp;O back to HR.</li> </ul>	<ul style="list-style-type: none"> <li>Continue providing public defense services and support for Community Court and community services work crew.</li> </ul>
<ul style="list-style-type: none"> <li>Develop and maintain emergency communication methods and resources, including radio equipment, incident-specific pre-scripted messages, and other communication methods as identified and appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>Upgraded the 800mhz system to the new PSERN system for the Annex building. Next step is to update current base/control stations at different City facilities. Continued to meet with AAECT throughout the year to train on various emergency radio functions.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and maintain emergency communication methods and resources, including radio equipment, incident-specific pre-scripted messages, and other communication methods as identified and appropriate.</li> </ul>
<ul style="list-style-type: none"> <li>Respond efficiently to maintenance requests/ problems via the City's SeeClickFix Reporting system.</li> </ul>	<ul style="list-style-type: none"> <li>Parks has worked to clean up and address deferred requests while trying to respond within 48 hours to new requests.</li> </ul>	<ul style="list-style-type: none"> <li>Respond efficiently to maintenance requests/ problems via the City's SeeClickFix Reporting system.</li> </ul>

**PRIORITY: FISCAL SUSTAINABILITY**

**The City has a responsibility to ensure delivery of services long-term.**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026
<ul style="list-style-type: none"> <li>Continue to manage the City's compensation and benefits program, with focus on contract negotiations and managing benefits costs, without sacrificing overall benefit package quality.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully negotiated the Teamsters 117 collective bargaining agreement through 2025. The City received the Well City Award in 2023 resulting in a 2% reduction in AWC benefit premiums and is on track to receive it again in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to manage the City's compensation and benefits program, with focus on contract negotiations and managing benefits costs, without sacrificing overall benefit package quality.</li> </ul>
<ul style="list-style-type: none"> <li>Finance, in coordination with IT and the City Clerk, to continue to find and implement electronic records management solutions for Accounts Payable, Accounts Receivable, and Payroll.</li> </ul>	<ul style="list-style-type: none"> <li>Currently saving all archival required documentation to Laserfiche for all aspects of Financial Operations.</li> </ul>	<ul style="list-style-type: none"> <li>Complete/finalize documentation of all current processes used in Financial Operations to prepare for up-coming migration to new ERP software.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to work with economic development partners (BIA, DAC, GRC SBC, Chamber) to provide opportunities for education and support of Auburn businesses.</li> </ul>	<ul style="list-style-type: none"> <li>Economic Development partnerships continue to benefit businesses in making connections and providing educational opportunities. In 2023 and 2024 there were over a dozen classes offered to business owners. In 2024 these class announcements will be translated into multiple languages to have a broader outreach.</li> </ul>	<ul style="list-style-type: none"> <li>Develop a comprehensive framework for promoting dynamic partnerships between the city, business community, educational institutions, and business associations. This framework will outline strategies for collaboration, communication channels, and shared goals.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to find ways to reduce IT capital expenses by utilizing sustainable cloud services.</li> </ul>	<ul style="list-style-type: none"> <li>Migrated hardware and software into cloud and rolled into operational and operational costs. IT Capital costs/budget being reimaged in 2025 to better align with industry.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain current cloud services, streamline usage, and pursue other opportunities to utilize cloud services in an effort to reduce capital expenditures.</li> </ul>
<ul style="list-style-type: none"> <li>Implement modernization of budgeting processes and analytical methodologies.</li> </ul>	<ul style="list-style-type: none"> <li>Developed and deployed workflows for process automation, data extraction and analysis using modern scripting languages and platform-independent tools.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to implement modernization of budgeting processes and analytical methodologies.</li> </ul>
<ul style="list-style-type: none"> <li>Partner with City partners and the Community for a Municipal Court study to determine whether our court system is meeting community needs.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing discussions regarding going back to a Municipal Court.</li> </ul>	<ul style="list-style-type: none"> <li>Assist the City to evaluate whether the judicial services to the City are most economically provided by the current arrangement with the King County District Court, or through an alternate agreement, and whether the arrangement with the King County District Court can be improved to better meet the City's Community Safety goal.</li> </ul>

**PRIORITY: COMMUNITY WELLNESS**

**Auburn residents are entitled to a secure, healthy and humane quality of life.**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026
<ul style="list-style-type: none"> <li>Continue the expansion of the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P).</li> </ul>	<ul style="list-style-type: none"> <li>Complete. Both organizations are stood up, functioning and serving their mission for affordable housing initiatives in South King and Pierce County.</li> </ul>	<ul style="list-style-type: none"> <li>Advocate for affordable housing in South King County through legislation and investment.</li> </ul>
<ul style="list-style-type: none"> <li>Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter.</li> </ul>	<ul style="list-style-type: none"> <li>The City has begun discussions with neighboring jurisdictions to determine what types of outreach campaigns we can collaborate on.</li> </ul>	<ul style="list-style-type: none"> <li>Coordinate solid waste related outreach campaigns with neighboring jurisdictions to reach more people.</li> </ul>
<ul style="list-style-type: none"> <li>Continuing to provide outreach to people experiencing homelessness in Auburn wherever they are located.</li> </ul> <p>Housing people from the shelter to make space for people outside to come inside, and providing access to housing for people experiencing homelessness.</p>	<ul style="list-style-type: none"> <li>Increased the number of people housed through the King County Housing Management Information System, expedited outreach to new encampments by adding an outreach worker, and ensured a seamless response to chemical dependency treatment with the support of the temporary Peer Support Specialist.</li> </ul>	<ul style="list-style-type: none"> <li>Implement Data-Driven Strategies: Leverage data from the King County Housing Management Information System and other tools to identify trends, allocate resources more effectively, and track progress in real-time.</li> </ul>
<ul style="list-style-type: none"> <li>With new housing repair program model, increase number of clients served through the CDBG-funded program.</li> </ul>	<ul style="list-style-type: none"> <li>Completed 62 projects in 2023 (consistent with 2022 despite rising costs). On track to potentially complete more projects in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Modify housing repair model to support option to fund larger valuation projects due to increasing construction costs.</li> </ul>
<ul style="list-style-type: none"> <li>Identify 2 park locations to institute a “pesticide free park”; and establish an Integrated Pest Management Program to support the new “pesticide free parks.”</li> </ul>	<ul style="list-style-type: none"> <li>Parks has eliminated pesticide use on turf areas within parks. Horticulture team has been employing weed prevention paper to control weeds in annual beds. Overall pesticide use has been decreased.</li> </ul>	<ul style="list-style-type: none"> <li>Implement where feasible, an Integrated Pest Management Program to support reduced pesticide use within parks.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to work with community partners on cultural programming for arts and events.</li> </ul>	<ul style="list-style-type: none"> <li>Worked with various community partners and the Muckleshoot Tribe on cultural programs for arts and events.</li> </ul>	<ul style="list-style-type: none"> <li>Partner with community groups to increase cultural opportunities through arts and events</li> </ul>



**PRIORITY: INFRASTRUCTURE**

The City will maintain a robust, sustainable and available infrastructure.

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026
<ul style="list-style-type: none"> <li>Increase accessibility and walkability of Auburn by supporting ADA sidewalk improvements with CDBG funds.</li> </ul>	<ul style="list-style-type: none"> <li>Continued CDBG funded pedestrian accessibility projects such as 5th Street Sidewalk Improvements project.</li> </ul>	<ul style="list-style-type: none"> <li>Increase accessibility and walkability of Auburn by supporting ADA sidewalk improvements with CDBG funds.</li> </ul>
<ul style="list-style-type: none"> <li>Plan and implement preservation projects using the funding allocated by the City Council.</li> </ul>	<ul style="list-style-type: none"> <li>Incorporated 0.1% sales tax revenues generated from the Transportation Benefit District into the Transportation Improvement Program (TIP) and City budget. Designed and constructed several street preservation projects.</li> </ul>	<ul style="list-style-type: none"> <li>Re-evaluate pavement condition of roadways and evaluate forecast conditions and projected funding needs. Identify potential funding gap needs and propose potential measures to address them. Continue to implement preservation projects. Continue to apply for, and secure grant funding.</li> </ul>
<ul style="list-style-type: none"> <li>Complete hydrogeologic assessment and investigation of Coal Creek Springs and develop a plan to utilize the full water right.</li> </ul>	<ul style="list-style-type: none"> <li>Coal Creek Springs Flow Meters project was initiated to measure flows coming from the 3 individual collectors at the springs. Hydrogeologic assessment and investigation in progress.</li> </ul>	<ul style="list-style-type: none"> <li>Continue investigation of Coal Creek Springs in developing a plan to utilize full water right. Data from the flow meters being installed at Coal Creek Springs will be used in the investigation phase of the hydrogeologic assessment.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to integrate more Electric Vehicles into the Cities fleet, in conjunction with additional Electric Vehicle charging infrastructure. While also adopting Renewable fuels such as Renewable Diesel and Renewable Unleaded.</li> </ul>	<ul style="list-style-type: none"> <li>Purchased an all electric Ford Lightning and obtained a grant from Dept of Ecology for an electric street sweeper. Worked with local agencies on purchasing renewable diesel at a competitive price.</li> </ul>	<ul style="list-style-type: none"> <li>Purchase electric street sweeper and install additional charging infrastructure which is slated as part of the ER shop addition. Begin using R99 renewable diesel fuel.</li> </ul>
<ul style="list-style-type: none"> <li>Increase footprint to free public Wi-Fi.</li> </ul>	<ul style="list-style-type: none"> <li>Wi-Fi added Access Auburn to spray park at Les Gove, multi-purpose building, maintenance shop at the golf course, Plaza park, Postmark for the Arts building.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure current free public Wi-Fi areas are operating well, and identify other areas around the city where free public Wi-Fi could be expanded.</li> </ul>
<ul style="list-style-type: none"> <li>Airport infrastructure upgrades include, retrofitting existing open hangars, increasing perimeter fence to improve security and addressing aging infrastructure. Pavement maintenance continues to be a high priority.</li> </ul>	<ul style="list-style-type: none"> <li>Completed retrofit of existing open hangars and replaced hangar doors. The airport performs pavement and facility maintenance annually to address aging infrastructure. Runway rehab project in 2024 significantly upgraded the airport. The taxiway lighting was replaced with LED's. All exterior and interior hangar lights were replaced with LED fixtures.</li> </ul>	<ul style="list-style-type: none"> <li>Infrastructure upgrades include, retrofitting existing open hangars, addressing aging infrastructure. Pavement maintenance continues to be a high priority.</li> </ul>

## 2025-2026 Budget Strategy

The 2025-2026 budget will be implemented by a series of objectives regarding development of resources and their allocation to various competing demands.

1. Avoid the addition of permanent staff positions unless there is an offsetting revenue stream or reduction in current expenditures to support the position, and review replacement staff for essential need. Limit new programs until economic conditions or revenue streams capable of supporting them are in place.
2. Conserve the fiscal capacity of the City to meet potential future needs.
3. Use fund balance or working capital to finance capital equipment that maintains or enhances productivity.
4. Control discretionary expenditures.
5. Provide adequate training, and increasing technology and tools to enhance productivity.
6. Maintain a baseline of funding which continues to deliver high-quality municipal services with special attention to continue support of growth management, maintain effective legal services, provide continued public safety, support a diversity of recreational and cultural programs, and maintain existing facilities.
7. Provide staff support and funding for street maintenance repairs and improvements to meet planning requirements and benefit from available funding opportunities.
8. Enhance the capacity of the infrastructure where funding opportunities exist by giving priority to providing necessary matching funds.
9. Continue operation of the City's enterprise functions on a business basis.
10. Explore all opportunities for economic development that will provide a return to the City of Auburn.

## Use of Budget Tools

This budget uses a variety of tools to implement these objectives:

### Financial Measures

The City of Auburn's budget places a high priority on maintaining the fiscal integrity of the City by managing reserves to counterbalance economic cycles while responding to emerging needs. When new programs are added, each is closely evaluated to ensure that it can be supported over the long run. Temporary "growth period" revenues can also be used for capital needs of a non-continuing nature. Enhanced revenue also can build reserves to provide counter-cyclical balance (e.g., a rainy-day fund). The main purpose of such a reserve is to allow the City to respond to funding needs in an economic recession without having to resort to new taxes. The City has established a Cumulative Reserve Fund both for building revenues for major capital needs and to provide a counter-cyclical balance.

It is anticipated that the development of residential construction will continue at a slower pace due, in part, to higher interest rates, inflation and supply chain issues. The need for services has been and will continue to be substantial, particularly police services. Some of these services are required before revenue is actually received from the developments. The challenge becomes to judiciously expand services at a rate that provides reasonable coverage and protection to the public within the constraints of available revenue. New long-term funding commitments need to be avoided as much as possible until new revenue capacity develops. Consequently, the priority is on completing existing funding commitments and baseline needs, while carefully expanding services and protecting reserves.

### Baseline Budget

The baseline budget funds the City's ongoing operations. As such, it is an essential tool for implementing goals and elements of strategy directed at continuing the existing array of services at a high-level of effectiveness and efficiency. The budget strategy places a high priority on continuing to fund programs that protect the City's ability to maintain and enhance quality of life and on programs that meet the continuing public safety needs of our neighborhoods. These needs will be funded by the appropriate use of the existing capacity of City programs.

### **Capital Budget**

The Capital Improvement Fund is used to accumulate funds to finance large projects that could not otherwise be done in one year from General Fund revenues. Projects include major improvements, acquisition of new municipal facilities, and downtown revitalization. The fund's expenditure budget is about \$8.2 million in 2025 and \$13.3 million in 2026, leaving a projected ending fund balance in 2026 of \$1.5 million for future projects identified in the Capital Facilities Plan. This biennial budget includes the creation of a separate fund to house Real Estate Excise Tax (REET) revenues, which were previously received in the Capital Improvement Fund. Moving forward, this will be received into the Real Estate Excise Tax Fund and transferred to the Capital Improvement Fund on an as-needed basis. The expected ending balance of the Real Estate Excise Tax Fund in 2026 is \$5.7 million.

### **General Fund Priorities**

City General Fund revenues are forecasted conservatively but realistically. Increases in salary and benefits and in contractual services will be increased in accordance with union contracts. Revenue estimates are conservative and based on the 2023 actual and 2024 estimated revenues received. Costs may need to be reduced if revenue decreases from estimated amounts. The General Fund budget was developed under the following policy priorities:

1. Avoid new programs until new revenue sources to support them are identified.
2. Protect the City's long-term fiscal integrity and Moody's bond rating.
3. Maintain productivity.
4. Enhance efficiency and effectiveness.
5. Ensure adequate and ongoing support for City programs and activities.
6. Provide training, adequate technology and tools to enhance productivity.
7. Fund priority planning needs to enhance or promote economic development within the City and enforce code compliance.
8. Maintain programs directed at protecting the quality of life in the community and its neighborhoods.
9. Provide grant required matching funds.
10. Seek out additional sources of revenue for street improvement and construction.
11. Fund continuing public safety needs.

Many of these priorities are implemented in the development and review of the baseline budget proposals of various departments.

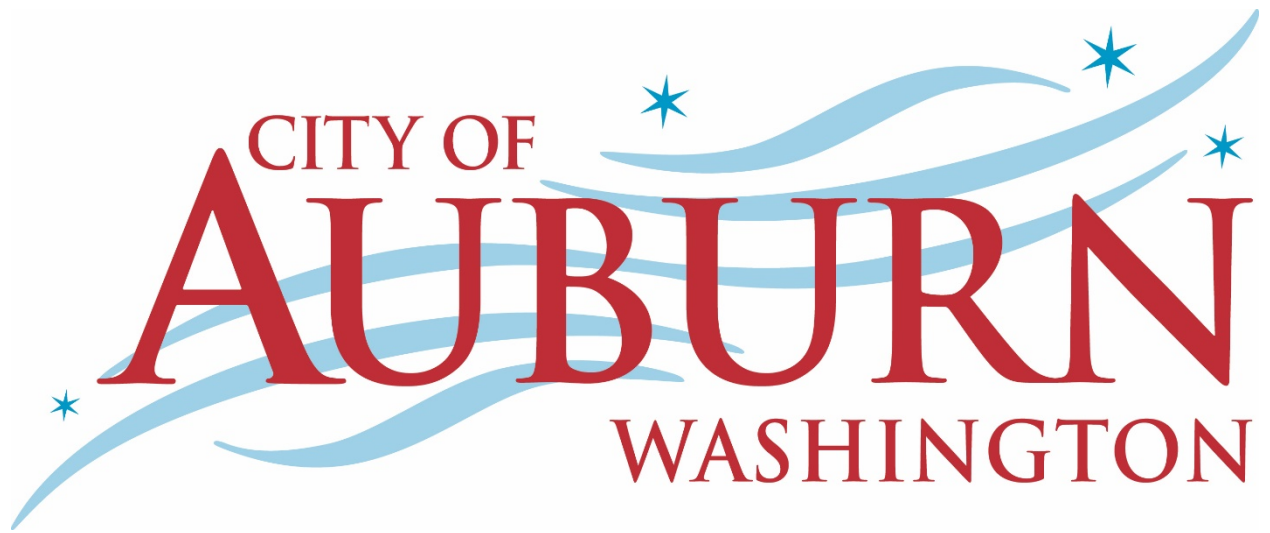
### **Proprietary Fund Priorities**

The budget priorities in the Proprietary Funds are a continuation of past budget priorities, which have generally placed these funds on a sound, self-supporting basis.

1. Continue operation of the funds on a self-supporting basis.
2. Maintain the fiscal capacity of the utilities with appropriate measures.
3. Implement programs and rates to encourage resource conservation, particularly in water usage.
4. Maintain orderly development of capital facilities to meet needs.
5. Continue measures to enhance productivity and maintain new facilities as they come online.
6. Continue programs that encourage greater recycling of our waste materials.
7. Focus on capital projects that deal effectively with the City's growth.

### **Other Funds Budget Priorities**

Fiduciary funds will be managed in a manner that continues to provide for their long-term obligations. The Insurance Fund will provide for insurance independence if needed. Debt Service Funds will continue to retire debt as appropriate.



## **SECTION III: FINANCIAL PLAN**

### **Introduction**

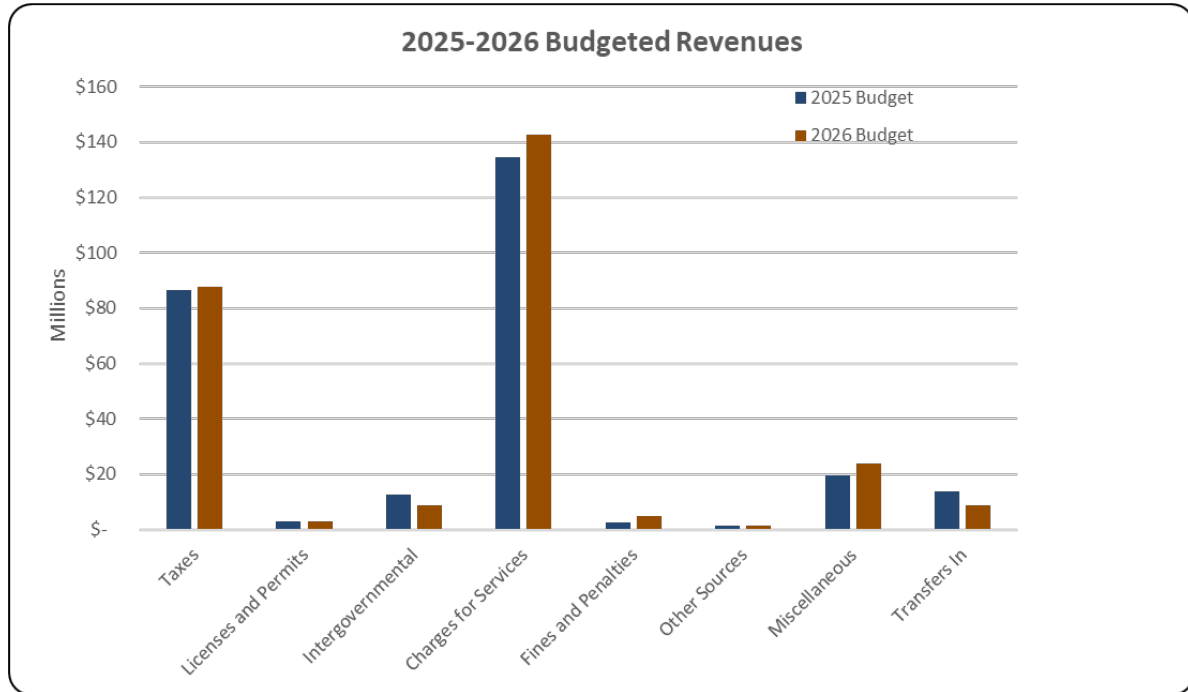
The National Advisory Council on State and Local Budgeting (NACSLB) endorses the forecasting of revenue and expenditures in their Recommended Budget Practices. This section of the budget provides a combined view of both past and anticipated future revenue and expenditures for all funds. A detailed revenue analysis is presented for each fund type. The plan focuses analysis on revenue sources in order to inform users of this document on how the City funds services it provides to its citizens. A table, graph and explanation of major changes are provided for the General Fund, Special Revenue Funds, Capital Funds, Enterprise Funds, Internal Service Funds, Fiduciary Funds and the Permanent Fund. This is followed by a six-year forecast of General Fund revenue and expenditures along with a discussion of the factors that affect the forecast. Long term debt and debt capacity is discussed as well as the General Fund fiscal capacity. This section ends with a discussion of fund balance and working capital balances.

A budget is a plan that develops and allocates the City's financial resources to meet community needs in both the present and the future. The development and allocation of these resources is accomplished based on the foregoing policies, goals and objectives addressing the requirements and needs of the City of Auburn. While the other sections of this document present the budget in detail, this section provides an overview of the budget as a Financial Plan. As such, this section focuses on City strategies to maintain its financial strength and the basis for the expectation for future revenues.

An important part of a financial plan is the City's Capital Improvement Program. While the projects affecting 2025-2026 are summarized under Section VII, Capital Budget in this document, the entire Capital Facilities Plan (CFP) is outlined, in detail, in a separate document.

### Analysis of 2025-2026 Revenues by Source for All Funds

The graph below presents the total revenues that are anticipated to be available to support City programs during 2025 and 2026. The table shows the revenue by source of funds from 2023-2026. The revenues received by the City are derived from a diverse range of sources, and the types of revenues received by each fund vary significantly.



Total All Funds Revenues	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Taxes	\$ 90,371,600	\$ 79,731,165	\$ 86,123,241	\$ 86,546,870	\$ 87,788,490
Licenses and Permits	2,850,318	2,568,898	2,838,749	2,949,600	3,011,300
Intergovernmental	10,203,797	37,812,168	36,758,253	12,424,171	8,676,112
Charges for Services	117,619,932	122,657,549	123,460,305	134,472,068	142,459,296
Fines and Penalties	2,739,619	1,196,819	3,085,309	2,689,506	4,986,797
Other Sources	9,891,856	5,118,302	6,191,656	1,380,000	1,380,000
Miscellaneous	20,977,402	20,255,728	26,052,242	19,409,780	23,755,585
Transfers In	15,199,292	68,817,169	65,962,583	13,701,965	8,881,373
<b>Total Revenues &amp; Other</b>					
Financing Sources	269,853,817	338,157,798	350,472,338	273,573,960	280,938,953
Beginning Fund Balance	196,132,359	233,007,213	233,025,073	159,056,171	141,526,173
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 465,986,175</b>	<b>\$ 571,165,011</b>	<b>\$ 583,497,411</b>	<b>\$ 432,630,131</b>	<b>\$ 422,465,126</b>

Despite expectations for moderate revenue growth during the biennium, General Fund expenditures are projected to continue to increase at a rate that outpaces revenue growth.

### **Tax Revenue**

The second largest revenue source for the City is taxes. Sources of tax revenue include property taxes, retail sales taxes, utility taxes, business and occupancy tax (effective in 2022), admissions taxes and gambling taxes. Tax revenue constitutes 31.6% of total expected revenue in 2025 and 31.2% in 2026. Almost all tax revenues are received in the General Fund to support the ongoing operations of the City. Property and sales and use taxes account for 59% of all tax revenues collected by the City. In 2025, property and sales and use taxes make up \$51.2 million of the budgeted \$78.5 million and \$51.6 million of the budgeted \$79.5 million. However, these main revenue sources are subject to constraints in which taxes are collected resulting in less than favorable growth opportunities.

Furthermore, the City implemented a business and occupancy tax program which became effective in 2022. With the first biennium of the B&O program complete, the estimated revenue for 2024 is \$9.9 million. During 2025-2026, the budgeted B&O revenue into the General Fund is \$10.0 million in 2025 and \$10.1 million in 2026.

### **License and Permit Revenue**

License and permit revenue is dependent on the economy as most of this revenue is comprised of building, electrical and plumbing permits from new construction activity. The 2025-2026 budget assumes slight increases in revenue compared to prior year totals. If the economy stalls and growth does not occur as currently anticipated, this revenue source may need to be adjusted downward.

### **Intergovernmental Revenue**

Intergovernmental revenue consists primarily of Federal, State and local grants and other governmental contributions. Intergovernmental revenue constitutes 4.5% of revenue in 2025 and 3.1% in 2026. Revenues within this category are primarily used to fund General Fund operations, as well as funding the construction of street projects and other capital projects, such as park improvements within the Municipal Parks Construction Fund. The budgeted amount for the Intergovernmental revenues in 2025 is \$12.4 million and \$8.7 million in 2026.

In July 2008, Washington State moved from a source-based sales tax to a destination-based sales tax in order to join the national effort to standardize the way each state taxes goods. This effort, the Streamlined Sales and Use Tax Agreement (SST), led the State to adopt a system of mitigation payments designed to compensate jurisdictions within the State that would experience a net loss in sales and use tax collections as a result of this change. The City of Auburn has received mitigation payments of between \$1.3 million and \$2.0 million per year from 2009 through 2019, but this payment expired in June 2020. While the City expected to receive \$575,000 in 2024, the amount of streamlined sales tax mitigation revenues reduces by nearly 20% annually as the program is coming to a close. Beginning in 2018, the City receives Marketplace Fairness Act (MFA) tax payments for internet and other remote sales, which the State intends will replace and eventually exceed the streamlined sales tax mitigation payment amounts. The net effect of the loss of the streamlined sales tax payments combined with the Marketplace Fairness Act monies results in a net loss of General Fund revenue in the amount of approximately \$0.7 million annually.

### **Charges for Services**

The single largest source of revenue for the City is charges for services, which include user fees for utility services, recreational, planning and building activities. This source represents 49.3% and 50.7% of total revenues in 2025 and 2026, respectively. Most of these charges are collected in the enterprise funds for services provided as stand-alone business type activities. Service revenue also includes charges to other funds by internal service funds such as the Innovation and Technology Fund and the Facilities Fund to recoup the cost of services provided to other City departments.

**Fines and Penalties**

This revenue source is projected to be relatively stable. It includes false alarm, traffic, photo enforcement, and parking fines. During the 2023 year, the City implemented a new photo enforcement program in the General Fund. The program is expected to generate \$2.1 million of the budgeted \$2.3 million in 2025 and \$4.4 million of the budgeted \$5.0 million in 2026 of additional revenue from 2023 totals within this revenue source.

**Other Sources**

This revenue source includes revenues from developers for capital system development in the Water, Sewer, and Storm Utility Funds, insurance recoveries and revenue from the sale of capital assets. Budgeted revenues in this revenue category totals \$1.4 million in both 2025 and 2026. Of this revenue, \$1.3 million in both years is anticipated revenue from capital system development charges.

**Miscellaneous**

Miscellaneous revenue includes interest revenue, rents and leases, special assessments, contributions and donations, prior year cash adjustments, revenue from bond proceeds, Equipment Rental internal service fund and Workers' Compensation internal service revenue. The Equipment Rental Fund holds City vehicles as an asset and collects annual costs from departments in order to provide for maintenance and replacement of these vehicles. Of the \$19.4 million budgeted in 2025, \$7.2 million is revenue generated for the anticipated Facility Master Plan Phases 2, 3, and 4.

**Transfers In**

This revenue source represents transfers between funds, and includes payments to other funds for debt service, capital construction projects and interfund loans. Transfers in 2025 are budgeted to be \$13.7 million, which includes \$8.9 million in transfers to the General Transportation Fund for various street projects, \$1.6 million in transfers to the Debt Service funds for budgeted payments throughout the year, \$2.2 million in transfers for various capital projects in the Capital Improvements, Local Revitalization and Municipal Park Construction Funds.

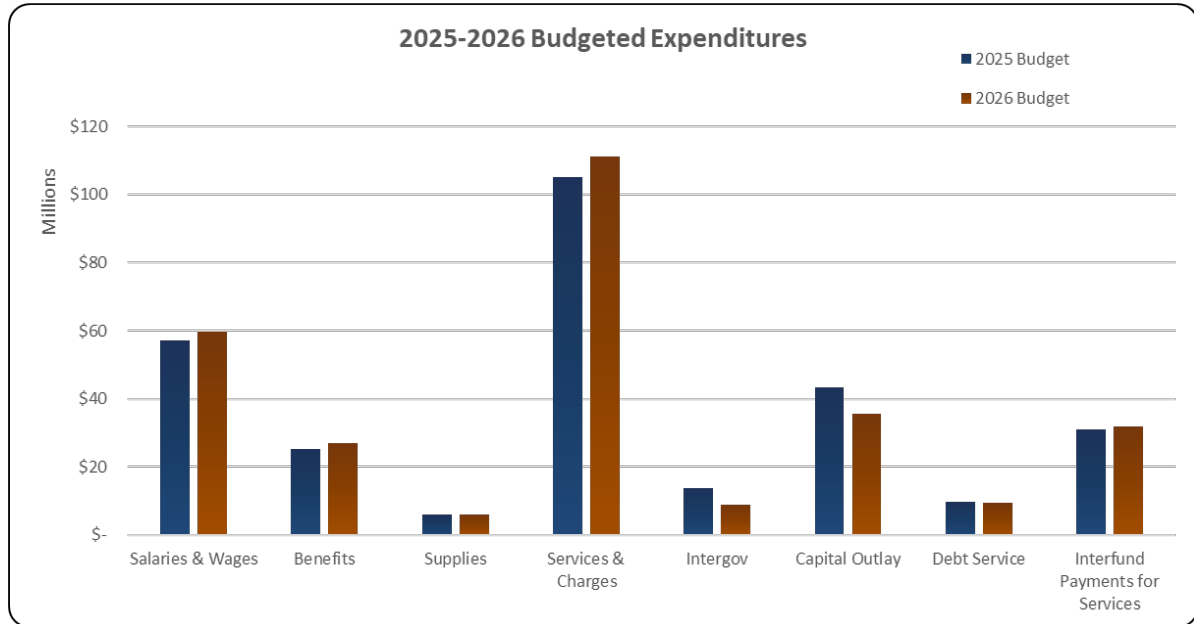
Transfers are budgeted at \$8.9 million in 2026. This budget includes \$5.3 million in transfers to the General Transportation Fund for various projects, \$1.3 million for debt service payments, \$940,000 for projects in the Capital Improvements Fund and \$480,000 to the Municipal Park Construction Fund.

Further, there is a \$736,000 budgeted transfer from the Cumulative Reserve Fund into the Equipment Rental Fund in both 2025 and 2026 for purchases of additional police vehicles, which is part of the Police patrol fleet expansion that was adopted in the 2023-2024 biennial budget.



### Analysis of 2025-2026 Budgeted Expenditures for All Funds

The following graph presents the 2025 and 2026 budgeted expenditures of the City by major category.



Total All Funds Expenditures	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Salaries & Wages	\$ 51,110,179	\$ 53,179,707	\$ 53,781,921	\$ 57,155,945	\$ 59,728,619
Benefits	20,479,401	25,197,795	24,520,381	25,211,183	27,010,927
Supplies	5,059,319	5,329,280	5,318,050	5,932,732	5,995,816
Services & Charges	92,302,198	112,663,757	111,619,518	105,054,640	111,187,984
Intergov	16,541,252	64,570,303	59,935,056	13,701,965	8,881,373
Capital Outlay	18,950,949	139,675,184	140,217,294	43,336,313	35,692,017
Debt Service	6,374,465	7,536,415	6,086,720	9,634,144	9,363,544
Interfund Payments for Services	22,446,259	22,962,300	22,962,300	31,077,036	31,905,823
Designated Fund Balance	20,517,871	7,820,304	12,072,301	12,927,376	11,666,863
Undesignated Fund Balance	212,204,281	132,229,966	146,983,870	128,598,797	121,032,160
<b>TOTAL FUNDS EXPENDITURES</b>	<b>\$ 465,986,175</b>	<b>\$ 571,165,011</b>	<b>\$ 583,497,411</b>	<b>\$ 432,630,131</b>	<b>\$ 422,465,126</b>

#### Salaries and Benefits

Salaries and benefits are budgeted at approximately \$82.4 million in 2025 and \$86.7 million in 2026 and are in accordance with current Police labor agreements set to expire in 2024 and teamsters expire in 2025. The 2025 budget includes an increase of 10 FTEs within the police department due to city growth and current operational needs. There are no additions to the FTE count in 2026. There are significant changes in medical benefits in 2025 and 2026 with increases of 15% in medical and 5% for dental. Pension contribution rates for PERS Plan 2 and PERS Plan 3, which are set by the State of Washington, will show a slight decrease from 2024 rates to 9.03% for both 2025 and 2026. This budget assumes no anticipated increase in vision costs, no increase in the industrial insurance rates, and no pension rate increase for LEOFF2 plan members.

**Supplies**

Citywide supplies are budgeted at \$5.9 million in 2025 and \$6.0 million in 2026 and accounts for 2.0% of the City's biennial budget. Supplies include fuel, small tools and equipment, office and operating materials and inventory for resale. Examples of these expenditures include computers, supplies for facility, street, pump station and vehicle and equipment repairs, agricultural supplies used by the Parks, Arts and Recreation Department, and resale inventory sold at the Auburn Golf Course and Mountain View Cemetery.

**Services and Charges**

The City contracts for professional services as needed. The services and charges are budgeted at \$106.3 million in 2025 and \$112.4 million in 2026 and account for 36.4% and 38.6% of the citywide biennial budget, respectively. Some examples of these costs include services provided by other government entities, legal expenses, appraisals, surveys and consulting services. Other costs in this category include communications, travel, advertising, rentals, insurance, repairs and maintenance and utility charges. This category includes the budget for King County District Court for municipal court and probation services, South Correctional Entity (SCORE) for jailing services, Valley Communications for 911 communication services, the contractual costs for sewage treatment to King County, the Waste Management contractual costs for hauling waste, among others.

**Capital Outlay**

Capital projects budgeted in 2025 total \$43.3 million, or 14.8% of the citywide budget and total \$35.7 million, or 12.3% of the citywide budget in 2026. Most of the capital expenditures are budgeted in the enterprise funds, with the balance of capital expenditures primarily in the street funds and the capital projects funds. These categories fluctuate from year to year and are dependent on specific project needs as well as available funding from grants, loans, one-time revenues, and service fees. Examples of capital projects scheduled in 2025 and 2026 include the Facilities Master Plan Phases 2, 3, and 4, C Street SW Preservation, and Sanitary Sewer repair and replacement projects.

**Interfund Payments for Services**

Interfund payments for services include payments to city funds for services rendered. The budget for internal payments for services are budgeted at \$13.7 million in 2025 and \$8.9 million in 2026. These are charges paid for equipment repair and replacement, fuel for equipment, as well as software, hardware, technology, multimedia services, facilities services, and charges for General Fund support departments. Internal services are provided by the City's Equipment Rental Fund, the Innovation and Technology Fund, the Insurance Fund, the Workers' Compensation Fund and the Facilities Fund to other City departments. In addition, this budget includes charges for reimbursement to the General Fund for labor and benefit charges related to support personnel in the Human Resources, Legal, and Finance departments.

**REVENUE ANALYSIS**

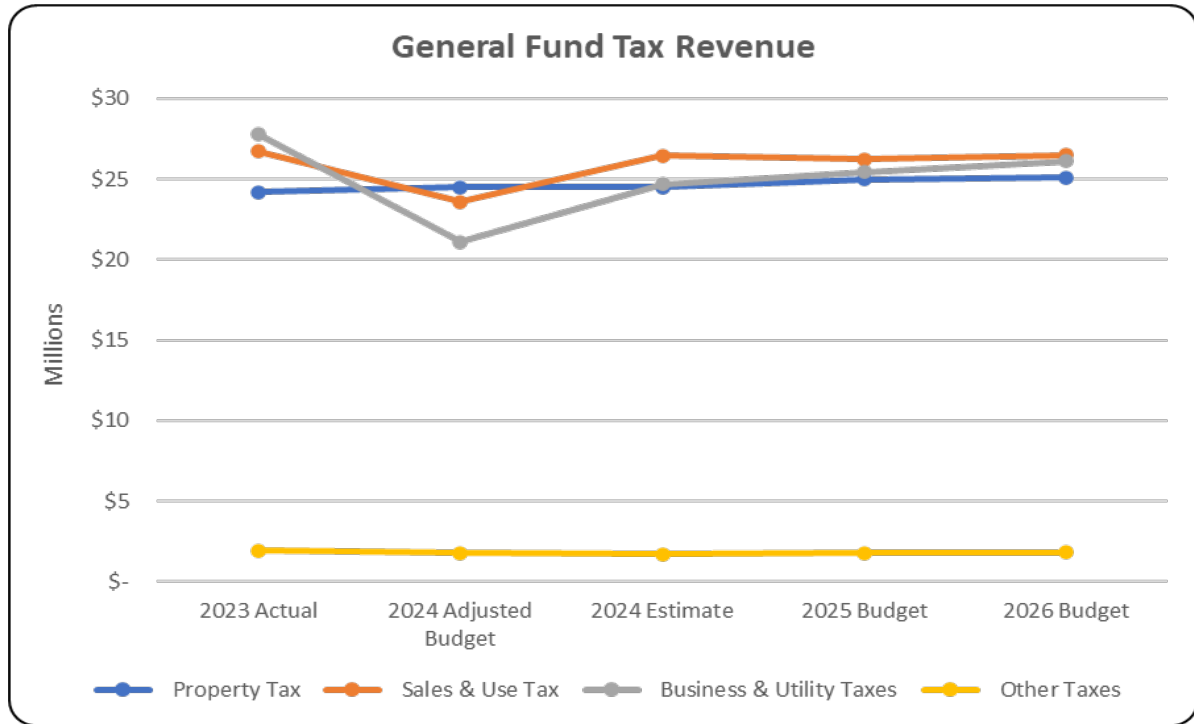
**GENERAL FUND**

The City’s General Fund receives a wide variety of revenue. This section of the budget discusses the key factors that affect revenue for the next biennial budget.

<b>General Fund Revenue By Funding Source</b>	<b>2023 Actual</b>	<b>2024 Adj. Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Beginning Fund Balances:</b>					
Designated/Reserved	\$ 498,025	\$ 54,325	\$ 54,325	\$ 593,625	\$ 593,625
Undesignated	25,190,882	45,665,221	45,665,221	38,316,467	32,564,905
<b>Total Fund Balances</b>	<b>\$ 25,688,907</b>	<b>\$ 45,719,546</b>	<b>\$ 45,719,546</b>	<b>\$ 38,910,092</b>	<b>\$ 33,158,530</b>
<b>Taxes:</b>					
Property Tax	\$ 24,202,184	\$ 24,486,386	\$ 24,481,405	\$ 25,002,800	\$ 25,115,300
Sales & Use Tax	26,708,818	23,585,287	26,438,406	26,239,930	26,505,200
Business & Utility Taxes	27,776,619	21,094,484	24,682,945	25,444,240	26,106,790
Other Taxes	1,915,890	1,795,508	1,723,100	1,765,200	1,808,800
Licenses & Permits	2,850,318	2,568,898	2,838,749	2,949,600	3,011,300
Intergovernmental	6,418,203	6,561,349	6,666,600	6,614,122	6,467,252
Charges for Services	10,221,562	11,010,142	9,795,580	10,601,032	10,844,488
Fines & Penalties	2,578,194	1,071,819	2,921,809	2,522,706	4,816,697
Transfers In	6,432,311	14,203,054	4,952,100	126,000	126,000
Other Sources	259,217	25,000	-	25,000	25,000
Miscellaneous	4,056,404	1,702,948	2,310,296	2,105,680	2,124,080
<b>Total General Fund (incl BFB)</b>	<b>\$ 139,108,628</b>	<b>\$ 153,824,421</b>	<b>\$ 152,530,536</b>	<b>\$ 142,306,402</b>	<b>\$ 140,109,437</b>

**General Fund Tax Revenue**

Current estimates indicate that the City will receive approximately \$77.3 million in tax revenue during 2024. Total revenues from taxes are anticipated to increase to an estimated \$78.5 million in 2025 and \$79.5 million in 2026. Voter-approved initiatives and State legislative budget cuts to local tax distributions have had a significant financial impact on the General Fund. In addition, the streamlined sales tax payments ending in 2026, resulting in a net loss of General Fund revenue in the amount of approximately \$0.7 million annually until the funds are depleted. To help offset the reduced tax revenues, in 2021-2022 the City increased the tax rate charged in the General Fund for City utilities from 7.0% to 10.0% (with the 1.0% benefitting the General Transportation Fund to remain unchanged). This policy change is expected to increase budgeted General Fund utility tax revenue by approximately \$200,000 in 2025 and \$217,000 in 2026. In addition, effective in 2022, the City has implemented a business and occupation tax program where businesses are taxed based on either the value of gross receipts or square footage of occupied warehousing space and is subject to certain constraints. B&O taxes are anticipated to generate approximately \$10.0 million annually in 2025 and \$10.1 million in 2026. Revenue budgeted for the biennium is based on the assumption that the economy will continue to grow at a steady but moderate pace. If growth is slower than anticipated, budgeted revenues may have to be adjusted downward.



**Property Taxes**

Property taxes dropped to the second largest single source of General Fund revenue for the City, constituting approximately 24.2% of total General Fund revenues budgeted in 2025 and 23.5% in 2026. In past years, voters of the State of Washington have changed the property tax levying process through referenda and initiatives. Referendum 47, passed in 1997, changed the 106% limit to the lesser of six percent or inflation. There was a provision; however, that – with a finding of substantial need – a majority plus one vote of the City Council could raise revenue to the 106% limit. In 2001, the citizens voted on and passed Initiative 747 (I-747), which limits the increase in property taxes to the lesser of 1% or inflation (unless the jurisdiction has “banked capacity”, which provides that the levy limit is based on the highest amount that could have been levied since 1985-1986). New construction, annexations and refund levies are additional. I-747 was declared unconstitutional by the King County Superior Court on June 13, 2006 and was overturned by a State Supreme Court decision in November 2007.

Following this decision, the Washington State Legislature approved House Bill 2416 reinstating the provisions of I-747 retroactively to 2002, thereby restoring the one percent limit on property tax increases (again, unless the jurisdiction has banked capacity). These legislative changes have significantly impacted the City as labor contracts have historically increased at an average rate of 3% while the City’s largest source of taxing authority that assists in the payment of those contracts is essentially limited to 1%. From 2010 through 2013, the City experienced four consecutive years of declining property valuation. However, in 2014 this trend reversed and the assessed valuation (AV) of property values increased by an average of 9% per year from 2014 through 2024. 2025 and 2026 property tax revenue estimates are \$25.0 million and \$25.1 million respectively.

**Sales and Use Taxes**

Sales and Use taxes became the largest single source of General Fund revenues for the City. The sales tax rate in the City of Auburn is 10.1% on all retail sales. Within this, the net City tax rate is 0.85% after accounting for the share received by counties and a State administrative fee<sup>1</sup>. Sales tax receipts have fluctuated in Auburn as about one-third of the City's retail sales activity are derived from new construction and auto sales, both of which are highly sensitive to economic conditions. With current economic conditions and an anticipated mild recession, the 2024 Sales and Use tax revenues are assumed to decrease by 1.0% from 2023 revenues. Sales and Use tax revenues are estimated at \$26.2 million in 2025 and \$26.5 million in 2026.

**Business and Occupation (B&O) Tax**

The General Fund Six-Year Forecast also includes the citywide adoption of a B&O tax, as a tax on gross business receipts with specific qualifications and thresholds, and a square footage fee for certain businesses that would otherwise be exempt from the B&O tax. Revenues to the City from these charges are estimated to be about \$10.0 million in 2025 and \$10.1 million in 2026. The planned decrease in these revenues from 2023 totals of \$12.0 million is due to reduced penalty and interest B&O charges as businesses are found through discovery.

**Utility Taxes**

This category includes taxes applied to utilities providing services in the City, from both City-owned and private utilities. Utility taxes, as a whole, have been very stable from year-to-year.

Interfund utility taxes are currently charged at 11.5% on the four major City utilities: Water, Sewer, Storm Drainage, and Solid Waste, of which 1.0% is dedicated to fund general transportation. As part of the financial plan (see General Fund Six-Year Forecast on page 75), the 2025-2026 Preliminary Budget assumes that interfund utility taxes will remain at the rates set in January 2023. Other City utility taxes include a 6.0% tax assessed on telephone, cable utility, electric and natural gas providers, of which 2.5% of this tax is also dedicated to fund general transportation.

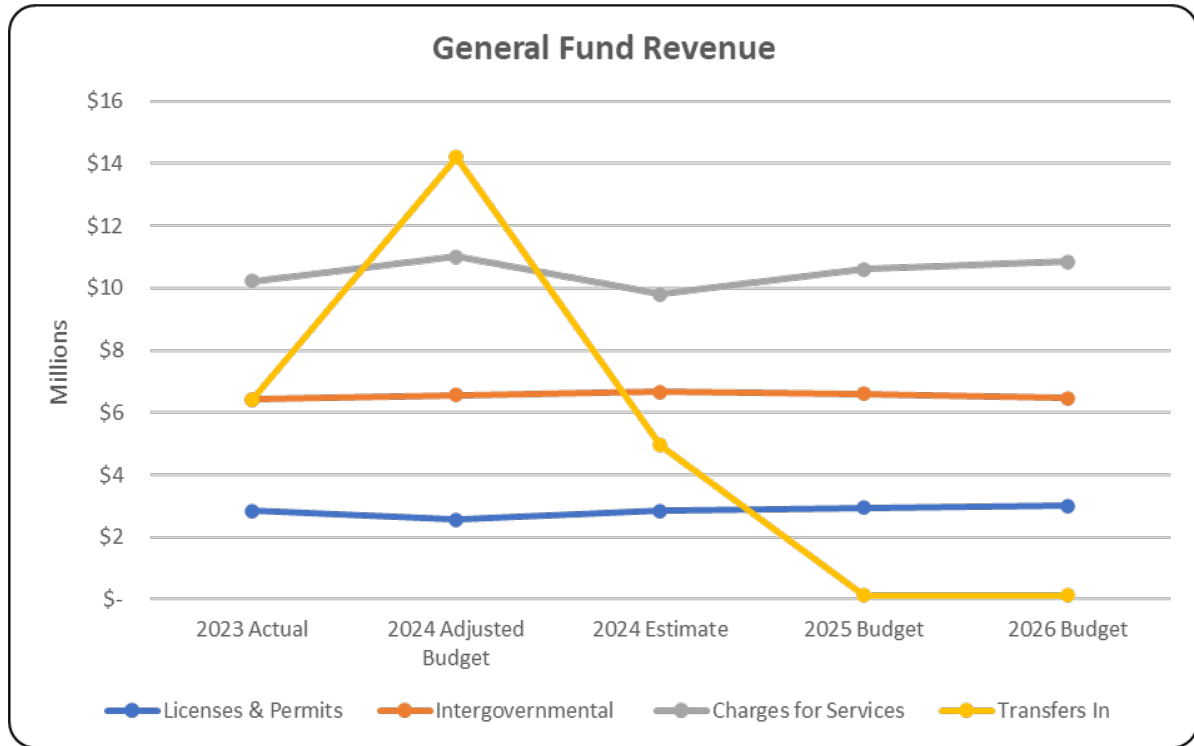
**Other Taxes**

This category includes the criminal justice sales tax, gambling taxes and leasehold excise taxes. Tax revenues in the other taxes category make up 1.7% of General Fund revenues in both 2025 and 2026. These revenues are budgeted at \$1.8 million in 2025 and \$1.8 million in 2026 and compare to a forecast of \$1.7 million in 2024. Gambling taxes include a 2.0% tax on amusement games, 10.0% tax on punchboards and pull-tabs, and 4.0% on social card rooms.

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<sup>1</sup> The local City sales tax rate is 1.0%, of which 15% is distributed to counties and the State retains 1% for administrative costs, resulting in a net rate of .84%.

**Other General Fund Revenue**



**Intergovernmental**

Various State-shared tax revenues, including streamlined sales tax (ending in 2026, decreasing annually), motor vehicle sales tax, liquor excise tax and liquor profits, Muckleshoot compact revenues and grant revenues dominate this category. This budgeted revenue in this category in 2025 totals \$6.6 million, or 6.4% of the General Fund revenue, and the budgeted revenue in 2026 totals \$6.5 million, or 6.0% of the General Fund revenue. The assumption for the next biennium is that this revenue source will remain steady from prior years. The dominant revenue source in this category during the next biennium budget cycle continues to be motor vehicle fuel tax revenues which are assessed based upon gallons of fuel sold. The City anticipates receiving, on average, \$1.8 million annually from the Muckleshoot Indian Tribe for City services rendered, including police calls for service, court services, and street maintenance. Payment from the Tribe is based upon actual service delivery and is reconciled each year with Tribe management.

**Charges for Services**

This category consists of interfund revenues collected for support departments (effective in 2019), user fees that are derived primarily from recreational fees paid by participants for programs provided by the City’s Parks, Arts and Recreation department, reimbursement for off duty law enforcement services rendered, and plan check fees which are derived from the review of proposed new construction and development activities. From 2018 to 2019, a change in policy where the City changed the process for charging for services provided by General Fund support departments (Human Resources, Legal, and Finance) to other funds. Prior to 2019, support department labor costs (salaries and benefits) were directly charged to other funds. Effective in 2019, each employee is fully budgeted in his/her home department and funds receiving support services are assessed an interfund charge for those services, with offsetting revenues to the General Fund. The budgeted charges for services for the three support departments are \$5.0 million in 2025 and \$5.2 million in 2026.

The charges for services category also include revenues from recreational classes, league fees, and revenues collected from the senior citizen programs offered. Recreational fees typically support about 20% of the costs of the related services. Included in this category are revenues associated with the Auburn Golf Course, which are budgeted at \$1.9 million in 2025 and \$2.0 million in 2026. Overall, charges for services constitute approximately 10.3% of total General Fund revenue in 2025 and 10.1% of General Fund revenue in 2026.

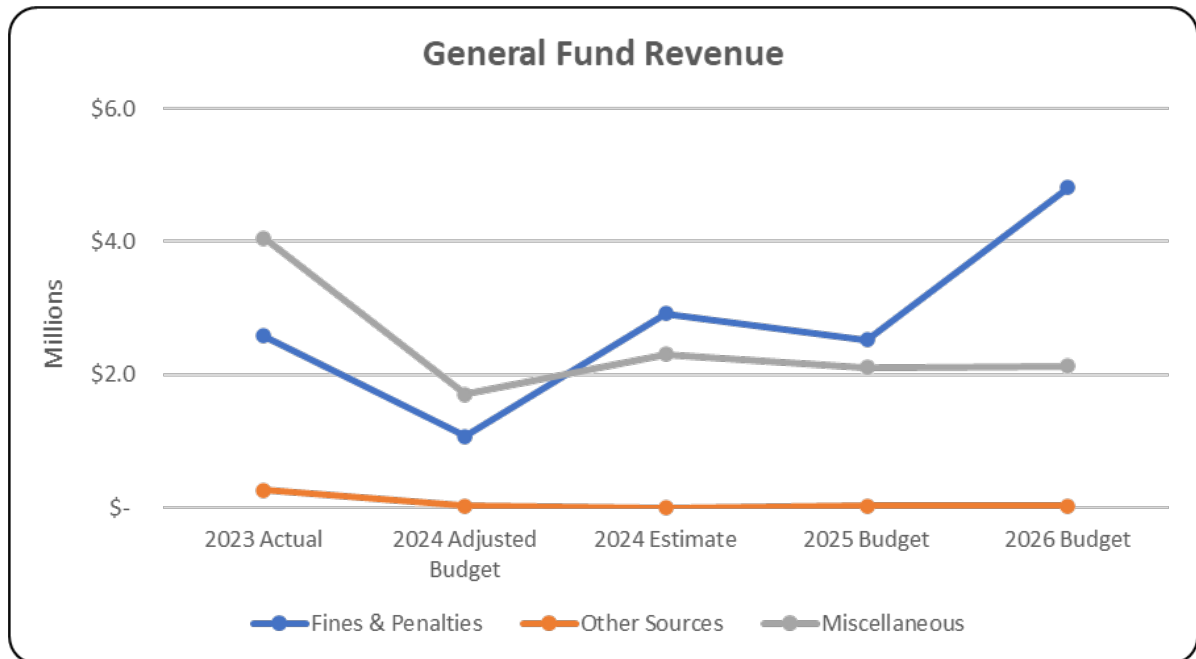
**Licenses and Permits**

License and permit activities are user fees that are derived from various regulatory activities of the City. Licenses and permits are projected to be approximately 2.9% of budgeted General Fund revenues in 2025 and 2.8% 2026. The bulk of this revenue is derived from building permit activities. Since this activity is dependent on new construction, it can fluctuate greatly depending on the economy, interest rates and available land. It is projected that 2025 and 2026 building permit revenues will regress back to the mean compared to revenues collected in the recent years prior to COVID-19, as it is anticipated that there will be lagging impacts on the local economy that will be felt during this biennial budget. Building permit revenues in 2025 and 2026 are budgeted at \$950,200 and \$974,000 respectively.

Other revenues in this category include business licenses, pet licensing, and plumbing, street, excavation and electrical permits. The City’s business license fee is a flat \$103.00 annually and revenues are projected to be approximately \$585,100 annually in 2025 and \$588,000 in 2026.

**Transfers In**

Transfers in consist of transfers receipted into the General Fund in support of internal City operations and one-time transfers for the funding of operations. Budgeted transfers into the General Fund total \$126,000 in both 2025 and 2026. Both years include a \$52,000 transfer from the Cumulative Reserve Fund for the patrol fleet expansion, which was adopted in the 2023-2024 biennium. Additionally, there is a \$74,000 transfer from the Storm Fund for median maintenance.



**Miscellaneous**

Miscellaneous revenue consists primarily of facilities rentals, golf cart rental revenues, purchasing card rebate revenues, investment income, and contributions and donations. These revenues are budgeted to decline from 2023 actuals as the interest and investment revenues are expected to decline during the 2025-2026 biennial budget cycle. This is due to a combination of factors including the maturity of investment accounts, reduction in interest rates, and the reduced General Fund balance. The majority of revenues in this category are derived from activities that involve gatherings in confined areas - therefore due to ease of restrictions enacted on physical gathering due to COVID-19, these revenues should continue to rise from pre-pandemic levels.

**Fines and Penalties**

Fines and penalties consist mainly of traffic fines, parking infractions, B&O penalties, and criminal fines. In 2023, the City implemented a new photo enforcement program that generates a large portion of additional revenue from prior budget cycles. Fines and penalty revenues are budgeted at approximately \$2.5 million in 2025 and \$4.8 million in 2026.

**Other Sources**

Other sources within this fund include insurance recoveries and the sale of capital assets which are unbudgeted.

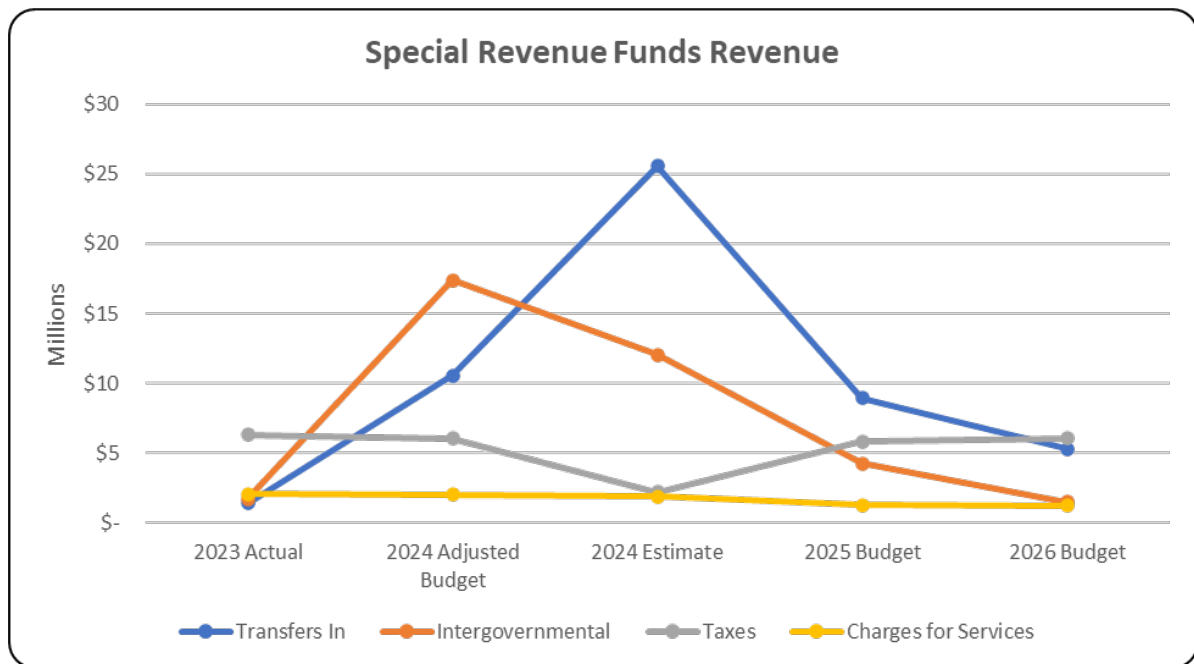


### SPECIAL REVENUE FUNDS

The City has seven special revenue funds presented in this budget. These funds account for the proceeds of specific revenue sources and are legally restricted to expenditures for specific purposes.

**Special Revenue Funds  
Revenue By Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beginning Fund Balances	\$ 57,367,136	\$ 63,260,856	\$ 63,260,855	\$ 50,660,533	\$ 44,730,900
Transfers In	1,404,508	10,560,685	9,901,099	8,921,065	5,310,373
Intergovernmental	1,742,600	17,387,496	17,528,588	4,266,189	1,518,100
Taxes	6,294,562	6,039,500	6,001,902	5,854,700	6,052,400
Charges for Services	2,083,649	2,030,057	1,914,595	1,295,800	1,247,300
Miscellaneous	3,253,696	6,391,300	7,849,498	228,100	239,300
Fines and Penalties	155,692	125,000	163,500	166,800	170,100
Other Sources	-	3,000,000	3,000,000	-	-
<b>Total Revenue</b>	<b>\$ 72,301,843</b>	<b>\$ 108,794,894</b>	<b>\$ 109,620,037</b>	<b>\$ 71,393,187</b>	<b>\$ 59,268,473</b>



#### Transfers In

This revenue source consists of transfers from funds to the Special Revenue Funds. Budgeted transfers in 2025 and 2026 totals \$9.0 million and \$5.3 million respectively. These transfers are all dedicated to the General Transportation Fund for various street improvement projects, including \$2.2 million in both 2025 and 2026 from the Transportation Benefit District Fund. Additional 2025 transfers in include \$5.2 million from Mitigation fee revenues for multiple projects, \$705,000 from the General Fund, \$650,000 of REET 2 revenues, and \$150,000 from the utility funds for trench mitigation. Transfers in 2026 also include \$2.3 million of Mitigation fees, \$705,000 from the General Fund, and \$150,000 from the utility funds.

**Intergovernmental**

Intergovernmental revenues are grants, entitlements, State-shared revenues and payments provided by one government to another. These include Federal, State and local grants and State entitlements.

The majority of this funding is Federal grant monies for arterial street projects. Fluctuations from year-to-year for this source of revenue can be directly related to project activity since the majority of this revenue is received on a reimbursement basis. The reduced revenues reflected in the graphic between 2024 and 2026 is primarily due to the anticipated reduction in grant revenues in the street funds. A total of \$4.3 million is budgeted for intergovernmental revenues in 2025, \$3.6 million of which is in Federal grant funding for the Auburn Way South improvement project (\$1.5 million), the R Street roundabout (\$1.2 million), and the A Street SE preservation project (\$905,000). Of the \$1.5 million of intergovernmental revenues budgeted in 2026, \$865,000 is from indirect Federal grants for the C Street SW preservation project.

Another revenue source in the intergovernmental category within the Special Revenue Funds is the Motor Vehicle Fuel Tax (MVFT). The City receives approximately \$1.7 million annually in MVFT monies. Of this, \$530,000 is deposited into the Arterial Street Fund and \$7,000 into the Recreation Trails Fund, with the remainder deposited into the General Fund. In 2015, the State Legislature passed the 15-year transportation package which includes additional monies to cities to fund transportation projects. The 2025-2026 budget projects \$643,500 and \$646,100, respectively in revenues to the General Transportation Fund for the multimodal transportation revenues.

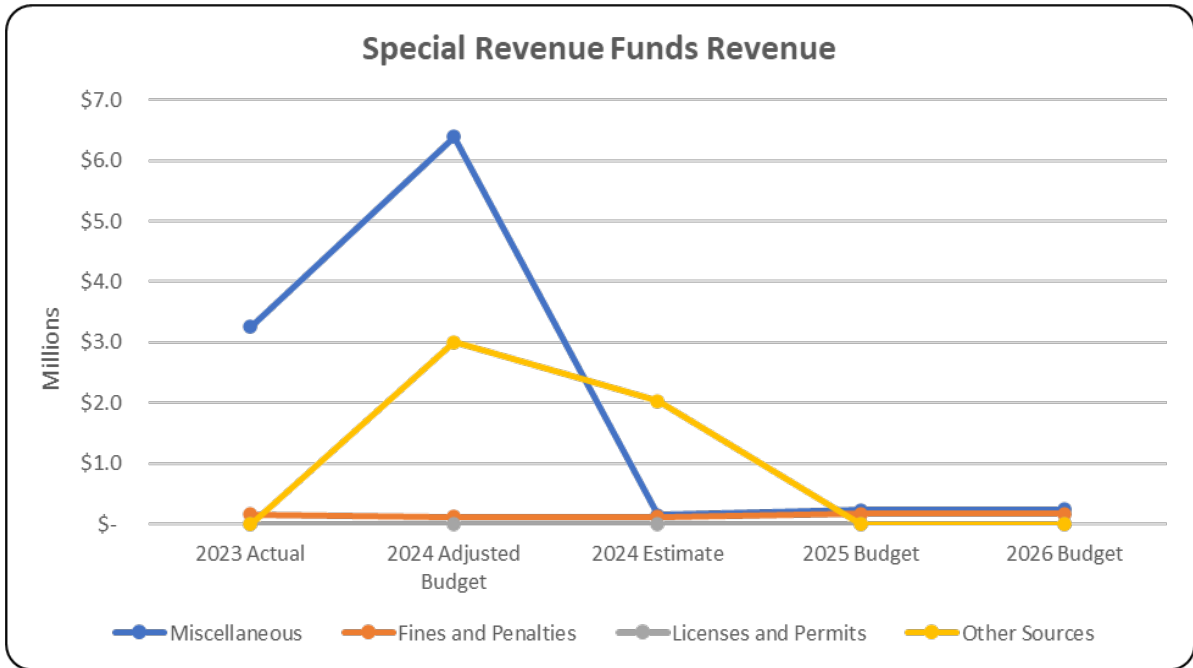
**Taxes**

Tax revenue in the Special Revenue Funds is derived primarily from utility taxes which are used to support the City's transportation programs. Current City policy directs 2.5% of utility tax revenue to the General Transportation Fund. This revenue is budgeted at \$3.6 million in 2026 and \$3.8 million in 2026.

The Hotel/Motel excise tax is another source of revenue for this group of funds. Levied at 1.0% of the charges for lodging at hotels, motels and campgrounds, these funds are used to offset the cost of tourism promotion. Budgeted revenues for Hotel/Motel tax collections are \$145,000 in 2025 and \$147,900 in 2026.

**Charges for Services**

Special Revenue Funds charges for services are derived mainly from the Mitigation Fee Fund. This revenue consists of mitigation fees paid by developers. These revenues in 2025-2026 are budgeted conservatively at \$1.3 million annually in both 2025 and 2026. This revenue source includes \$950,000 budgeted in 2025 and 2026 for transportation impact fees budgeted.



**Miscellaneous**

Miscellaneous revenue consists primarily of investment income and developer contributions and is budgeted at \$228,100 in 2025 and \$239,300 in 2026. The 2024 budget includes the anticipated one-time settlement contribution of \$6.1 million.

**Fines and Penalties**

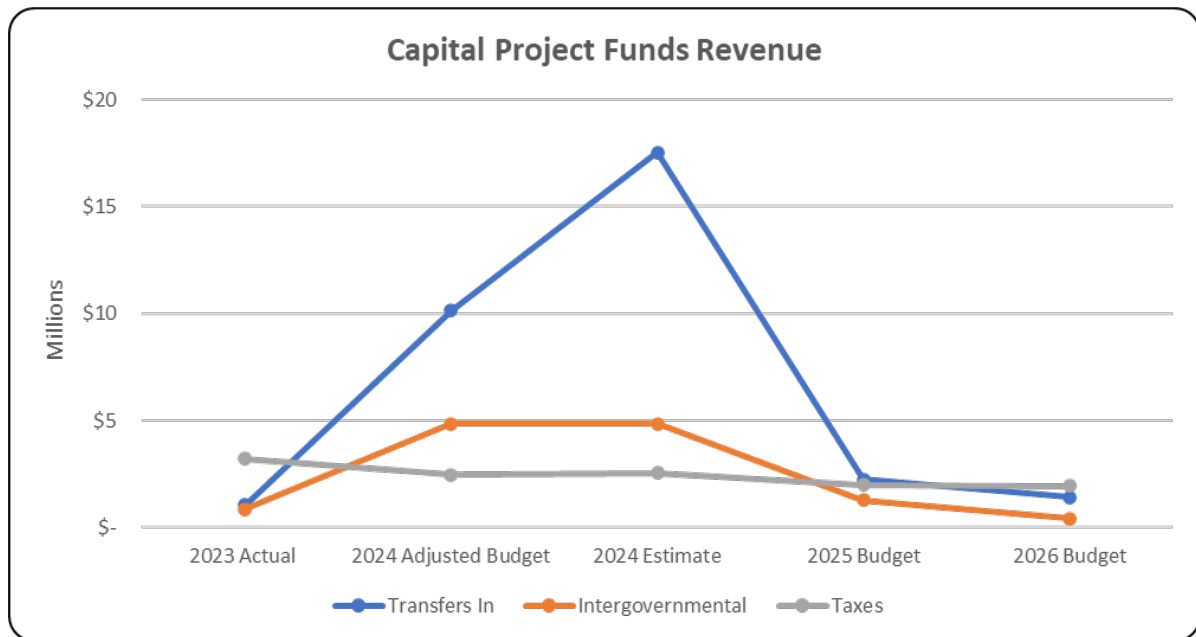
Fines and penalties consist of confiscated property within the Drug Forfeiture Fund.

**CAPITAL PROJECT FUNDS**

The City maintains four capital project funds: the Municipal Parks Construction Fund, the Capital Improvement Fund, Local Revitalization and the Real Estate Excise Tax Fund. Major non-proprietary capital acquisitions and construction are budgeted in these funds separately from operations.

**Capital Project Funds  
Revenue by Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beginning Fund Balances	\$ 17,776,922	\$ 17,744,511	\$ 17,744,511	\$ 7,710,358	\$ 7,468,058
Transfers In	1,044,398	10,133,198	17,522,260	2,250,000	1,420,000
Intergovernmental	852,457	4,840,697	4,840,697	1,280,000	420,000
Taxes	3,223,527	2,480,000	2,545,483	1,990,000	1,950,000
Charges for Services	28,078	209,500	209,500	54,500	54,500
Miscellaneous	1,022,727	4,151,850	4,773,890	7,338,300	11,978,300
Other Sources	248,154	46	-	-	-
<b>Total Revenue</b>	<b>\$ 24,196,262</b>	<b>\$ 39,559,802</b>	<b>\$ 47,636,341</b>	<b>\$ 20,623,158</b>	<b>\$ 23,290,858</b>



**Transfers In**

Transfers in consist of interfund operating transfers from other funds. These operating transfers are used to fund the capital projects approved by City Council. Budgeted transfers in 2025 and 2026 are \$2.2 million and \$1.4 million respectively. 2025 transfers into the Capital Improvement Fund include \$100,000 from the General Transportation Fund for the Safety, ADA & Repair Program and \$745,000 of REET 2 funds for various improvement projects. In 2026, the Capital Improvements Fund is budgeted to receive \$100,000 from the General Transportation Fund for the same Safety, ADA & Repair Program, as well as \$840,000 in REET 2 funds for other improvement projects.

The Municipal Parks Construction Fund is budgeted to receive \$405,000 and \$480,000 in transfers in in 2025 and 2026, respectively. The fund will receive \$30,000 of REET 2 funding for Fairway Drainage Improvement in both 2025 and 2026. Additional transfers in of \$375,000 and \$450,000 in

2025 and 2026, respectively, will be received from the Mitigation Fund for various park improvement projects.

**Taxes**

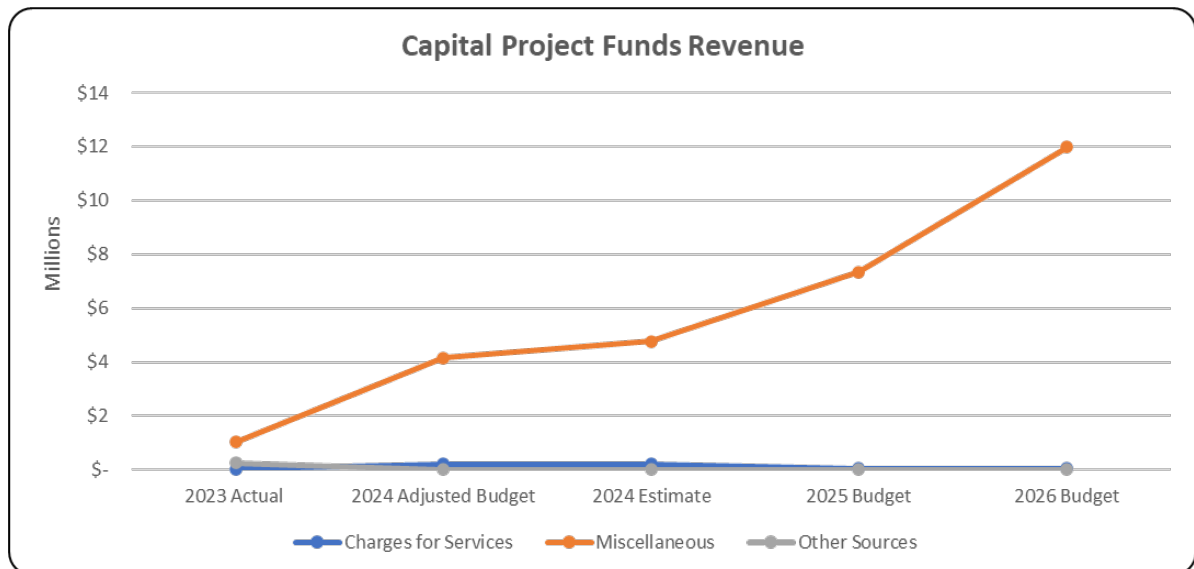
In 2025, Real Estate Excise (REET) revenues will be received in the Real Estate Excise Tax Fund. These were previously received in the Capital Improvements Fund. REET revenues are divided into quarter percentages. Both the first and second ¼% may be used for streets, sidewalks, street lighting systems, traffic signals, bridges, domestic water systems, and storm and sanitary sewer systems. In addition, the first ¼% may be used to purchase park and recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities. Revenues from this tax must be used for financing capital projects specified in the City’s Capital Facility Plan.

The tax revenue in the Capital Improvements Fund consist predominately of tax revenues from King County to be used specifically for capital projects for park improvements. By State law, the City is authorized to levy real estate excise tax up to ½% on all real property sales transactions within the City. The City of Auburn levies the allowable amount.

Not shown on the graphic above, the capital project fund tax revenues decreased from \$5.3 million in 2022 to \$3.2 million in 2023, \$2.9 million of this being REET monies. Due to restructuring within the Capital Funds, Real Estate Excise Tax (REET) monies are now housed in its own fund and will transfer out the tax revenue received into the other Capital Funds as budgeted.

**Intergovernmental**

This revenue source is primarily State, Federal and interlocal grant revenues. In 2025, the Capital Improvement Projects Fund anticipates the receipt \$80,000 in indirect Federal grant funding for the 1<sup>st</sup> Street NE/NW & Division St Pedestrian Improvements project, while the Municipal Parks Construction Fund is expected to receive \$1.2 million in local grant funding for the Downtown Plaza and Alleyway Improvements project. The Capital Improvements Fund is expected to receive an additional \$420,000 of indirect Federal grant funding for the 1<sup>st</sup> Street NE/NW & Division St Pedestrian Improvements project in 2026.



**Miscellaneous**

Miscellaneous revenue includes bond proceeds interest earnings on fund resources, contributions or donations from developers or other organizations for community projects, and revenues generated from leases on cell towers. Most of the revenues budgeted in this category in 2025 and 2026 are related to the implementation of the Facility Master Plan in the Capital Improvements Fund, which accounts for \$7.2 million of anticipated bond revenue in 2025, and \$11.8 million in 2026.

**Charges for Services**

Charges for services are budgeted at \$54,500 in both 2025 and 2026. Both years include budget of \$50,000 in anticipated planning and developer fees relating to the citywide ADA & Sidewalk Improvement projects. In addition, a portion of all adult outdoor team league fees are put into the capital facility program in the Municipal Parks Construction Fund. These funds are then used to construct park facilities to benefit the users of the parks and fields. Budgeted amounts for these fees are \$4,500 in both 2025 and 2026.

**Other Sources**

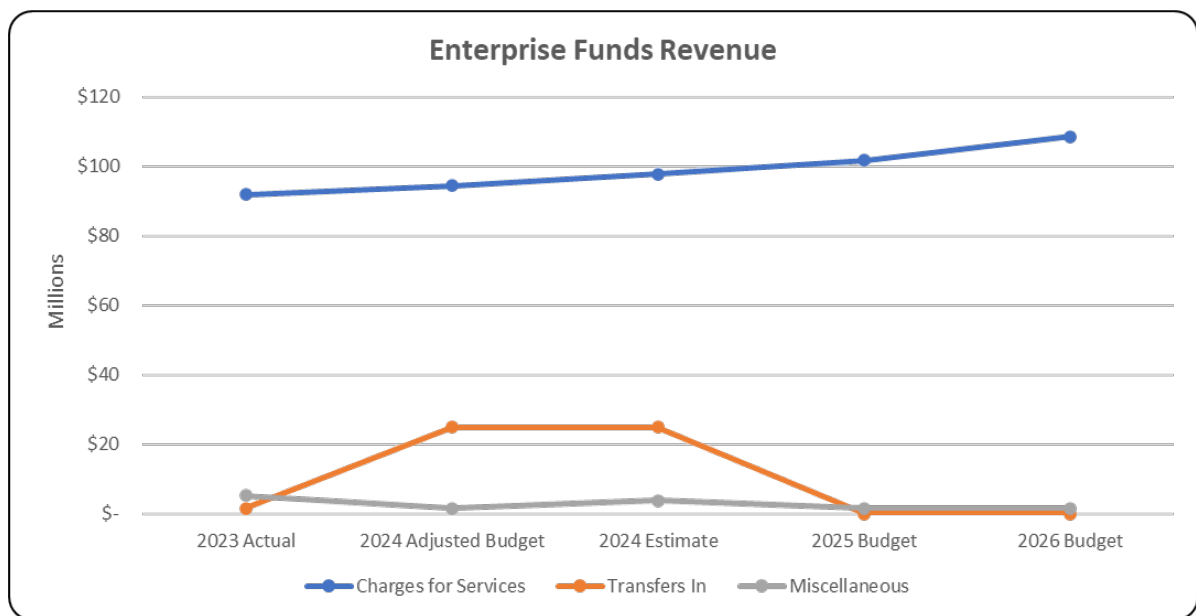
Other sources within the Capital Project Funds include insurance recoveries.

**ENTERPRISE FUNDS**

The City maintains seven enterprise funds in the budget to separately account for the revenues derived from services provided and the associated expenses. The City enterprise funds include the following services: Water, Sanitary Sewer, Sewer Metro, Storm Drainage, Solid Waste, Airport, and Cemetery. The following table and graph depict the amount of revenues received by major source.

**Enterprise Funds  
Revenue By Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beg. Working Capital	\$ 75,137,325	\$ 84,585,718	\$ 84,585,718	\$ 44,013,075	\$ 36,365,622
Charges for Services	91,877,086	94,376,010	97,780,730	101,745,000	108,490,250
Transfers In	1,551,660	24,920,514	24,920,514	-	-
Miscellaneous	5,291,661	1,578,200	3,795,113	1,566,960	1,591,000
Other Sources	8,352,413	2,078,256	3,176,656	1,325,000	1,325,000
Intergovernmental	1,076,303	8,120,946	6,852,132	70,000	70,000
Fines and Penalties	5,733	-	-	-	-
<b>Total Revenue</b>	<b>\$ 183,292,180</b>	<b>\$ 215,659,644</b>	<b>\$ 221,110,863</b>	<b>\$ 148,720,035</b>	<b>\$ 147,841,872</b>



**Charges for Services**

This revenue source represents fees charged by the City's enterprise funds in return for public services. Over 80% of the City's enterprise fund charges for service revenues are collected in the Water, Sewer, Storm and Solid Waste utility funds; these are expected to total \$99.7 million in 2025 and \$105.6 million in 2026. Of those revenues, \$23.1 million in 2025 and \$24.5 million in 2026 represents pass-through charges in the Sewer Metro Fund to pay King County for the treatment and disposal of the City of Auburn's sewage.

Utility revenues are directly affected by growth factors and rate increases. The City normally reviews fees charged for utilities on an annual basis to ensure the fees charged cover the cost associated with providing the services. Solid waste collection is contracted through WM, formerly known as Waste Management. Garbage rates are structured in a way that encourages participation in the recycling program. Charges for services at the Auburn Municipal Airport primarily related to

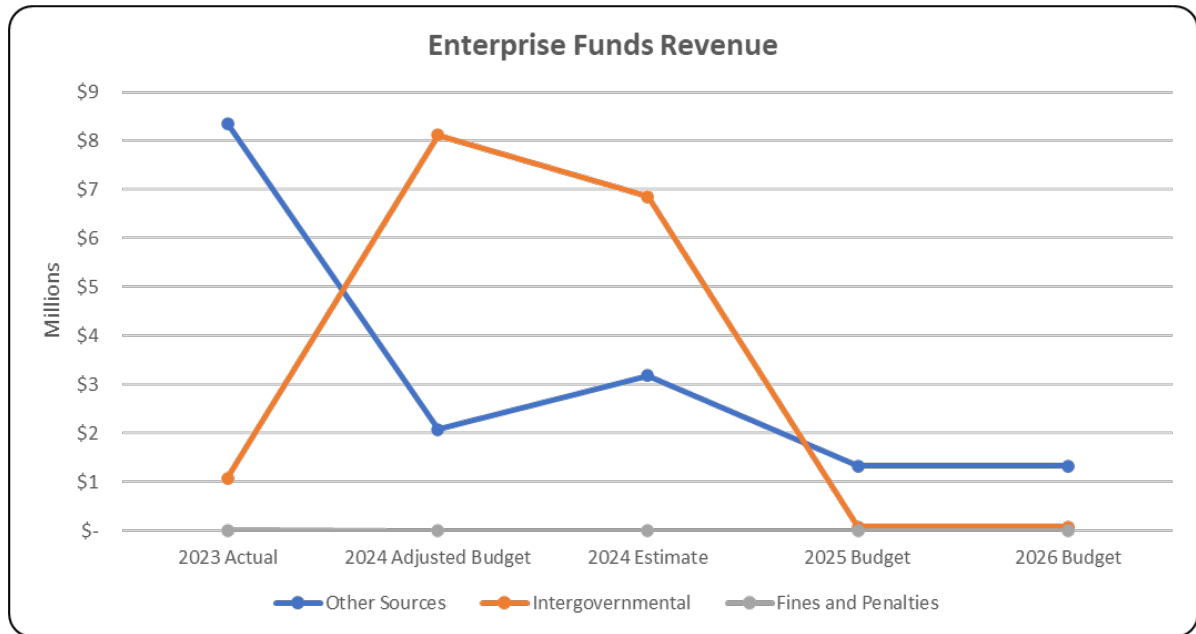
fuel sales. Charges for services in the Cemetery Fund are primarily for lot sales and retail sales for burial related products.

**Transfers In**

This revenue source represents transfers from other funds, usually to fund capital projects. In previous years, there were also transfers in from the operating sub-funds into the capital sub-funds. Beginning in 2025, the capital sub-funds have been combined with their associated operating funds, resulting in a single fund per utility. As such, there are no budgeted transfers in from operating sub-funds in 2025 or 2026. Further, no additional transfers in from other funds have been budgeted in 2025 or 2026.

**Miscellaneous**

Miscellaneous revenue includes financing proceeds to fund capital projects within the Enterprise Funds and interest earnings on fund resources. This category also includes airport property lease revenue, tie down and hangar rental revenues at the airport and changes in restricted assets. The budgeted amount for these funding sources are \$1.6 million in both 2025 and 2026.



**Other Sources**

This revenue source represents resources available from system capital contributions from developers, loan proceeds, the sale of capital assets, and insurance recoveries. Other contributions include non-cash developer contributions as they build or improve system assets. System developer contributions have been significant in the recent past and is budgeted at \$1.3 million in both 2025 and 2026.

**Intergovernmental**

This revenue primarily represents grant revenue. Intergovernmental revenues are budgeted at \$70,000 in both 2025 and 2026, for various state and county grants expected to be received in the Solid Waste Fund for recycling and hazardous waste efforts. Grants are not budgeted until they are awarded.

**Fines and Penalties**

This revenue represents penalties assessed in the Water Fund for lost or damaged hydrant carts, which are used to access water from City fire hydrants.

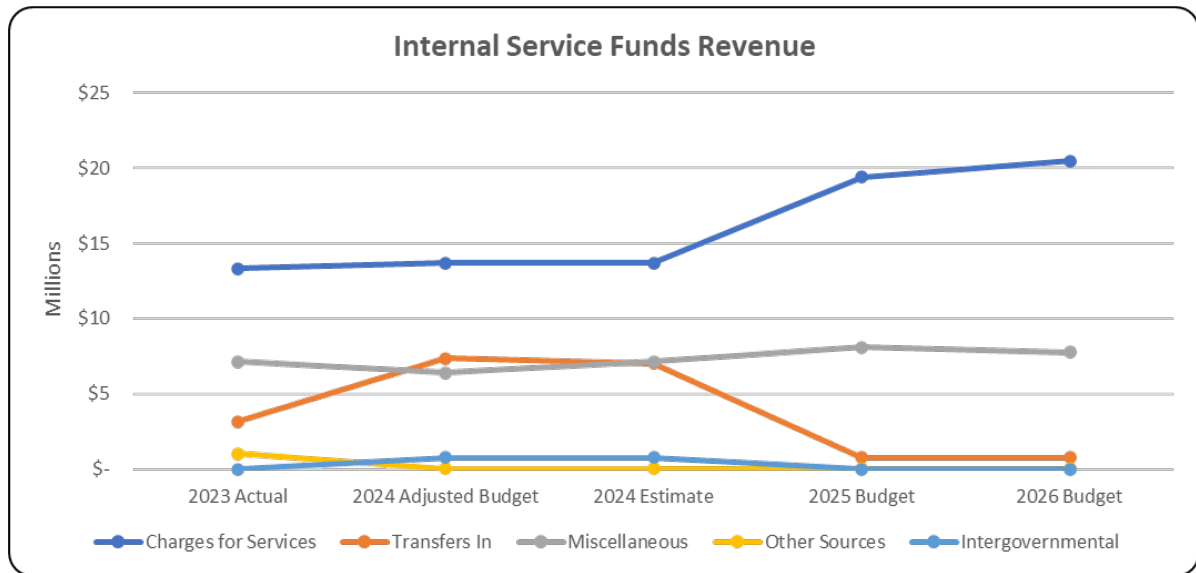


**INTERNAL SERVICE FUNDS**

The City’s internal service funds are used to budget for the financing of goods and services provided by one fund to other funds and General Fund departments on a cost reimbursement basis. The City has five internal service funds: Insurance, Workers’ Compensation, Facilities, Equipment Rental and the Innovation and Technology Fund (which includes Multimedia).

**Internal Service Funds  
Revenue By Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beg. Working Capital	\$ 15,610,068	\$ 16,952,129	\$ 16,969,990	\$ 12,873,180	\$ 14,863,970
Charges for Services	13,328,920	13,680,700	13,683,400	19,412,096	20,459,118
Transfers In	3,138,401	7,371,118	7,038,010	773,600	773,600
Miscellaneous	7,131,847	6,399,600	7,140,825	8,103,340	7,754,805
Other Sources	1,032,073	15,000	15,000	30,000	30,000
Intergovernmental	-	750,720	750,720	-	-
<b>Total Revenue</b>	<b>\$ 40,241,309</b>	<b>\$ 45,169,267</b>	<b>\$ 45,597,945</b>	<b>\$ 41,192,216</b>	<b>\$ 43,881,493</b>



**Charges for Services**

Charges for services are budgeted at \$19.4 million in 2025 and \$20.5 million in 2026. Approximately 72% of the revenue source for charges for services come from the interfund charges for services from the Insurance, Facilities, and Innovation and Technology (IT) Funds. Also includes revenue generated in the IT Department for services rendered to the City of Pacific and Algona. Each department is allocated a portion of the costs for IT and Multimedia services, Facilities, and Equipment Rental for fuel costs, which are then paid into the associated internal service fund.

**Miscellaneous**

Miscellaneous revenues are budgeted at \$8.1 million in 2025 and \$7.8 million in 2026. Approximately 84% of the revenue source in the miscellaneous revenue category is in the Equipment Rental Fund, which charges departments for maintenance and replacement costs of City vehicles and other equipment. This revenue source also includes the charges for Workers’ Compensation reimbursement, investment revenue, and property rental revenue within the Facilities Fund.

**Transfers In**

This revenue source is for transfers from other funds. Both the 2025 and 2026 budgets include \$773,600 in total transfers in. These transfers include \$37,600 in transfers in from the Cumulative Reserve into the Innovation and Technology Fund, and \$736,000 from the Cumulative Reserve Fund into the Equipment Rental Fund for the purchase of police vehicles as part of the patrol fleet expansion program that was adopted as part of the 2023-2024 biennial budget.

**Other Sources**

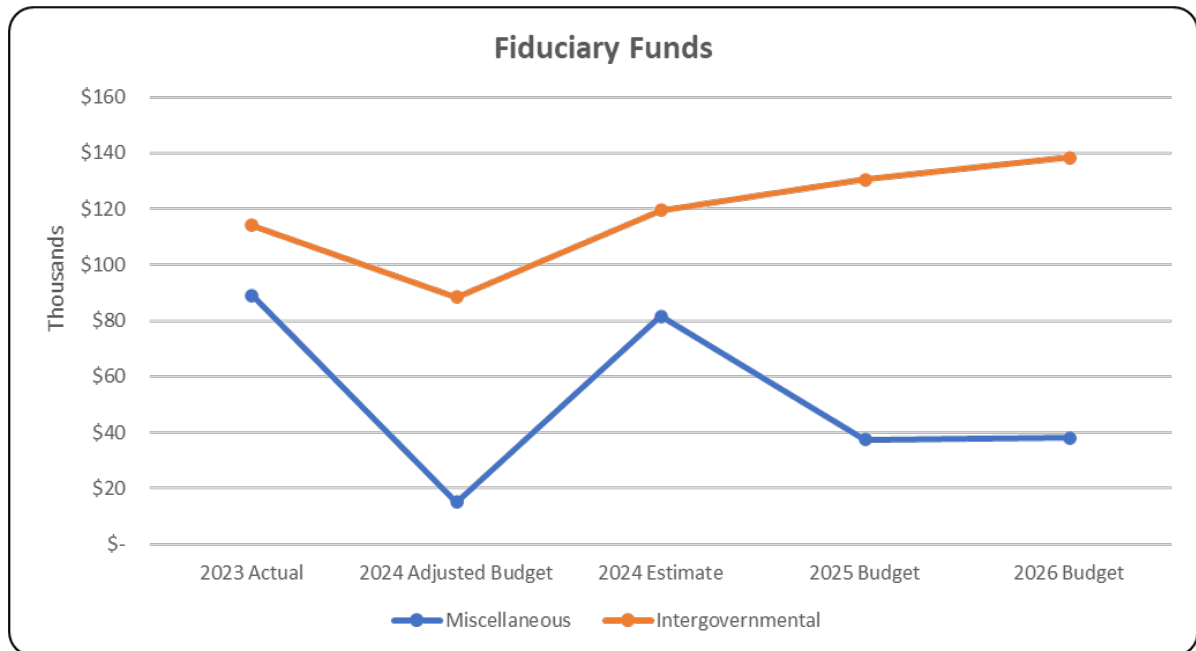
Other sources within the Internal Service Funds include insurance recoveries and the sale of capital assets.

**FIDUCIARY FUNDS**

The City has three fiduciary type funds: the Fire Pension Fund, the South King Housing & Homelessness Partners (SKHHP) Fund and an Agency Disbursement Fund. Both the SKHHP Fund and the Agency Disbursement Fund are unbudgeted as they are both custodial funds used for the collection and disbursement of non-City funds.

**Fiduciary Funds  
By Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beginning Fund Balance	\$ 1,890,532	\$ 1,870,328	\$ 1,870,328	\$ 1,837,188	\$ 1,797,248
Miscellaneous	89,097	15,200	81,600	37,400	38,100
Intergovernmental	114,235	88,400	119,516	130,500	138,400
<b>Total Revenue</b>	<b>\$ 2,093,863</b>	<b>\$ 1,973,928</b>	<b>\$ 2,071,444</b>	<b>\$ 2,005,088</b>	<b>\$ 1,973,748</b>



**Miscellaneous**

Miscellaneous revenue primarily consists of contributions and donations and investment income on idle cash. As true with the other funds that were mentioned previously, the assumption is that investment income will decline from 2023-2024 totals. Total budgeted miscellaneous revenues are \$37,400 in 2025 and \$38,100 in 2026.

**Intergovernmental**

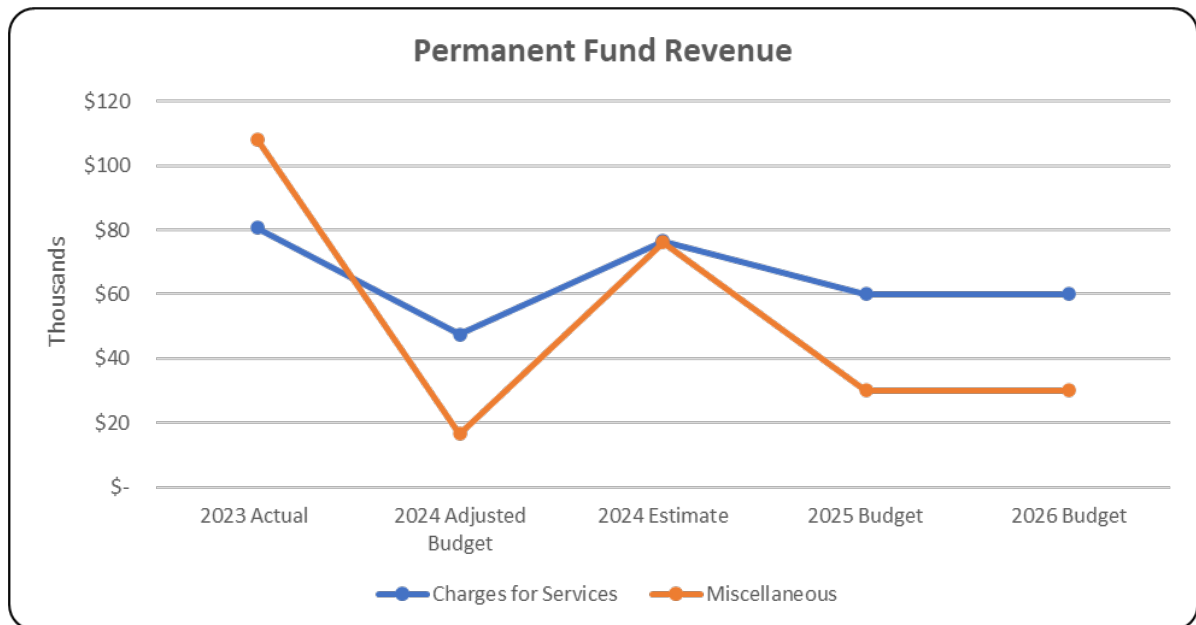
This revenue consists of revenue from fire insurance premium tax. The City receives the fire insurance premium tax revenue from the State in an allocation based on the number of retired firefighters who served the City. The City is anticipating annual fire insurance tax revenues of \$130,500 for the 2025 budget year and \$138,400 in 2026.

**PERMANENT FUND**

The City has one permanent fund, the Cemetery Endowment Care Fund. City policy provides that a percentage of the base, pre-tax sales price of each grave, niche or crypt is to be deposited into the Cemetery Endowment Care Fund for the future maintenance of the Auburn Mountain View Cemetery once it is full. Resources in this fund are legally restricted to the extent that only earnings, not principal, may be used to support cemetery capital improvements.

**Permanent Fund  
By Funding Source**

	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Beginning Fund Balance	\$ 2,201,305	\$ 2,390,209	\$ 2,390,209	\$ 2,542,809	\$ 2,632,809
Charges for Services	80,637	47,500	76,500	60,000	60,000
Miscellaneous	108,267	16,630	76,100	30,000	30,000
<b>Total Revenue</b>	<b>\$ 2,390,209</b>	<b>\$ 2,454,339</b>	<b>\$ 2,542,809</b>	<b>\$ 2,632,809</b>	<b>\$ 2,722,809</b>



**Charges for Services**

As provided by City ordinance, 10% of the sale of each grave, niche or crypt is collected for the future maintenance of the Cemetery.

**Miscellaneous**

Interest revenue is collected on cash held in this fund. This revenue may be transferred out to the Cemetery Fund to be used for capital projects.

**General Fund Six-Year Forecast**

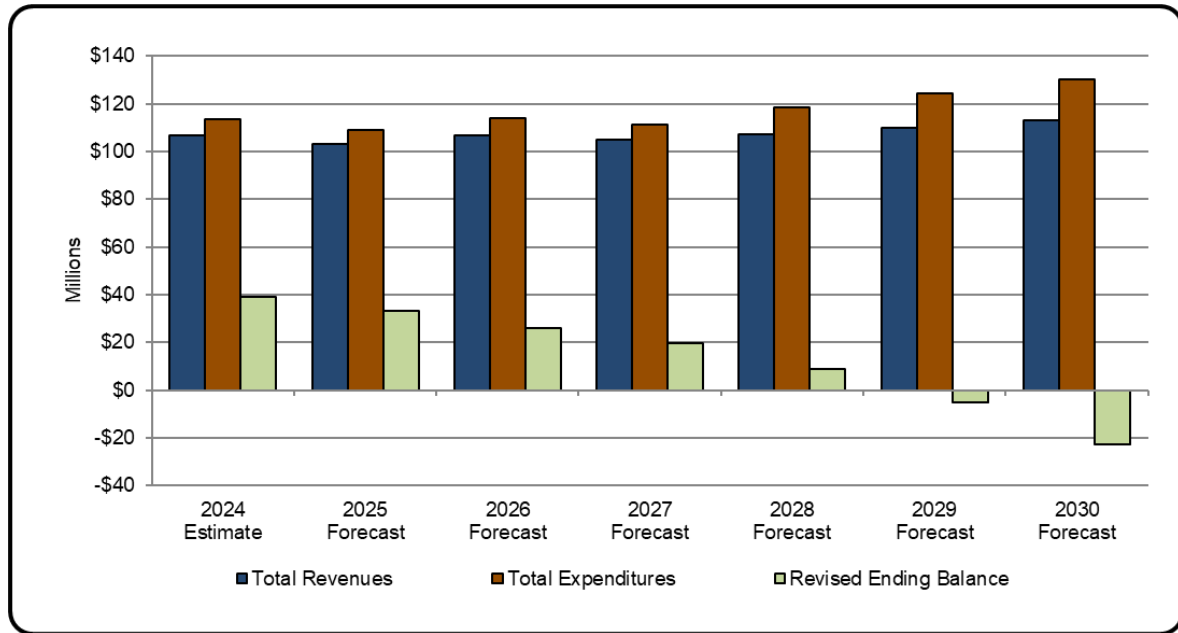
The following table, graphic, and discussion presents the City's six-year forecast of General Fund revenues and expenditures. The purpose of the forecast is to highlight issues associated with financial policies and budgetary decisions. It is not intended to be a multi-year budget.

General Fund Six Year Revenue and Expenditure Forecast 2024-2030	2024 Estimated	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Taxes</b>							
Property (1)	\$ 24,481,405	25,002,800	25,115,300	\$ 26,016,615	\$ 26,425,867	\$ 26,838,605	\$ 27,254,848
Sales (2)	26,438,406	26,239,930	26,505,200	26,517,544	26,831,182	27,150,228	27,474,759
Business & Utility (3)	24,682,945	25,444,240	26,106,790	26,669,689	27,269,559	27,893,821	28,542,415
Other	1,723,100	1,765,200	1,808,800	1,957,585	1,991,100	2,025,243	2,060,030
Licenses & Permits	2,838,749	2,949,600	3,011,300	2,924,736	2,974,741	3,026,493	3,080,082
Intergovernmental (4)	6,666,600	6,614,122	6,467,252	5,832,394	5,918,681	6,010,670	6,108,551
Fees & Charges (5)	9,795,580	10,601,032	10,844,488	11,475,767	12,516,441	13,685,669	15,001,184
Fines & Penalties	2,921,809	2,522,706	4,816,697	1,482,000	1,482,000	1,482,000	1,482,000
Other Sources (6)	4,952,100	126,000	126,000	-	-	-	-
Miscellaneous	2,310,296	2,130,680	2,149,080	2,316,186	2,066,186	2,066,186	2,066,186
<b>Total Revenues</b>	<b>\$ 106,810,990</b>	<b>\$ 103,396,310</b>	<b>\$ 106,950,907</b>	<b>\$ 105,192,517</b>	<b>\$ 107,475,757</b>	<b>\$ 110,178,915</b>	<b>\$ 113,070,055</b>
<b>Expenditures</b>							
Salaries and Benefits (7)	\$ 56,817,793	\$ 60,249,148	\$ 63,338,602	\$ 64,973,388	\$ 67,769,880	\$ 70,688,108	\$ 73,733,438
Internal Service Charges (8)	13,403,400	15,103,200	15,103,630	15,852,293	17,076,673	18,395,620	19,816,438
Capital and Debt Service	90,900	1,312,500	1,310,000	1,210,000	1,210,000	1,210,000	1,210,000
Transfers Out - Cumulative Reserve	-	-	-	-	-	-	-
Transfers Out - Other	7,235,160	1,077,400	705,000	375,000	375,000	375,000	375,000
Supplies	1,861,110	1,994,502	1,939,986	1,763,486	1,851,660	1,944,243	2,041,455
Professional Services	34,212,081	29,411,122	31,626,267	27,329,747	30,157,907	31,694,775	33,309,960
<b>Total Expenditures</b>	<b>\$ 113,620,444</b>	<b>\$ 109,147,872</b>	<b>\$ 114,023,485</b>	<b>\$ 111,503,914</b>	<b>\$ 118,441,120</b>	<b>\$ 124,307,746</b>	<b>\$ 130,486,291</b>
<b>Ending Fund Balance</b>	<b>\$ 38,910,092</b>	<b>\$ 33,158,530</b>	<b>\$ 26,085,952</b>	<b>\$ 19,774,555</b>	<b>\$ 8,809,191</b>	<b>\$ (5,319,639)</b>	<b>\$ (22,735,875)</b>

**Key 2025-2030 Assumptions:**

- 1) **Property Tax increase:** 2024-2030 includes a 1.0% statutory increase plus new construction.
- 2) **Retail Sales Tax:** 2025 is expected to decline by approximately \$200,000 due to a projected mild recession. The 2025 budget assumes growth of approximately 1.0% with revenues increasing 1.2% annually thereafter.
- 3) **Business & Occupancy Tax:** This tax became effective in 2022, with expected collections of \$10.0 million in 2024. It is anticipated that, with the continued maturity of the program, revenue derived from this tax will increase in the 2025-2026 biennium. Estimated impact: \$500,000 annually.
- 4) **Grants:** Several grant awards were received in 2024; these awards will not generally be budgeted in the 2025-2026 biennium until the corresponding grants are awarded. Estimated impact: a reduction of \$113K in 2025 and 2026 annually.
- 5) **Administrative Support Charges:** During the 2023-2024 biennium, the City reevaluated its methodology for allocating citywide support charges, with the General Fund recovering a portion of the expenses incurred by the Human Resources, Finance and Legal departments as revenue to the extent those activities support the entire City. Estimated impact: \$300K annually for the 2025-2026 budget cycle.
- 6) **Federal Funding:** 2024 includes the transfers-in of Coronavirus State and Local Fiscal Recovery Funds awarded by the Department of the Treasury in 2021, which must be obligated by the end of 2024.  
**Cumulative Reserve Transfer:** 2024 includes a \$9.3 million transfer in from the Cumulative Reserve Fund to the General Fund for cash flow purposes. Current projections indicate that this transfer may not be necessary. Whereas the 2025-2026 budget cycle does not include any transfers between the General and Cumulative Reserve Fund.
- 7) **Salary and Benefit Inflation:** Police labor agreements expire in 2024, and teamsters expire in 2025. Budget is based on estimates; 2027-2030 includes a 4.0% annual increase.
- 8) **Internal Service Charges:** Due to a change in the allocation methodology of internal service charges, as well as general cost increases including fuel, vehicles, software licensing and other services, the General Fund has experienced a significant cost increase. Estimated impact: \$1.7 million in 2025 and remains fixed in 2026.

**General Fund Forecast 2024-2030**



Revenues are forecasted on the basis of future economic, demographic, and policy assumptions with little dependence on past trends. Expenditures are forecasted based on past trends modified by present and expected future conditions. Key assumptions and conclusions from this forecast are included below.

As discussed in Section 1, the General Fund is the City’s largest fund and is used to account for the majority of general City resources and services. Approximately 75% of General Fund revenues are derived from taxes including property taxes, sales taxes, utility taxes, and other taxes such as the annexation sales tax credit and gaming and admissions taxes. These taxes are sensitive to changes in general economic conditions as well as legislative changes that dictate how these revenues are determined and collected. This sensitivity is important because – should growth occur slower than anticipated – the adverse effect on fund balance may be greater than predicted.

Forecasted revenues assume property tax assessed valuations will increase by 6.0% from \$17.5 billion in 2024 to \$18.9 billion in 2025 and by 5.8% to \$20.1 billion in 2026. The City expects to increase the property tax levy in each year by the maximum allowable factor of 1% plus new construction.

Baseline sales tax revenues are forecasted to decrease by 1.0% in early 2025 due to a mild recession triggered by inflation and geopolitical events. This is expected to begin a slight recovery of 1.0% in 2026. This includes the revenues anticipated from the passage of EHB 2163 (commonly referred to as the Marketplace Fairness Act), which will continue to be supplemented by streamlined sales tax mitigation payments until 2026. This forecast also includes the change in funding effective in 2019, where sales tax revenue on construction will stay in the General Fund; this is estimated to be \$2.0 million annually. The 2027-2030 forecast assumes a continued strengthening in the local economy, which is anticipated to increase the pace of annual sales tax growth of approximately 1.5% per year over the remainder of the forecast period.

While moderate revenue growth is expected, expenditures involving public safety and public services are expected to increase at a rate that outpaces revenue growth. Forecasted pressures on the cost of public service that are outside of the City’s control include increased healthcare costs,

which are expected to increase by 15.0% annually in 2025 and 2026; dental costs are expected to increase by 5.0% annually over the same period.

The rate of additional budget capacity will likely be restrained going forward due to the cumulative effects of revenue limitations from legislative and voter approved mandates. The forecast assumes that any reductions in the level of under-expenditures will be offset by efficiencies gained through process improvements. However, the City's ability to realize budgetary savings in the future may be diminished as a result of these factors.

Based on these trends, the forecast shows the balance in the General Fund decreasing over the next several years and going negative in 2030 as the pace of revenue growth – in this forecast – fails to keep pace with the growth in expenditures. In reality, this will not occur: the Finance Department will continue to study revenue options and enhancements and other options to offset the increase in future expenditures and revenue losses. Again, this is a conservative projection under a discrete set of assumptions, providing insight into the future possibilities so the City may prepare solutions to address the structural deficit prior to it actually occurring. The City goes to great lengths to ensure there are sufficient reserves to deploy in the event of an economic downturn and to provide time to restructure the budget with as little disruption as possible to the services provided.

### **Long-Term Debt Obligations and Debt Capacity**

Like private citizens, municipalities must sometimes borrow funds to pay for large purchases like capital equipment and capital projects. As in the private world, the ability to borrow depends upon the borrower's ability to pay these loans back, as indicated by credit rating, potential future earnings, etc. Unlike private citizens and companies, public entities have the additional parameters of statutory limits on borrowing, as measured by set percentages of assessed value and ratios of revenue to operating expenses. Debt incurred by the City is generally issued in the form of bonds, similar to promissory notes, which investors buy from the City with the idea that the City will buy the bonds back at some future date, paying more money than the investor paid for them.

Existing debt levels and the issuance of new debt can also impact the City's operations. Issuing debt allows the City to proceed with large, much-needed capital projects that could not otherwise be funded by current revenues. Debt repayment spreads the cost of these large projects out over many years, which better reflects the length of time that the system will benefit from these assets and results in greater equity amongst system users. At the same time, funding from taxes and other revenue sources is limited. Therefore, issuing debt – with the associated cost of repayment with interest – reduces the amount of revenues available for operations. Debt service coverage requirements further constrain funds available for operations unless new or increased revenues are secured for this purpose.

There are three types of bonds issued by the City of Auburn, differentiated by the basis of the guarantee of payoff to the investor. **General Obligation or "GO" Bonds** are based on the tax base or the assessed value of the municipality. When issuing a GO Bond, the City is pledging its future taxing powers to pay off the debt. GO Bonds can also be issued as a voted "levy" when citizens are willing to pay extra taxes to pay for a particular project. Another less common type of GO Bond is one that is secured by the City's tax base but is actually retired from utility revenues. **Revenue Bonds** are both guaranteed by and retired from specific future revenues (usually fees for a particular service). These are generally issued for utility capital projects and guaranteed and retired by utility rate revenues. There is no general tax liability for these obligations. **Local Improvement District or "LID" Bonds** are issued through the formation of local improvement districts to provide specific capital improvements.

**General Obligation Bonds**

A general obligation bond comes in two forms: voted and non-voted. The total indebtedness for general purposes with or without a vote of the people cannot exceed 2.5% of the value of taxable property. Up to 1.5% may be authorized by City Council without a vote and are referred to as Councilmanic Bonds; however, any debt capacity available without a vote is reduced by any indebtedness with a vote in excess of 1%. The City may also levy, with a vote of the people, up to 2.5% of taxable property value for utility or open space and park facilities purposes. Any excess will proportionately reduce the margin available for general purposes. Total general obligation debt cannot exceed 7.5% of the value of property.

The City debt obligations are well within the statutory limits for debt capacity. The following table summarizes the City’s current debt obligations as compared with its legal debt limits as of December 31, 2023:

	With A Vote				Total Capacity
	Without A Vote 1.50%	General Purposes 1.00%	For Utilities 2.50%	For Parks or Open Space Development 2.50%	
Statutory Limit	\$ 268,047,607	\$ 178,698,405	\$ 446,746,012	\$ 446,746,012	\$ 1,340,238,036
Outstanding Indebtedness <sup>5</sup>	(34,509,925)	-	-	-	(34,509,925)
Margin Available	<u>\$ 233,537,682</u>	<u>\$ 178,698,405</u>	<u>\$ 446,746,012</u>	<u>\$ 446,746,012</u>	<u>\$ 1,305,728,111</u>

Source: City of Auburn 2023 ACFR

In 2010, the City issued \$31,990,000 of general obligation bonds<sup>2</sup>. The bonds were used for the following purposes: 1) refunding the remaining portion of the City’s outstanding 1998 Library bonds; 2) to pay for downtown infrastructure improvements, which included utility relocation and upsizing, a promenade with open plazas, and a new street surface; and 3) to pay for a portion of the cost of acquiring certain condominium units to provide city office space near City Hall (in the City Hall Annex building). On October 22, 2020, the City refunded two bonds: The 2010 B LTGO and the 2010 D LTGO. The 2020 A LTGO Refunding Bond was the replacement for the 2010 B LTGO Bond. In addition, the 2020 B LTGO Refunding Bond was the replacement for the 2010 D LTGO Bond. The City recognized nearly \$4,290,000 in net present value savings with the refunding. The scheduled balance of these bonds as of the end of 2023 is \$16,080,000.

In 2016, the City issued \$3,867,214 of general obligation bonds to perform an advance refunding of the remaining balance of two previous general obligation debt issues: \$3,270,000 of general obligation debt issued in 2006 for the design and construction of a new Golf Course clubhouse and improvements to the Cemetery<sup>3</sup>, and \$1,375,000 of general obligation debt issued in 2005 to pay for the construction cost of hangars at the Auburn Municipal Airport<sup>4</sup>. The scheduled balance of these bonds as of the end of 2023 is \$728,476.

The South Correctional Entity (SCORE) was created under an Interlocal Agreement between the cities of Auburn, Burien, Federal Way, Renton, SeaTac, and Tukwila, and provides for correctional services for the detaining of arrestees and sentenced offenders. The initial debt issued in 2009 to fund this facility was refunded in 2019; Under this agreement, the City is contracted to pay 34.94%

<sup>2</sup> General Obligation Bonds-2020A Refunding 2010B & 2020B Refunding 2010D

<sup>3</sup> 2006 non-taxable and taxable General Obligation Bonds

<sup>4</sup> 2005 refunding General Obligation Bonds

<sup>5</sup> This amount includes the balance as of 12/31/2023 for General Obligation Bonds (\$16,808,476), SCORE debt service (\$15,193,659) and Street-related Public Works Trust Fund Loans (\$2,507,791), adjusted for rounding.



of the debt service over a 20-year period, ending in 2038. The City of Auburn's scheduled balance as of the end of 2023 is \$15,193,659.

The City currently maintains a rating of AA+ with Standard & Poor's for its general obligation debt.

### **Revenue Bonds**

As of the end of 2023, the City has approximately \$25,540,000 of principal outstanding in utility revenue bonds that were issued in 2013 and 2020. The City is required to maintain a coverage ratio of 1.25 for the utility revenue bonds, whereby the net utility operating revenues will exceed 1.25 times the maximum annual utility revenue bond debt service cost. Actual debt service coverage through 2023 was 4.65 times the maximum. The annual debt service payment is paid from the utility user charges and system development fees.

In 2013, the City issued \$11,415,000 in revenue bonds for the Water and Storm utilities. In the Water utility, bond proceeds were used to improve a reservoir and two well sites, replace aged water mains, replace water mains crossing under the Burlington Northern & Santa Fe (BNSF) Railway's proposed third rail line, and to implement improvements to the utility billing system. In the Storm utility, proceeds were used to improve the storm drainage system to address potential flooding issues, and to encase or replace storm pipes crossing under BNSF's proposed third rail line. The scheduled balance of these bonds as of the end of 2023 is \$6,080,000.

In 2020, the City issued \$23,865,000 of utility revenue bonds in order to support capital repair and replacement projects, and to refund utility revenue bonds issued in 2010<sup>5</sup> to construct or replace capital infrastructure in the Water, Sewer, and Storm Drainage utilities. The scheduled balance of these bonds as of the end of 2023 is \$19,460,000.

The City currently maintains a rating of AA with Standard & Poor's for its revenue bond debt.

### **Public Works Trust Fund and Drinking Water Loans**

The City has three Utility Public Works Trust Fund Loans that have been used to fund the Auburn Way South Sanitary Sewer Replacement, and Well 1 improvements projects. The scheduled balance of these three loans as of the end of 2023 is \$2,345,940.

In 2016, the City was awarded a Drinking Water State Revolving Fund Loan to fund the Coal Creek Springs Transmission Main Replacement Project. This loan is drawn as expenses are incurred. The scheduled balance of this loan as of the end of 2023 is \$137,538.

In 2020, the City was awarded a Drinking Water Loan to fund Lead Service Line Replacement. This loan is also drawn as expenses are incurred, with the original awarded amount of \$3,030,000. The scheduled balance of this loan as of the end of 2023 is \$2,313,270.

In addition, the City has two Street-related Public Works Trust Fund Loans that funded the M Street SE Underpass project and the Harvey Road NE & 8<sup>th</sup> Street NE Intersection Improvement project. The scheduled balance of these two loans as of the end of 2023 is \$2,507,791.

### **Local Improvement District (LID) Bonds**

The City's remaining Local Improvement District, LID #350, was retired in 2019.

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<sup>5</sup> 2010 CIP Revenue Bonds

The following debt payment schedule is for all outstanding debt as of December 31, 2023:

Year	General Obligation Bonds <sup>(1)</sup>		Revenue Bonds		Loans (PWTF & DWSRF)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	1,890,575	1,353,809	2,125,000	1,160,400	864,601	57,307	4,880,176	2,571,516
2025	1,969,116	1,278,685	2,225,000	1,059,900	756,757	51,482	4,950,873	2,390,067
2026	1,674,644	1,192,532	2,325,000	954,650	756,757	46,186	4,756,401	2,193,368
2027	1,754,825	1,108,800	2,435,000	844,600	530,494	40,911	4,720,319	1,994,311
2028	1,850,006	1,021,060	2,550,000	729,300	530,494	37,215	4,930,500	1,787,575
2029	1,933,681	928,560	2,660,000	608,550	450,111	33,519	5,043,792	1,570,629
2030	2,020,850	841,326	2,785,000	482,550	450,111	30,225	5,255,961	1,354,101
2031	2,113,019	740,282	1,395,000	350,550	450,111	26,931	3,958,130	1,117,763
2032	2,218,682	645,682	1,460,000	288,350	450,111	23,637	4,128,793	957,669
2033	2,295,610	556,934	705,000	223,200	261,572	20,343	3,262,182	800,477
2034	2,384,285	465,110	735,000	195,000	261,572	17,521	3,380,857	677,631
2035	2,089,707	369,738	765,000	165,600	261,572	14,698	3,116,279	550,036
2036	2,173,623	286,150	795,000	135,000	261,572	11,875	3,230,195	433,025
2037	2,257,539	199,206	825,000	103,200	261,572	9,053	3,344,111	311,459
2038	2,330,973	121,780	860,000	70,200	261,572	6,230	3,452,545	198,210
2039	1,045,000	41,800	895,000	35,800	261,572	3,364	2,201,572	80,964
2040					116,993	585	116,993	585
2041					116,993	292	116,993	292
2042							-	-
2043							-	-
Totals	<u>32,002,135</u>	<u>11,151,454</u>	<u>25,540,000</u>	<u>7,406,850</u>	<u>7,304,541</u>	<u>431,377</u>	<u>64,846,676</u>	<u>18,989,681</u>

<sup>(1)</sup> Includes Due to Other Governments

Source: City of Auburn 2023 ACFR (Note 7) and Debt Service Schedules

In 2024, the City entered into a new agreement for an \$825,000 loan to fund the Airport T-Hangar. Payments for this loan are set to begin in 2025 and are included in the 2025-2026 budget for the Airport Fund. The repayment schedule for this loan is below:

Year	Airport CARB T-Hangar Loan		Total	
	Principal	Interest	Payment	Balance
2024				825,000
2025	77,161	14,461	91,622	747,839
2026	76,665	14,957	91,622	671,174
2027	78,198	13,423	91,622	592,976
2028	79,762	11,860	91,622	513,214
2029	81,358	10,264	91,622	431,856
2030	82,985	8,637	91,622	348,871
2031	84,644	6,977	91,622	264,227
2032	86,337	5,285	91,622	177,889
2033	88,064	3,558	91,622	89,825
2034	89,825	1,797	91,622	-
Total	<u>825,000</u>	<u>91,219</u>	<u>916,219</u>	<u>-</u>

Source: City of Auburn Debt Service Schedules

**General Fund Fiscal Capacity**

The City uses a range of strategies to maintain its fiscal security. First, the City maintains fund balances sufficient to meet the General Fund cash flow needs and estimated employee retirement cash outs for the biennium. Including reserves held in the Cumulative Reserve Fund, this usually amounts to between 25% and 40% of General Fund expenditures. In good economic times, this fund balance can be budgeted higher than when the economy takes a turn for the worse. This balance serves as the first line of defense against a sudden and significant economic downturn. However, revenues are forecasted moderately. This not only provides protection from needing to rely on the fund balance, but it has also provided a higher fund balance than originally budgeted, augmenting reserves.

The City has a Cumulative Reserve Fund for several purposes. First, it allows the City to build funds for needed capital projects without having to rely exclusively on debt. Secondly, it provides long-term stability to City finances as a counter-cyclical balance. Money is put aside in good years (from higher than budgeted reserves), allowing the City a reserve to draw on in years of economic decline. The Cumulative Reserve also guarantees that funding will be available to cover one year of general governmental debt service. Finally, the fund also maintains a balance to provide for the cost of catastrophic events.

The City also maintains an insurance fund to augment regular insurance coverage and to provide for independence and/or stability,

Finally, the City has reserved an amount of taxing and other revenue capacities for worse case circumstances. These capacities are:

**User Fees**

There are several categories of user fees that could be increased to capture a larger share of associated costs.

**Business Licensing**

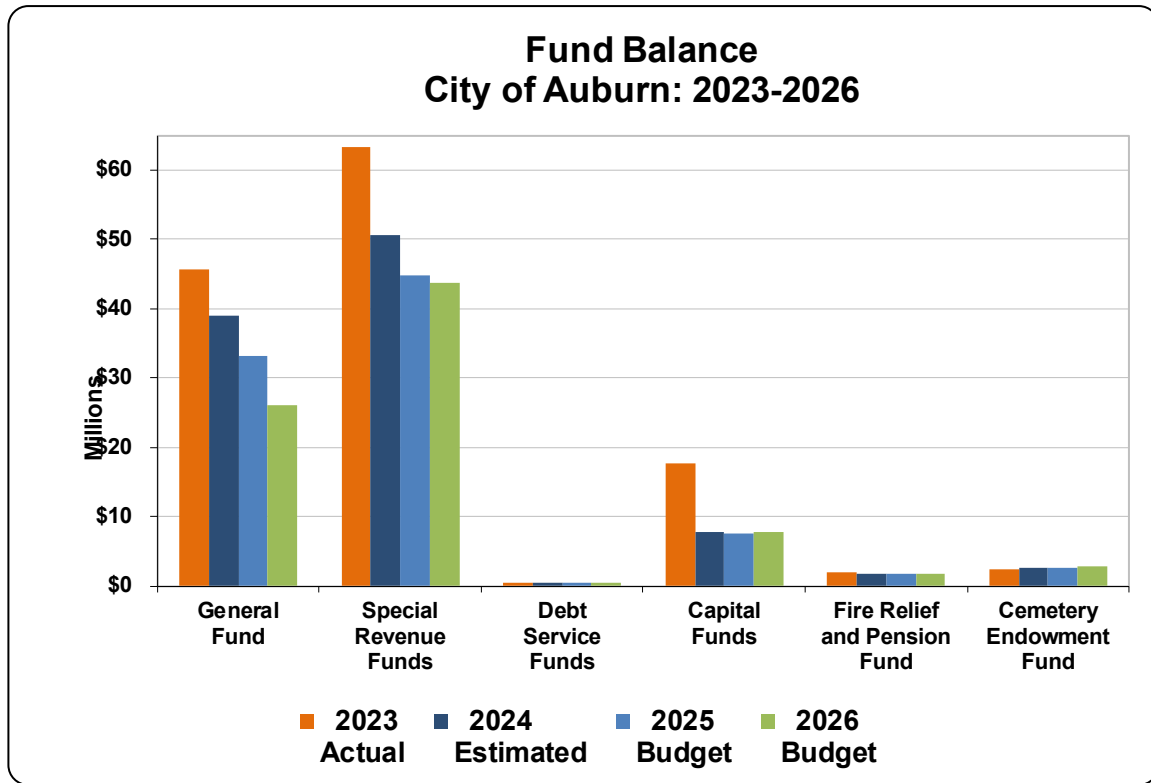
Some jurisdictions have used business licensing as a means of generating additional revenues. A very aggressive program could yield as much as \$750,000 per year.

**Fund Balance Trends**

Fund balance is the difference between assets and liabilities reported in a governmental fund. Fund balances are either designated (i.e., dedicated to a particular purpose) or undesignated (i.e., the remaining, un-appropriated balance of the fund after accounting for designated funds). Following are the fund balance trends for the City’s governmental, fiduciary and permanent funds from 2023 through 2026.

**Fund Balance 2023 - 2026**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Fire Relief and Pension Fund	Cemetery Endowment Care Fund
Actual:						
2023	\$ 45,719,546	\$ 63,260,855	\$ 483,916	\$ 17,744,511	\$ 1,870,328	\$ 2,390,209
Estimated Actual:						
2024	38,910,092	50,660,533	508,936	7,710,358	1,837,188	2,542,809
Budget:						
2025	33,158,530	44,730,900	509,036	7,468,058	1,797,248	2,632,809
2026	26,085,952	43,714,614	509,136	7,786,158	1,765,908	2,722,809



The General Fund’s ending balance decreases significantly from the 2023 actual amount to 2026 budget as reserves are drawn down; this is largely because General Fund revenues have not kept pace with the increased costs of services, including public safety, transportation, and human services. Although departments typically under spend budgets each year, the long-term General Fund forecast does not assume residual budget is unused and rolled forward to be utilized in subsequent years. We expect the General Fund to end 2025 at 30.0% and 2026 at 23.3%, well above the minimum reserve of 8%. However, a substantial portion of this balance is due to a one-time savings brought about by cost mitigation from federal American Rescue Plan Act funding. Hence, the General Fund reserve balance is projected to decline throughout the biennium.

Moreover, the Cumulative Reserve fund balance is also projected to decline due to planned expenditures on multi-year projects approved in prior years.

The sum of special revenue fund balances is projected to decrease between 2023 and 2026 due to high levels of planned transportation project construction activity, as well as the previously-mentioned Cumulative Reserve Fund spenddown. The capital projects fund balance is projected to decrease between 2023 and 2026, reflecting construction activity and transfers of Real Estate Excise Taxes (REET) for projects in other funds, including \$500,000 for the Neighborhood Traffic Safety program, \$400,000 for the M Street NE Widening project and \$1.4 million for debt service payments.

No significant changes in fund balance are expected for the City's debt service, Fire Relief and Pension, or Cemetery Endowment Care funds.

### **Working Capital**

Proprietary funds are managed on a different basis than are general governmental services. The amount of expenses required for ongoing operation depends on the amount of activity that will occur over the course of the year. Since such activity provides new income to the fund directly in the form of charges for service, there is additional revenue to support those additional expenses. Therefore, the management of these funds is not focused on line-items of revenue and expenses, but rather the "bottom line" of whether expenses are supported by revenue. This is measured by the working capital in each fund. In simple terms, "working capital" is similar to fund balance and is the result of all transactions during the year. An increase in working capital indicates that expenses are less than earnings.

Since a city cannot make a profit, unlike private sector enterprises, expenses and revenues should balance. However, working capital might increase to accumulate funds for at least four purposes:

1. To provide cash flow for operations and maintenance.
2. To provide a cushion or a contingency for unforeseen needs and emergencies.
3. To provide adequate security for long-term debt.
4. To allow for a capital development program, including funding for future renewals and replacements, while minimizing the need for future borrowing.

The trend for working capital in each of the City's proprietary funds is shown on the following page.

The Water Utility working capital balance is projected to decrease between 2023 and 2026, reflecting the completion of significant construction projects. Both the 2025 and 2026 budgets assume a 7.5% water rate increase effective the first of the year based on analysis performed by the City's rate consultants in 2024. Rates have already been adopted through 2025; a new rate study will be conducted in 2025 to adopt rates for 2026-2028 to mitigate the increasing costs of service and infrastructure construction and maintenance.

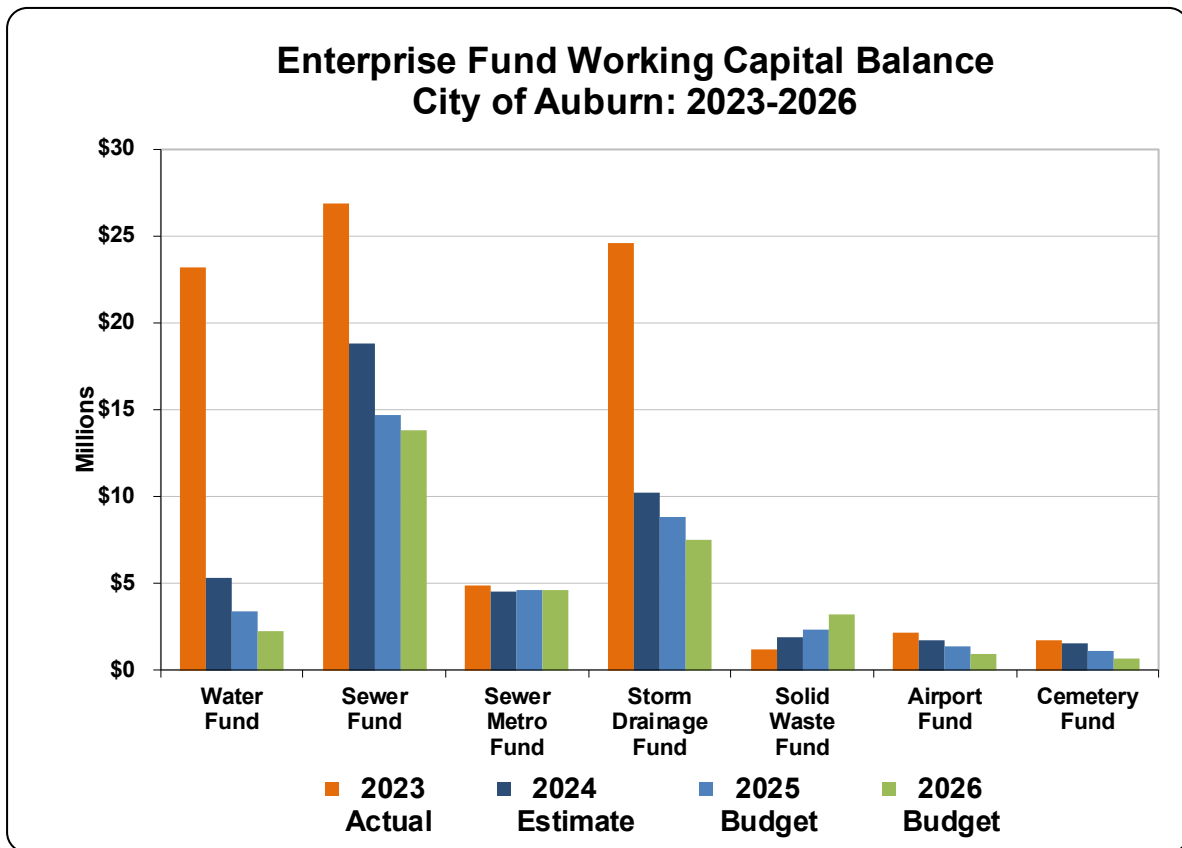
The Sewer Utility working capital balance is projected to decrease over the 2023-2026 timeframe due to increasing operations costs as well as the planned completion of significant construction projects. The 2025-2026 budget incorporates conservative revenue forecasting based on analysis by the City's rate consultants; as previously mentioned, a new rate study will be conducted in 2025 to determine rates necessary to fund future capital infrastructure needs and reduce the City's reliance on debt funding.

The Storm Drainage Utility working capital balance is projected to decrease between 2023 and 2026 due again to increasing costs of service and infrastructure construction and maintenance. The 2025-2026 budget contains a conservative annual rate increase, although an increase of 6.75% has already been adopted for 2025 and another 3.0% increase is currently anticipated in 2026 (subject to change pending the results of the rate study) to fund future capital infrastructure needs and reduce the City's reliance on debt funding.

**Working Capital**  
Enterprise Funds

**Working Capital 2016 - 2026**

	Water	Sewer	Sewer Metro	Storm Drainage	Solid Waste	Airport	Cemetery
<b>Actual:</b>							
2016	\$ 9,914,039	\$ 15,520,705	\$ 2,672,022	\$ 15,385,491	\$ 4,411,853	\$ 597,251	\$ 550,462
2017	7,059,982	16,076,568	3,033,467	16,105,005	5,083,854	683,580	773,825
2018	9,653,751	17,676,670	3,567,929	17,152,503	5,647,783	802,196	956,039
2019	11,994,185	20,516,922	3,445,836	19,008,024	5,936,695	1,064,218	1,081,028
2020	24,036,000	21,699,058	2,837,722	22,026,012	5,927,917	1,165,302	1,080,572
2021	21,429,530	20,757,752	3,713,134	23,627,767	3,789,232	1,691,287	1,640,299
2022	18,093,900	22,859,669	4,237,930	23,358,869	2,701,771	2,221,477	1,663,710
2023	23,185,321	26,819,693	4,882,326	24,579,072	1,196,491	2,156,501	1,766,315
<b>Estimated Actual:</b>							
2024	5,361,267	18,781,324	4,561,626	10,197,667	1,883,449	1,692,950	1,534,792
<b>Budget:</b>							
2025	3,381,662	14,725,640	4,600,626	8,802,355	2,349,471	1,409,851	1,096,017
2026	2,294,991	13,805,412	4,643,626	7,530,481	3,175,941	949,226	694,576



Rates and other charges fully fund the Solid Waste utility's operating expenses and have allowed the City to increase working capital balances in most years. The City initiated a planned spend-down of existing fund balance over the last few years to smooth rate increases for residents. Fund balance is projected to return to target levels by the end of the 2025-2026 biennium based on Council-adopted scheduled rate increases through 2026. The expenses and corresponding rate strategy in this fund is based on the City's contract negotiations with external solid waste haulers.

Between 2004 and 2018, the City contracted airport operations to an outside manager. In 2019, the City took over this function and hired full-time staff to manage and operate the airport. The airport's fund balance fluctuates somewhat from year to year depending on construction activity but is expected to end 2026 at about \$949,000. The Airport currently anticipates approximately \$801,000 in capital project expenditures over the biennium, including open T-hangar upgrades and an automated weather observation system (AWOS), but has not yet secured offsetting grant funding. If this situation changes, the fund could end with a higher balance.

Revenues received by the cemetery have been increasing consistently over time, eliminating the previously required annual transfer from the Cumulative Reserve Fund. However, consistent with the City's conservative revenue budgeting strategy, revenues are projected to grow only a modest amount from prior budgets and remain nearly flat in 2025 and 2026. This strategy has helped contain cemetery costs as it became self-sufficient. If revenues continue to outperform conservative expectations, then more assertive increases will be considered throughout the biennium and beyond.

As an internal service fund, the Facilities Fund charges departments to cover the full cost of operations and maintenance of city-owned and operated buildings. Working capital has experienced a decrease due to the number and cost of unscheduled and emergency services provided to departments. To mitigate this, the 2025-26 budget implements an annual capital funding mechanism to provide Facilities' staff with funding necessary to maintain an appropriate reserve balance.

Innovation and Technology also charges departments for services provided, covering its cost of operations and equipment purchases and replacement. Working capital is expected to remain stable throughout the biennium.

The Equipment Rental Fund working capital is projected to remain stable between 2023 and 2026, with annual fluctuations primarily due to the timing of the collection of vehicle replacement funds versus the timing of purchasing replacement vehicles.

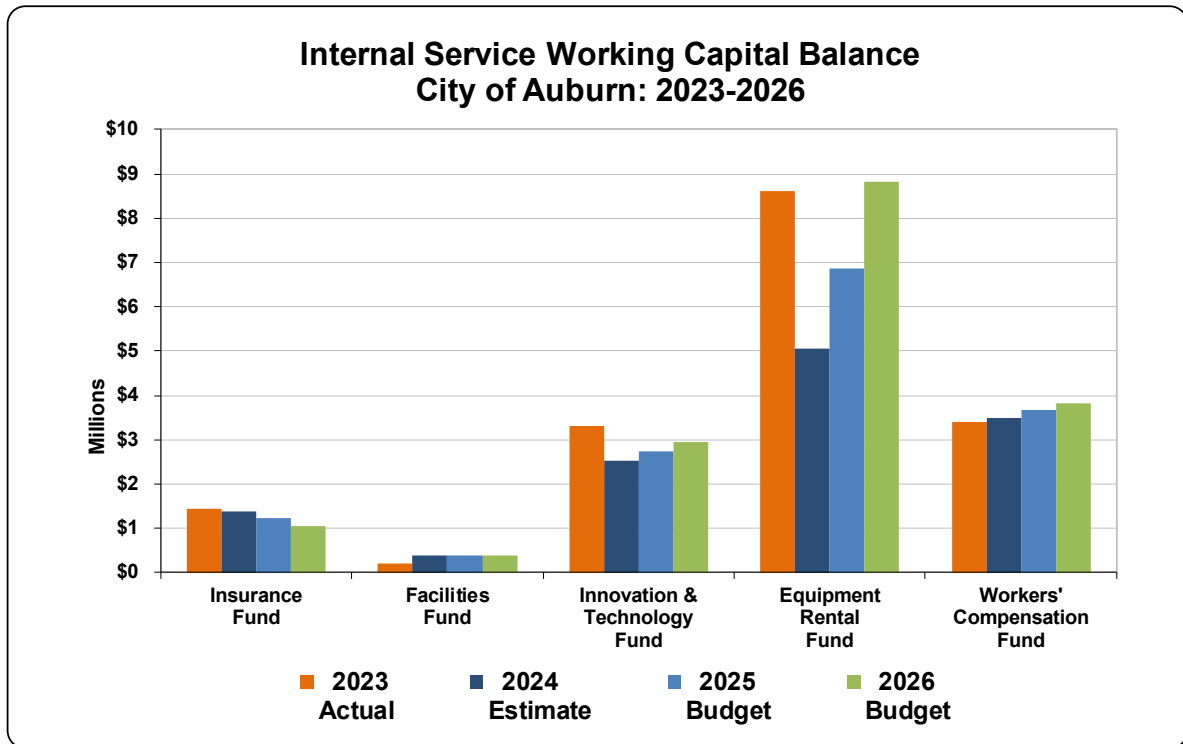
The Workers' Compensation Fund was created in 2014, based on the City's decision to self-insure workers' compensation *in lieu* of State L&I insurance. The fund provides time loss and medical benefits for employees who are affected by an occupational injury or illness. Working capital in the fund has grown each year to provide ample reserves.

**Working Capital**

Internal Service Funds

**Working Capital 2016 - 2026**

	Insurance	Facilities	Innovation & Technology	Equipment Rental	Workers' Compensation
<b>Actual:</b>					
2016	\$ 1,385,685	\$ 1,853,016	\$ 3,384,289	\$ 5,769,642	\$ 1,097,368
2017	2,015,500	1,741,924	3,642,101	6,564,619	1,625,120
2018	1,932,526	1,767,017	4,140,199	7,131,233	1,165,108
2019	1,921,953	1,315,496	3,968,512	7,376,074	1,877,627
2020	1,789,615	1,134,025	3,603,496	7,236,908	2,440,125
2021	1,768,175	882,828	3,649,189	7,719,649	2,870,620
2022	1,488,966	323,167	3,345,736	7,538,684	2,913,515
2023	1,429,696	207,804	3,312,054	8,614,606	3,387,969
<b>Estimated Actual:</b>					
2024	1,378,996	398,481	2,535,458	5,061,776	3,498,469
<b>Budget:</b>					
2025	1,215,996	398,740	2,731,569	6,854,096	3,663,569
2026	1,053,496	383,781	2,940,289	8,814,158	3,828,469





## **SECTION IV: OPERATING BUDGET**

### **Introduction**

This section of the budget details the City's baseline budget, which is delineated by department or fund. This section presents a detailed look at departments and divisions and provides both quantitative and qualitative performance measures in order to focus on the results and direction of City services rather than on line-item allocations.

This section presents budget information according to the City's administrative structure beginning with the Mayor and City Council, followed by all funds for which each department director is responsible. For example, the Administration Department tab includes the budgets for general government administration and Emergency Management in the General Fund as well as the Multimedia Fund, and the Facilities Fund.

Sections for those funds representing administrative departments or divisions are presented following the baseline budget and include:

### **Department Organizational Chart**

Each organizational chart identifies the authorized staff positions in the 2025-2026 biennial budget. The charts specifically identify each division that reports to the department head. Each employee has a "home" department/division/fund but may perform work for another department/division/fund. This system is intended to identify all authorized permanent staff positions.

### **Department or Division Mission Statement**

Each functional department has created its own mission statement that directs objective setting toward achieving the Citywide Vision.

### **Department Overview**

A description of the programs the department/division(s) are responsible for accomplishing.

### **Goals and Accomplishments**

A summary of each department or divisions' goals for 2023 and 2024, progress made towards achieving those goals, and the goals that the department has set for 2025 and 2026.

### **Baseline Budget by Object**

For General Fund departments and governmental funds, this information is presented in a line object format. This is based on the Washington State Budgeting, Accounting and Reporting System (BARS), which governs the City's accounting procedures. Data for the proprietary funds is presented in a working capital format, which not only describes the use of these funds, but also examines the fiscal status of the fund itself. This format also summarizes the income associated with the fund.

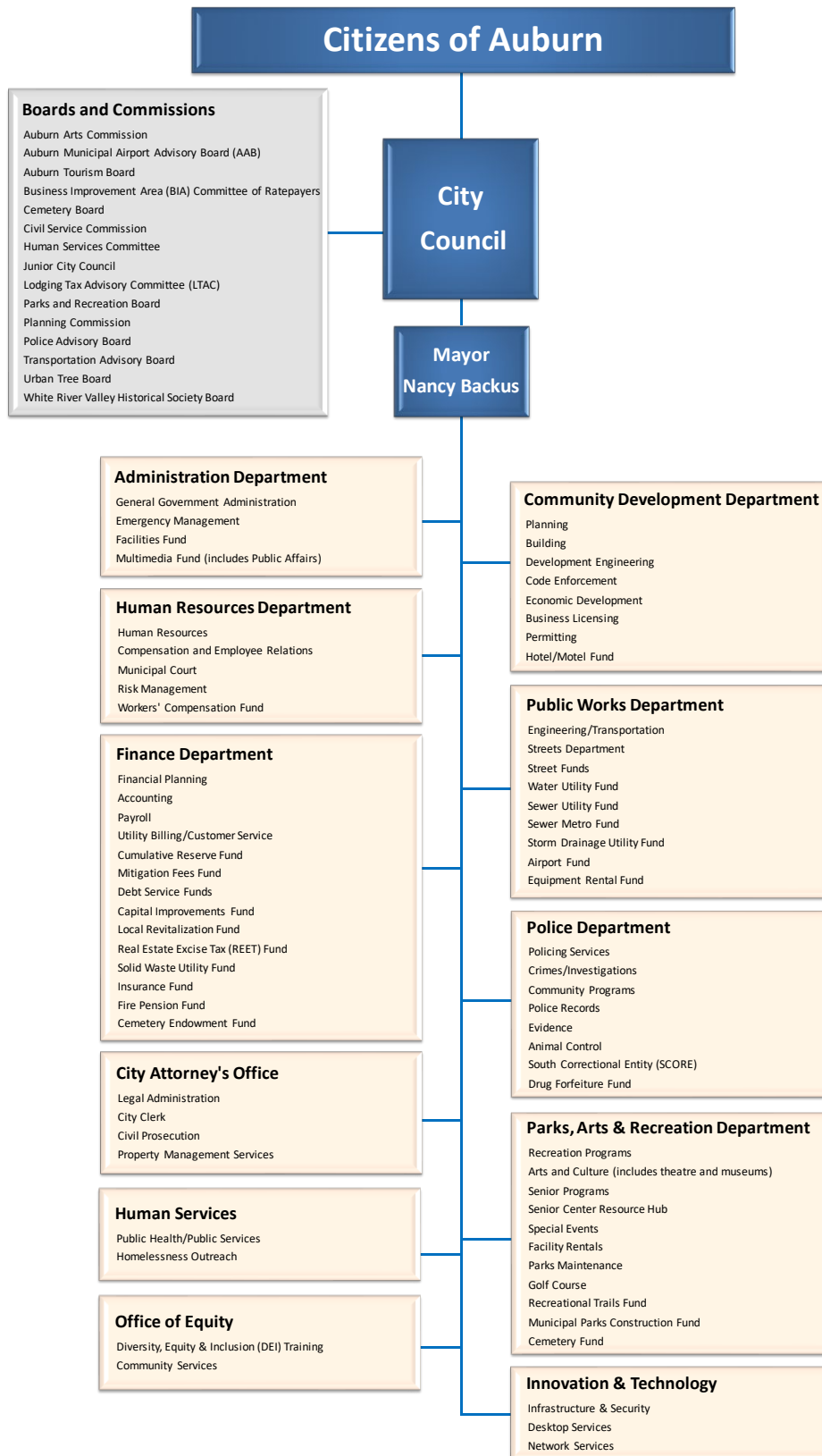
### **Department Employees**

A summary of full time equivalent (FTE) positions is presented with explanations of additions or changes due to department reorganizations.

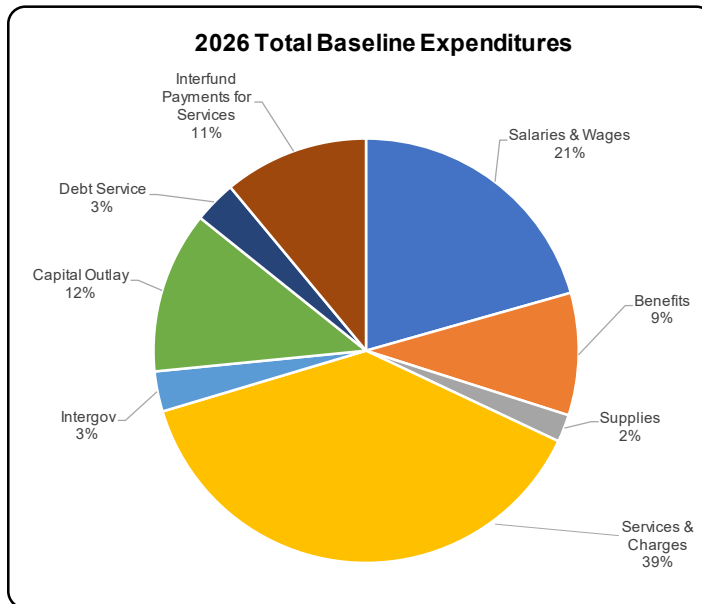
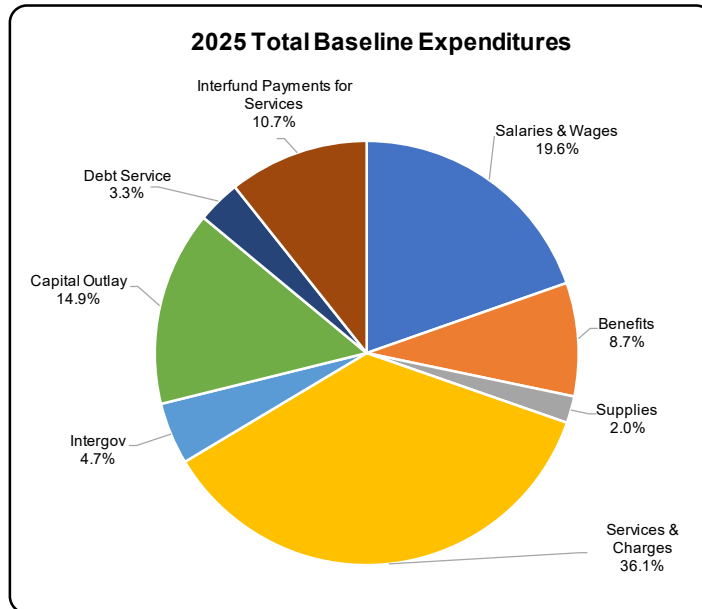
### **Performance Measures**

Each department has provided performance measures that best show the results of their mission and/or objectives.

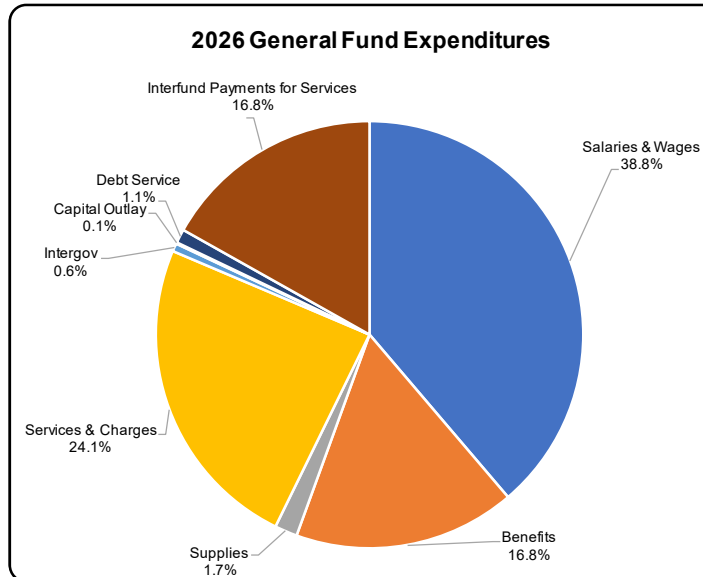
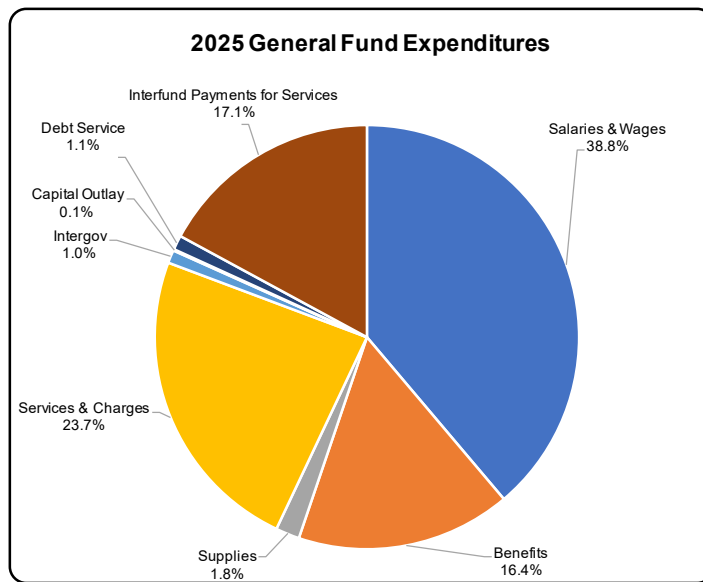
The overall organization of the City of Auburn is summarized in the following table:

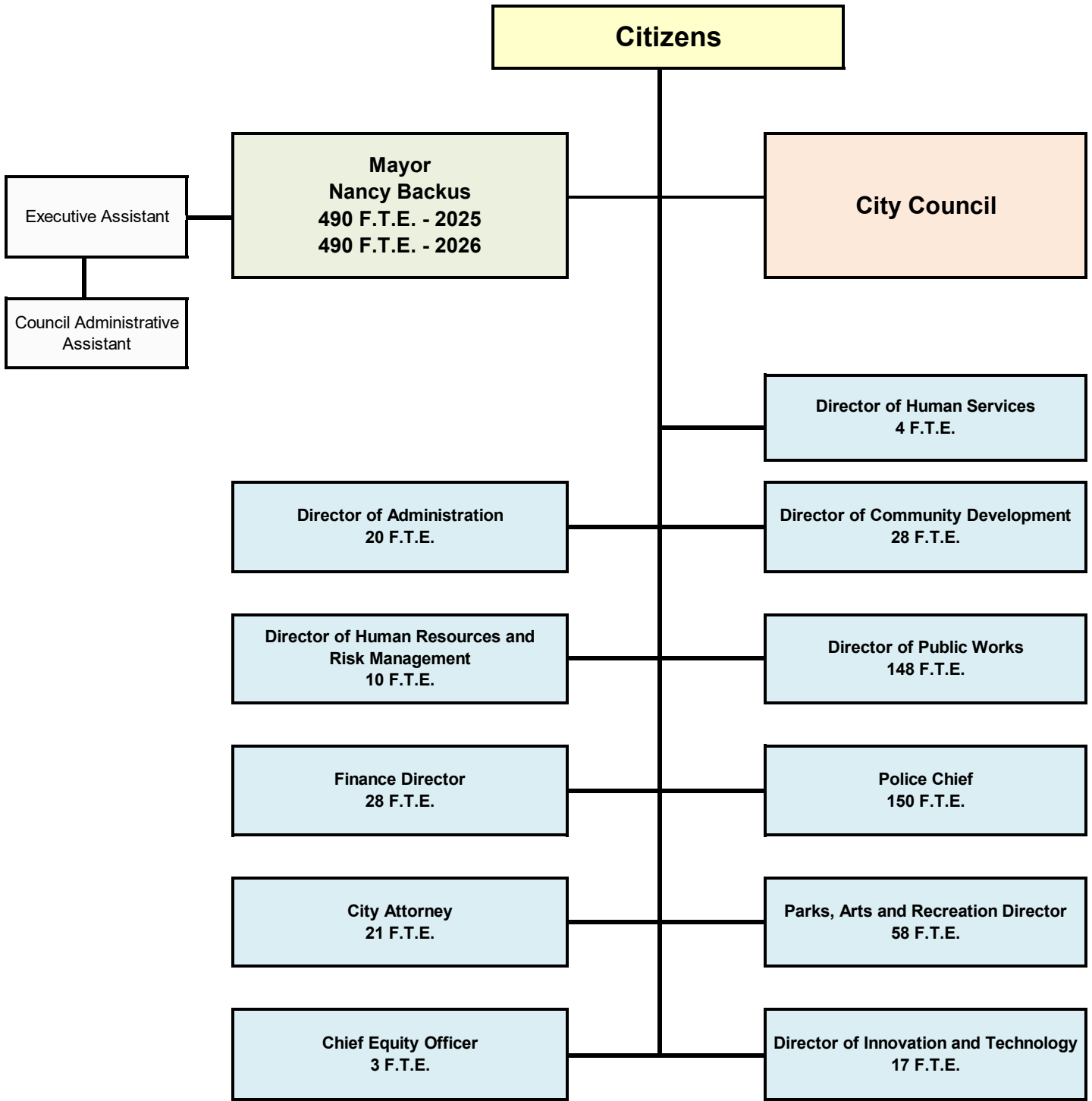


Total All Funds Expenditures	2023 Actual	2024 Adj. Budget	2024 Estimate	2025 Budget	2026 Budget
Salaries & Wages	\$ 51,110,179	\$ 53,179,707	\$ 53,781,921	\$ 57,155,945	\$ 59,728,619
Benefits	20,479,401	25,197,795	24,520,381	25,211,183	27,010,927
Supplies	5,059,319	5,329,280	5,318,050	5,932,732	5,995,816
Services & Charges	92,302,198	112,663,757	111,619,518	105,054,640	111,187,984
Intergov	16,541,252	64,570,303	59,935,056	13,701,965	8,881,373
Capital Outlay	18,950,949	139,675,184	140,217,294	43,336,313	35,692,017
Debt Service	6,374,465	7,536,415	6,086,720	9,634,144	9,363,544
Interfund Payments for Services	22,446,259	22,962,300	22,962,300	31,077,036	31,905,823
Designated Fund Balance	20,517,871	7,820,304	12,072,301	12,927,376	11,666,863
Undesignated Fund Balance	212,204,281	132,229,966	146,983,870	128,598,797	121,032,160
<b>TOTAL FUNDS EXPENDITURES</b>	<b>\$ 465,986,175</b>	<b>\$ 571,165,011</b>	<b>\$ 583,497,411</b>	<b>\$ 432,630,131</b>	<b>\$ 422,465,126</b>



Total General Fund Expenditures	2023 Actual	2024 Adj. Budget	2024 Est Actual	2025 Budget	2026 Budget
Salaries & Wages	\$ 36,793,214	\$ 39,158,526	\$ 39,158,526	\$ 42,392,640	\$ 44,188,583
Benefits	14,630,450	17,659,267	17,659,267	17,856,508	19,150,019
Supplies	1,782,199	1,861,110	1,861,110	1,994,502	1,939,986
Services & Charges	25,427,770	34,212,081	34,212,081	25,849,015	27,525,565
Intergov	951,550	7,235,160	7,235,160	1,077,400	705,000
Capital Outlay	15,301	90,900	90,900	112,500	110,000
Debt Service	735,111	-	-	1,200,000	1,200,000
Interfund Payments for Services	13,053,487	13,403,400	13,403,400	18,665,307	19,204,332
Designated Fund Balance	593,625	54,325	593,625	593,625	593,625
Undesignated Fund Balance	45,125,921	40,149,652	38,316,467	32,564,905	25,492,327
<b>TOTAL FUNDS EXPENDITURES</b>	<b>\$ 139,108,628</b>	<b>\$ 153,824,421</b>	<b>\$ 152,530,536</b>	<b>\$ 142,306,402</b>	<b>\$ 140,109,437</b>





F.T.E. = Full Time Equivalent

## MAYOR AND CITY COUNCIL

### Mission

In 2014, the City Council developed a vision for the Auburn of 2035 to become a premier community with vibrant opportunities. The vision is encapsulated in the following seven value statements:

### Operational Values:

1. Character: Developing & preserving attractive and interesting places where people want to be.
2. Wellness: Promoting community-wide health and safety wellness.
3. Service: Providing transparent government service.
4. Economy: Encouraging a diverse and thriving marketplace for consumers and businesses.
5. Celebration: Celebrating our diverse cultures, heritage, and community.
6. Environment: Stewarding our environment.
7. Sustainability: Creating a sustainable future for our community.

### Department Overview

The Mayor and City Council comprise the legislative body representing the citizens of Auburn and are responsible for developing legislative policies of the City. Guidelines promulgated by the Council in the form of ordinances and resolutions are transmitted to the Mayor for implementation, follow-up and evaluation.

The City Council works to develop the City's goals and visioning for the future, as well as budgeting, which gives purpose and direction to City programs and initiatives.

The Mayor is Auburn's Chief Executive Officer. The City's eleven Department Directors report directly to the Mayor and work together to provide programs, services and quality of life throughout the Auburn community:

*Nancy Backus*  
**Mayor**

*Dana Hinman*  
**Director of Administration**

*Daryl Faber*  
**Director, Parks, Arts & Recreation**

*Jason Whalen*  
**City Attorney**

*Mark Caillier*  
**Chief of Police**

*Jason Krum*  
**Director of Community Development**

*Ingrid Gaub*  
**Director of Public Works**

*Jamie Thomas*  
**Director of Finance**

*Kent Hay*  
**Director of Human Services**

*Candis Martinson*  
**Director, Human Resources & Risk Management**

*Brenda Goodson-Moore*  
**Chief Equity Officer**

*David Travis*  
**Director, Innovation & Technology**

**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness.</li> </ul>	<ul style="list-style-type: none"> <li>Creation of full time department to address homelessness in Auburn. Hired three full time homeless response staff and merged department with Human Services for full scale local services</li> </ul>	<ul style="list-style-type: none"> <li>Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness. This goal will transition to the Human Services Department.</li> </ul>	<p><b>Community Safety</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Implement Community Based Advisory Group: The City will strengthen partnerships and collaborate with community members and organizations to advance and scale racial equity efforts across the community by identifying organizations and community members interested in working in partnership to address barriers to racial equity in the organization and the Auburn community.</li> </ul>	<ul style="list-style-type: none"> <li>Creation of Office Equity to further this effort. Community-based efforts will be carried into next budget cycle as staff continues to build out internal Race, Equity, Diversity and Inclusion (REDI) workplans.</li> </ul>	<ul style="list-style-type: none"> <li>Implement Community Based Advisory Group: The City will strengthen partnerships and collaborate with community members and organizations to advance and scale racial equity efforts across the community by identifying organizations and community members interested in working in partnership to address barriers to racial equity in the organization and the Auburn community. This goal will transition to the Office of Equity.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Equity-focused learning series, programs, workshops and resources available in various formats (online/ in-person) for all employees on an ongoing basis. Emphasis on maintaining COA-wide normalizing of racial equity meaning, principles and action tools.</li> </ul>	<ul style="list-style-type: none"> <li>Employee training and learning programs have been implemented for current staff members as well as new onboarding modules for all new employees to include a tour of the White River Valley Museum to understand the racial history of Auburn and online training modules to ensure all employees understand the principles and action tools used in their work at the City of Auburn</li> </ul>	<ul style="list-style-type: none"> <li>Continue to refine trainings. Implement the REDI work plans in each department and operationalize citywide equitable service delivery to the residents of Auburn and maintain a REDI workplace culture. This goal will transition to the Office of Equity.</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b> <b>Community Safety</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue the expansion of the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P).</li> </ul>	<ul style="list-style-type: none"> <li>Complete. Both organizations are stood up, functioning and serving their mission for affordable housing initiatives in South King and Pierce County.</li> </ul>	<ul style="list-style-type: none"> <li>Advocate for affordable housing in South King County through legislation and investment.</li> </ul>	<p><b>Community Wellness</b> <b>Community Safety</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue national, state and regional collaborations and memberships that will allow Auburn's voice to be heard on topics of significance for a healthy and diverse community.</li> </ul>	<ul style="list-style-type: none"> <li>City Council is actively reviewing national, state and regional collaborations and memberships that will allow Auburn's voice to be heard on topics of significance for a healthy and diverse community.</li> </ul>	<ul style="list-style-type: none"> <li>Retool national, state and regional committee memberships to ensure that Auburn's voice is strategically positioned to bring the most value back to our city.</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b> <b>Community Safety</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Resume in person activities, collaborate with other youth councils to expand the work within the community, grow membership to ensure all schools are represented on the AJCC.</li> </ul>	<ul style="list-style-type: none"> <li>Complete. All pandemic restrictions have been lifted.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Build support and relationships with King County to promote easy access for community's needed resources.</li> </ul>	<ul style="list-style-type: none"> <li>This ongoing effort has seen marked improvement.</li> </ul>	<ul style="list-style-type: none"> <li>Expand to include all local, regional, state and federal relationships that will promote easy access for community's needed resources.</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b> <b>Community Safety</b> <b>Infrastructure</b></p>

**Department Budget**

001.11 Council & Mayor	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 514,924	\$ 520,181	\$ 520,181	\$ 793,913	\$ 810,399
Personnel Benefits	171,451	187,594	187,594	259,769	279,032
Supplies	8,527	17,500	17,500	11,100	11,100
Services & Charges	235,575	277,550	277,550	418,650	293,650
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	444,091	456,900	456,900	468,407	484,014
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,374,567</b>	<b>\$ 1,459,725</b>	<b>\$ 1,459,725</b>	<b>\$ 1,951,839</b>	<b>\$ 1,878,195</b>

**Department Employees**

001 Mayor FTEs*	2022	2023	2024	2025	2026
Mayor - Elected	1.00	1.00	1.00	1.00	1.00
Mayor FTEs	5.00	6.00	2.00	2.00	2.00
<b>TOTAL MAYOR FTEs</b>	<b>6.00</b>	<b>7.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

\*Does not include 7 elected Council Members.

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 budget, this includes 1.0 FTE added in 2023 to the Mayor Department as a DEI Community Engagement Coordinator focusing on internal relationship management, data tracking and analysis, assist in the development of ongoing informational and training programming.

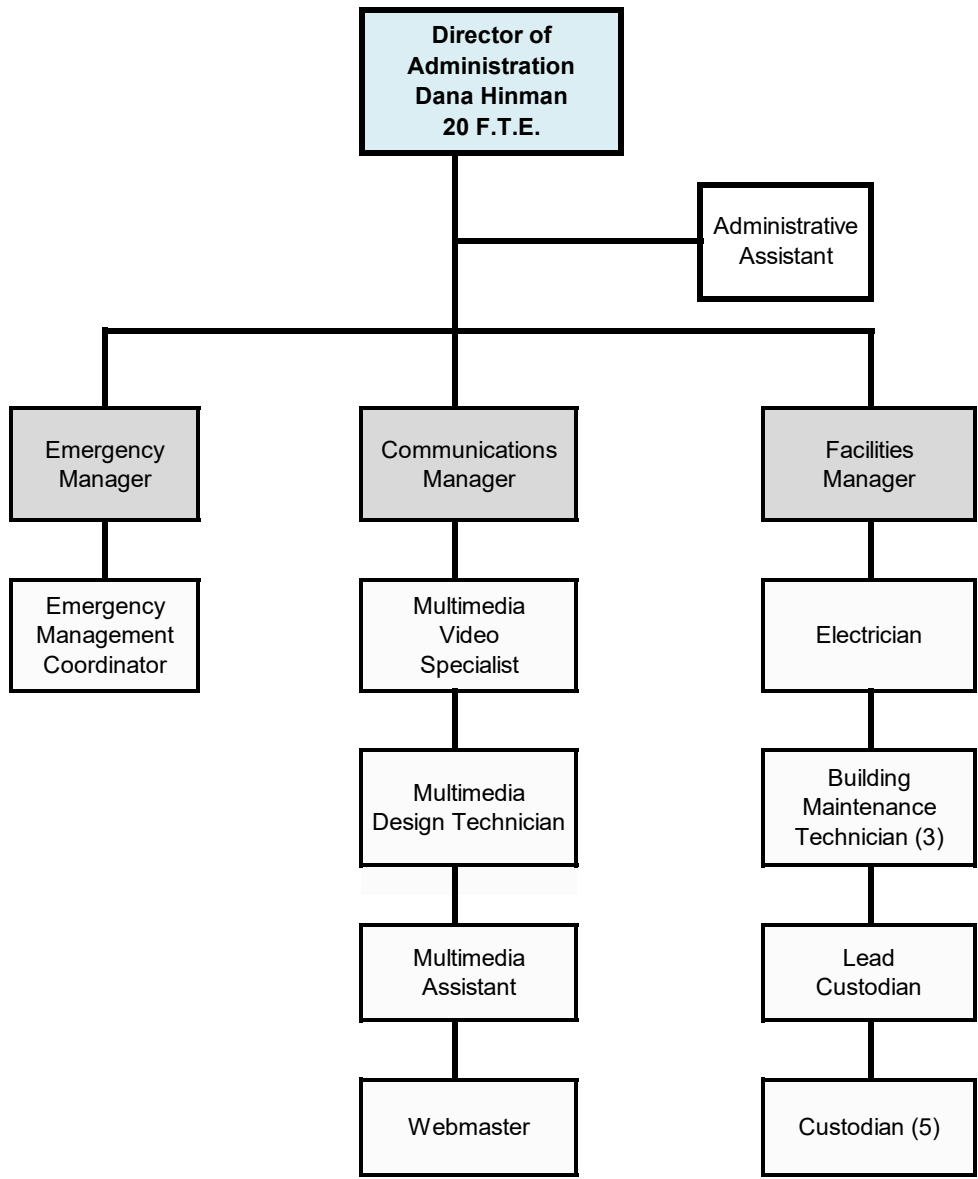
-1.0 FTE - The Diversity, Equity and Inclusion Program Manager position was reclassified to Chief Equity Officer in 2022. This position moved to the Office of Equity department in 2024.

-1.0 FTE - The Outreach Program Coordinator position was reclassified to Anti-Homeless Outreach Program Coordinator in 2023 and moved to the Human Services Department in 2024.

-1.0 FTE - The Anti-Homelessness Program Administrator position was reclassified to the Director of Anti-Homelessness position in 2023 and moved to the Human Services department in 2024.

-1.0 FTE - The DEI Community Engagement Coordinator position was reclassified to DEI Analyst in 2023. In 2024, this position was reclassified to Equity, Engagement and Outreach Supervisor, and moved to the Office of Equity.





F.T.E. = Full Time Equivalent

## **ADMINISTRATION DEPARTMENT**

### **Mission Statement**

The Administration Department exists to coordinate and ensure that the priorities of the Mayor and the City Council are addressed and implemented throughout the City organization for the benefit of its residents and to provide internal services to employees to assist in the execution of their duties.

### **Department Overview**

The Administration Department was created within the General Fund in January 2014 and consolidated several functions that had previously been performed by other departments.

- Emergency Management – Provides full-cycle emergency management services within the City, including mitigation, preparedness, response, and recovery.
- Communications/Multimedia – Oversees the City's multimedia staff and programs; directs the efforts of the public relations, public education, media relations and acts in the role of City spokesperson when needed; assists departments in public involvement using the City's information and communications programs; and fulfills over 2,000 employee requests per year.
- Facilities – Provides all City departments and the public with a safe and clean environment; preserves City-owned facilities; provides building support services to each department; provides facility construction services; supports 13 buildings and approximately 263,000 square feet.
- Other services provided by the Administration Department – Leading the City's major initiatives; government relations; and execution of contracts for: legislative services; Healthy Auburn initiative; and grant management for the Auburn Consolidated Resource Center.

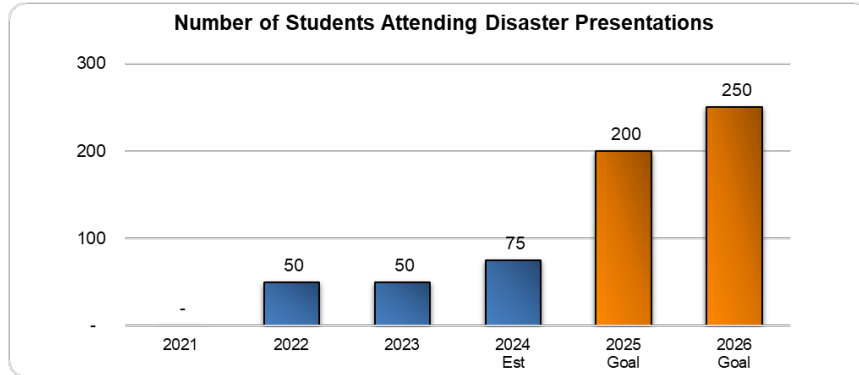
### Emergency Management Division

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Deliver targeted and general preparedness presentations to Auburn community members, businesses, private care facilities, and other community groups annually.</li> </ul>	<ul style="list-style-type: none"> <li>Provided multiple disaster preparedness presentations to various community venues, to include but not limited to, HOA's, Assisted Living Organizations, King County Library, City Summer Events and VRFA Scout Night.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to provide disaster preparedness education to the community. Participate in internal and external events where EM can table public education materials and provide subject matter expertise to event-goers.</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Offer at least 2 Community Emergency Response Team (CERT) classes to Auburn community members annually.</li> </ul>	<ul style="list-style-type: none"> <li>Delivered 2 CERT classes to Auburn residents in 2023. Graduated 30 students total into our grad pool. Looking to provide 1 CERT Class in 2024 (fall).</li> </ul>	<ul style="list-style-type: none"> <li>Offer two CERT classes annually to Auburn community members.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Develop and maintain a cache of emergency response supplies, including general resources and capability-specific supplies.</li> </ul>	<ul style="list-style-type: none"> <li>Currently (6/5/2024) in the process of outfitting all employees with updated Disaster Backpacks; Also in the process of replacing expired Food/Water cache. This will be completed using the current EMPG cycle funds.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and maintain a cache of emergency response supplies, including general resources and capability-specific supplies. Replenish expired materials. Potentially collaborate with VRFA to identify location to store disaster response supplies and provide synergy between the two organizations.</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Provide annual section-specific training for staff members identified to work in the EOC, including an EOC exercise.</li> </ul>	<ul style="list-style-type: none"> <li>Discussed annual training plan.</li> </ul>	<ul style="list-style-type: none"> <li>Provide annual section-specific training for staff members identified to work in the EOC, including an EOC exercise.</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Develop and maintain emergency communication methods and resources, including radio equipment, incident-specific pre-scripted messages, and other communication methods as identified and appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>Upgraded the 800mhz system to the new PSERN system for the Annex building. Next step is to update current base/control stations at different City facilities. Continued to meet with AAECT throughout the year to train on various emergency radio functions.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and maintain emergency communication methods and resources, including radio equipment, incident-specific pre-scripted messages, and other communication methods as identified and appropriate.</li> </ul>	<p><b>Community Safety</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Maintain readiness of the EOC to be activated in response to incidents, including identified equipment, plans, and a Duty-Officer program.</li> </ul>	<ul style="list-style-type: none"> <li>Reviewed and finalized the Duty-Officer program manual. Continued to monitor the EOC equipment (computers, crestron system, phones, etc.) throughout the year</li> </ul>	<ul style="list-style-type: none"> <li>Maintain readiness of the EOC to be activated in response to incidents, including identified equipment, plans, and a Duty-Officer program.</li> </ul>	<p><b>Community Safety</b></p>

### Performance Measures – Emergency Management

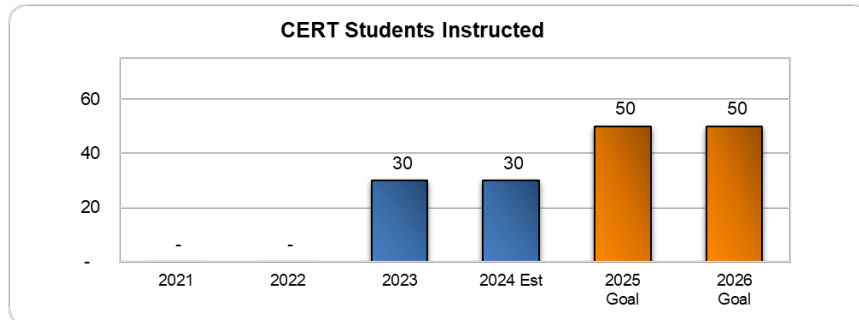
#### Disaster Presentations

The Emergency Management Division provides various presentations to community groups including schools, homeowners associations, businesses, and others. The presentations are to educate the public to understand the hazards faced in Auburn and steps that should take to be ready for them. Presentations were suspended in 2020 and 2021 due to COVID-19, but resumed in 2022 and have been steadily increasing since.



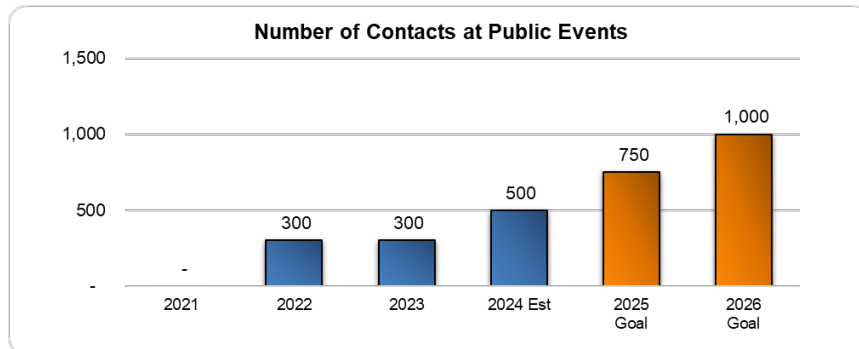
#### Number of Students Instructed Through CERT Program

The Community Emergency Response Team (CERT) is one of the premier programs in Auburn. Since its in 2006, approximately 900 residents have been taught about personal preparedness, first aid, search and rescue, and other skills. Each year, Emergency Management teaches at least three classes, including one aimed at businesses that want their students to attend during work hours.



#### Number of Contacts With Public at Events

Emergency Management participates in as many public events as possible as a way to reach out directly to residents and businesses. Normally a booth is set up to engage the public in conversation, attempting to increase their knowledge and preparedness. According to the 2017 Living City Study by the University of Washington, this is among the best ways to reach residents.



**Department Budget**

001.12 Administration	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 499,852	\$ 490,315	\$ 490,315	\$ 305,339	\$ 314,462
Personnel Benefits	152,740	162,165	162,165	104,737	109,803
Supplies	39,280	21,000	21,000	19,000	19,000
Services & Charges	364,850	408,000	408,000	354,400	354,400
Interfund Payments For Service	236,292	243,800	243,800	256,812	268,545
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,293,015</b>	<b>\$ 1,325,280</b>	<b>\$ 1,325,280</b>	<b>\$ 1,040,288</b>	<b>\$ 1,066,210</b>

**Department Employees**

Administration FTEs	2022	2023	2024	2025	2026
Administration Department	5.00	5.00	5.00	5.00	5.00
Multimedia	3.75	4.00	4.00	4.00	4.00
Facilities	11.00	11.00	11.00	11.00	11.00
<b>TOTAL ADMINISTRATION FTEs</b>	<b>19.75</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

**Full Time Equivalent (FTE) Changes:**

+ .25 FTE - Per 2023 BA#2, the Multimedia Assistant position was reclassified to a full 1.0 FTE.

## FACILITIES

### Mission Statement

To provide all City departments and the public with a safe and clean environment, preserve City owned facilities, provide building support services to each department, and provide facility construction services.

### Division Overview

The Facilities Division provides a broad range of services to internal departments. These services include building maintenance, safety, security, custodial, space planning, construction, facility renovation, energy management. The Facilities Division is responsible for procuring, storing, and distributing supplies and materials for daily operations in a cost-effective manner.

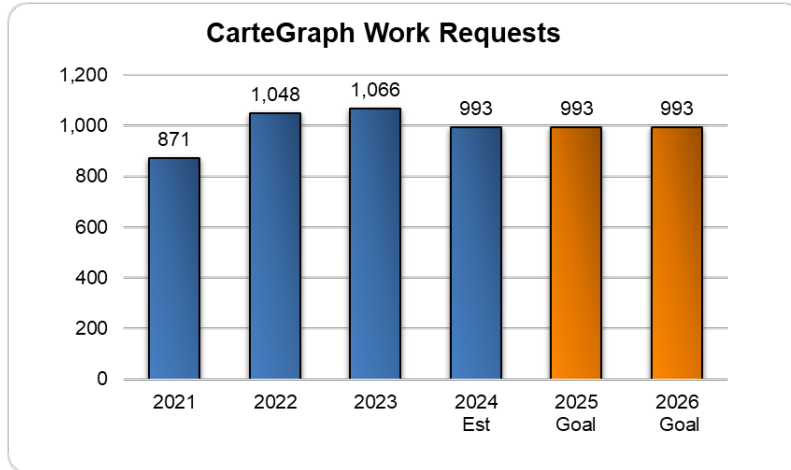
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goals
<ul style="list-style-type: none"> <li>Screen and recoat wood floor at the Senior Center.</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>Justice Center Roof Replacement</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Screen and recoat wood floor at the Activity Center.</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>Justice Center fire panel replacement</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Continue energy conservation efforts. Replacement of T-8 bulbs with LEDs.</li> </ul>	<ul style="list-style-type: none"> <li>On going</li> </ul>	<ul style="list-style-type: none"> <li>Continue energy conservation efforts. Replacement of T-8 bulbs with LEDs.</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Efficiently and effectively complete all project management activities to result in the successful construction, while completing them on time and within budget.</li> </ul>	<ul style="list-style-type: none"> <li>On going</li> </ul>	<ul style="list-style-type: none"> <li>Efficiently and effectively complete all project management activities to result in the successful construction, while completing them on time and within budget.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Decrease HVAC/electrical work orders by 10%.</li> </ul>	<ul style="list-style-type: none"> <li>Not reached</li> </ul>	<ul style="list-style-type: none"> <li>Decrease HVAC/electrical work orders by 10%.</li> </ul>	<p><b>Community Safety</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Replace T-8 bulbs with LED's citywide.</li> </ul>	<ul style="list-style-type: none"> <li>Duplicate</li> </ul>	<ul style="list-style-type: none"> <li>AVHS roof replacement</li> </ul>	<p><b>Community Safety</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Replace HVAC equipment at City Hall.</li> </ul>	<ul style="list-style-type: none"> <li>Rebuild boilers complete</li> </ul>	<ul style="list-style-type: none"> <li>Continue HVAC component replacement</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Upgrade Golf Course parking lot lighting</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>R Street roof replacement</li> </ul>	<p><b>Community Safety</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Replace flooring (Police) and door hardware at the Justice Center.</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>Senior Center carpet replacement</li> </ul>	<p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>M&amp;O HVAC equipment replacement.</li> </ul>	<ul style="list-style-type: none"> <li>Equipment Rental 2 units replaced</li> </ul>	<ul style="list-style-type: none"> <li>City Hall elevator modernization (interior)</li> </ul>	<p><b>Community Safety</b></p>

**Performance Measures**

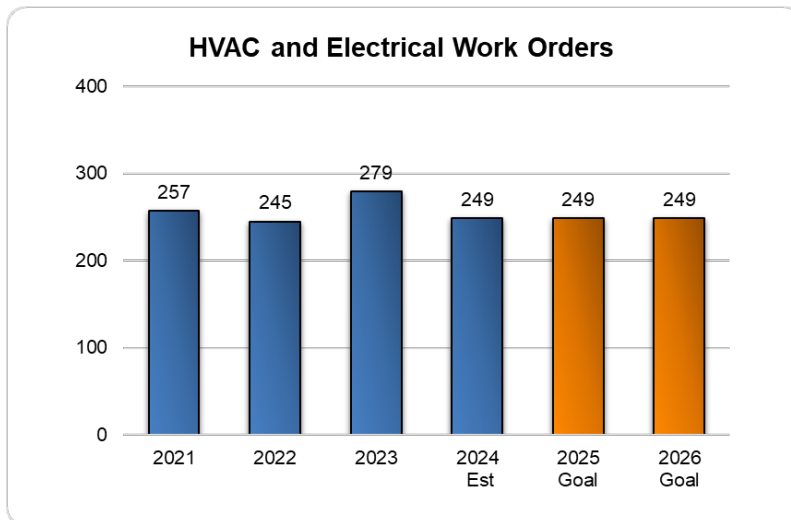
**CarteGraph Work Requests**

The Facilities Division provides 24 hour/7 day a week maintenance for City facilities. Requests are tracked through CarteGraph. Within 24 hours of receiving the work request (Monday - Friday) the customer will receive an email acknowledging receipt and the customer will also be contacted once the request is completed. If there are issues with completing any request in a timely manner, contact will be made with the customer.



**HVAC and Electrical Work**

The Facilities Division will make every possible effort to regulate HVAC and electrical work.



**2025-2026 Working Capital Budget**

505 Facilities	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>REVENUES</b>					
Property Management Services	\$ 4,145,412	\$ 4,237,500	\$ 4,237,500	\$ 4,768,500	\$ 4,879,300
Rents & Leases	52,762	37,500	50,000	38,000	38,500
Interest Earnings	29,415	6,000	12,750	10,000	10,000
Operating Transfers In	255,257	483,105	150,000	-	-
Miscellaneous Revenue	25,145	-	171,775	5,000	5,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,507,991</b>	<b>\$ 4,764,105</b>	<b>\$ 4,622,025</b>	<b>\$ 4,821,500</b>	<b>\$ 4,932,800</b>
<b>EXPENDITURES</b>					
Salaries & Wages	\$ 794,241	\$ 853,482	\$ 795,149	\$ 922,480	\$ 984,002
Benefits	448,018	490,563	411,745	493,152	528,197
Supplies	126,697	140,200	120,000	140,200	140,200
Services & Charges	2,132,524	2,174,754	1,974,754	1,923,649	1,925,831
Operating Transfers Out	553,375	614,725	550,000	553,800	551,700
Interfund Payments for Service	568,500	579,700	579,700	787,960	817,829
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,623,354</b>	<b>\$ 4,853,424</b>	<b>\$ 4,431,348</b>	<b>\$ 4,821,241</b>	<b>\$ 4,947,759</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (115,363)</b>	<b>\$ (89,319)</b>	<b>\$ 190,677</b>	<b>\$ 259</b>	<b>\$ (14,959)</b>
BEGINNING WORKING CAPITAL - January 1	323,167	207,804	207,804	398,481	398,740
ENDING WORKING CAPITAL - December 31	207,804	118,485	398,481	398,740	383,781
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (115,363)</b>	<b>\$ (89,319)</b>	<b>\$ 190,677</b>	<b>\$ 259</b>	<b>\$ (14,959)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

505 Facilities FTEs	2022	2023	2024	2025	2026
Facilities FTEs*	11.00	11.00	11.00	11.00	11.00
<b>TOTAL FACILITIES FTEs</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

\*These FTEs are included in the Administration Department's FTE totals.



**MULTIMEDIA DEPARTMENT**

**Department Overview**

Multimedia oversees the City’s media staff and programs, assists departments in public involvement using the City’s information communication ranging from public access television programming and websites to mail and print services. The division oversees the City’s communications, marketing and public relations programs and directs the efforts of the public relations/media relations, including acting in the role of City spokesperson.

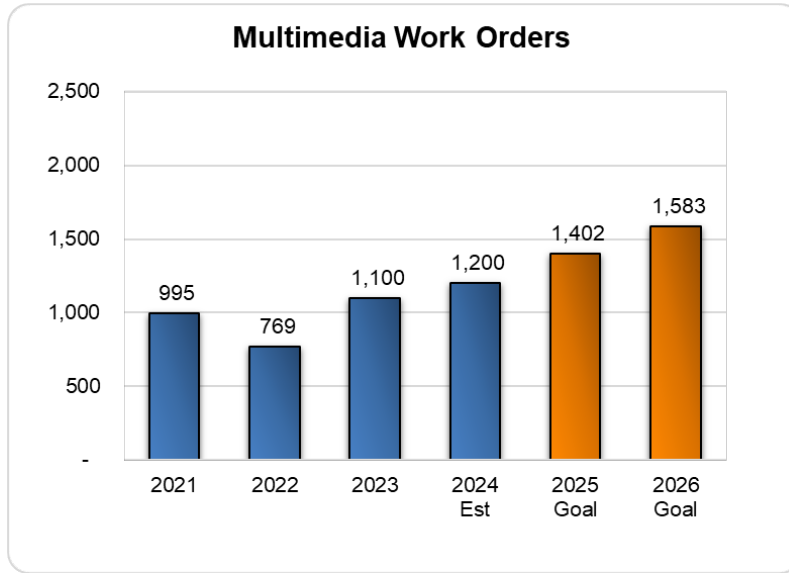
**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goals
<ul style="list-style-type: none"> <li>Revamp the "I Am Auburn" story gathering process. Collaborate with our DEI team and build on partnerships with other groups to expand our reach and ensure we are accurately representing all segments of the community. Build out these stories on a page of the website for the public to view. Create social media and advertising campaigns to support the promotion of this series.</li> </ul>	<ul style="list-style-type: none"> <li>Under the direction of Communications Manager and full staffing of division, we have revamped the Auburn Magazine to have more storytelling initiatives, in addition to creating the City of Auburn Blog and having a more regular podcast.</li> </ul>	<ul style="list-style-type: none"> <li>Replace aging and dying equipment in Council Chambers for city council meetings in order to achieve live titling and a more streamlined process for putting council meetings on web and TV.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Create a style guide that includes direction on color, messaging, logo-use, and content style to help create a more cohesive brand across the city.</li> </ul>	<ul style="list-style-type: none"> <li>Style guide is complete. Next step to obtain appropriate approvals.</li> </ul>	<ul style="list-style-type: none"> <li>Make That's So Auburn! and Auburn on Main podcasts fully video and audio experiences, with the ability to put them on TV.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Add social media engagement tool to better service our city across all our different departments. Create a communications plan that outlines our messaging strategy for different events and campaigns.</li> </ul>	<ul style="list-style-type: none"> <li>We have implemented citywide social media engagement on multiple different platforms, leaning into digital tools as a resource first.</li> </ul>	<ul style="list-style-type: none"> <li>Revamp City social media accounts with a unified message, collaboration and scheduling across all departments and platforms, with more specific and strategic messaging.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Create a communications plan with race and equity at the forefront. Explore where minority and underserved members of our community are getting information and how we can be there. Add translation requirements to all our print and digital content.</li> </ul>	<ul style="list-style-type: none"> <li>We continue to work with the Office of Equity on priorities and have partnered with all departments on a citywide Language Access Program (LAP) and building our inventory of inclusive outreach and education for our residents.</li> </ul>	<ul style="list-style-type: none"> <li>Create more strategic video content citywide for YouTube and social media platforms like Instagram and TikTok that better tells the story of City of Auburn services and happenings.</li> </ul>	<p><b>Community Wellness</b></p>

**Performance Measures**

**Design & Printing Services**

Design and print functions are utilized to produce a unified look while attractively and accurately branding the City. Products are adapted to appeal to specific target audiences. Our process entails multiple layers of services to include: design, file preparation, printing, mailing, etc. Also included in print services is the management of the City mail, postage accounts, and shipping services.



**2025-2026 Working Capital Budget**

518.00.518.780 Multimedia	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Interfund Multimedia Charges	\$ 1,344,359	\$ 1,396,700	\$ 1,396,700	\$ 1,395,400	\$ 1,434,000
Advertising Sales	-	-	-	-	-
Investment Income	17,650	2,800	16,100	17,400	20,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,362,009</b>	<b>\$ 1,399,500</b>	<b>\$ 1,412,800</b>	<b>\$ 1,412,800</b>	<b>\$ 1,454,000</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 392,586	\$ 424,677	\$ 477,704	\$ 440,172	\$ 455,841
Benefits	176,324	222,045	202,053	191,673	207,157
Supplies	35,606	36,150	36,150	36,150	36,150
Services & Charges	527,143	487,500	487,500	429,200	429,200
Operating Transfer Out	-	-	-	-	-
Interfund Payments for Service	230,808	236,800	236,800	303,074	315,155
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,362,467</b>	<b>\$ 1,407,172</b>	<b>\$ 1,440,207</b>	<b>\$ 1,400,269</b>	<b>\$ 1,443,503</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (458)</b>	<b>\$ (7,672)</b>	<b>\$ (27,407)</b>	<b>\$ 12,531</b>	<b>\$ 10,497</b>
BEGINNING WORKING CAPITAL - January 1	259,749	241,430	259,291	231,884	244,415
ENDING WORKING CAPITAL - December 31	259,291	233,758	231,884	244,415	254,912
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (458)</b>	<b>\$ (7,672)</b>	<b>\$ (27,407)</b>	<b>\$ 12,531</b>	<b>\$ 10,497</b>

(\*) Working Capital = Current Assets minus Current Liabilities

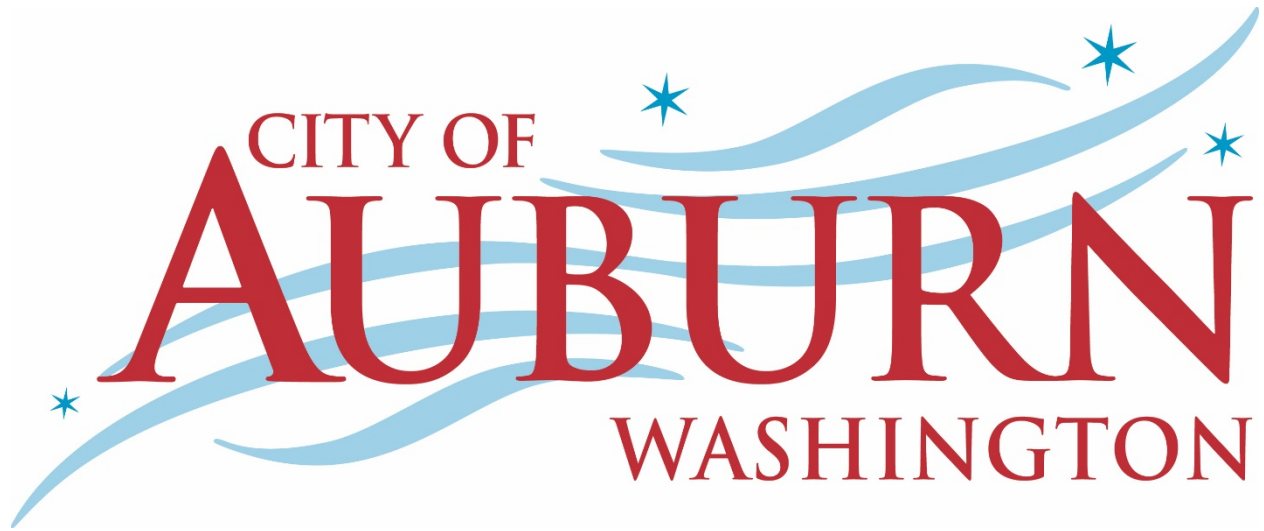
**Department Employees**

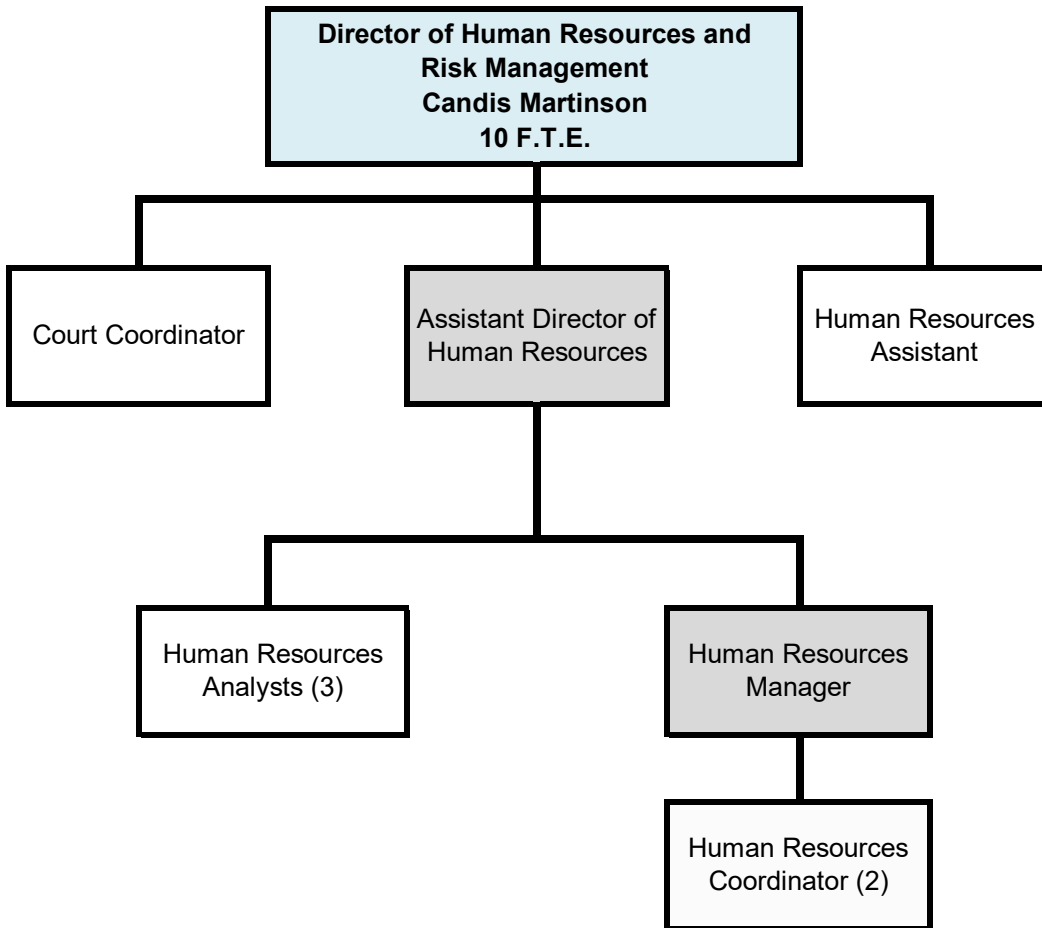
<b>518 Multimedia FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Multimedia FTEs*	3.75	4.00	4.00	4.00	4.00
<b>TOTAL IT FTEs</b>	<b>3.75</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

\*These FTEs are included in the Administration Department's FTE totals.

**Full Time Equivalent (FTE) Changes:**

+ .25 FTE - Per 2023 BA#2, the Multimedia Assistant position was reclassified to a full 1.0 FTE.





F.T.E. = Full Time Equivalent

## **HUMAN RESOURCES AND RISK MANAGEMENT DEPARTMENT**

### **Mission Statement**

To provide service and support that meets the needs of our customers by effectively planning and responding to all human resources and risk management related activities. We empower our workforce and safeguard our community by fostering a culture of excellence, equity, and safety. Through strategic HR practices and proactive risk management strategies, we attract, develop, and retain top talent while mitigating risks and promoting a safe, inclusive, and supportive work environment. Committed to integrity, innovation, and collaboration, we strive to enhance organizational effectiveness, promote diversity and inclusion, and uphold the highest standards of service delivery to serve the needs of our employees and residents with dedication and professionalism.

### **Department Overview**

The Human Resources and Risk Management (HR/RM) Department responsibilities include recruitment, onboarding, training and development, position classification and compensation, benefits management, labor agreement negotiation and administration, and monitoring of compliance with applicable state and federal laws and regulations through developing and administering personnel policies. The department also acts as the liaison between the King County District Court and City administration, assisting in the management of the Court by negotiating and monitoring the Public Defense contract, working with conflict attorneys, and overseeing the community services work crew. The department oversees risk management efforts to include the City's self-insured workers' compensation program and liability/property insurance programs. Working in conjunction with all departments, the HR/RM team is dedicated to fostering a positive work environment supporting employee safety and diversity initiatives, like Inclusive Auburn.

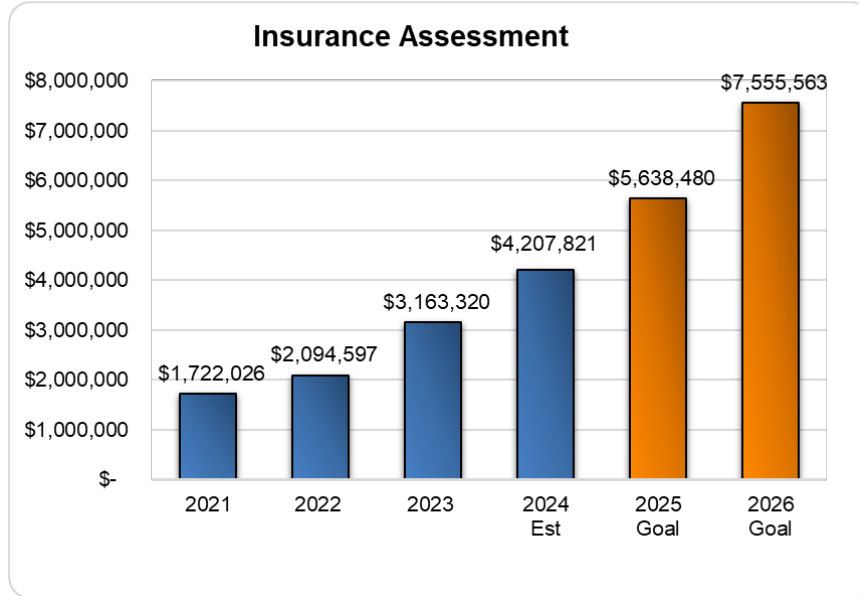
**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to manage the City's compensation and benefits program, with focus on contract negotiations and managing benefits costs, without sacrificing overall benefit package quality.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully negotiated the Teamsters 117 collective bargaining agreement through 2025. The City received the Well City Award in 2023 resulting in a 2% reduction in AWC benefit premiums and is on track to receive it again in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to manage the City's compensation and benefits program, with focus on contract negotiations and managing benefits costs, without sacrificing overall benefit package quality.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Work with City stakeholders to complete a municipal court study. Continue to partner with King County District Court on management of core court contract and maintenance of Community Court. Continue providing public defense services.</li> </ul>	<ul style="list-style-type: none"> <li>The municipal court study was completed in 2023 by the National Center for State Courts Court Consulting Services. Screened 764 people for public defense services, and reported 402.25 community services work crew hours in 2023. In 2024, the HR department has re-engaged a Court Coordinator position to support the relationship with King County District Court, prosecution, public defense, expansion of the Community Court, and the transfer of the community services work crew oversight from M&amp;O back to HR.</li> </ul>	<ul style="list-style-type: none"> <li>Continue providing public defense services and support for Community Court and community services work crew.</li> </ul>	<p><b>Community Safety</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to expand the City's training and development program through enhancement and customization of online and in-person training courses for staff and supervisors by utilizing development plans and training tracks.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, City staff completed 85 trainings through WCIA's free training offerings. The HR team worked with BestCPRUSA and offered 13 First Aid/CPR courses in 2023 at a discounted rate, and estimate completing 5 in 2024. Defensive driving training was completed in person by all CDL holders in 2023 and online for employees with access to City vehicles in 23/24. The City engaged in contracts with Nash Consulting to deliver a 48-hour training program for all people leaders across the organization in Fall 2023, with a second cohort in Spring 2024. The Positive Workplace Culture and Behavior Styles sessions were launched for all full time employees in Spring 2024. An external trainer came onsite in 2023 to complete workplace harassment awareness training for union groups, and unaffiliated staff completed this training online.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to support employee onboarding and development by utilizing development plans and established training tracks to keep employees engaged and motivated. Continue expanding the City's training and development program.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Continue to invest in diversity and inclusion best practices, specific to HR with a focus on hiring/civil service processes related to recruitment, selection, onboarding and retention.</li> </ul>	<ul style="list-style-type: none"> <li>The civil service hiring process moved online in 2023 to expedite the delivery of conditional offers and receipt of necessary paperwork to move through the background process. The department implemented a suitability assessment for all police officer candidates to determine levels of risk before moving too far into the process. The recruitment team attended virtual and in-person job fairs with a mix of attendees, including hosting our own hiring events. In 2023, the Maintenance Worker I exam process for entry level positions in Parks and Public Works was streamlined into a structured process resulting in full staffing levels. The "Next Step, Auburn" formal internship program was created in 2023 with five positions sponsored by HR, plus others funded by individual departments. Two of the interns from 2023 were hired into full time positions as of the beginning of 2024, and two interns returned in year two.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to invest in diversity and inclusion best practices, specific to HR with a focus on developing the "Next Step, Auburn" internship program and other trainee-style employment programs, creating pipelines for future full-time employment.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>

**Performance Measures – Human Resources and Risk Management Department**

**Insurance Assessment**

Over the last several years the City’s annual assessment has increased due to claims exposure, the increased number of properties and vehicles we insure and their values, and overall cost of insurance.



**Department Budget**

001.13 Human Resources	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 1,105,846	\$ 1,115,986	\$ 1,115,986	\$ 1,295,884	\$ 1,336,679
Personnel Benefits	382,867	421,787	421,787	484,163	522,734
Supplies	4,801	9,300	9,300	9,300	9,300
Services & Charges	3,072,758	3,650,110	3,650,110	3,906,710	4,691,560
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	372,600	383,200	383,200	500,369	518,780
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,938,871</b>	<b>\$ 5,580,383</b>	<b>\$ 5,580,383</b>	<b>\$ 6,196,426</b>	<b>\$ 7,079,053</b>



**Department Employees**

<b>001 Human Resources FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Human Resources FTEs	8.00	9.00	10.00	10.00	10.00
<b>TOTAL HUMAN RESOURCES FTEs</b>	<b>8.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 budget, this includes 1.0 FTE added in 2023 to the Human Resources Department as a Human Resources Coordinator focusing on recruitment of non-benefited positions.

+1.0 FTE - Per the position reclass in June 2024, the Maintenance Worker position was reclassified to the Court Coordinator position and reports to the Human Resources department.

## WORKERS' COMPENSATION FUND

### Mission Statement

This fund provides time loss and medical benefits for employees who are affected by an occupational injury or illness and provides quality benefits and stabilizes rates both to the City and the employee in an efficient and timely manner.

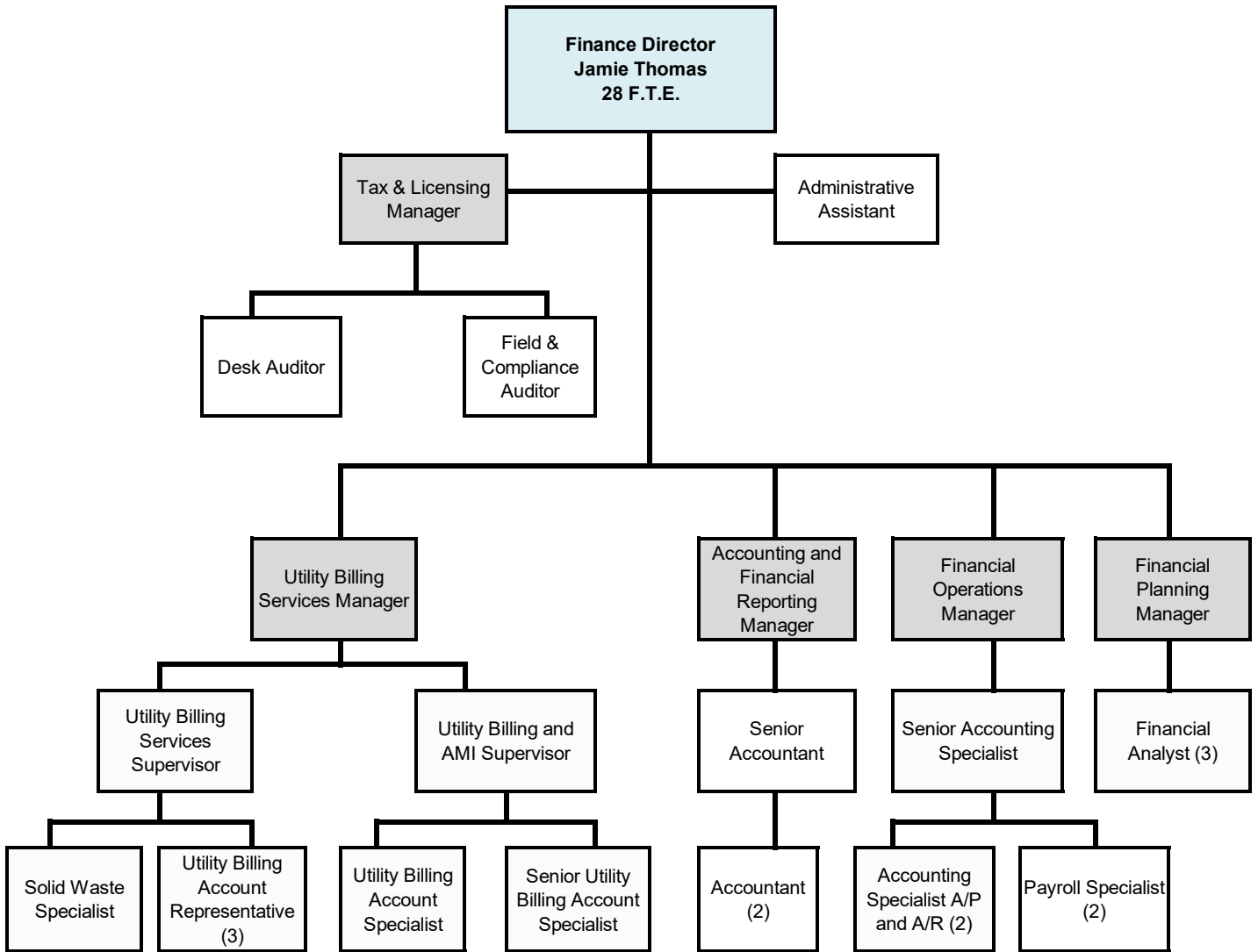
### Department Overview

The Workers' Compensation Fund is part of the Risk Management Division, which administers four major insurance programs: civil liability, workers' compensation, auto, and property coverage. This division provides risk identification, loss analysis, loss control recommendations, and risk financing. The division also administers several citywide training and employee development programs.

### 2025-2026 Working Capital Budget

503 Workers' Compensation	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>REVENUES</b>					
L&I Contributions - EE	\$ 61,300	\$ 47,500	\$ 55,000	\$ 48,500	\$ 48,500
L&I Contributions - ER	1,096,777	1,060,800	1,100,000	1,082,000	1,082,000
Insurance Recoveries	39,869	15,000	15,000	30,000	30,000
Interest Earnings	203,630	21,600	800	64,800	64,800
Miscellaneous Revenue	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,401,576</b>	<b>\$ 1,144,900</b>	<b>\$ 1,170,800</b>	<b>\$ 1,225,300</b>	<b>\$ 1,225,300</b>
<b>EXPENDITURES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	256,083	250,000	250,000	250,000	250,000
Supplies	-	-	-	-	-
Services & Charges	659,843	798,800	798,800	798,800	798,800
Interfund Payments for Service	11,196	11,500	11,500	11,400	11,600
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 927,122</b>	<b>\$ 1,060,300</b>	<b>\$ 1,060,300</b>	<b>\$ 1,060,200</b>	<b>\$ 1,060,400</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 474,454</b>	<b>\$ 84,600</b>	<b>\$ 110,500</b>	<b>\$ 165,100</b>	<b>\$ 164,900</b>
BEGINNING WORKING CAPITAL - January 1	2,913,515	3,387,969	3,387,969	3,498,469	3,663,569
ENDING WORKING CAPITAL - December 31	3,387,969	3,472,569	3,498,469	3,663,569	3,828,469
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 474,454</b>	<b>\$ 84,600</b>	<b>\$ 110,500</b>	<b>\$ 165,100</b>	<b>\$ 164,900</b>

(\*) Working Capital = Current Assets minus Current Liabilities



F.T.E. = Full Time Equivalent

## FINANCE DEPARTMENT

### Mission Statement

The Finance Department is dedicated to providing outstanding customer service to meet the needs of citizens and City departments by providing timely and accurate financial information, safeguarding financial assets, and performing our duties ethically and with the greatest integrity.

### Department Overview

Major responsibilities include: financial and budgetary policy development, long-term financing and cash management, the functions of utility billing and customer service, payroll, purchasing, and accounts payable and receivable. The department prepares a comprehensive annual financial report and a biennial budget document. Other duties include providing analytical support, accounting and budgeting advice to departments, overseeing the six-year Capital Facility Plan (CFP), and overseeing the Solid Waste services contract.

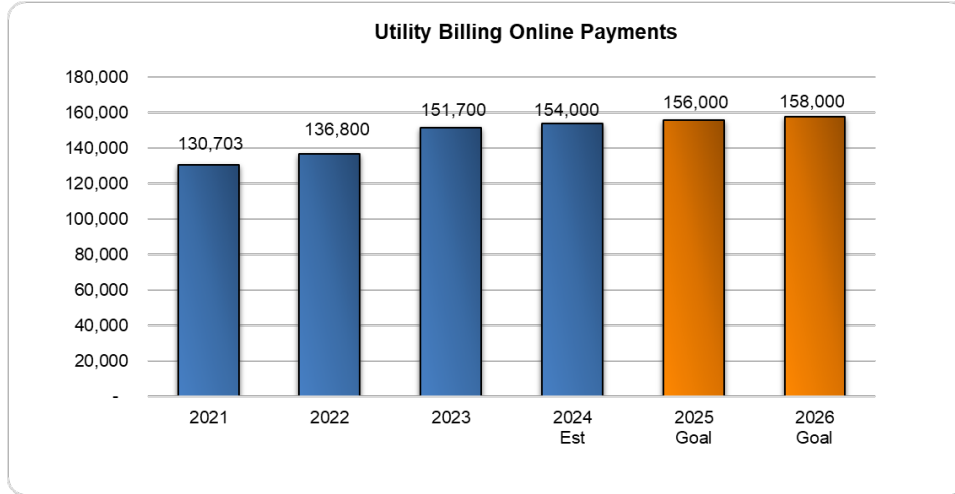
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to implement modernization of budgeting processes and analytical methodologies.</li> </ul>	<ul style="list-style-type: none"> <li>Designed and deployed Python-based workflows for budget process automation and data analysis.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to implement modernization of budgeting processes and analytical methodologies.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>In coordination with IT and the City Clerk, continue to find and implement electronic records management solutions for Accounts Payable, Accounts Receivable, and Payroll.</li> </ul>	<ul style="list-style-type: none"> <li>Currently saving all archival required documentation to Laserfiche for all aspects of Financial Operations.</li> </ul>	<ul style="list-style-type: none"> <li>Complete/finalize documentation of all current processes used in Financial Operations to prepare for up-coming migration to new ERP software.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Streamline receipt and processing of PSE invoices by getting electronic delivery to a shared email box. This will reduce transit times and increase timeliness and efficiency. Also looking into the viability of setting up these types of accounts on autopay status using P-cards to reduce the need to run off-cycle checks.</li> </ul>	<ul style="list-style-type: none"> <li>Achieved electronic delivery of PSE invoices to AccountsPayable@auburnwa.gov email box. Unfortunately at this time PSE does not have the capability to consolidate all COA accounts into one statement, and setting up pcard information on each account and maintaining the information would be to labor intensive.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to look for ways to streamline tasks to gain efficiencies and ensure adherence to COA policies.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Develop curriculum to include payroll information and introduction to be included in new hire orientations.</li> </ul>	<ul style="list-style-type: none"> <li>Developed and added a payroll session to the current new hire orientation schedule. The payroll portion explains when and how to complete a timecard and explains the different information found on and how to read a paycheck stub.</li> </ul>	<ul style="list-style-type: none"> <li>Develop training documentation for other department's Administrative staff and create a Supervisor/Managers handbook outlining processes and procedures for completing financial tasks.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
		<ul style="list-style-type: none"> <li>Complete full implementation of new financial Enterprise Resource Planning (ERP) system, which was selected in 2024.</li> </ul>	<p><b>Fiscal Sustainability</b></p>

**Performance Measures**

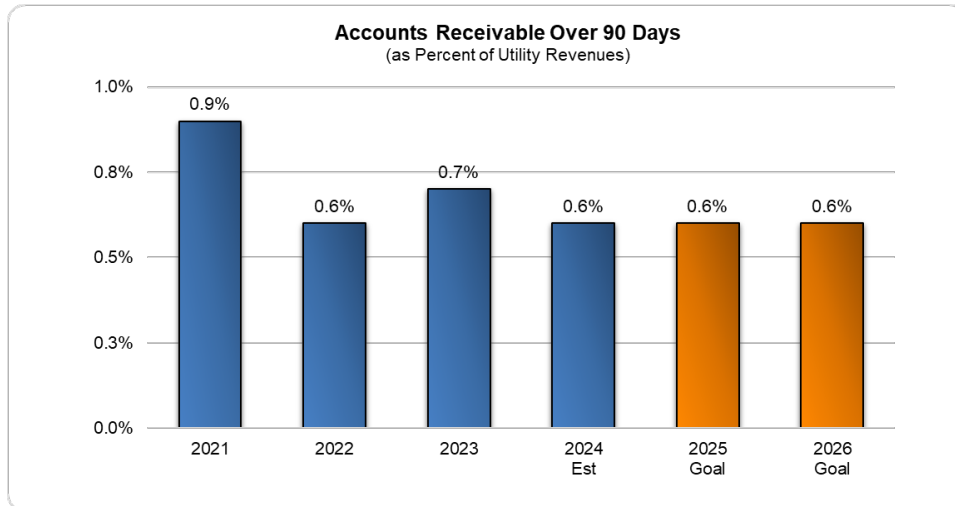
**Utility Billing Online Payments**

In an effort to improve customer service and streamline operations, the Finance Department implemented a 24-hour, online utility bill payment solution and interactive voice response (IVR) phone payment option. As evidenced in the graph below, the adoption rate of these services has continued to grow each year as more customers are utilizing web-based services.



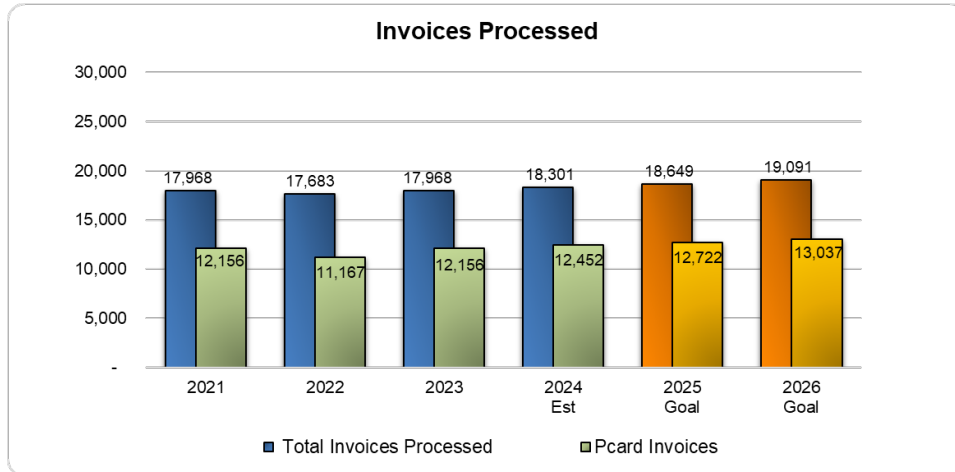
**Utilities Accounts Receivable Over 90 Days as a Percent of Utility Revenue**

Utility accounts receivable over 90 days as a percent of utility revenue is an important financial indicator because it demonstrates the City's ability to efficiently collect its utility billing receivables. These percentages show the improved turnover ratio due to the implementation of a new collection policy and process. The percent increased in 2020 and 2021, since we were prohibited from conducting our normal collections process due to the COVID-19 pandemic. The percentage has now decreased to below 0.7% and we expect it to hold steady around 0.6%. As of 2022, the solid waste fund is not included in this revenue since WM is our billing agent for solid waste services now.



**Total Invoices Processed**

This statistic is used to track the productivity of the accounts payable department, and to ensure staffing is at proper levels to meet the City's ongoing legal disbursement commitments. In 2013, the City implemented a Purchasing Card (PCard) program in an effort to provide convenience for its buyers and to reduce processing costs. As an added benefit, the City receives quarterly rebates on total purchases that are made through the program. The success of the program is evidenced by the chart below which shows the increase in invoices that are now being processed by PCards.



**Department Budget**

001.14 Finance	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 2,544,340	\$ 3,040,039	\$ 3,040,039	\$ 3,011,010	\$ 3,135,503
Personnel Benefits	1,070,675	1,387,301	1,387,301	1,324,248	1,425,547
Supplies	16,741	15,700	15,700	42,350	27,350
Services & Charges	461,805	707,500	707,500	279,825	269,575
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	595,500	613,400	613,400	953,317	987,489
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,689,061</b>	<b>\$ 5,763,940</b>	<b>\$ 5,763,940</b>	<b>\$ 5,610,750</b>	<b>\$ 5,845,464</b>

**Department Employees**

<b>001 Finance FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Finance FTEs	26.00	27.00	28.00	28.00	28.00
<b>TOTAL FINANCE FTEs</b>	<b>26.00</b>	<b>27.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE added in 2023 to the Finance Department for a Desk Auditor who will report to the B&O Tax & Licensing Auditor.

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE added in 2024 to the Finance Department for a Field and Compliance Auditor who will report to the B&O Tax & Licensing Auditor.

**NON-DEPARTMENTAL**

**Department Overview**

Non-Departmental accounts are used to reflect the General Fund’s ending fund balance, prior year adjustments, the transfer of money between funds, and one-time transactions. Estimated costs for the General Fund portion of retiring employees are budgeted in this department as are Law Enforcement Officer and Fire Fighter (LEOFF 1) other post-employment benefit (OPEB) requirements and long-term debt payments.

During the course of the year, anticipated expenditures will be transferred from the beginning fund balance while revenues will be added. The ending fund balance reflects the target figure for the ending balance. Since the budget will be adopted before the actual current-year ending figure is known, the amount has been estimated.

**Department Budget**

001.98 Non Departmental	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 366,647	\$ 41,400	\$ 41,400	\$ 496,300	\$ 496,300
Personnel Benefits	432,285	908,300	908,300	720,271	731,271
Supplies	-	-	-	-	-
Services & Charges	884,206	1,705,400	1,705,400	1,904,305	2,169,305
Operating Transfers Out	951,550	7,235,160	7,235,160	1,077,400	705,000
Capital Outlay	-	-	-	-	-
Debt Service Principal	582,993	-	-	1,200,000	1,200,000
Debt Service Interest	152,118	-	-	-	-
Interfund Payments For Service	7,704	7,700	7,700	7,700	7,700
Designated Ending Fund Balance	593,625	54,325	593,625	593,625	593,625
Undesignated Ending Fund Balance	45,125,921	40,149,652	38,316,467	32,564,905	25,492,327
<b>DEPARTMENT TOTAL</b>	<b>\$49,097,048</b>	<b>\$50,101,937</b>	<b>\$48,808,052</b>	<b>\$38,564,506</b>	<b>\$31,395,528</b>



**SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. The Finance Department is responsible for the budget in the following special revenue funds:

- Fund 122 - The Cumulative Reserve Fund accumulates excess reserves for counter-cyclical purposes (“rainy day”) and capital purposes.
- Fund 124 - Mitigation Fees Fund accounts for fees paid by developers toward the cost of future improvements to City infrastructure, which are required to provide for additional demands generated by new development.

**CUMULATIVE RESERVE FUND**

**Fund Budget**

122 Cumulative Reserve	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ 30,592,441	\$ 30,889,815	\$ 30,889,815	\$ 33,916,951	\$ 33,171,351
Investment Income	1,539,393	80,000	520,000	80,000	80,000
Miscellaneous	-	6,102,000	6,102,000	-	-
Operating Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 32,131,834</b>	<b>\$ 37,071,815</b>	<b>\$ 37,511,815</b>	<b>\$ 33,996,951</b>	<b>\$ 33,251,351</b>
<b>Expenditures</b>					
Operating Transfers Out*	\$ 1,242,019	\$ 12,894,864	\$ 3,594,864	\$ 825,600	\$ 825,600
Ending Fund Balance	30,889,815	24,176,951	33,916,951	33,171,351	32,425,751
<b>Total Expenditures</b>	<b>\$ 32,131,834</b>	<b>\$ 37,071,815</b>	<b>\$ 37,511,815</b>	<b>\$ 33,996,951</b>	<b>\$ 33,251,351</b>

Transfers Out Summary*	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
To Fund 328 - Arts & Culture Ctr	\$ -	\$ 27,000	\$ 27,000	\$ -	\$ -
To Gen Fund - ENG.0034	82,855	145,000	145,000	-	-
To Fund 518 - FIN.0020	-	2,500,000	2,500,000	-	-
To Gen Fund - FIN.0020	-	150,000	150,000	-	-
To Fund 518 - HRR.0005	206,150	102,050	102,050	-	-
To Gen Fund - POL.0039	54,709	52,000	52,000	52,000	52,000
To Fund 550 - POL.0039	870,640	-	-	736,000	736,000
To Fund 518 - POL.0039	-	-	-	37,600	37,600
To Fund 505 - Camera Project	8,394	40,085	40,085	-	-
To Fund 550 - Facility Improvements	19,271	428,729	428,729	-	-
To Fund 328 - City Parking Lot Replacer	-	150,000	150,000	-	-
To Gen Fund - Cash Flow Needs	-	9,300,000	-	-	-
<b>Total Transfers Out</b>	<b>\$ 1,242,019</b>	<b>\$ 12,894,864</b>	<b>\$ 3,594,864</b>	<b>\$ 825,600</b>	<b>\$ 825,600</b>

**MITIGATION FEES FUND**

**Fund Budget**

<b>124 Mitigation Fees</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>					
Beginning Fund Balance - Designated	\$ 15,750,083	\$ 16,264,090	\$ 16,282,248	\$ 7,790,239	\$ 3,345,074
Beginning Fund Balance - Undesignated	99,539	107,376	89,217	94,217	96,217
Fire Impact Fees	67,124	125,000	125,000	87,000	87,000
Wetland Mitigation Fees	-	-	-	-	-
Transportation Impact Fees	1,131,088	1,300,000	1,300,000	950,000	950,000
Truck Impact Fees	2,174	-	-	-	-
School Impact Admin Fees	2,971	5,000	5,000	2,000	2,000
Lakeland Fire Mitigation Fees	-	-	-	-	-
Traffic Mitigation Fees	-	-	-	-	-
Parks Impact Fees	392,000	150,000	161,000	175,000	175,000
Park Mitigation Fees	-	-	-	-	-
Investment Income	754,896	20,100	703,780	22,900	22,900
Gain/Loss on Investment	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 18,199,875</b>	<b>\$ 17,971,566</b>	<b>\$ 18,666,245</b>	<b>\$ 9,121,356</b>	<b>\$ 4,678,191</b>

<b>Expenditures</b>					
Professional Services	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Operating Transfers Out*	1,828,410	13,412,775	10,706,789	5,605,065	2,719,373
Ending Fund Balance - Designated	16,282,248	4,376,415	7,790,239	3,345,074	1,785,601
Ending Fund Balance - Undesignated	89,217	107,376	94,217	96,217	98,217
<b>Total Expenditures</b>	<b>\$ 18,199,875</b>	<b>\$ 17,971,566</b>	<b>\$ 18,666,245</b>	<b>\$ 9,121,356</b>	<b>\$ 4,678,191</b>

<b>Transfers Out Summary*</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
To Fund 102 - Impact Fees	\$ 987,026	\$ 8,876,145	\$ 6,470,159	\$ 5,230,065	\$ 2,269,373
To Fund 102 - Wetland Mitigation	73,000	-	-	-	-
To Fund 102 - Traffic Mitigation Fees	-	-	-	-	-
To Fund 105 - Impact Fees	-	-	-	-	-
To Fund 102 - Fees In Lieu of Services	-	-	-	-	-
To Fund 321 - Park Impact Fees	143,052	848,616	848,616	375,000	450,000
To Fund 321 - Park Mitigation Fees	-	-	-	-	-
To Fund 328 - Traffic Impact Fees	-	-	-	-	-
To Fund 328 - Parks Impact Fees	625,331	3,688,014	3,388,014	-	-
To Fund 328 - Wetland Mitigation Fees	-	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ 1,828,410</b>	<b>\$ 13,412,775</b>	<b>\$ 10,706,789</b>	<b>\$ 5,605,065</b>	<b>\$ 2,719,373</b>

**DEBT SERVICE FUNDS**

Debt Service funds account for the payment of outstanding long-term general obligations of the City. The City has five debt service funds: the 2020 LTGO Refunding Bond Fund, the SCORE (South Correctional Entity) Debt Service Fund, and the Golf/Cemetery Refunding Debt Service Fund.

The Golf/Cemetery Refunding Debt Service is expected to be retired in 2025.

**Fund Budget**

<b>232 Local Revitalization 2010 C&amp;D Bond Debt</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>					
Beginning Fund Balance	\$ 460,163	\$ 483,916	\$ 483,916	\$ 508,936	\$ 509,036
LRF Sales Tax Credit	250,000	250,000	250,000	250,000	250,000
Investment Income	23,703	-	24,920	-	-
BAB Subsidy	-	-	-	-	-
Operating Transfers In	1,257,550	1,254,200	1,254,200	1,258,900	1,251,400
<b>Total Revenues</b>	<b>\$ 1,991,416</b>	<b>\$ 1,988,116</b>	<b>\$ 2,013,036</b>	<b>\$ 2,017,836</b>	<b>\$ 2,010,436</b>
<b>Expenditures</b>					
Debt Service Principal	\$ 770,000	\$ 805,000	\$ 805,000	\$ 850,000	\$ 885,000
Debt Service Interest	737,500	699,100	699,100	658,800	616,300
Ending Fund Balance	483,916	484,016	508,936	509,036	509,136
<b>Total Expenditures</b>	<b>\$ 1,991,416</b>	<b>\$ 1,988,116</b>	<b>\$ 2,013,036</b>	<b>\$ 2,017,836</b>	<b>\$ 2,010,436</b>

**Fund Budget**

238 SCORE 2009 A&B Bond Debt	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
BAB Subsidy	-	-	-	-	-
Interlocal Grants - Host City	-	62,560	-	63,360	62,360
SCORE Contract Cities Revenue	-	1,303,640	-	1,303,640	1,303,640
Operating Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,366,200</b>	<b>\$ -</b>	<b>\$ 1,367,000</b>	<b>\$ 1,366,000</b>
<b>Expenditures</b>					
Debt Service Principal	\$ -	\$ 723,300	\$ -	\$ 753,000	\$ 789,700
Debt Service Interest	-	642,900	-	614,000	576,300
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,366,200</b>	<b>\$ -</b>	<b>\$ 1,367,000</b>	<b>\$ 1,366,000</b>

**Fund Budget**

276 Golf/Cemetery Refunding Debt Service	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-
Operating Transfer In	370,465	374,400	374,400	372,400	-
<b>Total Revenues</b>	<b>\$ 370,465</b>	<b>\$ 374,400</b>	<b>\$ 374,400</b>	<b>\$ 372,400</b>	<b>\$ -</b>
<b>Expenditures</b>					
Debt Service Principal	\$ 352,733	\$ 362,400	\$ 362,400	\$ 366,300	\$ -
Debt Service Interest	17,732	12,000	12,000	6,100	-
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 370,465</b>	<b>\$ 374,400</b>	<b>\$ 374,400</b>	<b>\$ 372,400</b>	<b>\$ -</b>

## CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (Fund 328) manages the proceeds of grants and receives transfers in from F331 – Real Estate Excise Tax (REET). All funds are used for capital projects or major equipment purchases. The Finance Department is responsible for the budget in this capital fund.

### Fund Budget

328 Capital Improvements	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Assigned Fund Balance - Streets	\$ 76,304	\$ 79,383	\$ 76,304	\$ 79,383	\$ 79,383
Beginning Fund Balance	16,058,066	15,589,907	15,592,986	1,461,681	1,482,181
REET 1	1,452,889	1,100,000	1,100,000	-	-
REET 2	1,452,889	1,100,000	1,100,000	-	-
Grants	777,652	4,290,582	4,290,582	80,000	420,000
Charges for Services	22,859	200,000	200,000	50,000	50,000
Investment Income	764,021	46,300	567,900	20,500	20,500
Contributions & Donations	-	4,030,250	4,030,250	-	-
Miscellaneous Revenue	-	-	18,040	7,200,000	11,840,000
Insurance Recoveries	20,000	-	-	-	-
Operating Transfer In	755,901	6,185,944	7,885,944	845,000	940,000
<b>Total Revenues</b>	<b>\$ 21,380,582</b>	<b>\$ 32,622,366</b>	<b>\$ 34,862,006</b>	<b>\$ 9,736,564</b>	<b>\$ 14,832,064</b>
<b>Expenditures</b>					
Facility Needs Study & Master Plan	\$ -	\$ 2,300,000	\$ 2,300,000	\$ 5,000,000	\$ 11,840,000
City Wetland Mitigation	-	-	-	-	-
Facilities Projects	118,694	1,019,461	1,019,461	-	-
Parks Projects	696,829	13,227,365	16,927,365	30,000	30,000
Public Works Projects	87,506	1,145,895	1,145,895	355,000	360,000
Transportation Projects - REET 2	1,104,994	4,104,858	4,104,858	590,000	1,020,000
12th Street Property Purchase	2,460,884	53,806	53,806	2,200,000	-
Operating Transfers Out - REET 1	851,304	1,370,738	1,370,738	-	-
Operating Transfers Out - REET 2	179,884	228,800	228,800	-	-
Operating Transfers Out - REET 2 to F103	172,989	449,146	449,146	-	-
Operating Transfers Out - Other	38,189	31,811	31,811	-	-
Miscellaneous	20	-	-	-	-
Transfer Out REET 1 to F331	-	-	837,632	-	-
Transfer Out REET 2 to F331	-	-	4,851,430	-	-
Assigned Fund Balance - Streets	76,304	79,383	79,383	79,383	79,383
Ending Fund Balance	15,592,986	8,611,103	1,461,681	1,482,181	1,502,681
<b>Total Expenditures</b>	<b>\$ 21,380,582</b>	<b>\$ 32,622,366</b>	<b>\$ 34,862,006</b>	<b>\$ 9,736,564</b>	<b>\$ 14,832,064</b>

**LOCAL REVITALIZATION FUND**

The Local Revitalization Fund (Fund 330) accounts for projects within the designated local revitalization boundary. Funding was established by Senate Bill 5045, which designated the City of Auburn as a demonstration project. Through the state, local revitalization funding provides the City with \$250,000 annually for 25 years – from 2010 to 2035 – to construct infrastructure projects within the designated revitalization boundary. The financing is a credit against the state’s portion of sales/use tax. The goal of local revitalization funding is to stimulate economic growth and future development through the infrastructure improvements.

**Fund Budget**

<b>330 Local Revitalization</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>					
Beginning Fund Balance	\$ 272,819	\$ 485,926	\$ 485,926	\$ 16,333	\$ 17,333
Grants	-	100,000	100,000	-	-
Investment Income	19,466	1,000	24,400	1,000	1,000
Contributions & Donations	-	-	-	-	-
Insurance Recoveries	228,154	46	-	-	-
Operating Transfer In	38,189	2,675,077	2,675,077	1,000,000	-
<b>Total Revenues</b>	<b>\$ 558,627</b>	<b>\$ 3,262,049</b>	<b>3,285,403</b>	<b>\$ 1,017,333</b>	<b>\$ 18,333</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 22,651	\$ -	\$ 21,500	\$ -	\$ -
Personnel Benefits	10,405	-	11,406	-	-
Capital Outlay	39,646	3,236,164	3,236,164	1,000,000	-
Ending Fund Balance	485,926	25,885	16,333	17,333	18,333
<b>Total Expenditures</b>	<b>\$ 558,627</b>	<b>\$ 3,262,049</b>	<b>3,285,403</b>	<b>\$ 1,017,333</b>	<b>\$ 18,333</b>

### REAL ESTATE EXCISE TAX

The Real Estate Excise Tax (Fund 331) manages the proceeds of REET 1 and REET 2. These funds are then transferred to other capital funds for capital projects. The Finance Department is responsible for the budget in this capital fund.

#### Fund Budget

331 Real Estate Excise Tax	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 5,689,062	\$ 5,398,962
REET 1	-	-	-	900,000	900,000
REET 2	-	-	-	900,000	900,000
Tax Penalty - REET 1	-	-	-	-	-
Tax Penalty - REET 2	-	-	-	-	-
Investment Income - REET 1	-	-	-	20,000	20,000
Investment Income - REET 2	-	-	-	20,000	20,000
Interest on Tax - REET 1	-	-	-	-	-
Interest on Tax - REET 2	-	-	-	-	-
Operating Transfers In	-	-	5,689,062	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,689,062</b>	<b>\$ 7,529,062</b>	<b>\$ 7,238,962</b>
<b>Expenditures</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-	-
Transfers Out - REET 1	-	-	-	553,800	551,700
Transfers Out - REET 2	-	-	-	1,576,300	1,018,000
Capital Outlay	-	-	-	-	-
Ending Fund Balance	-	-	5,689,062	5,398,962	5,669,262
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,689,062</b>	<b>\$ 7,529,062</b>	<b>\$ 7,238,962</b>

## SOLID WASTE UTILITY DIVISION

### Mission Statement

The Solid Waste Division provides environmentally sound and safe disposal of solid and hazardous waste and provides waste reduction and recycling opportunities to increase public awareness within the City of Auburn.

### Department Overview

The City currently contracts with Waste Management for solid waste collection, billing agent services, and customer service. City staff are responsible for overall contract management. The City's new contract with Waste Management was effective October 1, 2021. Under this contract, Waste Management provides solid waste service to most of the City. The Bridges community on Lea Hill was annexed effective January 1, 2024, and Republic Services continues to provide solid waste collection to its approximately 400 households.

The City has an interlocal agreement with King County for disposal of all solid waste materials generated within City limits. The Solid Waste Utility Division encourages community participation in Auburn's solid waste programs by proactively managing and monitoring the daily activities of the solid waste contractors; continually assessing the regulatory and political climate pertaining to solid and hazardous waste collection and disposal, recycling and waste prevention; and reviewing the adequacy of our annual level of service to meet community needs.

### Accomplishments and Objectives

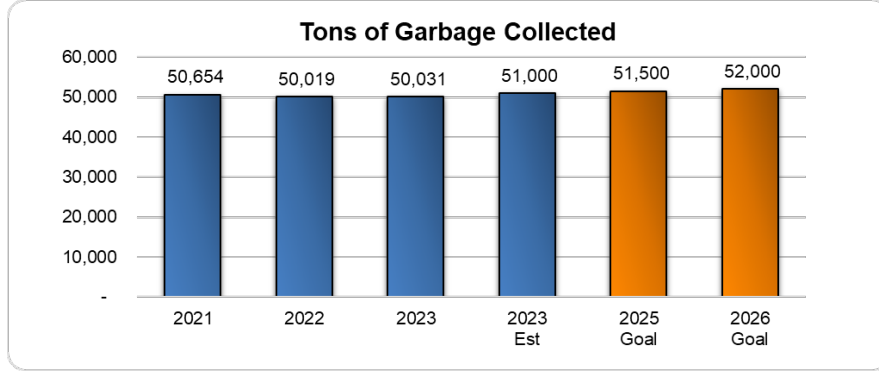
2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Increase the residential recycling and compostables diversion rate to 50% in 2023 and 2024.</li> </ul>	<ul style="list-style-type: none"> <li>The City's residential diversion rate was 49.4% in 2023, and 2024 appears to be maintaining around 50%.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the residential recycling and compostables diversion rate to 50% in 2025 and 2026.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Increase the total City recycling and compostables diversion rate to 30% (excluding private sector recycling and composting services).</li> </ul>	<ul style="list-style-type: none"> <li>The total City diversion rate in 2023 was 27%. There are some large companies in Auburn who use private sector composting services that are not included in the diversion rate.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the total City recycling and compostables diversion rate to 30% (excluding private sector recycling and composting services).</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter.</li> </ul>	<ul style="list-style-type: none"> <li>The City has begun discussions with neighboring jurisdictions to determine what types of outreach campaigns we can collaborate on.</li> </ul>	<ul style="list-style-type: none"> <li>Coordinate solid waste related outreach campaigns with neighboring jurisdictions to reach more people.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Work with other City departments to develop a recycling collection program for batteries, office equipment, and other items as needed.</li> </ul>	<ul style="list-style-type: none"> <li>Staffing levels have not allowed for work on this project to begin, but it is something we still plan to pursue.</li> </ul>	<ul style="list-style-type: none"> <li>Work with other City departments to develop a recycling collection program for batteries, office equipment, and other items as needed.</li> </ul>	<p><b>Infrastructure</b></p>
		<ul style="list-style-type: none"> <li>Implement a solid waste lien process to assist WM with collecting from delinquent accounts.</li> </ul>	<p><b>Fiscal Sustainability</b></p>



### Performance Measures

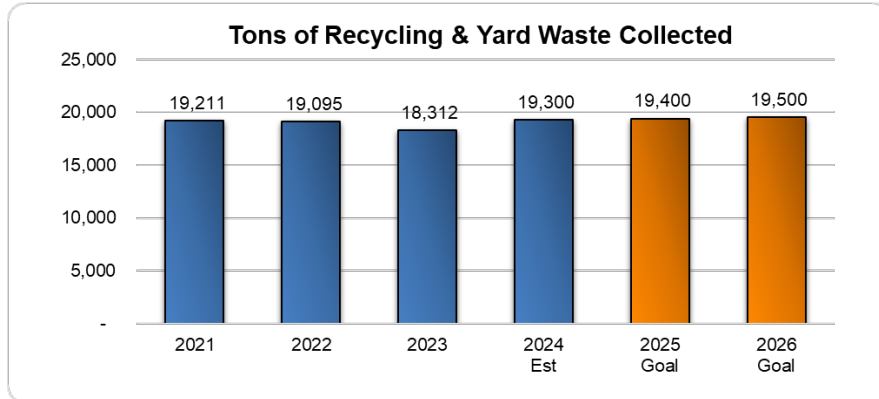
#### Tons of Residential & Commercial Garbage Collected

The City of Auburn garbage tonnage has slowly increased over 2022 and 2023. We expect the tonnage to continue to steadily grow in 2024 and on as the City expands.



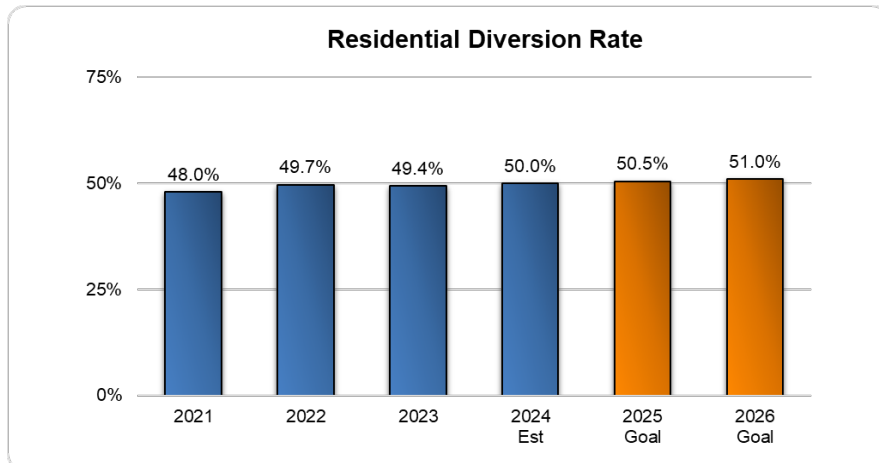
#### Tons of Residential & Commercial Garbage Collected

The City of Auburn garbage tonnage has slowly increased over 2022 and 2023. We expect the tonnage to continue to steadily grow in 2024 and on as the City expands.



#### Residential Diversion Rate

Auburn residents diverted almost 50% of their waste from the landfill in 2022 and 2023. The City anticipates residential diversion will stay steady, which is in line with King County estimates.



**2025-2026 Working Capital Budget**

<b>434 Solid Waste</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>OPERATING REVENUES</b>					
Charges for Solid Waste Service	\$ 27,564,658	\$ 30,411,200	\$ 30,610,500	\$ 32,402,700	\$ 34,746,600
Grants	86,581	136,000	136,000	70,000	70,000
Interest Earnings	188,914	44,200	237,300	50,000	50,000
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	32,247	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 27,872,401</b>	<b>\$ 30,591,400</b>	<b>\$ 30,983,800</b>	<b>\$ 32,522,700</b>	<b>\$ 34,866,600</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 127,678	\$ 133,859	\$ 11,700	\$ -	\$ -
Benefits	69,024	81,999	6,400	-	-
Supplies	18,441	59,600	14,000	48,600	48,600
Services & Charges	28,982,046	30,790,600	30,078,642	31,842,300	33,820,300
Debt Service Principal	-	-	-	-	-
Interfund Payments for Service	180,492	186,100	186,100	165,778	171,230
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 29,377,682</b>	<b>\$ 31,252,158</b>	<b>\$ 30,296,842</b>	<b>\$ 32,056,678</b>	<b>\$ 34,040,130</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (1,505,281)</b>	<b>\$ (660,758)</b>	<b>\$ 686,958</b>	<b>\$ 466,022</b>	<b>\$ 826,470</b>
BEGINNING WORKING CAPITAL - January 1	2,701,771	1,196,491	1,196,491	1,883,449	2,349,471
ENDING WORKING CAPITAL - December 31	1,196,491	535,733	1,883,449	2,349,471	3,175,941
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (1,505,281)</b>	<b>\$ (660,758)</b>	<b>\$ 686,958</b>	<b>\$ 466,022</b>	<b>\$ 826,470</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**INSURANCE**

The Insurance Fund is maintained to pay citywide insurance premiums, unemployment insurance claims, and to pay for property and liability losses that either fall below the City’s deductible level or for which the City has no coverage.

**2025-2026 Working Capital Budget**

<b>501 Insurance</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>REVENUES</b>					
Charges for Service	\$ -	\$ -	\$ -	\$ 4,862,996	\$ 5,589,318
Grants	-	-	-	-	-
Interest Earnings	19,866	12,000	17,500	19,500	20,000
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 19,866</b>	<b>\$ 12,000</b>	<b>\$ 17,500</b>	<b>\$ 4,882,496</b>	<b>\$ 5,609,318</b>
<b>EXPENDITURES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	71,392	175,000	60,000	175,000	175,000
Supplies	-	-	-	-	-
Services & Charges	7,745	142,500	8,200	4,870,496	5,596,818
Interfund Payments for Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 79,137</b>	<b>\$ 317,500</b>	<b>\$ 68,200</b>	<b>\$ 5,045,496</b>	<b>\$ 5,771,818</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (59,271)</b>	<b>\$ (305,500)</b>	<b>\$ (50,700)</b>	<b>\$ (163,000)</b>	<b>\$ (162,500)</b>
BEGINNING WORKING CAPITAL - January 1	1,488,966	1,429,696	1,429,696	1,378,996	1,215,996
ENDING WORKING CAPITAL - December 31	1,429,696	1,124,196	1,378,996	1,215,996	1,053,496
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (59,271)</b>	<b>\$ (305,500)</b>	<b>\$ (50,700)</b>	<b>\$ (163,000)</b>	<b>\$ (162,500)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**FIDUCIARY FUNDS**

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and cannot be used to support the City’s own programs. There are two fiduciary funds that are managed by the Finance Department.

Fund 611 – Fire Pension Fund provides a pension for eligible firefighters.

Fund 654 – South King Housing & Homelessness Partners (SKHHP) Fund is a custodial fund for the collection and disbursement of non-City funds. This fund is not budgeted.

Fund 651 – Agency Disbursement Fund accounts for resources held in a purely custodial capacity; this fund is not budgeted.

**Fund Budget**

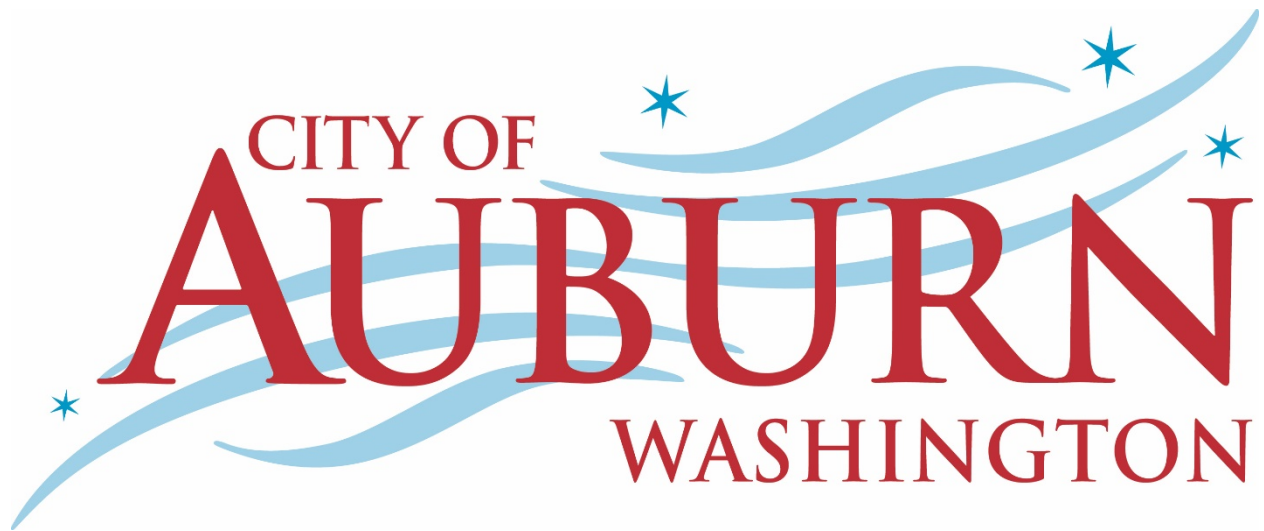
<b>611 Fire Pension</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>					
Beginning Fund Balance - Designated	\$ 1,211,148	\$ 1,123,248	\$ 1,295,605	\$ 1,262,465	\$ 1,222,525
Beginning Fund Balance - Undesignated	679,384	747,080	574,723	574,723	574,723
Fire Insurance Prevention Tax	114,235	88,400	119,516	130,500	138,400
Investment Income	89,097	15,200	81,600	37,400	38,100
Unrealized Gain (Loss) on Investment	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,093,863</b>	<b>\$ 1,973,928</b>	<b>\$ 2,071,444</b>	<b>\$ 2,005,088</b>	<b>\$ 1,973,748</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 210,760	\$ 219,256	\$ 219,256	\$ 192,840	\$ 192,840
Personnel Benefits	-	-	-	-	-
Services & Charges	12,775	15,000	15,000	15,000	15,000
Interfund Payments for Services	-	-	-	-	-
Ending Fund Balance - Designated	1,295,605	992,592	1,262,465	1,222,525	1,191,185
Ending Fund Balance - Undesignated	574,723	747,080	574,723	574,723	574,723
<b>Total Expenditures</b>	<b>\$ 2,093,863</b>	<b>\$ 1,973,928</b>	<b>\$ 2,071,444</b>	<b>\$ 2,005,088</b>	<b>\$ 1,973,748</b>

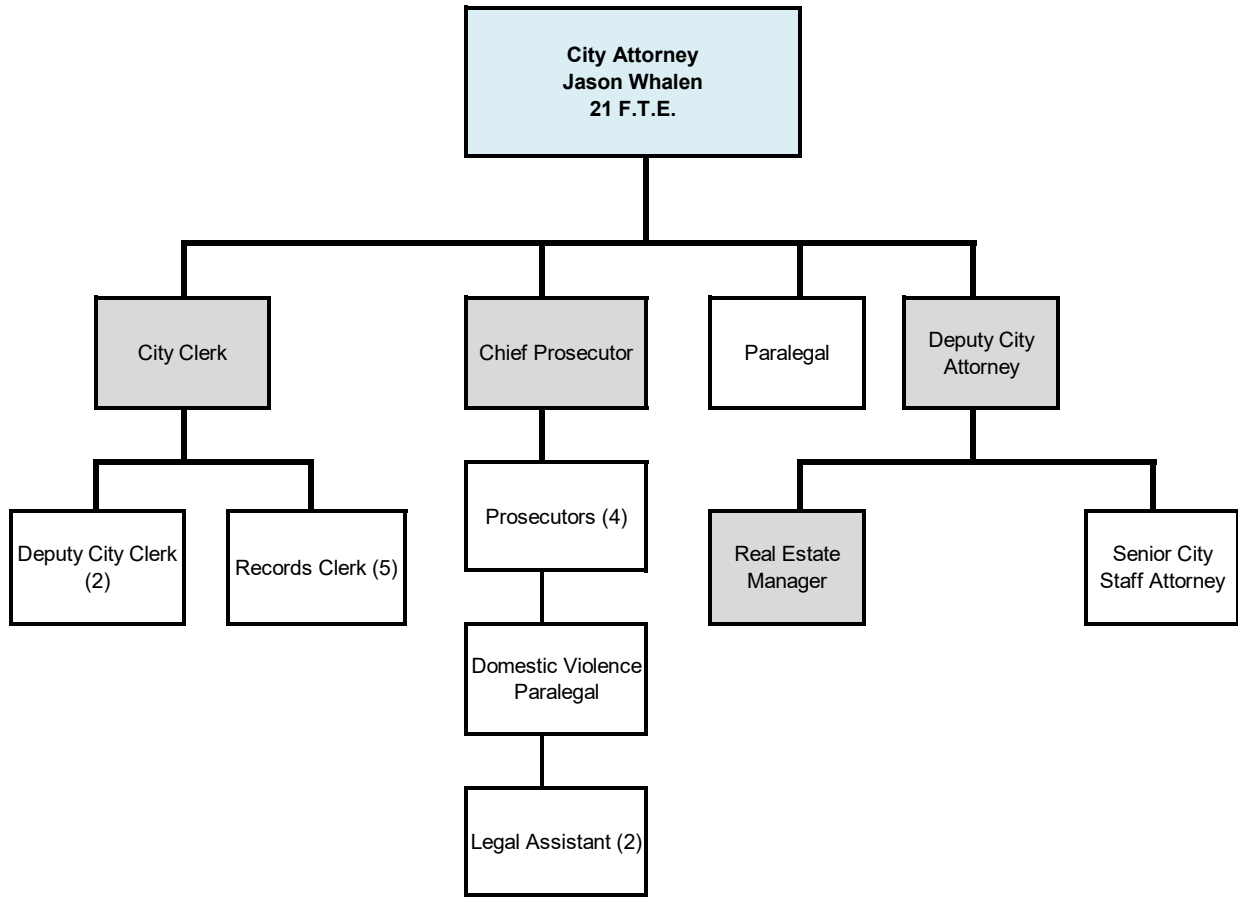
**PERMANENT FUNDS**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City’s programs. The City has one permanent fund: Fund 701 - Cemetery Endowment Care Fund, which accounts for non-expendable investments held by the City’s trustee. The interest earned on investments can be used only for preservation and capital projects at the cemetery.

**Fund Budget**

701 Cemetery Endowment	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance - Designated	\$ 2,070,671	\$ 2,102,357	\$ 2,151,307	\$ 2,227,807	\$ 2,287,807
Beginning Fund Balance - Undesignated	130,635	287,852	238,902	315,002	345,002
Lot Sales	80,637	47,500	76,500	60,000	60,000
Investment Income	108,267	16,630	76,100	30,000	30,000
<b>Total Revenues</b>	<b>\$ 2,390,209</b>	<b>\$ 2,454,339</b>	<b>\$ 2,542,809</b>	<b>\$ 2,632,809</b>	<b>\$ 2,722,809</b>
<b>Expenditures</b>					
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Designated	2,151,308	2,317,589	2,227,807	2,287,807	2,347,807
Ending Fund Balance - Undesignated	238,902	136,750	315,002	345,002	375,002
<b>Total Expenditures</b>	<b>\$ 2,390,209</b>	<b>\$ 2,454,339</b>	<b>\$ 2,542,809</b>	<b>\$ 2,632,809</b>	<b>\$ 2,722,809</b>





F.T.E. = Full Time Equivalent

## **LEGAL DEPARTMENT**

### **Mission Statement**

The missions of the Legal Department are to provide accurate and timely legal advice and information to the City, to represent the City in all civil and criminal litigation, and to provide timely and accurate customer service, including public records.

The mission statement of the Real Estate Division is to provide reliable service, real estate management, and optimal utilization of the City's real estate assets.

### **Department Overview**

The City Attorney's Office is a full-service legal department consisting of the Civil Division, the Prosecution Division, Real Estate Division, and the City Clerk's Office. The Civil Division represents the City in all civil litigation. It prepares ordinances, resolutions, petitions, contracts, leases, easements, deeds, notices and other legal documents, and provides pragmatic, impartial, and timely legal advice to the City.

The Prosecution Division prosecutes misdemeanor and gross misdemeanor criminal cases in the King County District Court.

The City Clerk's Office is responsible for codifying ordinances, preparing City Council and other board and commission agendas and minutes, and attending Council and other committee meetings. The City Clerk's Office monitors various legal matters; acts as a central repository for all municipal records; processes claims for damages, requests for public records and public information, and passport applications.

The Real Estate Division provides all manners of real estate services to the various City departments, while also acting as the "owner" of real estate held in the general fund account. Responsibilities performed by the Real Estate Division can generally be broken into three main categories; 1) sales and leasing of real estate where the City has or desires an interest, 2) property rights, management & maintenance of City owned or controlled real estate; and 3) division management & special projects. Special projects is further broken down to include two additional sub-focus areas; i) use of real estate to accomplish the strategic and/or special needs of the City, and ii) identification and application of non or underperforming real estate owned by the City.



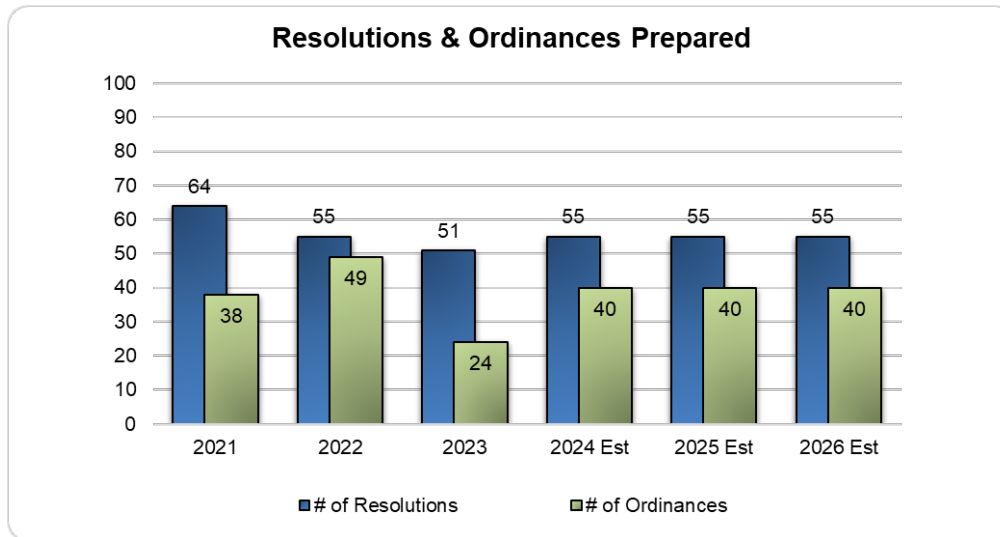
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Work with other departments to utilize Laserfiche for City Records.</li> </ul>	<ul style="list-style-type: none"> <li>Departments are expanding their use of Laserfiche for managing their electronic records</li> </ul>	<ul style="list-style-type: none"> <li>To increase efficiency and productivity of all departments, continue to work towards development of a city-wide electronic document management policy</li> </ul>	Infrastructure
<ul style="list-style-type: none"> <li>Continue operating and potentially expand the Auburn Community Court focusing on accountability.</li> </ul>	<ul style="list-style-type: none"> <li>Community Court is going well. We are now accepting participants who are in custody. There have been discussions with all stakeholders about expanding Community Court to all day, rather than just half. Many logistical issues with the expansion have been resolved, including coordination for non-police security, increase in participants and more provider involvement.</li> </ul>	<ul style="list-style-type: none"> <li>Continue working towards expansion of Community Court. Work to find a space in the court schedule to accommodate the community court expansion, while balancing the other needs of criminal prosecution.</li> </ul>	Community Safety
<ul style="list-style-type: none"> <li>Partner with City partners and the Community for a Municipal Court study to determine whether our court system is meeting community needs.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing discussions regarding going back to a Municipal Court.</li> </ul>	<ul style="list-style-type: none"> <li>Assist the City to evaluate whether the judicial services to the City are most economically provided by the current arrangement with the King County District Court, or through an alternate agreement, and whether the arrangement with the King County District Court can be improved to better meet the City's Community Safety goal.</li> </ul>	Fiscal Sustainability
<ul style="list-style-type: none"> <li>Continue reviewing old warrant files and work with Court partners to increase defendant attendance.</li> </ul>	<ul style="list-style-type: none"> <li>Continue reviewing old warrant files and work with Court partners to increase defendant attendance</li> </ul>	<ul style="list-style-type: none"> <li>Continue working to satisfy requirements to get warrants sooner on cases. Continue to work with the court to add old cases, where a Defendant picks up a new charge, to hear all cases together.</li> </ul>	Community Safety
<ul style="list-style-type: none"> <li>Coordinate with SCORE jail to enable defendant/case access to treatment modalities.</li> </ul>	<ul style="list-style-type: none"> <li>Staff has done site visits to SCORE to better understand services available to in custody defendants. SCORE has improved in functionality in working with providers.</li> </ul>	<ul style="list-style-type: none"> <li>Continue working with SCORE on efficiency.</li> </ul>	Infrastructure
		<ul style="list-style-type: none"> <li>Continue working to improve efficacy at criminal trial by increasing reviews of the sufficiency of evidence in cases set for a readiness hearing and by increasing proactive contact with witnesses and victims.</li> </ul>	Community Safety
<ul style="list-style-type: none"> <li>Work internally and with other departments to create more efficient workflows for legal review of contracts, resolutions, and ordinances.</li> </ul>	<ul style="list-style-type: none"> <li>Initiated use of Laserfiche and DocuSign programs to route electronic contracts for review and signature by the city attorney and mayor.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to work internally and with other department to consolidate and improve the workflows for legal review of contracts, resolutions, and ordinances.</li> </ul>	Fiscal Sustainability
<ul style="list-style-type: none"> <li>Continue to work with the Mayor and City staff, as well as the regional and State participants, to develop strategies for legislative bills to enhance the ability of Auburn and other cities in the State to carry out their municipal responsibilities.</li> </ul>	<ul style="list-style-type: none"> <li>This is a continuous goal for the Legal Department, and the City's legislative strategies are consistently being evaluated.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to work with the Mayor and City staff, as well as the regional and State participants, to develop strategies for legislative bills to enhance the ability of Auburn and other cities in the State to carry out their municipal responsibilities.</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Continue electronic discovery.</li> </ul>	<ul style="list-style-type: none"> <li>Electronic discovery is the primary method for transmission of materials. Several attorneys still require materials to be mailed.</li> </ul>	<ul style="list-style-type: none"> <li>Work with Court to update forms to allow for electronic discovery transmission to pro se parties.</li> </ul>	Infrastructure
<ul style="list-style-type: none"> <li>Review and destroy electronic files from network drives in accordance with State Retention schedule.</li> </ul>	<ul style="list-style-type: none"> <li>Training and guidance has been provided for electronic records destruction. Departments have made significant progress in destroying electronic records per the Washington State Retention Schedule and updating practices for future compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Continue electronic records management training and compliance with the Washington State Retention schedule.</li> </ul>	Infrastructure
		<ul style="list-style-type: none"> <li>Insure that clerk absences do not diminish the level of customer service provided to the public and City staff by cross training all clerks in the various procedures and duties performed by the Clerk's office.</li> </ul>	Fiscal Sustainability
		<ul style="list-style-type: none"> <li>Promote transparency and citizen engagement in City government by providing first installment of requested public records within 30 business days.</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Work with departments to enhance the electronic signature and contract review process.</li> </ul>	<ul style="list-style-type: none"> <li>Electronic signature process has been updated.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Provide effective and efficient management through the creation and establishment of maintenance plans of all City-related properties with special focus areas in the downtown core.</li> </ul>	<ul style="list-style-type: none"> <li>Established limited-service landscaping contract servicing the 5 downtown public parking lots, the JC and the JC Employee parking lot. Services provided under the contract include: weeding, tree trimming, spring refresh, pressure washing, planting, storm cleanup, snow plowing and de-icing.</li> <li>Took over management of the Downtown Project Helper previously overseen by EcDev. Brought on 2nd Downtown Project Helper. Both focus their efforts to clean downtown City properties and downtown area in general. Duties include trash pickup, pickup veg debris, wipe down garbage cans, benches, chairs, etc. water plants in public parking lots, clean up pet waste station.</li> </ul>	<ul style="list-style-type: none"> <li>Work with the Parks Maintenance Department to identify and create a plan to address underserved City property and right of way.</li> </ul>	Fiscal Sustainability Community Wellness
<ul style="list-style-type: none"> <li>Begin the establishment of a maintenance and repair budget capable of supporting future management plans.</li> </ul>	<ul style="list-style-type: none"> <li>A budget was successfully established for the 23-24 budget and beyond. However, the budget is not sufficient to support future and expanding needs</li> </ul>	<ul style="list-style-type: none"> <li>Promote sustainable infrastructure by addressing the progressive deterioration of the City's downtown parking lots, as identified in the 2023 Parking Lot Management Plan and study. Expand the budget for and perform rehabilitation measures on the parking lots.</li> </ul>	Fiscal Sustainability Community Wellness

**Performance Measures – Legal Department**

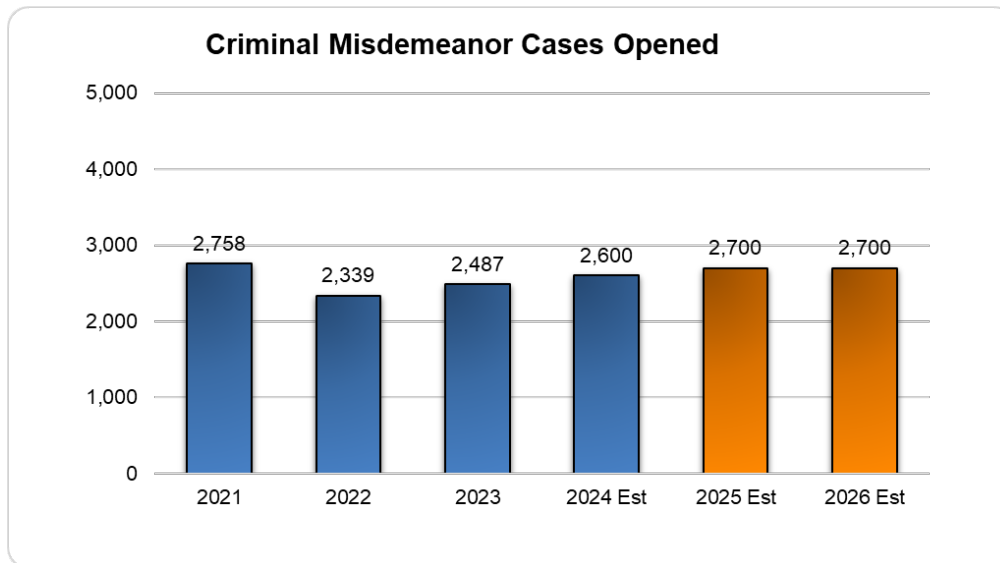
**Resolutions & Ordinances Prepared**

Minimal increases in the number of ordinances prepared is partially reflective of change in practice whereby only those Council actions which prescribe permanent rules of conduct or government that specifically require adoption by ordinance according to State law are done by ordinance. Other Council actions involving contracts or actions involving special or temporary nature can be accomplished by resolution.



**Criminal Misdemeanor Cases**

Criminal charges in cases involving State law are of two types - misdemeanors and felonies. Misdemeanor offenses are punishable by imprisonment for a term of not more than one year and include minor assaults, theft and driving under the influence. This graph illustrates the number of criminal misdemeanor cases opened by the City Attorney’s Office.

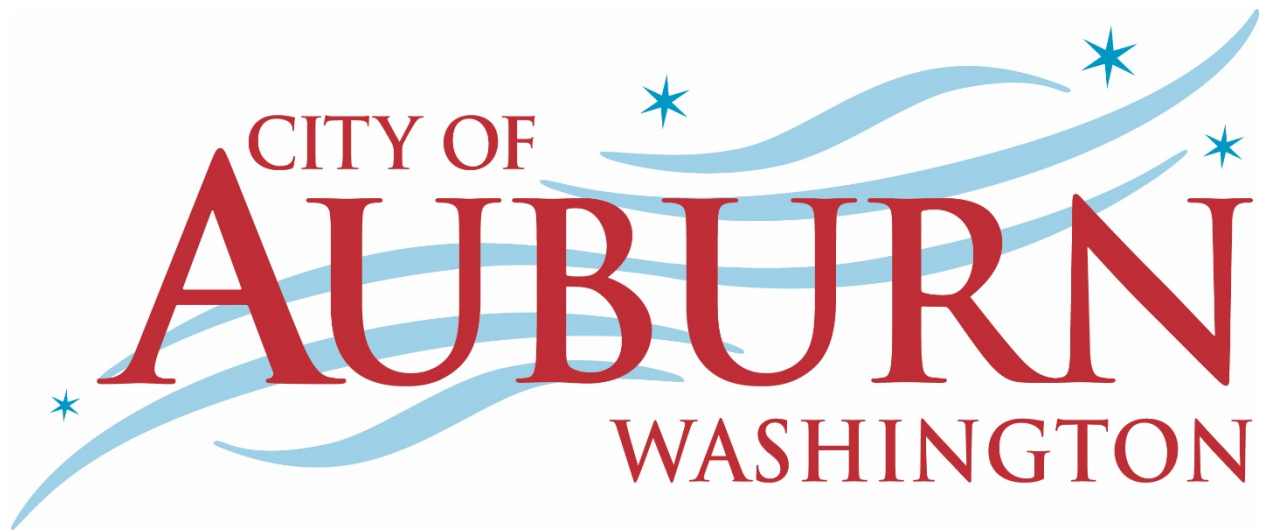


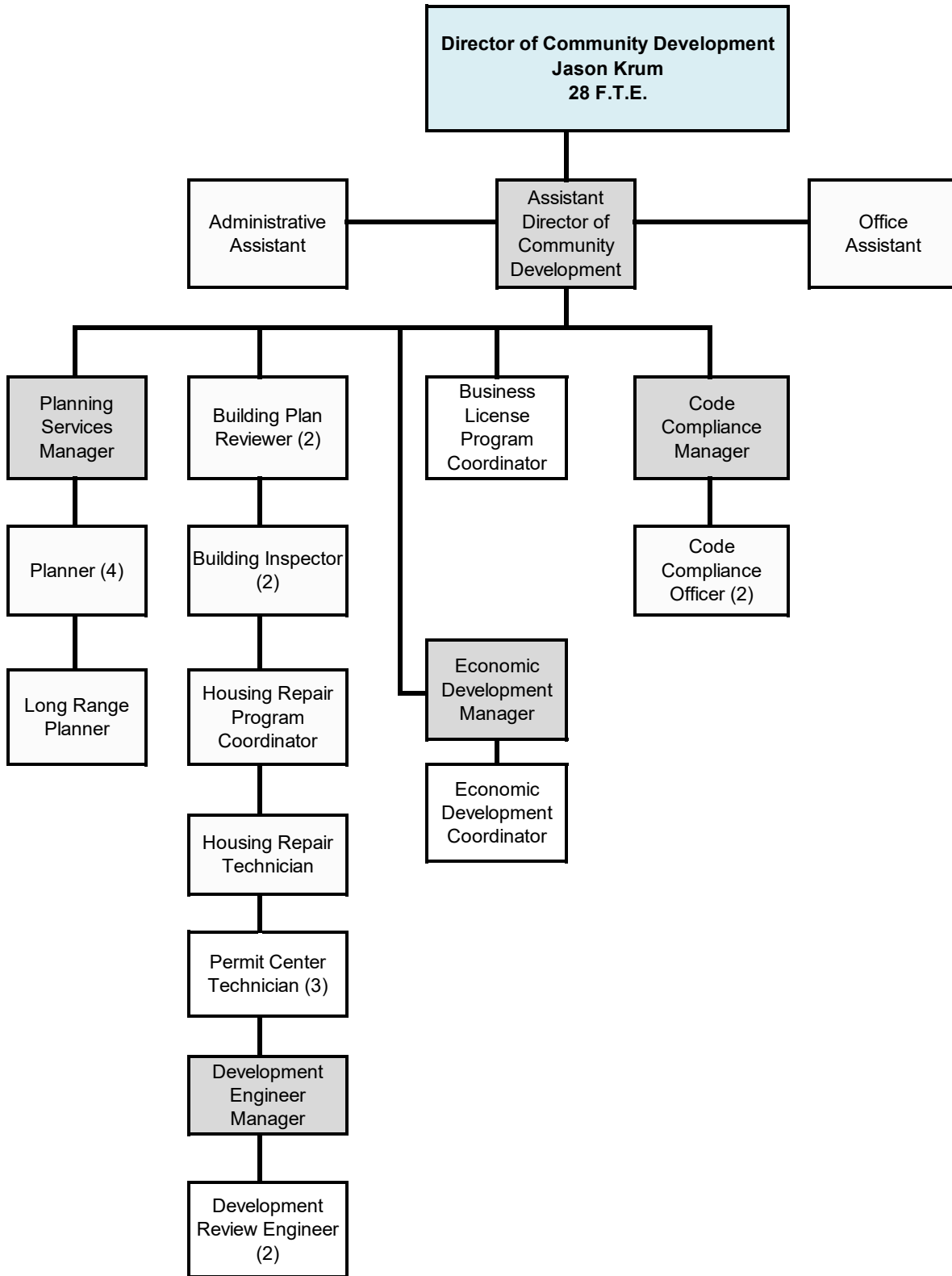
**Department Budget**

001.15 Legal	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 2,366,421	\$ 2,173,494	\$ 2,173,494	\$ 2,385,771	\$ 2,479,721
Personnel Benefits	904,560	954,099	954,099	980,130	1,040,182
Supplies	5,011	14,800	14,800	14,800	14,800
Services & Charges	2,214,796	928,600	928,600	778,900	778,900
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	575,400	592,400	592,400	629,577	656,369
<b>DEPARTMENT TOTAL</b>	<b>\$ 6,066,188</b>	<b>\$ 4,663,393</b>	<b>\$ 4,663,393</b>	<b>\$ 4,789,178</b>	<b>\$ 4,969,972</b>

**Department Employees**

001 Legal FTEs	2022	2023	2024	2025	2026
Legal FTEs	21.00	21.00	21.00	21.00	21.00
<b>TOTAL LEGAL FTEs</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>





F.T.E. = Full Time Equivalent

## COMMUNITY DEVELOPMENT DEPARTMENT

### Mission Statement

To serve the Auburn community by providing consistent, high-quality customer service, and implementing City Council goals and policies in land use planning, environmental protection, building safety, development engineering, code enforcement, economic development, and licensing.

### Department Overview

Community Development is comprised of the divisions of Planning, Building, Development Engineering, Code Enforcement, Economic Development, Licensing, Housing Repair, and the Permit Center.

### Accomplishments and Objectives – Community Development

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Develop internal department programs and methods that enhance leadership depth and succession planning.</li> </ul>	<ul style="list-style-type: none"> <li>Established department Assistant Director role for continuity of department leadership depth and coverage as well as strengthen succession planning opportunities. Other interim, acting, and leadership development opportunities have also been realized in response to leadership changes in 23/24. Ongoing incorporation of elements of Managing with Heart &amp; Mind training of 2023.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing investment and focus on professional development, leadership training, and succession planning opportunities.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Identify and implement protocols and practices that are designed to create more equity within the community.</li> </ul>	<ul style="list-style-type: none"> <li>Created draft department language access policy as a foundational guide for assessment of future translation and interpretation of department services</li> </ul>	<ul style="list-style-type: none"> <li>Create a department Racial Equity Plan to identify protocols and practices to realize greater equity for internal and external services.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Identify and implement protocols and practices that are designed to create more equity within the work place.</li> </ul>	<ul style="list-style-type: none"> <li>Created standard department language and practices for recruitment efforts as well as standardized internal onboarding training plan for all staff</li> </ul>	<ul style="list-style-type: none"> <li>Create a department Racial Equity Plan to identify protocols and practices to realize greater equity for internal and external services.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Implement additional efforts to achieve the development cost recovery fees identified in 2019.</li> </ul>	<ul style="list-style-type: none"> <li>Annual update of fee schedule for department specific fees to continue to keep pace with cost recovery goals</li> </ul>	<ul style="list-style-type: none"> <li>Implement additional efforts and refine processes to achieve established maximum permit/project review timeline targets.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Develop stronger techniques for coordinating housing related policies and issues between SKHHP, Planning Services, Community Services, and the Executive and Legislative branches of the City.</li> </ul>	<ul style="list-style-type: none"> <li>Achieved stronger coordination and representation regionally (SKHHP, SKHHP Staff Work Group, Affordable Housing Committee, etc.) to realize a more favorable alignment of goals and regional long range planning efforts. Affordable Housing identified as topic area of the Community Wellness Special Focus Area.</li> </ul>	<ul style="list-style-type: none"> <li>Implement housing related policies identified in the updated Comprehensive Plan</li> </ul>	<p><b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Relocate the Multifamily Tax Exemption program from downtown to another area of the city.</li> </ul>	<ul style="list-style-type: none"> <li>Policy updates and recommendations for the Multifamily Tax Exemption program included in the Comprehensive Plan update proposed for adoption by end of 2024. This update will guide the future implementation.</li> </ul>	<ul style="list-style-type: none"> <li>Update Multifamily Tax Exemption policies as identified in the updated Comprehensive Plan</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Identify the two high priority areas eligible for tax increment financing.</li> </ul>	<ul style="list-style-type: none"> <li>No progress made</li> </ul>	<ul style="list-style-type: none"> <li>Goal to remain: Identify the two high priority areas eligible for tax increment financing.</li> </ul>	<p><b>Fiscal Sustainability</b></p>

**PLANNING DIVISION**

The Planning division is responsible for the following:

- Formulating and recommending comprehensive goals on planning, ensuring compliance with the Growth Management Act, Countywide Planning Policies, and Regional Planning requirements.
- Coordinating with other City departments to ensure City plans and projects are compatible with the Comprehensive Plan.
- Developing and maintaining the Comprehensive Plan and special purpose plans as they are amended on an annual basis and as periodically required by state law.
- Providing staff to planning commission, hearing examiner, and local and regional committees and cooperatives as directed by the Mayor.
- Ensuring compliance with statutory requirements relative to federal, state, and local environmental laws and policies.
- Acting as the City's responsible official for State Environmental Policy Act (SEPA) compliance, and Shoreline Management Program Manager.
- Reviewing public and private development proposals for adherence to land use, zoning, environmental, floodplain, shoreline, and land division policies and regulations.
- Management of the City's Façade Improvement Program.
- Participation in WRIA 9, WRIA 10, and the King County Flood Control District regional partnerships for long range planning, property acquisition, restoration and enhancement of the Green and White Rivers.
- Archiving and maintaining files for both private and public restoration and mitigation sites.
- Provide funding and support to local and regional environmental education efforts.

**Accomplishments and Objectives – Planning**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>• Identify and implement recommendations outlined in the 2021 Housing Action Plan.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021 Housing Action Plan recommendations incorporated into proposed Comprehensive Plan for adoption by 12/31/2024</li> </ul>	<ul style="list-style-type: none"> <li>• Update Auburn City Code to be in alignment of Comprehensive Plan and support opportunities for middle housing development.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>• Complete the State mandated periodic update to the Comprehensive Plan by 12/31/24.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuous and ongoing work occurring for the periodic update to the Comprehensive Plan. Comprehensive Plan update on track for 12/31/2024 adoption.</li> </ul>	<ul style="list-style-type: none"> <li>• Update Auburn City Code to be in alignment and consistent with changes in the Comprehensive Plan.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p> <p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>• Complete an overhaul of the Downtown Urban Center Plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Preliminary overhaul of the Downtown Urban Center Plan occurring with the periodic Comprehensive Plan Update. Work will be ongoing in 2025/2026.</li> </ul>	<ul style="list-style-type: none"> <li>• Complete overhaul and update of the Downtown Urban Center Plan as well as the Downtown Urban Center Design Standards.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p> <p><b>Infrastructure</b></p>

**BUILDING DIVISION**

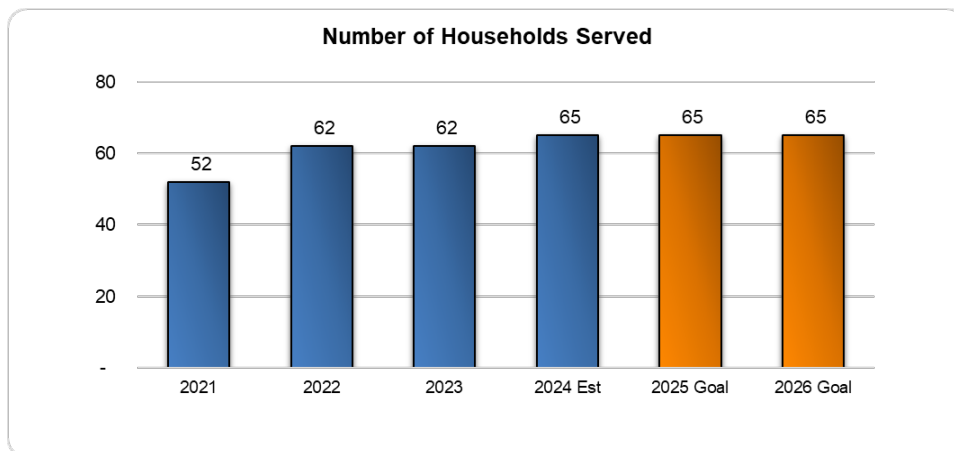
The Building division is responsible for the following:

- Reviewing public and private development proposals for adherence to building, fire, structural and property maintenance policies and regulations.
- Performing field inspections to ensure that buildings and property are developed consistent with approved building plans and structural engineering designs.
- Performing emergency field assessment of damaged structures as a result of events such as fire, flood, or vehicle impact.
- Coordinating with Valley Regional Fire Authority during the review of development proposals.
- Administration of the Housing Repair program which offers low-income city residents grants for emergency home repairs. These grants help Auburn's low-income homeowners preserve and stay in safe and affordable housing.

**Performance Measures – Building Division**

**Housing Repair Services - Households Served**

The City offers some eligible low-income residents grants for emergency home repairs. By providing these services, senior homeowners are better able to age in a safe home environment, and households who would not be able to afford the repairs otherwise are prevented from experiencing homelessness or displacement as a result of repair costs. Our performance measures were impacted in 2021 due to COVID guidelines.



**DEVELOPMENT ENGINEERING DIVISION**

The Development Engineering division is responsible for the following:

- Reviewing public and private development proposals for adherence to clearing and grading, stormwater, erosion control, utility and transportation policies and regulations.
- Coordinating with Valley Regional Fire Authority and the City’s Public Works Department during the review of development proposals.
- Coordination of the City’s participation in the National Flood Insurance Program, FEMA Community Assistance Visits, and Community Rating System.



### CODE ENFORCEMENT DIVISION

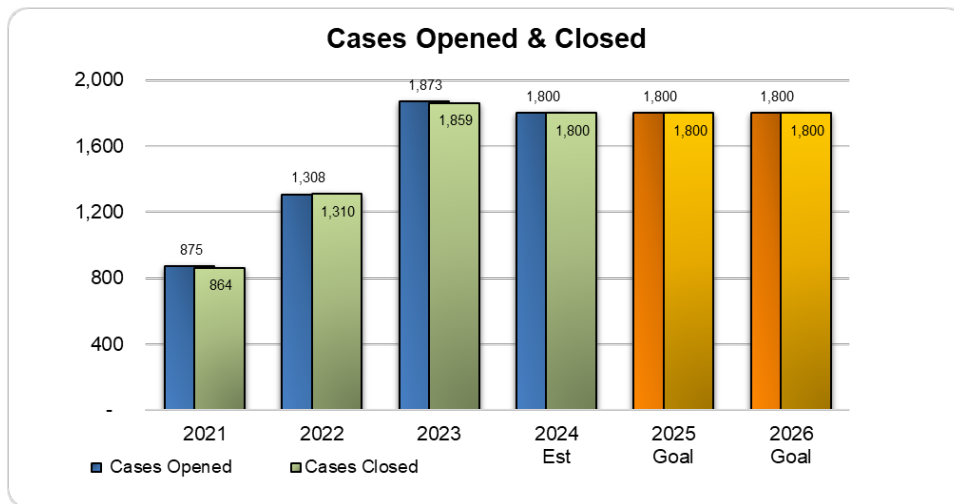
The Code Enforcement division is responsible for the following:

- Respond to internal and external complaints regarding the potential violation of building, land use, environmental, nuisance, utility, street and licensing codes
- Coordinate with other City departments and external agencies to determine appropriate policies, practices and responses.
- Performs field inspections to investigate allegations of complaints and follow up inspections to aid in the monitoring of compliance efforts.
- Issues notices, citations, liens and other instruments intended to obtain compliance after voluntary efforts are not successful.

### Performance Measures – Code Enforcement

#### Code Enforcement Cases Opened & Closed

This performance measure is indicative of the identification and resolution of code enforcement cases. It shows the volume of new cases that the city has received (opened) and the volume of cases that have been resolved (closed). The performance measure reflects a combination of factors, including identification and resolution of violations by code enforcement staff, the ability to effectively resolve violations and the public’s increasing awareness of the City’s laws and code enforcement services through the filing of complaints.



### ECONOMIC DEVELOPMENT DIVISION

The Economic Development division is responsible for the following:

- Provide staff support to the Business Improvement Area (BIA) committee, the Tourism Board, and the Lodging Tax Advisory Committee (LTAC).
- Oversight of economic development grants, contracts, and other agreements.
- Serve as a resource to the business community in their efforts to locate or grow their business within the City.
- Provide support to comprehensive planning efforts including writing and updating the economic development element and supporting strategic plans.

### Accomplishments and Objectives – Economic Development

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Work closely with Greater Seattle Partners to develop new business recruitment and continue to outreach to small businesses for growth opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Facilitated the selection of the Auburn 18 Business Park (former GSA property under development as Pacific Point by IRG) for GSP Site Selector. We received excellent feedback from the Site Selector and are working closely with IRG on a Development Agreement for this site.</li> </ul>	<ul style="list-style-type: none"> <li>We will continue to work closely with Greater Seattle Partners and participate in opportunities to submit sites for specific projects and facilitate business growth opportunities.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Deploy federal ARPA funds by making investments into a safer and more secure business environment</li> </ul>	<ul style="list-style-type: none"> <li>Partnered with the Facilities Division to coordinate a security contract for several business districts. This extra security was received well by the business community.</li> </ul>	<ul style="list-style-type: none"> <li>ARPA funds no longer available, goal discontinued.</li> </ul>	
<ul style="list-style-type: none"> <li>Complete the update to the Economic Development element of the comprehensive plan by 12/31/24.</li> </ul>	<ul style="list-style-type: none"> <li>The Economic Development element of the Comprehensive Plan has been completed and accepted by the Planning Commission for recommendation of adoption. The chapter will be presented to City Council in 3rd quarter of 2024.</li> </ul>	<ul style="list-style-type: none"> <li>We will work to implement goals that have been developed in the revised comprehensive plan element. Prioritization in 2025/26 will be focused on policies/programs that are specific to attracting new businesses and downtown Auburn.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Secure additional grant funding to help support economic development activities and initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>Secured a grant from the Port of Seattle. These funds will be utilized to support the Green River College Small Business Center and to develop a marketing and strategy plan to recruit new businesses to Auburn.</li> </ul>	<ul style="list-style-type: none"> <li>Goal achieved. Management of projects supported by grant funding to be incorporated into other identified and detailed goals below.</li> </ul>	
<ul style="list-style-type: none"> <li>Update the 10 Year Economic Development Strategic Plan</li> </ul>	<ul style="list-style-type: none"> <li>The first phase of this objective will be accomplished through the Comprehensive Plan update by end of 2024. The updated Economic Development element will influence the next phase of the 10 Year Economic Development Strategic Plan update.</li> </ul>	<ul style="list-style-type: none"> <li>Update the 10 Year Economic Development Strategic Plan incorporating the 2024 Comprehensive Plan elements.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to work with our partners (BIA, DAC, GRC SBC, Chamber) to provide opportunities for education and support of Auburn businesses</li> </ul>	<ul style="list-style-type: none"> <li>Economic Development partnerships continue to benefit businesses in making connections and providing educational opportunities. In 2023 and 2024 there were over a dozen classes offered to business owners. In 2024 these class announcements will be translated into multiple languages to have a broader outreach.</li> </ul>	<ul style="list-style-type: none"> <li>Develop a comprehensive framework for promoting dynamic partnerships between the city, business community, educational institutions, and business associations. This framework will outline strategies for collaboration, communication channels, and shared goals.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue the new Business Connect Networking Events and capitalize on opportunities to assist existing business to continue to grown.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023 and 2024 we held 10 Business Connect Events hosted by businesses spread throughout the City. The events are attended by an average of 45 people (some over 100 attendees).</li> </ul>	<ul style="list-style-type: none"> <li>Support regular events to bring together representative from the City, business community, educational institution, DAC and Chamber.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Create a marketing campaign inviting new businesses to start up in Auburn</li> </ul>	<ul style="list-style-type: none"> <li>A Request for Proposal is currently open for submittal. Funding to hire a consultant has been achieved by a grant that Economic Development has received from the Port of Seattle. We will work closely with a consultant to have a new campaign in place by the end of 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Attract new businesses by identifying market gaps, precisely defining the types of businesses Auburn seeks, strategically marketing Auburn's advantages and optimizing the land and space available.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue our partnership with Trillium to provide part time employment to keep the BIA area clean.</li> </ul>	<ul style="list-style-type: none"> <li>Continued Trillium partnership to keep BIA area clean. This is currently overseen by Real Estate division.</li> </ul>	<ul style="list-style-type: none"> <li>Transferred to Real Estate division.</li> </ul>	
<ul style="list-style-type: none"> <li>Continue to provide social media messaging and marketing. Work with Consultant on marking videos to encourage new businesses in Auburn.</li> </ul>	<ul style="list-style-type: none"> <li>A Request for Proposal is currently open for submittal. Funding to hire a consultant has been achieved by a grant that Economic Development has received from the Port of Seattle. We will work closely with a consultant to have a new campaign in place by the end of 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Implement targeted marketing campaigns to showcase the City's advantages and attract businesses that fit the defined criteria. This includes developing a comprehensive marketing strategy highlighting Auburn's infrastructure, workforce, incentives and quality of life. Leverage digital platforms, industry conferences and targeted events to reach potential businesses and investors.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>

**LICENSING & ADMINISTRATION**

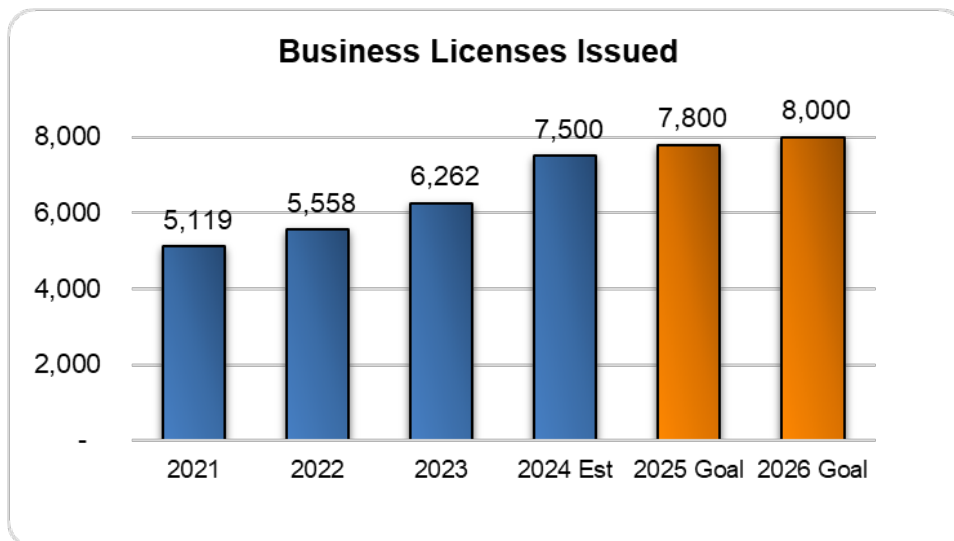
The Administration division is responsible for the following:

- Oversight of the City’s business licensing program which includes external coordination with the Washington State Department of Business Licensing Services, internal coordination associated with the review of license applications, administration of the annual renewal process, and management of business license regulations.
- Oversight of the City’s rental licensing program which applies to all multi-family and single family residential rental properties within the City.
- Administration of the City’s parking permit program.
- Serves as the City’s point of contact and remote point of sale location for Auburn Valley Humane Society pet licensing.

**Performance Measures – Licensing**

**Number of Business Licenses Issued**

Businesses operating in Auburn are required to be licensed on an annual basis. Businesses are established in a given location for such reasons as cost, demand, location, availability and regulations. Businesses may shut down or relocate if these conditions are unfavorable. The number of business licenses issued is an indicator of business activity, Auburn’s ability to sustain business growth, and the desirability of Auburn as a location.



**PERMIT CENTER**

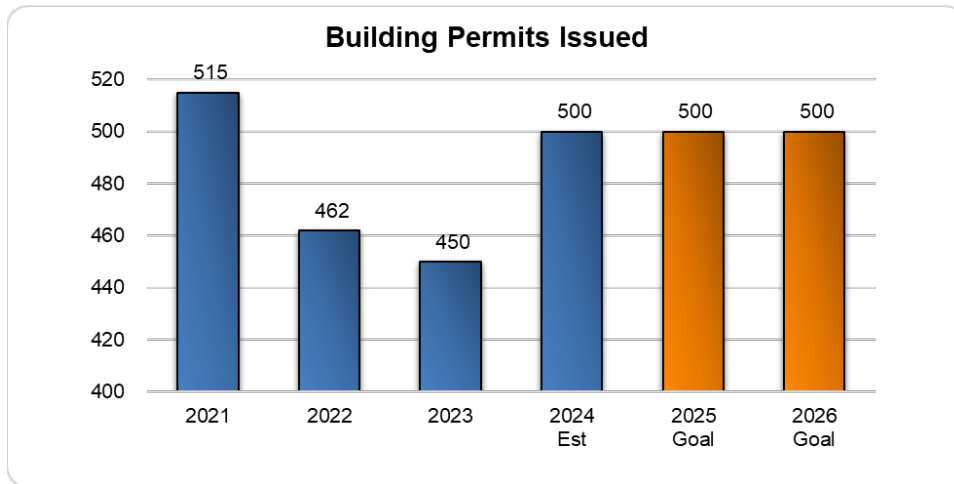
The Permit Center division is responsible for the following:

- Managing the City’s One Stop Permit Center, which includes coordinating with other City departments on provision of services to new development.
- Administration of the City’s permitting software system.
- Administration of and coordination with City’s online application service MyBuildingPermit.com.

**Performance Measures – Permit Center**

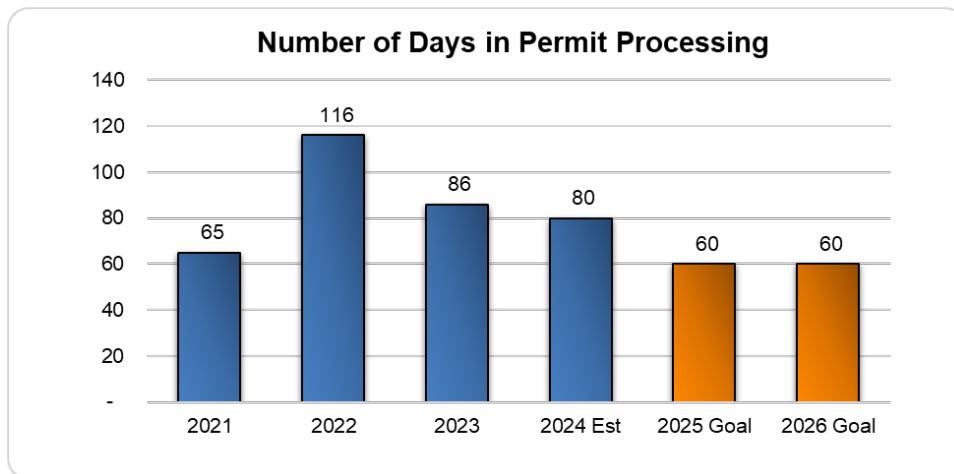
**Number of Building Permits Issued**

This performance measure shows the number of building permit applications submitted, reviewed for conformance with applicable standards and approved (issued) by the City. The building permit category includes not only authorization of construction of new buildings, but also additions and modifications to existing buildings. The level of building permit activity is often cyclical and governed by local economic conditions and trends generalized across the various categories of construction such as residential, commercial or industrial. The level of building permit activity is an expression of community reinvestment and increasing assessed valuation.



**Efficient Processing of Project Permits**

The City incorporates a 120-day timeline into its code (ACC Section 14.11.010). With moving from a manual time-period tracking to an automated system associated with its permit management software, the City seeks to track and increase the efficiency of project permit processing by reducing the average processing timeframe by approximately twenty percent in the coming biennium.



**Department Budget**

<b>001.17 Community Development</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 3,099,209	\$ 3,352,313	\$ 3,352,313	\$ 3,203,359	\$ 3,332,004
Personnel Benefits	1,261,989	1,526,976	1,526,976	1,409,845	1,513,152
Supplies	27,986	19,250	19,250	143,250	143,250
Services & Charges	2,773,474	4,217,185	4,217,185	1,369,520	1,359,620
Capital Outlay	-	-	-	100,000	100,000
Interfund Payments For Service	906,000	999,800	999,800	1,072,686	1,116,269
<b>DEPARTMENT TOTAL</b>	<b>\$ 8,068,657</b>	<b>\$10,115,524</b>	<b>\$10,115,524</b>	<b>\$ 7,298,660</b>	<b>\$ 7,564,295</b>

**Department Employees**

<b>001 Community Development FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Community Development FTEs	33.00	33.00	28.00	28.00	28.00
<b>TOTAL COMMUNITY DEVELOPMENT FTEs</b>	<b>33.00</b>	<b>33.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>

**Full Time Equivalent (FTE) Changes:**

-2.0 FTE - Due to a restructuring of this department, both the Neighborhood Programs Coordinator and Human Services Program Coordinator positions were removed in 2024.

-1.0 FTE - In 2024, the CDBG Coordinator position was reclassified from Community Development to Human Services.

-2.0 FTE - The City is no longer reporting SKHHP employees against the FTE count as they are not City employees.

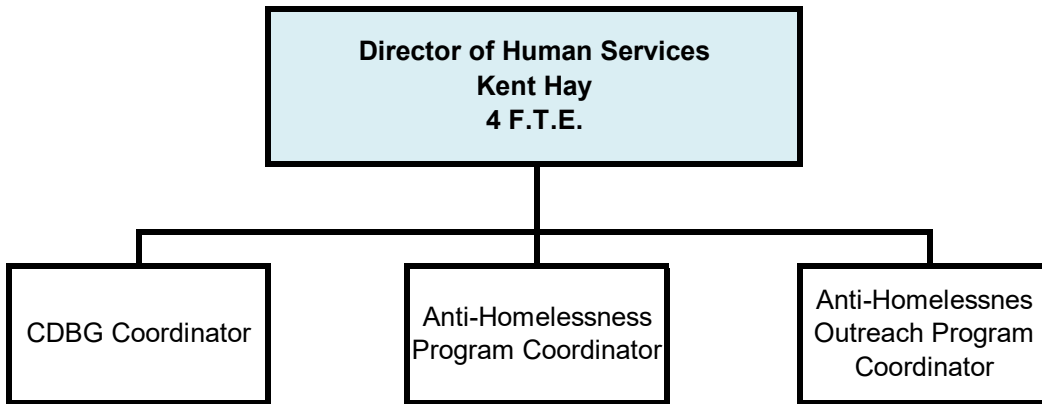
## SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted.

The Community Development Department is responsible for Fund 104 – Hotel/Motel Tax Fund. This Fund was created in 2001 to collect revenues to support tourism activities in Auburn. The Economic Development Division is responsible for the budget in the Hotel/Motel Tax Fund.

### Fund Budget

104 Hotel Motel Tax	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ 464,299	\$ 506,580	\$ 506,580	\$ 483,780	\$ 477,680
Hotel Motel Tax	183,262	225,000	215,400	145,000	147,900
Film Festival Admission	-	2,500	-	-	-
Investment Income	22,842	1,400	22,700	26,000	30,600
<b>Total Revenues</b>	<b>\$ 670,404</b>	<b>\$ 735,480</b>	<b>\$ 744,680</b>	<b>\$ 654,780</b>	<b>\$ 656,180</b>
<b>Expenditures</b>					
Salaries & Wages	\$ -	\$ 48,950	\$ 48,950	\$ 48,950	\$ 48,950
Personnel Benefits	-	8,800	8,800	8,800	8,800
Supplies	498	3,200	3,200	3,200	3,200
Services & Charges	163,325	201,150	199,950	116,150	116,150
Ending Fund Balance	506,580	473,380	483,780	477,680	479,080
<b>Total Expenditures</b>	<b>\$ 670,404</b>	<b>\$ 735,480</b>	<b>\$ 744,680</b>	<b>\$ 654,780</b>	<b>\$ 656,180</b>



F.T.E. = Full Time Equivalent

## HUMAN SERVICES DEPARTMENT

### Mission Statement

Our mission is to extend Compassion, Accountability, and Community to individuals experiencing homelessness in Auburn, empowering them to rebuild their lives with dignity and participation. Through outreach, advocacy, and collaboration with our community, we strive to provide essential resources, including shelter, food, healthcare, and opportunities for long-term stability. Our aim is not only to address the immediate needs of those we serve but also to foster lasting change by promoting self-sufficiency, resilience, and inclusion.

### Department Overview

- **Social Services:** Auburn provides various social services aimed at assisting individuals and families in need. This includes programs for housing assistance, food support, healthcare access, and emergency assistance for those facing crises such as homelessness or domestic violence.
- **Mental Health and Counseling:** Access to mental health services is critical for overall well-being. Auburn likely provides counseling services, support groups, and referrals to mental health professionals to address a range of issues including depression, anxiety, trauma, and addiction.
- **Community Development:** The city likely invests in community development initiatives aimed at improving neighborhoods, enhancing infrastructure, and promoting economic development. These efforts may include affordable housing projects, small business support programs, and community revitalization efforts.
- **Collaboration with Nonprofit Organizations:** The city funds non-profit organizations through general fund dollars through an applications process screened by a human services committee and approved by city council likely collaborates with local nonprofit organizations and community partners to expand the reach and impact of its human services efforts. These partnerships may involve joint programming, funding support, and resource sharing to address community needs more effectively
- **Street Outreach:** Homeless outreach teams, regularly engage with individuals experiencing homelessness directly on the streets, in parks, and in other public spaces. They offer support, resources, and connections to services such as shelter, housing, healthcare, and food assistance.
- **Emergency Shelter Access:** Coordinating access to emergency shelters is crucial for individuals experiencing homelessness, especially during inclement weather or times of crisis. Outreach teams may work to connect individuals with available shelter beds and transportation to these facilities.
- **Case Management Services:** Many individuals experiencing homelessness require more intensive support to address underlying issues contributing to their homelessness, such as mental illness, substance abuse, or lack of employment. Provide case management services to help individuals access housing, healthcare, job training, and other resources needed to stabilize their lives.
- **Medical and Mental Health Care:** Access to healthcare services is critical for individuals experiencing homelessness, many of whom may have untreated medical or mental health conditions. Outreach teams may collaborate with healthcare providers to offer medical screenings, vaccinations, mental health assessments, and referrals to treatment services.
- **Housing Navigation Services:** Provide housing navigation services to help individuals navigate the complex process of accessing and maintaining stable housing. This may involve assistance with housing applications, rental assistance programs, and landlord mediation.
- **Community Engagement and Education:** Engagement and education initiatives aimed at raising awareness about homelessness, addressing stigma, and fostering community support for solutions such as affordable housing and supportive services.
- **Collaboration with Partner Organizations:** Collaboration with a network of partner organizations, including local government agencies, nonprofit service providers, faith-based



organizations, and community volunteers. These partnerships help maximize resources and coordinate efforts to better serve individuals experiencing homelessness.

**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness.</li> </ul>	<ul style="list-style-type: none"> <li>Making sure that the Human Services Committee has the tools to guide them to make the best decisions necessary when funding organizations for the 25-26 application cycle. The hope is to make sure we are funding organizations that are doing the work and possibly fund fewer agencies with bigger dollars that more agencies with fewer dollars. Continue to provide outreach to people experiencing homelessness in auburn wherever they are located. Housing people from the shelter is priority, make space for people outside to come inside, and provide access to housing for people experiencing homelessness.</li> </ul>	<ul style="list-style-type: none"> <li>Purchase the Consolidated Resource Center and second find or purchase land that can provide for a tiny village.</li> </ul>	Fiscal Sustainability
<ul style="list-style-type: none"> <li>Continuing to provide outreach to people experiencing homelessness in Auburn wherever they are located.</li> </ul> <p>Housing people from the shelter to make space for people outside to come inside, and providing access to housing for people experiencing homelessness.</p>	<ul style="list-style-type: none"> <li>Increase the number of people housed through the King County Housing Management Information System, expedite outreach to new encampments by adding an outreach worker, and ensure a seamless response to chemical dependency treatment with the support of the temporary Peer Support Specialist.</li> </ul>	<ul style="list-style-type: none"> <li>Implement Data-Driven Strategies: Leverage data from the King County Housing Management Information System and other tools to identify trends, allocate resources more effectively, and track progress in real-time.</li> </ul>	Community Wellness
		<ul style="list-style-type: none"> <li>Strengthen Outreach Programs: Develop a more robust outreach network by adding additional outreach workers and expanding partnerships with local nonprofits and healthcare providers to offer comprehensive services directly to those in need.</li> </ul>	Community Safety
		<ul style="list-style-type: none"> <li>Community Engagement and Education: Launch initiatives to engage the broader community in understanding homelessness issues, reducing stigma, and increasing volunteerism and local support for homelessness programs.</li> </ul>	Community Wellness
		<ul style="list-style-type: none"> <li>Policy and Advocacy: Work on local and regional advocacy to influence policy changes that support housing affordability, tenant protections, and increased funding for homelessness services.</li> </ul>	Fiscal Sustainability

**Department Budget**

001.18 Human Services	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ -	\$ 229,720	\$ 229,720	\$ 485,102	\$ 512,531
Personnel Benefits	-	103,237	103,237	177,888	190,721
Supplies	-	2,175	2,175	2,175	2,175
Services & Charges	-	3,696,450	3,696,450	1,731,300	1,631,300
Interfund Payments For Service	-	-	-	109,278	83,130
<b>DEPARTMENT TOTAL</b>	<b>\$ -</b>	<b>\$ 4,031,582</b>	<b>\$ 4,031,582</b>	<b>\$ 2,505,743</b>	<b>\$ 2,419,857</b>

**Department Employees**

<b>001 Human Services FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Human Services FTEs	0.00	0.00	4.00	4.00	4.00
<b>TOTAL HUMAN SERVICES FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

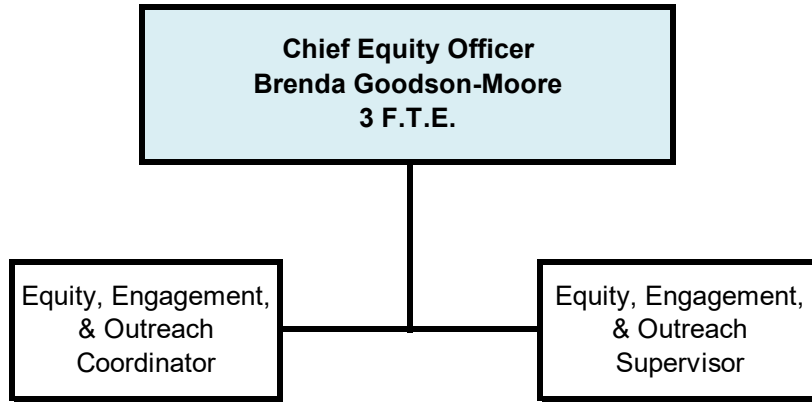
**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - The Anti-Homelessness Program Administrator position was reclassified to the Director of Anti-Homelessness position in 2023 and moved to the Human Services department in 2024.

+1.0 FTE - The Anti-Homelessness Outreach Program Coordinator position was reclassified from the Outreach Program Coordinator position in the Mayor department in 2023 and moved to the Human Services department in 2024.

+1.0 FTE - In 2024, the CDBG Coordinator position was reclassified from Community Development to Human Services.

+1.0 FTE - In 2024, the Anti-Homelessness Program Coordinator position was created.



F.T.E. = Full Time Equivalent

## OFFICE OF EQUITY

### Mission Statement

The City of Auburn is committed to operationalizing the values of racial equity, diversity, and inclusion in our organization and the communities we serve, using intentional outreach and engagement to inform our decision-making processes and by implementing equitable policies, programs and resource allocation.

### Department Overview

Improve policy, service delivery, and equitable distribution of resources to ensure that priorities of equity are integrated into key programs, practices, and processes: (1) Use research-based practices to develop content and facilitate learning related to race, equity, inclusion and belonging; work with city agencies and departments to develop equity plans to identify equity opportunities and prioritize strategies that align with citywide goals; (3) Embrace ongoing intentional outreach and engagement within community; (4) Utilize data to measure progress of defined goals concerning social equity, race, and social justice.

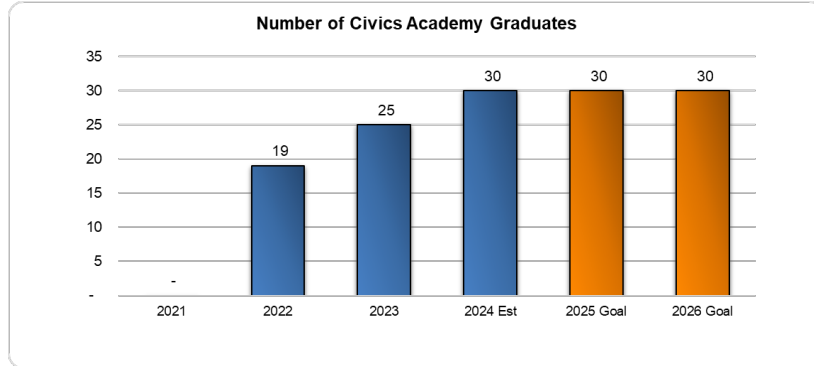
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue national, state and regional collaborations and memberships that will allow Auburn's voice to be heard on topics of significance for a healthy and diverse community.</li> </ul>	<ul style="list-style-type: none"> <li>Partnered with GARE (National organization) to beta test learning modules. Selected to participate in AWC panel discussion on Cities' Juneteenth recognition and celebrations.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance DEI Training and Development: Develop and implement ongoing comprehensive DEI training programs for all employees, focusing on cultural competence, unconscious bias, and inclusive leadership to foster an inclusive workplace culture where diversity is valued, and all employees feel respected and empowered leading to high functioning, high performing teams prepared and capable to serve the Auburn community.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Implement Community Based Advisory Group: The City will strengthen partnerships and collaborate with community members and organizations to advance and scale racial equity efforts across the community by identifying organizations and community members interested in working in partnership to address barriers to racial equity in the organization and the Auburn community.</li> </ul>	<ul style="list-style-type: none"> <li>The City focused on internal capacity building in 2023 and 2024 in preparation for creating an external advisory commission. In 2023 the City created the REDI Coalition to design the city-wide, DEI workplan. Also created the IAAT (Inclusive Auburn Advisory Team) the city's first ERG.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen Community Partnerships: Build and maintain strong relationships with community organizations, leaders, and stakeholders to collaboratively address local equity and inclusion challenges to enhance community trust and cooperation, leading to more effective and impactful outreach and engagement initiatives. Creating and maintaining pathways for communities' partnership with the city in decision making processes and investments that directly impact them.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Equity-focused learning series, programs, workshops and resources available in various formats (online/ in-person) for all employees on an ongoing basis. Emphasis on maintaining COA-wide normalizing of racial equity meaning, principles and action tools.</li> </ul>	<ul style="list-style-type: none"> <li>City-wide (Police exempt.) in-person DEI foundational training 10 hour training delivered by DeMarche Consulting in 2023. Custom Equity Fluency E-learning modules developed and integrated into Neogov has been delivered and will be assigned to all city-staff. Training modules provide foundational level equity fluency training</li> </ul>	<ul style="list-style-type: none"> <li>Increase Outreach and Engagement Efforts: Expand outreach programs to underrepresented and marginalized communities, ensuring their voices are heard and their needs are addressed to foster greater community involvement and participation in organizational initiatives, leading to more inclusive and representative outcomes</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Set meaningful DEI metrics, establish clear and measurable goals, select appropriate metrics, create a framework for tracking and reporting, and regularly evaluate and adjust initiatives based on the data collected</li> </ul>	<ul style="list-style-type: none"> <li>Entered into a contract with iicfirm to assist in developing data analytics tools, contracted work includes                         <ol style="list-style-type: none"> <li>1. Establishing Data Measurement Strategic Framework</li> <li>2. Establishing a Data Collection Strategy</li> <li>3. Establishing a Data Reporting Tool</li> <li>4. Developing a Strategic Framework of Leadership's "DEI North Star"</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>Measure and Report DEI Progress: metrics and benchmarks for DEI initiatives, regularly tracking and reporting progress to ensure transparency and accountability in DEI efforts, using data-driven insights to inform and improve strategies and practices.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Community Wellness</b></p>

**Performance Measures – Office of Equity**

**Number of Graduates from the City of Auburn Civics Academy**

Started in 2016, Civics Academy provides a look into the workings of the City and engages participants in a hands-on overview of city government. Over the course of the 11-week program, participants learn about how decisions are made, where funds are allocated, and gain an enhanced understanding of the organizational structure and operations of the various City departments. We were unable to hold Civics Academy in 2021 due to public health guidelines.



**Department Budget**

001.19 Office of Equity	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 245,630	\$ 230,858	\$ 230,858	\$ 394,857	\$ 415,413
Personnel Benefits	113,058	126,575	126,575	195,730	201,425
Supplies	1,933	12,175	12,175	7,175	7,175
Services & Charges	153,597	581,200	581,200	331,950	331,950
Interfund Payments For Service	-	-	-	84,296	89,425
<b>DEPARTMENT TOTAL</b>	<b>\$ 514,218</b>	<b>\$ 950,808</b>	<b>\$ 950,808</b>	<b>\$ 1,014,008</b>	<b>\$ 1,045,388</b>

**Department Employees**

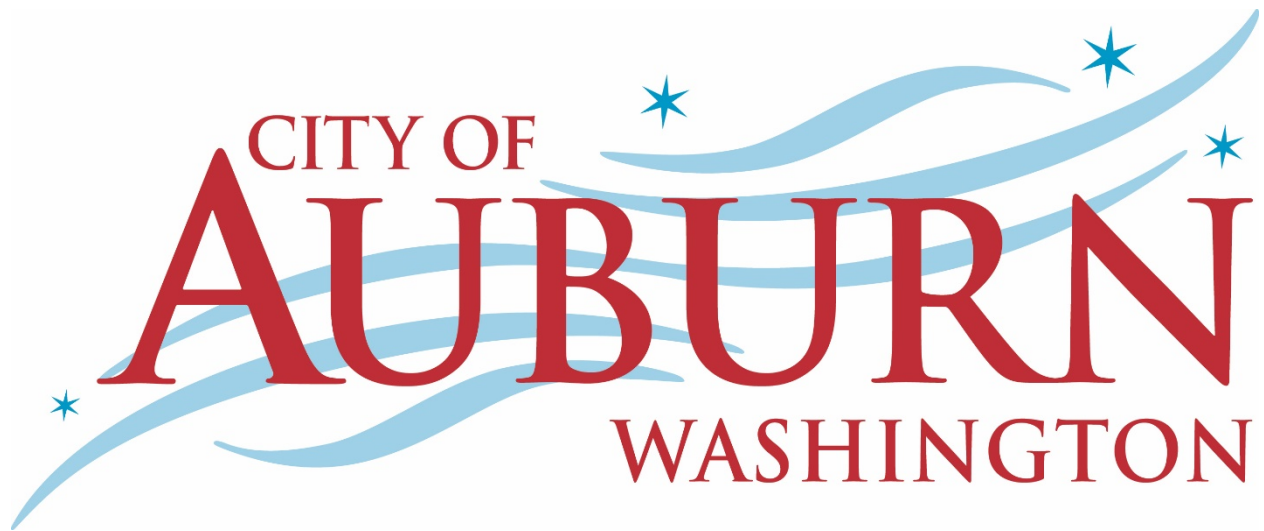
001 Office of Equity FTEs	2022	2023	2024	2025	2026
Office of Equity FTEs	0.00	0.00	3.00	3.00	3.00
<b>TOTAL OFFICE OF EQUITY FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

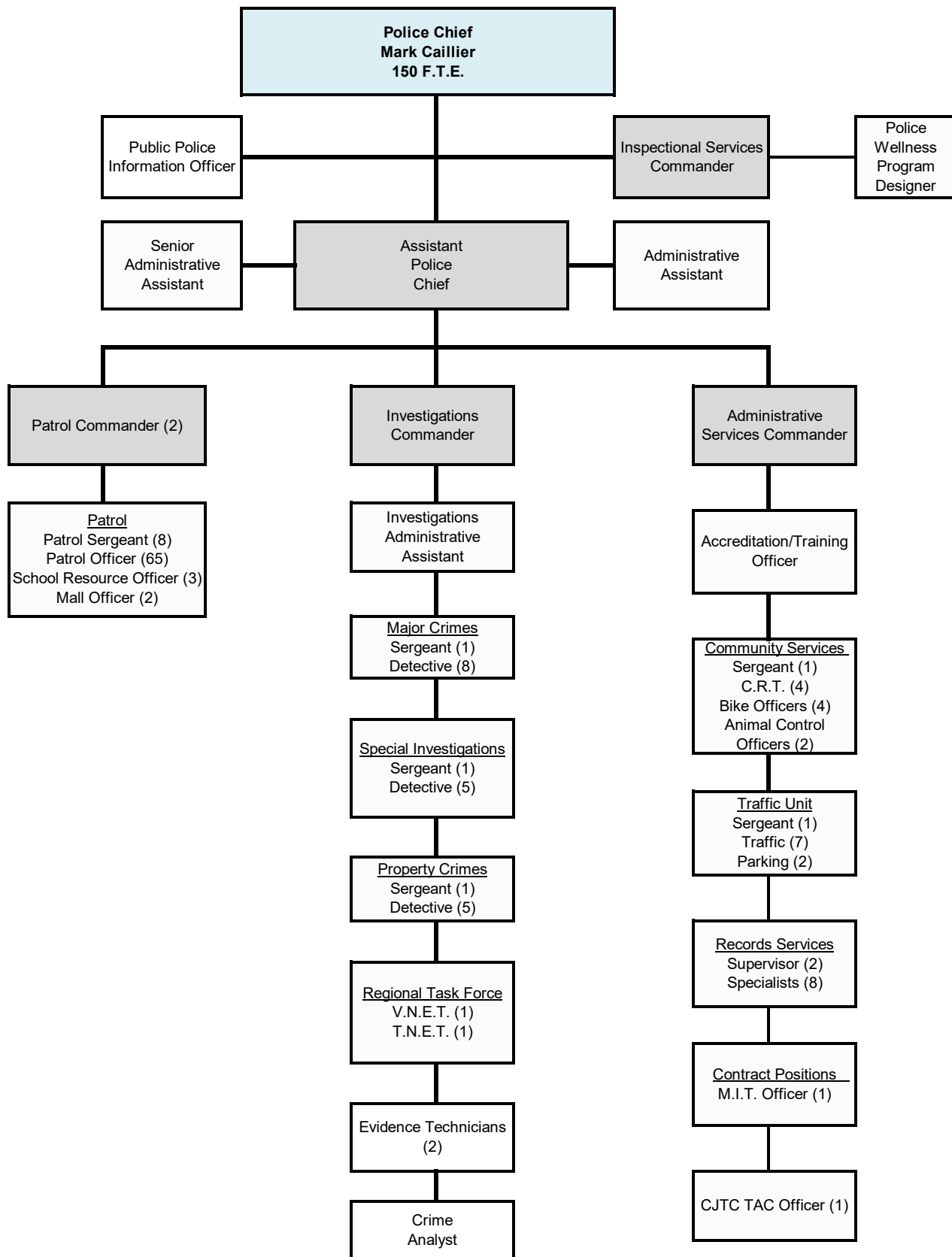
**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - The Diversity, Equity and Inclusion Program Manager position was reclassified to Chief Equity Officer in 2022. This position moved from the Mayor department to the Office of Equity department in 2024.

+1.0 FTE - The DEI Community Engagement Coordinator position was reclassified to DEI Analyst in 2023. In 2024, this position was reclassified to Equity, Engagement and Outreach Supervisor, and moved from the Mayor department to the Office of Equity.

+1.0 FTE - Position was renamed from Neighborhood Program Coordinator to Equity, Engagement and Outreach Coordinator in 2024.





C.R.T. = Community Response Team

M.I.T. = Muckleshoot Indian Tribe

T.N.E.T. = Tahoma Narcotics Enforcement Team

V.N.E.T. = Valley Narcotics Enforcement Team

CJTC = Criminal Justice Training Commission

F.T.E. = Full Time Equivalent

**SOUTH CORRECTIONAL ENTITY (SCORE)**

The South Correctional Entity (SCORE) consolidated correctional facility was established by the “member cities” of Auburn, Burien, Des Moines, Renton, SeaTac, and Tukwila to provide correctional services within the jurisdiction of the member cities for the purpose of detaining arrestees and sentenced offenders in the furtherance of public safety.

**Department Budget**

<b>001.20 SCORE</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Expenditures</b>					
Services & Charges	\$ 5,342,701	\$ 5,700,000	\$ 5,700,000	\$ 5,900,000	\$ 5,900,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 5,342,701</b>	<b>\$ 5,700,000</b>	<b>\$ 5,700,000</b>	<b>\$ 5,900,000</b>	<b>\$ 5,900,000</b>



## POLICE DEPARTMENT

### Vision

To be a premier law enforcement agency that is trusted, supported and respected.

### Mission Statement

To provide professional law enforcement services to our community.

### Department Overview

The Auburn Police Department is a full-service law enforcement agency dedicated to serving the citizens of Auburn. The Department also provides law enforcement services to the portions of the Muckleshoot Reservation that fall within the geographic boundaries of the City.

The department is overseen by a Chief of Police, with an Assistant Chief in charge of operations. The agency has four divisions headed by commanders. The Patrol Division is the largest division within the agency and has two commanders. It consists of uniformed officers who are responsible for 911 response and the general enforcement of State law and Auburn City ordinances. The Investigations Division handles all felony investigations, sex offender monitoring, crime analysis and evidence/property. The Administrative Services Division is responsible for all community related services including community programs, bicycle officers, animal control, Community Response Team, Traffic Unit, accreditation, and the Records Unit. The Inspectional Services Division is responsible for internal investigations/complaints, maintaining use of force records, and grant monitoring.

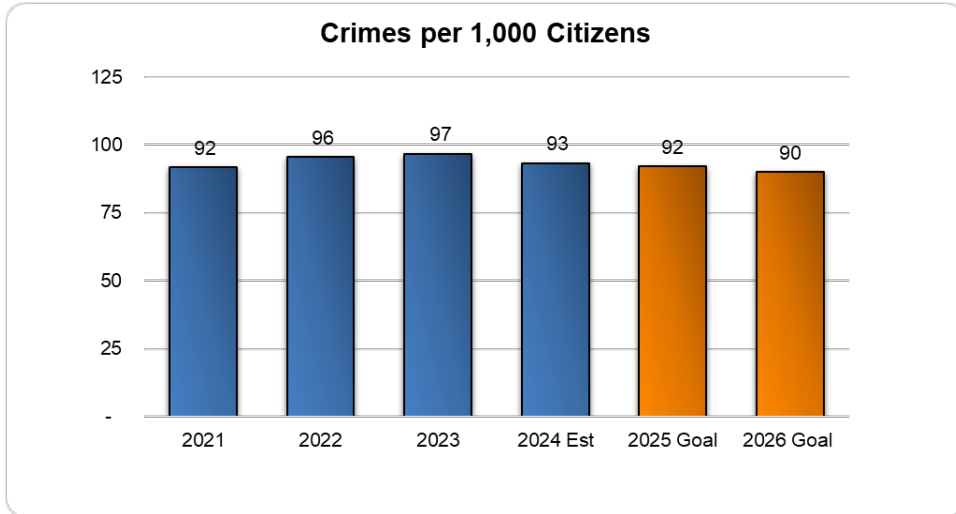
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>The Auburn Police Department (APD) will aggressively explore innovative methods of policing so that they can increase unobligated patrol time to provide greater focus on reducing violent crime.</li> </ul>	<ul style="list-style-type: none"> <li>APD conducted targeted emphasis patrols in areas of the city experience high call volume. APD utilized officers from specialty assignments to implement these patrols.</li> </ul>	<ul style="list-style-type: none"> <li>APD will look at ways to streamline current processes to maximize budget efficiency. Areas to examine include: records management system, BWC program contract, and real-time crime information.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>To help maintain a stable workforce, APD will focus on innovative ways to address recruitment and retention of staff.</li> </ul>	<ul style="list-style-type: none"> <li>APD created a recruiting team to provide personal contact with candidates as well as hiring an outside marketing firm to create a recruiting website and videos.</li> </ul>	<ul style="list-style-type: none"> <li>APD will continue to focus on innovative ways to address recruitment and retention of staff.</li> </ul>	<p><b>Community Safety</b></p>
		<ul style="list-style-type: none"> <li>The Auburn Police Department will improve the perception of safety throughout the city by utilizing strategic enforcement and deployment of personnel.</li> </ul>	<p><b>Community Safety</b></p>
		<ul style="list-style-type: none"> <li>APD will continue to improve community relations utilizing outreach, social media, and partnerships to address domestic violence related issues.</li> </ul>	<p><b>Community Wellness</b></p>
		<ul style="list-style-type: none"> <li>To address the needs of APD employees, we will continue to improve the Wellness program through innovative and effective methods by seeking grant funding and providing programs that promote wellness.</li> </ul>	<p><b>Community Wellness</b></p>

### Performance Measures

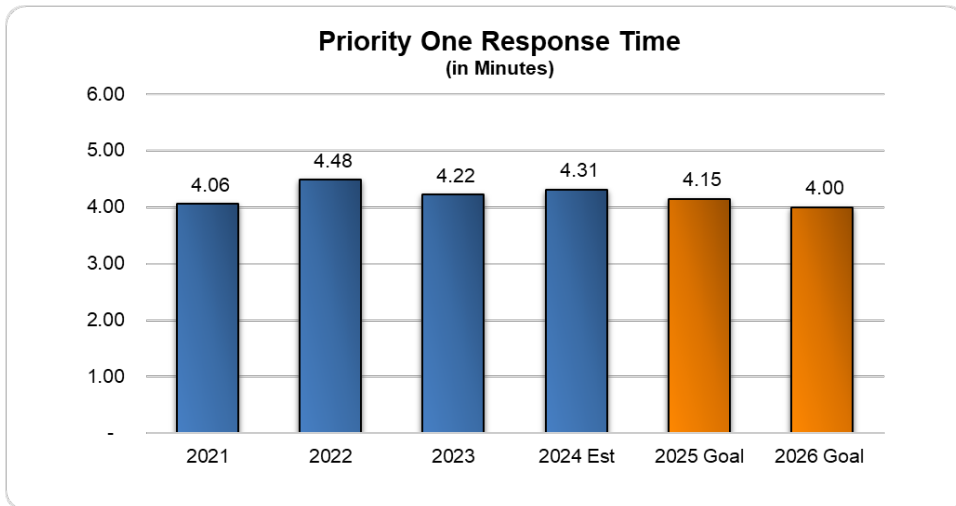
#### Auburn Crime Rankings

Auburn Police Department always strives to keep crimes to under a 2% increase.



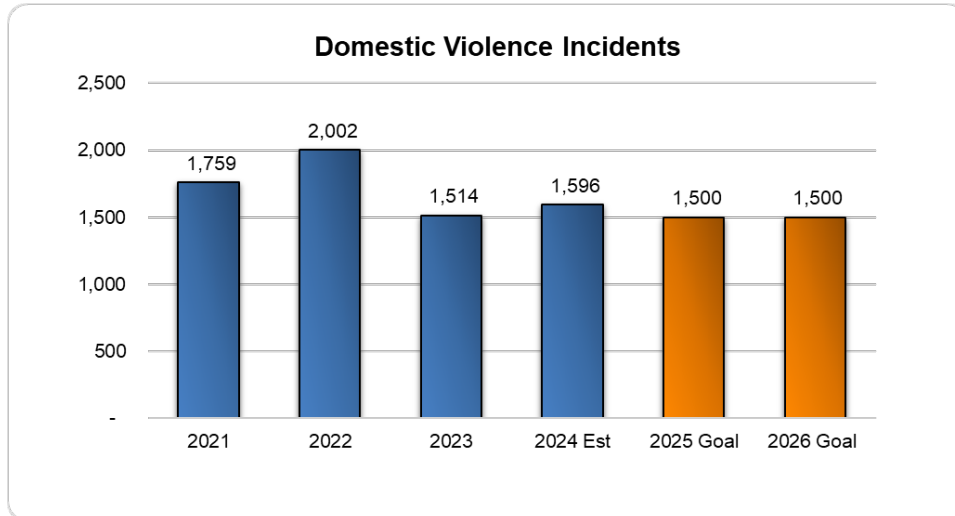
#### Priority One Response Time in Minutes

The Auburn Police Department continues to maintain an excellent response time to priority one calls (life threatening / serious bodily injury). We will strive to maintain a response time of less than four minutes to all serious incidents.



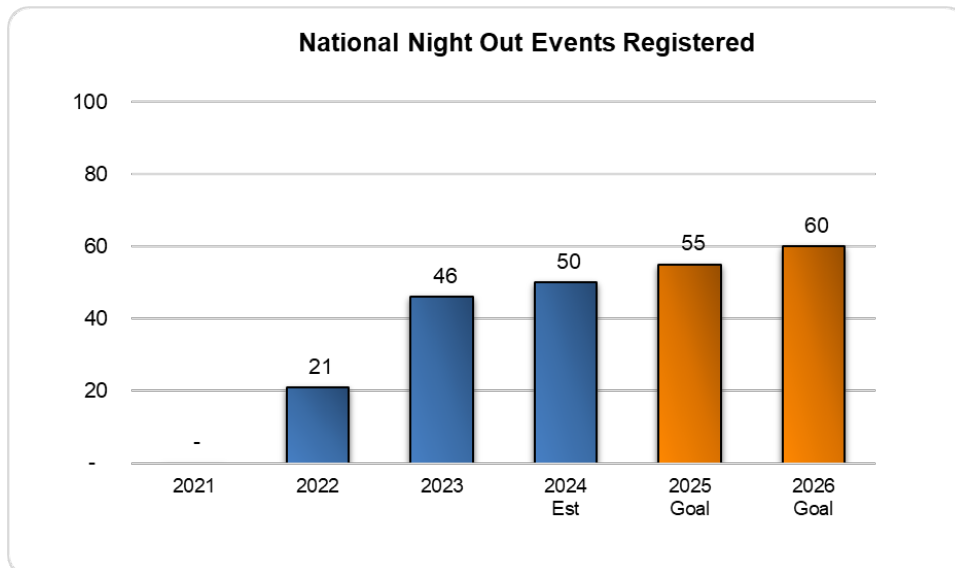
**Domestic Violence Incidents**

The City offers various programs that provide assistance to victims of domestic violence. A dedicated full time Domestic Violence detective works collaboratively with members of the prosecutor's office, domestic violence advocates and the victim's assistance programs to reduce the cycle of violence. We will continue to work with victims of domestic violence so that they feel comfortable in reporting these often unreported acts of violence.



**Number of National Night Out Events Registered**

National Night Out is designed to heighten crime and drug-prevention awareness; generate support for and participation in, local anti-crime programs; and strengthen neighborhood spirit and police-community partnerships. In addition to connecting with neighbors, residents can connect with Auburn City staff, including Auburn Police Department staff, by requesting their presence upon registration of their neighborhood event. We were unable to hold National Night Out in 2020 and 2021 due to public health guidelines.



**Department Budget**

001.21 Police	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$17,139,243	\$18,759,020	\$18,759,020	\$19,959,833	\$20,853,095
Personnel Benefits	6,360,211	7,586,046	7,586,046	7,827,579	8,458,146
Supplies	315,954	473,940	473,940	516,240	478,240
Services & Charges	4,623,263	6,108,480	6,108,480	4,494,800	4,574,800
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	4,789,308	4,873,400	4,873,400	7,363,280	7,456,927
<b>DEPARTMENT TOTAL</b>	<b>\$33,227,979</b>	<b>\$37,800,886</b>	<b>\$37,800,886</b>	<b>\$40,161,732</b>	<b>\$41,821,208</b>

**Department Employees**

001 Police FTEs	2022	2023	2024	2025	2026
Police FTEs	139.00	139.00	140.00	150.00	150.00
<b>TOTAL POLICE FTEs</b>	<b>139.00</b>	<b>139.00</b>	<b>140.00</b>	<b>150.00</b>	<b>150.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per 2023 BA#3, the City added a supernumerary police officer position in 2024 to backfill for an officer who had been assigned to the Criminal Justice Training Academy.

+10.0 FTE's - Per decision package ENG.0048, requests the addition of 5 Police Commissioned Officers and 5 unbudgeted supernumerary officer positions.

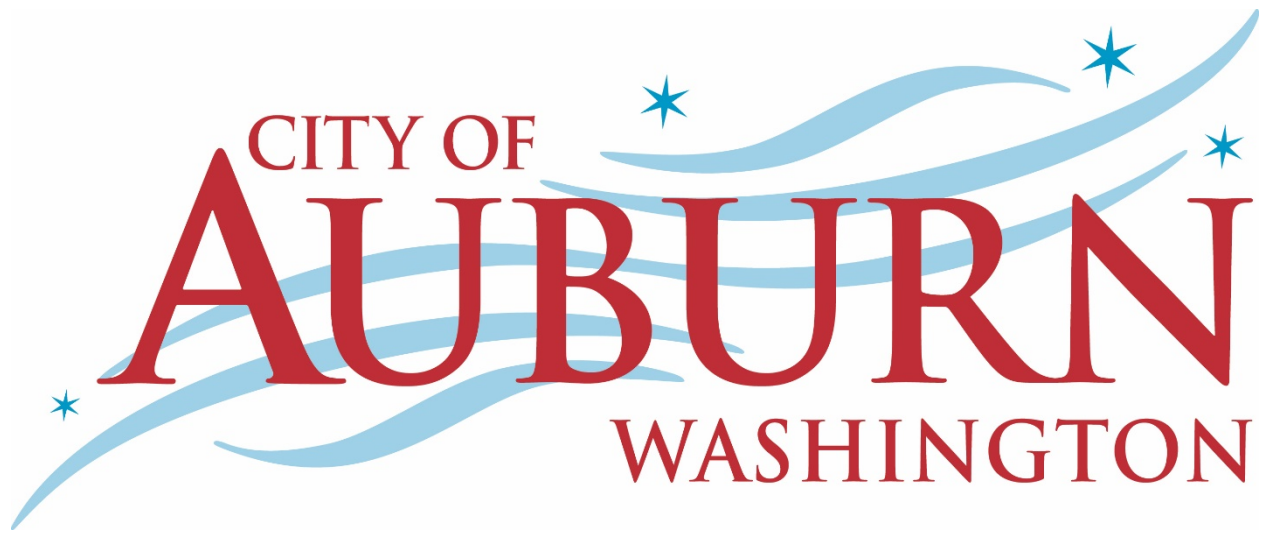
**SPECIAL REVENUE FUNDS**

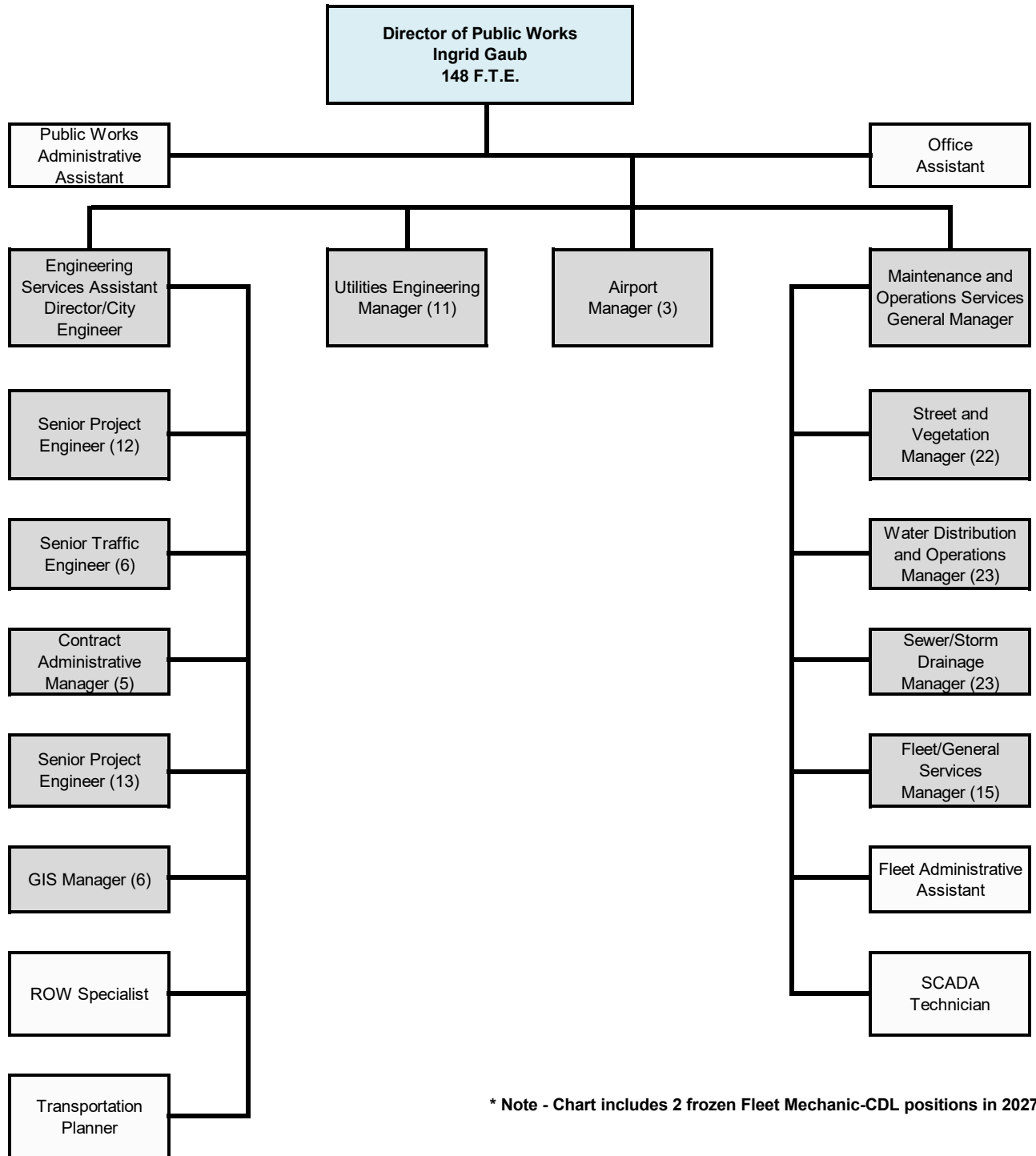
Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. The Police Department is responsible for the budget in the following special revenue fund:

Fund 117 - The Drug Forfeiture Fund accounts for drug money that has been forfeited. The expenditure of funds is restricted to drug enforcement

**Fund Budget**

117 Drug Forfeiture Fund	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance - Undesignated	\$ 1,137,015	\$ 959,366	\$ 959,366	\$ 802,203	\$ 654,270
Charges for Services	28,902	18,000	28,300	30,800	33,300
Investment Income	51,239	5,000	45,100	53,700	60,300
Miscellaneous Revenue	-	-	-	-	-
Confiscated & Forfeited Property	155,692	125,000	163,500	166,800	170,100
Operating Transfer In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,378,186</b>	<b>\$ 1,107,366</b>	<b>\$ 1,196,266</b>	<b>\$ 1,053,503</b>	<b>\$ 917,970</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 146,979	\$ 177,588	\$ 163,695	\$ 184,184	\$ 188,129
Personnel Benefits	61,669	70,529	69,582	72,749	78,057
Supplies	58,820	69,200	69,200	69,200	69,200
Services & Charges	135,955	71,700	75,686	71,700	71,700
Intergovernmental	-	-	-	-	-
Interfund Payments For Service	15,396	15,900	15,900	1,400	1,400
Ending Fund Balance - Undesignated	959,366	702,449	802,203	654,270	509,484
<b>Total Expenditures</b>	<b>\$ 1,378,186</b>	<b>\$ 1,107,366</b>	<b>\$ 1,196,266</b>	<b>\$ 1,053,503</b>	<b>\$ 917,970</b>





\* Note - Chart includes 2 frozen Fleet Mechanic-CDL positions in 2027-29

F.T.E. = Full Time Equivalent

## **PUBLIC WORKS DEPARTMENT**

### **Mission Statement**

Public Works strives to foster and support the quality of life of the community and to promote vigorous economic development by providing reliable and safer public streets and utilities, and by the careful management of new infrastructure constructed by the City and for new development.

### **Department Overview**

Public Works includes three service areas: Engineering Services, Maintenance and Operations Services, and the Auburn Municipal Airport. Engineering Services is functionally divided into five groups: Administrative, Capital & Construction, Transportation Planning & Management, Geographic Information Systems (GIS), and Utility Planning & Management. Maintenance & Operations Services is functionally divided into Administrative, Water Operations, Water Distribution, Storm Drainage, Sanitary Sewer, Streets, Vegetation Management, and Fleet/Central Stores.

The Public Works Department is funded by a variety of different sources. The General Fund provides funding for Transportation Planning & Management Services, Streets, and Vegetation Management, and for a proportional share of Engineering Services related to transportation and development-related activity. The Public Works Department is mostly funded by the following special revenue and enterprise funds: General Transportation (102) special revenue fund, the Water (430), Sanitary Sewer (431), Sewer/King County Metro (433), Storm Drainage (432), and Airport (435) enterprise funds and the Equipment Rental (550) internal service fund.

Engineering Services is responsible for several specific areas and duties, including:

- Review, approval, and management of the construction of capital improvements for streets and utilities constructed by new development for public dedication and ownership;
- Management of the City's public works capital improvement program for design, property acquisition, construction, and operations and maintenance of the City's infrastructure including utilities, public streets, and the airport.
- Design, survey, and construction management services, and property and right-of-way records management;
- Administering standards for all City-owned utility and street infrastructure improvements for development and land use throughout the City; and
- Managing short- and long-term planning and assisting with operations for City-owned utilities (water, sewer, and storm drainage) and associated real property assets.
- Maintenance and operation of the City's traffic signals, beacons, Intelligent Transportation Systems (ITS), and other traffic operations systems.
- Developing, managing, and maintaining the City's GIS and other asset management data, systems, and tools.

Maintenance & Operations Services is responsible for several specific areas and duties, including:

- Maintenance and operations of all utility systems: Water, Sanitary Sewer, Storm Drainage
- Maintenance of the street system
- Management of vegetation for street and storm systems
- Management of the City's fleet and equipment for all City departments
- Management of Central Stores for equipment and material purchases for the department needs and needs of other departments.

For information on the Airport services, see the Airport Fund overview.



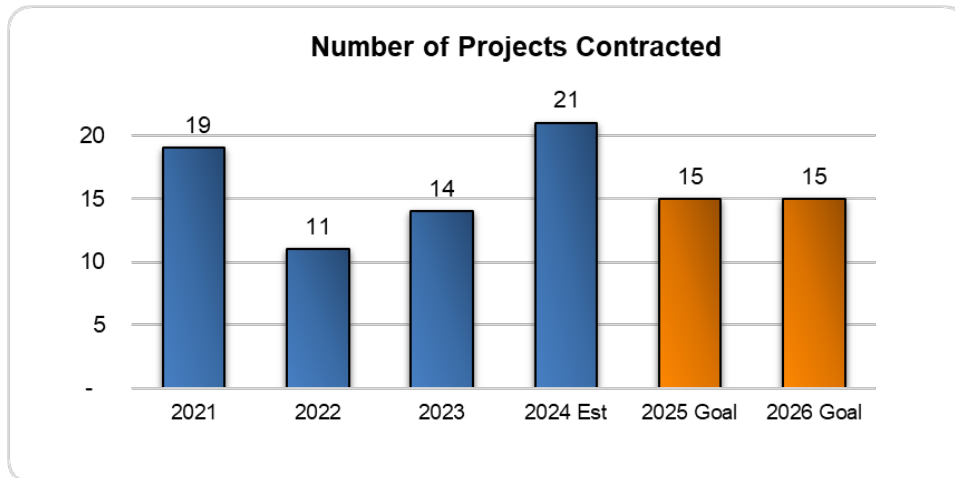
**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Plan and implement preservation projects using the funding allocated by the City Council and continue to seek and apply for grants and partnerships to help supplement the preservation programs.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, approximately 1-lane mile of pavement was preserved with patching, grind, and overlay. In 2024, several projects that include pavement preservation elements were in construction including the Lake Tapps Parkway/Sumner Tapps Highway Preservation, D/23rd Storm Improvements, C Street SW Preservation, 2024 Arterial Patching, and 2023 Local Street Preservation Projects. In 2024, the City applied for preservation grants through the Puget Sound Regional Council countywide competitions. Outcome of those applications appears positive but was not yet final at the time of this budget document preparation.</li> </ul>	<ul style="list-style-type: none"> <li>Plan and implement preservation projects using the funding allocated by the City Council and continue to seek and apply for grants and partnerships to help supplement the preservation programs.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Finalize terms of annexation, prepare annexation documentation, process through City Councils, and finalize.</li> </ul>	<ul style="list-style-type: none"> <li>During 2023 and 2024, the annexation of the Bridges area of the City of Kent into the City of Auburn was completed. In addition, preliminary discussions with City of Pacific on the A Street SE Annexation area were held.</li> </ul>	<ul style="list-style-type: none"> <li>Finalize terms of annexation, prepare annexation documentation, process through City Councils, and finalize.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Study, design, and construct the first two rounds of the revised traffic calming program and evaluate the effectiveness of the revised program. Plan the 3rd round of the program. Identify potential funding for the next 3-years of the program to replace the ARPA funds that will be spent by the end of 2024.</li> </ul>	<ul style="list-style-type: none"> <li>During 2023 and 2024, the City completed 2 neighborhoods through the revised traffic calming program and improvements identified throughout the neighborhoods were constructed in 2024 for the first study area. The second study area improvements will be completed in 2025.</li> </ul>	<ul style="list-style-type: none"> <li>Study, design, and construct the additional rounds of the revised traffic calming program and evaluate the effectiveness of the revised program.</li> </ul>	<p><b>Infrastructure</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<ul style="list-style-type: none"> <li>City staff has participated in City assessments, training and other efforts to understand potential sources of disparate treatment of certain segments of the population. In addition, demographic information was collected and mapping tools created to provide information related to capital projects including benefits and impacts of past and future projects. Finally, a focus has been improving our translation services related to public outreach.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<p><b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Track and report photo enforcement effectiveness in improving compliance. Evaluate expanded use of photo enforcement for speed enforcement outside of school zones and discuss with City Council for potential implementation.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, the School Zone Photo Enforcement program was implemented and data shows that speeding during school zone enforcement times has reduced. The first annual report for 2023 was completed and is available on the City's website.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to Track and Monitor the effectiveness of the program and consider expansion of the program for both school zone enforcement and general speed enforcement as allowed by state law.</li> </ul>	<p><b>Infrastructure</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Complete the major update to the Transportation Comprehensive Plan incorporating a multi-modal level of service and equity considerations into the plan.</li> </ul>	<ul style="list-style-type: none"> <li>The Comprehensive Transportation Plan major update was completed and incorporated multi-modal level of service and equity in the goals, policies and actions.</li> </ul>		<p><b>Infrastructure</b> <b>Community Safety</b> <b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Finish developing a cost to complete tool for automating project cost projections. Begin enhancements for construction management, including tracking and logging inspector daily reports, inspector weekly reports, pay estimate field measurement sheets, and logging electronic truck tickets. Evaluate options for introducing Change Orders to the management tool.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, the City developed and implemented online tools to increase construction management efficiency and accuracy including cost to complete and truck ticket in-take and tracking tools. Improvements were also made to the existing bid tabulation and pay estimate tools.</li> </ul>	<ul style="list-style-type: none"> <li>In 2025 and 2026, additional improvements are planned to the cost to complete and truck ticket tools. Additional tools to support construction management will be considered and potentially developed including change order management, field measurement sheets, and inspector daily reports.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>

### Performance Measures - Engineering

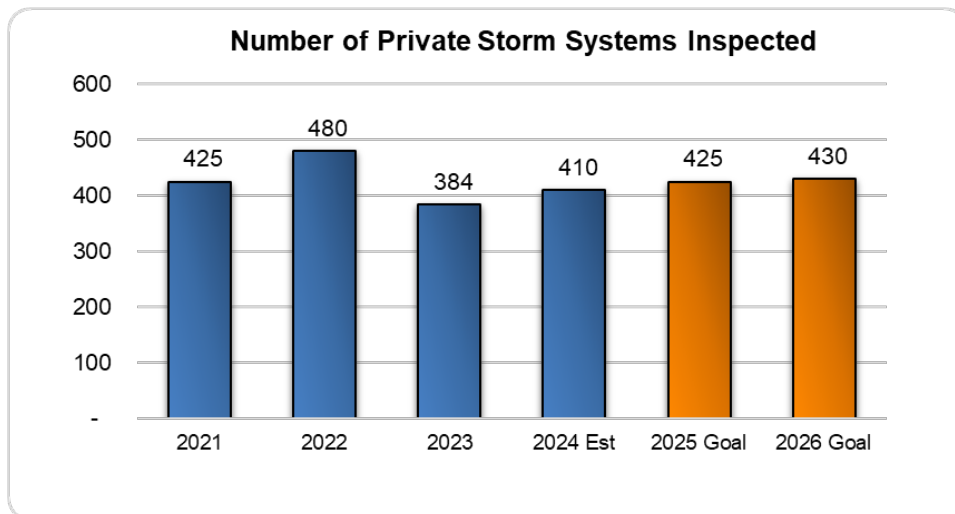
#### Number of Public Work Projects Contracted

This performance measure indicates the level of commitment by the City to improving its public infrastructure and investment within the City. It can also indicate the level of construction activity occurring within the public right-of-way.



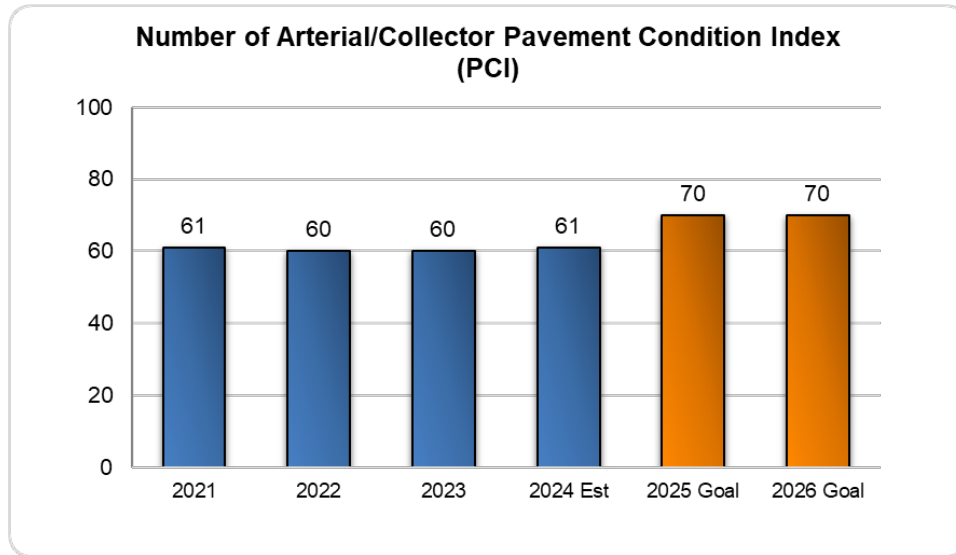
#### Number of Private Storm Systems Inspected

The City is required by its National Pollutant Discharge Elimination System Phase 2 permit (NPDES) to complete annual inspections on private storm systems constructed after 2007 on an annual basis. The City also inspects all private storm systems with an approved onsite stormwater control system on a bi-annual basis to ensure proper function. This performance measure reflects both the required and additional inspections that are completed each year as it relates to the City's NPDES compliance.



**Arterial/Collector Pavement Condition Index (PCI)**

This performance measure reports on the average pavement condition index (PCI) of the City's arterial and collector streets. PCI is a 0 to 100 score that reflects the overall condition of roadway pavement. A PCI of 100 is brand new pavement and a PCI of 0 is a roadway where the pavement has turned into gravel and dirt. The most efficient approach towards prolonging the life of a roadway is to keep the PCI at 70 or above (considered to be "good condition") for as long as possible. Therefore, the goal of the City's arterial preservation program is to achieve and sustain an average PCI of 70.



**Department Budget**

001.32 Engineering	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 2,074,457	\$ 1,894,899	\$ 1,894,899	\$ 2,270,473	\$ 2,351,713
Personnel Benefits	922,006	952,896	952,896	1,049,202	1,120,095
Supplies	111,787	105,775	105,775	23,000	23,000
Services & Charges	791,034	1,312,325	1,312,325	754,945	1,555,625
Capital Outlay	-	-	-	2,500	-
Interfund Payments For Service	693,396	707,600	707,600	1,318,081	1,393,583
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,592,681</b>	<b>\$ 4,973,495</b>	<b>\$ 4,973,495</b>	<b>\$ 5,418,201</b>	<b>\$ 6,444,016</b>

**Department Employees**

<b>001 Engineering FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Engineering FTEs	55.00	56.00	60.00	60.00	60.00
<b>TOTAL ENGINEERING FTEs</b>	<b>55.00</b>	<b>56.00</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Project Engineer) added in 2023 to the Engineering Division in Public Works Dept. The position will work with capital projects.

+4.0 FTE - GIS Analyst, Senior GIS Specialist, and GIS Technician was moved into the Engineering department.

## STREETS DEPARTMENT

### Mission Statement

The Streets Division’s purpose is to provide a safe and efficient transportation system that serves the present and forecasted needs of the Auburn community.

### Department Overview

The transportation system is managed by both the Street and Vegetation Division of Maintenance and Operations Services and the Transportation Division of Engineering Services within Public Works.

The Streets Division has approximately 279 centerline miles of streets which is equivalent to over 633 lane miles of roadways to maintain made up of approximately 319 equivalent lane miles\* of arterial/collector streets and 314 equivalent lane miles\* of local streets. Some of the key maintenance duties include pavement patching, crack sealing, snow and ice removal, alley and shoulder grading, sidewalk maintenance and repair, street lighting, signs, and pavement markings. In addition, Maintenance and Operations Services is responsible for general vegetation management along streets where it is not the adjacent property owner’s responsibility and storm drainage facilities within the City. Landscaped median islands are maintained by the Parks Department.

\*Equivalent Lane Mile = 1 Mile of 12-foot-wide pavement

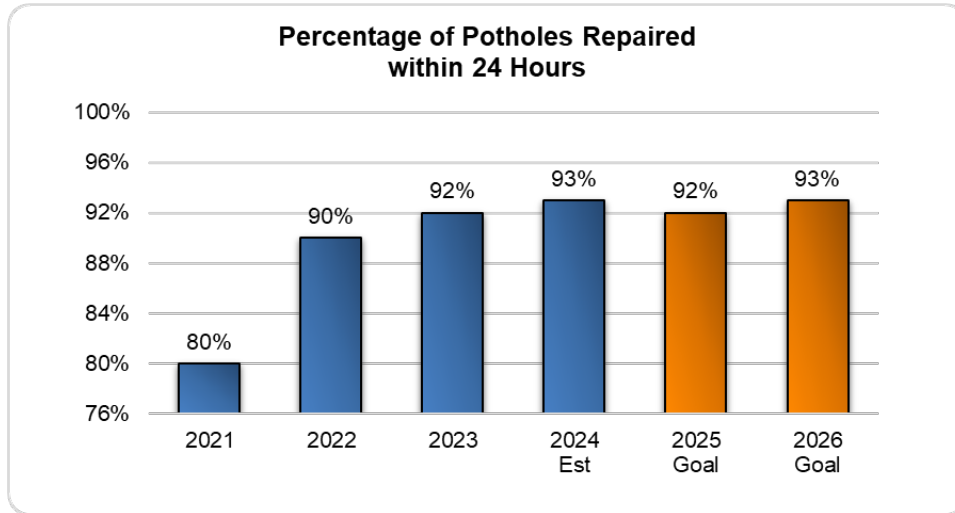
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to research new equipment and techniques to address sidewalk issues in a more efficient way.</li> </ul>	<ul style="list-style-type: none"> <li>We used new equipment to complete more than 300 sidewalk repairs without need to replace panels.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to research new equipment and techniques to address sidewalk issues in a more efficient way.</li> </ul>	<p><b>Community Safety</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to update inventory of new street light systems and additional existing street lights that are converted to LED (downtown decorative and residential decorative style lights) as they come on line in our asset management system.</li> </ul>	<ul style="list-style-type: none"> <li>Street light inventory was updated to reflect cobra-head style street lights that were converted from standard fixtures to LED. Conversion of most downtown decorative street lights was complete in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Complete configuration and setup of LED street light controls system and complete any remaining conversions of downtown decorative lights. Continue working with PSE to convert PSE lights to LED.</li> </ul>	<p><b>Fiscal Sustainability</b></p> <p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Obtain 100% completion of the Sign Shop Inventory in our asset database.</li> </ul>	<ul style="list-style-type: none"> <li>Over 98% of the sign shops inventory has been added to the database.</li> </ul>	<ul style="list-style-type: none"> <li>Obtain 100% completion of the sign shop inventory in our asset database.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers and continuing to develop a diverse workforce.</li> </ul>	<ul style="list-style-type: none"> <li>City staff has participated in City assessments, training and other efforts to understand potential sources of disparate treatment of certain segments of the population. In addition we have incorporated new hiring practices to encourage more diversity in the workforce.</li> </ul>	<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers and continuing to develop a diverse work force.</li> </ul>	<p><b>Community Wellness</b></p>

**Performance Measures**

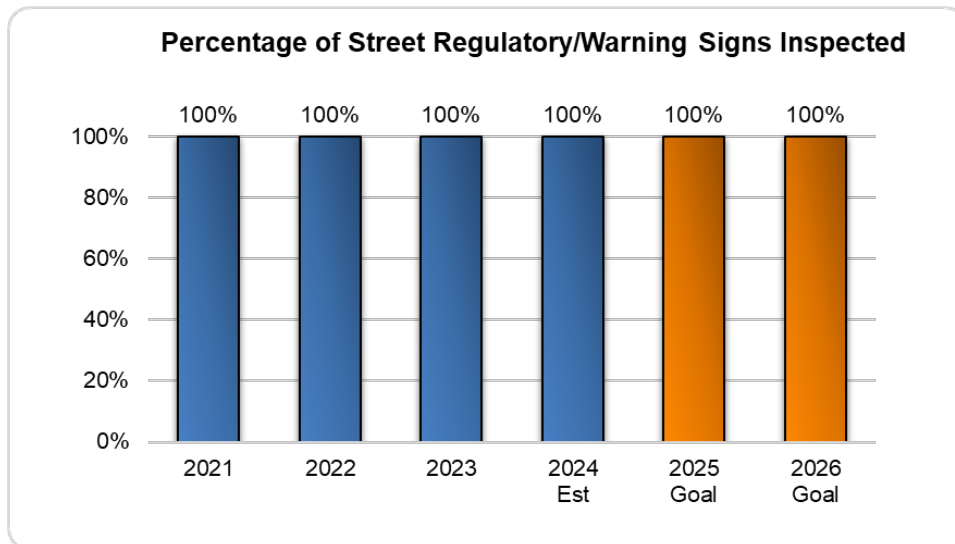
**Potholes Repaired within 24 Hours**

The Maintenance & Operations Department is responsible for the maintenance and repair of the potholes in the City. The City’s goal is to have all potholes repaired within 24 hours of being notified to ensure safety and convenience for the public.



**Street Sign Reflectivity**

The City is responsible for the maintenance of Street Signs. Street Signs are checked for minimum reflectivity both in spring and fall. The retroreflectivity of an existing sign is assessed by a trained sign inspector conducting a visual inspection from a moving vehicle during nighttime conditions. Signs that are visually identified by the inspector to have retroreflectivity below the minimum levels are put on a list to be replaced.



**Department Budget**

<b>001.42 Streets</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 1,129,672	\$ 1,320,130	\$ 1,320,130	\$ 1,378,323	\$ 1,488,466
Personnel Benefits	594,899	742,009	742,009	733,029	790,526
Supplies	187,425	210,800	210,800	204,800	204,800
Services & Charges	1,531,956	1,625,900	1,625,900	1,291,900	1,291,900
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	923,100	940,500	940,500	1,453,246	1,533,593
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,367,052</b>	<b>\$ 4,839,339</b>	<b>\$ 4,839,339</b>	<b>\$ 5,061,298</b>	<b>\$ 5,309,285</b>

**Department Employees**

<b>001 Streets FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Streets FTEs	23.00	23.00	22.00	22.00	22.00
<b>TOTAL STREETs FTEs</b>	<b>23.00</b>	<b>23.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

**Full Time Equivalent (FTE) Changes:**

-1.0 - Position Maintenance Worker I - Streets was frozen in 2024.

## **SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. The Public Works Director is responsible for the budget in the following special revenue funds:

Prior to 2025, the City had three separate special revenue funds associated with transportation capital projects: Fund 102 (Arterial Street Fund), Fund 103 (Local Street Preservation Fund), and Fund 105 (Arterial Street Preservation Fund). Starting in 2025, these funds were combined into a single fund: Fund 102 (General Transportation Fund). Fund 103 is no longer used. Fund 105 is used to hold Transportation Benefit District (TBD) revenues. The TBD revenues are transferred into specific projects in Fund 102 as allocated in the City's Transportation Improvement Program (TIP), which serves as the planning document for TBD funds.

The General Transportation Fund – is funded by transportation grants, traffic impact fees, a portion of the City's gas tax receipts, Public Works Trust Fund loans, a 1% Utility tax on all utilities and an additional 1.5% utility tax on City Utilities (Water, Sewer, Storm and Solid Waste), as well as other funding sources for street capital construction projects. Transportation Benefit District (TBD) revenues are also transferred into Fund 102 to fund projects as allocated in the Transportation Improvement Program (TIP). Traffic impact fees are collected into Fund 124 and transferred into Fund 102 for transportation projects that provide vehicle capacity and mode shift, as designated in the TIP.

Fund 103 – Local Street Fund, created in 2005, is no longer in use.

Fund 105 – Transportation Benefit District Fund - holds revenues generated by a 0.1% Sales and Use Tax that was adopted in 2022 and may be used to complete annual funding of preservation projects and other projects as allocated in the TIP.



**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Look for other opportunities for funding and partnership and to create new shuttle routes within Auburn.</li> </ul>	<ul style="list-style-type: none"> <li>Continued coordination with Pierce Transit and KC Metro to support Route 497. Supported implementation of MIT Tribal Transit services.</li> </ul>	<ul style="list-style-type: none"> <li>Pursue transit recommendations as stated in the Comprehensive Transportation Plan: Support I-Line Implementation, Renew Route 497 Agreement, Advocate for additional Rapid Route routes, Advocate for overall improved transit services.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b> <b>Community Safety</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Plan and implement preservation projects using the funding allocated by the City Council.</li> </ul>	<ul style="list-style-type: none"> <li>Incorporated 0.1% sales tax revenues generated from the Transportation Benefit District into the Transportation Improvement Program (TIP) and City budget. Designed and constructed several street preservation projects.</li> </ul>	<ul style="list-style-type: none"> <li>Re-evaluate pavement condition of roadways and evaluate forecast conditions and projected funding needs. Identify potential funding gap needs and propose potential measures to address them. Continue to implement preservation projects. Continue to apply for, and secure grant funding.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Plan future locations for DMS signs and expand standard operating procedures.</li> </ul>	<ul style="list-style-type: none"> <li>Planned locations included in 2024-2044 Comprehensive Transportation Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Further develop, document, and implement standard operating procedures for dynamic message signs and other Intelligent Transportation System assets.</li> </ul>	<p><b>Infrastructure</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Develop tool that provides utility and street condition information to program managers to make the coordination of street and utility projects more efficient and effective.</li> </ul>	<ul style="list-style-type: none"> <li>Complete.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Continue to pursue and expand the Partnership with the Muckleshoot Indian Tribe (MIT) on transportation improvements that have mutual benefit to MIT and the City.</li> </ul>	<ul style="list-style-type: none"> <li>Constructed sidewalks along Riverwalk Drive from Howard Road to Auburn Way South and on Auburn Way South from 17th Street to MIT Plaza under partnership funding agreements with MIT. Continued monthly coordination meetings to discuss and address upcoming transportation needs.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to strengthen partnership with MIT through coordination on City projects such as the AWS Widening and R/21st Roundabout projects. Celebrate the partnership with installation of artwork/ enhancements to the AWS Chinook Roundabout.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<ul style="list-style-type: none"> <li>Developed GIS tools for evaluating equity distribution of capital projects/programs. Developed outreach materials in multiple languages. Performed strategic outreach for Comprehensive Transportation Plan, Comprehensive Safety Action Plan, and Neighborhood Traffic Calming Programs.</li> </ul>	<ul style="list-style-type: none"> <li>Continue developing and implementing tools and processes to support equity goal of City Comprehensive Transportation Plan.</li> </ul>	<p><b>Infrastructure</b> <b>Community Safety</b></p>

**Fund Budget**

<b>102 General Transportation</b>	<b>2023 Actual</b>	<b>2024 Adjusted Budget</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>					
Beginning Fund Balance	\$ 5,713,652	\$ 8,651,588	\$ 8,651,588	\$ 5,721,099	\$ 5,168,764
ROW Vacations	-	-	-	-	-
Federal Grants	463,251	5,296,661	5,296,661	3,615,689	865,000
State Grants	443,043	5,968,432	5,968,432	-	-
State Entitlements (Motor Vehicle Fuel Tax)	645,238	620,000	620,000	643,500	646,100
Utility Taxes	2,749,783	2,380,200	1,867,702	3,585,700	3,756,500
Other Transportation Fees	240,144	-	6,830	51,000	-
Other Governmental Agencies	77,876	1,503,281	1,503,281	-	-
Investment Income	301,739	38,900	107,300	25,000	25,000
Developer Contributions	332,000	125,000	125,000	-	-
Public Works Trust Fund Loans	-	3,000,000	3,000,000	-	-
Miscellaneous Revenue	27,707	-	1,308	-	-
Operating Transfers In	1,404,508	10,560,685	9,901,099	8,921,065	5,310,373
<b>Total Revenues</b>	<b>\$ 12,398,940</b>	<b>\$ 38,144,747</b>	<b>\$ 37,049,201</b>	<b>\$ 22,563,053</b>	<b>\$ 15,771,737</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 376,544	\$ -	\$ 206,400	\$ -	\$ -
Personnel Benefits	164,688	-	86,000	-	-
Services & Charges	174,741	195,000	195,000	195,000	195,000
Capital Outlay	2,796,335	33,314,988	30,605,602	15,868,689	8,516,000
Interfund Payments For Service	29,700	30,300	30,300	26,500	26,900
Debt Service Principal	197,376	197,400	197,400	197,400	312,350
Debt Service Interest	7,969	7,400	7,400	6,700	12,050
Operating Transfers Out	-	-	-	1,100,000	100,000
Ending Fund Balance	8,651,588	4,399,659	5,721,099	5,168,764	6,609,437
<b>Total Expenditures</b>	<b>\$ 12,398,940</b>	<b>\$ 38,144,747</b>	<b>\$ 37,049,201</b>	<b>\$ 22,563,053</b>	<b>\$ 15,771,737</b>

Fund 105 - See Fund 102.

**Fund Budget**

105 Transportation Benefit District	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ 3,512,939	\$ 5,773,021	\$ 5,773,021	\$ 1,798,224	\$ 1,756,224
Public Transportation Tax	2,413,730	2,100,000	2,584,500	2,124,000	2,148,000
Utility Taxes	947,788	1,334,300	1,334,300	-	-
Federal Grants	8,593	3,660,156	3,660,156	-	-
State Grants	311,507	473,058	473,058	-	-
Investment Income	219,029	18,800	218,300	20,000	20,000
Miscellaneous Revenue	-	288,465	288,465	-	-
Operating Transfer In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,413,585</b>	<b>\$ 13,647,800</b>	<b>\$ 14,331,800</b>	<b>\$ 3,942,224</b>	<b>\$ 3,924,224</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 236,945	\$ -	\$ 173,500	\$ -	\$ -
Personnel Benefits	101,193	-	70,800	-	-
Supplies	-	-	-	-	-
Services & Charges	53,552	400,000	400,000	-	-
Capital Outlay	1,248,874	10,202,176	9,957,876	-	-
Interfund Payments For Service	-	-	-	-	-
Transfer Out	-	185,000	1,931,400	2,186,000	2,186,000
Ending Fund Balance	5,773,021	2,860,624	1,798,224	1,756,224	1,738,224
<b>Total Expenditures</b>	<b>\$ 7,413,585</b>	<b>\$ 13,647,800</b>	<b>\$ 14,331,800</b>	<b>\$ 3,942,224</b>	<b>\$ 3,924,224</b>

## **WATER UTILITY**

### **Mission Statement**

Provide for the efficient, environmentally sound, and safe management of the existing and future water system within Auburn's service area.

### **Department Overview**

The Water Utility is responsible for providing potable water to Auburn's customers that meets or exceeds the regulations and recognized standards of today and into the future by efficiently administering, testing, operating, and maintaining the water supply system. The water is supplied from wells and springs within the City, with additional supply available from the regional surface water system for emergencies and for future growth in water demands beyond 2040. The primary responsibility of the Engineering Services - Water Utility is implementing the policies and projects in the Comprehensive Water Plan. The utility will also continue to enhance its customer service through public education and information.

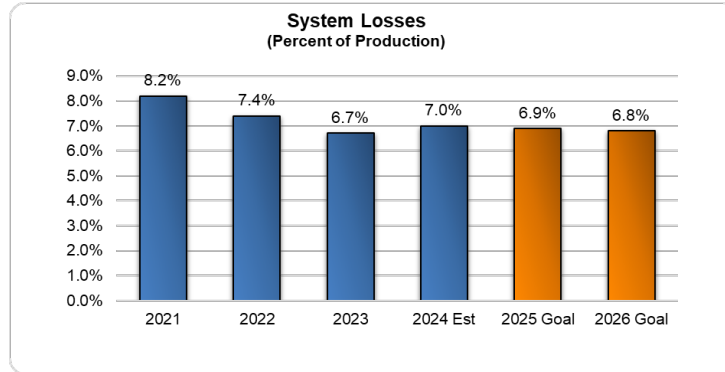
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Complete construction of the Coal Creek Springs Transmission Main Replacement project.</li> </ul>	<ul style="list-style-type: none"> <li>Notice to Proceed on the construction contract was issued in September 2023 with construction completion in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Complete Phases 2 and 3 of the water right application Mitigation Plan by 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Phase 2: Testing and Analysis of the preliminary permit is underway. Final report due in October 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Following completion of Phase 2 of the preliminary permit, depending on the outcome, either proceed with Phase 3: Final Mitigation and Compliance Plan or pursue next steps to be determined.</li> </ul>	<p><b>Fiscal Sustainability</b></p> <p><b>Infrastructure</b></p> <p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Complete replacement of existing water sample locations with new sample stands.</li> </ul>	<ul style="list-style-type: none"> <li>Finished replacing all of the coliform sample sites with dedicated sample stands.</li> </ul>	<ul style="list-style-type: none"> <li>Locate up to 30 new sample locations to install new sample stands and begin installations</li> </ul>	<p><b>Infrastructure</b></p> <p><b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Review existing policies during the water comprehensive plan update and revise as needed to ensure policies are equitable.</li> </ul>	<ul style="list-style-type: none"> <li>Water policies were updated that included a presentation to City Council on July 10, 2023. The policies are incorporated into the Water System Plan as Appendix A.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Complete the implementation of the remaining 2020 revenue bond funded projects</li> </ul>	<ul style="list-style-type: none"> <li>All bond funded projects have been completed.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Complete Comprehensive Water System Plan update by December 2024 and receive DOH approval by June 2024.</li> </ul>	<ul style="list-style-type: none"> <li>The Comprehensive Water System Plan was updated and completed in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Complete hydrogeologic assessment and investigation of Coal Creek Springs and develop a plan to utilize the full water right.</li> </ul>	<ul style="list-style-type: none"> <li>Coal Creek Springs Flow Meters project was initiated to measure flows coming from the 3 individual collectors at the springs. Hydrogeologic assessment and investigation in progress.</li> </ul>	<ul style="list-style-type: none"> <li>Continue investigation of Coal Creek Springs in developing a plan to utilize full water right. Data from the flow meters being installed at Coal Creek Springs will be used in the investigation phase of the hydrogeologic assessment.</li> </ul>	<p><b>Infrastructure</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Complete inventory of service line materials on both the public and private side of the line according to the revised Lead and Copper Rule requirements. Make inventory available to the public by October 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Inventory work is underway with expected completion by the October 2024 deadline.</li> </ul>	<ul style="list-style-type: none"> <li>Progress toward compliance with new Lead and Copper Rule expected to be issued in or around October 2024.</li> </ul>	<p><b>Community Wellness</b></p>
		<ul style="list-style-type: none"> <li>Initiate and establish new Franchise agreements with purveyors for water facilities within City limits.</li> </ul>	<p><b>Infrastructure</b></p>
		<ul style="list-style-type: none"> <li>Compliance with Regulatory Requirements for per- and polyfluoroalkyl substances (PFAS) testing and sampling</li> </ul>	<p><b>Community Wellness</b></p>
		<ul style="list-style-type: none"> <li>Complete a study to determine an alternate source or location to transfer the Algona Well water right and complete the water system consolidation application with the Department of Ecology.</li> </ul>	<p><b>Infrastructure</b></p> <p><b>Fiscal Sustainability</b></p>
		<ul style="list-style-type: none"> <li>Complete a reservoir siting analysis for a future water reservoir in the Valley Service Area.</li> </ul>	<p><b>Infrastructure</b></p> <p><b>Fiscal Sustainability</b></p>

**Performance Measures**

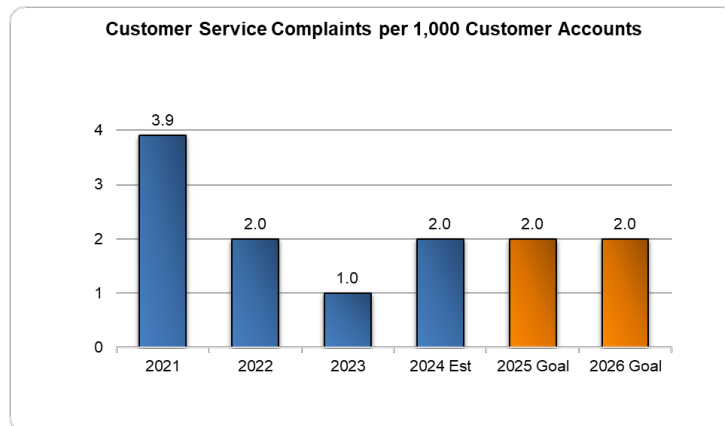
**System Losses**

A program was developed to minimize losses in the system which includes leak detection and meter testing/replacement. System loss is the amount of water produced less the amount of water sold or authorized for beneficial use.



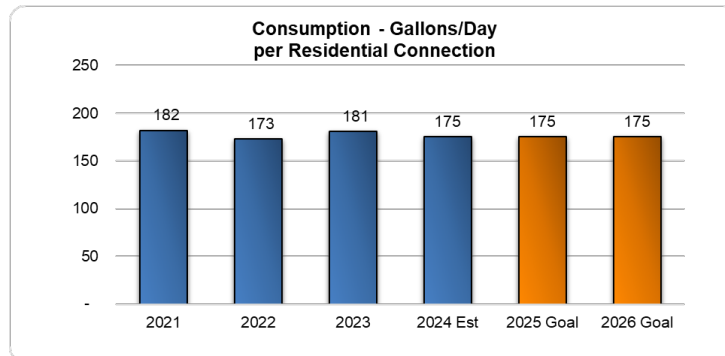
**Customer Service Complaints per 1,000 Customer Accounts**

This indicator measures the complaint rates experienced by the utility, with individual quantification of those related to customer service and those related to core utility services. This measure is expressed as complaints per 1,000 customer accounts.



**Residential Consumption**

One of the major goals for the water conservation program is to reduce water consumption per service connection through public education, technical assistance, system measures and incentives.



**2025-2026 Working Capital Budget**

430 Water	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Water Sales	\$ 18,309,233	\$ 18,700,000	\$ 18,920,500	\$ 19,870,000	\$ 21,360,250
Other Charges for Service	366,937	183,410	181,300	185,000	185,000
Interest Earnings	1,120,737	68,500	714,900	75,000	75,000
Rents, Leases and Concessions	49,562	30,000	21,450	30,000	30,000
Miscellaneous Revenue	2,477,355	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 22,323,825</b>	<b>\$ 18,981,910</b>	<b>\$ 19,838,150</b>	<b>\$ 20,160,000</b>	<b>\$ 21,650,250</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 2,922,022	\$ 3,143,810	\$ 2,950,000	\$ 3,440,734	\$ 3,641,056
Benefits	1,019,742	1,633,579	1,380,000	1,680,483	1,801,887
Supplies	425,158	388,925	390,000	440,950	438,250
Services & Charges	4,897,728	6,075,870	6,075,000	5,702,695	5,951,845
Debt Service Principal	1,768,728	1,788,470	1,788,470	2,168,900	2,158,700
Interfund Payments for Service	2,559,096	2,611,800	2,611,800	3,357,033	3,477,673
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 13,592,474</b>	<b>\$ 15,642,454</b>	<b>\$ 15,195,270</b>	<b>\$ 16,790,795</b>	<b>\$ 17,469,411</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 8,731,351</b>	<b>\$ 3,339,456</b>	<b>\$ 4,642,880</b>	<b>\$ 3,369,205</b>	<b>\$ 4,180,839</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ 215,978	\$ 2,724,894	\$ 1,456,080	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	351,119	650,000	650,000	550,000	550,000
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	2,418,199	-	-	-	-
Interfund Transfers In	1,090,278	14,981,700	14,981,700	-	-
Other Sources	691,861	-	686,000	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 4,767,435</b>	<b>\$ 18,356,594</b>	<b>\$ 17,773,780</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ 201,276	\$ -	\$ -	\$ -	\$ -
Benefits	82,065	-	-	-	-
Services & Charges	530	-	-	-	-
Interfund Transfers Out	1,286,028	15,554,764	15,554,764	50,000	50,000
Construction Projects	2,245,010	23,657,533	23,800,000	5,012,810	4,927,810
Debt Service Interest	587,330	885,950	885,950	836,000	839,700
Net Change in Restricted Assets	4,005,126	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 8,407,364</b>	<b>\$ 40,098,247</b>	<b>\$ 40,240,714</b>	<b>\$ 5,898,810</b>	<b>\$ 5,817,510</b>
BEGINNING WORKING CAPITAL - January 1	18,093,900	23,185,321	23,185,321	5,361,267	3,381,662
ENDING WORKING CAPITAL - December 31	23,185,321	4,783,124	5,361,267	3,381,662	2,294,991
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 5,091,422</b>	<b>\$ (18,402,197)</b>	<b>\$ (17,824,054)</b>	<b>\$ (1,979,605)</b>	<b>\$ (1,086,671)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

430 Water FTEs	2022	2023	2024	2025	2026
Water FTEs	24.00	24.00	23.00	23.00	23.00
<b>TOTAL WATER FTEs</b>	<b>24.00</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>

**Full Time Equivalent (FTE) Changes:**

-1.0 FTE - In 2024, the position GIS Specialist was moved into the Engineering department

## **SEWER UTILITY**

### **Mission Statement**

Provide for efficient, environmentally sound, and safe management of the existing and future sanitary sewer waste needs of the City of Auburn.

### **Department Overview**

Engineering Service – Sewer Utility is responsible for the comprehensive system planning, interaction with and regulation of development, implementing capital improvement projects, asset management, and system budget management. Maintenance and Operations Services is responsible for general system maintenance, minor repair and construction, and day-to-day operation. The Utility is responsible for the collection and transmission of effluent to King County trunk lines. Auburn contracts with King County for effluent treatment and disposal.



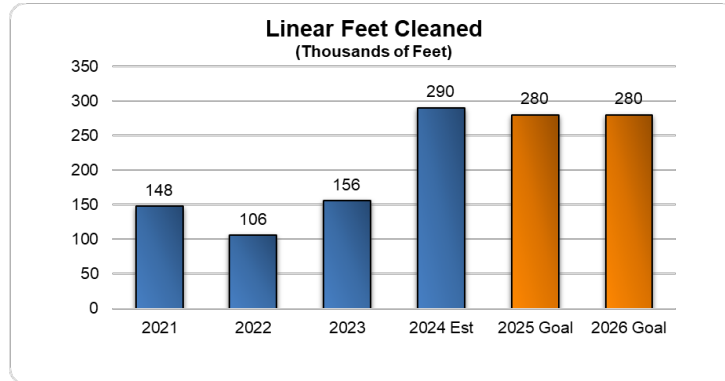
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Complete data verification/update for the assets in 50% of the City's quarter sections.</li> </ul>	<ul style="list-style-type: none"> <li>Developed a standard protocol for the update of the system information and completed 4 quarter sections.</li> </ul>	<ul style="list-style-type: none"> <li>Complete data verification/update for the assets in 50% of the City's quarter sections.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Incorporate the results of City and King County flow monitoring into the update of the sewer hydraulic model, and identify and adopt I/I reduction strategies as part of the Comprehensive Sewer Plan update.</li> </ul>	<ul style="list-style-type: none"> <li>Incorporated the results of flow monitoring into the City's hydraulic model, identified areas of high I/I, and incorporated reduction strategies (repair/replacement, side sewer inspections, future flow monitoring) in comprehensive planning for the utility.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Incorporate updated model results and resulting plans for capacity improvements and expansion into the Comprehensive Sewer Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Incorporated future growth targets and precipitation projections into the calibrated flow model, specific areas and/or pipe segments were identified as needing capacity upgrades within the 20-year planning period.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Increase education and outreach of the Fats, Oils, and Grease (FOG) Program and increase enforcement of grease interceptor cleaning requirements to reduce backups, trouble lines, and maintenance needs.</li> </ul>	<ul style="list-style-type: none"> <li>An additional 1/4 FTE position was added to staff in 2024 to conduct proactive inspections of food service establishments (FSEs).</li> </ul>	<ul style="list-style-type: none"> <li>Initiate public outreach strategies to educate the public, especially those living in multi-family residences, of the problems associated with the discharge of FOG and other items that cause problems in the public sewer system.</li> </ul>	<p><b>Infrastructure</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to engage with King County, component agencies, City staff, and elected leaders to negotiate a new agreement for sewage disposal.</li> </ul>	<ul style="list-style-type: none"> <li>Discussions are on-going</li> </ul>	<ul style="list-style-type: none"> <li>As the 2036 end of the current agreement approaches, actively engage with County staff, even in the absence of a collective more uniform agreement across other component agencies.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Upgrade the sewer asset inventory, condition assessment, and asset replacement planning to help the City's efforts to maximize the efficiency of project planning and execution.</li> </ul>	<ul style="list-style-type: none"> <li>The sewer asset inventory is underway using standard procedures for data collection consistent with NASSCO standard scoring for sewer mains and standardized information for manholes. Condition scores will be used to prioritize repair and replacement of sewer mains.</li> </ul>	<ul style="list-style-type: none"> <li>As asset data and condition assessment data becomes more complete, more formally apply asset management principles to planning for rehabilitation and replacement of the sewer system.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Responsibility</b></p>
<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<ul style="list-style-type: none"> <li>City staff has participated in City assessments, training and other efforts to understand potential sources of disparate treatment of certain segments of the population. In addition, for public outreach and information sharing, there has been a focus on the appropriate translation services to provide.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Complete the replacement of the Rainier Ridge Sewer Pump Station to increase reliability, maintainability, and capacity of the station.</li> </ul>	<ul style="list-style-type: none"> <li>The design of the station is underway, with construction expected in 2025.</li> </ul>	<ul style="list-style-type: none"> <li>Complete the replacement of the Rainier Ridge Sewer Pump Station to increase reliability, maintainability, and capacity of the station.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Complete the update to the Comprehensive Sewer Plan which will guide the operation of the Utility for the next 6-10 years.</li> </ul>	<ul style="list-style-type: none"> <li>Completed the Sewer Comprehensive Plan Update in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
		<ul style="list-style-type: none"> <li>Initiate a Side Sewer Inspection program consistent with the recommendations of the Sewer Comprehensive Plan. This program will perform systematic lateral launch side sewer inspections within the City, beginning with the areas experiencing the most I/I and areas with clay or concrete sewer mains.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Responsibility</b></p>
		<ul style="list-style-type: none"> <li>Design and complete a repair and replacement project to be designed in 2025 and constructed in 2026.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Responsibility</b></p>
		<ul style="list-style-type: none"> <li>Perform a detailed condition assessment of the City's sewer pump stations and recommend improvements/upgrades as identified in the Sewer Comprehensive Plan.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Responsibility</b></p>
		<ul style="list-style-type: none"> <li>Initiate an update to the City's franchise agreement with King County for the City's sewer facilities located within unincorporated areas of the County. The current agreement expires in 2027.</li> </ul>	<p><b>Infrastructure</b></p>

**Performance Measures**

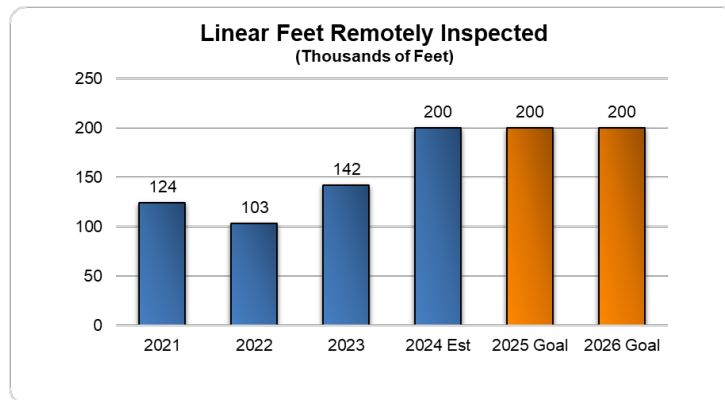
**Linear Feet of Sanitary Sewer Pipe Cleaned**

Pipe cleaning is conducted using a high-pressure sewer jet to scour & remove debris from the inside of the pipelines to prevent blockages.



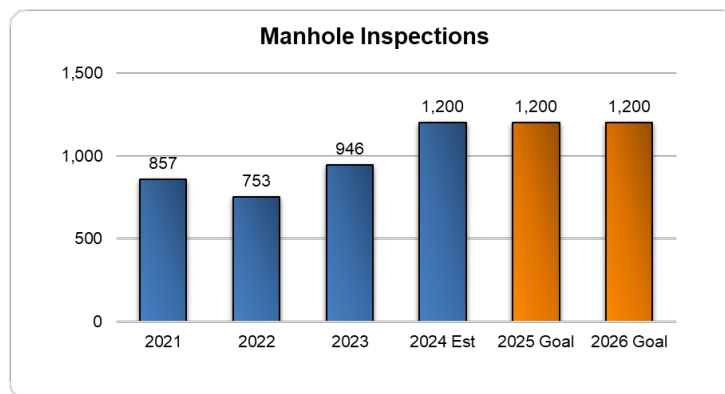
**Linear Feet of Sanitary Sewer Remotely Inspected**

Routine inspections and spot repairs of sewer pipe should result in fewer major repairs and reduce incidents of back-ups or other major problems. Remote inspection provides the important information that determines capital projects in the following year.



**Manhole Inspections**

Inspection of manholes gives a quick visual observation of the sewer system function. By increasing inspections potential sewer blockages, infiltration & inflow and surcharging can be observed.



**2025-2026 Working Capital Budget**

431 Sewer	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Sewer Sales	\$ 10,149,547	\$ 9,475,000	\$ 10,766,400	\$ 10,190,000	\$ 10,950,000
Other Charges for Service	189,831	140,000	182,000	155,000	155,000
Interest Earnings	1,250,333	98,900	813,900	75,000	75,000
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	490,704	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 12,080,415</b>	<b>\$ 9,713,900</b>	<b>\$ 11,762,300</b>	<b>\$ 10,420,000</b>	<b>\$ 11,180,000</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 1,893,139	\$ 1,975,905	\$ 1,994,000	\$ 2,097,484	\$ 2,202,736
Benefits	647,056	1,018,958	995,000	999,888	1,069,118
Supplies	126,482	202,495	202,500	203,150	200,950
Services & Charges	2,025,247	5,122,795	5,122,800	2,977,380	3,113,930
Debt Service Principal	557,084	557,300	557,300	795,600	809,100
Interfund Payments for Service	1,507,704	1,536,700	1,536,700	2,036,782	2,071,194
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 6,756,713</b>	<b>\$ 10,414,153</b>	<b>\$ 10,408,300</b>	<b>\$ 9,110,284</b>	<b>\$ 9,467,028</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 5,323,703</b>	<b>\$ (700,253)</b>	<b>\$ 1,354,000</b>	<b>\$ 1,309,716</b>	<b>\$ 1,712,972</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	282,299	325,000	769,300	325,000	325,000
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	-	-	-	-	-
Interfund Transfers In	-	-	-	-	-
Other Sources	274,949	-	161,900	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 557,248</b>	<b>\$ 325,000</b>	<b>\$ 931,200</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ 58,047	\$ -	\$ 59,000	\$ -	\$ -
Benefits	21,913	-	22,000	-	-
Services & Charges	899	-	-	-	-
Interfund Transfers Out	259,111	575,008	575,008	50,000	50,000
Construction Projects	628,622	9,555,467	9,555,460	5,543,300	2,826,000
Debt Service Interest	44,580	112,100	112,100	97,100	82,200
Net Change in Restricted Assets	907,756	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 1,920,927</b>	<b>\$ 10,242,575</b>	<b>\$ 10,323,568</b>	<b>\$ 5,690,400</b>	<b>\$ 2,958,200</b>
BEGINNING WORKING CAPITAL - January 1	22,859,669	26,819,692	26,819,692	18,781,324	14,725,640
ENDING WORKING CAPITAL - December 31	26,819,693	16,201,864	18,781,324	14,725,640	13,805,412
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 3,960,024</b>	<b>\$ (10,617,828)</b>	<b>\$ (8,038,368)</b>	<b>\$ (4,055,684)</b>	<b>\$ (920,228)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

431 Sewer FTEs	2022	2023	2024	2025	2026
Sewer FTEs	10.00	11.00	11.00	11.00	11.00
<b>TOTAL SEWER FTEs</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Maintenance Worker I - CDL Sewer) added in 2023 to the Sewer Division in Public Works Dept.

## STORM UTILITY

### Mission Statement

Provide environmentally sound and effective management of the surface and shallow ground water in the City of Auburn for the protection and welfare of the public.

### Department Overview

The Engineering Services - Storm Utility is responsible for the comprehensive system planning, compliance with the requirements of the Western Washington Phase II Municipal Stormwater Permit under the National Pollutant Discharge Elimination System (NPDES) regulations, review of development applications, conception and implementation of capital improvement projects, and system budget management. Maintenance and Operations Services is responsible for general system maintenance, minor repair and construction, and day-to-day operations. The Utility is responsible for the collection, transmission, treatment, and disposal of surface waters to Mill Creek and the Green and White rivers.

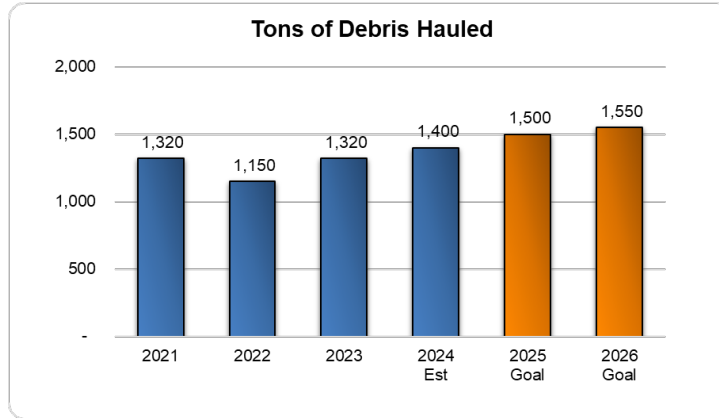
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Maintain, modify and add new storm attributes as needed to keep the system current.</li> </ul>	<ul style="list-style-type: none"> <li>GIS staff continue to add storm attributes from new projects and modify and update existing attributes as needed to maintain a current system.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain, modify and add new storm attributes as needed to keep the system current.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue to develop and implement the ditch maintenance program for those ditch segments determined to be the</li> </ul>	<ul style="list-style-type: none"> <li>A ditch maintenance program has been developed and is included in the draft 2025 Comprehensive Storm Drainage Plan for future consideration and</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the inspection frequency and expected effort for the ditch maintenance program and adjust as needed.</li> </ul>	<p><b>Infrastructure</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Continue the coordination with street and utility projects to obtain efficiency in contracting and economies of scale.</li> </ul>	<ul style="list-style-type: none"> <li>Partnering on numerous street and non-storm utility projects was done to obtain efficiency in contracting and economies of scale.</li> </ul>	<ul style="list-style-type: none"> <li>Continue the coordination with street and utility projects to obtain efficiency in contracting and economies of scale.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Infrastructure</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Begin implementation of the Source Control Business Inspection Program required by the National Pollutant Discharge Elimination System permit (NPDES).</li> </ul>	<ul style="list-style-type: none"> <li>The Source Control Program was initiated in 2023 and a new FTE in 2024 has successfully implemented the Source Control Business Inspection program. The current emphasis has been on inspecting restaurants.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to develop and modify the Source Control Business Inspection Program as new types of businesses are brought into the program. Examples are expected to include business parks and automotive related services.</li> </ul>	<p><b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<ul style="list-style-type: none"> <li>City staff has participated in City assessments, training and other efforts to understand potential sources of disparate treatment of certain segments of the population. In addition, for public outreach and information sharing, there has been a focus on the appropriate translation services to provide.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to participate in City activities to identify opportunities for improved service to all customers and staff, especially customers and staff from disadvantaged groups for whom service may be or may have been inadequate.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Complete the update to the Comprehensive Storm Drainage Plan which will guide the operation of the Utility for the next 6-10 years.</li> </ul>	<ul style="list-style-type: none"> <li>The Comprehensive Storm Drainage Plan was completed in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Continue to utilize the existing hydraulic models to support the Comprehensive Plan and individual projects as required to ensure proper sizing of facilities.</li> </ul>	<ul style="list-style-type: none"> <li>The existing hydraulic models have been updated and utilized to assess proposed capital improvement projects and for the proposed capital projects in the 2025 Comprehensive Storm Drainage Plan update.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to utilize the existing hydraulic models to support street and other utility projects as required to ensure proper sizing of facilities.</li> </ul>	<p><b>Infrastructure</b> <b>Community Wellness</b></p>

**Performance Measures**

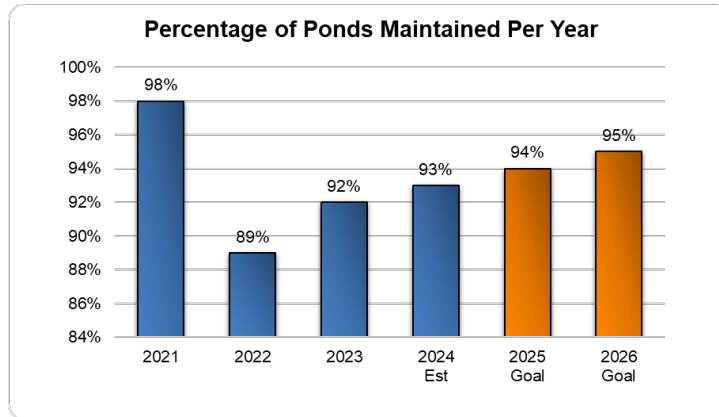
**Tons of Debris Hauled**

This performance measure tracks the National Pollutant Discharge Elimination System (NPDES) requirement to inspect and clean, as necessary, all catch basins within the City every two years. The 2025 and 2026 goals are based on the annual average required to meet NPDES permit conditions.



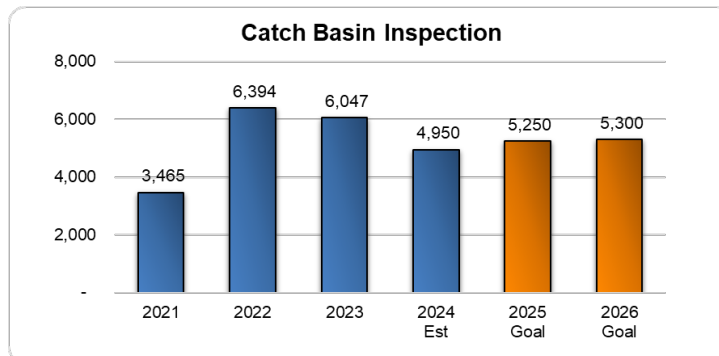
**Percentage of Storm Drainage Ponds Maintained Per Year**

This performance measure reflects the prioritization of storm work forces required to meet NPDES requirements for required inspection and maintenance of public storm ponds during the permit cycle, including vegetation removal as needed.



**Catch Basin Inspection**

The NPDES permit requires the inspection of all catch basins within the City every two years. The 2025 and 2026 goals are based on the anticipated annual average required to meet permit conditions.



**2025-2026 Working Capital Budget**

432 Storm Drainage	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Storm Service Charge	\$ 11,682,056	\$ 10,962,800	\$ 12,481,300	\$ 12,980,000	\$ 13,500,000
Other Charges for Service	174,181	155,200	201,400	155,200	155,200
Interest Earnings	1,166,710	78,900	600,900	75,000	75,000
Rents, Leases and Concessions	-	-	13,120	-	-
Miscellaneous Revenue	829,119	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 13,852,066</b>	<b>\$ 11,196,900</b>	<b>\$ 13,296,720</b>	<b>\$ 13,210,200</b>	<b>\$ 13,730,200</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 2,937,623	\$ 3,091,111	\$ 3,149,100	\$ 3,252,812	\$ 3,439,935
Benefits	1,014,404	1,612,599	1,436,000	1,583,515	1,697,615
Supplies	79,669	93,255	93,255	98,150	95,950
Services & Charges	2,484,636	2,745,715	2,745,700	3,016,258	2,987,608
Debt Service Principal	466,413	466,500	466,500	820,200	839,900
Interfund Payments for Service	2,552,604	2,567,500	2,567,500	3,106,365	3,169,205
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,535,349</b>	<b>\$ 10,576,680</b>	<b>\$ 10,458,055</b>	<b>\$ 11,877,300</b>	<b>\$ 12,230,213</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 4,316,717</b>	<b>\$ 620,220</b>	<b>\$ 2,838,665</b>	<b>\$ 1,332,900</b>	<b>\$ 1,499,987</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ 327,711	\$ 130,000	\$ 130,000	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	339,463	500,000	306,200	450,000	450,000
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	-	-	-	-	-
Interfund Transfers In	-	8,000,000	8,000,000	-	-
Other Sources	214,469	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 881,644</b>	<b>\$ 8,630,000</b>	<b>\$ 8,436,200</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ 215,788	\$ -	\$ 348,600	\$ -	\$ -
Benefits	98,026	-	147,800	-	-
Services & Charges	400	-	-	-	-
Interfund Transfers Out	533,534	8,650,640	8,650,640	124,000	124,000
Construction Projects	1,580,095	16,316,132	16,316,130	2,882,012	2,947,461
Debt Service Interest	113,250	193,100	193,100	172,200	150,400
Net Change in Restricted Assets	1,437,063	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 3,978,157</b>	<b>\$ 25,159,872</b>	<b>\$ 25,656,270</b>	<b>\$ 3,178,212</b>	<b>\$ 3,221,861</b>
BEGINNING WORKING CAPITAL - January 1	23,358,869	24,579,072	24,579,072	10,197,667	8,802,355
ENDING WORKING CAPITAL - December 31	24,579,072	8,669,420	10,197,667	8,802,355	7,530,481
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 1,220,204</b>	<b>\$ (15,909,652)</b>	<b>\$ (14,381,405)</b>	<b>\$ (1,395,312)</b>	<b>\$ (1,271,874)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

<b>432 Storm FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Storm FTEs	12.00	14.00	12.00	12.00	12.00
<b>TOTAL STORM FTEs</b>	<b>12.00</b>	<b>14.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

**Full Time Equivalent (FTE) Changes:**

+2.0 FTE's - Per the 2023-2024 budget, this includes 2.0 FTEs (Maint. Worker I - CDL Vegetation) added in 2023 to Street & Vegetation Division in Public Works Dept.

-2.0 FTE's - Per request, positions Maintenance Worker I - CDL Vegetation was frozen in 2024.

## SEWER METRO UTILITY

### Department Overview

The City of Auburn contracts with King County’s Wastewater Treatment Division (WTD) for sewage treatment and disposal. The City pays King County for these services based on the County’s monthly sewer rate and the number of customers served; the cost is then passed directly on to consumers. In 2013, the Sewer Metro Utility Fund was created in an effort to track these revenues and expenditures separately from the City-owned and operated Sewer utility.

### Fund Budget

433 Sewer Metro	2023	2024	2024	2025	2026
	Actual	Adjusted Budget	Estimate	Budget	Budget
<b>OPERATING REVENUES</b>					
Metro Service Charge	\$ 20,266,613	\$ 21,557,500	\$ 21,237,600	\$ 22,720,000	\$ 24,120,000
Metro Industrial Charge	371,087	415,500	313,700	375,000	375,000
Interest Earnings	90,535	16,300	89,800	20,000	20,000
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 20,728,235</b>	<b>\$ 21,989,300</b>	<b>\$ 21,641,100</b>	<b>\$ 23,115,000</b>	<b>\$ 24,515,000</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	20,083,839	21,961,800	21,961,800	23,076,000	24,472,000
Debt Service Principal	-	-	-	-	-
Interfund Payments for Service	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 20,083,839</b>	<b>\$ 21,961,800</b>	<b>\$ 21,961,800</b>	<b>\$ 23,076,000</b>	<b>\$ 24,472,000</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 644,396</b>	<b>\$ 27,500</b>	<b>\$ (320,700)</b>	<b>\$ 39,000</b>	<b>\$ 43,000</b>
BEGINNING WORKING CAPITAL - January 1	4,237,930	4,882,326	4,882,326	4,561,626	4,600,626
ENDING WORKING CAPITAL - December 31	4,882,326	4,909,826	4,561,626	4,600,626	4,643,626
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 644,396</b>	<b>\$ 27,500</b>	<b>\$ (320,700)</b>	<b>\$ 39,000</b>	<b>\$ 43,000</b>

(\*) Working Capital = Current Assets minus Current Liabilities



## **AIRPORT FUND**

### **Vision**

Provide our community superior aviation facilities, custom solutions, and continued and sustainable economic development as judged by our customers and community.

### **Mission Statement**

Our mission is to:

- Be a gateway to Auburn and the Puget Sound region.
- Promote aviation at the Airport and within the community.
- Provide a high level of operational excellence.
- Be environmentally and economically responsible.
- Provide safe and secure aviation facilities.

### **Department Overview**

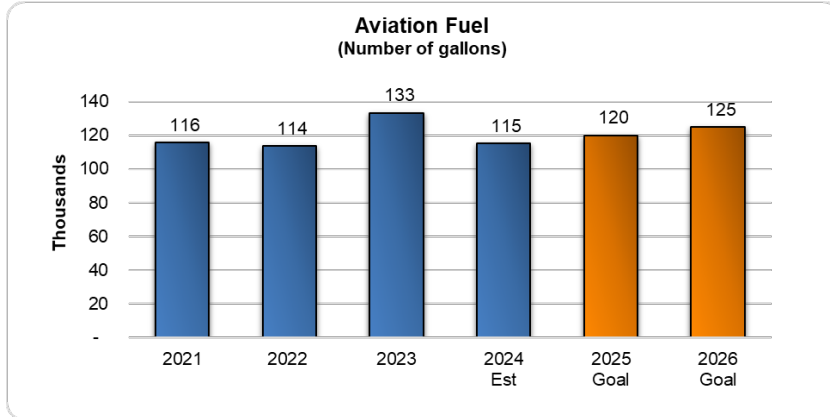
The Auburn Municipal Airport provides hangar and tie-down facilities, which will accommodate over 400 based aircraft. The City has long-term land-only leases which provide for private condominium-type aircraft hangars and one maintenance facility. In addition, the City has short term building leases with several businesses operating on the airfield who provide aviation-related services to the public and users of the Airport. The operations and management of the Airport includes aircraft tie-downs, hangars and facility leases, daily management, maintenance and operation of the fuel facility, compliance with all appropriate regulations, tenant relations, hosting events for the community and airport customers, marketing, grounds maintenance, facility maintenance, and capital program management.

### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continued monitoring of Cascade's Jet A Fuel sales, if demand increases to a point a permanent facility is needed work to identify a private partner to install and manage it.</li> </ul>	<ul style="list-style-type: none"> <li>Cascade retails less than 10,000 gallons of JetA Fuel annually. This amount is not enough to justify investing in a permanent facility. Continue this goal in 25/26</li> </ul>	<ul style="list-style-type: none"> <li>Continued monitoring of Cascade's Jet A Fuel sales, if demand increases to a point a permanent facility is needed work to identify a private partner to install and manage it.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Infrastructure upgrades include, retrofitting existing open hangars, increasing perimeter fence to improve security and addressing aging infrastructure. Pavement maintenance continues to be a high priority.</li> </ul>	<ul style="list-style-type: none"> <li>Completed retrofit of existing open hangars and replaced hangar doors. The airport performs pavement and facility maintenance annually to address aging infrastructure. Runway rehab project in 2024 significantly upgraded the airport. The taxiway lighting was replaced with LED's. All exterior and interior hangar lights were replaced with LED fixtures.</li> </ul>	<ul style="list-style-type: none"> <li>Infrastructure upgrades include, retrofitting existing open hangars, addressing aging infrastructure. Pavement maintenance continues to be a high priority.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b> <b>Community Safety</b></p>
<ul style="list-style-type: none"> <li>Complete the implementation of the improved instrument approach as approved by FAA in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>Completed 5/16/24. Significant upgrade to the airport.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers, continuing outreach to under represented groups for Airport events, and continuing involvement in regional and industry efforts to increase diversity within the Aviation industry through internships and participation in WAMA and AAEE organization efforts.</li> </ul>	<ul style="list-style-type: none"> <li>The annual airport internship incorporates exposure to the aviation industry for underserved populations not typically seen in aviation. During 2023 and 2024, Airport tours for various community and educational groups have seen an increase in disadvantaged population areas. In coordination with Green River College, their foreign exchange students program visit the airport annually for a tour and overview of operations. Increased focus on marketing for Airport Day to include translation of information for underserved populations has resulted in an increase in attendance by those populations.</li> </ul>	<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers, continuing outreach to under represented groups for Airport events (example: airport day and tours), and continuing involvement in regional and industry efforts to increase diversity within the Aviation industry through internships and participation in WAMA and AAEE organization efforts.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Increase the sustainability of the airport by creating additional revenue streams. Realize cost savings by taking advantage of clean energy initiatives when they are available.</li> </ul>	<ul style="list-style-type: none"> <li>The airport has added businesses and aircraft operations which have increased multiple revenue lines.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the sustainability of the airport by creating additional revenue streams. Realize cost savings by taking advantage of clean energy initiatives when they are available.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Infrastructure</b></p>
		<ul style="list-style-type: none"> <li>Complete the implementation of an Automated Weather Observation System (AWOS).</li> </ul>	<p><b>Infrastructure</b></p>

**Performance Measures**

The Airport owns and operates the self-serve aviation fuel tank. This fuel provides aircraft based at the airport and transiting the area a needed resource. The sales from the fuel are an indicator of how busy the airport is operationally. Approximately 35% of total operating airport revenue is from the fuel sales. These funds go towards the operation of the airport and allow the airport to remain self-sustaining and not require funds from the City's General Fund.



**2025-2026 Working Capital Budget**

435 Airport	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Aviation Fuel Sales	\$ 789,595	\$ 840,000	\$ 915,130	\$ 1,060,600	\$ 1,229,200
Other Charges for Service	38,780	38,700	39,100	38,700	38,700
Interest Earnings	222,636	10,600	55,000	10,400	10,400
Rents, Leases and Concessions	1,028,170	1,223,400	1,141,143	1,206,060	1,230,100
Miscellaneous Revenue	30,886	4,000	4,000	4,000	4,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,110,067</b>	<b>\$ 2,116,700</b>	<b>\$ 2,154,373</b>	<b>\$ 2,319,760</b>	<b>\$ 2,512,400</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 322,891	\$ 319,178	\$ 346,041	\$ 408,270	\$ 419,474
Benefits	142,404	148,527	144,428	165,987	177,511
Supplies	646,995	720,975	774,485	919,000	1,062,300
Services & Charges	428,017	386,305	386,305	355,400	339,400
Debt Service Principal	-	69,865	-	75,344	76,851
Interfund Payments for Service	197,208	202,400	202,400	398,898	344,496
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,737,515</b>	<b>\$ 1,847,250</b>	<b>\$ 1,853,659</b>	<b>\$ 2,322,899</b>	<b>\$ 2,420,032</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 372,552</b>	<b>\$ 269,450</b>	<b>\$ 300,714</b>	<b>\$ (3,139)</b>	<b>\$ 92,368</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ 446,033	\$ 5,130,052	\$ 5,130,052	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	-	-	-	-	-
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	-	603,256	603,256	-	-
Interfund Transfers In	377,382	1,571,114	1,571,114	-	-
Other Sources	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 823,414</b>	<b>\$ 7,304,422</b>	<b>\$ 7,304,422</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ 375	\$ -	\$ -	\$ -	\$ -
Benefits	144	-	-	-	-
Services & Charges	9	100	100	-	-
Interfund Transfers Out	377,382	1,571,114	1,571,114	-	-
Construction Projects	827,565	6,825,332	6,497,473	263,460	538,000
Debt Service Interest	-	13,630	-	16,500	14,993
Net Change in Restricted Assets	55,468	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 1,260,942</b>	<b>\$ 8,410,176</b>	<b>\$ 8,068,687</b>	<b>\$ 279,960</b>	<b>\$ 552,993</b>
BEGINNING WORKING CAPITAL - January 1	2,221,477	2,156,501	2,156,501	1,692,950	1,409,851
ENDING WORKING CAPITAL - December 31	2,156,501	1,320,197	1,692,950	1,409,851	949,226
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (64,975)</b>	<b>\$ (836,304)</b>	<b>\$ (463,551)</b>	<b>\$ (283,099)</b>	<b>\$ (460,625)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

435 Airport FTEs	2022	2023	2024	2025	2026
Airport FTEs	3.00	3.00	3.00	3.00	3.00
<b>TOTAL AIRPORT FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## **EQUIPMENT RENTAL**

### **Mission Statement**

The mission of Equipment Rental is to provide outstanding fleet services regarding safety standards and reliability of equipment to meet all City departments transportation and equipment needs.

### **Department Overview**

Equipment Rental is responsible for the maintenance, servicing, acquisition, and disposition of the City's vehicle and equipment fleet. Central Stores is a component of Equipment Rental and is responsible for procuring, storing, and distributing supplies and material for many City operations. Central Stores also maintains the City's fuel storage and access system.

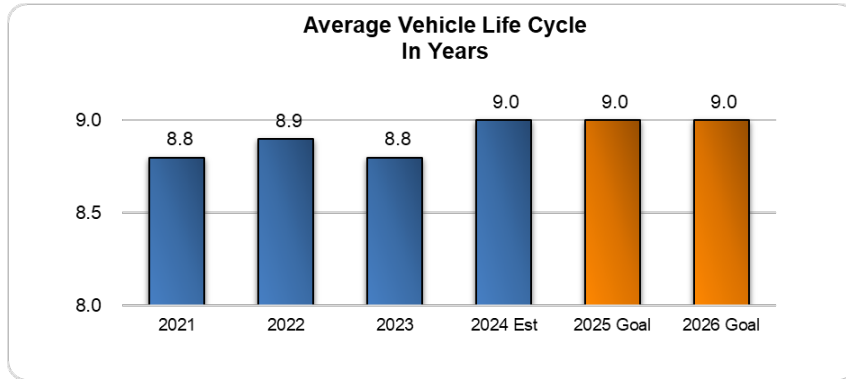
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Investigate fuel systems and options for replacement, incorporate new fleet management and fuel management software, and implement the replacement.</li> </ul>	<ul style="list-style-type: none"> <li>Implemented fleet management updates to prolong current software. Preparing information to obtain permits for fuel island replacement.</li> </ul>	<ul style="list-style-type: none"> <li>Complete fuel island replacement and new fuel software implementation. Continue investigating new fleet management software.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue to improve fleet fuel economy and driver safety utilizing GPS Insight throughout the City's fleet.</li> </ul>	<ul style="list-style-type: none"> <li>GPS Insight devices were installed on all equipment, including Police vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to use data obtained from GPS Insight to perform more timely inspections and preventative repairs. Use system to help monitor vehicles with excessive mileage.</li> </ul>	<p><b>Community Safety</b> <b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to integrate more Electric Vehicles into the Cities fleet, in conjunction with additional Electric Vehicle charging infrastructure. While also adopting Renewable fuels such as Renewable Diesel and Renewable Unleaded.</li> </ul>	<ul style="list-style-type: none"> <li>Purchased an all electric Ford Lightning and obtained a grant from Dept of Ecology for an electric street sweeper. Worked with local agencies on purchasing renewable diesel at a competitive price.</li> </ul>	<ul style="list-style-type: none"> <li>Purchase electric street sweeper and install additional charging infrastructure which is slated as part of the ER shop addition. Begin using R99 renewable diesel fuel.</li> </ul>	<p><b>Community Safety</b> <b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Complete the Equipment Rental remodel project to improve efficiency and provide the necessary facilities to meet the needs of the City for providing fleet and central stores services.</li> </ul>	<ul style="list-style-type: none"> <li>Equipment Rental remodel will begin construction in 2024 with completion in 2025.</li> </ul>	<ul style="list-style-type: none"> <li>Complete Equipment Rental remodel and implement any changes needed to continue to provide excellent service for the ever growing fleet.</li> </ul>	<p><b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Become an ASE-Certified Blue Shield Repair Facility.</li> </ul>	<ul style="list-style-type: none"> <li>Became an ASE-Certified Blue Shield Repair Facility.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to have all mechanics obtain ASE certifications as time allows to maintain our certification.</li> </ul>	<p><b>Community Safety</b> <b>Infrastructure</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to research the purchase of a GM MDI/GDS2 Scan tool. Subscribe to GM's in house warranty service to complete warranty work in-house.</li> </ul>	<ul style="list-style-type: none"> <li>Researched the benefits and efficiencies of a GM scan tool and the costs for a subscription to GM warranty service for in-house warranty work.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to research purchase of additional scan tools and subscriptions that will enhance Equipment Rentals services.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers and continuing to develop a diverse workforce.</li> </ul>	<ul style="list-style-type: none"> <li>City staff has participated in City assessments, training and other efforts to understand potential sources of disparate treatment of certain segments of the population. In addition we have incorporated new hiring practices to encourage more diversity in the workforce.</li> </ul>	<ul style="list-style-type: none"> <li>Continue improvements related to the equity and inclusion goals of the City. This includes review of our processes and programs to remove barriers to service for all customers and continuing to develop a diverse workforce.</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to lower unscheduled maintenance costs through the process of preventive maintenance/inspection, effective long term repairs, and on going training on advanced technologies and repairs for staff.</li> </ul>	<ul style="list-style-type: none"> <li>Established preventative maintenance guidelines based on manufacturer requirements to prolong longevity and reliability of the fleet.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Develop and Implement preventative measures related to fleet vandalism, fuel and vehicle theft to reduce the cost burden to the City. Improvements may include security and improved facility management in addition to vehicle preventative measures.</li> </ul>	<ul style="list-style-type: none"> <li>We implemented various measures to try to prevent theft and vandalism. Including preventative measures with catalytic converters.</li> </ul>	<ul style="list-style-type: none"> <li>We continue address preventing theft and vandalism using preventative measures and improving security.</li> </ul>	<p><b>Community Safety</b></p>
		<ul style="list-style-type: none"> <li>Continue training in the ever evolving automotive industry to prevent downtime and improve efficiencies and safety in our fleet.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Safety</b></p>

**Performance Measures**

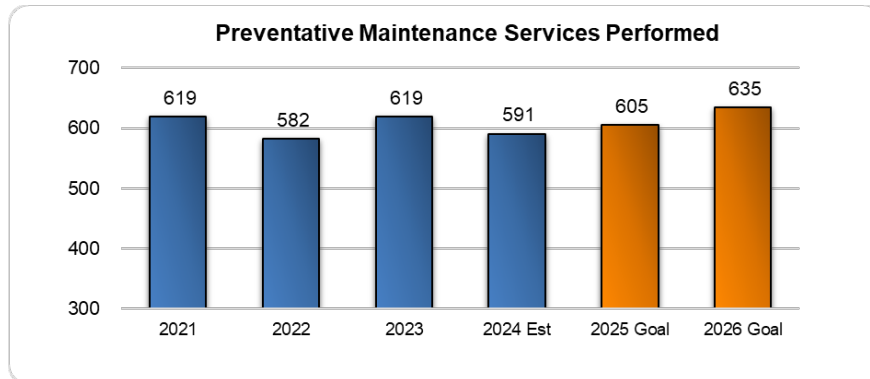
**Vehicle Life Cycle Averages**

Life cycles are based on industry standards by vehicle type and vehicle use. We have kept our life cycles above industry standards through proactive preventative maintenance, enabling us to get the most from our vehicles with the least investment.



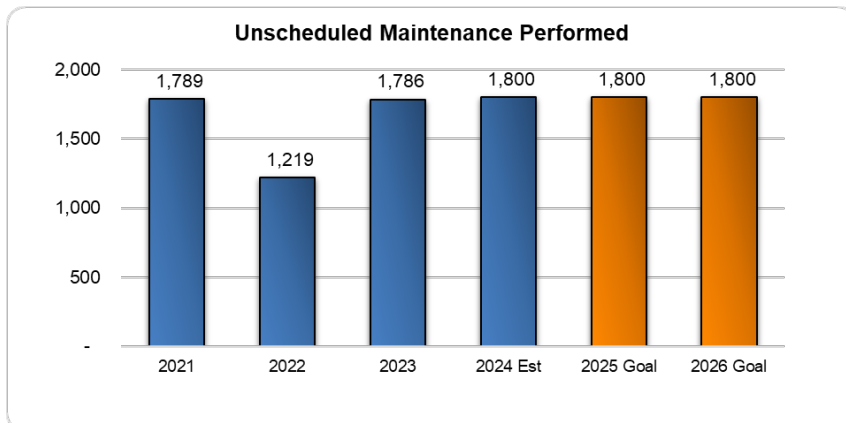
**Number of Preventative Maintenance Services Performed**

A preventative maintenance service is a systematic inspection and service of vehicles and equipment, completed at predetermined intervals, to detect mechanical problems prior to system failures, resulting in extended lifecycles.



**Number of Additional Maintenance Performed during Preventative Maintenance Services**

Unscheduled maintenance is repairs that were not planned. The majority of these repairs take place following a preventative maintenance inspection, thereby preventing a more costly repair due to system failures.



**2025-2026 Working Capital Budget**

550 Equipment Rental	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Fuel Sales	\$ 515,100	\$ 515,100	\$ 515,000	\$ 596,800	\$ 596,800
Interfund Rentals	2,864,592	2,959,400	2,959,400	3,547,040	3,456,805
Other Charges for Service	33,263	-	37,000	30,000	30,000
Interest Earnings	348,753	61,700	439,300	35,000	35,000
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	1,078,525	-	10,000	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,840,234</b>	<b>\$ 3,536,200</b>	<b>\$ 3,960,700</b>	<b>\$ 4,208,840</b>	<b>\$ 4,118,605</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 788,908	\$ 882,156	\$ 739,000	\$ 996,786	\$ 1,063,682
Benefits	278,789	454,081	379,500	496,526	533,841
Supplies	1,096,777	1,225,350	1,225,350	1,213,200	1,215,200
Services & Charges	614,636	655,560	655,650	473,650	482,790
Debt Service Principal	-	-	-	-	-
Interfund Payments for Service	518,196	532,300	532,300	883,516	935,084
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,297,305</b>	<b>\$ 3,749,447</b>	<b>\$ 3,531,800</b>	<b>\$ 4,063,678</b>	<b>\$ 4,230,597</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 1,542,928</b>	<b>\$ (213,247)</b>	<b>\$ 428,900</b>	<b>\$ 145,162</b>	<b>\$ (111,992)</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ -	\$ 750,720	\$ 750,720	\$ -	\$ -
Vehicle Replacement Revenue	2,272,800	2,167,000	2,167,000	3,202,100	2,940,200
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	-	-	-	-	-
Intergovernmental Loan	-	-	-	-	-
Interfund Transfers In	1,756,648	2,640,483	2,640,480	736,000	736,000
Other Sources	(140,670)	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 3,888,778</b>	<b>\$ 5,558,203</b>	<b>\$ 5,558,200</b>	<b>\$ 3,938,100</b>	<b>\$ 3,676,200</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ 16,131	\$ -	\$ -	\$ -	\$ -
Benefits	6,906	-	-	-	-
Services & Charges	502	-	-	-	-
Interfund Transfers Out	8,672	216,328	216,330	-	-
Construction Projects	4,391,795	9,323,603	9,323,600	2,290,942	1,604,146
Debt Service Interest	-	-	-	-	-
Net Change in Restricted Assets	(68,221)	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 4,355,784</b>	<b>\$ 9,539,931</b>	<b>\$ 9,539,930</b>	<b>\$ 2,290,942</b>	<b>\$ 1,604,146</b>
BEGINNING WORKING CAPITAL - January 1	7,538,684	8,614,606	8,614,606	5,061,776	6,854,096
ENDING WORKING CAPITAL - December 31	8,614,606	4,419,631	5,061,776	6,854,096	8,814,158
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 1,075,922</b>	<b>\$ (4,194,975)</b>	<b>\$ (3,552,830)</b>	<b>\$ 1,792,320</b>	<b>\$ 1,960,062</b>

(\*) Working Capital = Current Assets minus Current Liabilities



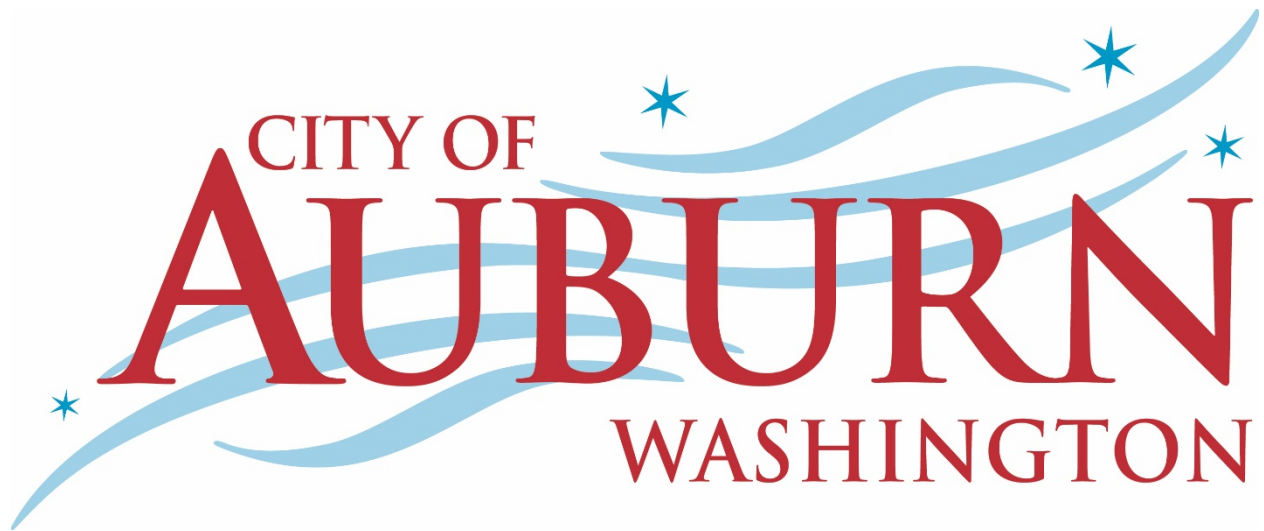
**Department Employees**

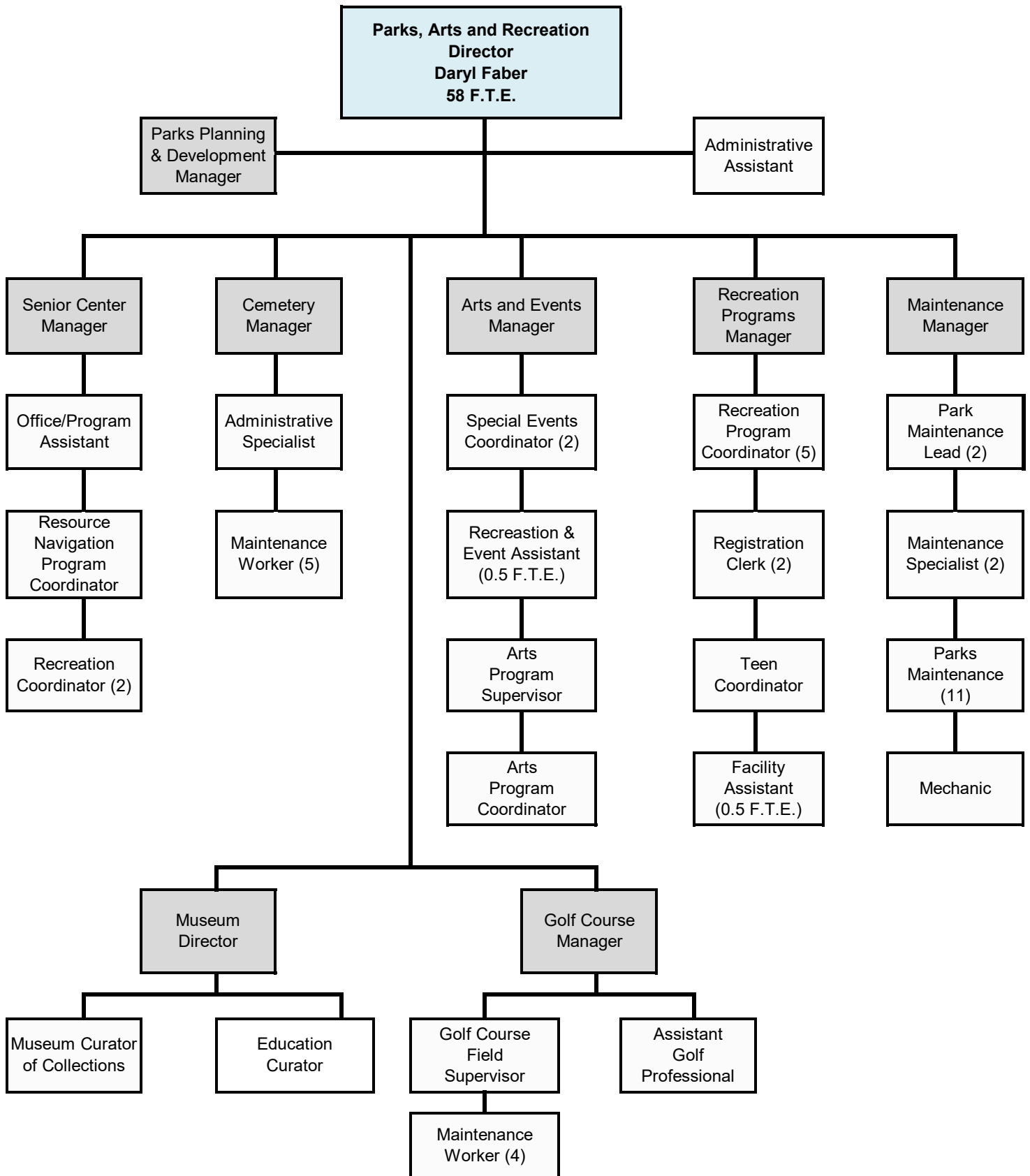
<b>550 Equipment Rental FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Equipment Rental FTEs	13.00	14.00	17.00	17.00	17.00
<b>TOTAL EQUIPMENT RENTAL FTEs</b>	<b>13.00</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Mechanic 2) added in 2023 to the Equipment Rental Division in Public Works Dept.

+3.0 FTE's - Per the 2023-2024 Budget, this includes 3.0 FTEs (2 mechanics & 1 administrative assistant) added in 2024 to the Equipment Rental Division in Public Works Dept. These are considered frozen positions until 2025.





F.T.E. = Full Time Equivalent

## PARKS, ARTS, AND RECREATION DEPARTMENT

### Mission Statement

The Parks, Arts & Recreation Department is committed to protecting the City of Auburn’s natural beauty through a vibrant system of parks, open space, and trails while enhancing the quality of life for our citizens by providing outstanding recreational and cultural opportunities.

### Department Overview

The Parks, Arts & Recreation Department focuses on providing a variety of facilities and programs for residents of all ages and interests including parks, recreation programs, arts and cultural activities, senior center services, a museum and historic farm, cemetery, and golf course. The department works closely with the Auburn School District, Green River College, and other cultural and youth-serving agencies in Auburn to provide facilities and services to citizens. We continue to focus on providing programs, community events and facilities, protecting our environment, and preserving historical and cultural opportunities in our community.

### Accomplishments and Objectives

#### Arts & Events Division

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to look at ways to customize sponsor opportunities related to special events.</li> </ul>	<ul style="list-style-type: none"> <li>Customized sponsor packages to create recognition for businesses through special events and increase sponsor revenue streams.</li> </ul>	<ul style="list-style-type: none"> <li>Customize sponsor/vendor opportunities to create revenue to support increased costs related to special events</li> </ul>	<p><b>Community Wellness</b></p> <p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to work with community partners on cultural programming for arts and events.</li> </ul>	<ul style="list-style-type: none"> <li>Worked with various community partners and the Muckleshoot Tribe on cultural programs for arts and events.</li> </ul>	<ul style="list-style-type: none"> <li>Partner with community groups to increase cultural opportunities through arts and events</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to evaluate next steps for Art and Performing Art opportunities to generate activity in Auburn's downtown core.</li> </ul>	<ul style="list-style-type: none"> <li>Maintained performing arts programming at off-site venues while continuing to plan for a new Auburn Avenue Theater in downtown</li> </ul>	<ul style="list-style-type: none"> <li>Rebuild the Auburn Ave Theater in the downtown core</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Seek funding for Phase 2 basement renovations of Auburn Arts &amp; Culture Center.</li> </ul>	<ul style="list-style-type: none"> <li>Completed main floor renovations for Postmark Center for the Arts (September 2023); secured \$1M in funding for lower-level renovations.</li> </ul>	<ul style="list-style-type: none"> <li>Complete lower-level renovations at Postmark Center for the Arts</li> </ul>	<p><b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Initiate programming and rental opportunities in the newly opened Arts and Culture Center as well as activate the Auburn Arts Alleyway.</li> </ul>	<ul style="list-style-type: none"> <li>Developed formal rental options for Postmark Center for the Arts and implemented expanded arts programming at the Center.</li> </ul>	<ul style="list-style-type: none"> <li>Promote rental options available at the Postmark Center for the Arts, activate the arts alley, and expand arts programming when lower-level is open/available for classes.</li> </ul>	<p><b>Community Wellness</b></p>

**Golf Course Division**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>To continue into a sixth year of the sanding and aerifying program on fairways. Playability continues to improve during the shoulder seasons with this program. We are definitely seeing the benefits of this for power carts.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023-2024 drainage improvement and sanding program continued with great success.</li> </ul>	<ul style="list-style-type: none"> <li>Design and Construct Drainage Projects on holes 2 and 15</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue with a few more forward tees and expand on our turf nurseries. Continue to add short grass in areas around greens. This will give all skill level golfers different possibilities around the green.</li> </ul>	<ul style="list-style-type: none"> <li>Completed</li> </ul>	<ul style="list-style-type: none"> <li>Develop sod farm for course turf improvements</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Promote youth player development by promoting and managing PGA Junior League teams at our facility.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Promote youth player development by promoting and managing PGA Junior League teams at our facility.</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Increase participation and promote player development for all ages and skill levels in club and league events including Men's Club, Ladies Club, Couples League, Senior League and Summer Fun League to provide better revenues for the golf course and a better experience for all members.</li> </ul>	<ul style="list-style-type: none"> <li>Men's and Women's Club have expanded to over 1,350 members</li> </ul>	<ul style="list-style-type: none"> <li>Maintain current level of membership while not compromising service</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>During greens aeration, promote local charity fundraising events to increase revenues and provide goodwill within the community.</li> </ul>	<ul style="list-style-type: none"> <li>Initiated glow golf events during non-irrigation time frames</li> </ul>	<ul style="list-style-type: none"> <li>Grow these events to capacity</li> </ul>	<p><b>Community Wellness</b> <b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to promote amateur events open to the general golfing public. Also continue to host PGA pro am to increase participation from other local golf course members.</li> </ul>	<ul style="list-style-type: none"> <li>While the Golf Course did not host the PGA Pro Am in 2024, amateur tournaments and member participation increased ~20%.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	

**Senior Activity Center Division**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Reach out to businesses to increase Sponsorships</li> </ul>	<ul style="list-style-type: none"> <li>Emailed Wellness Fair vendors regarding sponsorship opportunities; In person direct contact planned</li> </ul>	<ul style="list-style-type: none"> <li>Increase awareness of what a Senior Center is and services/activities are available</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Participate in a minimum of 2 Community Events to share information about Senior Center Programs</li> </ul>	<ul style="list-style-type: none"> <li>Veteran's Day Parade, 4th of July Festival, Community Car Show, Wesley Homes Health Fair</li> </ul>	<ul style="list-style-type: none"> <li>Assess and evaluate existing programs to determine need, interest and whether to continue, improve and/or discontinue</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Develop a plan to reach out to people age 50 plus who are unaware of our programs and services.</li> </ul>	<ul style="list-style-type: none"> <li>Post card mailings to all 3 Auburn zip codes. Target advertise to senior fitness and pickleball participants at the community center. Magazine articles.</li> </ul>	<ul style="list-style-type: none"> <li>Assess existing day trips, extended travel and outdoor adventures. Determine what additions would be beneficial.</li> </ul>	Community Wellness Fiscal Sustainability
<ul style="list-style-type: none"> <li>Share City wide equity and inclusion educational information with Senior Center Participants.</li> </ul>	<ul style="list-style-type: none"> <li>Highlighted specific cultural months and events monthly. Museum tours with specific cultural themes</li> </ul>	<ul style="list-style-type: none"> <li>Share City wide equity and inclusion educational information with Senior Center Participants.</li> </ul>	Community Wellness

**Senior Center Resource Hub**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Retain staff and equally distribute work load.</li> </ul>	<ul style="list-style-type: none"> <li>The Resource Navigation Program is now comprised of one full-time Resource Navigation Program Coordinator, one full-time Program Assistant, and one part-time Program Assistant. The workload is equally distributed.</li> </ul>	<ul style="list-style-type: none"> <li>Retain staff and hire one additional part-time Resource Navigator.</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Collect better data to measure the diverse population of seniors being served.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully increased participant demographic data and is reflected in our grant reporting.</li> </ul>	<ul style="list-style-type: none"> <li>Apply for additional grant funding for mental health services.</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Resource Navigators to become trained facilitators for caregiving supports groups.</li> </ul>	<ul style="list-style-type: none"> <li>Resource navigators have been trained and provided multiple support group sessions.</li> </ul>	<ul style="list-style-type: none"> <li>Develop partnerships with community organizations via outreach efforts to better serve clients.</li> </ul>	Community Wellness
<ul style="list-style-type: none"> <li>Reapply for VSHSL funding, pending voter approval of Levy.</li> </ul>	<ul style="list-style-type: none"> <li>Applied for 2024-2029 VSHSL funding and have been awarded new grant funds.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	

**Recreation Division**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Find a title sponsor for the Halloween event.</li> </ul>	<ul style="list-style-type: none"> <li>Complete. Several sponsors have been secured for this event; however, staff are still working to find a title sponsor.</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
<ul style="list-style-type: none"> <li>Create an intern program that aligns with the recreation majors at the major universities in the state.</li> </ul>	<ul style="list-style-type: none"> <li>An internship program was created and launched in the summer of 2023. Parks hired 4 interns and they helped implement several programs and events.</li> </ul>	<ul style="list-style-type: none"> <li>Create additional summer camp offerings to meet community demand.</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Increase percentage of online transactions to 45%.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, 30% of registrations were done online, up from 24% online in 2022</li> </ul>	<ul style="list-style-type: none"> <li>Offer picnic shelter reservations online to improve customer experience.</li> </ul>	<b>Fiscal Sustainability</b>
<ul style="list-style-type: none"> <li>Secure funding for outdoor recreation opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Parks received several grants from King County, RCO, and Washington State to support outdoor programs.</li> </ul>	<ul style="list-style-type: none"> <li>Secure funding for outdoor recreation opportunities.</li> </ul>	<b>Fiscal Sustainability</b>
<ul style="list-style-type: none"> <li>Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community.</li> </ul>	<ul style="list-style-type: none"> <li>Auburn Parks is participating and working within the city's DEI initiative to best serve the community of Auburn.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community.</li> </ul>	<b>Community Wellness</b>
		<ul style="list-style-type: none"> <li>Increase bicycling programs with the opening of the new skills and pump track at Cedar Lanes Park.</li> </ul>	<b>Community Wellness</b>

**White River Valley Museum and Mary Olson Farm Division**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to catalog back logged accessions and complete a full inventory of all artifacts on display in the Museum's permanent exhibits.</li> </ul>	<ul style="list-style-type: none"> <li>To date we have processed a significant amount of our backlog and are over 50% complete in inventorying the Museum's permanent collection.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to catalog back logged accessions and finish a full inventory of all artifacts on display in the Museum's permanent exhibits.</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Continue process of photographing the collection and making artifacts accessible to the public via the</li> </ul>	<ul style="list-style-type: none"> <li>We continue to add photographs and images to our collection annually and via our recent database upgrade the</li> </ul>	<ul style="list-style-type: none"> <li>Continue process of photographing the collection and making artifacts accessible to the public via the</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Continue working with partners from</li> </ul>	<ul style="list-style-type: none"> <li>In the last two years we have worked</li> </ul>	<ul style="list-style-type: none"> <li>Continue working with partners</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Continue work with the COA to present racial history tours for employees and expand the program to the greater community.</li> </ul>	<ul style="list-style-type: none"> <li>We continue to provide Racial History tours to new hires and this year have expanded to providing public tours and tour for outside agencies like Green River College, VRFA, and King County.</li> </ul>	<ul style="list-style-type: none"> <li>Begin repatriation work for Native artifacts in the Museum's collection</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Begin strategic planning process to update the Museum's permanent exhibits.</li> </ul>	<ul style="list-style-type: none"> <li>The Museum has internally started strategic work and has contracted with Ostara consulting to begin a formal process summer 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Begin implementation of new strategic plan developed in 2024.</li> </ul>	<b>Community Wellness</b>

**Park Maintenance Division**

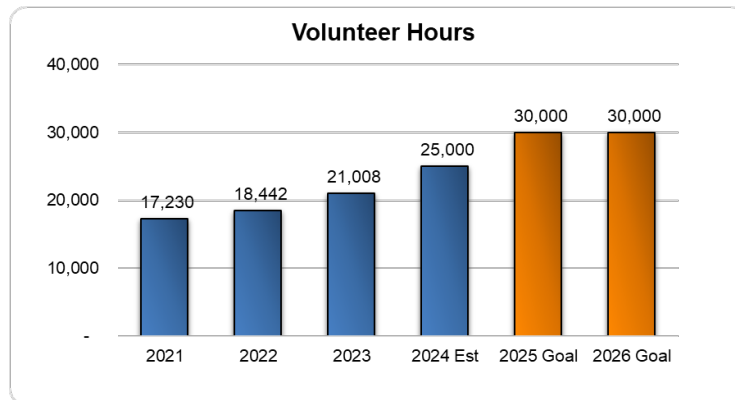
2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Improve landscape maintenance with a focus on medians.</li> </ul>	<ul style="list-style-type: none"> <li>Added ROW Landscape maintenance to our landscape contractor to help with deferred maintenance and better oversight of the beautification.</li> </ul>	<ul style="list-style-type: none"> <li>Improve landscape with a focus on our landscape beds, while incorporating CPTED principles.</li> </ul>	<b>Community Safety</b>
<ul style="list-style-type: none"> <li>Complete PRO's plan and implement year 1 deferred Maintenance items.</li> </ul>	<ul style="list-style-type: none"> <li>Still working on PROS plan; will implement when Plan is finished</li> </ul>	<ul style="list-style-type: none"> <li>Find efficiencies in operations to maintain level of service while facing rising costs without additional funding.</li> </ul>	<b>Fiscal Sustainability</b>
<ul style="list-style-type: none"> <li>Identify 2 park locations to institute a "pesticide free park"; and establish an Integrated Pest Management Program to support the new "pesticide free parks."</li> </ul>	<ul style="list-style-type: none"> <li>Parks has eliminated pesticide use on turf areas within parks. Horticulture team has been employing weed prevention paper to control weeds in annual beds. Overall pesticide use has been decreased.</li> </ul>	<ul style="list-style-type: none"> <li>Implement where feasible, an Integrated Pest Management Program to support reduced pesticide use within parks.</li> </ul>	<b>Community Wellness</b>
<ul style="list-style-type: none"> <li>Respond efficiently to maintenance requests/ problems via the City's SeeClickFix Reporting system.</li> </ul>	<ul style="list-style-type: none"> <li>Parks has worked to clean up and address deferred requests while trying to respond within 48 hours to new requests.</li> </ul>	<ul style="list-style-type: none"> <li>Respond efficiently to maintenance requests/ problems via the City's SeeClickFix Reporting system.</li> </ul>	<b>Community Safety</b> <b>Community Wellness</b>

**Performance Measures**

**Parks, Arts, & Recreation Department**

**Volunteer Hours**

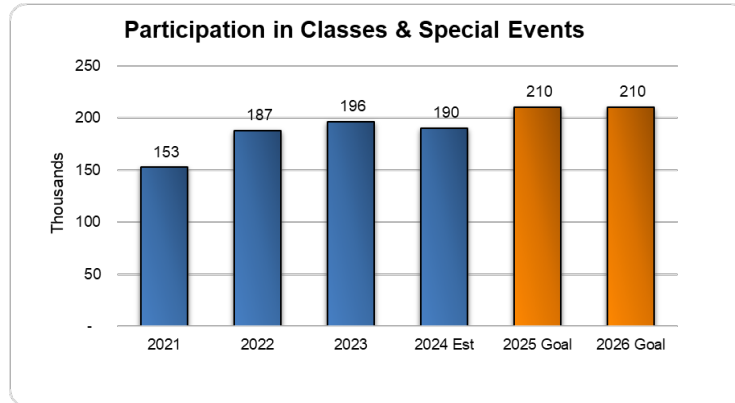
The Parks, Arts, and Recreation Department relies on volunteers to be youth sports coaches, museum docents, senior center hosts, and to serve in a variety of other positions. As participation in department sponsored programs increases, so does the need for additional volunteers.





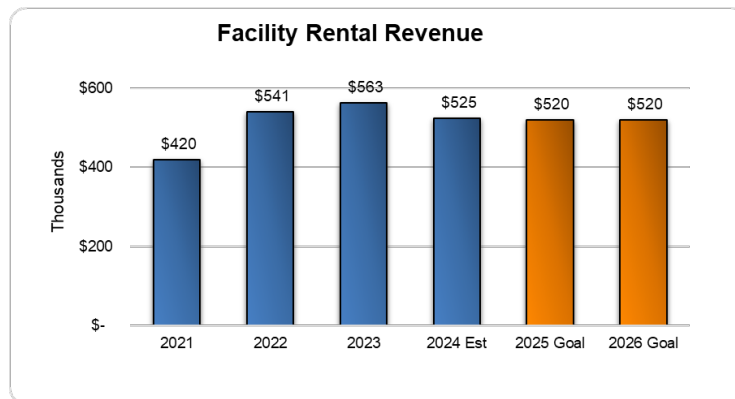
**Classes & Special Events – Number of Participants**

Participation in department-wide classes and special events continues to grow. A new strategic approach to marketing recreation services is enhancing our ability to reach new customers.



**Facility Rentals**

The Auburn Community & Events Center continues to exhibit growth in its usage and revenue with weddings, reunions, corporate events and parties. In 2021 we were still experiencing decreased overall facility rental revenue due to COVID-19 restrictions.



**Golf Course Division**

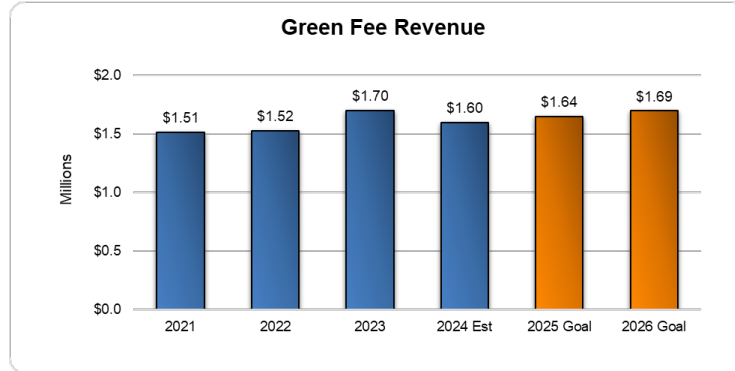
**Operating Revenue**

Total operating revenue is the quickest way to measure the performance of the golf course from year to year. Economic conditions and weather have a significant effect on facility revenues in the golf industry. Stable economic conditions, combined with average weather, should allow for modest increases of rounds played and course revenues over the next budget cycle.



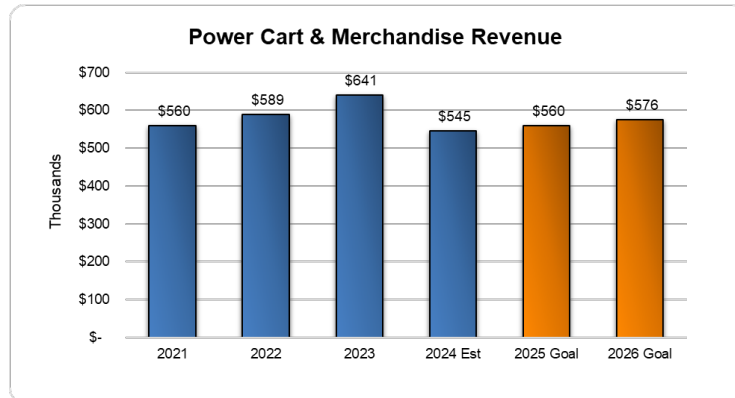
**Green Fee Revenue**

The first five months of 2024 have been impacted slightly by weather patterns which have been slightly cooler and wetter than average. In addition, economic concerns of inflation and a possible recession continue to put a drag on revenues in the short term. If the weather shifts to a more neutral pattern, and our economic concerns decrease, green fee revenues should show modest growth throughout the next budget cycle.



**Power Cart & Merchandise Revenue**

Power cart rentals and merchandise sales are closely tied to the number of rounds played, which correlates with fair weather and average economic conditions. In years with average or better weather and no extenuating circumstances, rounds played and revenues have continued to show modest growth. Assuming average weather and economic conditions, cart and merchandise revenues should continue to increase throughout the next budget cycle.



**Department Budget**

001.33 Parks	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Expenditures</b>					
Salaries & Wages	\$ 5,706,973	\$ 5,990,171	\$ 5,990,171	\$ 6,412,476	\$ 6,662,297
Personnel Benefits	2,263,710	2,600,282	2,600,282	2,589,917	2,767,385
Supplies	1,062,752	958,695	958,695	1,001,312	999,796
Services & Charges	2,977,756	3,293,381	3,293,381	2,331,810	2,322,980
Capital Outlay	15,301	90,900	90,900	10,000	10,000
Interfund Payments For Service	3,510,096	3,584,700	3,584,700	4,448,258	4,608,508
<b>DEPARTMENT TOTAL</b>	<b>\$15,536,589</b>	<b>\$16,518,129</b>	<b>\$16,518,129</b>	<b>\$16,793,773</b>	<b>\$17,370,966</b>

**Department Employees**

001 Parks, Arts and Recreation	2022	2023	2024	2025	2026
Parks FTEs	41.00	44.00	44.00	44.00	44.00
Golf FTEs	7.00	7.00	7.00	7.00	7.00
<b>TOTAL PARKS, ARTS &amp; RECREATION FTEs</b>	<b>48.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Museum Curator of Collections) added in 2023 to Museum Division in Parks Dept. Position changed from LTE to FTE.

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Park Maintenance Worker 1) added in 2023 to Maintenance Division in Parks Dept. Position had transfer responsibility from CD Dept.

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Park Maintenance Worker 1) added in 2023 to Maintenance Division in Parks Dept. Position had transfer responsibility from CD Dept.

**SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. The Parks, Arts, & Recreation Department is responsible for the budget in the following special revenue fund:

Fund 120 - Recreational Trails Fund, which accounts for gas tax revenues, with funds restricted for use in trail improvement projects.

**Fund Budget**

120 Recreational Trails	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ 97,169	\$ 109,020	\$ 109,020	\$ 53,820	\$ 61,320
Motor Vehicle Fuel Tax	7,000	7,000	7,000	7,000	7,000
Investment Income	4,851	100	4,010	500	500
<b>Total Revenues</b>	<b>\$ 109,020</b>	<b>\$ 116,120</b>	<b>\$ 120,030</b>	<b>\$ 61,320</b>	<b>\$ 68,820</b>
<b>Expenditures</b>					
Operating Transfers Out	\$ -	\$ 66,210	\$ 66,210	\$ -	\$ -
Ending Fund Balance	109,020	49,910	53,820	61,320	68,820
<b>Total Expenditures</b>	<b>\$ 109,020</b>	<b>\$ 116,120</b>	<b>\$ 120,030</b>	<b>\$ 61,320</b>	<b>\$ 68,820</b>

## MUNICIPAL PARKS CONSTRUCTION

Fund 321 – Municipal Parks Construction accumulates a portion of adult recreation fees for capital improvements at City parks. The Parks, Arts & Recreation Department is responsible for the budget in this fund.

### Fund Budget

321 Municipal Park Construction	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>Revenues</b>					
Beginning Fund Balance	\$ 1,369,733	\$ 1,589,295	\$ 1,589,295	\$ 463,899	\$ 490,199
Property Taxes (Prop 2 Levy)	317,749	280,000	345,483	190,000	150,000
Federal Grants	-	-	-	-	-
State Grants	-	-	-	250,000	-
Interlocal Grants	74,805	450,115	450,115	950,000	-
Intergovernmental Service (GRC)	-	-	-	-	-
League Fees	5,219	9,500	9,500	4,500	4,500
Investment Income	90,700	5,000	64,000	7,500	7,500
Rentals & Leases	98,539	69,300	69,300	69,300	69,300
Contributions & Donations	50,000	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Insurance Recovery	-	-	-	-	-
Operating Transfer In	250,308	1,272,177	1,272,177	405,000	480,000
<b>Total Revenues</b>	<b>\$ 2,257,053</b>	<b>\$ 3,675,387</b>	<b>\$ 3,799,870</b>	<b>\$ 2,340,199</b>	<b>\$ 1,201,499</b>
<b>Expenditures</b>					
Salaries & Wages	\$ 466	\$ -	\$ 12,400	\$ -	\$ -
Personnel Benefits	232	-	6,400	-	-
Services & Charges	294	5,000	5,000	5,000	5,000
Capital Outlay	666,765	3,330,971	3,312,171	1,845,000	680,000
Ending Fund Balance	1,589,295	339,416	463,899	490,199	516,499
<b>Total Expenditures</b>	<b>\$ 2,257,053</b>	<b>\$ 3,675,387</b>	<b>\$ 3,799,870</b>	<b>\$ 2,340,199</b>	<b>\$ 1,201,499</b>

## CEMETERY

### Mission

Mountain View Cemetery shall be a sacred place to comfort and strengthen the community through responsible stewardship and compassionate ministry.

To fulfill this mission we will:

- Be attentive by listening and understanding.
- Be respectful by being courteous, prompt, and caring.
- Be professional by creating and maintaining beautiful grounds.
- Be thorough in documenting records.
- Be dedicated to protecting the faith and trust the community has placed in us.

### Department Overview

Mountain View Cemetery, a division of the City of Auburn Parks, Arts & Recreation Department, is a self-supporting municipal cemetery that does not rely on any tax revenues for operation or maintenance. Unique to the community, Mountain View Cemetery is a peaceful, quiet, and beautiful setting, nestled on Auburn’s west hill overlooking Mt. Rainier and the Green River Valley. The park-like setting includes rolling well-kept lawns, landscaped flowering gardens, and other features attesting to the value of life. A professional staff of seven conducts over 300 interments annually and ensures fiscal responsibility. As an endowed care facility, all above ground structures, roadways, turf and landscaping are maintained by City staff now and in the future. The Cemetery serves many area funeral homes and offers a full range of above-ground and below-ground interment options, including Wilbert Burial and Cremation Vaults for families choosing either casket or urn placement.

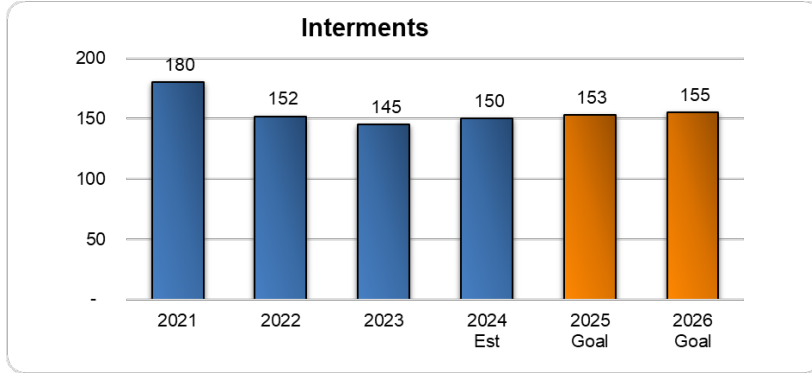
### Accomplishments and Objectives

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>• New design and buildout of the Tenth Addition.</li> </ul>	<ul style="list-style-type: none"> <li>• Trees in the area have been dropped down. Received bids for wood chipping, stump removal and grading.</li> </ul>	<ul style="list-style-type: none"> <li>• Have Tenth Addition turf completely established. Foundation for quads installed and the area plotted for sales.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>• New design and buildout ForestWalk Cremation Garden Phase III.</li> </ul>	<ul style="list-style-type: none"> <li>• Landscape Architect provided Master Plan. Earth work in progress and expected to be done by Summer of 2024</li> </ul>	<ul style="list-style-type: none"> <li>• ForestWalk Cremation Garden Phase IIIA berms plotted, named, mapped and priced.</li> </ul>	<p><b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>• Design and buildout of landscape natural pond setting ForestWalk.</li> </ul>	<ul style="list-style-type: none"> <li>• Water feature included in the Master Plan of ForestWalk Phase III.</li> </ul>	<ul style="list-style-type: none"> <li>• Promote sales around the water feature that includes the purchases of boulders, benches or other upright monument options.</li> </ul>	<p><b>Fiscal Sustainability</b></p>

**Performance Measures**

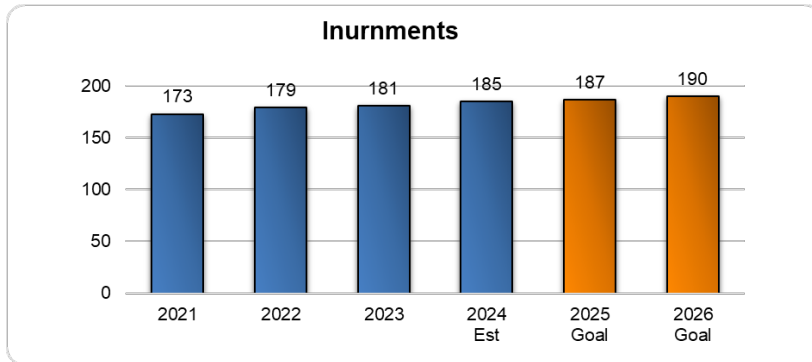
**Interments**

We will continue to focus on new section design to incorporate new ideas and products. Existing property of older sections will be reexamined and planned for additional inventory as appropriate.



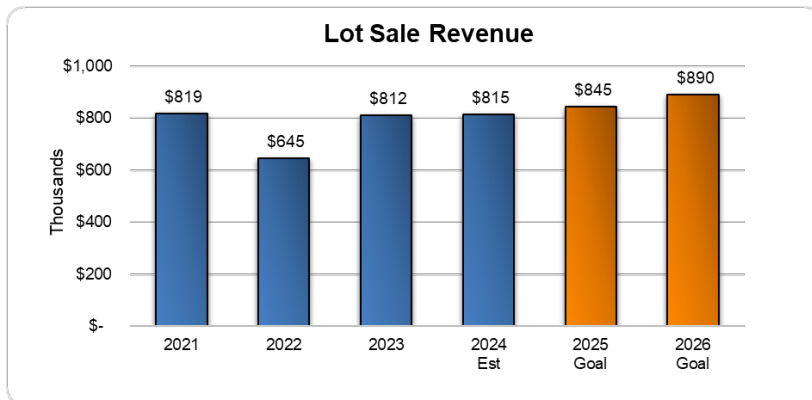
**Inurnments**

By developing cremation gardens in prominent, well-traveled locations, and investing in their aesthetic qualities, we will see the benefit in terms of increased sales and higher product values. Added to this are the benefits of lower labor requirements and land conservation.



**Revenue from Lot Sales**

The most important asset of Mountain View Cemetery is the landscape. Decisions on how and where to memorialize are largely based on emotion, tempered by practical considerations. A variety of product choices, community events, and local advertising, will all help drive sales revenue



**2025-2026 Working Capital Budget**

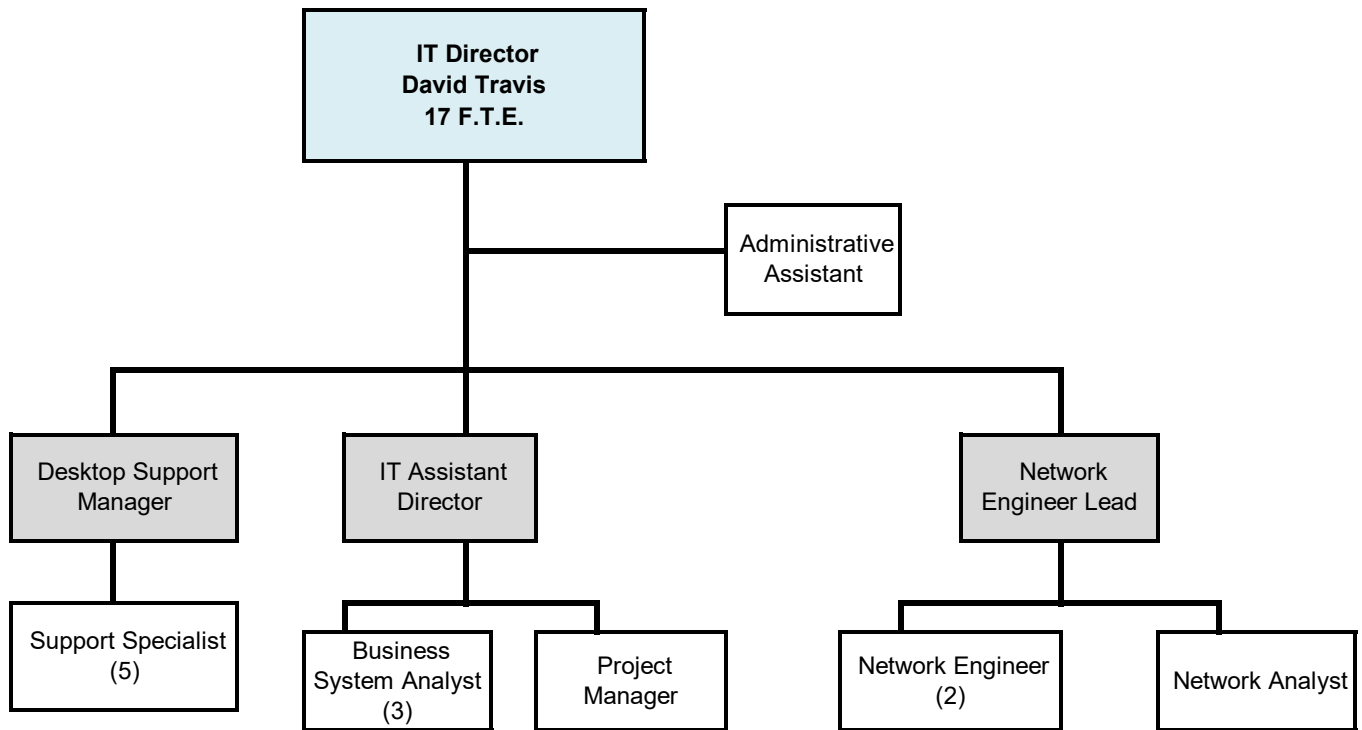
436 Cemetery	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Charges for Service	\$ 1,974,568	\$ 1,496,700	\$ 1,931,800	\$ 1,612,800	\$ 1,675,300
Interest Earnings	89,984	3,400	96,700	21,500	21,500
Rents, Leases and Concessions	-	-	-	-	-
Miscellaneous Revenue	9,553	-	6,900	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,074,105</b>	<b>\$ 1,500,100</b>	<b>\$ 2,035,400</b>	<b>\$ 1,634,300</b>	<b>\$ 1,696,800</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 552,838	\$ 605,418	\$ 649,200	\$ 665,165	\$ 713,759
Benefits	273,292	338,220	292,200	314,719	338,807
Supplies	398,099	361,500	361,500	386,500	391,900
Services & Charges	183,385	213,600	213,600	164,450	168,550
Debt Service Principal	-	-	-	-	-
Interfund Payments for Service	349,992	359,300	359,300	492,241	485,225
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,757,606</b>	<b>\$ 1,878,038</b>	<b>\$ 1,875,800</b>	<b>\$ 2,023,075</b>	<b>\$ 2,098,241</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 316,499</b>	<b>\$ (377,938)</b>	<b>\$ 159,600</b>	<b>\$ (388,775)</b>	<b>\$ (401,441)</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	-	-	-	-	-
Interfund Transfers In	84,000	367,700	367,700	-	-
Other Sources	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 84,000</b>	<b>\$ 367,700</b>	<b>\$ 367,700</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services & Charges	2	50	50	-	-
Interfund Transfers Out	247,265	367,700	367,700	-	-
Construction Projects	50,627	391,073	391,073	50,000	-
Debt Service Interest	-	-	-	-	-
Net Change in Restricted Assets	-	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 297,894</b>	<b>\$ 758,823</b>	<b>\$ 758,823</b>	<b>\$ 50,000</b>	<b>\$ -</b>
BEGINNING WORKING CAPITAL - January 1	1,663,710	1,766,315	1,766,315	1,534,792	1,096,017
ENDING WORKING CAPITAL - December 31	1,766,315	997,254	1,534,792	1,096,017	694,576
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ 102,605</b>	<b>\$ (769,061)</b>	<b>\$ (231,523)</b>	<b>\$ (438,775)</b>	<b>\$ (401,441)</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

436 Cemetery FTEs	2022	2023	2024	2025	2026
Cemetery FTEs	7.00	7.00	7.00	7.00	7.00
<b>TOTAL CEMETERY FTEs</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>





## **INNOVATION AND TECHNOLOGY**

### **Mission**

We are a trusted team of technology professionals striving to provide world-class customer service and solutions by being highly educated, experienced, and passionate about technology and the people we serve.

### **Department Overview**

The Innovation and Technology Department (IT) oversees all technology for the City and is comprised of three functional divisions: Infrastructure & Security, Customer Success, and Projects.

IT is tasked with providing cutting edge security systems that not only protect the City's critical infrastructure but also ensure compliance to State and Federal requirements. The department also negotiates with technology vendors for hardware, software, and communications services. The department manages and administers support to over 500 City staff, providing technical support for all departments within the City including the Executive branch, provides direct support for software and hardware technology for over 150 software applications, over 3,000 hardware devices on multiple software platforms, and at 20 City locations.

The department also provides various levels of contracted remote and onsite technical services and support for the cities of Algona and Pacific as well as Valley Regional Fire Authority, on a cost recovery basis. Auburn's IT Department is also a board member for the Community Connectivity Consortium, a regional group of cities and counties formed to develop a high-speed fiber optic communication and data backbone that circles Lake Washington and connects the cities on a shared high-speed network.

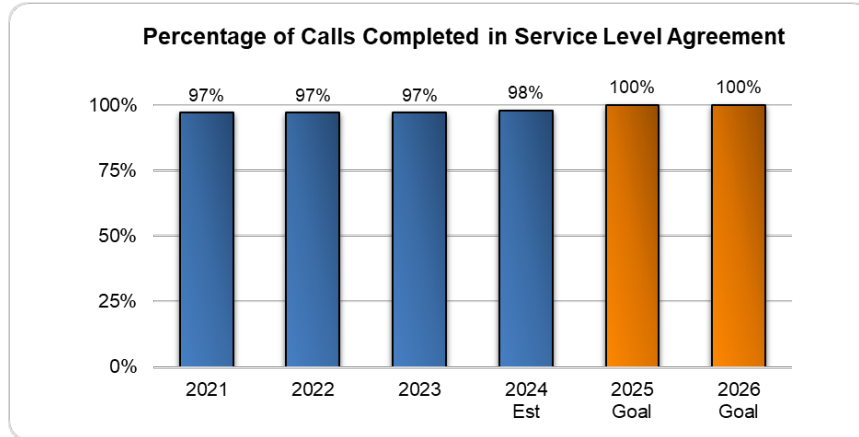
**Accomplishments and Objectives**

2023-2024 Goals	Progress Towards 2023-2024 Goals	Major Goals for 2025-2026	Strategic Goal
<ul style="list-style-type: none"> <li>Continue to provide service delivery redundancy in the event of catastrophic failures to Infrastructure Services.</li> </ul>	<ul style="list-style-type: none"> <li>Added secondary fiber optic path for internet access.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to identify ways to build out service delivery redundancy in the event of catastrophic failures to Infrastructure Services.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Create better hiring pipelines for future technical talent and retention.</li> </ul>	<ul style="list-style-type: none"> <li>Established an IT internship. Continue partnership with the GRC Technical Advisory board.</li> </ul>	<ul style="list-style-type: none"> <li>Further develop IT internship role and continue our partnership with the GRC Technical Advisory board.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Community Wellness</b></p>
<ul style="list-style-type: none"> <li>Continue to improve Tier1 and Tier2 technical support to the business units.</li> </ul>	<ul style="list-style-type: none"> <li>Reorganized our tier 1 support team for increased service delivery.</li> <li>Realigned business units with business analyst team.</li> </ul>	<ul style="list-style-type: none"> <li>Identify additional opportunities to improve Tier1 and Tier2 technical support to business units.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Continue to update strategies around building better fiber footprints and disparate pathways.</li> </ul>	<ul style="list-style-type: none"> <li>C3 South loop initiatives created and in progress.</li> </ul>	<ul style="list-style-type: none"> <li>Continue work on C3 South loop initiatives.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue to establish better partnerships with business units allowing increased efficiencies around their critical line of business applications.</li> </ul>	<ul style="list-style-type: none"> <li>Finalized the organization of the business analyst team. Created coordination meetings, workshops and discussions with leadership teams to align business goals.</li> </ul>	<ul style="list-style-type: none"> <li>Cultivate our partnerships with business units by continuing to host coordination meetings, workshops and discussions with leadership teams.</li> </ul>	<p><b>Fiscal Sustainability</b></p>
<ul style="list-style-type: none"> <li>Increase footprint to free public Wi-Fi.</li> </ul>	<ul style="list-style-type: none"> <li>Wi-Fi added Access Auburn to spray park at Les Gove, multi-purpose building, maintenance shop at the golf course, Plaza park, Postmark for the Arts building.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure current free public Wi-Fi areas are operating well, and identify other areas around the city where free public Wi-Fi could be expanded.</li> </ul>	<p><b>Community Wellness</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue to find ways to reduce capital expenses by utilizing sustainable cloud services.</li> </ul>	<ul style="list-style-type: none"> <li>Migrated hardware and software into cloud and rolled into operational and operational costs. IT Capital costs/budget being reimaged in 2025 to better align with industry.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain current cloud services, streamline usage, and pursue other opportunities to utilize cloud services in an effort to reduce capital expenditures.</li> </ul>	<p><b>Fiscal Sustainability</b> <b>Infrastructure</b></p>
<ul style="list-style-type: none"> <li>Continue our focus on a mobile-first and cloud-first strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Continued commitment to mobile laptops and tablet computers. Continued focus on cloud initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain commitment to providing City employees with mobile laptops, tablet computers, and cloud services, as needed.</li> </ul>	<p><b>Fiscal Sustainability</b></p>

### Performance Measures

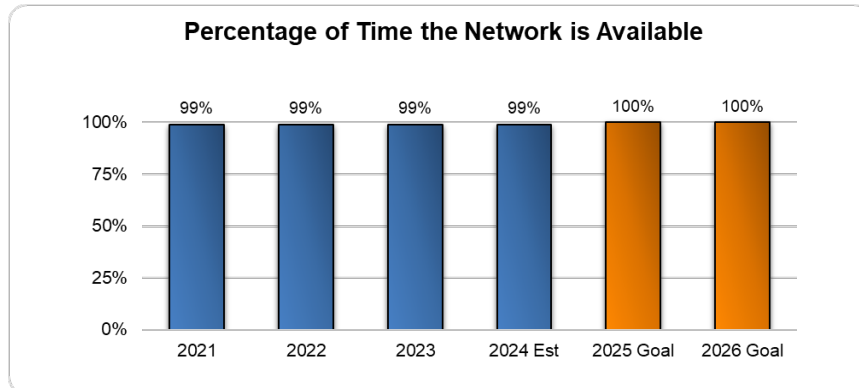
#### Customer Service Management

Innovation & Technology provides 24/7 support of City computer systems. Requests for services are tracked through our ServiceDesk. Our Service Level Agreement (SLA) is to respond within 60 minutes during regular business hours of 7am - 5pm. Off hours, we provide assistance as soon as possible for emergent issues.



#### Enterprise Network Services

The purpose of the Enterprise Network Services program is to provide a stable, adaptive network infrastructure and business applications to City departments and manage data so that it is available, secure and accessible.



**2025-2026 Working Capital Budget**

518 Innovation & Technology	2023 Actual	2024 Adjusted Budget	2024 Estimate	2025 Budget	2026 Budget
<b>OPERATING REVENUES</b>					
Interfund Operating Charges	\$ 7,260,475	\$ 7,471,400	\$ 7,471,400	\$ 7,708,400	\$ 7,879,700
Intergovernmental Services	30,310	60,000	25,800	50,000	50,000
Interest Earnings	142,626	23,300	141,200	34,000	34,000
Miscellaneous Revenue	50,879	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 7,484,290</b>	<b>\$ 7,554,700</b>	<b>\$ 7,638,400</b>	<b>\$ 7,792,400</b>	<b>\$ 7,963,700</b>
<b>OPERATING EXPENDITURES</b>					
Salaries & Wages	\$ 1,896,649	\$ 2,145,791	\$ 2,258,200	\$ 2,113,428	\$ 2,189,632
Benefits	819,608	1,033,628	881,000	922,183	994,918
Supplies	263,877	167,320	167,300	379,930	353,930
Services & Charges	3,112,805	5,932,877	5,932,900	3,097,497	3,097,497
Debt Service Principal	-	-	-	-	-
Interfund Payments for Service	671,880	688,600	688,600	840,782	874,500
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 6,764,819</b>	<b>\$ 9,968,216</b>	<b>\$ 9,928,000</b>	<b>\$ 7,353,820</b>	<b>\$ 7,510,477</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 719,472</b>	<b>\$ (2,413,516)</b>	<b>\$ (2,289,600)</b>	<b>\$ 438,580</b>	<b>\$ 453,223</b>
<b>NON-OPERATING REVENUE</b>					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	-	-	-	-	-
Capital - System Development Charges	-	-	-	-	-
Revenue Bond Proceeds	-	-	-	-	-
Intergovernmental Loan	-	-	-	-	-
Interfund Transfers In	1,126,496	4,247,530	4,247,530	37,600	37,600
Other Sources	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,126,496</b>	<b>\$ 4,247,530</b>	<b>\$ 4,247,530</b>	<b>\$ 37,600</b>	<b>\$ 37,600</b>
<b>NON-OPERATING EXPENSE</b>					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Services & Charges	(74,573)	-	-	-	-
Interfund Transfers Out	665,528	1,145,520	1,145,520	-	-
Construction Projects	279,414	1,579,460	1,579,460	292,600	292,600
Interest Expense	18,659	-	-	-	-
Miscellaneous Expenditures	266,403	-	-	-	-
Net Change in Restricted Assets	1,008,823	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 2,164,253</b>	<b>\$ 2,724,980</b>	<b>\$ 2,724,980</b>	<b>\$ 292,600</b>	<b>\$ 292,600</b>
BEGINNING WORKING CAPITAL - January 1	3,085,987	3,070,624	3,070,624	2,303,574	2,487,154
ENDING WORKING CAPITAL - December 31	2,767,701	2,179,658	2,303,574	2,487,154	2,685,377
<b>NET CHANGE IN WORKING CAPITAL (*)</b>	<b>\$ (318,286)</b>	<b>\$ (890,966)</b>	<b>\$ (767,050)</b>	<b>\$ 183,580</b>	<b>\$ 198,223</b>

(\*) Working Capital = Current Assets minus Current Liabilities

**Department Employees**

<b>518 Innovation and Technology Department FTEs</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Innovation and Technology Department FTEs	18.00	19.00	17.00	17.00	17.00
<b>TOTAL IT FTEs</b>	<b>18.00</b>	<b>19.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

**Full Time Equivalent (FTE) Changes:**

+1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Network Engineer) added in 2023 to Infrastructure Services in IT.

-1.0 FTE - An IT Support Specialist position was frozen going into 2024.

+1.0 FTE - Per the position reclass, IT Business Systems Analyst was reclassified to IT Support Specialist.

-2.0 FTE - Per re-organization, the Senior GIS Specialist and GIS Analyst moved to Public Works.

## **SECTION V: BUDGET DETAILS**

The following tables, charts and other information is intended to provide further detail and explanation to the summary budget data presented in other sections of this document.

### **Tables and Graphs in Order of Presentation**

- 2025 Budgeted Revenue by Type, All Funds (Table)
- 2025 Budgeted Expenditures by Object, All Funds (Table)
- 2026 Budgeted Revenue by Type, All Funds (Table)
- 2026 Budgeted Expenditures by Object, All Funds (Table)
- 2025 Budget Summary, All Funds (Table)
- 2026 Budget Summary, All Funds (Table)
- Relationship between Fund and City Structure (Table)
- 2025 & 2026 – Budgeted Expenditures by Administrative Structure (Table)
- 2025 – Budgeted General Fund Expenditures by Department (Graph)
- 2026 – Budgeted General Fund Expenditures by Department (Graph)
- 2025 & 2026 – Budgeted General Fund Expenditures by Cost Center (Table)
- 2025 & 2026 – Budgeted Interfund Operating Transfers (Table)

**2025 Budgeted Revenue by Type, All Funds**

Fund		Taxes	Licenses & Permits	Intergov't	Charges for Services	Fines & Forfeitures
GENERAL FUND		\$ 78,452,170	\$ 2,949,600	\$ 6,614,122	\$ 10,601,032	\$ 2,522,706
SPECIAL REVENUE FUNDS	General Transportation	3,585,700	-	4,259,189	51,000	-
	Hotel/Motel Tax	145,000	-	-	-	-
	Transportation Benefit District	2,124,000	-	-	-	-
	Drug Forfeiture	-	-	-	30,800	166,800
	Recreational Trails	-	-	7,000	-	-
	Cumulative Reserve	-	-	-	-	-
	Mitigation Fees	-	-	-	1,214,000	-
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	250,000	-	-	-	-
	SCORE 2009 A&B Bond	-	-	63,360	1,303,640	-
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	190,000	-	1,200,000	4,500	-
	Capital Improvements	-	-	80,000	50,000	-
	Local Revitalization	-	-	-	-	-
	Real Estate Excise Tax	1,800,000	-	-	-	-
ENTERPRISE FUNDS	Water	-	-	-	20,055,000	-
	Sewer	-	-	-	10,345,000	-
	Sewer Metro	-	-	-	23,095,000	-
	Storm Drainage	-	-	-	13,135,200	-
	Solid Waste	-	-	70,000	32,402,700	-
	Airport	-	-	-	1,099,300	-
	Cemetery	-	-	-	1,612,800	-
INTERNAL SERVICE FUNDS	Insurance	-	-	-	4,862,996	-
	Workers' Compensation	-	-	-	-	-
	Facilities	-	-	-	4,768,500	-
	Innovation and Technology (includes Multimedia)	-	-	-	9,153,800	-
	Equipment Rental	-	-	-	626,800	-
FIDUCIARY FUNDS	Fire Pension	-	-	130,500	-	-
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	60,000	-
<b>TOTAL BUDGET</b>		<b>\$ 86,546,870</b>	<b>\$ 2,949,600</b>	<b>\$ 12,424,171</b>	<b>\$ 134,472,068</b>	<b>\$ 2,689,506</b>



**2025 Budgeted Revenue by Type, All Funds (continued)**

Fund		Miscellaneous Revenue	Interfund Transfers	Other Sources	Beginning Fund Balance	Total Resources
GENERAL FUND		\$ 2,105,680	\$ 126,000	\$ 25,000	\$ 38,910,092	\$ 142,306,402
SPECIAL REVENUE FUNDS	General Transportation	25,000	8,921,065	-	5,721,099	22,563,053
	Hotel/Motel Tax	26,000	-	-	483,780	654,780
	Transportation Benefit District	20,000	-	-	1,798,224	3,942,224
	Drug Forfeiture	53,700	-	-	802,203	1,053,503
	Recreational Trails	500	-	-	53,820	61,320
	Cumulative Reserve	80,000	-	-	33,916,951	33,996,951
	Mitigation Fees	22,900	-	-	7,884,456	9,121,356
	2020 LTGO A&B Refunding Bonds	-	1,258,900	-	508,936	2,017,836
	SCORE 2009 A&B Bond	-	-	-	-	1,367,000
	Golf / Cemetery 2016 Refunding	-	372,400	-	-	372,400
CAPITAL PROJECTS	Municipal Park Construction	76,800	405,000	-	463,899	2,340,199
	Capital Improvements	7,220,500	845,000	-	1,541,064	9,736,564
	Local Revitalization	1,000	1,000,000	-	16,333	1,017,333
	Real Estate Excise Tax	40,000	-	-	5,689,062	7,529,062
ENTERPRISE FUNDS	Water	105,000	-	550,000	5,361,267	26,071,267
	Sewer	75,000	-	325,000	18,781,324	29,526,324
	Sewer Metro	20,000	-	-	4,561,626	27,676,626
	Storm Drainage	75,000	-	450,000	10,197,667	23,857,867
	Solid Waste	50,000	-	-	1,883,449	34,406,149
	Airport	1,220,460	-	-	1,692,950	4,012,710
	Cemetery	21,500	-	-	1,534,792	3,169,092
INTERNAL SERVICE FUNDS	Insurance	19,500	-	-	1,378,996	6,261,492
	Workers' Compensation	1,195,300	-	30,000	3,498,469	4,723,769
	Facilities	53,000	-	-	398,481	5,219,981
	Innovation and Technology (includes Multimedia)	51,400	37,600	-	2,535,458	11,778,258
	Equipment Rental	6,784,140	736,000	-	5,061,776	13,208,716
FIDUCIARY FUNDS	Fire Pension	37,400	-	-	1,837,188	2,005,088
PERMANENT FUNDS	Cemetery Endowment Care	30,000	-	-	2,542,809	2,632,809
<b>TOTAL BUDGET</b>		<b>\$ 19,409,780</b>	<b>\$ 13,701,965</b>	<b>\$ 1,380,000</b>	<b>\$ 159,056,171</b>	<b>\$ 432,630,131</b>

**2025 Budgeted Expenditures by Object, All Funds**

Fund		(10 & 20) Personnel	(30) Supplies	(40) Services	(60) Capital
GENERAL FUND		\$ 60,249,148	\$ 1,994,502	\$ 25,849,015	\$ 112,500
SPECIAL REVENUE FUNDS	General Transportation	-	-	195,000	15,868,689
	Hotel/Motel Tax	57,750	3,200	116,150	-
	Transportation Benefit District	-	-	-	-
	Drug Forfeiture	256,933	69,200	71,700	-
	Recreational Trails	-	-	-	-
	Cumulative Reserve	-	-	-	-
	Mitigation Fees	-	-	75,000	-
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	-	-	-	-
	SCORE 2009 A&B Bond	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	-	-	5,000	1,845,000
	Capital Improvements	-	-	-	8,175,000
	Local Revitalization	-	-	-	1,000,000
	Real Estate Excise Tax	-	-	-	-
ENTERPRISE FUNDS	Water	5,121,217	440,950	5,702,695	5,012,810
	Sewer	3,097,372	203,150	2,977,380	5,543,300
	Sewer Metro	-	-	23,076,000	-
	Storm Drainage	4,836,327	98,150	3,016,258	2,882,012
	Solid Waste	-	48,600	31,842,300	-
	Airport	574,257	919,000	355,400	263,460
	Cemetery	979,884	386,500	164,450	50,000
INTERNAL SERVICE FUNDS	Insurance	175,000	-	4,870,496	-
	Workers' Compensation	250,000	-	798,800	-
	Facilities	1,415,632	140,200	1,923,649	-
	Innovation and Technology (includes Multimedia)	3,667,456	416,080	3,526,697	292,600
	Equipment Rental	1,493,312	1,213,200	473,650	2,290,942
FIDUCIARY FUNDS	Fire Pension	192,840	-	15,000	-
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	-
<b>TOTAL BUDGET</b>		<b>\$ 82,367,128</b>	<b>\$ 5,932,732</b>	<b>\$ 105,054,640</b>	<b>\$ 43,336,313</b>

**2025 Budgeted Expenditures by Object, All Funds (continued)**

Fund		(70 & 80) Debt Service	(90) Interfund Srv.	Interfund Transfers	Ending Fund Balance	Total Budget
GENERAL FUND		\$ 1,200,000	\$ 18,665,307	\$ 1,077,400	\$ 33,158,530	\$ 142,306,402
SPECIAL REVENUE FUNDS	General Transportation	204,100	26,500	1,100,000	5,168,764	22,563,053
	Hotel/Motel Tax	-	-	-	477,680	654,780
	Transportation Benefit District	-	-	2,186,000	1,756,224	3,942,224
	Drug Forfeiture	-	1,400	-	654,270	1,053,503
	Recreational Trails	-	-	-	61,320	61,320
	Cumulative Reserve	-	-	825,600	33,171,351	33,996,951
	Mitigation Fees	-	-	5,605,065	3,441,291	9,121,356
	DEBT SERVICE	2020 LTGO A&B Refunding Bonds	1,508,800	-	-	509,036
	SCORE 2009 A&B Bond	1,367,000	-	-	-	1,367,000
	Golf / Cemetery 2016 Refunding	372,400	-	-	-	372,400
CAPITAL PROJECTS	Municipal Park Construction	-	-	-	490,199	2,340,199
	Capital Improvements	-	-	-	1,561,564	9,736,564
	Local Revitalization	-	-	-	17,333	1,017,333
	Real Estate Excise Tax	-	-	2,130,100	5,398,962	7,529,062
ENTERPRISE FUNDS	Water	3,004,900	3,357,033	50,000	3,381,662	26,071,267
	Sewer	892,700	2,036,782	50,000	14,725,640	29,526,324
	Sewer Metro	-	-	-	4,600,626	27,676,626
	Storm Drainage	992,400	3,106,365	124,000	8,802,355	23,857,867
	Solid Waste	-	165,778	-	2,349,471	34,406,149
	Airport	91,844	398,898	-	1,409,851	4,012,710
	Cemetery	-	492,241	-	1,096,017	3,169,092
INTERNAL SERVICE FUNDS	Insurance	-	-	-	1,215,996	6,261,492
	Workers' Compensation	-	11,400	-	3,663,569	4,723,769
	Facilities	-	787,960	553,800	398,740	5,219,981
	Innovation and Technology (includes Multimedia)	-	1,143,856	-	2,731,569	11,778,258
	Equipment Rental	-	883,516	-	6,854,096	13,208,716
FIDUCIARY FUNDS	Fire Pension	-	-	-	1,797,248	2,005,088
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	2,632,809	2,632,809
<b>TOTAL BUDGET</b>		<b>\$ 9,634,144</b>	<b>\$ 31,077,036</b>	<b>\$ 13,701,965</b>	<b>\$ 141,526,173</b>	<b>\$ 432,630,131</b>

**2026 Budgeted Revenue by Type, All Funds**

Fund		Taxes	Licenses & Permits	Intergov't	Charges for Services	Fines & Forfeitures
GENERAL FUND		\$ 79,536,090	\$ 3,011,300	\$ 6,467,252	\$ 10,844,488	\$ 4,816,697
SPECIAL REVENUE FUNDS	General Transportation	3,756,500	-	1,511,100	-	-
	Hotel/Motel Tax	147,900	-	-	-	-
	Transportation Benefit District	2,148,000	-	-	-	-
	Drug Forfeiture	-	-	-	33,300	170,100
	Recreational Trails	-	-	7,000	-	-
	Cumulative Reserve	-	-	-	-	-
	Mitigation Fees	-	-	-	1,214,000	-
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	250,000	-	-	-	-
	SCORE 2009 A&B Bond	-	-	62,360	1,303,640	-
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	150,000	-	-	4,500	-
	Capital Improvements	-	-	420,000	50,000	-
	Local Revitalization	-	-	-	-	-
	Real Estate Excise Tax	1,800,000	-	-	-	-
ENTERPRISE FUNDS	Water	-	-	-	21,545,250	-
	Sewer	-	-	-	11,105,000	-
	Sewer Metro	-	-	-	24,495,000	-
	Storm Drainage	-	-	-	13,655,200	-
	Solid Waste	-	-	70,000	34,746,600	-
	Airport	-	-	-	1,267,900	-
	Cemetery	-	-	-	1,675,300	-
INTERNAL SERVICE FUNDS	Insurance	-	-	-	5,589,318	-
	Workers' Compensation	-	-	-	-	-
	Facilities	-	-	-	4,879,300	-
	Innovation and Technology (includes Multimedia)	-	-	-	9,363,700	-
	Equipment Rental	-	-	-	626,800	-
FIDUCIARY FUNDS	Fire Pension	-	-	138,400	-	-
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	60,000	-
<b>TOTAL BUDGET</b>		<b>\$ 87,788,490</b>	<b>\$ 3,011,300</b>	<b>\$ 8,676,112</b>	<b>\$ 142,459,296</b>	<b>\$ 4,986,797</b>

**2026 Budgeted Revenue by Type, All Funds (continued)**

Fund		Miscellaneous Revenue	Interfund Transfers	Other Sources	Beginning Fund Balance	Total Resources
GENERAL FUND		\$ 2,124,080	\$ 126,000	\$ 25,000	\$ 33,158,530	\$ 140,109,437
SPECIAL REVENUE FUNDS	General Transportation	25,000	5,310,373	-	5,168,764	15,771,737
	Hotel/Motel Tax	30,600	-	-	477,680	656,180
	Transportation Benefit District	20,000	-	-	1,756,224	3,924,224
	Drug Forfeiture	60,300	-	-	654,270	917,970
	Recreational Trails	500	-	-	61,320	68,820
	Cumulative Reserve	80,000	-	-	33,171,351	33,251,351
	Mitigation Fees	22,900	-	-	3,441,291	4,678,191
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	-	1,251,400	-	509,036	2,010,436
	SCORE 2009 A&B Bond	-	-	-	-	1,366,000
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	76,800	480,000	-	490,199	1,201,499
	Capital Improvements	11,860,500	940,000	-	1,561,564	14,832,064
	Local Revitalization	1,000	-	-	17,333	18,333
	Real Estate Excise Tax	40,000	-	-	5,398,962	7,238,962
ENTERPRISE FUNDS	Water	105,000	-	550,000	3,381,662	25,581,912
	Sewer	75,000	-	325,000	14,725,640	26,230,640
	Sewer Metro	20,000	-	-	4,600,626	29,115,626
	Storm Drainage	75,000	-	450,000	8,802,355	22,982,555
	Solid Waste	50,000	-	-	2,349,471	37,216,071
	Airport	1,244,500	-	-	1,409,851	3,922,251
	Cemetery	21,500	-	-	1,096,017	2,792,817
INTERNAL SERVICE FUNDS	Insurance	20,000	-	-	1,215,996	6,825,314
	Workers' Compensation	1,195,300	-	30,000	3,663,569	4,888,869
	Facilities	53,500	-	-	398,740	5,331,540
	Innovation and Technology (includes Multimedia)	54,000	37,600	-	2,731,569	12,186,869
	Equipment Rental	6,432,005	736,000	-	6,854,096	14,648,901
FIDUCIARY FUNDS	Fire Pension	38,100	-	-	1,797,248	1,973,748
PERMANENT FUNDS	Cemetery Endowment Care	30,000	-	-	2,632,809	2,722,809
<b>TOTAL BUDGET</b>		<b>\$ 23,755,585</b>	<b>\$ 8,881,373</b>	<b>\$ 1,380,000</b>	<b>\$ 141,526,173</b>	<b>\$ 422,465,126</b>

**2026 Budgeted Expenditures by Object, All Funds**

Fund		(10 & 20) Personnel	(30) Supplies	(40) Services	(60) Capital
GENERAL FUND		\$ 63,338,602	\$ 1,939,986	\$ 27,525,565	\$ 110,000
SPECIAL REVENUE FUNDS	General Transportation	-	-	195,000	8,516,000
	Hotel/Motel Tax	57,750	3,200	116,150	-
	Transportation Benefit District	-	-	-	-
	Drug Forfeiture	266,186	69,200	71,700	-
	Recreational Trails	-	-	-	-
	Cumulative Reserve	-	-	-	-
	Mitigation Fees	-	-	75,000	-
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	-	-	-	-
	SCORE 2009 A&B Bond	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	-	-	5,000	680,000
	Capital Improvements	-	-	-	13,250,000
	Local Revitalization	-	-	-	-
	Real Estate Excise Tax	-	-	-	-
ENTERPRISE FUNDS	Water	5,442,943	438,250	5,951,845	4,927,810
	Sewer	3,271,854	200,950	3,113,930	2,826,000
	Sewer Metro	-	-	24,472,000	-
	Storm Drainage	5,137,550	95,950	2,987,608	2,947,461
	Solid Waste	-	48,600	33,820,300	-
	Airport	596,985	1,062,300	339,400	538,000
	Cemetery	1,052,566	391,900	168,550	-
INTERNAL SERVICE FUNDS	Insurance	175,000	-	5,596,818	-
	Workers' Compensation	250,000	-	798,800	-
	Facilities	1,512,199	140,200	1,925,831	-
	Innovation and Technology (includes Multimedia)	3,847,548	390,080	3,526,697	292,600
	Equipment Rental	1,597,523	1,215,200	482,790	1,604,146
FIDUCIARY FUNDS	Fire Pension	192,840	-	15,000	-
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	-
<b>TOTAL BUDGET</b>		<b>\$ 86,739,546</b>	<b>\$ 5,995,816</b>	<b>\$ 111,187,984</b>	<b>\$ 35,692,017</b>

**2026 Budgeted Expenditures by Object, All Funds (continued)**

Fund		(70 & 80) Debt Service	(90) Interfund Srv.	Interfund Transfers	Ending Fund Balance	Total Budget
GENERAL FUND		\$ 1,200,000	\$ 19,204,332	\$ 705,000	\$ 26,085,952	\$ 140,109,437
SPECIAL REVENUE FUNDS	General Transportation	324,400	26,900	100,000	6,609,437	15,771,737
	Hotel/Motel Tax	-	-	-	479,080	656,180
	Transportation Benefit District	-	-	2,186,000	1,738,224	3,924,224
	Drug Forfeiture	-	1,400	-	509,484	917,970
	Recreational Trails	-	-	-	68,820	68,820
	Cumulative Reserve	-	-	825,600	32,425,751	33,251,351
	Mitigation Fees	-	-	2,719,373	1,883,818	4,678,191
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	1,501,300	-	-	509,136	2,010,436
	SCORE 2009 A&B Bond	1,366,000	-	-	-	1,366,000
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	-	-	-	516,499	1,201,499
	Capital Improvements	-	-	-	1,582,064	14,832,064
	Local Revitalization	-	-	-	18,333	18,333
	Real Estate Excise Tax	-	-	1,569,700	5,669,262	7,238,962
ENTERPRISE FUNDS	Water	2,998,400	3,477,673	50,000	2,294,991	25,581,912
	Sewer	891,300	2,071,194	50,000	13,805,412	26,230,640
	Sewer Metro	-	-	-	4,643,626	29,115,626
	Storm Drainage	990,300	3,169,205	124,000	7,530,481	22,982,555
	Solid Waste	-	171,230	-	3,175,941	37,216,071
	Airport	91,844	344,496	-	949,226	3,922,251
	Cemetery	-	485,225	-	694,576	2,792,817
INTERNAL SERVICE FUNDS	Insurance	-	-	-	1,053,496	6,825,314
	Workers' Compensation	-	11,600	-	3,828,469	4,888,869
	Facilities	-	817,829	551,700	383,781	5,331,540
	Innovation and Technology (includes Multimedia)	-	1,189,655	-	2,940,289	12,186,869
	Equipment Rental	-	935,084	-	8,814,158	14,648,901
FIDUCIARY FUNDS	Fire Pension	-	-	-	1,765,908	1,973,748
PERMANENT FUNDS	Cemetery Endowment Care	-	-	-	2,722,809	2,722,809
<b>TOTAL BUDGET</b>		<b>\$ 9,363,544</b>	<b>\$ 31,905,823</b>	<b>\$ 8,881,373</b>	<b>\$ 132,699,023</b>	<b>\$ 422,465,126</b>

**2025 Budget Summary, All Funds**

Fund		Beginning Fund Balance	2025 Resources	2025 Expenditures	Ending Fund Balance
GENERAL FUND		\$38,910,092	\$103,396,310	\$109,147,872	\$33,158,530
SPECIAL REVENUE FUNDS	General Transportation	5,721,099	16,841,954	17,394,289	5,168,764
	Hotel/Motel Tax	483,780	171,000	177,100	477,680
	Transportation Benefit Distrcit	1,798,224	2,144,000	2,186,000	1,756,224
	Drug Forfeiture	802,203	251,300	399,233	654,270
	Recreational Trails	53,820	7,500	-	61,320
	Cumulative Reserve	33,916,951	80,000	825,600	33,171,351
	Mitigation Fees	7,884,456	1,236,900	5,680,065	3,441,291
DEBT SERVICE	2020 LTGO A&B Refunding Bonds	508,936	1,508,900	1,508,800	509,036
	Golf / Cemetery 2016 Refunding	-	372,400	372,400	-
	SCORE 2009 A&B Bond	-	1,367,000	1,367,000	-
CAPITAL PROJECTS	Municipal Park Construction	463,899	1,876,300	1,850,000	490,199
	Capital Improvements	1,541,064	8,195,500	8,175,000	1,561,564
	Local Revitalization	16,333	1,001,000	1,000,000	17,333
	Real Estate Excise Tax	5,689,062	1,840,000	2,130,100	5,398,962
ENTERPRISE FUNDS	Water	5,361,267	20,710,000	22,689,605	3,381,662
	Sewer	18,781,324	10,745,000	14,800,684	14,725,640
	Sewer Metro	4,561,626	23,115,000	23,076,000	4,600,626
	Storm Drainage	10,197,667	13,660,200	15,055,512	8,802,355
	Solid Waste	1,883,449	32,522,700	32,056,678	2,349,471
	Airport	1,692,950	2,319,760	2,602,859	1,409,851
	Cemetery	1,534,792	1,634,300	2,073,075	1,096,017
INTERNAL SERVICE FUNDS	Insurance	1,378,996	4,882,496	5,045,496	1,215,996
	Workers' Compensation	3,498,469	1,225,300	1,060,200	3,663,569
	Facilities	398,481	4,821,500	4,821,241	398,740
	Innovation and Technology (includes Multimedia)	2,535,458	9,242,800	9,046,689	2,731,569
	Equipment Rental	5,061,776	8,146,940	6,354,620	6,854,096
FIDUCIARY FUNDS	Fire Pension	1,837,188	167,900	207,840	1,797,248
PERMANENT FUNDS	Cemetery Endowment Care	2,542,809	90,000	-	2,632,809
TOTAL BUDGET		\$159,056,171	\$273,573,960	\$291,103,958	\$141,526,173
<b>TOTAL BUDGET</b>		<b>\$432,630,131</b>		<b>\$432,630,131</b>	



**2026 Budget Summary, All Funds**

Fund		Beginning Fund Balance	2026 Resources	2026 Expenditures	Ending Fund Balance
GENERAL FUND		\$33,158,530	\$106,950,907	\$114,023,485	\$26,085,952
SPECIAL REVENUE FUNDS	General Transportation	5,168,764	10,602,973	9,162,300	6,609,437
	Hotel/Motel Tax	477,680	178,500	177,100	479,080
	Transportation Benefit Distrcit	1,756,224	2,168,000	2,186,000	1,738,224
	Drug Forfeiture	654,270	263,700	408,486	509,484
	Drug Forfeiture	61,320	7,500	-	68,820
	Cumulative Reserve	33,171,351	80,000	825,600	32,425,751
	Mitigation Fees	3,441,291	1,236,900	2,794,373	1,883,818
	2020 LTGO A&B Refunding Bonds	509,036	1,501,400	1,501,300	509,136
	Golf / Cemetery 2016 Refunding	-	-	-	-
	SCORE 2009 A&B Bond	-	1,366,000	1,366,000	-
CAPITAL PROJECTS	Municipal Park Construction	490,199	711,300	685,000	516,499
	Capital Improvements	1,561,564	13,270,500	13,250,000	1,582,064
	Local Revitalization	17,333	1,000	-	18,333
	Real Estate Excise Tax	5,398,962	1,840,000	1,569,700	5,669,262
ENTERPRISE FUNDS	Water	3,381,662	22,200,250	23,286,921	2,294,991
	Sewer	14,725,640	11,505,000	12,425,228	13,805,412
	Sewer Metro	4,600,626	24,515,000	24,472,000	4,643,626
	Storm Drainage	8,802,355	14,180,200	15,452,074	7,530,481
	Solid Waste	2,349,471	34,866,600	34,040,130	3,175,941
	Airport	1,409,851	2,512,400	2,973,025	949,226
	Cemetery	1,096,017	1,696,800	2,098,241	694,576
INTERNAL SERVICE FUNDS	Insurance	1,215,996	5,609,318	5,771,818	1,053,496
	Workers' Compensation	3,663,569	1,225,300	1,060,400	3,828,469
	Facilities	398,740	4,932,800	4,947,759	383,781
	Innovation and Technology (includes Multimedia)	2,731,569	9,455,300	9,246,580	2,940,289
	Equipment Rental	6,854,096	7,794,805	5,834,743	8,814,158
FIDUCIARY FUNDS	Fire Pension	1,797,248	176,500	207,840	1,765,908
PERMANENT FUNDS	Cemetery Endowment Care	2,632,809	90,000	-	2,722,809
SUBTOTAL		\$141,526,173	\$280,938,953	\$289,766,103	\$132,699,023
<b>TOTAL BUDGET</b>		<b>\$422,465,126</b>		<b>\$422,465,126</b>	

### Relationship between Fund and City Structure

The table below provides a cross-reference of the relationships between individual funds and City structure. City departments are listed across the top in blue. Below each department unit are the funds administered by that department, color-coded by fund type.

City of Auburn Funds by Type and Administrative Department						
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Mayor and Council	General Fund					
Administration	General Fund					Facilities Multimedia
Human Resources	General Fund					Worker's Compensation
Finance	General Fund	Cumulative Reserve Mitigation Fees	Debt Service (multiple)	Capital Improvements Local Revitalization Real Estate Excise Tax	Solid Waste	Insurance
Legal	General Fund					
Community Development	General Fund	Hotel / Motel Tax				
Human Services	General Fund					
Office of Equity	General Fund					
Police	General Fund	Drug Forfeiture				
Public Works	General Fund	General Transportation Transportation Benefit District			Water Sewer / Metro Storm Drainage Airport	Equipment Rental
Parks & Recreation	General Fund	Recreational Trails		Municipal Park Construction	Cemetery	
Streets	General Fund					
Innovation & Technology						Innovation & Technology

## Budgeted Expenditures by Administrative Structure

Perhaps the most common way of viewing the organization of the City is by administrative structure. The table on the following page presents the budget from this perspective. Expenditures are accounted for on the basis of where the authority for the expenditure lies.

The administrative structure is based upon the reporting relationships – what people and functions are accountable to which department. The criteria of organizing a City administratively are based on the grouping of specific work tasks or skills into groups with similar or related characteristics. This creates more efficiency, eliminates duplication of effort, and allows the diversity of City functions to be managed consistently. For example, it is more efficient for the accounts of the City to be handled centrally where trained staff can be provided. Likewise, it is more efficient to share engineering skills than for each utility to have separate engineering staff.

The administrative structure of the City consists of the Mayor and nine department heads. The larger departments are then subdivided into divisions.

### Administrative or Support Departments:

**Mayor and Council:** Provides overall administration to the entire City. Also includes expenditures related to the operation of the City Council.

**Administration:** This department coordinates the priorities of the Mayor and City Council and ensures that they are addressed and implemented throughout the City organization for the benefit of its residents and businesses. This department also houses emergency management, facilities, and multimedia services.

**Human Resources:** This department provides centralized personnel and risk management services to all City departments and oversees the court and the Workers' Compensation self-insurance fund.

**Finance:** Provides centralized budgeting and financial reporting services to all City departments as well as other administrative services, such as accounting, long-term financing, payroll, and City utility billing and customer service.

**Legal:** Provides centralized legal, oversees property management, and City Clerk services to all City departments.

**Community Development:** The Community Development Department provides citywide land use planning, economic development, permitting, inspection services, code compliance, business licenses, and community and human services.

**Human Services:** Through outreach, advocacy, and collaboration with the community, the Human Services Department provides essential resources such as social services, mental health support and counseling, collaboration with nonprofit organizations, street outreach, emergency shelter access, case management services, housing navigation services and community engagement and education.

**Office of Equity:** Improves policy, service delivery, and equitable distribution of resources to ensure that priorities of equity are integrated into key programs, practices, and processes within the City.

**Police:** Provides for all police services in the City of Auburn and jail services at the South Correctional Entity (SCORE).

**Public Works:** The Public Works Department includes engineering services; water, sewer, and storm utilities; equipment rental services, street maintenance, street capital construction projects, vegetation management, and the Auburn Municipal Airport.

**Parks, Arts and Recreation:** Provides recreational services, senior citizen services, provides arts and culture, and maintenance of park facilities. The Parks Department also manages the Mountain View Cemetery, the Auburn Golf Course, and parks construction projects.

**Innovation & Technology:** Provides management, oversight, and support of all technology within the City including desktop and network applications.

**Budgeted Expenditures by Administrative Structure**

	2023 Actual	2024 Adj. Budget	2024 Est Actual	2025 Budget	2026 Budget
<b>MAYOR &amp; COUNCIL:</b>					
Mayor and Council	\$ 1,374,567	\$ 1,459,725	\$ 1,459,725	\$ 1,951,839	\$ 1,878,195
	1,374,567	1,459,725	1,459,725	1,951,839	1,878,195
<b>ADMINISTRATION DIRECTOR:</b>					
Administration	1,293,015	1,325,280	1,325,280	1,040,288	1,066,210
Facilities	4,623,354	4,853,424	4,431,348	4,821,241	4,947,759
Multimedia	1,362,467	1,407,172	1,440,207	1,400,269	1,443,503
	7,278,836	7,585,876	7,196,835	7,261,798	7,457,472
<b>HUMAN RESOURCES DIRECTOR:</b>					
Human Resources	4,938,871	5,580,383	5,580,383	6,196,426	7,079,053
Worker's Compensation	927,122	1,060,300	1,060,300	1,060,200	1,060,400
	5,865,993	6,640,683	6,640,683	7,256,626	8,139,453
<b>FINANCE DIRECTOR:</b>					
Finance	4,689,061	5,763,940	5,763,940	5,610,750	5,845,464
Non-Departmental	3,377,502	9,897,960	9,897,960	5,405,976	5,309,576
Cumulative Reserve	1,242,019	12,894,864	3,594,864	825,600	825,600
Mitigation Fees	1,828,410	13,487,775	10,781,789	5,680,065	2,794,373
Debt Service Funds	1,877,965	3,244,700	1,878,500	3,248,200	2,867,300
Capital Improvements	5,711,292	23,931,880	33,320,942	8,175,000	13,250,000
Local Revitalization	72,701	3,236,164	3,269,070	1,000,000	-
Real Estate Excise Tax	-	-	-	2,130,100	1,569,700
Solid Waste	29,377,682	31,252,158	30,296,842	32,056,678	34,040,130
Insurance	79,137	317,500	68,200	5,045,496	5,771,818
Fire Pension	223,535	234,256	234,256	207,840	207,840
Cemetery Endowment Care	-	-	-	-	-
	48,479,304	104,261,197	99,106,363	69,385,705	72,481,801
<b>CITY ATTORNEY:</b>					
Legal	6,066,188	4,663,393	4,663,393	4,789,178	4,969,972
	6,066,188	4,663,393	4,663,393	4,789,178	4,969,972
<b>COMMUNITY DEV. DIRECTOR</b>					
Hotel/Motel Tax	163,823	262,100	260,900	177,100	177,100
Community Development	8,068,657	10,115,524	10,115,524	7,298,660	7,564,295
	8,232,480	10,377,624	10,376,424	7,475,760	7,741,395
<b>HUMAN SERVICES DIRECTOR</b>					
Human Services	-	4,031,582	4,031,582	2,505,743	2,419,857
	-	4,031,582	4,031,582	2,505,743	2,419,857
<b>OFFICE OF EQUITY DIRECTOR</b>					
Office of Equity	514,218	950,808	950,808	1,014,008	1,045,388
	514,218	950,808	950,808	1,014,008	1,045,388
<b>POLICE CHIEF:</b>					
SCORE (jail)	5,342,701	5,700,000	5,700,000	5,900,000	5,900,000
Police	33,227,979	37,800,886	37,800,886	40,161,732	41,821,208
Drug Forfeiture	418,819	404,917	394,063	399,233	408,486
	38,989,500	43,905,803	43,894,949	46,460,965	48,129,694
<b>PUBLIC WORKS DIRECTOR</b>					
Public Works	4,592,681	4,973,495	4,973,495	5,418,201	6,444,016
Streets	4,367,052	4,839,339	4,839,339	5,061,298	5,309,285
General Transportation	3,747,353	33,745,088	31,328,102	17,394,289	9,162,300
Transportation Benefit District	1,640,564	10,787,176	12,533,576	2,186,000	2,186,000
Water	21,999,837	55,740,701	55,435,984	22,689,605	23,286,921
Sewer	8,677,639	20,656,728	20,731,868	14,800,684	12,425,228
Storm Drainage	13,513,506	35,736,552	36,114,325	15,055,512	15,452,074
Sewer Metro	20,083,839	21,961,800	21,961,800	23,076,000	24,472,000
Airport	2,998,456	10,257,426	9,922,346	2,602,859	2,973,025
Equipment Rental	7,653,090	13,289,378	13,071,730	6,354,620	5,834,743
	89,274,017	211,987,683	210,912,565	114,639,068	107,545,592
<b>PARKS DIRECTOR:</b>					
Parks, Arts & Recreation	15,536,589	16,518,129	16,518,129	16,793,773	17,370,966
Recreational Trails	-	66,210	66,210	-	-
Municipal Park Construction	667,758	3,335,971	3,335,971	1,850,000	685,000
Cemetery	2,055,500	2,636,861	2,634,623	2,073,075	2,098,241
	18,259,847	22,557,171	22,554,933	20,716,848	20,154,207
<b>INNOVATION &amp; TECHNOLOGY DIRECTOR:</b>					
Innovation and Technology (excludes Multimedia)	8,929,072	12,693,196	12,652,980	7,646,420	7,803,077
	8,929,072	12,693,196	12,652,980	7,646,420	7,803,077
<b>RESERVES:</b>					
General Fund	45,719,546	40,203,977	38,910,092	33,158,530	26,085,952
Special Revenue Funds	63,260,855	37,146,764	50,660,533	44,730,900	43,714,614
Debt Service Funds	483,916	484,016	508,936	509,036	509,136
Capital Funds	17,744,511	9,055,787	7,710,358	7,468,058	7,786,158
Enterprise Funds					
Utilities	80,662,903	35,099,967	40,785,333	33,859,754	31,450,451
Airport	2,156,501	1,320,197	1,692,950	1,409,851	949,226
Cemetery	1,766,315	997,254	1,534,792	1,096,017	694,576
Internal Service Funds	16,952,128	11,548,297	12,873,180	14,863,970	17,020,193
Fiduciary Funds	1,870,328	1,739,672	1,837,188	1,797,248	1,765,908
Permanent Funds	2,390,209	2,454,339	2,542,809	2,632,809	2,722,809
	233,007,214	140,050,270	159,056,171	141,526,173	132,699,023
<b>TOTAL ALL FUNDS</b>	<b>\$ 466,271,237</b>	<b>\$ 571,165,011</b>	<b>\$ 583,497,411</b>	<b>\$ 432,630,131</b>	<b>\$ 422,465,126</b>

**Budgeted General Fund Expenditures by Department & Cost Center**

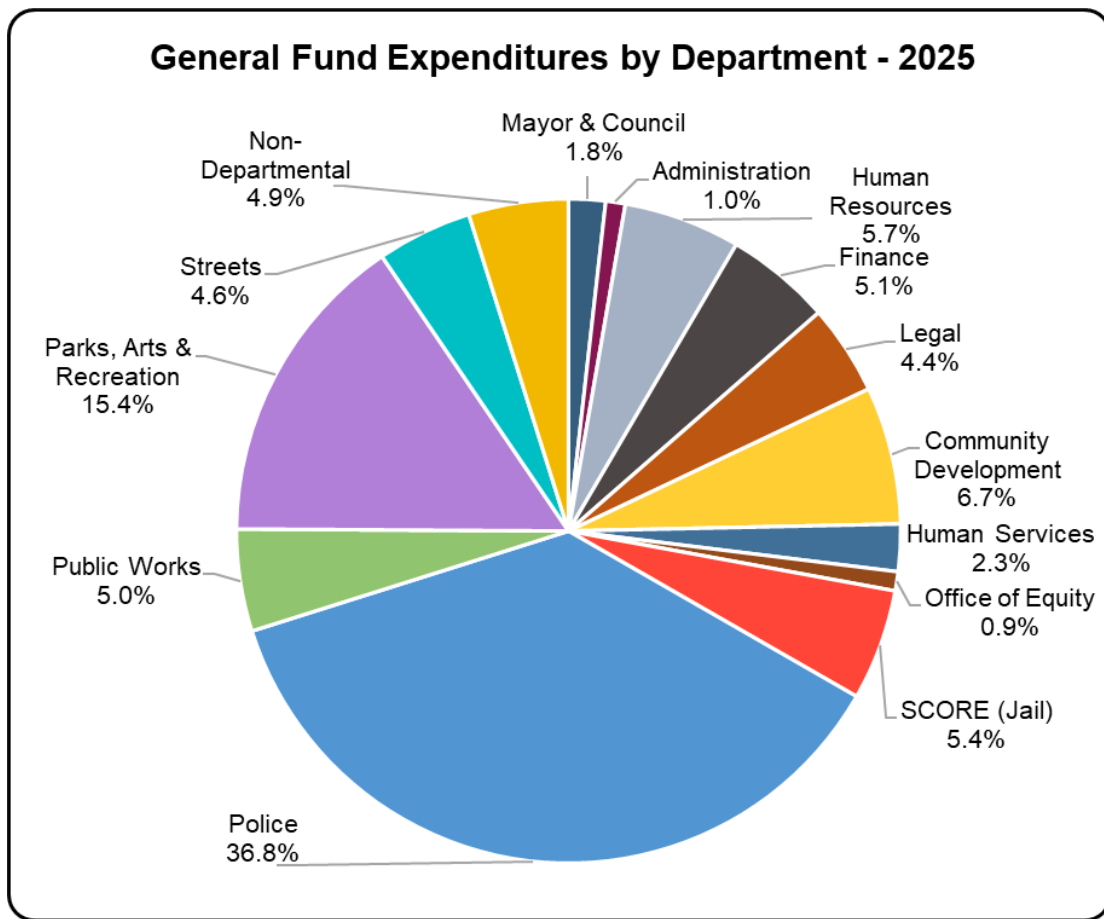
The next table presents a summary of General Fund expenditures by cost center. A cost center identifies specific activities within an administrative unit of the City. Since these cost centers correspond to specific programs operated by the City, this page summarizes the program budgets of the General Fund.

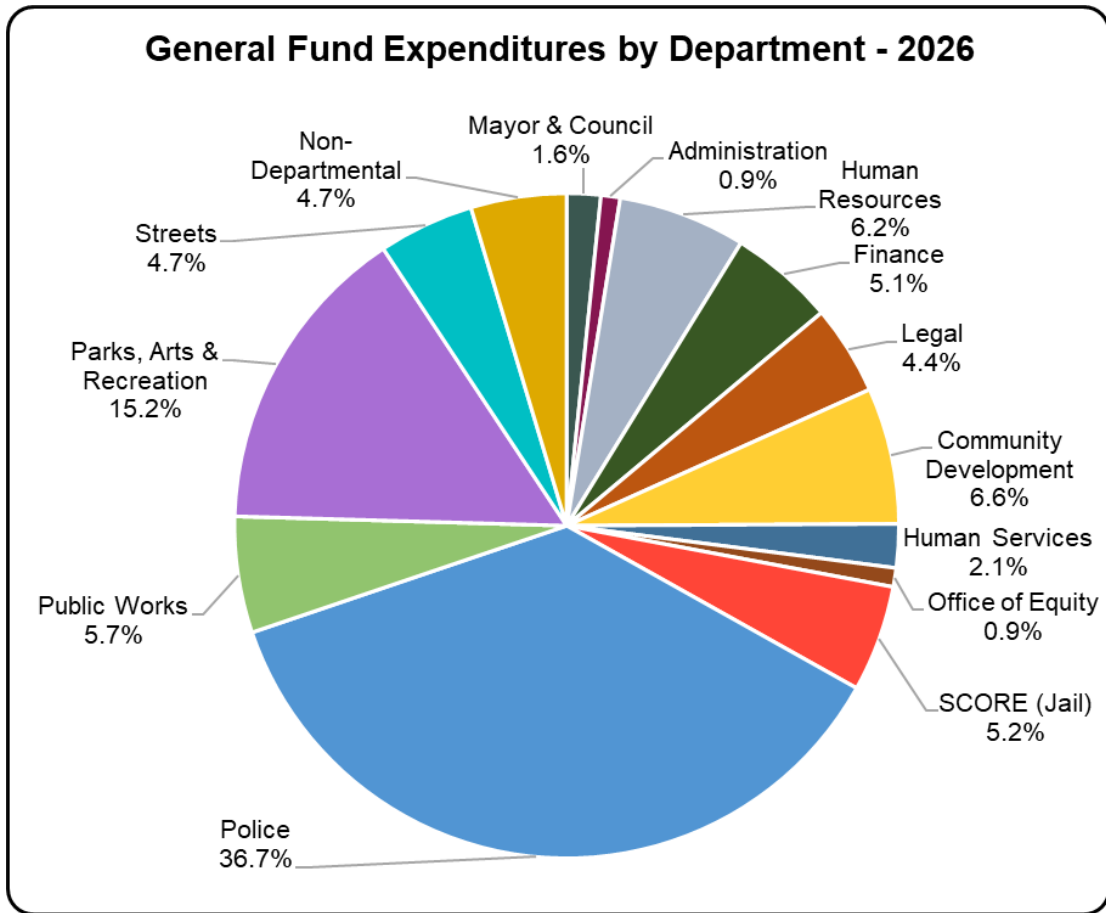
In 2025, the total public safety budget, which includes Police, Jail, Municipal Court, Probation, and Civil Service, is 45.6% of the total General Fund. Police services make up 36.8% of the General Fund; the largest police program being Patrol & Operations. Jail services at the South Correctional Entity (SCORE) account for 5.4%, while Municipal Court, Probation, and Civil Services total 3.4%.

Parks, Arts and Recreation accounts for 15.4% of the General Fund, with 6.5% dedicated to recreation and park facilities, and 1.1% to senior services.

The balance of the General Fund budget supports a variety of services – 4.6% has been allocated to street maintenance; 5.0% to Public Works and engineering services; 7.0% to Community Development services which include permitting, land use planning, and building code administration; and the remaining 22.4% is made up of general government services such as Human Services, Legal, Finance, and Administration.

The pie charts below and on the next page depict General Fund expenditures for 2025 and 2026 by department.





**Budgeted General Fund Expenditures by Cost Center**

	2023 Actual	2024 Adj. Budget	2024 Est Actual	2025 Budget	2026 Budget
<b>MAYOR &amp; COUNCIL:</b>					
City Council	\$ 364,845	\$ 406,912	\$ 406,912	\$ 432,021	\$ 446,155
Mayor/Administration	1,008,916	1,052,813	1,052,813	1,519,818	1,432,040
Diversity, Equity and Inclusion <sup>1</sup>	807	-	-	-	-
	<u>1,374,567</u>	<u>1,459,725</u>	<u>1,459,725</u>	<u>1,951,839</u>	<u>1,878,195</u>
<b>ADMINISTRATION:</b>					
Administration	1,082,361	1,107,881	1,107,881	789,842	808,277
Emergency Management	210,654	217,399	217,399	250,446	257,933
	<u>1,293,015</u>	<u>1,325,280</u>	<u>1,325,280</u>	<u>1,040,288</u>	<u>1,066,210</u>
<b>HUMAN RESOURCES:</b>					
Municipal Court	2,556,274	3,040,544	3,040,544	3,445,971	4,232,090
Personnel & Administration	2,149,064	2,307,350	2,307,350	2,451,408	2,542,901
Civil Service Commission	230,211	212,489	212,489	279,047	284,062
Wellness	3,322	20,000	20,000	20,000	20,000
	<u>4,938,871</u>	<u>5,580,383</u>	<u>5,580,383</u>	<u>6,196,426</u>	<u>7,079,053</u>
<b>FINANCE:</b>					
Administration	1,191,963	1,398,949	1,398,949	1,438,409	1,478,766
Budgeting & Accounting	2,399,205	1,680,902	1,680,902	1,750,603	1,821,680
Financial Planning	76,489	1,520,410	1,520,410	1,174,956	1,232,760
Finance - Utilities	1,021,403	1,163,679	1,163,679	1,246,782	1,312,258
	<u>4,689,061</u>	<u>5,763,940</u>	<u>5,763,940</u>	<u>5,610,750</u>	<u>5,845,464</u>
<b>LEGAL:</b>					
City Clerk	1,312,662	1,355,849	1,355,849	1,418,213	1,469,586
Administration	1,566,601	1,652,739	1,652,739	1,610,110	1,663,955
Prosecution & Criminal	1,131,465	1,245,894	1,245,894	1,336,341	1,402,684
Property Management <sup>2</sup>	311,559	408,911	408,911	358,675	364,860
Homelessness Outreach <sup>3</sup>	1,743,901	-	-	65,839	68,887
	<u>6,066,188</u>	<u>4,663,393</u>	<u>4,663,393</u>	<u>4,789,178</u>	<u>4,969,972</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Building & Permits	1,997,525	2,322,893	2,322,893	2,616,369	2,716,492
Environmental Services	36,080	58,287	58,287	18,100	18,100
Community Services	254,560	869,949	869,949	-	-
Administration	1,904,761	2,082,294	2,082,294	2,160,098	2,238,155
Planning	1,471,745	1,871,244	1,871,244	1,308,600	1,362,537
Economic Development	881,601	1,185,366	1,185,366	680,493	704,111
CDBG	-	-	-	515,000	524,900
Human Services <sup>4</sup>	1,184,447	238,231	238,231	-	-
SKHHP <sup>5</sup>	337,937	1,487,260	1,487,260	-	-
	<u>8,068,657</u>	<u>10,115,524</u>	<u>10,115,524</u>	<u>7,298,660</u>	<u>7,564,295</u>
<b>HUMAN SERVICES</b>					
Public Health - Public Services	-	973,075	973,075	765,875	636,975
Homelessness Outreach - Administration	-	3,058,507	3,058,507	1,739,868	1,782,882
	<u>-</u>	<u>4,031,582</u>	<u>4,031,582</u>	<u>2,505,743</u>	<u>2,419,857</u>
<b>OFFICE OF EQUITY</b>					
Administration	514,218	885,733	885,733	955,183	986,563
Community Services	-	65,075	65,075	58,825	58,825
	<u>514,218</u>	<u>950,808</u>	<u>950,808</u>	<u>1,014,008</u>	<u>1,045,388</u>
<b>SUBTOTAL</b>	<b>\$ 26,944,578</b>	<b>\$ 33,890,635</b>	<b>\$ 33,890,635</b>	<b>\$ 30,406,892</b>	<b>\$ 31,868,434</b>

(continued)

<sup>1</sup> In 2019, Auburn City Council adopted Inclusive Auburn Initiative (Resolution No. 5427). Program started in 2020.

<sup>2</sup> In 2021, Property Management moved from Administration Department to Legal Department.

<sup>3</sup> In 2020, Homelessness Outreach program started to provide guidance and referral to homeless people.

<sup>4</sup> In 2024, a majority of this budget was moved to the Human Services Department.

<sup>5</sup> Beginning in 2025, all SKHHP related activity will be recorded in F654, a custodial fund that the City of Auburn manages.



**Budgeted General Fund Expenditures by Cost Center (continued)**

	2023 Actual	2024 Adj. Budget	2024 Est Actual	2025 Budget	2026 Budget
<b>SCORE (JAIL):</b>					
SCORE	\$ 5,342,701	\$ 5,700,000	\$ 5,700,000	\$ 5,900,000	\$ 5,900,000
SCORE Debt Service	-	-	-	-	-
	<u>5,342,701</u>	<u>5,700,000</u>	<u>5,700,000</u>	<u>5,900,000</u>	<u>5,900,000</u>
<b>POLICE:</b>					
Administration	8,209,372	10,995,799	10,995,799	11,518,428	11,936,186
Patrol & Operations	18,455,646	17,405,776	17,405,776	18,100,163	18,710,923
Investigations	3,391,841	4,612,621	4,612,621	4,981,947	5,226,435
Community Programs	1,607,168	3,187,030	3,187,030	3,945,471	4,159,629
Records	1,331,786	1,320,373	1,320,373	1,302,261	1,457,792
Jail	-	20,000	20,000	20,000	20,000
Animal Control	232,165	259,287	259,287	293,462	310,243
	<u>33,227,979</u>	<u>37,800,886</u>	<u>37,800,886</u>	<u>40,161,732</u>	<u>41,821,208</u>
<b>PUBLIC WORKS:</b>					
Engineering	4,592,681	4,973,495	4,973,495	5,418,201	6,444,016
	<u>4,592,681</u>	<u>4,973,495</u>	<u>4,973,495</u>	<u>5,418,201</u>	<u>6,444,016</u>
<b>PARKS, ARTS &amp; RECREATION:</b>					
Cultural Arts	605,794	686,119	686,119	616,889	627,339
Special Events	618,832	572,069	572,069	660,096	681,536
Administration	3,583,355	3,782,795	3,782,795	3,978,528	4,178,242
Senior Center	823,718	908,216	908,216	933,898	963,846
Senior Resource Hub	296,334	272,451	272,451	280,897	293,505
Recreation Administration & Programs	2,417,064	2,565,686	2,565,686	2,444,864	2,511,599
Parks Facilities Rentals	90,849	144,900	144,900	144,900	144,900
Theater	403,347	395,684	395,684	405,239	413,927
Museum	454,711	545,639	545,639	569,299	589,583
Parks Facilities	4,224,848	4,570,593	4,570,593	4,655,363	4,783,877
Golf Maintenance & Operations	1,005,624	1,099,128	1,099,128	1,068,352	1,111,943
Golf Finance Administration	92,134	104,317	104,317	117,585	132,634
Golf Pro Shop	919,978	870,532	870,532	917,863	938,035
	<u>15,536,589</u>	<u>16,518,129</u>	<u>16,518,129</u>	<u>16,793,773</u>	<u>17,370,966</u>
<b>STREETS:</b>					
Maintenance & Operations	3,408,786	3,774,245	3,774,245	3,895,976	4,054,247
Administration	958,266	1,065,094	1,065,094	1,165,322	1,255,038
	<u>4,367,052</u>	<u>4,839,339</u>	<u>4,839,339</u>	<u>5,061,298</u>	<u>5,309,285</u>
<b>NON-DEPARTMENTAL:</b>					
Transfers & Miscellaneous	3,377,502	9,897,960	9,897,960	5,405,976	5,309,576
Ending Fund Balance	45,719,546	40,203,977	38,910,092	33,158,530	26,085,952
	<u>49,097,048</u>	<u>50,101,937</u>	<u>48,808,052</u>	<u>38,564,506</u>	<u>31,395,528</u>
<b>SUBTOTAL</b>	<b>\$ 112,164,050</b>	<b>\$ 119,933,786</b>	<b>\$ 118,639,901</b>	<b>\$ 111,899,510</b>	<b>\$ 108,241,003</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 139,108,628</b>	<b>\$ 153,824,421</b>	<b>\$ 152,530,536</b>	<b>\$ 142,306,402</b>	<b>\$ 140,109,437</b>

### Budgeted Interfund Operating Transfers

The next table presents a summary of transfers between funds for items such as payment of debt service and transfers in support of capital construction projects.

Fund	Fund Name	2025	2025	2026	2026
		Transfers Out	Transfers In	Transfers Out	Transfers In
001	GENERAL	\$ 1,077,400	\$ 126,000	\$ 705,000	\$ 126,000
102	GENERAL TRANSPORTATION	1,100,000	8,921,065	100,000	5,310,373
105	TRANSPORTATION BENEFIT DISTRICT	2,186,000	-	2,186,000	-
117	DRUG FORFEITURE	-	-	-	-
122	CUMULATIVE RESERVE FUND	825,600	-	825,600	-
124	MITIGATION FEES	5,605,065	-	2,719,373	-
232	2020 LTGO A&B REFUNDING BONDS	-	1,258,900	-	1,251,400
276	2016 COMBINED REFUNDING 2005/2006A LTGO	-	372,400	-	-
321	MUNICIPAL PARK CONSTRUCTION	-	405,000	-	480,000
328	CAPITAL IMPROVEMENT PROJECTS	-	845,000	-	940,000
330	LOCAL REVITALIZATION	-	1,000,000	-	-
331	REAL ESTATE EXCISE TAX	2,130,100	-	1,569,700	-
430	WATER UTILITY	50,000	-	50,000	-
431	SEWER UTILITY	50,000	-	50,000	-
432	STORM DRAINAGE UTILITY	124,000	-	124,000	-
434	SOLID WASTE	-	-	-	-
435	AIRPORT	-	-	-	-
436	CEMETERY	-	-	-	-
503	WORKERS' COMPENSATION	-	-	-	-
505	FACILITIES	553,800	-	551,700	-
518	INNOVATION AND TECHNOLOGY	-	37,600	-	37,600
550	EQUIPMENT RENTAL	-	736,000	-	736,000
701	CEMETERY ENDOWED CARE FUND	-	-	-	-
<b>Total</b>		<b>\$ 13,701,965</b>	<b>\$ 13,701,965</b>	<b>\$ 8,881,373</b>	<b>\$ 8,881,373</b>

## **SECTION VI: PROGRAM IMPROVEMENTS BY CITY DEPARTMENTS**

This section of the budget presents in detail, the program improvements that have been recommended by the Mayor and City Council during budget deliberations. Each program improvement consists of the following:

**Program Title**

The name of the improvement as proposed by the department.

**Contact Person**

The employee who submitted the request for the improvement.

**Duration**

Indicates whether the budget for the proposed improvement is a one-time (OT) request that will end after 2025-2026 or will be an ongoing (OG) request that will continue beyond 2026.

**2025 Cost of Improvement**

Estimated cost by the department to implement the program improvement in 2025.

**2026 Cost of Improvement**

Estimated cost by the department to implement the program improvement in 2026.

**Department Name**

The department requesting the improvement.

**Funding Source**

Indicates the fund(s) that have been budgeted to pay for the improvement.

**Description of Improvement**

A brief summary of the program improvement.

**Alternatives**

This portion of the proposal describes potential alternatives to the proposed program to assist in evaluating the proposal's merits.

**Advantages of Approval**

The advantages of the proposal relative to the alternatives.

**Implications of Denial**

A description of what will occur if the proposal is not approved.

**Cost of Improvement**

Shows the budget for the proposal for each budget year by major expenditure element as well as the category of fund(s) that will pay for the proposal.

**2025-2026 Program Improvements by Department**

The following tables summarize the program improvements that have been included in the 2025-2026 budget. The recommended levels of funding are indicated under the “Expenditures (net of revenues)” columns.

General Fund - 1x								
Expenditures (net of Revenue)								
Page #	Dept/Name	Title	GF Impact		All Other Funds		FTE	Potential Funding Source
			2025	2026	2025	2026		
244	AH.0003	Vehicle Purchase for Human Services	\$ 44,000	\$ 15,000	\$ -	\$ (15,000)	-	GF FB
261	PLN.0056	Development of a Citywide Strategic Plan	125,000	-	-	-	-	GF FB
<b>Total</b>			<b>\$ 169,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>	<b>-</b>	

General Fund - ongoing								
Expenditures (net of Revenue)								
Page #	Dept/Name	Title	GF Impact		All Other Funds		FTE	Potential Funding Source
			2025	2026	2025	2026		
243	AH.0002	Increase Human Services Grant Funding	\$ 100,000	\$ -	\$ -	\$ -	-	GF FB
249	ENG.0047	Facility Master Plan - Debt Service	1,200,000	1,200,000	1,000,000	1,000,000	-	GF/Utility FB
250	ENG.0048	Photo Enforcement Program Expansion & 10 New Police Officer FTEs	1,005,390	-	-	(16,930)	10.00	New GF Revenue
251	ENG.0050	Existing Photo Enforcement Program	(705,000)	(705,000)	705,000	705,000	-	GF FB
254	FIN.0021	SCORE Operating Cost Increase	200,000	200,000	-	-	-	GF FB
255	FIN.0022	ValleyCom Operating Cost Increase	150,000	230,000	-	-	-	GF FB
256	GLF.0037	Request for Additional Inventory and Seasonal Staffing	-	-	-	-	-	GF FB
257	HRR.0006	Civil Service Background Investigation Wages	50,000	50,000	-	-	-	GF FB
258	HRR.0008	Unaffiliated Employees Compensation Study	250,000	500,000	-	-	-	GF FB
259	HRR.0009	King County District Court and Related Services	402,200	687,050	-	-	-	GF FB
260	HRR.0010	Increased Liability Insurance Premiums	570,019	1,108,614	247,989	435,265	-	Interfund Revenues
262	PLN.0057	City Administrator (Reclass an existing FTE)	50,000	50,000	-	-	-	GF FB
263	POL.0046	Police Hiring and Retention Bonuses	140,000	140,000	-	-	-	GF FB
264	PRK.0063	Park Security	60,000	64,000	-	-	-	GF FB
<b>Total</b>			<b>\$ 3,472,609</b>	<b>\$ 3,524,664</b>	<b>\$ 1,952,989</b>	<b>\$ 2,123,335</b>	<b>10.00</b>	

Non General Fund - 1x								
Expenditures (net of Revenue)								
Page #	Dept/Name	Title	GF Impact		All Other Funds		FTE	Potential Funding Source
			2025	2026	2025	2026		
246	AIR.0005	Airport Equipment	\$ -	\$ -	\$ 97,890	\$ 7,140	-	435 (Airport) FB
247	CEM.0008	New John Deere Mower	-	-	37,250	-	-	436 (Cemetery) FB
265	STM.0010	Storm Pond & Ditching Debris Disposal Fees	-	-	100,000	-	-	432 (Storm) FB
<b>Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,140</b>	<b>\$ 7,140</b>	<b>-</b>	

Non General Fund - Ongoing								
Expenditures (net of Revenue)								
Page #	Dept/Name	Title	GF Impact		All Other Funds		FTE	Potential Funding Source
			2025	2026	2025	2026		
245	AIR.0004	Increase Airport Operating Budgets	\$ -	\$ -	\$ 47,250	\$ 21,950	-	435 (Airport) FB
248	CEM.0009	Increase Cemetery Operating Budget	-	-	(35,100)	(62,700)	-	436 (Cemetery) FB
252	ERR.0013	Increase Equipment Rental and Revolving (ER&R) Operations Budget	89,500	91,600	38,400	39,300	-	Interfund Revenues
253	FAC.0042	Annual Contributions for Major Maintenance and Repair	195,000	195,000	55,000	55,000	-	Interfund Revenues
<b>Total</b>			<b>\$ 284,500</b>	<b>\$ 286,600</b>	<b>\$ 105,550</b>	<b>\$ 53,550</b>	<b>-</b>	

**Grand Total Requests** **\$ 3,926,109** **\$ 3,826,264** **\$ 2,293,679** **\$ 2,169,025** **10.00**

**REQUEST FOR PROGRAM IMPROVEMENT**

**Decision Package #:** AH.0003

**Program Name:** Vehicle Purchase for Human Services

**Department:** Human Services

**New Program (Y/N):** No

**One-time or Ongoing:** One-Time

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	44,000	-	-
<b>2026</b>	15,000	(15,000)	-
<b>Total:</b>	<b>59,000</b>	<b>(15,000)</b>	-

**Description of Program:**

This request is for purchase of a vehicle for the Human Services Department (previously Anti-Homelessness Department) to support existing operations. A new vehicle was never added to the program when new staff was added to create the Human Services Department. Since then, staff have been using a loaner vehicle from the fleet division, which will no longer be available in 2025. A second vehicle is critical to provide direct service to people experiencing homelessness via transportation to shelter, housing, and treatment throughout Washington counties and cities. Additionally, the vehicle will be used to respond to police calls for assistance and address homeless issues around the city.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** AH.0002

**Program Name:** Increase Human Services Grant Funding

**Department:** Human Services

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	100,000	-	-
<b>2026</b>	-	-	-
<b>Total:</b>	<b>100,000</b>	-	-

**Description of Program:**

In 2019 the Auburn City Council approved Resolution 5479 which established a Human Services workplan prepared and recommended by the Human Services Committee. Resolution 5479 acknowledges that human service funding levels remained static at \$480,000 annually from 2011 to 2020 despite growth in population and community need. Resolution 5479 seeks to increase and stabilize human service funding levels at a minimum of 1% of the General Fund (and contemplates additional staggered increases to 1.25%, 1.5% and 2%).

As a result, City Council increased the annual General Fund contribution to \$600,000 for the 2021-2022 biennium; and in the 2023-2024 biennium Council supplemented the annual \$600,000 contribution with an additional \$500,000 annually with available ARPA funds.

ARPA funding does not exist beyond 2024, yet the community need has not diminished. The City's human service funding grant application process remains highly competitive and includes requests that exceed \$2 million annually that are submitted by nearly 100 different agencies. The 2023-2024 grant cycle allowed for the funding of 44 agencies using the \$1.1 million funding level.

This decision package seeks to increase human service funding levels by an additional \$500,000 per year in order to align with Resolution 5479, replace the loss of ARPA funds, and to meet community need. In 2025, \$100,000 in new General Fund money will be needed, and the remaining \$400,000 will come from other unspent ARPA programs. In 2026, \$500,000 in General Fund savings from the operations of the ACRC will be used supplement human services grant program.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** AIR.0004

**Program Name:** Increase Airport Operating Budgets

**Department:** Airport

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2025	-	47,250	-
2026	-	21,950	-
<b>Total:</b>	-	<b>69,200</b>	-

**Description of Program:**

This request is an update to the airport operations fund based on actual and increasing costs over the past five years when City employed staff took over full time management of the airport. The majority of the fund increase relates to administration and facility maintenance needs and an increase to aviation fuel purchase/sales. The increase fuel purchase cost of \$405,400 in 2025 and \$548,700 in 2026 has an offsetting revenue that exceeds this expense. This decision package also captures an increase of "Other Wages" for the part time and airport intern in the amount of \$40,950 annually. This additional temporary staffing will assist in meeting the needs of the airport to improve efficiencies with hiring temporary staff instead of using a more expensive vendor to complete regular maintenance activities.

There is sufficient revenue in the airport operation budget to fund these increases both immediately and for the long term.

**REQUEST FOR PROGRAM IMPROVEMENT**

**Decision Package #:** AIR.0005

**Program Name:** Airport Equipment

**Department:** Airport

**New Program (Y/N):** No

**One-time or Ongoing:** One-time

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	-	97,890	-
<b>2026</b>	-	7,140	-
<b>Total:</b>	-	<b>105,030</b>	-

**Description of Program:**

This request will purchase a Wide Area Mower at an estimated amount of \$81,890, provide for future replacement costs of the mower, and 2 replacement FOD (Foreign Object Debris) Boss Mats at an estimated amount of \$16,000. The current airport mower is not sufficient for the significant amount of grass area required to be maintained. The current mower is demanding additional maintenance annually because of the required overuse to complete the necessary work. The new mower will allow greater efficiencies in competing mowing and maintain the airports regulatory requirements.

The current FOD Boss Mats are in need of replacement. These mats are towed behind a vehicle which remove potentially aircraft damaging debris from the airfield pavement and help to prevent incidents and increases aircraft safety.



## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** CEM.0008

**Program Name:** New John Deere Mower

**Department:** Cemetery

**New Program (Y/N):** No

**One-time or Ongoing:** One-time

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	-	37,250	-
<b>2026</b>	-	-	-
<b>Total:</b>	-	<b>37,250</b>	-

**Description of Program:**

We would like to replace one of the cemetery's older mowers, 2-wheel drive, John Deere 1445, which was purchased in 2001. This mower is nearing the end of its useful life and currently has 5,292 hours on it.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** CEM.0009

**Program Name:** Increase Cemetery Operating Budget

**Department:** Cemetery

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	-	(35,100)	-
<b>2026</b>	-	(62,700)	-
<b>Total:</b>	-	<b>(97,800)</b>	-

**Description of Program:**

The purpose of the decision package is to increase the budgeted amounts at the Cemetery to accurately reflect expected spending needs in 2025-2026.

The request to increase Overtime is due to the increase in wages that help support Saturday services. The increase in general sales requires an increased expenditure authority on cemetery goods and services that are sold, i.e. materials needed to make and fulfill sales.

The budget for Other Fringe Benefits, such as Uniforms, has remained the same over recent years (\$800 annually), while the actual expenditures ranged from \$3k - \$6k. This increase request would align this budget item with realistic historical spending.

The cemetery will be able to support these budget increases through the expected increase in revenue that comes from Plots and Marker Sales. New sections under development will be available by the end of 2024 offering casket and cremation options in desirable areas in the cemetery.

While preparing for the 2025-2026 Biennial Budget, some line-items' budgets were reduced to further offset these increased expenditures, in addition to the expected increase in revenues.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** ENG.0047

**Program Name:** Facility Master Plan - Debt Service

**Department:** Engineering

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	1,200,000	1,000,000	-
<b>2026</b>	1,200,000	1,000,000	-
<b>Total:</b>	<b>2,400,000</b>	<b>2,000,000</b>	-

**Description of Program:**

This project will begin design in 2024 (currently budgeted) and complete the Phases 2, 3 and 4 of the Facility Master Plan which was adopted by Council in May of 2021 by Resolution 5595. Work is intended to be completed between 2024 and 2030 and includes the design, property acquisition and construction of improvements for Public Works Maintenance and Operations, Parks, Arts and Recreation Maintenance and Operations, and Police. The estimated total project cost is \$39.1M (Public Works: \$26.1M, Police: \$7M, Parks: \$6M).

Phase 2: 2024-2027: Relocate the green house and bulk bins to allow the construction of an access connection to 15th Street SW. Construct additional crew space and renovate the existing building at Game Farm Park. Develop a master site plan for the new Police headquarters property. Construct a new evidence storage facility at the future headquarters site. Remove deed restriction on a portion of the GSA Park Property. Complete the enclosure of the existing vehicle storage bay. Construct a new crew building on site and replacement parking area. Construction of a direct access to 15th Street SW.

Phase 3: 2026-2028: Renovate the existing Justice Center Facilities. Modify the existing building to add additional central stores warehousing space and maximize the use of the existing crew and storage space. Renovate the existing building at GSA Park to add storage and crew space.

Phase 4: 2028-2030: Construct coverage for high valued fleet parking area. Construct maintenance and operations satellite facilities.

It is proposed to issue Bonds in the amount of up to \$39.1M in 2025/2026 to pay for the design costs (up to 18 months prior to bond issuance), property costs (up to 6 months prior to bond issuance), and for all construction costs (up to 3 months prior to bond issuance). This request is to provide for the estimated cost of the debt service which is based on an interest rate of 4% and a 30-year term and is anticipated to require approximately \$2.2M per year with \$1.2M from the General Fund/ REET and \$1M from the water, sewer and storm drainage utilities.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** ENG.0048

**Program Name:** Photo Enforcement Program Expansion & 10 New Police Officer FTEs

**Department:** Public Works and Police

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	1,005,390	-	10
<b>2026</b>	-	(16,930)	-
<b>Total:</b>	<b>1,005,390</b>	<b>(16,930)</b>	<b>10</b>

**Description of Program:**

In 2023 and 2024, the State Legislature modified the allowances for photo enforcement in Washington state to allow for the additional use of speed enforcement cameras for general speed enforcement under certain conditions and limited the total number of cameras allowed in a jurisdiction to one camera, plus one additional camera for every 10,000 in City Population.

This request seeks approval for implementing new camera locations in 2026 at a minimum of three locations up to the maximum allowed by state law (nine, based on our current population). The revenue generated from the speed infractions would fully fund the costs of operating the program (equipment cost, vendor cost, administration by City staff, King County District Court Costs).

Using revenues that exceed the operating costs of the program, this proposal seeks to add 10 new commissioned Police Officer FTEs to the budget. Additional expenditure budget will be added to the General Fund for five of these positions, and five of these positions will be supernumeraries. Supernumerary positions allow the Police Department to address ongoing minimum-staffing issues related to personnel turnover and the long lead times required for the deployment of new officers.

Additional police officers are necessary to enable increases in minimum staffing levels, putting more uniformed officers in the community, and absorbing some of the additional workload associated with speed enforcement camera citations. Most importantly, additional officers would also allow for more proactive response to high crime areas. Assigned vehicles will be deferred until the end of the existing take-home vehicle program roll-out schedule, with purchases expected in 2030 and ongoing annual costs beginning in 2031.

Since the expanding speed enforcement program would not go into effect until 2026, the cost of adding 10 new FTEs in 2025 would be absorbed by General Fund fund balance.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** ENG.0050

**Program Name:** Existing Photo Enforcement Program

**Department:** Engineering

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	(705,000)	705,000	-
<b>2026</b>	(705,000)	705,000	-
<b>Total:</b>	<b>(1,410,000)</b>	<b>1,410,000</b>	-

**Description of Program:**

The City implemented the School Zone Speed Photo Enforcement program in 2023. The results of its operations have shown a reduction in the percent of drivers significantly exceeding the active school zone limit. The existing program was expected to generate \$640K in additional revenues beyond program costs in 2024. In 2024, it is projected that a total of \$2.7 million will be generated. This request is to recognize the additional revenue beyond the original amount anticipated and to fund pedestrian and street safety programs with a portion of those additional revenues. Use of these additional revenues to complete traffic safety related improvements is consistent with the original intent of the program when enacted by Council and will also further the City's goals in accordance with the policies as proposed in the draft Comprehensive Safety Action Plan, Comprehensive Transportation Plan, and with the nationally recognized Safe Systems Approach.

The programs identified in the Transportation Improvement Plan and in the proposed Capital Facilities Plan for 2025-2030 to be funded or partially funded by these revenues totaling \$705,000 annually, include:

- Traffic Signal System Replacement Program (\$360,000)
- Intelligent Transportation Systems (ITS) Dynamic Message Signs Program (\$45,000)
- Active Transportation - Safety, ADA, & Repair Program (\$100,000)
- Annual Channelization and Pavement Markings Program (\$200,000)

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** ERR.0013

**Program Name:** Increase Equipment Rental and Revolving (ER&R) Operations Budget

**Department:** Equipment Rental & Revolving Fund

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	89,500	38,400	-
<b>2026</b>	91,600	39,300	-
<b>Total:</b>	<b>181,100</b>	<b>77,700</b>	-

**Description of Program:**

ER&R's operational costs have increased due to an increase in fleet, staffing, and market and inflationary costs, which require increases to certain line items including required training, annual software services, and fuel.

The costs of training for staff for both required dealer focused training for fleet maintenance and CDL training for all M&O staff have increased due to the increase in the number of staff requiring this training, as well as staff turnover. Training for CDL certification, which costs approximately \$5000 per employee, is a pass-through charge in the ER&R fund and is paid through the internal service fund charges to the divisions requiring the training. These funds include water, sewer, storm and street. Total annual increases for training and certifications are expected to be \$14,000 for both 2025 and 2026.

Fuel costs increased during the 2023/2024 budget cycle and are anticipated to continue to increase in 2025/2026. Using the fuel usage actuals from 2023, as well as King County fuel rates, we estimate that these increases will extend beyond the existing base budget by an additional \$99,200 annually.

Finally, costs for telematics and vehicle diagnostic software services have increased. These software services provide for the tracking of the fleet and provide information to the Divisions mechanics on the operations, performance, repair, and maintenance needs and are necessary for the efficient management of the fleet. We estimate these increases to be in the following areas:

Vehicle Diagnostics (100.35): 2025 - \$8,000; 2026 - \$10,000

GPS Insight Annual Service Costs (100.42): 2025 - \$6,700; 2026 - \$7,700

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** FAC.0042

**Program Name:** Annual Contributions for Major Maintenance and Repair

**Department:** Facilities

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	195,000	55,000	-
<b>2026</b>	195,000	55,000	-
<b>Total:</b>	<b>390,000</b>	<b>110,000</b>	-

**Description of Program:**

In addition to accounting for ongoing operating costs, most internal service funds identify capital assets that require replacement or major maintenance and repair. Rather than pay for these large replacements and repairs on a pay-as-you-go basis, internal service funds plan out the average annual cost based on total replacement cost at the end of the useful life and how many years the asset can be used. This annual replacement and repair cost is inclusive in the annual operating cost of the fund, which is then proportionally charged to the benefitting funds.

The Facilities Fund is the only internal service fund that has not historically collected funds for future repair or replacement and all capital replacement, maintenance and major repairs are paid on an as-needed basis. Since the Facilities Fund is responsible for maintaining millions of dollars in City assets, creating a capital replacement and repair fund creates better budget predictability, and ensures projects are prioritized more strategically.

This decision package would add an annual baseline contribution of \$250,000 into the Facilities Fund to pay for the cost of repairs and replacements done annually. The facilities team should take an inventory at least biennially to determine assets that need repair and replacement and the timing for such replacements based on priority and funding. Projects in the upcoming biennium include:

- Fire Panel Replacement - \$125,000
- AVHS Roof Replacement - \$50,000
- R Street Composite Roof Replacement \$60,000
- Senior Center Carpet \$50,000
- Modernization of City Hall Elevator \$65,000
- Security Cameras \$100,000

Total \$450,000 (average of \$225,000 per year)

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** FIN.0021

**Program Name:** SCORE Operating Cost Increase

**Department:** Finance

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	200,000	-	-
<b>2026</b>	200,000	-	-
<b>Total:</b>	<b>400,000</b>	-	-

**Description of Program:**

The purpose of this request is to increase the City's budgeted payment to the South Correctional Entity (SCORE) by \$200,000 in each of the years 2025-2026 to maintain legal compliance with the SCORE interlocal agreement. The preliminary SCORE budget for 2025 requires Auburn to contribute \$5.9 million, which is \$200,000 higher than the 2024 budget.

In February 2009, the Cities of Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac and Tukwila entered into an interlocal agreement to jointly construct, equip, maintain and operate a consolidated regional misdemeanor correctional facility located in Des Moines, Washington. The purpose of the SCORE facility is to provide correctional services essential to the preservation of the public health, safety and welfare. To carry out the purposes of the interlocal agreement and to operate, manage and maintain the SCORE facility, the Member Cities formed the South Correctional Entity (SCORE), a separate governmental administrative agency.

Per Section 9(c) to the amended and restated interlocal agreement of 2019 between the cities of Auburn, Burien, Des Moines, Renton, SeaTac and Tukwila, "The allocation of prorated financial participation among the Member Cities shall be calculated as provided in Section 15 hereof. Each Member City shall be unconditionally obligated to provide its allocable share of costs as provided in this SCORE Interlocal Agreement."

Per Section 15(d)(2) of the interlocal agreement, "Subject to the terms of the financial policies established by the Administrative Board, each Member City shall be obligated to pay its allocable portion of Costs of Maintenance and Operation of the SCORE Facility, including any debt issued to finance such costs..."

Approving this additional funding will allow the City to remain in compliance with its interlocal agreement, continue the existence of SCORE as an entity, and continue to receive services essential to the preservation of public health, safety and welfare provided by the consolidated correctional facility.



## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** FIN.0022

**Program Name:** ValleyCom Operating Cost Increase

**Department:** Finance

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	150,000	-	-
<b>2026</b>	230,000	-	-
<b>Total:</b>	<b>380,000</b>	-	-

**Description of Program:**

The Valley Communications Center, hereafter referred to as ValleyCom, was established August 20, 1976, when an Interlocal Agreement was entered into by four participating municipal corporations: Auburn, Kent, Renton, and Tukwila. The purpose of the ValleyCom joint operation is to provide improved consolidated emergency communications (dispatch) services for police, fire and medical aid to the five participating cities (including Federal Way, added in 1999) and to several subscribing agencies, which include Public Safety Partners, Fire and EMS Partners and Emergency Backup Facilities.

This request is to increase the budget for its annual contribution to Valley Communications Center by \$150,000, beginning in 2025. If the City does not fulfill its funding obligations per the terms of the interlocal agreement, the City may forfeit its rights under the terms of the agreement and ValleyCom may withdraw emergency communication service from the City.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** GLF.0037

**Program Name:** Request for Additional Inventory and Seasonal Staffing

**Department:** Parks

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<u>Expenditures (net of Revenue)</u>		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2025	-	-	-
2026	-	-	-
<b>Total:</b>	-	-	-

**Description of Program:**

Over the past few years, our pro-shop inventory budget has been fully expended by early to mid-summer. This request includes a \$45,000 increase to inventory expenditures for the full calendar year. The increased costs will be offset by the increased inventory sales.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** HRR.0006

**Program Name:** Civil Service Background Investigation Wages

**Department:** Human Resources

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	50,000	-	-
<b>2026</b>	50,000	-	-
<b>Total:</b>	<b>100,000</b>	-	-

**Description of Program:**

Funds are needed to cover the non-benefitted wages for Civil Service background investigators. The current practice is to assign lateral Police Officer candidates and out-of-state, entry-level Police Officer candidates to the non-benefitted background investigators. Local entry-level candidates are assigned to a contracted investigator.

Having non-commissioned background investigators employed outside of the Police Department in addition to a contractor provides the City with greater flexibility in task assignments and adherence to expected deadlines. This flexibility leads to increased efficiency in the hiring process, as the City will not be reliant solely on external investigators or internal Commanders who have other primary responsibilities. Further, employing in-house background investigators ensures higher quality and consistency in background investigations, which is crucial for vetting police officer candidates. This approach mitigates risks associated with varying standards and practices of contracted investigators and allows trained Police personnel to focus on their primary duties. By funding the wages for in-house background investigators, the City can maintain a high standard in hiring processes, ensure operational flexibility, and effectively manage the risks associated with police officer recruitment.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** HRR.0008

**Program Name:** Unaffiliated Employees Compensation Study

**Department:** Human Resources

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	250,000	-	-
<b>2026</b>	500,000	-	-
<b>Total:</b>	<b>750,000</b>	-	-

**Description of Program:**

Human Resources is proposing to undertake a comprehensive classification and compensation study for the City's unaffiliated staff, specifically targeting directors, management positions, and other unaffiliated roles. The objective of this study is to review and update job descriptions while simultaneously examining internal and external compensation levels to effectively retain and recruit the best overall employee base.

This study will be conducted by in-house, professional human resources staff, minimizing potential costs associated with hiring a private consultant. The financial request represents a best estimate of the impacts of aligning unaffiliated wages with both internal and external comparables on an ongoing basis to ensure the City's compensation structure is competitive, equitable, and aligned with industry standards. This study will provide a comprehensive analysis of our current compensation practices and offer recommendations for improvement.

The benefit of conducting a compensation study serves many purposes. First, it greatly reduces the need for unplanned and unbudgeted salary reclasses mid-year. It also ensures equity for all unaffiliated positions – rather than reviewing random requests mid-year. And most importantly, conducting a compensation study will ensure our current unaffiliated staff are all compensated fairly compared to market comparisons. This will help the City attract and retain qualified staff – helping ensure strong morale, engagement, and efficiencies city-wide.

**REQUEST FOR PROGRAM IMPROVEMENT**

**Decision Package #:** HRR.0009

**Program Name:** King County District Court and Related Services

**Department:** Human Resources

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	402,200	-	-
<b>2026</b>	687,050	-	-
<b>Total:</b>	<b>1,089,250</b>	-	-

**Description of Program:**

The City of Auburn has seen an increase in costs associated with the King County District Court from all our professional services providers: King County District Court (\$208,000 in 2025 and \$437,200 in 2026), public defense (\$77,000 in 2025 and \$115,850 in 2026), conflict attorneys for public defense (\$85,000 in 2025 and \$96,000 in 2026), and electronic home monitoring (\$32,000 in 2025 and \$38,000 in 2026).

These estimated increases are based off actual expenditures in 2023 and anticipated expenditures in 2024.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** HRR.0010

**Program Name:** Increased Liability Insurance Premiums

**Department:** Human Resources

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	570,019	247,989	-
<b>2026</b>	1,108,614	435,265	-
<b>Total:</b>	<b>1,678,633</b>	<b>683,254</b>	-

**Description of Program:**

Based on the current insurance market, as well as the increase to the number of and value of City properties and vehicles, and the City's claims experience and exposure, prices are continuing to rise. The annual premium has increased an average of ~34% over the last 5 years, which informs the estimates for 2025 and 2026.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** PLN.0056

**Program Name:** Development of a Citywide Strategic Plan

**Department:** Administration

**New Program (Y/N):** Yes

**One-time or Ongoing:** One-time

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	125,000	-	-
<b>2026</b>	-	-	-
<b>Total:</b>	<b>125,000</b>	-	-

**Description of Program:**

A Strategic Plan establishes a citywide vision statement, top priorities, goals and actions for each priority, and roles that help establish accountability and responsibility for the various goals and actions. The Plan is designed to organize all city departments and create alignment between the executive and legislative branch of city government.

It is anticipated that a Strategic Plan will cost approximately \$125,000 to prepare and adopt and will require the services of an outside consultant. The total amount is based on the cost that other cities have incurred when preparing similar business plans. Developing a strategic plan will require creation of a city vision and mission, public outreach efforts, navigating leadership through an exercise to articulate priorities, goals, objectives and actions.

Because a Strategic Plan requires subsequent action after it is adopted, we have included anticipated expenses for 2025. Since a Strategic Plan is an overarching plan that does not rest within one department, there will need to be budget capacity to carry out the various initiatives that are established in the Plan.

During the March and April 2024 Leadership Retreat there was general consensus that a Strategic Plan would be beneficial in helping establish a common set of priorities, objectives and actions to help guide budget, policy and program decisions and investments. Creating and implementing a Strategic Plan is a common approach that cities take to ensure that City Council, Mayor and City Departments are aligned in their thinking and approaches.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** PLN.0057

**Program Name:** City Administrator (Reclass an existing FTE)

**Department:** Planning

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	50,000	-	-
<b>2026</b>	50,000	-	-
<b>Total:</b>	<b>100,000</b>	-	-

**Description of Program:**

Restructure of Executive Leadership team to incorporate the concept of a City Administrator that reports directly to the Mayor and whom all Directors report to. This decision package does not propose creation of a new FTE but instead relies upon a reorganization and utilization of an existing FTE. This decision package seeks to address the compensation difference that is likely to occur for a position that all department Directors report to along with access to an operating budget and initial exploration of the concept.

Most cities that are the size of Auburn operate with a City Administrator. Many also have a Deputy City Administrator. And many cities that are much smaller than Auburn utilize a City Administrator.

The City Administrator plays a key role in running the day-to-day operations of the city, serves as a mediator between different departments when priority conflicts occur, and can provide direction to department Directors who seek high level guidance.

The City Administrator also serves as a daily liaison with councilmembers to ensure that members have access to the information they need and can advocate for inquiries from their constituents.



## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** POL.0046

**Program Name:** Police Hiring and Retention Bonuses

**Department:** Police

**New Program (Y/N):** No

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	140,000	-	-
<b>2026</b>	140,000	-	-
<b>Total:</b>	<b>280,000</b>	-	-

**Description of Program:**

The hiring and retention bonus program was started in 2023 and funded by one-time funding available by ARPA. This decision package continues the program on an ongoing basis using unrestricted General Fund money. The hiring bonus has proven to be extremely useful in attracting new, qualified police officer recruits.

## REQUEST FOR PROGRAM IMPROVEMENT

**Decision Package #:** PRK.0063

**Program Name:** Park Security

**Department:** Parks

**New Program (Y/N):** Yes

**One-time or Ongoing:** Ongoing

**Maintain or Increase Level of Service:** Increase

**Net Cost:**

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
<b>2025</b>	60,000	-	-
<b>2026</b>	64,000	-	-
<b>Total:</b>	<b>124,000</b>	-	-

**Description of Program:**

Utilizing Private Security to increase Park Patrols to a level similar to 2022-2023. Additional park and recreation facility security was one of the programs authorized due to the mitigation of General Fund costs by ARPA funding. That security program was managed by the Facilities Division. The additional security hours were eliminated when ARPA funding was completed. Numerous Parks have seen a large increase in vandalism and other illegal activity since the funding was reduced.

This program improvement would fund an additional 1,095 hours of security, spread between numerous parks. Approval of funding would add 3 hours per day/365 days per year to the Security Shift. Primary emphasis would be at Les Gove Park and Brannan Park.

This program would be in addition to the Private Security that is utilized to lock-up park gates in the evening; however, we would plan to use the same private security company for this added park security and park patrols.

**REQUEST FOR PROGRAM IMPROVEMENT**

**Decision Package #:** STM.0010

**Program Name:** Storm Pond & Ditching Debris Disposal Fees

**Department:** Storm

**New Program (Y/N):** No

**One-time or Ongoing:** One-time

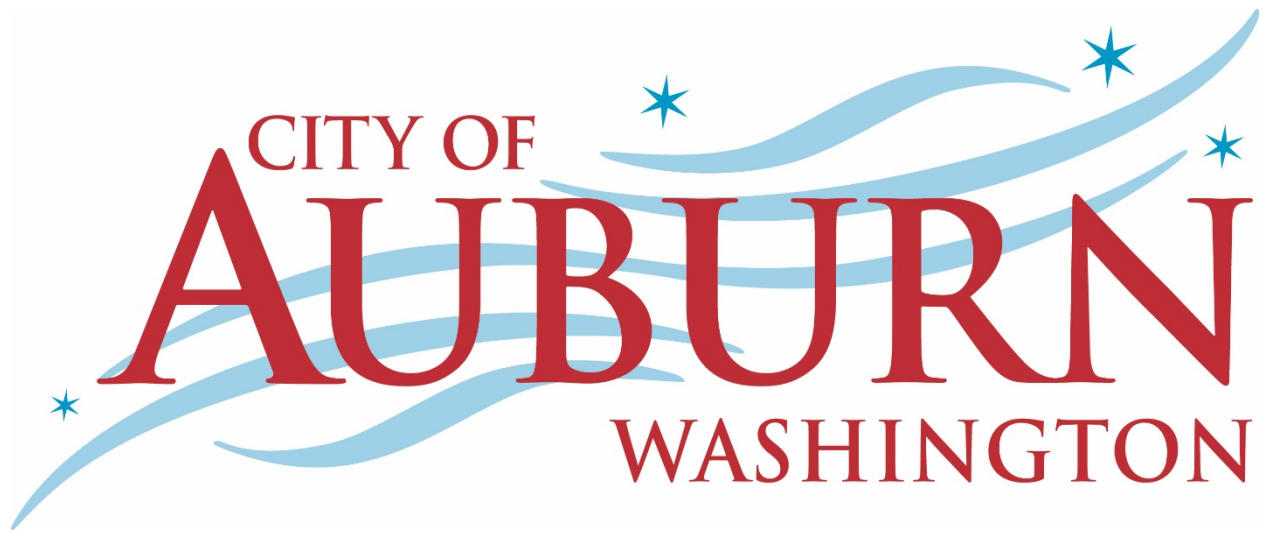
**Maintain or Increase Level of Service:** Maintain

**Net Cost:**

	<b>Expenditures (net of Revenue)</b>		<b>FTE(s)</b>
	<b>General Fund Impact</b>	<b>All Other Funds</b>	
<b>2025</b>	-	100,000	-
<b>2026</b>	-	-	-
<b>Total:</b>	-	<b>100,000</b>	-

**Description of Program:**

The Storm Utility currently uses the undeveloped Jacobson Tree Farm property for storage and sorting of vegetative debris from Pond and Ditch maintenance work to remove sediment and overgrown vegetation prior to disposal. In order to facilitate the development of this property into the Park envisioned in the Parks Plan, the Utility needs to remove the stockpiled debris and dispose of it. This work is beyond the level of work anticipated in the annual work for the Storm Utility and additional funds are needed to pay the increased fees for the material removal within 2025 to allow Parks' development of the property which is anticipated to begin in 2026.



## **SECTION VII: CAPITAL PLANNING, PROGRAMMING AND BUDGETING**

The capital budget authorizes and provides the basis of control of expenditures for the acquisition of significant City assets and construction of all capital facilities. This section describes and summarizes the 2025-2026 budgets for capital outlays, which are expenditures resulting in the acquisition of or addition to existing capital assets. Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

The City of Auburn maintains a comprehensive six-year Capital Facilities Plan (CFP) that is updated biennially and incorporates the capital facility improvements in the City's biennial budget process. It is considered a companion document to the budget document. It is also an integral part of the Capital Facilities Element of the City's Comprehensive Plan.

The Public Works Department is responsible for planning and implementing capital projects that repair, replace, and expand the City's streets, utilities, and airport infrastructure. The planning of capital projects starts with the City's Comprehensive Plan that includes elements for transportation, utilities, and the airport. The Comprehensive Plan identifies projects and programs that are needed within the planning horizon (usually 20 years). Each year, the projects and programs in the Comprehensive Plan are reviewed to determine which are a priority for inclusion in the City's Capital Facilities Plan. The projects are selected based on current and emerging needs, project costs, and available or anticipated funding. The selected projects are included in the Draft Capital Facilities Plan for consideration and adoption by the City Council. Implementation of the near-term projects are then included in the biennial budget as appropriate for adoption by the City Council.

This section of the budget summarizes the Capital Facilities Plan (CFP) showing capital projects budgeted for 2025 and 2026 along with the capital facilities plan for these projects in the following four years. Projects are listed in the following seven sections: Transportation projects, Water Utility projects, Sanitary Sewer projects, Storm Drainage projects, Parks, Arts and Recreation projects, General Municipal and Community Improvements, and Other Proprietary Fund projects. Each section includes a map highlighting the general location of significant projects, a brief discussion of each of the projects budgeted for 2025 and 2026 and a six-year summary of projects showing the cost and funding source. The section also includes a table showing the estimated impacts of capital projects on future operating expenses (if applicable), and two graphs – one showing a comparison of revenue sources for 2025 vs. 2026, and another showing the projected six-year expenditure level.

For more detail, reference should be made to the Capital Facilities Plan (2025 – 2030) that is printed as a separate document. It contains an executive summary along with two chapters. Chapter 1 explains the purpose of the CFP, statutory requirements, and methodology. Chapter 2 outlines the proposed capital projects, which include the financing plan. Following the financing plan are individual worksheets showing the project detail. For reconciliation purposes, it is important to note that in many instances the total project cost will include amounts allocated for salaries, benefits and interfund charges. Each worksheet, in addition to the project financing, includes a project description, progress summary, and the estimated impact on future operating budgets once the project is completed, if applicable. These estimates of future impacts were developed by the individual project managers based on the project- and location-specific nature of the impacts and not on generic formulas.

**2025 / 2026 Capital Budget:**

The following tables and graph summarize the capital facility expenditures and corresponding funding sources in the 2025-2026 budget.

**CAPITAL PROJECTS SUMMARY**

**2025**

**FUNDING SOURCES - 2025**

	Fund Balance	Federal Sources	State Sources	Local Sources	REET	Other Sources	Unsecured Sources	Total Sources By Fund
Transportation Projects	\$ 4,190,000	\$ 3,615,689	\$ -	\$ -	\$ 650,000	\$ 7,617,100	\$ 373,000	\$ 16,445,789
Water Projects	5,012,810	-	-	-	-	-	-	5,012,810
Sewer Projects	5,543,300	-	-	-	-	-	-	5,543,300
Storm Drainage Projects	2,882,012	-	-	-	-	-	-	2,882,012
Parks and Recreation Projects	50,000	-	250,000	950,000	30,000	565,000	705,000	2,550,000
General Municipal Projects and Community Improvements	-	80,000	-	-	(249,900)	10,650,000	-	10,480,100
Other Proprietary Fund Projects	405,304	-	-	-	-	-	1,021,136	1,426,440
<b>Total Funding by Source</b>	<b>\$ 18,083,426</b>	<b>\$ 3,695,689</b>	<b>\$ 250,000</b>	<b>\$ 950,000</b>	<b>\$ 430,100</b>	<b>\$ 18,832,100</b>	<b>\$ 2,099,136</b>	<b>\$ 44,340,451</b>

**EXPENDITURES - 2025**

	Design	Right of Way	Acquisition	& Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Transportation Projects	\$ 1,717,000	\$ 1,281,000	\$ -	\$ 75,000	\$ 12,795,689	\$ 204,100	\$ 373,000	\$ 16,445,789
Water Projects	260,000	-	934,810	-	3,818,000	-	-	5,012,810
Sewer Projects	671,000	-	-	-	4,872,300	-	-	5,543,300
Storm Drainage Projects	1,422,712	-	-	-	1,459,300	-	-	2,882,012
Parks and Recreation Projects	250,000	-	700,000	-	895,000	-	705,000	2,550,000
General Municipal Projects and Community Improvements	3,280,000	-	2,200,000	-	4,295,000	705,100	-	10,480,100
Other Proprietary Fund Projects	138,460	-	-	-	175,000	91,844	1,021,136	1,426,440
<b>Total Capital Expenditures</b>	<b>\$ 7,739,172</b>	<b>\$ 1,281,000</b>	<b>\$ 3,834,810</b>	<b>\$ 75,000</b>	<b>\$ 28,310,289</b>	<b>\$ 1,001,044</b>	<b>\$ 2,099,136</b>	<b>\$ 44,340,451</b>

**2026**

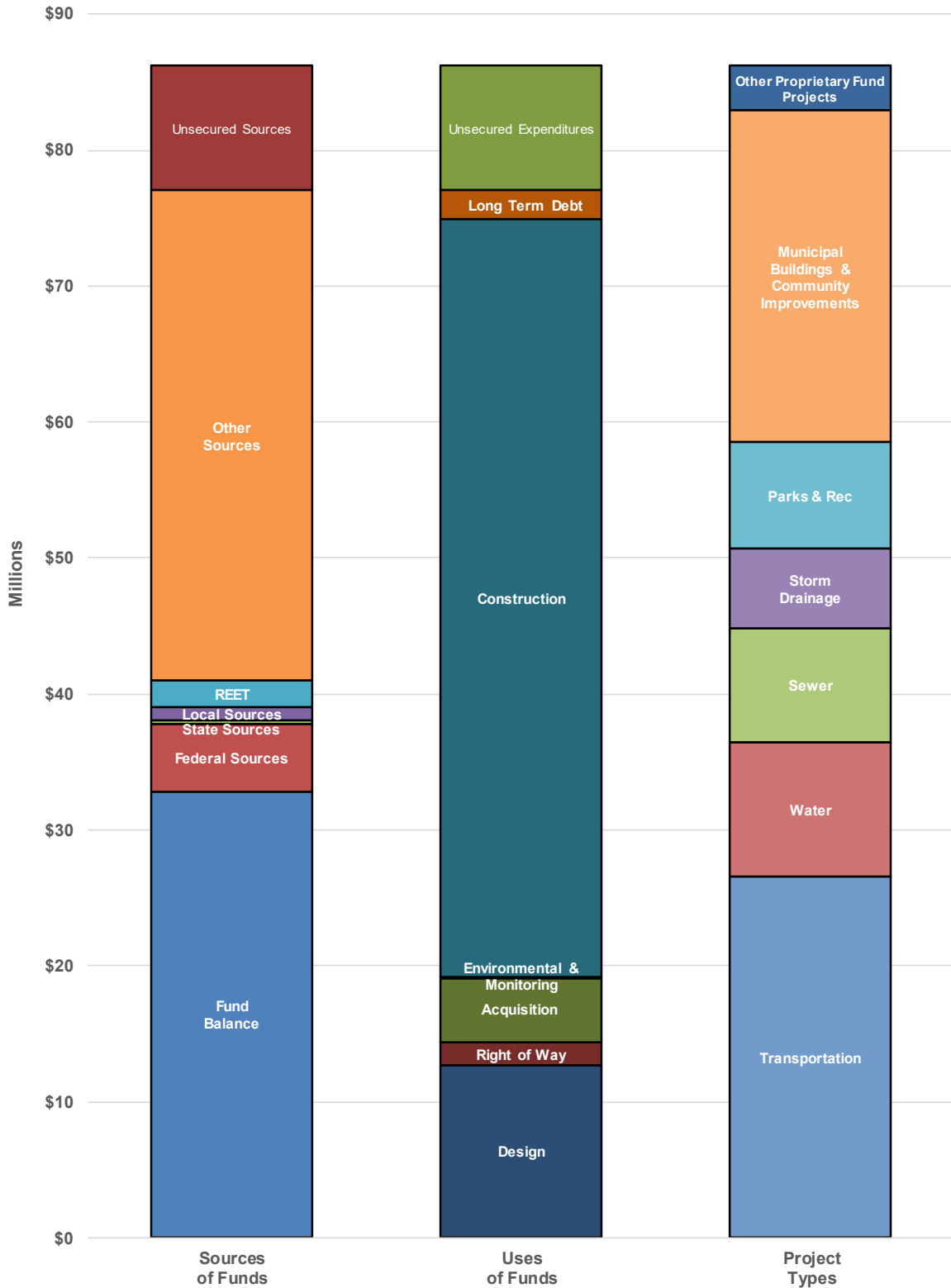
**FUNDING SOURCES - 2026**

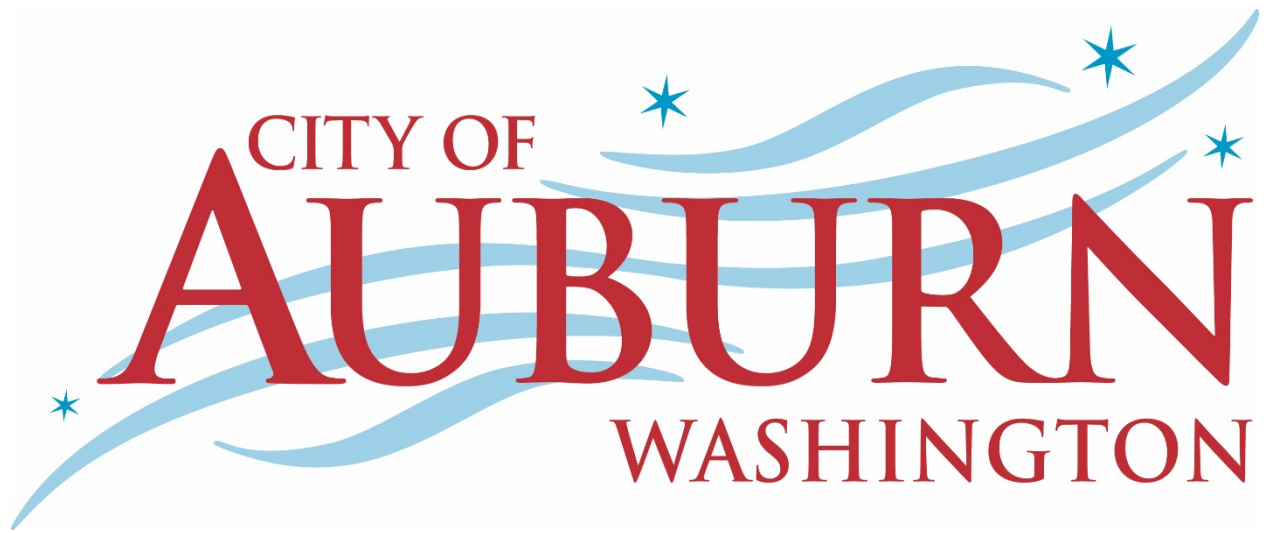
	Fund Balance	Federal Sources	State Sources	Local Sources	REET	Other Sources	Unsecured Sources	Total Sources By Fund
Transportation Projects	\$ 3,370,000	\$ 865,000	\$ -	\$ -	\$ -	\$ 4,605,400	\$ 1,251,000	\$ 10,091,400
Water Projects	4,927,810	-	-	-	-	-	-	4,927,810
Sewer Projects	2,826,000	-	-	-	-	-	-	2,826,000
Storm Drainage Projects	2,947,461	-	-	-	-	-	-	2,947,461
Parks and Recreation Projects	50,000	-	-	-	30,000	600,000	4,625,000	5,305,000
General Municipal Projects and Community Improvements	-	420,000	-	-	1,539,700	11,990,000	-	13,949,700
Other Proprietary Fund Projects	629,844	-	-	-	-	-	1,200,000	1,829,844
<b>Total Funding by Source</b>	<b>\$ 14,751,115</b>	<b>\$ 1,285,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,569,700</b>	<b>\$ 17,195,400</b>	<b>\$ 7,076,000</b>	<b>\$ 41,877,215</b>

**EXPENDITURES - 2026**

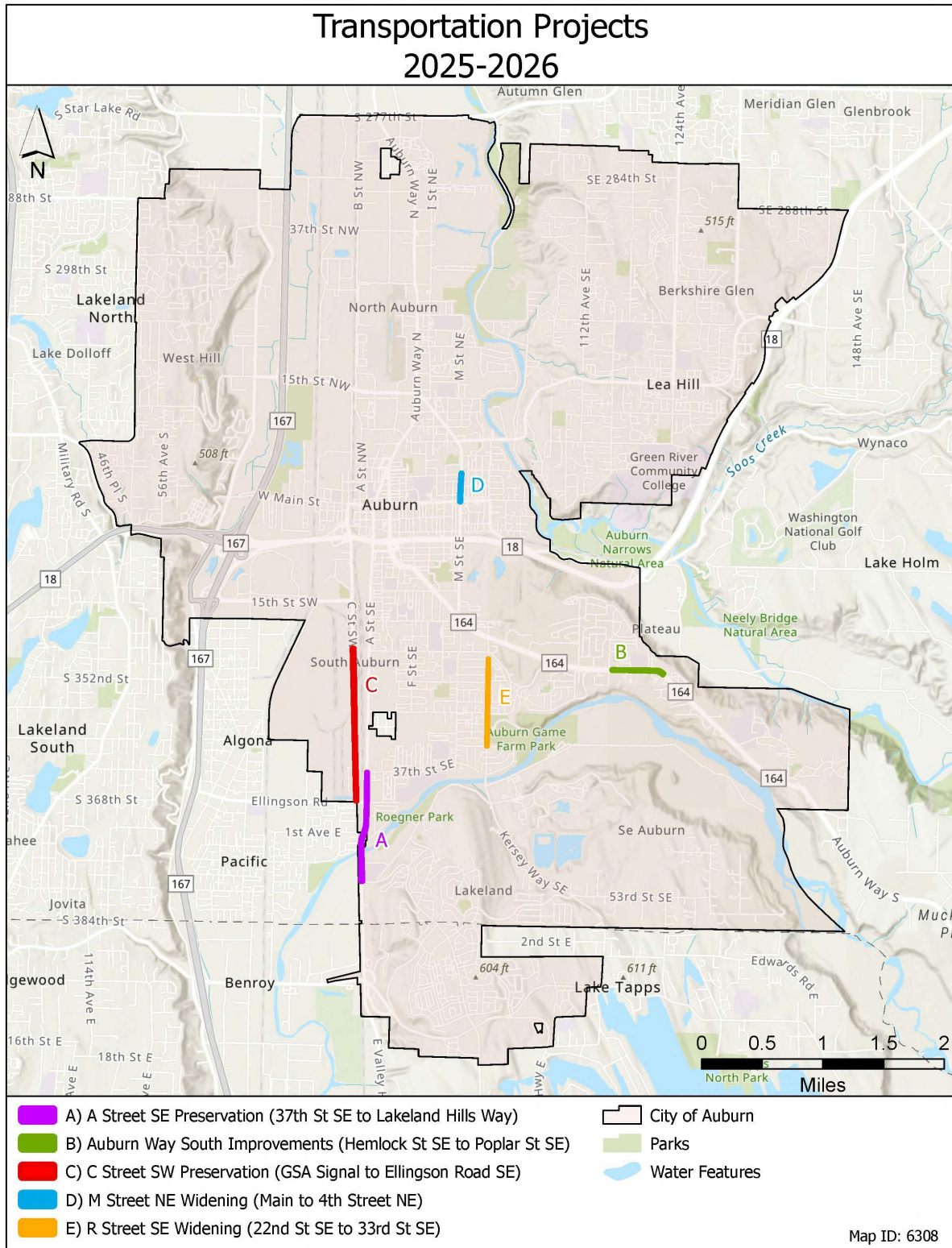
	Design	Right of Way	Acquisition	& Monitoring	Demolition & Construction	Long Term Debt	Unsecured Expenditures	Total Expenditures
Transportation Projects	\$ 1,905,000	\$ 355,000	\$ -	\$ 20,000	\$ 6,236,000	\$ 324,400	\$ 1,251,000	\$ 10,091,400
Water Projects	225,000	-	934,810	-	3,768,000	-	-	4,927,810
Sewer Projects	265,400	-	-	-	2,560,600	-	-	2,826,000
Storm Drainage Projects	242,337	-	-	-	2,705,124	-	-	2,947,461
Parks and Recreation Projects	200,000	-	-	-	480,000	-	4,625,000	5,305,000
General Municipal Projects and Community Improvements	1,940,000	-	-	-	11,310,000	699,700	-	13,949,700
Other Proprietary Fund Projects	185,000	-	-	-	353,000	91,844	1,200,000	1,829,844
<b>Total Capital Expenditures</b>	<b>\$ 4,962,737</b>	<b>\$ 355,000</b>	<b>\$ 934,810</b>	<b>\$ 20,000</b>	<b>\$ 27,412,724</b>	<b>\$ 1,115,944</b>	<b>\$ 7,076,000</b>	<b>\$ 41,877,215</b>

### Capital Projects Summary (2025-2026)







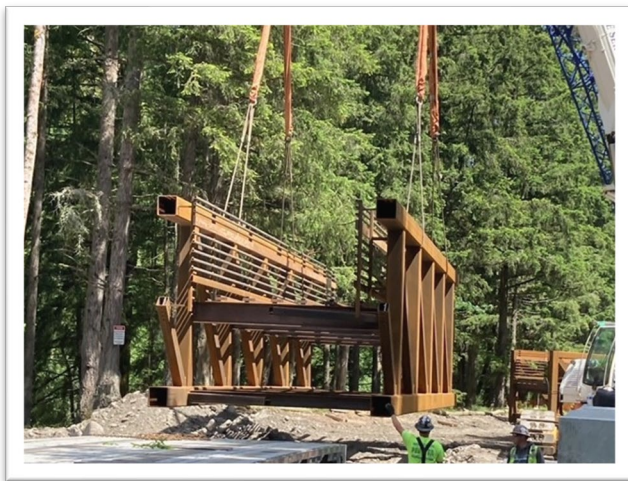


## Transportation Projects

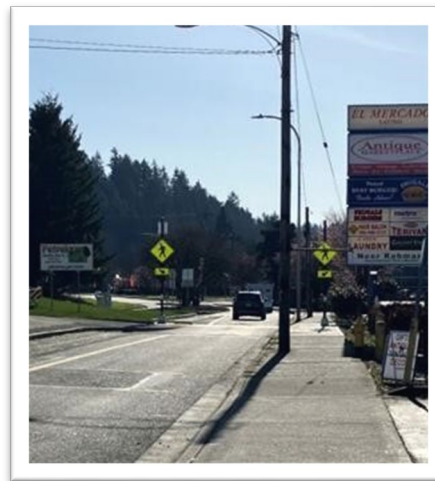
Eighteen capital projects totaling \$16,072,789 are budgeted for 2025 and 15 capital projects totaling \$8,840,000 are budgeted for 2026. The significant projects include the following:

- The A St SE Preservation project (\$1,810,000 in 2025) will grind and overlay A Street SE from 37<sup>th</sup> St SE to the intersection with Lakeland Hills Way. The project also includes ADA upgrades to curb ramps, pedestrian push buttons and replacement of vehicle detection at signalized intersections. **(See Map – “A”)**
- The Auburn Way S Improvements project (\$1,993,238 in 2025) will widen Auburn Way S between Hemlock St SE and Poplar St SE to accommodate two general purpose lanes in each direction, turn lanes, U-turns, curb, gutter, sidewalk, lighting, and transit stop improvements. The project will add a new traffic signal near the Chinook Elementary School. **(See Map – “B”)**
- The C Street SW Preservation project (\$1,730,000 in 2026) will grind and overlay C Street SW from W Main Street to the GSA signal. The project also includes ADA upgrades to curb ramps and pedestrian push buttons. **(See Map – “C”)**
- The M Street NE Widening project from E Main St. to 4<sup>th</sup> St. NE (\$3,950,000 in 2025) will construct a complete four/five-lane street section and reconstruct the signal on E Main Street. **(See Map – “D”)**
- The R Street SE Widening project (\$695,000 in 2025 and \$2,000,000 in 2026) will construct a second southbound through lane, replace the pavement surface, replace sidewalks and construct a new separated multi-use trail on R St SE between 22nd St SE and 33rd St SE. The project will also replace the existing traffic signal at 29th St SE, remove the existing pedestrian signal at 31st St and replace it with a full traffic signal at the access to Game Farm Park, and construct utility replacement and improvements. **(See Map – “E”)**

New pedestrian bridge being installed across the White River in Game Farm Park.



Auburn Way South Sidewalk Project



## 2025-2026 Transportation Projects

Title	Project #	2025 Budget	2026 Budget	Unsecured Budget	Page
49th Street NE (Auburn Way N to D St NE)	<i>cp2211</i>	996,000	-		274
Auburn Way S Improvements (Hemlock St SE to Poplar St SE)	<i>cp1622</i>	1,993,238	121,000		274
East Valley Highway Widening	<i>cp2311</i>	1,200,000	-		274
Harvey Rd NE/8th St NE Intersection Improvements	<i>cp0611</i>	82,100	81,700		275
Lea Hill ITS Expansion	<i>cp2411</i>	500,000	-		275
Lea Hill Road/104th Avenue SE Roundabout	<i>cp2319</i>	100,000	-		275
M Street NE Widening (E Main St to 4th St NE)	<i>cp2210</i>	3,950,000	-		276
M Street Underpass (3rd St SE to 8th St SE)	<i>c201a0</i>	122,000	121,700		276
R Street SE/21st Street SE Roundabout	<i>cp2308</i>	1,367,451	-		276
R Street SE Widening (22nd Street SE to 33rd Street SE)	<i>cp2116</i>	695,000	2,000,000		277
S 272nd/277th St Corridor Capacity & Non-Motorized Trail Improvements	<i>cp1821</i>	75,000	20,000		277
SE 304th Street/116th Avenue SE Roundabout	<i>asbd46</i>	600,000	925,000		278
<b>Subtotal Capacity Projects</b>		<b>11,680,789</b>	<b>3,269,400</b>	-	
Downtown Bike to Transit (10th St NE/NW)	<i>asbd39</i>	-	-	1,624,000	279
Traffic Signal Replacement Program	<i>asbd47</i>	-	270,000		279
<b>Subtotal Non-Capacity Projects</b>		-	<b>270,000</b>	<b>1,624,000</b>	
Annual Channelization and Pavement Markings Program	<i>spbd12</i>	200,000	200,000		280
Arterial Street Preservation Program	<i>spbd01</i>	282,000	506,000		280
A Street SE Preservation (17th St SE to 37th St SE)	<i>spbd13</i>	-	470,000		280
A St SE Preservation (37th Street SE to Lakeland Hills Way)	<i>cp2328</i>	1,810,000	-		281
Bridge Preservation Program	<i>spbd14</i>	150,000	150,000		281
C Street SW Preservation (GSA Signal to Ellingson Road SE)	<i>spbd10</i>	-	1,730,000		281
Lake Tapps Pkwy SE Preservation (Sumner Tapps to 182nd)	<i>spbd15</i>	-	295,000		282
2025 Local Streets Preservation	<i>cp2412</i>	1,450,000	-		282
2026 Local Streets Preservation	<i>cp2418</i>	500,000	1,700,000		282
Local Street Improvement Program	<i>sobd02</i>	-	250,000		283
<b>Subtotal Preservation Projects</b>		<b>4,392,000</b>	<b>5,301,000</b>	-	
<b>Total Transportation Projects</b>		<b>16,072,789</b>	<b>8,840,400</b>	<b>1,624,000</b>	

<b>Project Name: 49th Street NE (Auburn Way N to D St NE)</b>							
Project No: cp2211	Capacity Project: YES		Anticipated Year of Completion: 2025				
This project will construct the build-out of 49th Street NE between Auburn Way N and D Street NE. Preliminary design for the project was prepared by the developer of the adjacent Copper Gate Project. The developer contribution of \$674,600.49 was collected by the City and credited to the 102 fund. Design and property acquisition are in process with construction anticipated in 2025.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund	140,000						140,000
Federal (Grants)							-
State							-
Other (Traffic Impact Fees)	856,000						856,000
Other Sources							-
<b>Subtotal</b>	<b>996,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>996,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way	71,000						71,000
Construction	925,000						925,000
<b>Subtotal</b>	<b>996,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>996,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500</b>							

<b>Project Name: Auburn Way S Improvements (Hemlock St SE to Poplar St SE)</b>							
Project No: cp1622	Capacity Project: YES		Anticipated Year of Completion: 2025				
The project will widen Auburn Way S between Hemlock St SE and Poplar St SE to accommodate two lanes in each direction, center turn lane and/or medians to provide access management where feasible, sidewalks, bus pull-outs, street lighting and storm improvements. The project will also add an eastbound turnaround and enhanced pedestrian crossing near Poplar Street SE. The project length is approximately 0.5 miles. This project was originally identified in the Washington State Department of Transportation's (WSDOT's) 2009 SR164 Corridor Study. The project is needed to provide additional vehicular capacity, transit, and non-motorized facilities on the corridor.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Federal (Grants)	1,543,238						1,543,238
Other (Traffic Impact Fees)	450,000						450,000
Traffic Impact Fees (Debt Service)		121,000	121,000	121,000	121,000	121,000	605,000
Other Sources							-
<b>Subtotal</b>	<b>1,993,238</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>2,598,238</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	1,993,238						1,993,238
Long Term Debt - PWB		121,000	121,000	121,000	121,000	121,000	605,000
<b>Subtotal</b>	<b>1,993,238</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>	<b>2,598,238</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,500</b>							

<b>Project Name: East Valley Highway Widening</b>							
Project No: cp2311	Capacity Project: YES		Anticipated Year of Completion: 2027				
This project will widen E Valley Highway between Lakeland Hills Way and Terrace View Drive SE, approximately 0.6 miles. The roadway will have a four/five lane cross section with a trail connection along the east side. Other project elements include storm improvements, illumination and ITS. The project will provide congestion relief along the corridor and provide access for non-motorized users. This project was identified as a recommended project in WSDOT's SR167 Master Plan Study.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other (Traffic Impact Fees)	1,200,000		3,135,000				4,335,000
Other Sources							-
<b>Subtotal</b>	<b>1,200,000</b>	<b>-</b>	<b>3,135,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,335,000</b>
<b>Capital Costs:</b>							
Design	700,000						700,000
Right of Way	500,000						500,000
Construction			3,135,000				3,135,000
<b>Subtotal</b>	<b>1,200,000</b>	<b>-</b>	<b>3,135,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,335,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			5,465,000				5,465,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>5,465,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,465,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			5,465,000				5,465,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>5,465,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,465,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,500</b>							

<b>Project Name: Harvey Rd NE/8th St NE Intersection Improvements</b>							
Project No: cp0611	Capacity Project: YES		Anticipated Year of Completion: 2028				
The project constructed one eastbound through/right turn-lane on 8th St NE to the west of Harvey Rd and modified traffic signals and traffic channelization to accommodate the new lane. The additional lane reduced traffic delays and queuing at the intersection of Harvey Rd and 8th St NE in all directions. This project also reconstructed M St NE from 4th St NE to 8th St NE, a segment of roadway approximately 0.3 miles long with a four-lane cross-section. The reconstruction addressed the existing poor pavement condition and completed sidewalk gaps. Project was completed in 2010. Ongoing budget is for Public Works Trust Fund Loan debt payments scheduled through 2028.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Federal (Grants)							-
State							-
Traffic Impact Fees (Debt Service)	82,100	81,700	81,187	80,785			325,771
Other Sources							-
<b>Subtotal</b>	<b>82,100</b>	<b>81,700</b>	<b>81,187</b>	<b>80,785</b>	<b>-</b>	<b>-</b>	<b>325,771</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
Long-Term Debt - PWTF	82,100	81,700	81,187	80,785			325,771
<b>Subtotal</b>	<b>82,100</b>	<b>81,700</b>	<b>81,187</b>	<b>80,785</b>	<b>-</b>	<b>-</b>	<b>325,771</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Lea Hill ITS Expansion</b>							
Project No: cp2411	Capacity Project: YES		Anticipated Year of Completion: 2025				
This project will expand the City's Intelligent Transportation System (ITS) by extending new fiberoptic cable east along SE 304th St from 124th Ave SE to the traffic signal at 132nd Ave SE. This fiberoptic cable extension is identified in the Comprehensive Transportation Plan and is needed to support the City's ITS system as it provides connectivity to school zone beacons on both SE 304th St and 132nd Ave SE, one traffic signal, one battery backup, and ITS cameras.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other (Traffic Impact Fees)	250,000						250,000
REET 2	250,000						250,000
<b>Subtotal</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Environmental							-
Construction	500,000						500,000
<b>Subtotal</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500</b>							

<b>Project Name: Lea Hill Road/104th Avenue SE Roundabout</b>							
Project No: cp2319	Capacity Project: YES		Anticipated Year of Completion: 2027				
This project will replace an existing traffic signal with a single lane roundabout at the intersection of Lea Hill Rd/104th Ave SE. The project will also construct sidewalks on Lea Hill Rd from the intersection to the existing sidewalks west of the intersection at the Green River Bridge and on 104th Ave SE from the intersection to sidewalk on the south side constructed with the Garden Ave project and on the north side to the entrance to the Emerald Point Apartments.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other (Traffic Impact Fees)	100,000		377,000				477,000
Other Sources							-
<b>Subtotal</b>	<b>100,000</b>	<b>-</b>	<b>377,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way	100,000						100,000
Construction			377,000				377,000
<b>Subtotal</b>	<b>100,000</b>	<b>-</b>	<b>377,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			2,138,000				2,138,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,138,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,138,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			2,138,000				2,138,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,138,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,138,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000</b>							

<b>Project Name: M Street NE Widening (E Main St to 4th St NE)</b>							
Project No: cp2210	Capacity Project: YES		Anticipated Year of Completion: 2026				
This project will add a second northbound lane and rebuild the pavement on M St NE from E Main St to 4th St NE. The project will also replace the traffic signal at E Main St and replace curb ramps to be ADA compliant. This project is partially funded from the City's Arterial Street Preservation Program (\$2.0M Transportation Benefit District Funds). The project is needed to improve traffic operations along the M Street NE corridor, replace pavement that is in very poor condition, and replace the E Main St traffic signal that is nearing end of life.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund	950,000						950,000
REET 2	400,000						400,000
Other (Traffic Impact Fees)	600,000						600,000
Transportation Benefit District	2,000,000						2,000,000
Other Sources							-
<b>Subtotal</b>	<b>3,950,000</b>	-	-	-	-	-	<b>3,950,000</b>
Capital Costs:							
Design							-
Right of Way							-
Construction	3,950,000						3,950,000
<b>Subtotal</b>	<b>3,950,000</b>	-	-	-	-	-	<b>3,950,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500</b>							

<b>Project Name: M Street Underpass (3rd St SE to 8th St SE)</b>							
Project No: c201a0	Capacity Project: YES		Anticipated Year of Completion: Beyond 2030				
The project constructed a grade separated railroad crossing of M Street SE at the BNSF Stampede Pass tracks. Construction was completed in 2014. The project is now in Public Works Trust Fund Loan (PWTFLL) debt repayment through 2041.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund							-
Traffic Impact Fees (Debt Service)	122,000	121,700	121,380	121,088	120,795	120,503	727,467
Other Sources							-
<b>Subtotal</b>	<b>122,000</b>	<b>121,700</b>	<b>121,380</b>	<b>121,088</b>	<b>120,795</b>	<b>120,503</b>	<b>727,467</b>
Capital Costs:							
Design							-
Right of Way							-
Construction							-
Long-Term Debt - PWTFLL	122,000	121,700	121,380	121,088	120,795	120,503	727,467
<b>Subtotal</b>	<b>122,000</b>	<b>121,700</b>	<b>121,380</b>	<b>121,088</b>	<b>120,795</b>	<b>120,503</b>	<b>727,467</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: R Street SE/21st Street SE Roundabout</b>							
Project No: cp2308	Capacity Project: YES		Anticipated Year of Completion: 2026				
The project will construct a single lane roundabout in place of the existing east/west stop-control on 21st Street SE. The project is needed to address an existing LOS deficiency, and will improve safety at the intersection. This project was identified in the R Street Corridor study completed in 2020. The project is needed to address an existing LOS deficiency, and will improve safety at the intersection.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund							-
Federal (Grants)	1,167,451						1,167,451
State							-
Other (Traffic Impact Fees)	200,000						200,000
<b>Subtotal</b>	<b>1,367,451</b>	-	-	-	-	-	<b>1,367,451</b>
Capital Costs:							
Design							-
Right of Way							-
Construction	1,367,451						1,367,451
Long Term Debt							-
<b>Subtotal</b>	<b>1,367,451</b>	-	-	-	-	-	<b>1,367,451</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000</b>							

<b>Project Name: R Street SE Widening (22nd Street SE to 33rd Street SE)</b>							
Project No: cp2116		Capacity Project: YES		Anticipated Year of Completion: 2027			
The project will construct a second southbound through lane, replace the pavement surface, replace sidewalks, and construct a new separated multi-use trail on R St SE between 22nd St SE and 33rd St SE. The project will also replace the existing traffic signal at 29th St SE, remove the existing pedestrian signal at 31st St and replace it with a full traffic signal at the access to Game Farm Park, and construct utility replacement and improvements. This project is partially funded from the City's Arterial Street Preservation Program (\$1.0M General Transportation Funds) and from the City's Active Transportation Mode Shift Program (\$750k of Traffic Impact Fees). Additional traffic impact fees are included to fund vehicle capacity provided by the project. This project was identified in the R Street Corridor study completed in 2020. The improvements are needed to address existing intersection delay and queuing LOS deficiencies at 29th St SE, provide active transportation facilities that support access to transit and regional trail systems to reduce the need for system vehicle capacity (mode shift), and preserve the existing roadway surface (preservation).							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund			900,000				900,000
Other (Traffic Impact Fees)	695,000	1,000,000	4,550,000				6,245,000
Transportation Benefit District		1,000,000					1,000,000
Other Sources							-
<b>Subtotal</b>	<b>695,000</b>	<b>2,000,000</b>	<b>5,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,145,000</b>
<b>Capital Costs:</b>							
Design	85,000						85,000
Right of Way	610,000						610,000
Construction		2,000,000	5,450,000				7,450,000
<b>Subtotal</b>	<b>695,000</b>	<b>2,000,000</b>	<b>5,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,145,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500</b>							

<b>Project Name: S 272nd/277th St Corridor Capacity &amp; Non-Motorized Trail Improvements</b>							
Project No: cp1821		Capacity Project: YES		Anticipated Year of Completion: 2028			
This project will complete the environmental monitoring requirements related to the S 277th St corridor widening project between Auburn Way North and I St NE. The 10 year monitoring period began in 2018 after final completion and continue through 2028.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other (Traffic Impact Fees)	75,000	20,000	20,000	20,000			135,000
Other Sources							-
<b>Subtotal</b>	<b>75,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
<b>Capital Costs:</b>							
Design							-
Environmental	75,000	20,000	20,000	20,000			135,000
Construction							-
<b>Subtotal</b>	<b>75,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: S 321st Street/46th Place S Intersection Improvements</b>							
Project No: asxxxx		Capacity Project: YES		Anticipated Year of Completion: 2030			
This project is identified by King County in their Transportation Needs Report as Project SW-37. The project will improve the 46th Place S intersection with S 321st Street. The northbound, 46th Place S, approach to the intersection is located within the City of Auburn, S 321st Street and 46th Place to the north are located in unincorporated King County.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other (Traffic Impact Fees)					150,000	700,000	850,000
PWTF							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>700,000</b>	<b>850,000</b>
<b>Capital Costs:</b>							
Design					150,000	700,000	850,000
Construction							-
Long Term Debt							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>700,000</b>	<b>850,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> The City is coordinating with King County on the scope and timing of the project. The City contribution towards the project is assumed to be 25% of the total project cost.							

<b>Project Name: SE 304th Street/116th Avenue SE Roundabout</b>							
Project No: asbd46	Capacity Project: YES		Anticipated Year of Completion: 2027				
The project will replace the existing north/south stop control with a roundabout, install rectangular rapid flashing beacons at the main crossings, and complete the sidewalk gap on the north side of SE 304th Street to the east of 112th Avenue SE. This project is needed to address an existing intersection delay level of service deficiency and will provide additional intersection capacity to support future growth and development.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund							-
Other (Traffic Impact Fees)	600,000	925,000	937,500				2,462,500
Other Sources			1,262,500				1,262,500
<b>Subtotal</b>	<b>600,000</b>	<b>925,000</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,725,000</b>
Capital Costs:							
Design	600,000	600,000					1,200,000
Right of Way		325,000					325,000
Construction			2,200,000				2,200,000
<b>Subtotal</b>	<b>600,000</b>	<b>925,000</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,725,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000</b>							

<b>Project Name: Stewart Road - Sumner (Lake Tapps Parkway Corridor)</b>							
Project No: asbd45	Capacity Project: YES		Anticipated Year of Completion: 2027				
This is a City of Sumner project to widen the Stewart Road (Lake Tapps Parkway) Corridor. The project will replace the existing bridge over the White River with a new wider one. Completion of this corridor widening is expected to significantly relieve traffic congestion in Auburn along the A St SE and C St SW corridors.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund							-
Other (Traffic Mitigation Fees)			150,000				150,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
Capital Costs:							
Design							-
Construction			150,000				150,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Active Transportation Mode Shift Program</b>							
Project No: asbd08	Capacity Project: NO		Anticipated Year of Completion: 2030				
This program funds active transportation improvements that provide connections to transit and regional active transportation facilities as either stand-alone projects and/or as improvements included with other projects. This program supports multi-modal level of service policies in the 2024-2044 Comprehensive Transportation Plan. The improvements constructed with this program encourage and support people to walk, bike, and ride transit to reduce overall transportation system capacity needs (encourage a mode shift from vehicle travel modes to active transportation and transit).							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
General Transportation Fund							-
Transportation Benefit District							-
Other (Traffic Impact Fees)				750,000	750,000	750,000	2,250,000
Other Sources							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>2,250,000</b>
Capital Costs:							
Design				100,000	100,000	100,000	300,000
Construction				650,000	650,000	650,000	1,950,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>2,250,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							



<b>Project Name: Downtown Bike to Transit (10th St NE/NW)</b>							
Project No: asbd39	Capacity Project:		NO	Anticipated Year of Completion:			2027
This project will rechannelize 10th St NE/NW between B St NW and Auburn Way North to convert the existing four-lane cross section to a three lane section incorporating bike lanes and a center two-way left-turn lane. The existing intersection control at the intersection with A Street NE will be revised to remove the east/west stop-control, and install a new north/south crosswalk to the east of the intersection. The new crosswalk will be enhanced with a median island and a Rectangular Rapid Flashing Beacon (RRFB). The existing signal at D Street NE will require modification to match the new roadway cross section. The project will also replace the pavement surface between B Street NW and Auburn Way N. The project will complete active transportation improvements between A Street NW to Auburn Way N to connect to new high capacity transit service (King County Metro RapidRide I Line), and improves pedestrian access across 10th Street between residential and commercial uses.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund							-
Other Sources							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Capital Costs:</b>							
Design							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Unsecured Funding Sources</b>							
Unsecured Ped/Bike Safety State Grant	373,000	1,251,000					1,624,000
<b>Subtotal</b>	<b>373,000</b>	<b>1,251,000</b>	-	-	-	-	<b>1,624,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design	365,000						365,000
Unsecured Right of Way	8,000						8,000
Unsecured Construction		1,251,000					1,251,000
<b>Subtotal</b>	<b>373,000</b>	<b>1,251,000</b>	-	-	-	-	<b>1,624,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: ITS Dynamic Message Sign Program</b>							
Project No: asbd16	Capacity Project:		NO	Anticipated Year of Completion:			2029
This program supports the City's Intelligent Transportation Systems (ITS) with the installation of Dynamic Message Signs (DMS) at various locations throughout the City. Dynamic message signs are an important tool for communicating with roadway users in real time. This program funds the design and installation of one DMS every 6-years as either stand-alone projects and/or DMS being included with other projects. This program funds the placement of dynamic message signs at locations identified in the Comprehensive Transportation Plan to help provide a more resilient and efficient transportation system.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund					270,000		270,000
Other Sources							-
<b>Subtotal</b>	-	-	-	-	<b>270,000</b>	-	<b>270,000</b>
<b>Capital Costs:</b>							
Design					35,000		35,000
Right of Way							-
Construction					235,000		235,000
<b>Subtotal</b>	-	-	-	-	<b>270,000</b>	-	<b>270,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$750/sign</b>							

<b>Project Name: Traffic Signal Replacement Program</b>							
Project No: asbd47	Capacity Project:		NO	Anticipated Year of Completion:			Beyond 2030
This program will replace the existing traffic signal poles that are approaching the end of their service life, are damaged, or do not meet ADA requirements. The program funds one signal replacement every 4 to 5 years. This program funds stand-alone signal replacement projects and/or signal replacements being included with other projects. Replacing traffic signals as they approach, or are at, the end of their service life, is critical to maintaining the City's transportation systems.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund		270,000	1,540,000			350,000	2,160,000
Other Sources							-
<b>Subtotal</b>	-	<b>270,000</b>	<b>1,540,000</b>	-	-	<b>350,000</b>	<b>2,160,000</b>
<b>Capital Costs:</b>							
Design		270,000				350,000	620,000
Right of Way							-
Construction			1,540,000		-	-	1,540,000
<b>Subtotal</b>	-	<b>270,000</b>	<b>1,540,000</b>	-	-	<b>350,000</b>	<b>2,160,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Annual Channelization and Pavement Markings Program</b>							
Project No: spbd12	Capacity Project: NO			Anticipated Year of Completion: Beyond 2030			
The program will refresh pavement markings, both painted and thermoplastic, and reflective pavement markers (RPMs). The program will also fund channelization revisions identified to increase safety of capacity, or accommodate active transportation modes. Manual of Uniform Traffic Control Devices (MUTCD) requires the City to refresh pavement markings to achieve minimum reflectivity. Refreshing pavement markings supports City safety goals and policies. This program is needed to supplement Maintenance and Operations - Streets pavement marking program to conform with the MUTCD requirements and due to the need to potentially contract this work out through public bid.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Other Sources							-
<b>Subtotal</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,200,000</b>
<b>Capital Costs:</b>							
Design							-
Construction	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
<b>Subtotal</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Arterial Street Preservation Program</b>							
Project No: spbd01	Capacity Project: NO			Anticipated Year of Completion: 2030			
The program replaces, repairs, and preserves roadway pavement on arterial and collector streets throughout the City as either stand-alone projects and/or as improvements included with other projects. The program upgrades ADA deficient curb ramps and addresses damaged sidewalks that may cause obstructions as required by the City's Engineering Design Standards and the ADA Transition Plan. The program also funds periodic assessment of pavement condition ratings to assist in prioritization and selection of roadways. This program supports asset management goals and policies in the Comprehensive Transportation Plan and is needed to efficiently and effectively replace, repair, and maintain the City's roadway pavement.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund	96,000	185,000	410,000	950,000	950,000	950,000	3,541,000
Federal (Grants)							-
Transportation Benefit District	186,000	321,000	1,221,000	2,186,000	2,186,000	2,186,000	8,286,000
Other (Traffic Impact Fees)							-
Other Sources							-
<b>Subtotal</b>	<b>282,000</b>	<b>506,000</b>	<b>1,631,000</b>	<b>3,136,000</b>	<b>3,136,000</b>	<b>3,136,000</b>	<b>11,827,000</b>
<b>Capital Costs:</b>							
Design	282,000		500,000	500,000	500,000	500,000	2,282,000
Right of Way							-
Construction		506,000	1,131,000	2,636,000	2,636,000	2,636,000	9,545,000
<b>Subtotal</b>	<b>282,000</b>	<b>506,000</b>	<b>1,631,000</b>	<b>3,136,000</b>	<b>3,136,000</b>	<b>3,136,000</b>	<b>11,827,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			1,687,000	1,687,000	1,687,000	1,687,000	6,748,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>6,748,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			1,687,000	1,687,000	1,687,000	1,687,000	6,748,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>6,748,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: A Street SE Preservation (17th St SE to 37th St SE)</b>							
Project No: spbd13	Capacity Project: NO			Anticipated Year of Completion: 2027			
This project is funded from the City's Arterial Street Preservation Program. The project will grind and overlay A Street SE between the 17th Street SE and 37th Street SE. The project scope includes upgrades to ADA curb ramps, and signal detection as needed.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund		470,000					470,000
Transportation Benefit District			965,000				965,000
Other Sources							-
<b>Subtotal</b>	<b>-</b>	<b>470,000</b>	<b>965,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,435,000</b>
<b>Capital Costs:</b>							
Design		440,000					440,000
Right of Way		30,000					30,000
Construction			965,000				965,000
<b>Subtotal</b>	<b>-</b>	<b>470,000</b>	<b>965,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,435,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			965,000				965,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>965,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>965,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			965,000				965,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>965,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>965,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: A St SE Preservation (37th Street SE to Lakeland Hills Way)</b>							
Project No: cp2328	Capacity Project: NO		Anticipated Year of Completion: 2025				
This project is funded from the City's Arterial Street Preservation Program. The project will grind and overlay A Street SE from 37th Street SE to the intersection with Lakeland Hills Way (the southern paving limit is to the north of the Lakeland Hills intersection which is included in the regional application for East Valley Highway widening). The project limits include a portion of A Street SE which is located in the City of Pacific. Auburn and Pacific are partnering on the project to include this segment as part of the project. The project also includes ADA upgrades to curb ramps, pedestrian push buttons, and replacement of vehicle detection at signalized intersections.							
<b>Funding Sources:</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Estimate 2027</b>	<b>Estimate 2028</b>	<b>Estimate 2029</b>	<b>Estimate 2030</b>	<b>2025-2030 Total</b>
General Transportation Fund	854,000						854,000
Federal (Grants)	905,000						905,000
Other (Other Agencies)	51,000						51,000
<b>Subtotal</b>	<b>1,810,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,810,000</b>
<b>Capital Costs:</b>							
Design							-
Environmental							-
Construction	1,810,000						1,810,000
<b>Subtotal</b>	<b>1,810,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,810,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Bridge Preservation Program</b>							
Project No: spbd14	Capacity Project: NO		Anticipated Year of Completion: Beyond 2030				
This project is funded from the City's Arterial Street Program and performs annual bridge inspections and load ratings as needed and implements identified maintenance, repairs, and improvements, including bridge decks. This program supports asset management goals and policies in the Comprehensive Transportation Plan and is needed to efficiently and effectively replace, repair, and maintain the City's roadway bridges. Bridge inspections are a regulatory requirement.							
<b>Funding Sources:</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Estimate 2027</b>	<b>Estimate 2028</b>	<b>Estimate 2029</b>	<b>Estimate 2030</b>	<b>2025-2030 Total</b>
General Transportation Fund	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Other Sources							-
<b>Subtotal</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>900,000</b>
<b>Capital Costs:</b>							
Pre-design	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Design							-
Right of Way							-
Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
<b>Subtotal</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>900,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: C Street SW Preservation (GSA Signal to Ellingson Road SE)</b>							
Project No: spbd10	Capacity Project: NO		Anticipated Year of Completion: 2026				
This project is funded from the City's Arterial Street Preservation Program. The project will grind and overlay C Street SW from the GSA signal (approximately 2,000 feet to the south of 15th Street SW) to Ellingson Road. The project also includes ADA upgrades to curb ramps and pedestrian push buttons, and replacement vehicle detection.							
<b>Funding Sources:</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Estimate 2027</b>	<b>Estimate 2028</b>	<b>Estimate 2029</b>	<b>Estimate 2030</b>	<b>2025-2030 Total</b>
General Transportation Fund							-
Federal (Grants)		865,000					865,000
Transportation Benefit District		865,000					865,000
Other Sources							-
<b>Subtotal</b>	<b>-</b>	<b>1,730,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,730,000</b>
<b>Capital Costs:</b>							
Design							-
Construction		1,730,000					1,730,000
<b>Subtotal</b>	<b>-</b>	<b>1,730,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,730,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Lake Tapps Pkwy SE Preservation (Sumner Tapps to 182nd)</b>							
Project No: spbd15		Capacity Project: NO		Anticipated Year of Completion: 2027			
This project is funded from the City's Arterial Street Preservation Program. The project will grind and overlay Lake Tapps Parkway E between the Sumner Tapps Hwy E and 182nd Ave E intersections. The project will also upgrade curb ramps to meet ADA requirements, and signal detection at the Sumner Tapps Hwy and 182nd Ave E signals (the 182nd Ave E signal is owned and operated by Pierce County). The project will also rechannelize the roadway to create on-street bike lanes, and install a section of median island and conduits to accommodate the installation of street lighting as part of a future project.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund		295,000	540,000				835,000
Other Sources							-
<b>Subtotal</b>	<b>-</b>	<b>295,000</b>	<b>540,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>835,000</b>
<b>Capital Costs:</b>							
Design		295,000					295,000
Right of Way							-
Construction			540,000				540,000
<b>Subtotal</b>	<b>-</b>	<b>295,000</b>	<b>540,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>835,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			792,406				792,406
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>792,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,406</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			792,406				792,406
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>792,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,406</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: 2025 Local Streets Preservation</b>							
Project No: cp2412		Capacity Project: NO		Anticipated Year of Completion: 2025			
The project will replace additional pavement on D Street SE and 23rd Street SE and is part of the scope of a larger storm project. The project will replace the remaining portions of pavement not required to be restored as part of the utility replacement. The project will reconstruct D Street SE between 21st Street SE and 23rd Street SE and between 25th Street SE and 27th Street SE. The project will also use ARPA funding to install curb, gutter and sidewalk along the east side of K Street SE to the south of 21st Street SE. This will complete a gap between 21st Street SE and existing sidewalk completed as part of the replacement of Pioneer Elementary School.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund	1,300,000						1,300,000
Transfer In (Utilities)	150,000						150,000
Other Sources							-
<b>Subtotal</b>	<b>1,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,450,000</b>
<b>Capital Costs:</b>							
Design							-
Construction	1,450,000						1,450,000
<b>Subtotal</b>	<b>1,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,450,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

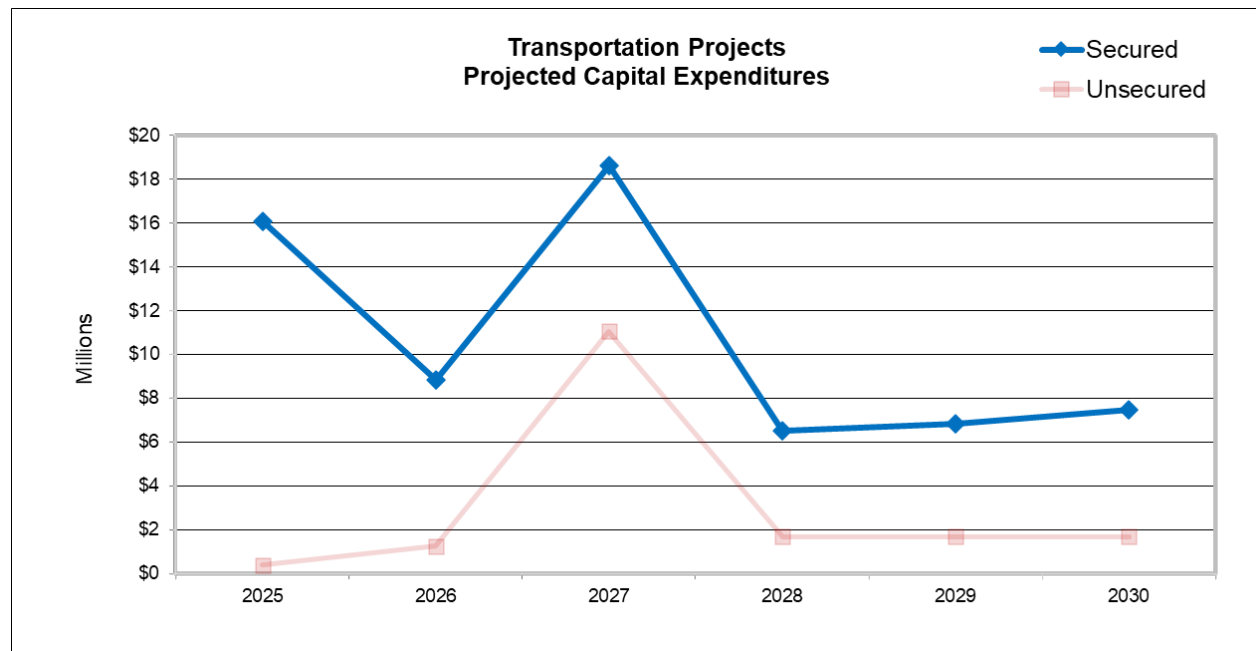
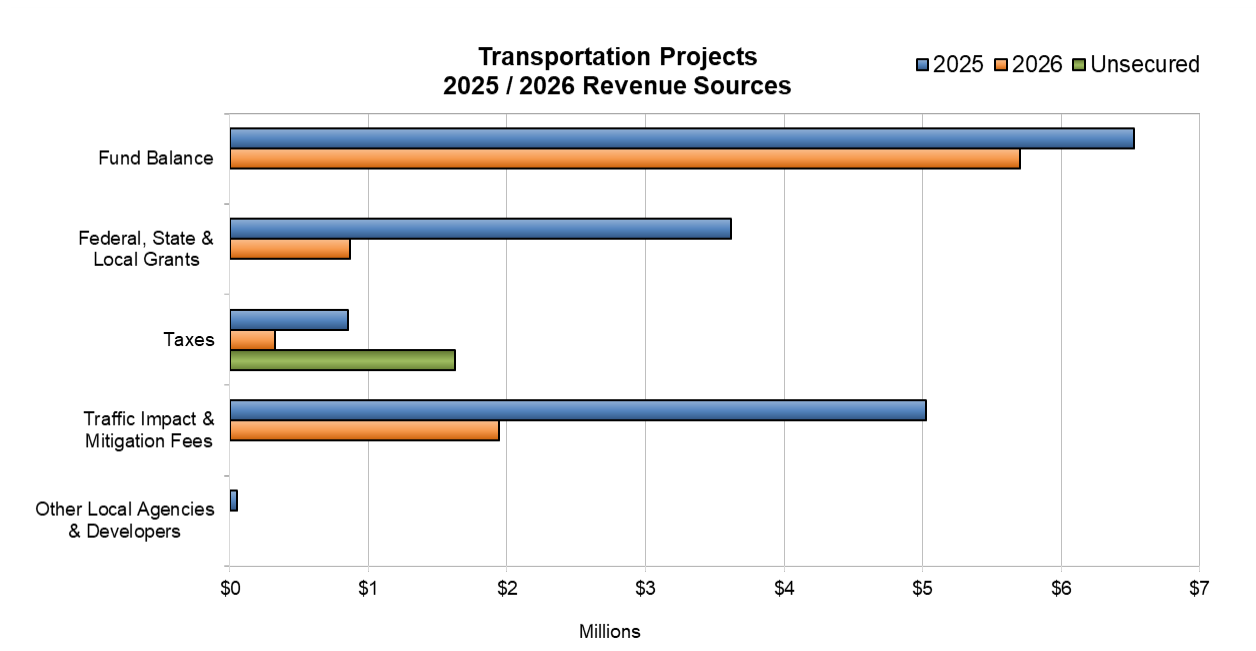
<b>Project Name: 2026 Local Streets Preservation</b>							
Project No: cp2418		Capacity Project: NO		Anticipated Year of Completion: 2026			
The project will reconstruct the pavement, replace ADA ramps as needed, and replace the sidewalk/curb & gutter where damaged on 8th Street SW west of C Street SW, 4th Street SE between Auburn-Black Diamond Road and S Street SE, S Street SE north of 4th Street SE, and J Street SE between Auburn Way S and 17th Street SE. The existing speed cushions on J Street SE will also be replaced.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund	500,000	1,550,000					2,050,000
Transfer In (Utilities)		150,000					150,000
Other (Traffic Mitigation Fees)							-
<b>Subtotal</b>	<b>500,000</b>	<b>1,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	500,000	1,700,000					2,200,000
<b>Subtotal</b>	<b>500,000</b>	<b>1,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

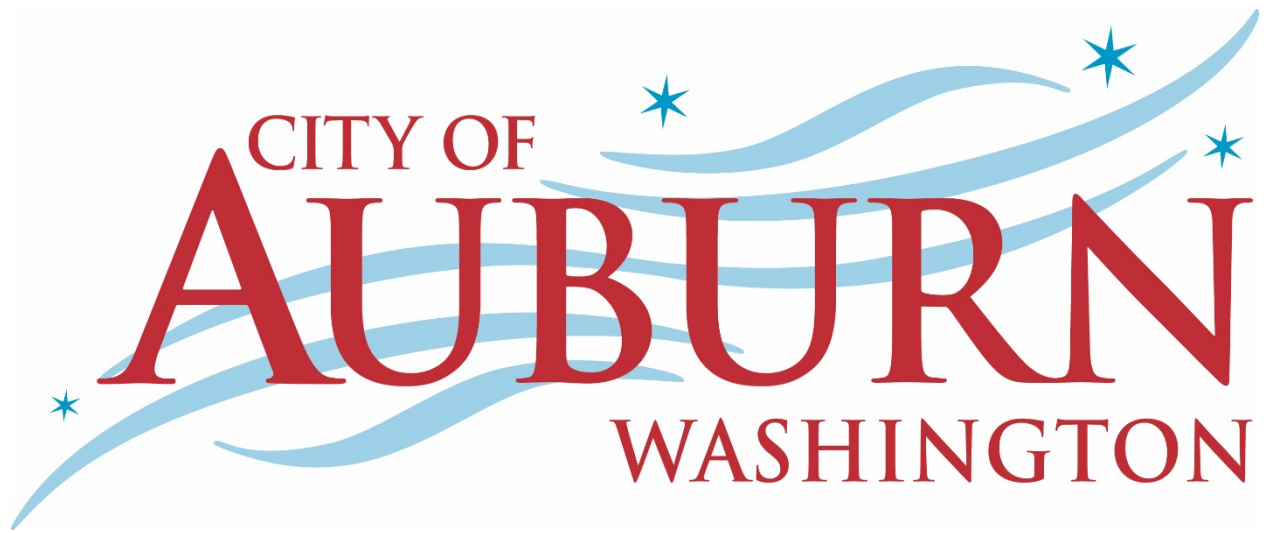
<b>Project Name: Local Street Improvement Program</b>							
Project No: sobd02	Capacity Project: NO			Anticipated Year of Completion: 2030			
The program replaces, repairs, and preserves roadway pavement on local streets throughout the City as either stand-alone projects and/or as improvements included with other projects. The program upgrades ADA deficient curb ramps and addresses damaged sidewalks that may cause obstructions as required by the City's Engineering Design Standards and the ADA Transition Plan. The program also funds periodic assessment of pavement condition ratings to assist in prioritization and selection of roadways. This program supports asset management goals and policies in the Comprehensive Transportation Plan and is needed to efficiently and effectively replace, repair, and maintain the City's roadway pavement.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
General Transportation Fund		250,000	1,800,000	1,800,000	1,800,000	1,800,000	7,450,000
Transfer In (Utilities)			150,000	150,000	150,000	150,000	600,000
Transportation Benefit District							-
<b>Subtotal</b>	<b>-</b>	<b>250,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>8,050,000</b>
<b>Capital Costs:</b>							
Design		250,000	400,000	400,000	400,000	400,000	1,850,000
Right of Way							-
Construction			1,550,000	1,550,000	1,550,000	1,550,000	6,200,000
<b>Subtotal</b>	<b>-</b>	<b>250,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>8,050,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - TRANSPORTATION</b>							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Secured</b>							
General Transportation Fund	4,190,000	3,370,000	5,540,000	3,100,000	3,370,000	3,450,000	23,020,000
Transportation Benefit District	2,186,000	2,186,000	2,186,000	2,186,000	2,186,000	2,186,000	13,116,000
Transfer In (Utilities)	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Traffic Impact Fees (Debt Service)	204,100	324,400	323,567	322,873	241,795	241,503	1,658,238
Federal (Grants)	3,615,689	865,000	-	-	-	-	4,480,689
REET 2	650,000	-	-	-	-	-	650,000
Other (Other Agencies)	51,000	-	-	-	-	-	51,000
Other (Traffic Mitigation Fees)	-	-	150,000	-	-	-	150,000
Other (Traffic Impact Fees)	5,026,000	1,945,000	9,019,500	770,000	900,000	1,450,000	19,110,500
Other Sources	-	-	1,262,500	-	-	-	1,262,500
<b>Subtotal</b>	<b>16,072,789</b>	<b>8,840,400</b>	<b>18,631,567</b>	<b>6,528,873</b>	<b>6,847,795</b>	<b>7,477,503</b>	<b>64,398,927</b>
<b>Unsecured</b>							
Grant	-	-	11,047,406	1,687,000	1,687,000	1,687,000	16,108,406
Ped/Bike Safety State Grant	373,000	1,251,000	-	-	-	-	1,624,000
<b>Subtotal</b>	<b>373,000</b>	<b>1,251,000</b>	<b>11,047,406</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>17,732,406</b>
<b>TOTAL</b>	<b>16,445,789</b>	<b>10,091,400</b>	<b>29,678,973</b>	<b>8,215,873</b>	<b>8,534,795</b>	<b>9,164,503</b>	<b>82,131,333</b>
<b>Capital Costs:</b>							
<b>Secured</b>							
Predesign	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Design	1,667,000	1,855,000	900,000	1,000,000	1,185,000	2,050,000	8,657,000
Right of Way	1,281,000	355,000	-	-	-	-	1,636,000
Environmental	75,000	20,000	20,000	20,000	-	-	135,000
Construction	12,795,689	6,236,000	17,338,000	5,136,000	5,371,000	5,136,000	52,012,689
Long Term Debt	204,100	324,400	323,567	322,873	241,795	241,503	1,658,238
<b>Subtotal</b>	<b>16,072,789</b>	<b>8,840,400</b>	<b>18,631,567</b>	<b>6,528,873</b>	<b>6,847,795</b>	<b>7,477,503</b>	<b>64,398,927</b>
<b>Unsecured</b>							
Design	365,000	-	-	-	-	-	365,000
Right of Way	8,000	-	-	-	-	-	8,000
Construction	-	1,251,000	11,047,406	1,687,000	1,687,000	1,687,000	17,359,406
<b>Subtotal</b>	<b>373,000</b>	<b>1,251,000</b>	<b>11,047,406</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>1,687,000</b>	<b>17,732,406</b>
<b>TOTAL</b>	<b>16,445,789</b>	<b>10,091,400</b>	<b>29,678,973</b>	<b>8,215,873</b>	<b>8,534,795</b>	<b>9,164,503</b>	<b>82,131,333</b>

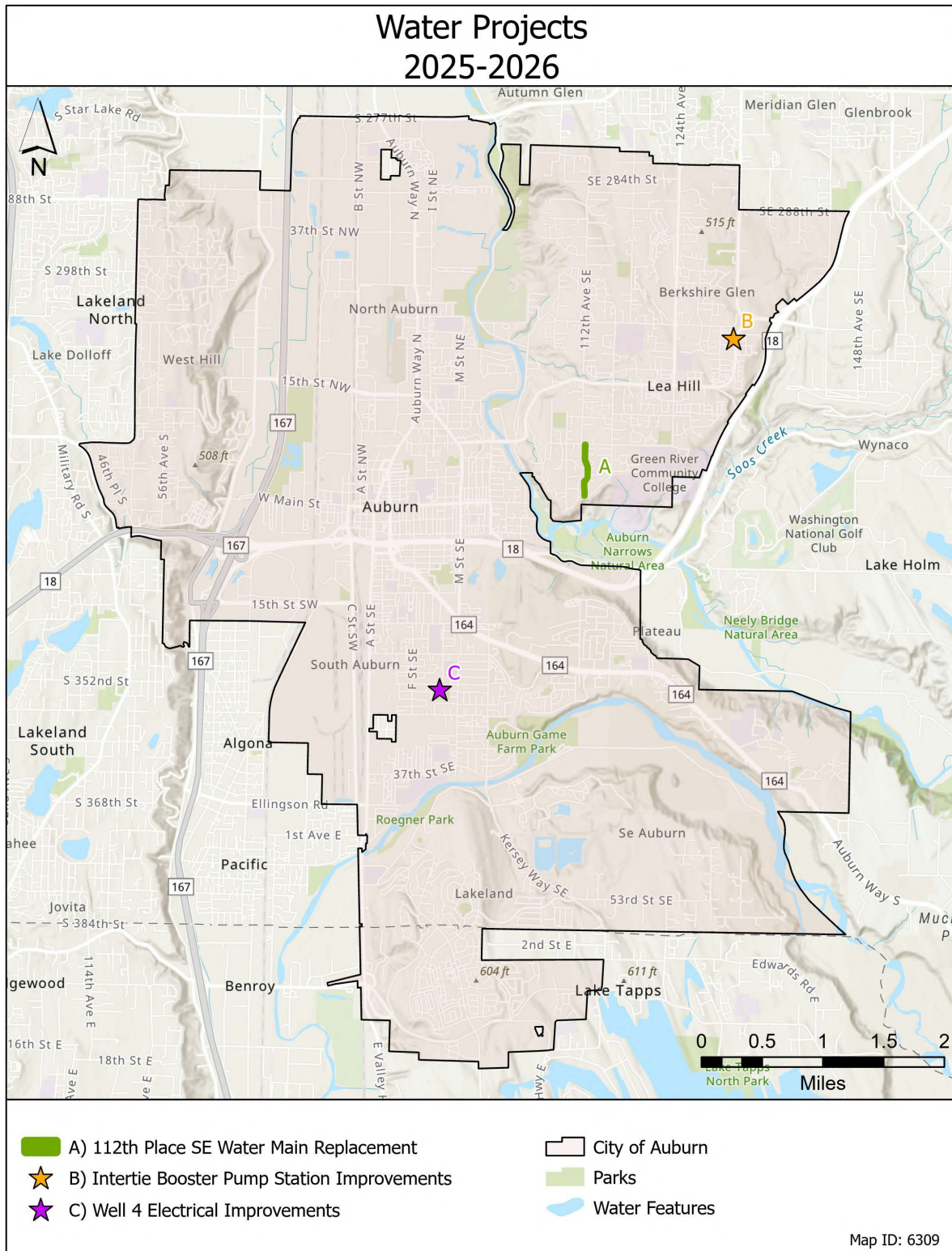
**Summary of Impacts of 2025-2026 Capital Projects on Future Operating Expenses**

<b>Transportation Projects</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
cp2211 49th Street NE (Auburn Way N to D St NE)	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 3,000
cp1622 Auburn Way S Improvements (Hemlock St SE to Poplar St SE)	2,500	2,500	2,500	2,500	2,500	2,500	15,000
cp2311 East Valley Highway Widening	-	-	2,500	2,500	2,500	2,500	10,000
cp2411 Lea Hill ITS Expansion	500	500	500	500	500	500	3,000
cp2319 Lea Hill Road/104th Avenue SE Roundabout	-	1,000	1,000	1,000	1,000	1,000	5,000
cp2210 M Street NE Widening (E Main St to 4th St NE)	-	500	500	500	500	500	2,500
cp2308 R Street SE/21st Street SE Roundabout	-	1,000	1,000	1,000	1,000	1,000	5,000
cp2116 R Street SE Widening (22nd Street SE to 33rd Street SE)	-	-	500	500	500	500	2,000
asbd46 SE 304th Street/116th Avenue SE Roundabout	-	-	1,000	1,000	1,000	1,000	4,000
asbd16 ITS Dynamic Message Sign Program	-	-	-	-	750	750	1,500
<b>Total Transportation Projects</b>	<b>\$ 3,500</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,750</b>	<b>\$ 10,750</b>	<b>\$ 51,000</b>









## Water Utility Projects

Nine capital projects totaling \$5,012,810 are budgeted for 2025 and seven capital projects totaling \$4,297,810 are budgeted for 2026. A few of the significant projects include the following:

- The 112<sup>th</sup> PI SE Water Main Replacement project (\$1,845,000 in 2025) will replace approximately 2,300 LF of 6" cast iron with 8" ductile iron. **(See Map – "A")**
- The Intertie Booster Pump Station Improvements project (\$250,000 in 2025 and \$2,000,000 in 2026) will provide additional piping and modify the existing Intertie/ Lea Hill Booster pump station facility to utilize the existing Intertie pumps for the Boosted zone. The project will add pressure reducing valves and control valves at Lea Hill reservoirs, and system valves to provide efficient operation of the 132nd Ave Tacoma Intertie. The project will also include providing permanent backup power at the station, replacing the current temporary means of providing backup power through use of the generator previously serving the Academy Pump Station Site. **(See Map – "B")**
- The Well 4 Electrical Improvements project (\$850,000 in 2025) will upgrade the electrical system to improve the overall efficiency of the facility. The well is over 40 years old and much of the electrical equipment is original. **(See Map – "C")**

Coal Creek Springs 24-inch Transmission Main



Coal Creek Springs  
Flowmeters Rehabilitation



### 2025-2026 Water Fund Projects

Title	Project #	2025 Budget	2026 Budget	Page
Annual Distribution System Improvements Program	wabd09	-	650,000	290
Cascade Water Alliance Water Purchase	cp1914	934,810	934,810	290
112th PI SE Water Main Replacement	cp2410	1,845,000	-	292
2025 Local Street Preservation	cp2412	460,000	-	292
2026 Local Street Preservation	sobd03	-	683,000	293
Intertie Booster Pump Station Improvements	wabd05	250,000	2,000,000	294
R St SE and 21st St SE Roundabout	cp2308	283,000	-	296
Rehabilitate & Clean Wells 2 and 6 Program	wabd42	250,000	-	296
Reservoir Repair and Replacements	wabd12	60,000	60,000	297
Street Utility Improvements	wabd01	-	400,000	298
Water Repair & Replacements	wabd02	-	200,000	298
Water Trench Patches Program	wabd28	80,000	-	299
Well 4 Electrical Improvements	cp2403	850,000	-	299
<b>Total Water Fund Projects</b>	<b>Total Costs</b>	<b>5,012,810</b>	<b>4,927,810</b>	

<b>Project Name: Academy PRV</b>							
Project No: cpxxxx	Capacity Project:		Yes	Anticipated Year of Completion:			2027
Install PRV vault to allow reservoir volume transfer between Academy and Valley service areas. Capacity required project identified by 2024 Water System Plan (WSP). Project was also identified in the 2015 WSP. 8" PRV with low flow bypass assumed. Includes cost for street restoration. No property acquisition required. Vault is anticipated to be located in cul-de-sac of 28th St SE and U St SE. Comprehensive Plan project R-03.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund							-
Bond Proceeds							-
State Grants							-
Other (PWTF loan)							-
<b>Subtotal</b>	-	-	-	-	-	-	-
Capital Costs:							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
Unsecured Funding Sources							
Unsecured Bond Proceeds			470,000				470,000
<b>Subtotal</b>	-	-	470,000	-	-	-	470,000
Unsecured Capital Costs							
Unsecured Design			125,000				125,000
Unsecured Construction			345,000				345,000
<b>Subtotal</b>	-	-	470,000	-	-	-	470,000
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Annual Distribution System Improvements Program</b>							
Project No: wabd09	Capacity Project:		Yes	Anticipated Year of Completion:			Beyond 2030
Program to fund capacity-related improvements to the water distribution system to address low pressures during maximum day demands plus required fire flows. Comprehensive Plan project D-01.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund		650,000	1,500,000	1,500,000	1,950,000	2,500,000	8,100,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	650,000	1,500,000	1,500,000	1,950,000	2,500,000	8,100,000
Capital Costs:							
Design		100,000	250,000	250,000	250,000	250,000	1,100,000
Right of Way							-
Construction		550,000	1,250,000	1,250,000	1,700,000	2,250,000	7,000,000
<b>Subtotal</b>	-	650,000	1,500,000	1,500,000	1,950,000	2,500,000	8,100,000
Unsecured Funding Sources							
Unsecured Bond Proceeds			1,000,000	1,000,000	550,000		2,550,000
<b>Subtotal</b>	-	-	1,000,000	1,000,000	550,000	-	2,550,000
Unsecured Capital Costs							
Unsecured Design							-
Unsecured Construction			1,000,000	1,000,000	550,000		2,550,000
<b>Subtotal</b>	-	-	1,000,000	1,000,000	550,000	-	2,550,000
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Cascade Water Alliance Water Purchase</b>							
Project No: cp1914	Capacity Project:		Yes	Anticipated Year of Completion:			2029
Financing of System Development Charges for the right to purchase water from Tacoma Public Utilities through the Second Supply Pipeline to meet future projected demand, based on agreements with Cascade Water Alliance. Council approved the agreements for permanent and reserve wholesale supply in September 2013. A new agreement with Tacoma was executed in 2014. Budget reflects purchase of permanent supply - payments of \$934,810 will continue from 2023 through 2029. Reserve supply will not be purchased and is not included. Comprehensive Plan project S-01.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund	934,810	934,810	934,810	934,810	934,810	-	4,674,050
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	934,810	934,810	934,810	934,810	934,810	-	4,674,050
Capital Costs:							
Water Supply Purchase	934,810	934,810	934,810	934,810	934,810	-	4,674,050
Right of Way							-
Construction							-
<b>Subtotal</b>	934,810	934,810	934,810	934,810	934,810	-	4,674,050
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Coal Creek Springs Rehabilitation</b>							
Project No: cp2209	Capacity Project:	No		Anticipated Year of Completion:	2030		
Conduct a study and construct improvements to improve capacity of the springs resulting in greater utilization of the water right. Comprehensive Plan project S-08.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund				500,000	2,437,000		2,937,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>				<b>500,000</b>	<b>2,437,000</b>		<b>2,937,000</b>
<b>Capital Costs:</b>							
Design				500,000			500,000
Right of Way							-
Construction					2,437,000		2,437,000
<b>Subtotal</b>				<b>500,000</b>	<b>2,437,000</b>		<b>2,937,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds					2,400,000		2,400,000
<b>Subtotal</b>					<b>2,400,000</b>		<b>2,400,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction					2,400,000		2,400,000
<b>Subtotal</b>					<b>2,400,000</b>		<b>2,400,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Improvements to the capacity of the Coal Creek Springs Facility will reduce reliance upon purchasing pricey water from Tacoma in the future as the City continues perfecting its water rights.							

<b>Project Name: Well 2 Replacement</b>							
Project No: cpxxxx	Capacity Project:	Yes		Anticipated Year of Completion:	Beyond 2030		
Replace Well 2 to resolve ongoing operational challenges. Comprehensive Plan project S-11.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund						400,000	400,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>						<b>400,000</b>	<b>400,000</b>
<b>Capital Costs:</b>							
Design						400,000	400,000
Right of Way							-
Construction							-
<b>Subtotal</b>						<b>400,000</b>	<b>400,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> The project is expected to reduce the frequency needed for well cleaning.							

<b>Project Name: Well 5/5A Upgrades</b>							
Project No: wabd39	Capacity Project:	Yes		Anticipated Year of Completion:	Beyond 2030		
This project was identified in the 2013 Facilities Evaluation Study. Well 5 is in need of a new building, backup generator, chlorination, pump, and hydrologic investigation to evaluate the well's production. Due to the small size of the existing site, some of the new equipment will need to be located elsewhere, which may require property acquisition of an adjacent parcel. The project will include a siting study. The Facilities Evaluation Study also identified the need for a new pump and motor in Well 5A. Comprehensive Plan project S-07.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
DWSRF Loan							-
<b>Subtotal</b>							
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>							
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			950,000	1,765,000			2,715,000
<b>Subtotal</b>			<b>950,000</b>	<b>1,765,000</b>			<b>2,715,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design			350,000				350,000
Unsecured Right of Way			600,000	1,765,000			2,365,000
<b>Subtotal</b>			<b>950,000</b>	<b>1,765,000</b>			<b>2,715,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Improvements to this Facility will reduce reliance upon purchasing pricey water from Tacoma in the future as the City continues perfecting its water rights.							

<b>Project Name: Well 7 Treatment Phase 1</b>							
Project No: cpxxxx	Capacity Project: Yes			Anticipated Year of Completion: Beyond 2030			
Well 7 is not operated due to high manganese levels. Manganese treatment will allow this well to be used year-round and to ensure better water quality, and utilize the full right for this well. Due to space limitations at the Well 7 site, the treatment facilities will be included at the Fulmer CCT Facility. The treatment will be installed in two phases. The first phase will provide 2.5 mgd of capacity in 2030. The project will also include installing backup power at the facility, which will also be located at Fulmer Field, due to limited space at the Well 7 facility. Installation of underground electrical transmission capability between Well 7 and Fulmer Field is required. Additionally, the project will address the recommended Capital Improvements to Fulmer Field CCT identified in the 2013 Facility Evaluation Study, including a new pump and motor. Comprehensive Plan project S-10.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund						1,500,000	1,500,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Capital Costs:</b>							
Design						500,000	500,000
Right of Way							-
Construction						1,000,000	1,000,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Project will add operating costs as a well facility is brought back online with new treatment equipment, however this project will reduce reliance upon purchasing pricey water from Tacoma in the future as the City continues perfecting its water rights.							

<b>Project Name: 112th PI SE Water Main Replacement</b>							
Project No: cp2410	Capacity Project: No			Anticipated Year of Completion: 2025			
The 6" cast iron main along 112th PI SE experienced three breaks within 30 days in December 2021 and January 2022. The project will replace approximately 2,300 LF of 6" cast iron with 8" ductile iron.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund	1,845,000						1,845,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>1,845,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,845,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	1,845,000						1,845,000
<b>Subtotal</b>	<b>1,845,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,845,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> The project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: 2025 Local Street Preservation</b>							
Project No: cp2412	Capacity Project: No			Anticipated Year of Completion: 2025			
In conjunction with the street improvements, the project will conduct water improvements at 2 locations: 1) Replace approximately 330 LF 6" and 8" cast iron water main in 33rd St SE, between M Street SE and O Street SE, with 8" ductile iron water main, including water meters and valves. 2) Replace approximately 835 LF 6" cast iron water main in O St SE, between 33rd Street SE and 37th Street SE, with 8" ductile iron water main, including water meters and valves.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund	460,000						460,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>460,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	460,000						460,000
<b>Subtotal</b>	<b>460,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: 2026 Local Street Preservation</b>							
Project No: sobd03	Capacity Project:		No		Anticipated Year of Completion:		2026
In conjunction with the street improvements, the project will conduct water improvements at 2 locations:							
1) The project will replace 57 years old, approximately 275 LF 6" cast iron water main in 4th St SE and 325 LF 4" cast iron water main in S St SE with 8" ductile iron water main, including water services, hydrants, and valves.							
2) The project will replace 54 years old, approximately 985 LF 6" cast iron water main in J S SE (between 17th St SE and Auburn Way S) with 12" ductile iron water main, including water services, hydrants, and valves.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund		683,000					683,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>683,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683,000</b>
<b>Capital Costs:</b>							
Design							-
Water Supply Purchase							-
Construction		683,000					683,000
<b>Subtotal</b>	<b>-</b>	<b>683,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: Coal Creek Chlorination Building Replacement</b>							
Project No: wabd34	Capacity Project:		No		Anticipated Year of Completion:		Beyond 2030
Coal Creek Springs chlorination building was identified as requiring replacement in the 2013 Facility Evaluation Study. Comprehensive Plan project S-09.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund						520,250	520,250
Bond Proceeds							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520,250</b>	<b>520,250</b>
<b>Capital Costs:</b>							
Design						350,000	350,000
Right of Way							-
Construction						170,250	170,250
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520,250</b>	<b>520,250</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> \$0							

<b>Project Name: Fulmer CCTF Replace On-Site Chlorine Generation System (OSEC)</b>							
Project No: wabd40	Capacity Project:		No		Anticipated Year of Completion:		2030
The existing liquid chlorine (sodium hypochlorite) generating equipment was installed in 2002. The generation cell was replaced in 2012. The equipment is approaching the end of its useful life and repair parts are difficult to obtain. Analysis performed in 2018 comparing chlorine alternatives indicated that on-site generation has the lowest overall cost. This project will replace the entire generation system. Comprehensive Plan project S-06.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
DWSRF Loan							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Pre-Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			150,000	350,000			500,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Pre-design			150,000				150,000
Unsecured Right of Way				350,000			350,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Project expected to save on yearly operating costs for chlorine.							

<b>Project Name: Intertie Booster Pump Station Improvements</b>							
Project No: wabd05	Capacity Project:	No		Anticipated Year of Completion:			2026
Project will provide additional piping and modify the existing Intertie/ Lea Hill Booster pump station facility to utilize the existing Intertie pumps for the Boosted zone. The project will add pressure reducing valves and control valves at Lea Hill reservoirs, and system valves to provide efficient operation of the 132nd Ave Tacoma Intertie. The project will also include providing permanent backup power at the station, replacing the current temporary means of providing backup power through use of the generator previously serving the Academy Pump Station Site. Comprehensive Plan project PS-01.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund	250,000	2,000,000					2,250,000
Bond Proceeds							-
State Grants							-
DWSRF Loan							-
Other							-
<b>Subtotal</b>	<b>250,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,250,000</b>
Capital Costs:							
Design	250,000						250,000
Right of Way							-
Construction		2,000,000					2,000,000
<b>Subtotal</b>	<b>250,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,250,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Lea Hill 648 Zoning Adjustment</b>							
Project No: cpxxxx	Capacity Project:	No		Anticipated Year of Completion:			2027
Install limited valving and piping to rezone a portion of the Lea Hill Zone 563 to Lea Hill Zone 648. Additional analysis and confirmation of design is required. This project was also identified in the 2015 Water System Plan. Comprehensive Plan project D-06.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Costs:							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unsecured Funding Sources							
Unsecured Bond Proceeds			104,000				104,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>104,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,000</b>
Unsecured Capital Costs							
Unsecured Design			30,000				30,000
Unsecured Construction			74,000				74,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>104,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Lea Hill Pump Station Replacement</b>							
Project No: wabd18	Capacity Project:	No		Anticipated Year of Completion:			2030
Lea Hill pump station will be reconstructed to provide redundant pumped supply to the Lea Hill area. If the Green River Pump Station is out of service for maintenance, a redundant pump station would avoid the need to purchase more expensive regional surface water through the 132nd Intertie. The pump station needs to be relocated from its current location on the shoulder of Lea Hill Road at the base of a steep hill for safety and reliability considerations. Comprehensive Plan project PS-02.							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Costs:							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unsecured Funding Sources							
Unsecured Bond Proceeds			765,000	5,600,000			6,365,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>765,000</b>	<b>5,600,000</b>	<b>-</b>	<b>-</b>	<b>6,365,000</b>
Unsecured Capital Costs							
Unsecured Design			765,000				765,000
Unsecured Construction				5,600,000			5,600,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>765,000</b>	<b>5,600,000</b>	<b>-</b>	<b>-</b>	<b>6,365,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Replacing this facility will reduce reliance upon purchasing pricey water from Tacoma in the future.							



<b>Project Name: Lea Hill Road/104th Avenue SE Roundabout</b>							
Project No: cp2319	Capacity Project: No			Anticipated Year of Completion:			2027
In conjunction with the street improvements, the project will replace approximately 835 LF of 12-inch ductile iron water main in SE 320th St and Lea Hill Rd SE. Additionally, the project will replace 365 LF of 12-inch, and 140 LF of 6-inch cast iron water mains in 104th Ave SE and connect the two 12" water mains at the existing Lea Hill Booster Pump Station. New valving will remain normally closed until the replacement of the existing Lea Hill Booster Pump Station.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			600,000				600,000
<b>Subtotal</b>	-	-	<b>600,000</b>	-	-	-	<b>600,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			600,000				600,000
<b>Subtotal</b>	-	-	<b>600,000</b>	-	-	-	<b>600,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: M Street NE Widening</b>							
Project No: cp2210	Capacity Project: No			Anticipated Year of Completion:			2027
Water main improvements constructed in conjunction with streets project: M ST NE widening (E Main to 4th St NE). Work includes replacing 26 services, connecting to existing 12" ductile main, and abandoning 6" cast main in place.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			320,000				320,000
<b>Subtotal</b>	-	-	<b>320,000</b>	-	-	-	<b>320,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			320,000				320,000
<b>Subtotal</b>	-	-	<b>320,000</b>	-	-	-	<b>320,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> The project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: On-Site Chlorine Generation Systems (OSEC) at Wells 1 and 4</b>							
Project No: wab35	Capacity Project: No			Anticipated Year of Completion:			2030
The existing liquid chlorine (sodium hypochlorite) used at Wells 1 and 4 degrades during low winter demand periods when the volume used is much lower and product turnover is decreased. This results in more chemical used to achieve the same chlorine dose, which is not cost effective. On-site generation at both wells would enable operations to produce the volume of chlorine needed, resulting in less waste. The systems would be sized to meet peak summer demands while providing flexibility during winter months. Comprehensive Plan project S-05.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			100,000	175,000			275,000
<b>Subtotal</b>	-	-	<b>100,000</b>	<b>175,000</b>	-	-	<b>275,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design			100,000				100,000
Unsecured Construction				175,000			175,000
<b>Subtotal</b>	-	-	<b>100,000</b>	<b>175,000</b>	-	-	<b>275,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Project expected to save on yearly operating costs for chlorine.							

<b>Project Name: R St SE and 21st St SE Roundabout</b>							
Project No: cp2308	Capacity Project:	No	Anticipated Year of Completion:	2026			
In conjunction with the street improvements, the project will replace approximately 220 LF of 12-inch cast iron water main at the intersection of R St SE and 21st St SE, and 355 LF of 16-inch cast iron water main at the intersection of R St SE and 21st St SE and along a portion of Howard Rd with the same size ductile iron water main.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund	283,000						283,000
Bond Proceeds							-
State Grants							-
Local							-
DWSRF Loan							-
<b>Subtotal</b>							<b>283,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	283,000						283,000
<b>Subtotal</b>	<b>283,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>283,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: R Street SE Widening (22nd Street SE to 33rd Street SE)</b>							
Project No: cp2116	Capacity Project:	No	Anticipated Year of Completion:	2027			
Along with the street reconstruction and other utility improvements, replace approximately 2,800 LF of 8" cast iron pipe with 12" ductile iron pipe, along with valves, fire hydrants, and services.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			950,000				950,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction			950,000				950,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> The project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: Rehabilitate &amp; Clean Wells 2 and 6 Program</b>							
Project No: wabd42	Capacity Project:	No	Anticipated Year of Completion:	Beyond 2030			
Rehabilitation work on the well system conducted in 2013-2014 indicated it would be beneficial to clean and rehab both wells on a regular basis. Cleaning was last completed in 2023. Comprehensive Plan project S-03.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund	250,000			250,000			500,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	250,000			250,000			500,000
<b>Subtotal</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Reduces risk of needing future significant improvements to this well system.							

<b>Project Name: Reservoir Capital Improvements</b>							
Project No: cpxxxx	Capacity Project:		No	Anticipated Year of Completion:			2027
The 2013 Facility Evaluation Study identified improvements to reservoirs based on the condition and remaining useful life of the assets. Improvements were identified for Reservoir 1, Reservoir 4A and 4B, and Reservoir 8A. Comprehensive Plan Project R-04.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund			470,000				470,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	<b>470,000</b>	-	-	-	<b>470,000</b>
<b>Capital Costs:</b>							
Design			75,000				75,000
Right of Way							-
Construction			395,000				395,000
<b>Subtotal</b>	-	-	<b>470,000</b>	-	-	-	<b>470,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Regular maintenance of the City's reservoirs keeps them from needing more significant improvements.							

<b>Project Name: Reservoir Painting</b>							
Project No: wabd41	Capacity Project:		No	Anticipated Year of Completion:			2028
Maintenance of reservoirs requires periodic painting to protect the steel and increase the useful life of the reservoir. Comprehensive Plan project R-02.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund			250,000	1,500,000			1,750,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	<b>250,000</b>	<b>1,500,000</b>	-	-	<b>1,750,000</b>
<b>Capital Costs:</b>							
Design			250,000				250,000
Right of Way							-
Construction				1,500,000			1,500,000
<b>Subtotal</b>	-	-	<b>250,000</b>	<b>1,500,000</b>	-	-	<b>1,750,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Regular maintenance of the City's reservoirs keeps them from needing more significant improvements.							

<b>Project Name: Reservoir Repair and Replacements</b>							
Project No: wabd12	Capacity Project:		No	Anticipated Year of Completion:			2028
General reservoir maintenance and minor improvements. Comprehensive Plan project R-01.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund	60,000	60,000	60,000	60,000	-	-	240,000
Bond Proceeds							-
State Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	-	-	<b>240,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	60,000	60,000	60,000	60,000	-	-	240,000
<b>Subtotal</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	-	-	<b>240,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Regular maintenance of the City's reservoirs keeps them from needing more significant improvements.							

<b>Project Name: Street Utility Improvements</b>							
Project No:	wabd01	Capacity Project:	No	Anticipated Year of Completion:	Beyond 2030		
Water main improvements in coordination with the street preservation and improvement projects. Comprehensive Plan project D-02.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund		400,000	600,000	300,000	900,000	1,300,000	3,500,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	<b>400,000</b>	<b>600,000</b>	<b>300,000</b>	<b>900,000</b>	<b>1,300,000</b>	<b>3,500,000</b>
Capital Costs:							
Design		75,000	125,000	125,000	125,000	125,000	575,000
Right of Way							-
Construction		325,000	475,000	175,000	775,000	1,175,000	2,925,000
<b>Subtotal</b>	-	<b>400,000</b>	<b>600,000</b>	<b>300,000</b>	<b>900,000</b>	<b>1,300,000</b>	<b>3,500,000</b>
Unsecured Funding Sources							
Unsecured Bond Proceeds			700,000	1,000,000	400,000		2,100,000
<b>Subtotal</b>	-	-	<b>700,000</b>	<b>1,000,000</b>	<b>400,000</b>	-	<b>2,100,000</b>
Unsecured Capital Costs							
Unsecured Construction			700,000	1,000,000	400,000		2,100,000
<b>Subtotal</b>	-	-	<b>700,000</b>	<b>1,000,000</b>	<b>400,000</b>	-	<b>2,100,000</b>
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): Each project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: Water Repair &amp; Replacements</b>							
Project No:	wabd02	Capacity Project:	No	Anticipated Year of Completion:	Beyond 2030		
Program to fund distribution system repair and replacement projects required for meeting peak demands and reducing system losses. Projects will be coordinated with the streets and other utility projects. Comprehensive Plan project D-03.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund		200,000	-	-	-	600,000	800,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	<b>200,000</b>	-	-	-	<b>600,000</b>	<b>800,000</b>
Capital Costs:							
Design		50,000	-	-	-	125,000	175,000
Right of Way							-
Construction		150,000	-	-	-	475,000	625,000
<b>Subtotal</b>	-	<b>200,000</b>	-	-	-	<b>600,000</b>	<b>800,000</b>
Unsecured Funding Sources							
Unsecured Bond Proceeds			600,000	600,000	600,000		1,800,000
<b>Subtotal</b>	-	-	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	-	<b>1,800,000</b>
Unsecured Capital Costs							
Unsecured Design			125,000	125,000	125,000		375,000
Unsecured Construction			475,000	475,000	475,000		1,425,000
<b>Subtotal</b>	-	-	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	-	<b>1,800,000</b>
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): Each project is anticipated to reduce maintenance costs of the line.							

<b>Project Name: Water Resources Protection Program (Wellhead Protection)</b>							
Project No:	wabd23	Capacity Project:	No	Anticipated Year of Completion:	Beyond 2030		
Annual funding for implementing strategies identified in the Wellhead Protection Plan. Although some tasks will be performed as part of the water operations budget, other tasks will require consultants with expertise in review and investigation of contaminant sites and other environmental databases, development of spill response plans, and leaking underground storage tanks. Comprehensive Plan project S-02.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund			60,000	60,000	60,000	60,000	240,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>240,000</b>
Capital Costs:							
Design							-
Right of Way							-
Construction			60,000	60,000	60,000	60,000	240,000
<b>Subtotal</b>	-	-	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>240,000</b>
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0							

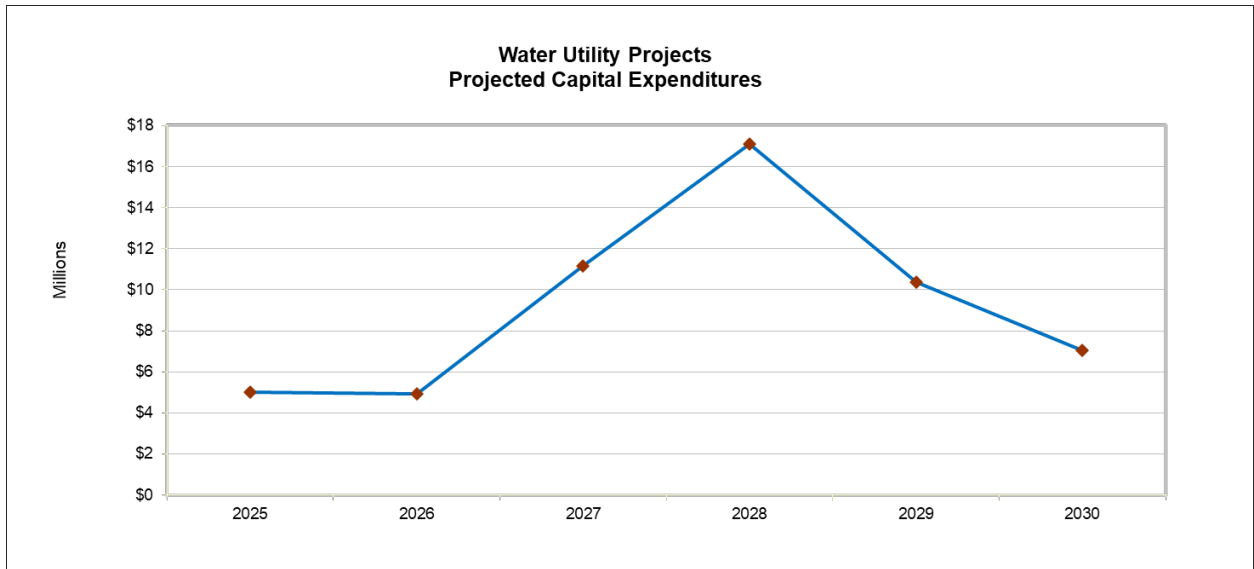
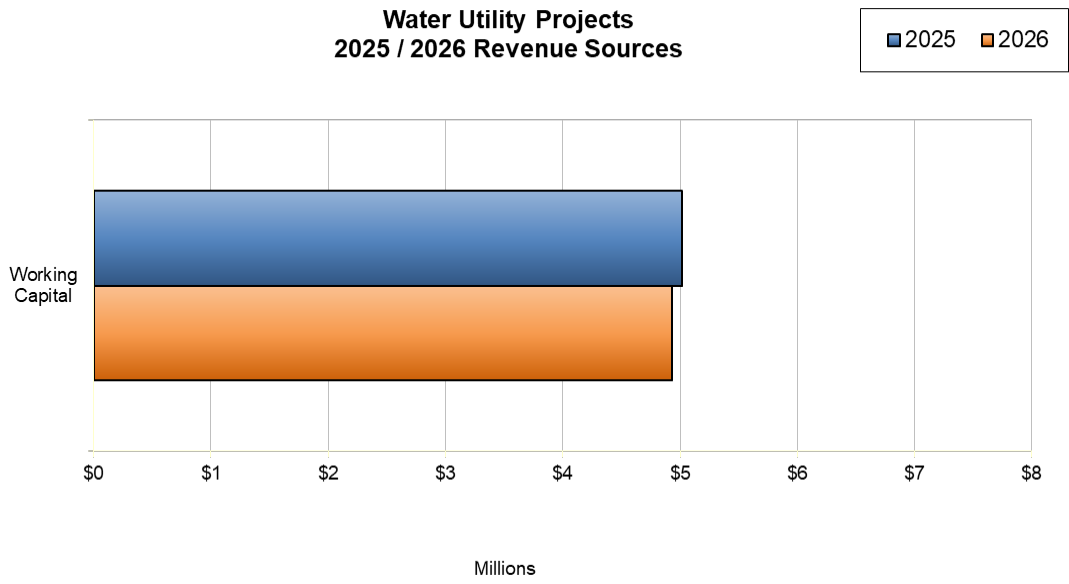
<b>Project Name: Water Trench Patches Program</b>							
Project No: wabd28	Capacity Project:	No		Anticipated Year of Completion:		Beyond 2030	
This program provides annual funding for roadway restoration of trench patches from water leak repair and water service installation that are beyond the scope of work done by maintenance staff. Comprehensive Plan project D-04.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund	80,000		160,000	160,000	160,000	160,000	720,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>80,000</b>	<b>-</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>720,000</b>
Capital Costs:							
Design	10,000		25,000	25,000	25,000	25,000	110,000
Right of Way							-
Construction	70,000		135,000	135,000	135,000	135,000	610,000
<b>Subtotal</b>	<b>80,000</b>	<b>-</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>720,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

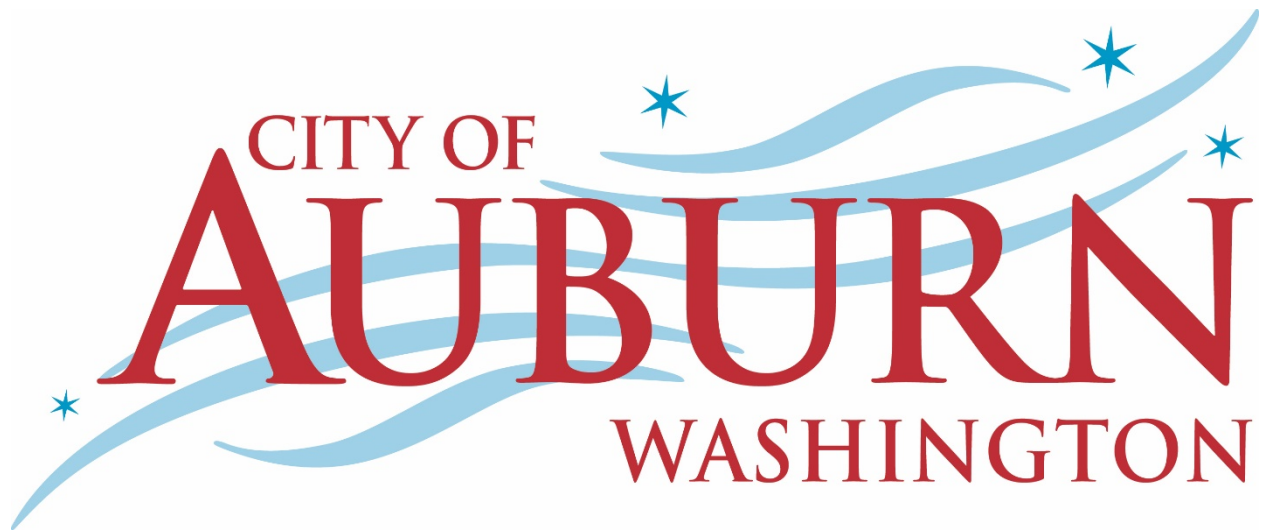
<b>Project Name: Well 4 Electrical Improvements</b>							
Project No: cp2403	Capacity Project:	No		Anticipated Year of Completion:		2025	
CP2021 (Well 4 Facility Improvements) identified electrical improvements outside the scope of the project that would be beneficial for the well. The well is over 40 years old and much of the electrical equipment is original. Upgrades to the electrical system will improve the overall efficiency of the facility.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund	850,000						850,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>850,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850,000</b>
Capital Costs:							
Design							-
Right of Way							-
Construction	850,000						850,000
<b>Subtotal</b>	<b>850,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Well Inspection and Redevelopment Program</b>							
Project No: wabd11	Capacity Project:	No		Anticipated Year of Completion:		2028	
Program for inspection and redevelopment of supply wells and springs necessary to ensure production at maximum capacity for efficient utilization. Comprehensive Plan project S-04.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Water Fund			210,000	210,000			420,000
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>420,000</b>
Capital Costs:							
Design			15,000	15,000			30,000
Right of Way							-
Construction			195,000	195,000			390,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>420,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

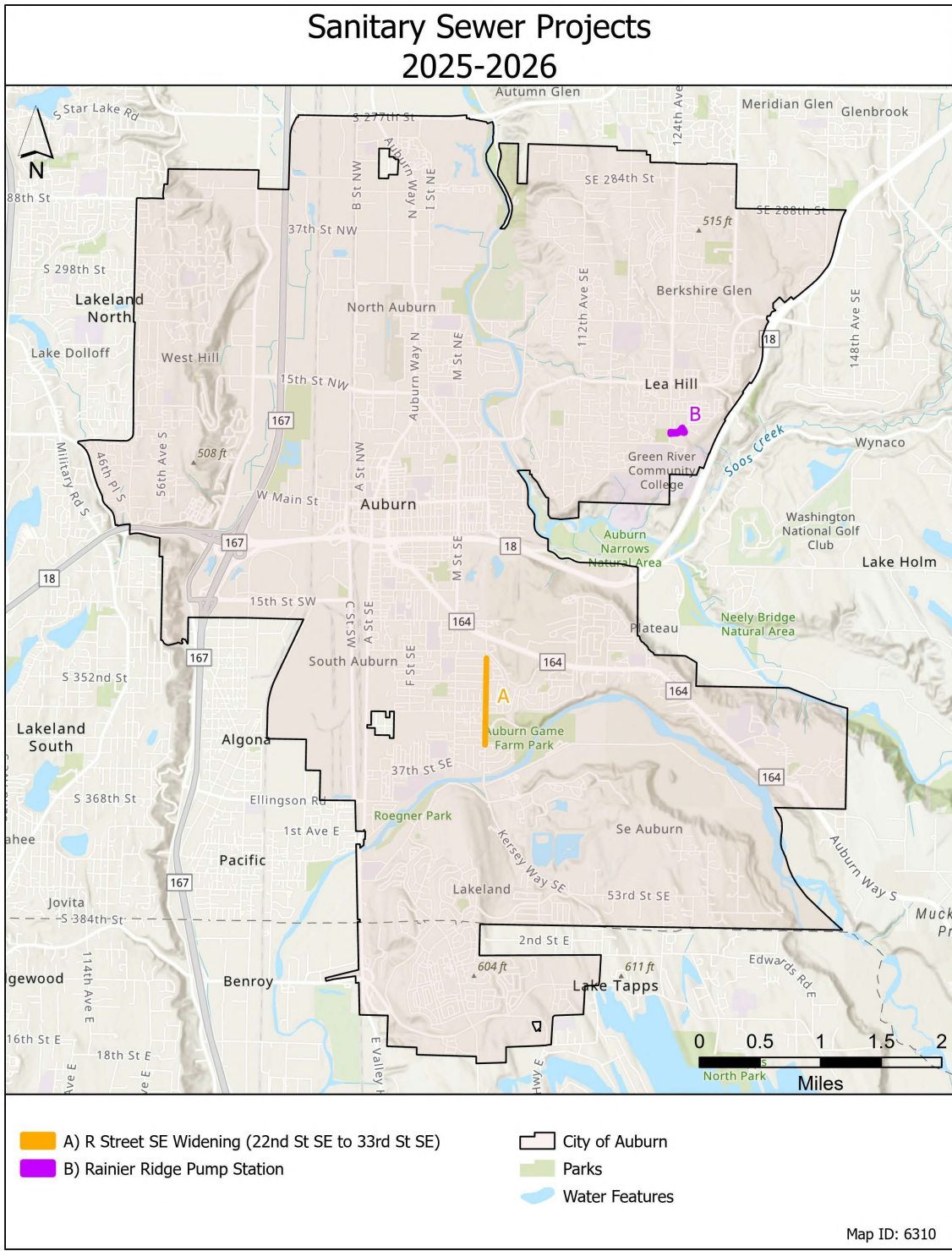
<b>Project Name: West Hill Springs Transmission Main Replacement</b>							
Project No: cp2303	Capacity Project: No			Anticipated Year of Completion:		2027	
The 2020 pipeline assessment indicated the existing cast iron transmission main is in poor condition. The main has experienced 2 breaks in the past. The project will replace approximately 1,250 LF of 10" cast iron with 12" ductile iron.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Water Fund							-
Bond Proceeds							-
Federal Grants							-
Local							-
Other							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Unsecured Funding Sources</b>							
Unsecured Bond Proceeds			200,000	1,151,000			1,351,000
<b>Subtotal</b>	-	-	<b>200,000</b>	<b>1,151,000</b>	-	-	<b>1,351,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design			200,000				200,000
Unsecured Construction				1,151,000			1,151,000
<b>Subtotal</b>	-	-	<b>200,000</b>	<b>1,151,000</b>	-	-	<b>1,351,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project is anticipated to reduce maintenance costs of the line.							

<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - WATER</b>							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Secured</b>							
Water Fund	5,012,810	4,927,810	4,244,810	5,474,810	6,441,810	7,040,250	33,142,300
Bond Proceeds	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
DWSRF Loan	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>5,012,810</b>	<b>4,927,810</b>	<b>4,244,810</b>	<b>5,474,810</b>	<b>6,441,810</b>	<b>7,040,250</b>	<b>33,142,300</b>
<b>Unsecured</b>							
Bond Proceeds	-	-	6,909,000	11,641,000	3,950,000	-	22,500,000
<b>Subtotal</b>	-	-	<b>6,909,000</b>	<b>11,641,000</b>	<b>3,950,000</b>	-	<b>22,500,000</b>
<b>TOTAL</b>	<b>5,012,810</b>	<b>4,927,810</b>	<b>11,153,810</b>	<b>17,115,810</b>	<b>10,391,810</b>	<b>7,040,250</b>	<b>55,642,300</b>
<b>Capital Costs:</b>							
<b>Secured</b>							
Design	260,000	225,000	740,000	915,000	400,000	1,775,000	4,315,000
Water Supply Purchase	934,810	934,810	934,810	934,810	934,810	-	4,674,050
Right of Way	-	-	-	-	-	-	-
Construction	3,818,000	3,768,000	2,570,000	3,625,000	5,107,000	5,265,250	24,153,250
<b>Subtotal</b>	<b>5,012,810</b>	<b>4,927,810</b>	<b>4,244,810</b>	<b>5,474,810</b>	<b>6,441,810</b>	<b>7,040,250</b>	<b>33,142,300</b>
<b>Unsecured</b>							
PreDesign	-	-	150,000	-	-	-	150,000
Design	-	-	1,695,000	125,000	125,000	-	1,945,000
Right of Way	-	-	600,000	2,115,000	-	-	2,715,000
Construction	-	-	4,464,000	9,401,000	3,825,000	-	17,690,000
<b>Subtotal</b>	-	-	<b>6,909,000</b>	<b>11,641,000</b>	<b>3,950,000</b>	-	<b>22,500,000</b>
<b>TOTAL</b>	<b>5,012,810</b>	<b>4,927,810</b>	<b>11,153,810</b>	<b>17,115,810</b>	<b>10,391,810</b>	<b>7,040,250</b>	<b>55,642,300</b>









## Sanitary Sewer Projects

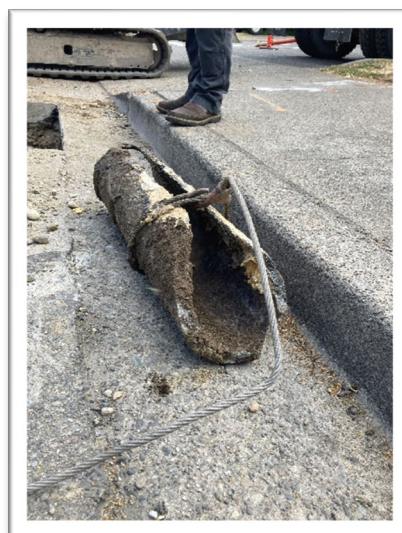
Six capital projects totaling \$5,543,300 are budgeted for 2025 and six capital projects totaling \$2,826,000 are budgeted for 2026. The significant projects include the following:

- The R Street SE Widening (22<sup>nd</sup> Street SE to 33<sup>rd</sup>) project (\$35,000 in 2025 and \$290,000 in 2026) will replace approximately 400 feet of 8" concrete sewer with 8" PVC and add an upstream manhole. **(See Map – “A”)**
- The Rainier Ridge Pump Station Rehabilitation & Replacement project (\$4,400,000 in 2025) will relocate the station to the nearby City property containing a storm pond. **(See Map – “B”)**
- The Side Sewer Inspections program (\$381,100 in 2025 and 392,500 in 2026) will use the services of a contractor to systematically inspect, via CCVT, lateral sewers within City rights-of-way and identify needed repairs. This program is anticipated to conduct approximately 1,600 inspections per year for 10 years, beginning in areas identified as having high inflow and infiltration, and areas with primarily clay and concrete side sewers.
- The Sanitary Sewer Repair & Replacement/System Improvement program (\$360,500 in both 2025 and \$1,909,600 in 2026) will repair and replace broken sewer mains and other facilities identified through television inspection and routine cleaning.

Spot repair on sewer main.



A Street SE replaced 6-inch side sewer.



### 2025-2026 Sewer Fund Projects

Title	Project #	2025 Budget	2026 Budget	Page
Roegner Park Sewer Capacity Improvements	cpxxxx	-	-	306
Clean and Inspect Large Diameter Sewer	cpxxxx	-	-	306
Inflow and Infiltration Evaluation	sebd11	-	-	306
Manhole Ring and Cover Replacement	sebd04	92,700	95,500	307
Pump Station Condition Assessment	sebd14	-	111,400	307
R St SE Widening - 22nd St SE to 33rd	cp2116	35,000	290,000	307
Rainier Ridge Pump Station Rehabilitation/Replacement	cp2009	4,400,000	-	308
Sanitary Sewer Repair & Replacement/System Improvements Program	sebd01	360,500	1,909,600	308
Sewer Pump Station Replacement/Improvement Program	sebd05	-	-	308
Side Sewer Inspections	sebd15	381,100	392,500	309
Siphon Assessment and Cleaning	cpxxxx	-	-	309
Street Utility Improvements	sebd02	274,000	27,000	309
			-	
<b>Total Sewer Fund Projects</b>		<b>5,543,300</b>	<b>2,826,000</b>	

<b>Project Name: Roegner Park Sewer Capacity Improvements</b>							
Project No: cpxxxx	Capacity Project: YES		Anticipated Year of Completion:			2030	
This project replaces approximately 4,000 LF of sewer mains upstream of the Lakeland Hills Pump Station. Hydraulic modeling indicates that the pipes will surcharge during the design storm event by the year 2044. King County is beginning the process of siting and designing a replacement for the Lakeland Hills Pump Station, so the exact nature (size, slope, alignment) of the replacement sewer mains will depend on the final location and design of that station.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund			131,100			1,289,600	1,420,700
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>131,100</b>	<b>-</b>	<b>-</b>	<b>1,289,600</b>	<b>1,420,700</b>
<b>Capital Costs:</b>							
Design			131,100			130,000	261,100
Right of Way							-
Construction						1,159,600	1,159,600
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>131,100</b>	<b>-</b>	<b>-</b>	<b>1,289,600</b>	<b>1,420,700</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Clean and Inspect Large Diameter Sewer</b>							
Project No: cpxxxx	Capacity Project: NO		Anticipated Year of Completion:			2028	
This project cleans and inspect approximately 40,000 feet of 21-inch or larger diameter sewer pipe. The effort will primarily focus on clay and concrete pipe, and the results will be compared to the results of similar inspections conducted in 2019-2020 to see if degradation has occurred in these pipes.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund				1,069,200			1,069,200
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,069,200</b>	<b>-</b>	<b>-</b>	<b>1,069,200</b>
<b>Capital Costs:</b>							
Design				1,069,200			1,069,200
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,069,200</b>	<b>-</b>	<b>-</b>	<b>1,069,200</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Inflow and Infiltration Evaluation</b>							
Project No: sebd11	Capacity Project: NO		Anticipated Year of Completion:			2030	
This project will assess portions of the City Sewer Service Area for infiltration/inflow (I/I) values. Excessive localized I/I can be an indicator of poor sewer main and side sewer conditions and could contribute to capacity issues in the future. This project will monitor flow in the collection system over several years. This data will then be used to help identify repair and replacement needs, identify areas for further study, calibrate the City's hydraulic model, and form the I/I assessment portion of the future update to the Comprehensive Sewer Plan.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund						632,900	632,900
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>632,900</b>	<b>632,900</b>
<b>Capital Costs:</b>							
Design						632,900	632,900
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>632,900</b>	<b>632,900</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Manhole Ring and Cover Replacement</b>							
Project No: sebd04	Capacity Project: NO			Anticipated Year of Completion:		Beyond 2030	
As manholes and roads age and their condition deteriorates, access covers and the rings in which they sit can become loose and/or misaligned, and can become a potential road hazard requiring maintenance staff attention and increasing the City's liability. This annual project will replace approximately 50 sewer manhole rings and covers to maintain access to the sewer system and to decrease the likelihood of the manholes becoming road hazards. In some years, this replacement will be as a stand-alone project, and in some years many of these replacements will be in conjunction with other City capital projects.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	92,700	95,500	98,300	101,300	104,300	107,500	599,600
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>92,700</b>	<b>95,500</b>	<b>98,300</b>	<b>101,300</b>	<b>104,300</b>	<b>107,500</b>	<b>599,600</b>
<b>Capital Costs:</b>							
Design	9,000	10,000	10,000	10,000	10,000	11,000	60,000
Right of Way							-
Construction	83,700	85,500	88,300	91,300	94,300	96,500	539,600
<b>Subtotal</b>	<b>92,700</b>	<b>95,500</b>	<b>98,300</b>	<b>101,300</b>	<b>104,300</b>	<b>107,500</b>	<b>599,600</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project could decrease the future operating budget by reducing the need for staff to respond to loose manholes or lids.							

<b>Project Name: Pump Station Condition Assessment</b>							
Project No: sebd14	Capacity Project: NO			Anticipated Year of Completion:		2026	
The assessment will evaluate the apparent physical condition of existing sewer pump stations and equipment. The purpose of the assessment is to predict future serviceability and anticipated longevity for the development of future capital improvement projects for rehabilitation or replacement of aging stations.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund		111,400					111,400
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>111,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,400</b>
<b>Capital Costs:</b>							
Design		111,400					111,400
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>111,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,400</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: R St SE Widening - 22nd St SE to 33rd</b>							
Project No: cp2116	Capacity Project: NO			Anticipated Year of Completion:		2026	
As part of a street replacement project, replace approximately 400 feet of 8" concrete sewer with 8" PVC and add an upstream manhole.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	35,000	290,000					325,000
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>35,000</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,000</b>
<b>Capital Costs:</b>							
Design	35,000	17,000					52,000
Right of Way							-
Construction		273,000					273,000
<b>Subtotal</b>	<b>35,000</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Rainier Ridge Pump Station Rehabilitation/Replacement</b>							
Project No: cp2009	Capacity Project: NO		Anticipated Year of Completion:			2025	
The Rainer Ridge Pump Station was constructed in 1980. Most of the property within its tributary basin has been fully developed, and the station has very little excess capacity. As such, there is a very short response time in the event of a pump failure, especially during peak use. Additionally, the PVC force main has had several breaks, and should be replaced. The initial phase of this project was examining the alternatives of rehabilitating the station, replacing major components, or replacing/relocating the entire station. The preferred alternative was to relocate the station to the nearby City property containing a storm pond.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	4,400,000						4,400,000
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>4,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,400,000</b>
<b>Capital Costs:</b>							
Design	300,000						300,000
Right of Way							-
Construction	4,100,000						4,100,000
<b>Subtotal</b>	<b>4,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,400,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Sanitary Sewer Repair &amp; Replacement/System Improvements Program</b>							
Project No: sebd01	Capacity Project: NO		Anticipated Year of Completion:			Beyond 2030	
Repair and replace (R&R) broken sewer mains and other facilities. These lines will be identified through television inspection and routine cleaning. This program includes funding for R&R projects which have not yet been identified as a separate R&R project or are not associated with transportation projects. Anticipated projects include bi-annual, stand-alone, repair and replacement projects for sewer lines which are broken, misaligned, "bellied" or otherwise require an inordinate amount of maintenance effort or present a risk of backup or trench failure, and facilities which generate consistent odor complaints. For efficiency and cost savings, sewer R&R may be combined with other public facility improvements. Additionally, system improvements which enhance the ability to maintain service are included here.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	360,500	1,909,600	382,500	2,025,900	405,700	2,149,300	7,233,500
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>360,500</b>	<b>1,909,600</b>	<b>382,500</b>	<b>2,025,900</b>	<b>405,700</b>	<b>2,149,300</b>	<b>7,233,500</b>
<b>Capital Costs:</b>							
Design	300,000	100,000	320,000	100,000	340,000	100,000	1,260,000
Right of Way							-
Construction	60,500	1,809,600	62,500	1,925,900	65,700	2,049,300	5,973,500
<b>Subtotal</b>	<b>360,500</b>	<b>1,909,600</b>	<b>382,500</b>	<b>2,025,900</b>	<b>405,700</b>	<b>2,149,300</b>	<b>7,233,500</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Sewer Pump Station Replacement/Improvement Program</b>							
Project No: sebd05	Capacity Project: NO		Anticipated Year of Completion:			2030	
The Sewer Utility's infrastructure currently consists of 17 public sewer pump stations that range in age from 2 to over 50 years old. As those stations age, and utility operations change, considerations such as station condition, component condition, capacity, reliability, and safety suggest that stations be upgraded, rehabilitated, and replaced. This program fund will provide funding to meet those needs through 2030.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund			437,000	900,000	1,159,000	2,149,000	4,645,000
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>437,000</b>	<b>900,000</b>	<b>1,159,000</b>	<b>2,149,000</b>	<b>4,645,000</b>
<b>Capital Costs:</b>							
Design			433,000	890,000	200,000	200,000	1,723,000
Right of Way			4,000	10,000			14,000
Construction					959,000	1,949,000	2,908,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>437,000</b>	<b>900,000</b>	<b>1,159,000</b>	<b>2,149,000</b>	<b>4,645,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

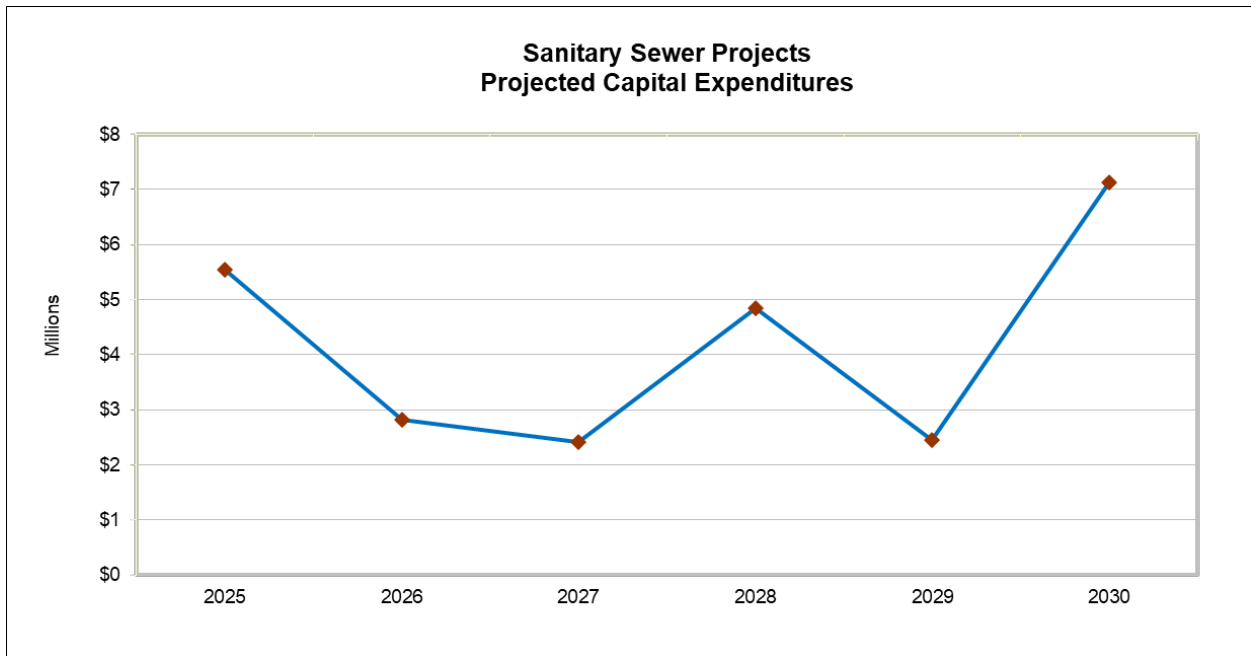
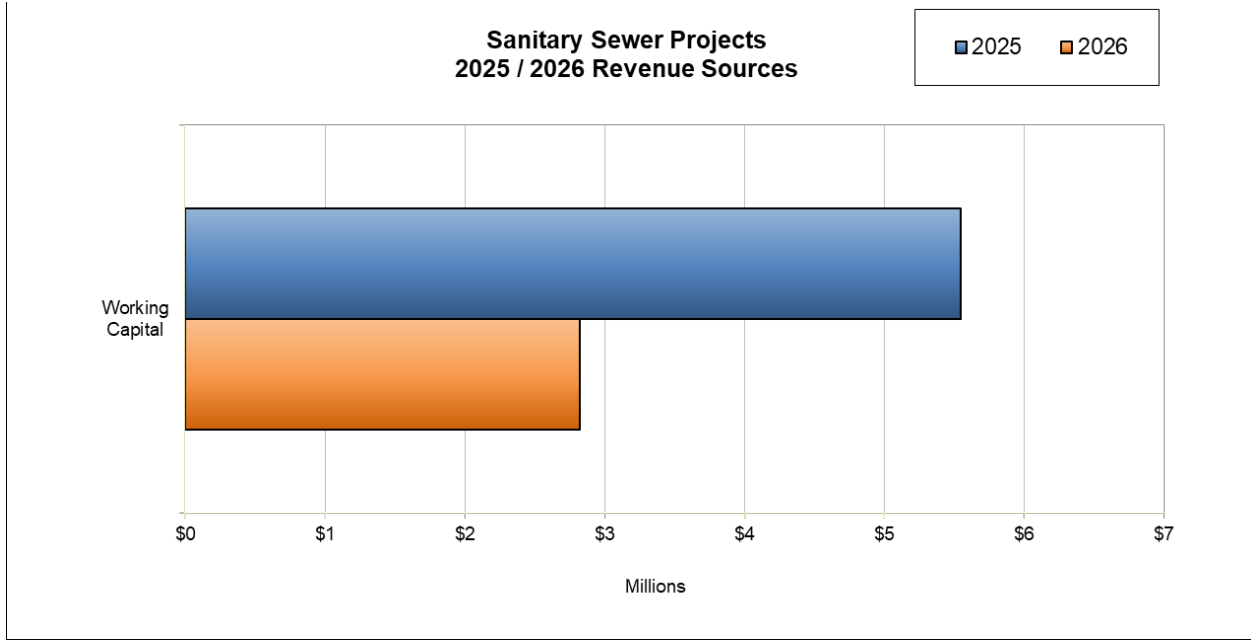
<b>Project Name: Side Sewer Inspections</b>							
Project No: sebd15	Capacity Project: NO			Anticipated Year of Completion:		Beyond 2030	
Use the services of a contractor to systematically inspect, via CCVT, lateral sewers within City rights-of-way and identify needed repairs. This program is anticipated to conduct approximately 1,600 inspections per year for 10 years, beginning in areas identified as having high inflow and infiltration, and areas with primarily clay and concrete side sewers.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	381,100	392,500	404,300	416,400	428,900	441,800	2,465,000
Federal							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>381,100</b>	<b>392,500</b>	<b>404,300</b>	<b>416,400</b>	<b>428,900</b>	<b>441,800</b>	<b>2,465,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	381,100	392,500	404,300	416,400	428,900	441,800	2,465,000
<b>Subtotal</b>	<b>381,100</b>	<b>392,500</b>	<b>404,300</b>	<b>416,400</b>	<b>428,900</b>	<b>441,800</b>	<b>2,465,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

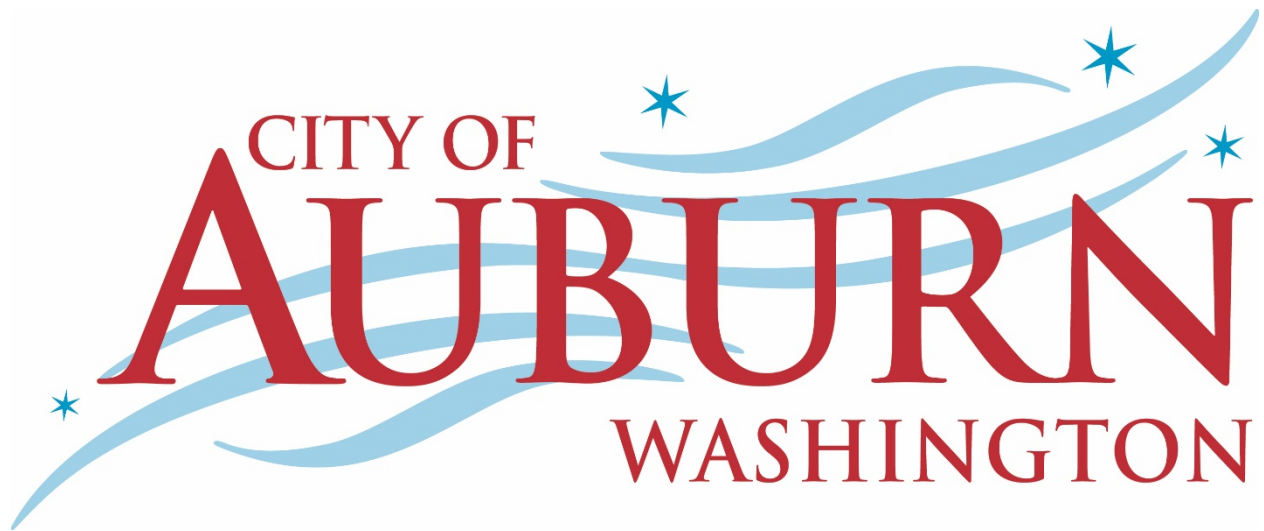
<b>Project Name: Siphon Assessment and Cleaning</b>							
Project No: cpxxxx	Capacity Project: NO			Anticipated Year of Completion:		2027	
The City has three siphons that cross the Green River, a single 14" diameter one that is embedded within the 8th Street Bridge, and a pair of lines (8" and 12" diameters) that cross underneath the Green River from the south end of Isaac Evans Park to the south end of Brannon Park. This project would clean and inspect each of the three siphons to determine their condition to help set future inspection/cleaning protocols and plan for any needed repair or replacement of those siphons.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund			633,800				633,800
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>633,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>633,800</b>
<b>Capital Costs:</b>							
Design			60,000				60,000
Right of Way							-
Construction			573,800				573,800
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>633,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>633,800</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

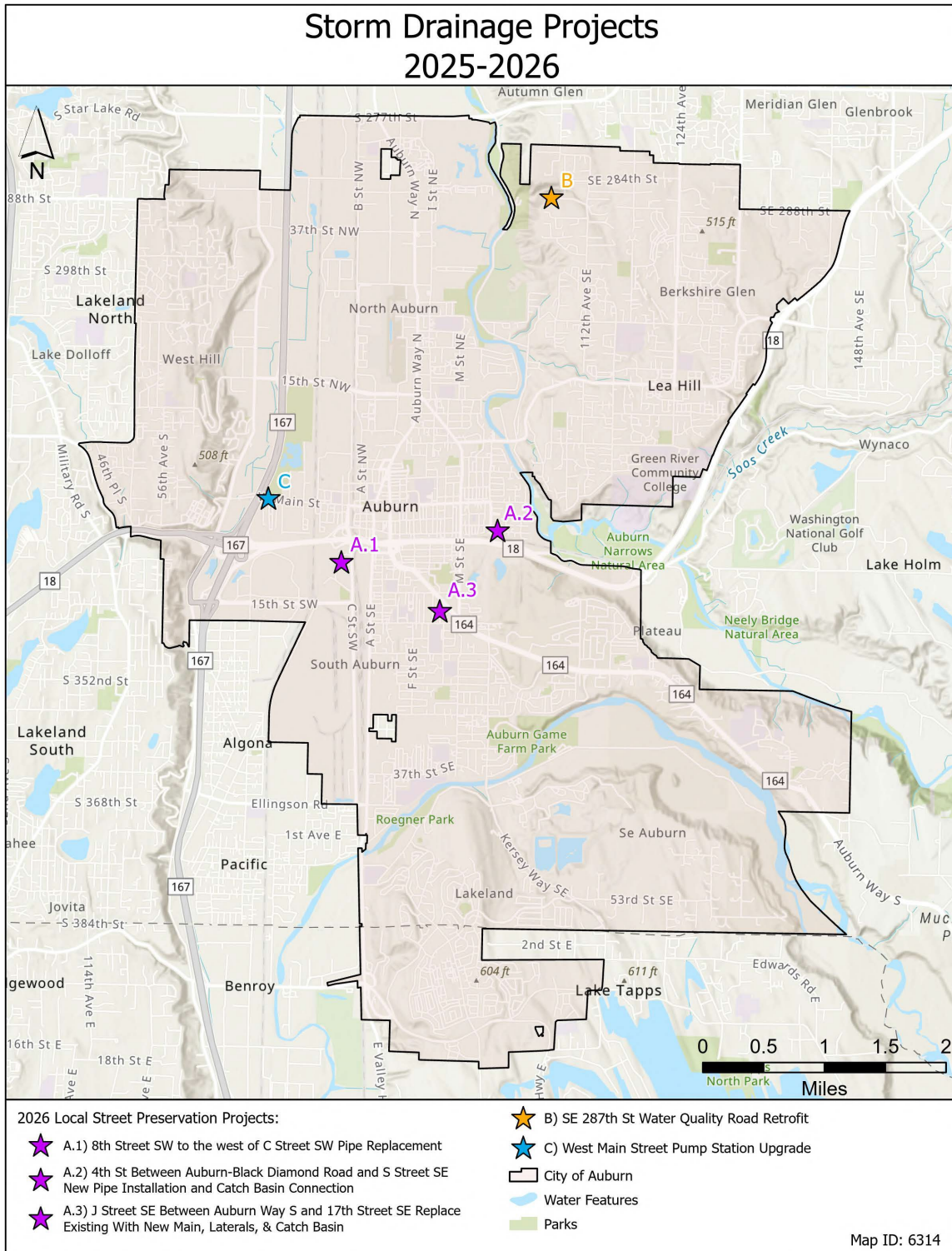
<b>Project Name: Street Utility Improvements</b>							
Project No: sebd02	Capacity Project: NO			Anticipated Year of Completion:		2030	
2024 transfers from this fund include \$50,000 for The Garden Avenue Realignment project (CP2022). This 2025 budgeted amount was reduced by \$35,000 and the 2026 budgeted amount was reduced by \$290,000 to reflect additional budgeted amount for the R Street Widening project (CP2210).							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	274,000	27,000	328,000	338,000	348,000	358,000	1,673,000
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>274,000</b>	<b>27,000</b>	<b>328,000</b>	<b>338,000</b>	<b>348,000</b>	<b>358,000</b>	<b>1,673,000</b>
<b>Capital Costs:</b>							
Design	27,000	27,000	33,000	34,000	35,000	36,000	192,000
Right of Way							-
Construction	247,000		295,000	304,000	313,000	322,000	1,481,000
<b>Subtotal</b>	<b>274,000</b>	<b>27,000</b>	<b>328,000</b>	<b>338,000</b>	<b>348,000</b>	<b>358,000</b>	<b>1,673,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - SEWER</b>							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sewer Fund	5,543,300	2,826,000	2,415,000	4,850,800	2,445,900	7,128,100	25,209,100
Federal	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
REET	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>5,543,300</b>	<b>2,826,000</b>	<b>2,415,000</b>	<b>4,850,800</b>	<b>2,445,900</b>	<b>7,128,100</b>	<b>25,209,100</b>
<b>Capital Costs:</b>							
Design	671,000	265,400	987,100	2,103,200	585,000	1,109,900	5,721,600
Right of Way	-	-	4,000	10,000	-	-	14,000
Construction	4,872,300	2,560,600	1,423,900	2,737,600	1,860,900	6,018,200	19,473,500
<b>Total</b>	<b>5,543,300</b>	<b>2,826,000</b>	<b>2,415,000</b>	<b>4,850,800</b>	<b>2,445,900</b>	<b>7,128,100</b>	<b>25,209,100</b>









### Storm Drainage Projects

Eleven capital projects totaling \$2,882,012 are budgeted for 2025 and six capital projects totaling \$2,947,461 are budgeted for 2026. The most significant projects are as follows:

- The 2026 Local Street Preservation program (\$303,850 in 2025 and \$938,879 in 2026) has the following storm improvements:
  - 8th Street SW to the west of C Street SW, replace approximately 88 LF of existing 8" PVC storm pipe with new 12" pipe. **(See Map – "A.1")**
  - 4th Street SE between Auburn-Black Diamond Road and S Street SE, install approximately 317 LF of new 12" pipe and lateral connection with new catch basins. **(See Map – "A.2")**
  - J Street SE between Auburn Way S and 17th Street SE, remove all existing storm lines and structures. Install approximately 1000 LF of new 12" storm main with laterals and catch basins. **(See Map – "A.3")**
  
- The SE 287<sup>th</sup> St Water Quality Road Retrofit project (\$158,332 in 2025 and \$289,923 in 2026) will retrofit a section of SE 287<sup>th</sup> St by replacing the existing catch basin with an approved water quality treatment device. This will provide enhanced water quality treatment to 7.31 acres with enhanced water quality including approximately 700 LF of roadway. **(See Map – "B")**
  
- The West Main Street Pump Station Upgrade project (\$661,260 in 2025) will provide a redundant pump, force main, and outlet to meet level of service goals. **(See Map – "C")**
  
- The Pipeline Repair and Replacement Program (\$741,600 in 2025 and \$763,848 in 2026) provides funding for projects involving replacement of existing infrastructure. These projects support street repairs and other utility replacement programs, requiring coordination.

D St SE & 23<sup>rd</sup> St SE storm improvements.



F St SE from 26<sup>th</sup> to 27<sup>th</sup> storm improvements.



### 2025-2026 Storm Fund Projects

Title	Project #	2025 Budget	2026 Budget	Page
112th PI SE Water Main Replacement	cp2410	65,920	-	316
2024 Storm Pipeline Extension Project	cp2336	132,000	-	316
2025 Local Street Preservation	cp2412	200,000	-	316
2026 Local Street Preservation	cp2418	303,850	938,879	317
Manhole & Catch Basin Frame and Grate Replacement	sdbd21	87,550	90,177	317
Pipeline Repair & Replacement Program	sdbd03	741,600	763,848	317
SE 284th St (West) Water Quality Road Retrofit	sdbdxx	-	-	318
SE 287th St Water Quality Road Retrofit	sdbd25	158,332	289,923	318
Storm Pipeline Extension Program	sdbd24	63,700	588,800	318
Street Utility Improvements	sdbd04	267,800	275,834	319
Vegetation Sorting Facility	sdbd12	200,000	-	319
West Main Street Pump Station Upgrade	cp2304	661,260	-	319
<b>Total Storm Fund Projects</b>		<b>2,882,012</b>	<b>2,947,461</b>	

<b>Project Name: 112th PI SE Water Main Replacement</b>							
Project No: cp2410	Capacity Project: NO			Anticipated Year of Completion: 2025			
As a component of the water main replacement project, replace 209 LF of existing 8" concrete pipe and 11 catch basins.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	65,920						65,920
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>65,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,920</b>
<b>Capital Costs:</b>							
Design	-						-
Right of Way							-
Construction	65,920						65,920
<b>Subtotal</b>	<b>65,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,920</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: 2024 Storm Pipeline Extension Project</b>							
Project No: cp2336	Capacity Project: NO			Anticipated Year of Completion: 2025			
This project includes extending storm lines in the alleys between E St. SE and F St. SE towards 2nd St. SE, the alley between Pike and R St. NE and improve drainage at West Valley Highway and Peasely Canyon Rd. Two underground injection control wells will be eliminated as a result of this project.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	132,000						132,000
Bond Proceeds							-
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	132,000						132,000
<b>Subtotal</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: 2025 Local Street Preservation</b>							
Project No: cp2412	Capacity Project: NO			Anticipated Year of Completion: 2025			
As a component of the 2025 Local Street Preservation project, the following storm improvements will be included: 1) Extend the existing 12" storm line to the west approximately 180 LF with two new catch basins on both sides of O St. SE to connect the existing "bubble up" storm. Replace the existing 8" "bubble up" crossing of 33rd Street SW with approximately 30 LF of new 12" pipe and replace one catch basin. 2) Remove and replace approximately 50 LF of new 12" storm line and two catch basins at O St. SE and 37th St. SE.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	200,000						200,000
Bond Proceeds							-
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	200,000						200,000
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: 2026 Local Street Preservation</b>							
Project No:	cp2418	Capacity Project:	NO	Anticipated Year of Completion:	2026		
As a component of the 2026 Local Street Preservation project, the following storm improvements will be included: 1) 8th Street SW to the west of C Street SW, replace approximately 88 LF of existing 8" PVC storm pipe with new 12" pipe. 2) 4th Street SE between Auburn-Black Diamond Road and S Street SE, install approximately 317 LF of new 12" pipe and lateral connection with new catch basins. 3) J Street SE between Auburn Way S and 17th Street SE, remove all existing storm lines and structures. Install approximately 1000 LF of new 12" storm main with laterals and catch basins.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	303,850	938,879					1,242,729
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>303,850</b>	<b>938,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,242,729</b>
<b>Capital Costs:</b>							
Design	303,850						303,850
Right of Way							-
Construction		938,879					938,879
<b>Subtotal</b>	<b>303,850</b>	<b>938,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,242,729</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Manhole &amp; Catchbasin Frame and Grate Replacement</b>							
Project No:	sdbd21	Capacity Project:	NO	Anticipated Year of Completion:	Beyond 2030		
As manholes & catch basins age and their condition deteriorates, frame and grates can become loose and/or misoriented, or due to age are not meeting standards. This annual project will replace approximately 50 storm manhole and catch basin frame and grates to maintain access to the storm system and to decrease the likelihood of the manholes becoming road hazards. In some years, this replacement will be as a stand-alone project, and in some years many of these replacements will be in conjunction with other City capital projects.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	87,550	90,177	92,882	95,668	98,538	101,494	566,309
Bond Proceeds							-
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>87,550</b>	<b>90,177</b>	<b>92,882</b>	<b>95,668</b>	<b>98,538</b>	<b>101,494</b>	<b>566,309</b>
<b>Capital Costs:</b>							
Design	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Right of Way							-
Construction	77,550	80,177	82,882	85,668	88,538	91,494	506,309
<b>Subtotal</b>	<b>87,550</b>	<b>90,177</b>	<b>92,882</b>	<b>95,668</b>	<b>98,538</b>	<b>101,494</b>	<b>566,309</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Pipeline Repair &amp; Replacement Program</b>							
Project No:	sdbd03	Capacity Project:	NO	Anticipated Year of Completion:	Beyond 2030		
This program provides funding for projects involving replacement of existing infrastructure. These projects support street repairs and other utility replacement programs, requiring coordination.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	741,600	763,848	786,763	810,366	834,677	859,718	4,796,972
Bond Proceeds							-
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>741,600</b>	<b>763,848</b>	<b>786,763</b>	<b>810,366</b>	<b>834,677</b>	<b>859,718</b>	<b>4,796,972</b>
<b>Capital Costs:</b>							
Design	185,400	190,962	196,691	202,592	208,669	214,930	1,199,243
Right of Way							-
Construction	556,200	572,886	590,072	607,775	626,008	644,789	3,597,729
<b>Subtotal</b>	<b>741,600</b>	<b>763,848</b>	<b>786,763</b>	<b>810,366</b>	<b>834,677</b>	<b>859,718</b>	<b>4,796,972</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Repair and replacement of aging infrastructure should reduce operating costs.							

<b>Project Name: SE 284th St (West) Water Quality Road Retrofit</b>							
Project No: sdbdxx	Capacity Project: NO			Anticipated Year of Completion: 2028			
This project will retrofit a section of SE 284th St by adding two bioswale ditch enhancements to the side of the road. The bioswales will provide basic water quality treatment to 4.0 acres including approximately 700 LF of roadway.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund			29,504	43,895			73,399
Bond Proceeds							-
Federal							-
State							-
Local							-
Other							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>29,504</b>	<b>43,895</b>	<b>-</b>	<b>-</b>	<b>73,399</b>
<b>Capital Costs:</b>							
Design			29,504				29,504
Right of Way							-
Construction				43,895			43,895
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>29,504</b>	<b>43,895</b>	<b>-</b>	<b>-</b>	<b>73,399</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: SE 287th St Water Quality Road Retrofit</b>							
Project No: sdbd25	Capacity Project: NO			Anticipated Year of Completion: 2026			
This project will retrofit a section of SE 287th St by replacing the existing catch basin with an approved water quality treatment device. This will provide enhanced water quality treatment to 7.31 acres with enhanced water quality including approximately 700 LF of roadway.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	158,332	289,923					448,255
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>158,332</b>	<b>289,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>448,255</b>
<b>Capital Costs:</b>							
Design	158,332						158,332
Right of Way							-
Construction		289,923					289,923
<b>Subtotal</b>	<b>158,332</b>	<b>289,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>448,255</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Storm Pipeline Extension Program</b>							
Project No: sdbd24	Capacity Project: NO			Anticipated Year of Completion: Beyond 2030			
This program will extend the storm drainage system to built out areas of the city where they do not currently exist. An example would be paved alleys or residential street where roadwork is not anticipated. This program is currently funding cp2336.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	63,700	588,800	207,618	624,657	220,262	662,699	2,367,736
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>63,700</b>	<b>588,800</b>	<b>207,618</b>	<b>624,657</b>	<b>220,262</b>	<b>662,699</b>	<b>2,367,736</b>
<b>Capital Costs:</b>							
Design	63,700		207,618		220,262		491,580
Right of Way							-
Construction		588,800		624,657		662,699	1,876,156
<b>Subtotal</b>	<b>63,700</b>	<b>588,800</b>	<b>207,618</b>	<b>624,657</b>	<b>220,262</b>	<b>662,699</b>	<b>2,367,736</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Ongoing calls for maintenance of these area should be reduced, including maintenance costs as a result of this program.							

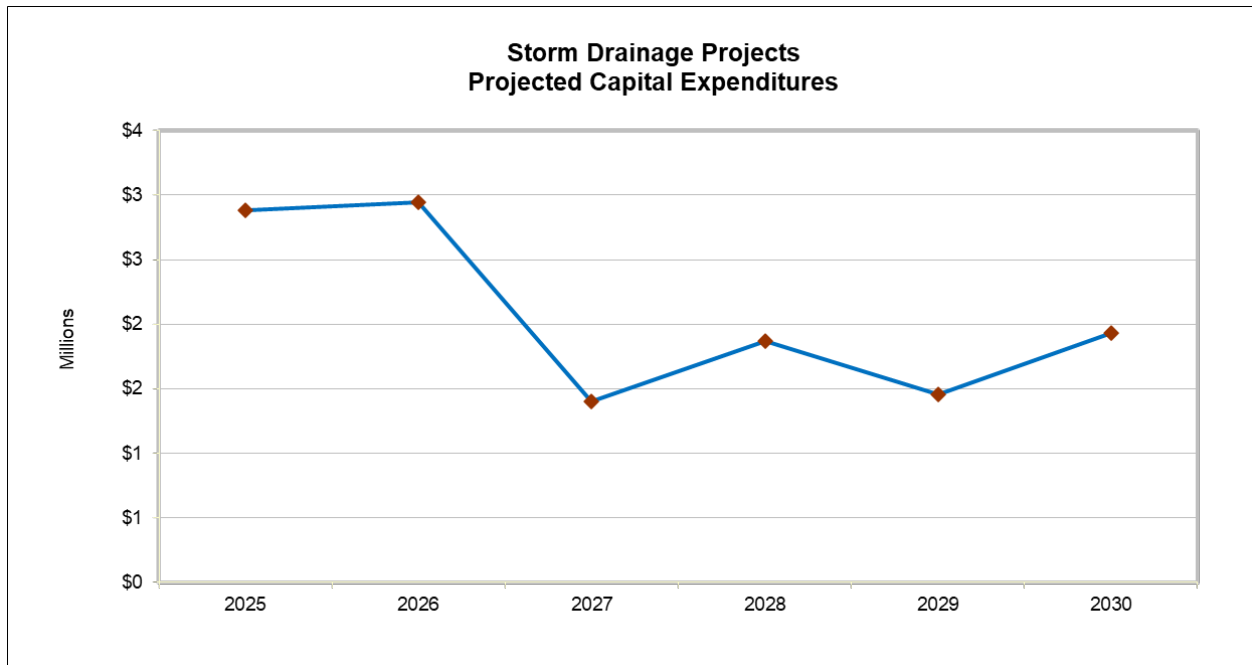
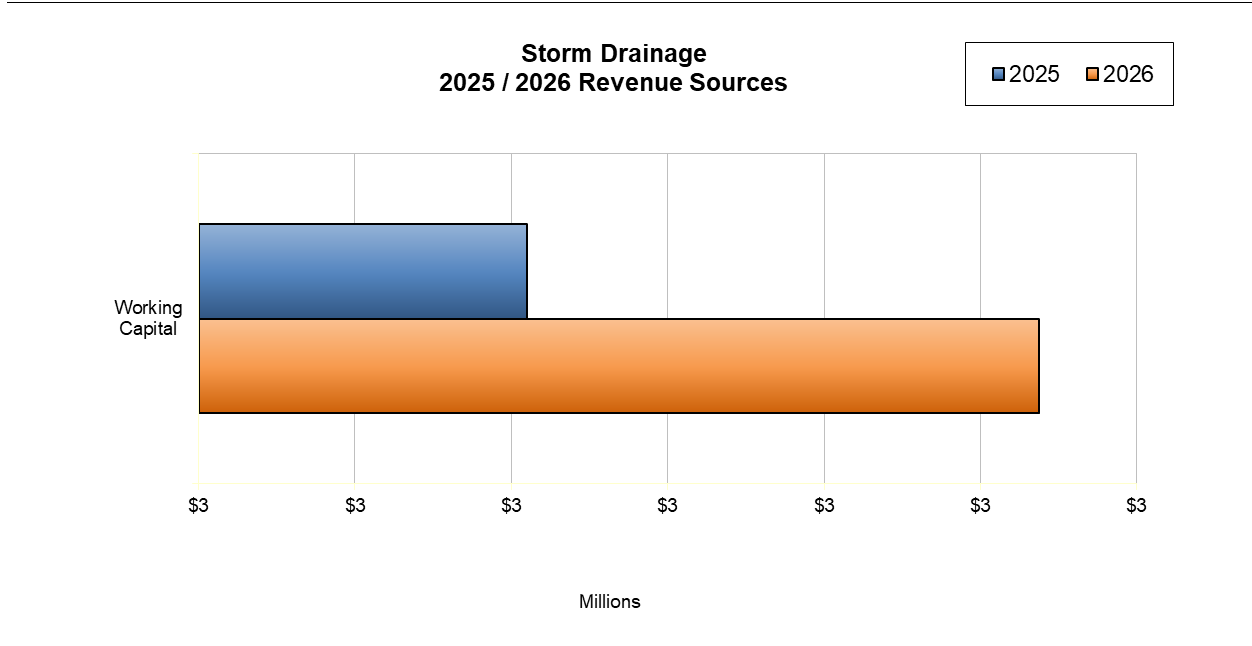


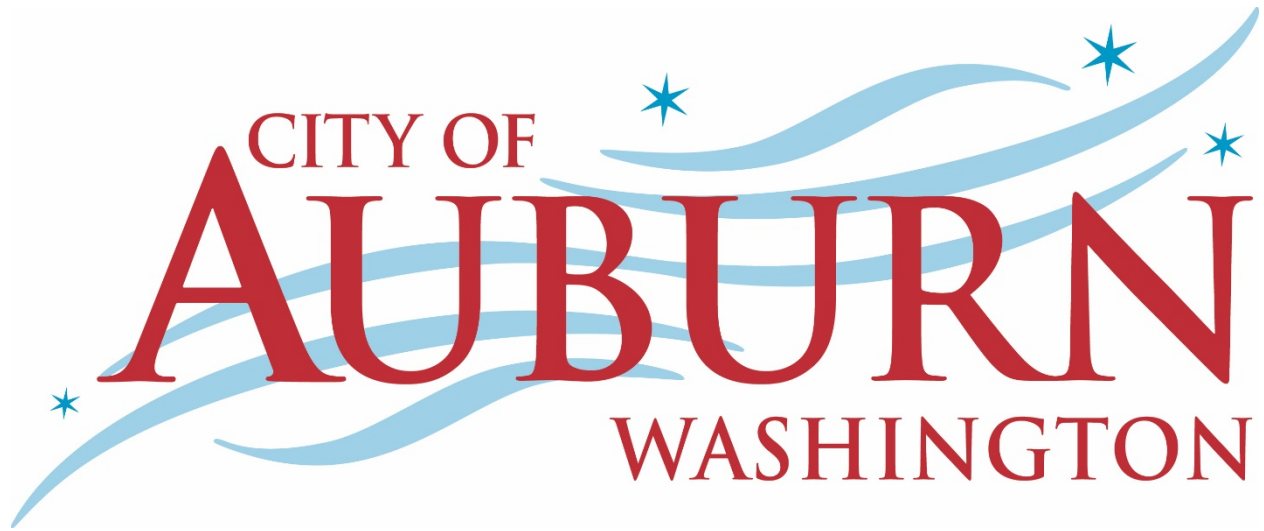
<b>Project Name: Street Utility Improvements</b>							
Project No: sdbd04	Capacity Project: NO			Anticipated Year of Completion: Beyond 2030			
Storm system repair and replacements in coordination with transportation projects.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	267,800	275,834	284,109	292,632	301,411	310,454	1,732,240
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>267,800</b>	<b>275,834</b>	<b>284,109</b>	<b>292,632</b>	<b>301,411</b>	<b>310,454</b>	<b>1,732,240</b>
<b>Capital Costs:</b>							
Design	40,170	41,375	42,616	43,895	45,212	46,568	259,836
Right of Way							-
Construction	227,630	234,459	241,493	248,737	256,199	263,886	1,472,404
<b>Subtotal</b>	<b>267,800</b>	<b>275,834</b>	<b>284,109</b>	<b>292,632</b>	<b>301,411</b>	<b>310,454</b>	<b>1,732,240</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

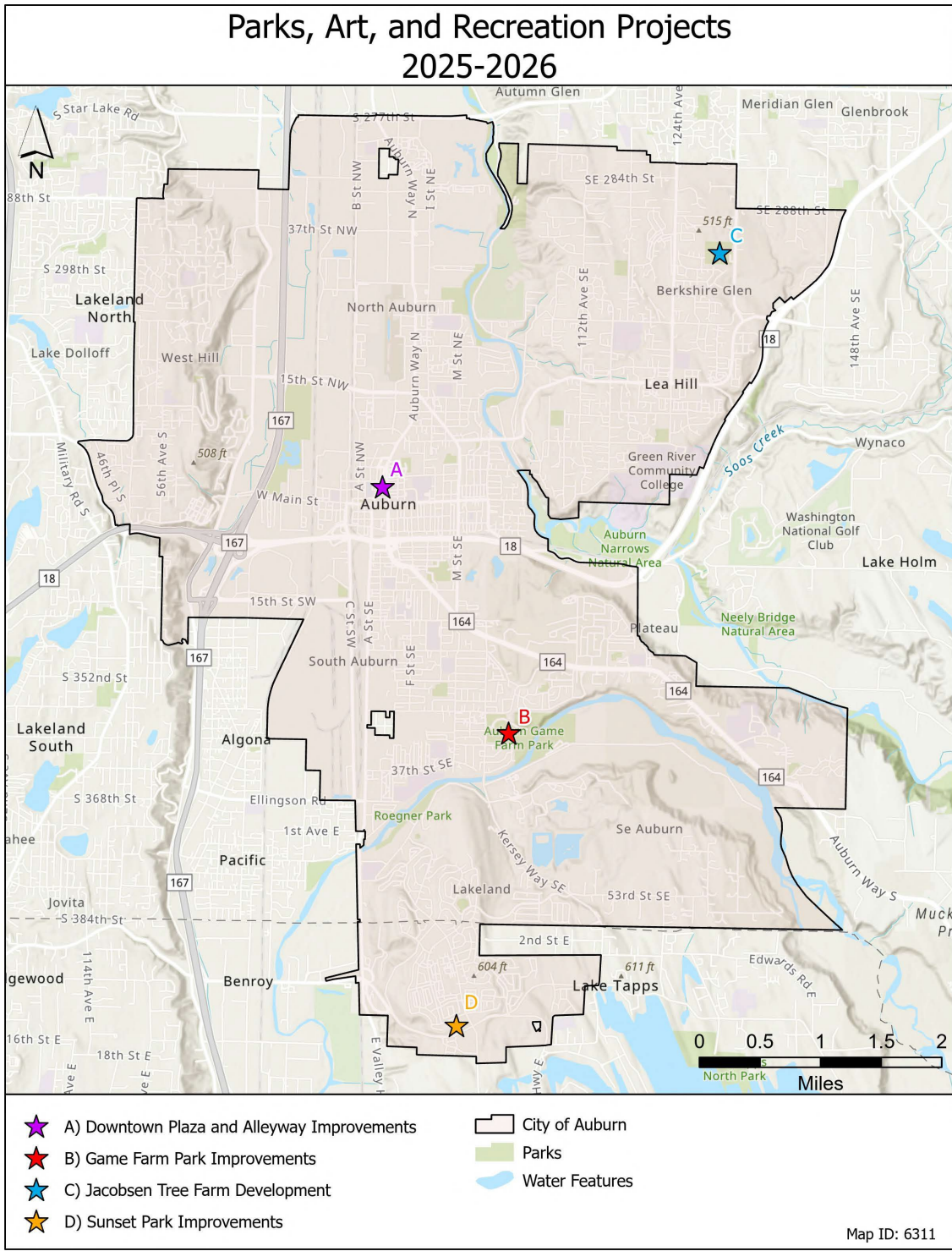
<b>Project Name: Vegetation Sorting Facility</b>							
Project No: sdbd12	Capacity Project: NO			Anticipated Year of Completion: 2025			
The City generates vegetative waste and soils from its maintenance activities (e.g., pond and ditch cleaning) which require sorting management in order to reduce disposal costs. This project will prepare a portion of the existing city owned GSA property to accept the materials and manage them in an environmentally responsible manner. Cost includes bin barriers and surface water collection infrastructure needed to facilitate materials handling and separation.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	200,000						200,000
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	200,000						200,000
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: West Main Street Pump Station Upgrade</b>							
Project No: cp2304	Capacity Project: NO			Anticipated Year of Completion: 2025			
This project will investigate and complete a Predesign study for improvements to the stormwater pump station located just south of West Main Street adjacent to SR-167, previously defined in the City's 2015 Comprehensive Storm Drainage Plan, which does not meet current Level of Service (LOS) goals and then following the Predesign study, complete design and construction to upgrade the station as determined through the Predesign study results.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	661,260						661,260
Bond Proceeds							-
State							-
Local							-
REET							-
Other							-
<b>Subtotal</b>	<b>661,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661,260</b>
<b>Capital Costs:</b>							
Design	661,260						661,260
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>661,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661,260</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> Repair and replacement of the aging pump station should reduce operating costs.							

<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - STORM DRAINAGE</b>							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Storm Drainage Fund	2,882,012	2,947,461	1,400,876	1,867,218	1,454,888	1,934,365	12,486,820
Bond Proceeds	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
REET	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>2,882,012</b>	<b>2,947,461</b>	<b>1,400,876</b>	<b>1,867,218</b>	<b>1,454,888</b>	<b>1,934,365</b>	<b>12,486,820</b>
<b>Capital Costs:</b>							
Design	1,422,712	242,337	486,429	256,486	484,143	271,498	3,163,605
Right of Way	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
Construction	1,459,300	2,705,124	914,447	1,610,732	970,745	1,662,867	9,323,215
<b>Total</b>	<b>2,882,012</b>	<b>2,947,461</b>	<b>1,400,876</b>	<b>1,867,218</b>	<b>1,454,888</b>	<b>1,934,365</b>	<b>12,486,820</b>







## Parks, Arts and Recreation Projects

Six projects totaling \$1,845,000 are budgeted for 2025, with another four projects totaling \$705,000 if funding can be secured for a total of \$2,550,00. Three capital projects totaling \$680,000 are budgeted for 2026, with another two projects totaling \$4,625,000 if funding can be secured for a total of \$5,305,000.

The most significant funded projects include following:

- The Downtown Plaza and Alleyway Improvements project (\$1,200,000 in 2025) will create a new open space plaza in the downtown area near the Auburn Avenue Theater site. Also included would be alleyway improvements to the area between the Postmark Center for the Arts and theater building. **(See Map – “A”)**
- The Game Farm Park Improvements project (\$350,000 in 2025) improved interior lighting and pathways and provided access from the newly acquired property on southwest corner of the park. The project will also add lighting to pickleball and basketball court. **(See Map – “B”)**
- The Jacobsen Tree Farm Development project (\$125,000 in 2025) will develop an updated Master Plan to replace the 2009 plan to develop the 29.3-acre site into a community park. **(See Map – “C”)**
- The Sunset Park Improvements project (\$200,000 in 2025) will look at options for new or modified court uses (e.g. pickleball) and replacing grass base/softball fields with new multi-sport synthetic turf fields. **(See Map – “D”)**
- The Miscellaneous Parks Improvement program (\$250,000 in 2025 and \$300,000 in 2026) will fund minor park improvements including shelters, roofs, playgrounds irrigation and restrooms.

Cedar Lanes pump track



Postmark Center for the Arts



### 2025-2026 Municipal Parks Fund Projects

Title	Project #	2025 Budget	2026 Budget	Unsecured Budget	Page
Brannan Park Improvements	<i>cpxxxx</i>	-	-	300,000	326
Downtown Plaza and Alleyway Improvements	<i>ms2405, cpxxxx</i>	1,200,000	-	-	327
Dykstra Footbridge	<i>cp2214</i>	-	-	40,000	327
Fairway Drainage Improvement	<i>gpb019</i>	30,000	30,000	-	327
Game Farm Park Improvements (Lighting)	<i>cp2416</i>	-	350,000	1,700,000	328
Jacobsen Tree Farm Development -Phase 2	<i>cp2020</i>	125,000	-	3,000,000	328
Mary Olson Farm Mobile Home Replacement	<i>gpb032</i>	40,000	-	40,000	329
Miscellaneous Parks Improvements	<i>gpb003</i>	250,000	300,000	-	330
Park Acquisitions/Development	<i>gpb004</i>	-	-	250,000	330
Sunset Park Improvements	<i>gpb006</i>	200,000	-	-	330
<b>Total Municipal Parks Fund Projects</b>		<b>1,845,000</b>	<b>680,000</b>	<b>5,330,000</b>	

<b>Project Name: Auburndale Park II</b>							
Project No: gpbd05	Capacity Project: YES			Anticipated Year of Completion: 2029			
Develop a Master Plan, improve the existing trail system and install signage and play structure.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (Park Impact Fee)							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			125,000		2,000,000		2,125,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,125,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design			125,000				125,000
Unsecured Construction					2,000,000		2,000,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,125,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$2,000</b>				

<b>Project Name: BPA Trail on Lea Hill</b>							
Project No: gpbd23	Capacity Project: YES			Anticipated Year of Completion: 2029			
Develop a feasibility study related to constructability of a pedestrian trail linking the Jacobsen Tree Farm site to the west end of Lea Hill. This trail would follow the alignment of the Bonneville Power Administration (BPA) transmission lines from 132nd to 108th Avenue SE. Construction would be in phases based on constructability.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund					150,000		150,000
Federal							-
State							-
Local							-
Other (Park Impact Fee)							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>
<b>Capital Costs:</b>							
Pre-design					25,000		25,000
Design					125,000		125,000
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Brannan Park Improvements</b>							
Project No: cpxxxx	Capacity Project: YES			Anticipated Year of Completion: 2030			
Court upgrades, trail improvements, and new synthetic fields which will lessen maintenance requirements and water for grass fields.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (Park Impact Fee)						500,000	500,000
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
<b>Capital Costs:</b>							
Design						50,000	50,000
Right of Way							-
Construction						450,000	450,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants	300,000					1,000,000	1,300,000
<b>Subtotal</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,300,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction	300,000					1,000,000	1,300,000
<b>Subtotal</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,300,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>(\$10,000)</b>				



<b>Project Name: Downtown Plaza and Alleyway Improvements</b>							
Project No: cpxxxx, ms2405	Capacity Project: YES			Anticipated Year of Completion: 2026			
Create a new open space plaza in the downtown area near the Auburn Avenue Theater site. A portion of the project would be contingent on receiving King County Grant funds to purchase a property and demolishing a building. Also included would be alleyway improvements to the area between the Postmark Center for the Arts and theater building.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State	250,000						250,000
Local	950,000						950,000
Other (Park Impact Fee)							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Capital Costs:</b>							
Pre-design							-
Design	75,000						75,000
Property Acquisition	700,000						700,000
Construction	425,000						425,000
<b>Subtotal</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$1,000</b>				

<b>Project Name: Dykstra Footbridge</b>							
Project No: cp2214	Capacity Project: NO			Anticipated Year of Completion: 2025			
Engineering study was completed and results were better than expected. Most fixes have already been completed and remaining items to be done by a contractor. Minor fixes by maintenance staff completed in 2023; remaining items will be completed in 2024 & 2025.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants	40,000						40,000
<b>Subtotal</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction	40,000						40,000
<b>Subtotal</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Fairway Drainage Improvement</b>							
Project No: gpbd19	Capacity Project: NO			Anticipated Year of Completion: Beyond 2030			
Apply top dressing sand to the approaches to numerous holes in order to firm up these landing areas so that the holes are playable year-round. Emphasis will also be on the practice area to increase our lesson program and prepare for the driving range. Sand will be applied with a three-yard top dressing machine.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
REET 2	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>180,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<b>Subtotal</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>180,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Game Farm Park Improvements (Lighting)</b>							
Project No: cp2416	Capacity Project: YES			Anticipated Year of Completion: 2026			
Improve interior lighting and pathways and provide access from the newly acquired property on southwest corner of the park. The project will also add lighting to pickleball and basketball court. New turf infields.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (Park Impact Fee)		350,000	150,000				500,000
REET 1							-
<b>Subtotal</b>	<b>-</b>	<b>350,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Capital Costs:</b>							
Design		150,000					150,000
Right of Way							-
Construction		200,000	150,000				350,000
<b>Subtotal</b>	<b>-</b>	<b>350,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants	200,000	1,500,000					1,700,000
<b>Subtotal</b>	<b>200,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction	200,000	1,500,000					1,700,000
<b>Subtotal</b>	<b>200,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Golf Course Maintenance Building</b>							
Project No: cpxxxx	Capacity Project: YES			Anticipated Year of Completion: 2028			
Replace dilapidated mechanics building (built in 1970) at the Auburn Golf Course. A new approx. 1,000 sq.-ft. building would provide mechanics space for the Golf Course Fleet.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Municipal Parks Constr. Fund				350,000			350,000
Federal							-
State							-
REET 2				300,000			300,000
Other (Park Impact Fee)							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>650,000</b>
<b>Capital Costs:</b>							
Design				50,000			50,000
Right of Way							-
Construction				600,000			600,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>650,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Jacobsen Tree Farm Development</b>							
Project No: cp0609, cp2020	Capacity Project: YES			Anticipated Year of Completion: 2026			
Develop the 29.3 acre site into a Community Park. Phase 1 would include a new Master Plan (to replace 2009 plan); Phase 2 would include parking and frontage improvements, some park amenities; Phase 3 would include building out the property with expanded parking, restrooms, and sport fields.							
	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2025-2030
Funding Sources:	2025	2026	2027	2028	2029	2030	Total
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (Park Impact Fee)	125,000		2,000,000		2,000,000		4,125,000
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>125,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>4,125,000</b>
<b>Capital Costs:</b>							
Design	125,000		500,000		500,000		1,125,000
Right of Way							-
Construction			1,500,000		1,500,000		3,000,000
<b>Subtotal</b>	<b>125,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>4,125,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants		3,000,000			3,000,000		6,000,000
<b>Subtotal</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>6,000,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction		3,000,000			3,000,000		6,000,000
<b>Subtotal</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>6,000,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Lakeland Hills Nature Area</b>							
Project No: gpbdb11	Capacity Project: YES			Anticipated Year of Completion: 2027			
Complete Master Plan to include the development and construction of an environmental community park. Trails, fencing, parking and visitor amenities are included in the project.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Funding Sources:</b>							
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (Park Impact Fee)			200,000				200,000
Other (Pierce Co. Zoo Taxes)			200,000				200,000
<b>Subtotal</b>	-	-	<b>400,000</b>	-	-	-	<b>400,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction			400,000				400,000
<b>Subtotal</b>	-	-	<b>400,000</b>	-	-	-	<b>400,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$5,000</b>				

<b>Project Name: Les Gove Park Improvements</b>							
Project No: cp2232	Capacity Project: YES			Anticipated Year of Completion: 2027			
Construction of a covered multi-use pavilion building at the south end of Les Gove Park. Uses could include pickleball and farmers market, among others.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Funding Sources:</b>							
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
REET 2			750,000				750,000
Other (Park Impact Fee)			750,000				750,000
<b>Subtotal</b>	-	-	<b>1,500,000</b>	-	-	-	<b>1,500,000</b>
<b>Capital Costs:</b>							
Design			100,000				100,000
Construction			1,400,000				1,400,000
<b>Subtotal</b>	-	-	<b>1,500,000</b>	-	-	-	<b>1,500,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			750,000				750,000
<b>Subtotal</b>	-	-	<b>750,000</b>	-	-	-	<b>750,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction			750,000				750,000
<b>Subtotal</b>	-	-	<b>750,000</b>	-	-	-	<b>750,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>Building Maintenance, estimate unknown at this time</b>				

<b>Project Name: Mary Olson Farm Mobile Home Replacement</b>							
Project No: gpbdb32	Capacity Project: NO			Anticipated Year of Completion: 2025			
This project consists of removing and replacing the 25+ year old mobile home (caretaker's residence) with a new/slightly used mobile home to be relocated on the existing pad. The existing caretaker residence is past its anticipated lifespan and in need of extensive repairs, that are not financially prudent as the repair costs are in excess of 50% of the replacement cost.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Funding Sources:</b>							
Municipal Parks Constr. Fund							-
Federal							-
State							-
Local							-
Other (KC Prop 2)	40,000						40,000
Other (Park Impact Fee)							-
<b>Subtotal</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>Capital Costs:</b>							
Design							-
Construction	40,000						40,000
<b>Subtotal</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants	40,000						40,000
<b>Subtotal</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design							-
Unsecured Construction	40,000						40,000
<b>Subtotal</b>	<b>40,000</b>	-	-	-	-	-	<b>40,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Miscellaneous Parks Improvements</b>							
Project No: gpbd03	Capacity Project: YES			Anticipated Year of Completion: Beyond 2030			
Minor park improvements including shelters, roofs, playgrounds, irrigation and restrooms.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Federal							-
State							-
Local							-
Other (KC Prop 2)	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Other (Park Impact Fee)	50,000	100,000	100,000	50,000	50,000	50,000	400,000
<b>Subtotal</b>	<b>250,000</b>	<b>300,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,600,000</b>
<b>Capital Costs:</b>							
Design	50,000	50,000	100,000	100,000	100,000	100,000	500,000
Right of Way							-
Construction	200,000	250,000	200,000	150,000	150,000	150,000	1,100,000
<b>Subtotal</b>	<b>250,000</b>	<b>300,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,600,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

<b>Project Name: Park Acquisitions/Development</b>							
Project No: gpbd04	Capacity Project: YES			Anticipated Year of Completion: Beyond 2030			
Land and other property acquisitions to occur based on demand and deficiencies including parks, open space, trails, corridors and recreational facilities.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
REET 1							-
Other (KC Prop 2)							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Design							-
Property Acquisition							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants	125,000	125,000	125,000	125,000	125,000	125,000	750,000
<b>Subtotal</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>750,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Property Acquisition	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Unsecured Construction							-
<b>Subtotal</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>750,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$0</b>				

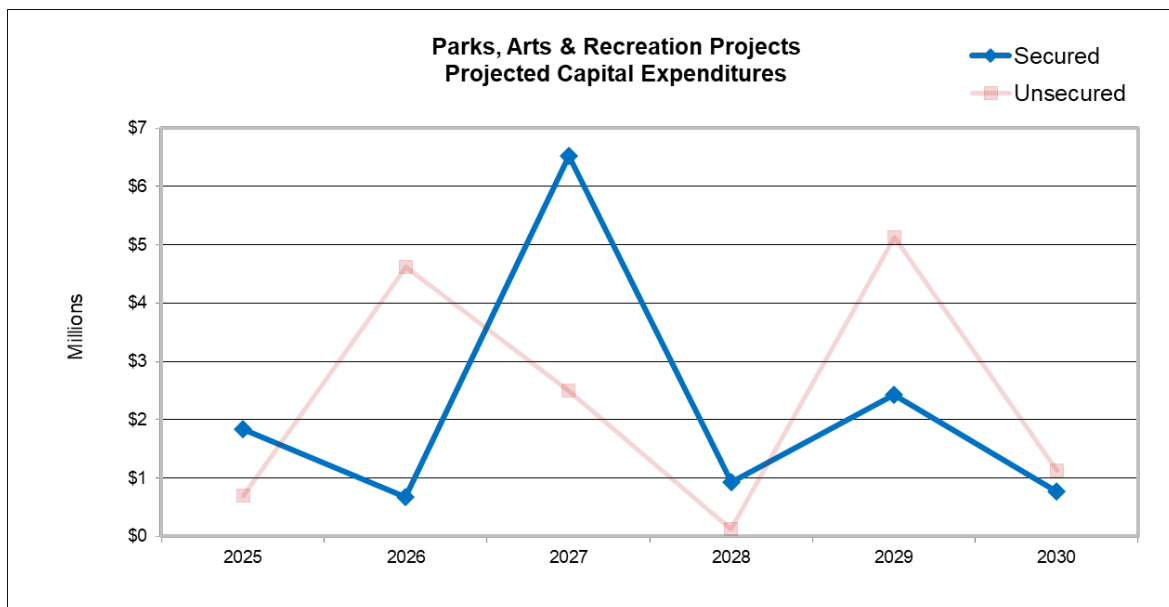
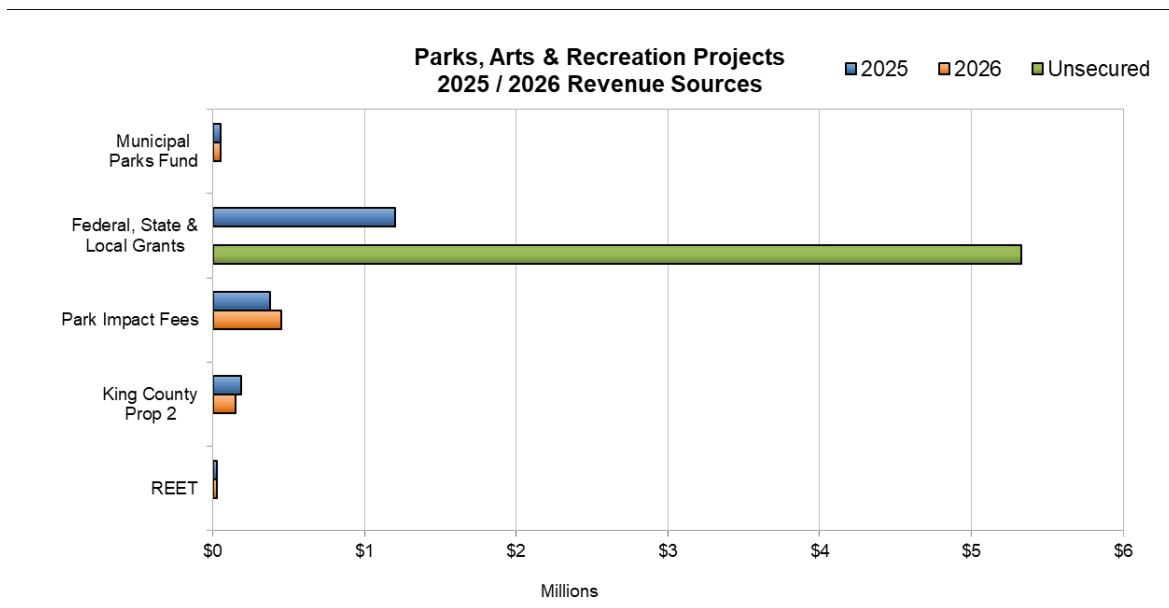
<b>Project Name: Sunset Park Improvements</b>							
Project No: gpbd06	Capacity Project: YES			Anticipated Year of Completion: 2027			
Phase 2 improvements to include looking at options for new or modified court uses (e.g. pickleball). Phase 3 to include replacing the grass base/softball fields with new multi-sport synthetic turf fields. RCO Community Outdoor Athletic Funds grant applied for in Spring 2024; decision expected Fall 2024. Phase 1 included drainage improvements to the playground area and were completed in 2022.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Municipal Parks Constr. Fund							-
Federal							-
State							-
Other (Pierce Co. Zoo Taxes)			500,000				500,000
Other (Park Impact Fee)	200,000		1,650,000				1,850,000
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>2,150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,350,000</b>
<b>Capital Costs:</b>							
Design			50,000				50,000
Right of Way							-
Construction	200,000		2,100,000				2,300,000
<b>Subtotal</b>	<b>200,000</b>	<b>-</b>	<b>2,150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,350,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grants			1,500,000				1,500,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Acquisition							-
Unsecured Construction			1,500,000				1,500,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b>			<b>\$10,000</b>				

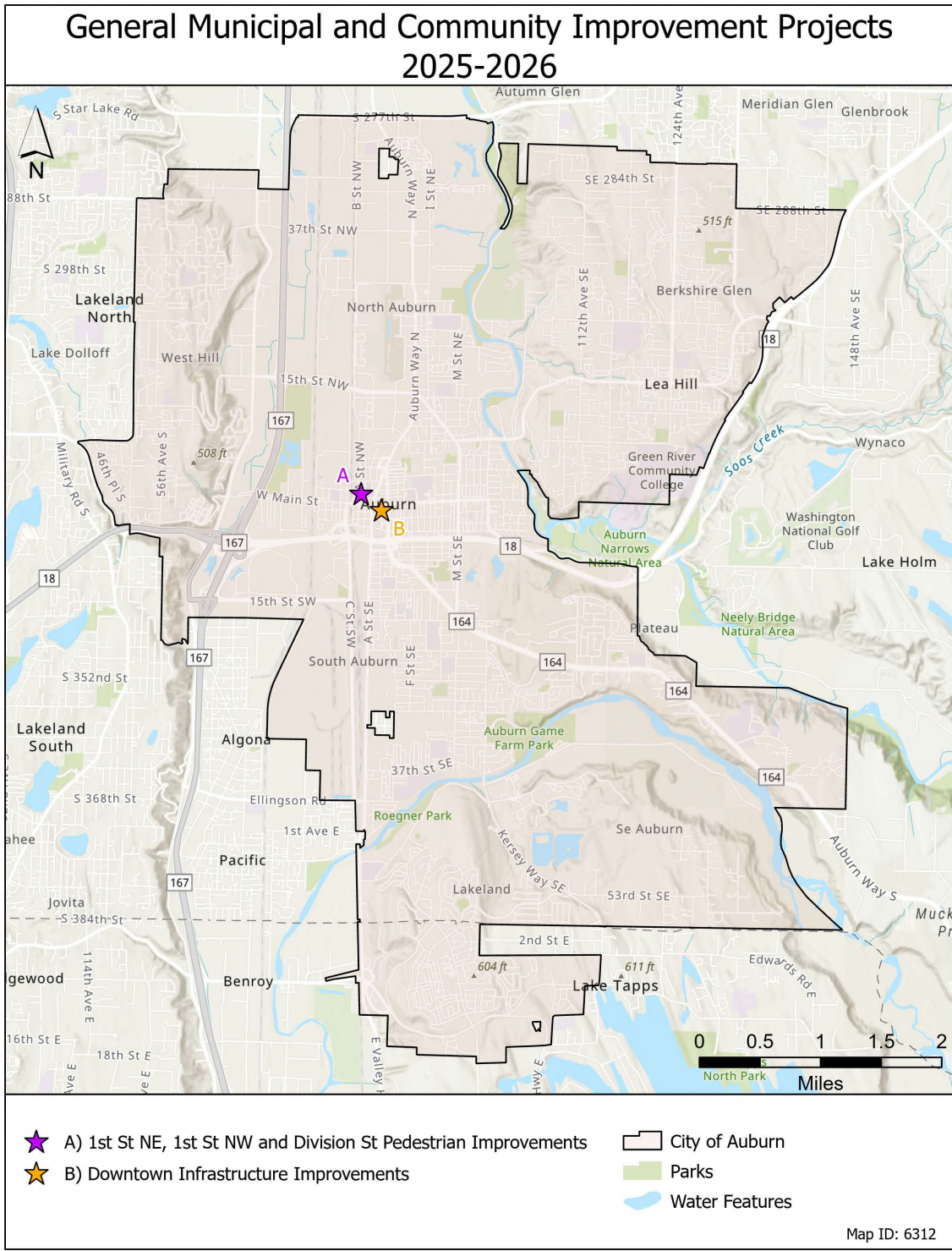
TOTAL CAPITAL COSTS and FUNDING SOURCES - MUNICIPAL PARKS							
Funding Sources:	Budget 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030	2025-2030 Total
<b>Secured</b>							
Municipal Parks Constr. Fund	50,000	50,000	50,000	400,000	200,000	50,000	800,000
Federal	-	-	-	-	-	-	-
State	250,000	-	-	-	-	-	250,000
Local	950,000	-	-	-	-	-	950,000
Other (Park Impact Fee)	375,000	450,000	4,850,000	50,000	2,050,000	550,000	8,325,000
Other (KC Prop 2)	190,000	150,000	150,000	150,000	150,000	150,000	940,000
REET 2	30,000	30,000	780,000	330,000	30,000	30,000	1,230,000
Other (Pierce Co. Zoo Taxes)	-	-	700,000	-	-	-	700,000
<b>Subtotal</b>	<b>1,845,000</b>	<b>680,000</b>	<b>6,530,000</b>	<b>930,000</b>	<b>2,430,000</b>	<b>780,000</b>	<b>13,195,000</b>
<b>Unsecured</b>							
Unsecured Grants	705,000	4,625,000	2,500,000	125,000	5,125,000	1,125,000	14,205,000
<b>Subtotal</b>	<b>705,000</b>	<b>4,625,000</b>	<b>2,500,000</b>	<b>125,000</b>	<b>5,125,000</b>	<b>1,125,000</b>	<b>14,205,000</b>
<b>TOTAL</b>	<b>2,550,000</b>	<b>5,305,000</b>	<b>9,030,000</b>	<b>1,055,000</b>	<b>7,555,000</b>	<b>1,905,000</b>	<b>27,400,000</b>
<b>Capital Costs:</b>							
<b>Secured</b>							
Pre-design	-	-	-	-	25,000	-	25,000
Design	250,000	200,000	750,000	150,000	725,000	150,000	2,225,000
Property Acquisition	700,000	-	-	-	-	-	700,000
Construction	895,000	480,000	5,780,000	780,000	1,680,000	630,000	10,245,000
<b>Subtotal</b>	<b>1,845,000</b>	<b>680,000</b>	<b>6,530,000</b>	<b>930,000</b>	<b>2,430,000</b>	<b>780,000</b>	<b>13,195,000</b>
<b>Unsecured</b>							
Unsecured Design	-	-	125,000	-	-	-	125,000
Unsecured Property Acquisition	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Unsecured Construction	580,000	4,500,000	2,250,000	-	5,000,000	1,000,000	13,330,000
<b>Subtotal</b>	<b>705,000</b>	<b>4,625,000</b>	<b>2,500,000</b>	<b>125,000</b>	<b>5,125,000</b>	<b>1,125,000</b>	<b>14,205,000</b>
<b>TOTAL</b>	<b>2,550,000</b>	<b>5,305,000</b>	<b>9,030,000</b>	<b>1,055,000</b>	<b>7,555,000</b>	<b>1,905,000</b>	<b>27,400,000</b>

### Summary of Impacts of 2025-2026 Capital Projects on Future Operating Expenses

Project	2025	2026	2027	2028	2029	2030	Total
gpb05 Auburndale Park II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
cpxxx Brannan Park Improvements	-	-	-	-	-	(10,000)	(10,000)
ms2405, Downtown Plaza and cpxxx Alleyway Improvements	1,000	1,000	1,000	1,000	1,000	1,000	6,000
gpb011 Lakeland Hills Nature Area	-	-	5,000	5,000	5,000	5,000	20,000
<b>Total</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ (2,000)</b>	<b>\$ 18,000</b>

Positive numbers are an increase to expenses, negative are a decrease to expenses.





## General Municipal and Community Improvement Projects

Eight General Municipal and Community Improvement projects totaling \$9,775,000 are budgeted in 2025 and seven projects totaling \$13,250,000 are budgeted for 2026. Major projects include the following:

- The 1<sup>st</sup> St NE and NW and Division St Pedestrian Improvements project (\$100,000 in 2025 and \$525,000 in 2026) implements non-motorized improvements. The improvements will create a raised intersection to reduce speeds and encourage motorists to yield to pedestrians using the crosswalks; add curb bulbs where they are not currently provided to reduce crossing distances and improve pedestrian visibility; construct new ADA complaint ramps; and both pedestrian level and street lighting improvements. **(See Map – “A”)**
- The Downtown Infrastructure Improvements including Theater Predesign project (\$1,000,000 in 2025) will construct utility, roadway, security, and parking lot infrastructure improvements within the Downtown Core to improve system capacities to allow for continued re-development and revitalization of the downtown area. It will also include preliminary design of the Auburn Avenue Theater replacement. **(See Map – “B”)**
- The Active Transportation – Safety, ADA and Repair program (\$355,000 in 2025 and \$360,000 in 2026) constructs improvements and repairs throughout the City to address safety and accessibility concerns related to pedestrians and bicyclists. The program replaces damaged sidewalks throughout the City, adds new curb ramps, replaces existing curb ramps that do not meet current American with Disabilities Act (ADA) requirements, and implements other improvements to support pedestrian and bicycle safety.
- The City Hall Annex Debt Service (\$553,800 in 2025 and \$551,700 in 2026) for GO Bonds issued for the City Hall Annex Building.
- The Facility Master Plan Phases 2,3, & 4 (\$7,800,000 in 2025 and \$11,840,000 in 2026) will begin the design to complete improvements over an estimated 6-year time frame to the Public Works Maintenance & Operations Facilities, the Parks, Arts and Recreation Maintenance & Operations Facilities and to Police Facilities.
- Local Revitalization Debt Service (\$151,300 in 2025 and \$148,000 in 2026) for GO Bonds issued for the Downtown Promenade Improvements.

Public Art installations.





### 2025-2026 General Municipal & Community Improvement Projects

Title	Project #	2025 Budget	2026 Budget	Page
1st St NE/NW & Division St Pedestrian Improvements	<i>gcbd23</i>	100,000	525,000	336
Active Transportation - Safety, ADA, & Repair Prgm.	<i>gcbd01</i>	355,000	360,000	336
Annual Traffic Signal Improvement Program	<i>gcbd07</i>	190,000	195,000	336
City Hall Annex	<i>n/a</i>	553,800	551,700	337
Downtown Infrastructure Improvements (Incl. Theater Pre-Design)	<i>cp2321</i>	1,000,000	-	337
Facility Master Plan Phases 2,3 and 4	<i>gcbd20</i>	7,800,000	11,840,000	337
Neighborhood Traffic Safety Program	<i>gcbd06</i>	250,000	250,000	338
Local Revitalization	<i>n/a</i>	151,300	148,000	338
Public Art	<i>gcbd05</i>	30,000	30,000	339
Street Lighting Improvement Program	<i>gcbd09</i>	50,000	50,000	339
<b>Total Municipal &amp; Community Improvement Projects</b>		<b>10,480,100</b>	<b>13,949,700</b>	

Project Name: 1st St NE/NW & Division St Pedestrian Improvements							
Project No:	gcbd23	Capacity Project:	NO	Anticipated Year of Completion:	2026		
The project will implement non-motorized improvements at the 1st Street NE/NW/N Division Street intersections in downtown Auburn. The proposed improvements will create a raised intersection to reduce speeds, and encourage motorists to yield to pedestrians using the crosswalks; add curb bulbs where they are not currently provided to reduce crossing distances and improve pedestrian visibility; construct new ADA complaint ramps; and both pedestrian level and street lighting improvements. The project will improve non-motorized safety and access at the intersection.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal	80,000	420,000	-	-	-	-	500,000
State							-
Local							-
REET	20,000	105,000	-	-	-	-	125,000
Other-Developer Fees							-
<b>Subtotal</b>	<b>100,000</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,000</b>
<b>Capital Costs:</b>							
Design	100,000						100,000
Right of Way							-
Construction		525,000					525,000
<b>Subtotal</b>	<b>100,000</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>625,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

Project Name: Active Transportation - Safety, ADA, & Repair Prgm.							
Project No:	gcbd01	Capacity Project:	NO	Anticipated Year of Completion:	2030		
This program constructs improvements and repairs throughout the City to address safety and accessibility concerns related to pedestrians and bicyclists. The program replaces damaged sidewalks throughout the City, adds new curb ramps, replaces existing curb ramps that do not meet current American with Disabilities Act (ADA) requirements, and implements other improvements to support pedestrian and bicycle safety. A portion of the program funding is provided by fees collected from residents choosing to pay a fee to the City for replacement of damaged sidewalk sections that they are responsible for (caused by their private trees). Additionally, HUD funds are often (not shown below) transferred into this program to complete accessibility improvements in qualifying neighborhoods. The program is needed to repair and replace damaged sidewalk facilities, address ADA deficiencies to support the City's ADA Transition Plan, and improve active transportation safety.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Transfer In (F102 Unrestricted Funds)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
REET 2	205,000	210,000	230,000	235,000	245,000	250,000	1,375,000
Other-Developer Fees	50,000	50,000	50,000	50,000	50,000	50,000	300,000
<b>Subtotal</b>	<b>355,000</b>	<b>360,000</b>	<b>380,000</b>	<b>385,000</b>	<b>395,000</b>	<b>400,000</b>	<b>2,275,000</b>
<b>Capital Costs:</b>							
Design	50,000	50,000	75,000	75,000	75,000	75,000	400,000
Right of Way							-
Construction	305,000	310,000	305,000	310,000	320,000	325,000	1,875,000
<b>Subtotal</b>	<b>355,000</b>	<b>360,000</b>	<b>380,000</b>	<b>385,000</b>	<b>395,000</b>	<b>400,000</b>	<b>2,275,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

Project Name: Annual Traffic Signal Improvement Program							
Project No:	gcbd07	Capacity Project:	NO	Anticipated Year of Completion:	Beyond 2030		
The program will replace end of life capital facilities replacement for traffic signal and Intelligent Transportation System equipment including cabinets, video detection cameras, field network devices, traffic cameras, battery backup components, and other related equipment. The program also includes minor safety improvements, operations improvements, and Accessible Pedestrian Signal Improvements based on the requirements of the Americans with Disabilities Act (ADA). The project is needed to maintain and replace existing signal equipment.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Capital Improvements Fund 328							-
State							-
Local							-
REET 2	190,000	195,000	195,000	205,000	205,000	210,000	1,200,000
Other-Developer Fees							-
<b>Subtotal</b>	<b>190,000</b>	<b>195,000</b>	<b>195,000</b>	<b>205,000</b>	<b>205,000</b>	<b>210,000</b>	<b>1,200,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	190,000	195,000	195,000	205,000	205,000	210,000	1,200,000
<b>Subtotal</b>	<b>190,000</b>	<b>195,000</b>	<b>195,000</b>	<b>205,000</b>	<b>205,000</b>	<b>210,000</b>	<b>1,200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: City Hall Annex -Debt Service</b>							
Project No: N/A	Capacity Project: NO			Anticipated Year of Completion		Beyond 2030	
To pay scheduled debt service costs on 2010 General Obligation bonds issued for the City Hall Annex.							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Local							-
REET 1	553,800	551,700	548,900	553,000	551,200	551,000	3,309,600
<b>Subtotal</b>	<b>553,800</b>	<b>551,700</b>	<b>548,900</b>	<b>553,000</b>	<b>551,200</b>	<b>551,000</b>	<b>3,309,600</b>
<b>Capital Costs:</b>							
Design							-
Long-Term Debt Service	553,800	551,700	548,900	553,000	551,200	551,000	3,309,600
<b>Subtotal</b>	<b>553,800</b>	<b>551,700</b>	<b>548,900</b>	<b>553,000</b>	<b>551,200</b>	<b>551,000</b>	<b>3,309,600</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Downtown Infrastructure Improvements (Incl. Theater Pre-Design)</b>							
Project No: cp2321	Capacity Project: NO			Anticipated Year of Completion		2025	
The purpose of this project is to construct infrastructure improvements in Downtown Auburn that will support existing development and future re-development activities and to replace infrastructure that is at or near the end of its useful service life. Specifically, this project will remove overhead utilities and poles from the alley between the existing Auburn Ave Theater and the Postmark Center for the Arts, construct a new sewer line in Auburn Avenue and East Main Street, construct a new water main on East Main Street, re-construct the traffic signal at the intersection of East Main Street/Auburn Ave, re-construct the roadway and sidewalks on East Main Street from Auburn Ave to the B Street Plaza, and re-construct the B Street Plaza. East Main Street and the B Street Plaza will be constructed with overhead crossing decorative lights and other features to enhance the areas. The project also includes preliminary design of the Auburn Avenue Theater replacement. Full design and construction of the new theater is included as a separate project listed in the General Municipal Buildings (328 Fund).							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Local Revitalization Fund 330							-
State							-
Transfer In (F102 Unrestricted Funds)	1,000,000		-				1,000,000
REET 2							-
Other (ARPA)							-
Other (Insurance Proceeds)							-
<b>Subtotal</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	1,000,000						1,000,000
<b>Subtotal</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Facility Master Plan Phases 2,3 and 4</b>							
Project No: gcbd20	Capacity Project: YES			Anticipated Year of Completion		2029	
Phase 2, 3 and 4 of the Facility Master Plan will complete improvements over an anticipated 6 year time frame to the Public Works Maintenance and Operations Facilities, the Parks, Arts and Recreation Maintenance and Operations Facilities, to the Police Facilities. These improvements were identified in a Facility Master Plan that was completed and adopted by the City Council in 2021. The improvements include: Police: Completion of a Master Site Plan for a new police headquarters, construction of a new evidence storage facility, and renovation of the existing Justice Center in accordance with the Master Site Plan. Parks: Relocation of the green house and bulk bins, additional crew space and renovation of the Game Farm Park M&O Facilities, renovation of the GSA Park M&O Facilities, and construction of M&O satellite facilities. Public Works: Removal of the Deed Restriction on a portion of the GSA Park property, enclosure of the existing vehicle storage bays, construction of a new crew building and replacement parking, construction of an access to 15th Street SW, renovation of the existing M&O building for additional central stores warehousing and maximizing building use for crew and storage needs, and construction of covered parking for high valued fleet equipment. The complete project is estimated to cost approximately \$39.1M.							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Bond Proceeds	9,500,000	11,840,000	9,860,000	4,680,000	3,220,000	-	39,100,000
REET 1	(1,700,000)	-					(1,700,000)
Other (Water, Sewer & Storm Funds)							-
<b>Subtotal</b>	<b>7,800,000</b>	<b>11,840,000</b>	<b>9,860,000</b>	<b>4,680,000</b>	<b>3,220,000</b>	<b>-</b>	<b>37,400,000</b>
<b>Capital Costs:</b>							
Design	3,080,000	1,840,000	300,000	680,000	100,000	-	6,000,000
Property Acquisition	2,200,000	-	-	-	-	-	2,200,000
Construction	2,520,000	10,000,000	9,560,000	4,000,000	3,120,000	-	29,200,000
Long-Term Debt Service							-
<b>Subtotal</b>	<b>7,800,000</b>	<b>11,840,000</b>	<b>9,860,000</b>	<b>4,680,000</b>	<b>3,220,000</b>	<b>-</b>	<b>37,400,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Golf Course Driving Range</b>							
Project No: cp2325	Capacity Project: YES			Anticipated Year of Completion		Beyond 2030	
The Auburn Golf Course is a leading public play golf course in the region hosting over 50,000 rounds per year. It is lacking a teaching/warm up area that will both create new revenues and "grow the game". An approximate 14-18 stall driving range is proposed on the current casual warm up area on the NW portion of the property. It is anticipated that the range will produce approximately \$200,000 in new net revenue per year.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Local							-
REET							-
Park Impact Fees			300,000				300,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Capital Costs:</b>							
Design			100,000				100,000
Right of Way							-
Construction			200,000				200,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project will increase operating revenues by approximate \$250,000 per year upon full implementation of programs. Expenses will increase by approximately \$50,000 per year.							

<b>Project Name: Local Revitalization -Debt Service</b>							
Project No: N/A	Capacity Project: NO			Anticipated Year of Completion		Beyond 2030	
To pay debt service costs on 2010 General Obligation bonds issued for the Downtown Promenade improvements.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Local							-
REET 2	151,300	148,000	149,300	149,800	144,500	143,200	886,100
Other-Developer Fees							-
<b>Subtotal</b>	<b>151,300</b>	<b>148,000</b>	<b>149,300</b>	<b>149,800</b>	<b>144,500</b>	<b>143,200</b>	<b>886,100</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Long-Term Debt Service	151,300	148,000	149,300	149,800	144,500	143,200	886,100
<b>Subtotal</b>	<b>151,300</b>	<b>148,000</b>	<b>149,300</b>	<b>149,800</b>	<b>144,500</b>	<b>143,200</b>	<b>886,100</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Neighborhood Traffic Safety Program</b>							
Project No: gcbd06	Capacity Project: NO			Anticipated Year of Completion		2030	
This project will implement the improvements identified within the 2022 focus area, following data collection and analysis and community engagement. The 2022 project area is the neighborhood located between 21st St SE from M St SE to R St SE and 33rd St SE between M St SE and R St SE.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Federal							-
State							-
Local							-
Other (ARPA)							-
REET 2	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Other-Cumulative Reserve Fund							-
<b>Subtotal</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,500,000</b>
<b>Capital Costs:</b>							
Design	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Right of Way							-
Construction	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
<b>Subtotal</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,500,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Public Art</b>							
Project No: gcbd05	Capacity Project: NO			Anticipated Year of Completion		Beyond 2030	
The City designates \$30,000 annually toward the purchase of public art, for placement at designated locations throughout the City.							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Capital Improvements Fund 328							-
State							-
Local							-
REET 2	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Other (Water, Sewer & Storm Funds)							
<b>Subtotal</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>180,000</b>
<b>Capital Costs:</b>							
Design							
Right of Way							
Construction	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<b>Subtotal</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>180,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

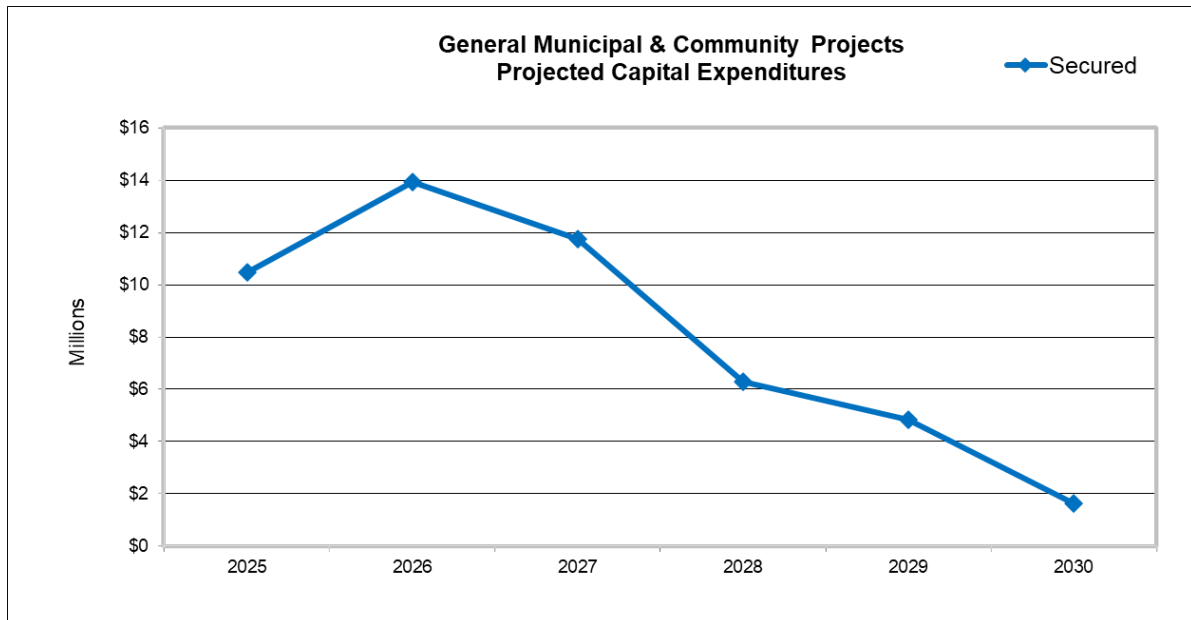
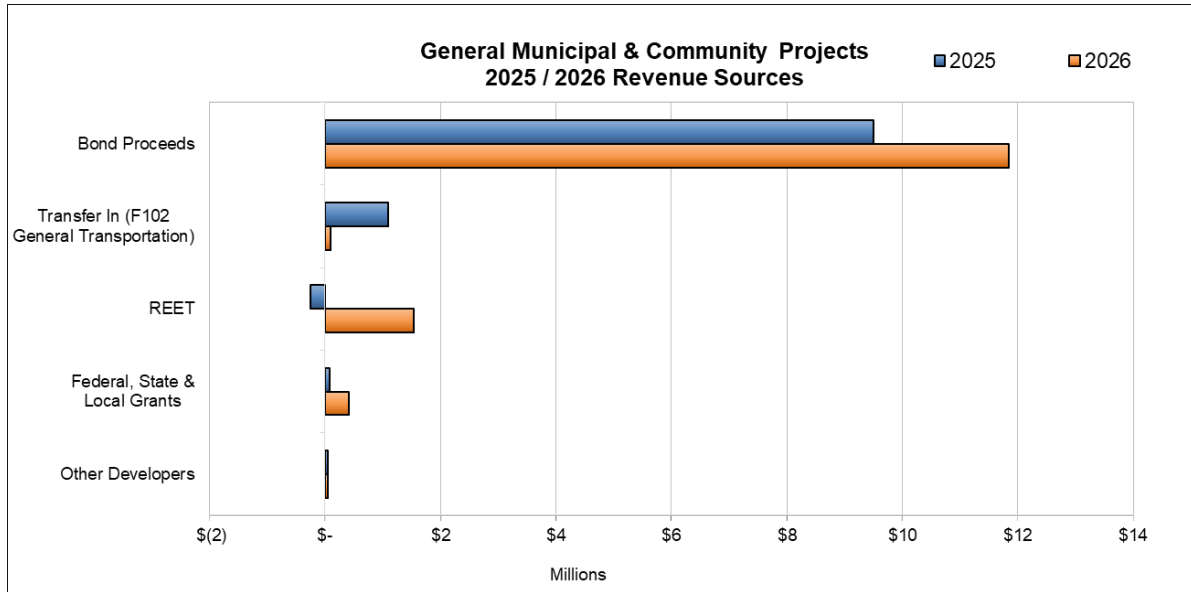
<b>Project Name: Street Lighting Improvement Program</b>							
Project No: gcbd09	Capacity Project: NO			Anticipated Year of Completion		Beyond 2030	
This annual program provides for street lighting projects throughout the City, including converting existing lights to LED and installing additional new street lighting at strategic locations to address specific transportation safety needs. Converting existing standard street lights to LED supports the reduction of greenhouse gas emissions and can provide more uniform lighting. Adding new street lights can help support transportation safety.							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Capital Improvements Fund 328							-
State							-
Local							-
REET 2	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Other-Transportation Fees							-
<b>Subtotal</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>300,000</b>
<b>Capital Costs:</b>							
Design							-
Right of Way							-
Construction	50,000	50,000	50,000	50,000	50,000	50,000	300,000
<b>Subtotal</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>300,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost)</b> New street lights installed with this program will increase the City's street light power costs but this increase will be offset by decreased power costs as existing standard street lights are converted to LED.							

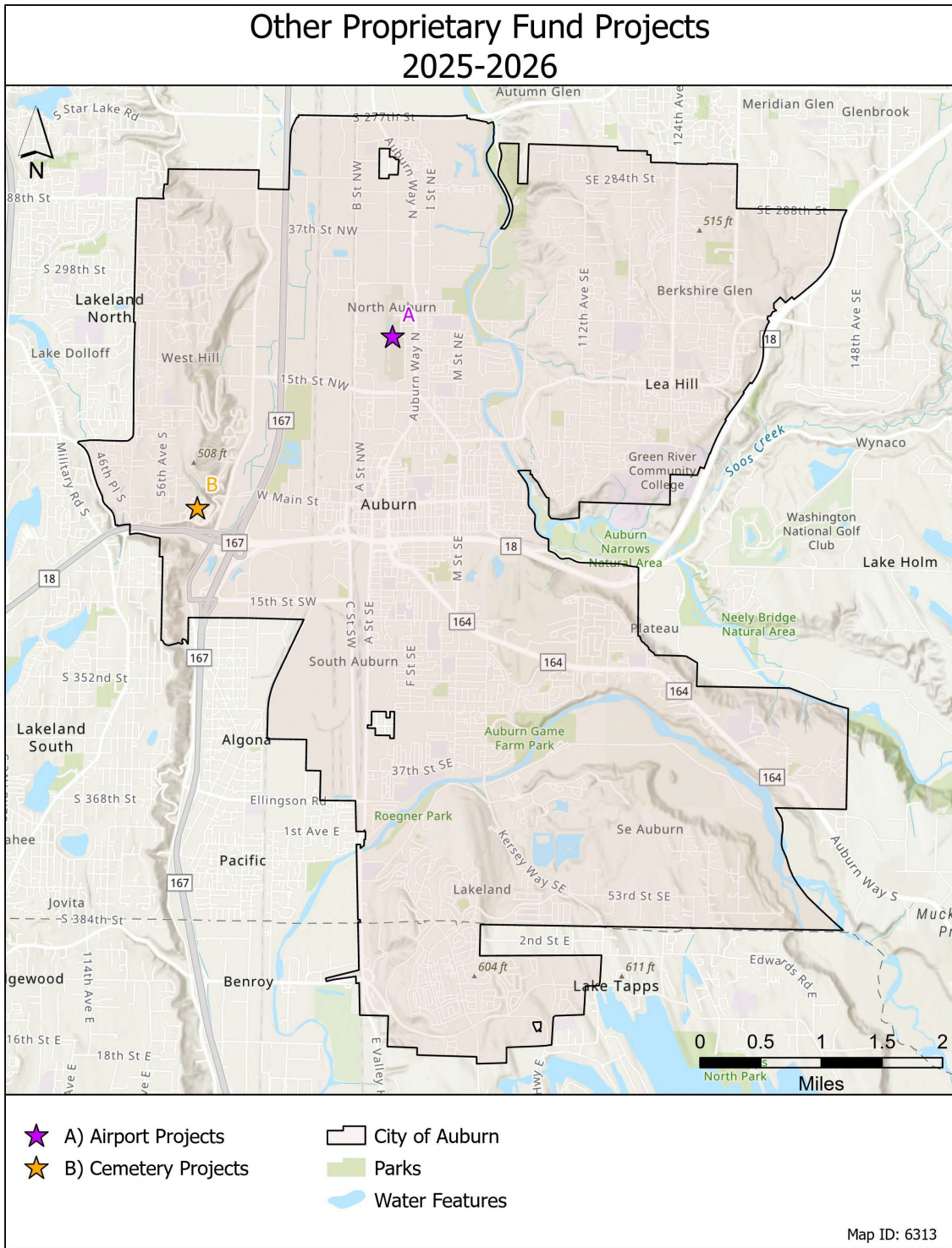
<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - GENERAL GOVERNMENTAL PROJECTS</b>							
<b>Funding Sources:</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Capital Improvements Fund 328	-	-	-	-	-	-	-
Local Revitalization Fund 330	-	-	-	-	-	-	-
Federal	80,000	420,000	-	-	-	-	500,000
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-
Park Impact Fees	-	-	300,000	-	-	-	300,000
REET	(249,900)	1,539,700	1,453,200	1,472,800	1,475,700	1,484,200	7,175,700
Contributions	-	-	-	-	-	-	-
Other (Insurance Proceeds)	-	-	-	-	-	-	-
Other (ARPA)	-	-	-	-	-	-	-
Other-Developer Fees	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Transfer In (F102 Unrestricted Funds)	1,100,000	100,000	100,000	100,000	100,000	100,000	1,600,000
Other-Cumulative Reserve Fund	-	-	-	-	-	-	-
Bond Proceeds	9,500,000	11,840,000	9,860,000	4,680,000	3,220,000	-	39,100,000
Other (Water, Sewer & Storm Funds)	-	-	-	-	-	-	-
<b>Total</b>	<b>10,480,100</b>	<b>13,949,700</b>	<b>11,763,200</b>	<b>6,302,800</b>	<b>4,845,700</b>	<b>1,634,200</b>	<b>48,975,700</b>
<b>Capital Costs:</b>							
Design	3,280,000	1,940,000	525,000	805,000	225,000	125,000	6,900,000
Right of Way	-	-	-	-	-	-	-
Construction	4,295,000	11,310,000	10,540,000	4,795,000	3,925,000	815,000	35,680,000
Property Acquisition	2,200,000	-	-	-	-	-	2,200,000
Long-Term Debt Service	705,100	699,700	698,200	702,800	695,700	694,200	4,195,700
<b>Total</b>	<b>10,480,100</b>	<b>13,949,700</b>	<b>11,763,200</b>	<b>6,302,800</b>	<b>4,845,700</b>	<b>1,634,200</b>	<b>48,975,700</b>

### Summary of Impacts of 2025-2026 Capital Projects on Future Operating Expenses

Project	2025	2026	2027	2028	2029	2030	Total
gcbd20 Facility Master Plan Phases 2,3 and 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
cp2325 Golf Course Driving Range	-	-	-	(200,000)	(200,000)	(200,000)	(600,000)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(200,000)</b>	<b>\$(200,000)</b>	<b>\$(100,000)</b>	<b>\$(500,000)</b>

Positive numbers are an increase to expenses, negative are a decrease to expenses.





## Other Proprietary Fund Projects

### Airport Fund: (See Map – “A”)

Four capital projects totaling \$1,376,440 are budgeted in 2025 (\$355,304 in the Airport fund and \$1,021,136 unsecured FAA grant). Three capital projects totaling \$1,829,844 are budgeted for 2026 (\$629,844 in the Airport fund and \$1,200,000 unsecured state loan).

The Airport Projects includes the following:

- The AWOS, Beacon and Emergency Generator project (\$113,460 Airport Funds and \$1,021,136 unsecured FAA grant in 2025) will fund the environmental, design and construction of an Automated Weather Observation System (AWOS), Beacon and emergency generator.
- The Open T-Hangar Upgrades project (\$300,000 Airport Funds and \$1,200,000 unsecured state loan in 2026 ) will replace or upgrade hangar facilities and convert one open row to closed hangars to meet increasing demand for closed units.
- The Annual Repair and Replacement of Airport Facilities Project (\$100,000 in 2025 and \$138,000 in 2026) will provide funding for completing various capital repairs at the Airport.

### Cemetery Fund: (See Map – “B”)

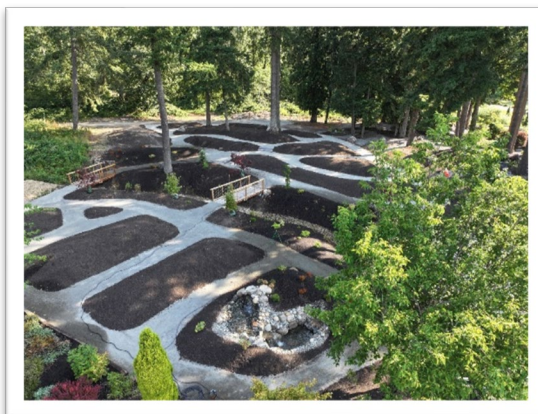
One capital projects totaling \$50,000 is budgeted for 2025 in the Cemetery fund.

- Cemetery Development -10th addition project (\$50,000 in 2025) will develop 1 acre of existing property to add 1,200 new grave sites to the cemetery.

Airport Runway & taxiway rehabilitation project.



Cemetery Forest Walk Phase 3.





### 2025-2026 Other Proprietary Fund Projects

Title	Project #	2025 Budget	2026 Budget	Page
Annual Airport Pavement Maintenance	apbd12	50,000	100,000	345
Annual Repair and Maintenance of Airport Facilities	apbd05	100,000	138,000	345
AWOS, Beacon & Emergency Generator	cp2335	1,134,596	-	345
Open T-Hangar Upgrades	apbd14	-	1,500,000	346
Open T-Hangar Upgrades & Door Replacement	cp2201	91,844	91,844	347
<b>Subtotal Airport Fund Projects</b>		<b>1,376,440</b>	<b>1,829,844</b>	
Cemetery Development -10th addition	cp2228	50,000	-	348
<b>Subtotal Cemetery Fund Projects</b>		<b>50,000</b>	<b>-</b>	
<b>Total Other Proprietary Fund Projects</b>		<b>1,426,440</b>	<b>1,829,844</b>	

<b>Project Name: Airport Master Plan</b>							
Project No: cpxxxx	Capacity Project: NO			Anticipated Year of Completion:		2030	
This project will complete pavement maintenance and preservation activities for the Airport Runway, Taxiways and other paved surfaces at the Auburn Airport to maintain the facilities in adequate operational conditions.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund						50,000	50,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Capital Costs:</b>							
Pre-design						50,000	50,000
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grant						450,000	450,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Pre-design						450,000	450,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Airport Office / Middle Ramp Reconfigure</b>							
Project No: cpxxxx	Capacity Project: NO			Anticipated Year of Completion:		2030	
This project will reconfigure the Airport office and parking lot area to allow for additional development of an Airport based aviation business/restaurant. 10/90% split with the airport and private party.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund					7,500	7,500	15,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>15,000</b>
<b>Capital Costs:</b>							
Design					7,500	7,500	15,000
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>15,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Public/Private Partnership					67,500	67,500	135,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,500</b>	<b>67,500</b>	<b>135,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design					67,500	67,500	135,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,500</b>	<b>67,500</b>	<b>135,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Airport Taxiway and Ramp Rehab</b>							
Project No: cpxxxx	Capacity Project: NO			Anticipated Year of Completion:		2030	
Pavement rehab of airport's south hangar taxiways. Pavement Condition Index for this area is 55 and 61. Last major maintenance on the pavement was performed in 1972 (original construction).							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund					40,000	350,000	390,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>350,000</b>	<b>390,000</b>
<b>Capital Costs:</b>							
Design					40,000	350,000	390,000
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>350,000</b>	<b>390,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grant					360,000	3,150,000	3,510,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>3,150,000</b>	<b>3,510,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design					360,000	50,000	410,000
Unsecured Construction						3,100,000	3,100,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>3,150,000</b>	<b>3,510,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Annual Airport Pavement Maintenance</b>							
Project No: apbd12	Capacity Project: NO		Anticipated Year of Completion:			2030	
This project will complete pavement maintenance and preservation activities for the Airport Runway, Taxiways and other paved surfaces at the Auburn Airport to maintain the facilities in adequate operational conditions							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund	50,000	100,000	100,000	100,000	50,000	50,000	450,000
Federal							-
State							-
<b>Subtotal</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>450,000</b>
<b>Capital Costs:</b>							
Design	5,000	10,000	10,000	10,000	5,000	5,000	45,000
Environmental Assessment							-
Construction	45,000	90,000	90,000	90,000	45,000	45,000	405,000
<b>Subtotal</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>450,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Annual Repair and Replacement of Airport Facilities</b>							
Project No: apbd05	Capacity Project: NO		Anticipated Year of Completion:			2030	
Due to the current conditions of the Facilities at the Airport, this program provides for necessary maintenance and repair work such as slab sealing, roof replacement, hangar beam replacement, painting, electrical repairs, etc. for buildings identified in the 2018 Facility Condition Assessment as being in "Fair" to "Good" condition. Repair and maintenance of these facilities will help prolong the service life of these buildings.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund	100,000	138,000	146,000	100,000	100,000	100,000	684,000
Federal							-
State							-
<b>Subtotal</b>	<b>100,000</b>	<b>138,000</b>	<b>146,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>684,000</b>
<b>Capital Costs:</b>							
Design	20,000	25,000	25,000	20,000	10,000	10,000	110,000
Right of Way							-
Construction	80,000	113,000	121,000	80,000	90,000	90,000	574,000
<b>Subtotal</b>	<b>100,000</b>	<b>138,000</b>	<b>146,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>684,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost):</b> This project will decrease the need for more costly repairs and maintenance on older buildings.							

<b>Project Name: AWOS, Beacon &amp; Emergency Generator</b>							
Project No: cp2335	Capacity Project: NO		Anticipated Year of Completion:			2025	
This project will fund the environmental, design and construction of an Automated Weather Observation System (AWOS), Beacon and emergency generator. This will be funded at 90% by the FAA							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund	113,460						113,460
Federal							-
State							-
<b>Subtotal</b>	<b>113,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,460</b>
<b>Capital Costs:</b>							
Design	113,460						113,460
Construction							-
<b>Subtotal</b>	<b>113,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,460</b>
<b>Unsecured Funding Sources</b>							
Unsecured Grant	869,124						869,124
Unsecured Fed Non-Primary Entitlement	152,012						152,012
<b>Subtotal</b>	<b>1,021,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,021,136</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design	136,540						136,540
Unsecured Construction	884,596						884,596
<b>Subtotal</b>	<b>1,021,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,021,136</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$6,000</b>							

<b>Project Name: Fuel Tank Replacement</b>							
Project No: cpxxxx	Capacity Project: NO		Anticipated Year of Completion:			2030	
Replacement of current 12,000 gallon fuel tank. The current self serve fuel tank was installed in 1998 and will be due for replacement in 2030. Legislation has a requirement for the current 100LL grade of fuel to be replaced by 2030, the replacement no lead option may require a new tank and plumbing.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund						700,000	700,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>
<b>Capital Costs:</b>							
Design						100,000	100,000
Construction						600,000	600,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Jet A Fueling Facility</b>							
Project No: apbd04	Capacity Project: YES		Anticipated Year of Completion:			2030	
This project will construct any necessary site improvements to accommodate a temporary 2,000 gallon fueling truck for Jet A fuel. Design and construct a permanent 12,000 gallon Fuel Tank for Jet A service at Airport in 2029 and 2030 after the runway extension is complete and demand for Jet A fuel is established. 50% split of funding between the airport and a private party.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund					37,500	162,500	200,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>162,500</b>	<b>200,000</b>
<b>Capital Costs:</b>							
Design					37,500		37,500
Construction						162,500	162,500
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>162,500</b>	<b>200,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured Public/Private Partnership					37,500	162,500	200,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>162,500</b>	<b>200,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design					37,500		37,500
Unsecured Construction						162,500	162,500
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>162,500</b>	<b>200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Opent T-Hangar Upgrades</b>							
Project No: apbd14	Capacity Project: NO		Anticipated Year of Completion:			2026	
Due to the current conditions of the hangar facilities at the Airport, this program will replace or upgrade hangar facilities as they reach the end of their service life. A Facility Condition Assessment was completed in 2018. In 2019 an in depth analysis of the hangars' structure and roofing was conducted with a recommendation to not replace but upgrade the structures. The demand on the airport is greater for closed hangars vs open units. This project will convert 1 open hangar row (F) to closed hangars, and if budget allows a second row (C) row. This will increase airport revenues at approximately \$48,000 annually.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund		300,000					300,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Capital Costs:</b>							
Design		150,000					150,000
Construction		150,000					150,000
<b>Subtotal</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Unsecured Funding Sources</b>							
Unsecured State Loan		1,200,000					1,200,000
<b>Subtotal</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Construction		1,200,000					1,200,000
<b>Subtotal</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Open T-Hangar Upgrades &amp; Door Replacement</b>							
Project No: cp2201	Capacity Project: NO		Anticipated Year of Completion:			2026	
Due to the current conditions of the hangar facilities at the Airport, this program will replace or upgrade hangar facilities as they reach the end of their service life. A Facility Condition Assessment was completed in 2018. In 2019 an in depth analysis of the hangars' structure and roofing was conducted with a recommendation to not replace but upgrade the structures. The demand on the airport is greater for closed hangars vs open units. This project will convert 1 open hangar row to closed hangars, and replace old doors on the airport's "H" hangar row. This will increase airport revenues at approximately \$48,000 annually. A similar project is planned in 2026.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund	91,844	91,844	91,844	91,844	91,844	91,844	551,064
Federal							-
State							-
<b>Subtotal</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>551,064</b>
<b>Capital Costs:</b>							
Long-Term Debt	91,844	91,844	91,844	91,844	91,844	91,844	551,064
Design							-
Construction							-
<b>Subtotal</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>91,844</b>	<b>551,064</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Property Access to Airport</b>							
Project No: cpxxxx	Capacity Project: NO		Anticipated Year of Completion:			2028	
Enter into a through the fence agreement for access to the Airport. Project is dependent on interest from private development along the boundaries of the Airport Property.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund				50,000			50,000
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Capital Costs:</b>							
Design				50,000			50,000
Environmental Assessment							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: South Ramp Water Loop and Sidewalk Installation</b>							
Project No: cpxxxx	Capacity Project: YES		Anticipated Year of Completion:			2030	
Installation of a water loop and sidewalk in conjunction with hangar development on the airport's south ramp. As part of the requirement of the development of the south ramp area a water loop for increased fire protection and half street improvements of installing a portion of sidewalk on 16th/E street NE are required. Funding for this is planned through a WSDOT Aviation CARB Loan with an interest rate of 2% and a term of 10-20 years.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Airport Fund							-
Federal							-
State							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Costs:</b>							
Design							-
Construction							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unsecured Funding Sources</b>							
Unsecured State Loan				1,000,000			1,000,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Unsecured Capital Costs</b>							
Unsecured Design				200,000			200,000
Unsecured Construction				800,000			800,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,000</b>							

<b>Project Name: Cemetery Development -10th addition</b>							
Project No: cp2228	Capacity Project: YES		Anticipated Year of Completion:			2025	
Develop 1 acre of existing property to add 1,200 new grave sites to the cemetery.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Cemetery Fund	50,000	-					50,000
Federal							-
Cemetery Endowed Care Fund							-
<b>Subtotal</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Capital Costs:</b>							
Design				-			-
Construction	50,000	-					50,000
<b>Subtotal</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>Project Name: Forest Walk -Phase 3b</b>							
Project No: cpxxxx	Capacity Project: YES		Anticipated Year of Completion:			2030	
Develop existing cemetery property to add approximately 1,500 new cremation sites.							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Cemetery Fund						350,000	350,000
Federal							-
Cemetery Endowed Care Fund							-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>
<b>Capital Costs:</b>							
Design				-			-
Construction						350,000	350,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>
<b>Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0</b>							

<b>TOTAL CAPITAL COSTS and FUNDING SOURCES - OTHER PROPRIETARY FUNDS</b>							
	<b>Budget</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>2025-2030</b>
<b>Funding Sources:</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
<b>Secured</b>							
Airport Fund	355,304	629,844	337,844	341,844	326,844	1,511,844	3,503,524
Cemetery Fund	50,000	-	-	-	-	350,000	400,000
Cemetery Endowed Care Fund	-	-	-	-	-	-	-
Other -Public/Private Partnership	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>405,304</b>	<b>629,844</b>	<b>337,844</b>	<b>341,844</b>	<b>326,844</b>	<b>1,861,844</b>	<b>3,903,524</b>
<b>Unsecured</b>							
Unsecured Grant	869,124	-	-	-	360,000	3,600,000	4,829,124
Unsecured Fed Non-Primary Entitlement	152,012	-	-	-	-	-	152,012
Unsecured State Loan	-	1,200,000	-	1,000,000	-	-	2,200,000
Unsecured Public/Private Partnership	-	-	-	-	105,000	230,000	335,000
<b>Subtotal</b>	<b>1,021,136</b>	<b>1,200,000</b>	<b>-</b>	<b>1,000,000</b>	<b>465,000</b>	<b>3,830,000</b>	<b>7,516,136</b>
<b>TOTAL</b>	<b>1,426,440</b>	<b>1,829,844</b>	<b>337,844</b>	<b>1,341,844</b>	<b>791,844</b>	<b>5,691,844</b>	<b>11,419,660</b>
<b>Capital Costs:</b>							
<b>Secured</b>							
Pre-design	-	-	-	-	-	50,000	50,000
Design	138,460	185,000	35,000	80,000	100,000	472,500	1,010,960
Construction	175,000	353,000	211,000	170,000	135,000	1,247,500	2,291,500
Long-Term Debt	91,844	91,844	91,844	91,844	91,844	91,844	551,064
<b>Subtotal</b>	<b>405,304</b>	<b>629,844</b>	<b>337,844</b>	<b>341,844</b>	<b>326,844</b>	<b>1,861,844</b>	<b>3,903,524</b>
<b>Unsecured</b>							
Unsecured Pre-design	-	-	-	-	-	450,000	450,000
Unsecured Design	136,540	-	-	200,000	465,000	117,500	919,040
Unsecured Construction	884,596	1,200,000	-	800,000	-	3,262,500	6,147,096
<b>Subtotal</b>	<b>1,021,136</b>	<b>1,200,000</b>	<b>-</b>	<b>1,000,000</b>	<b>465,000</b>	<b>3,830,000</b>	<b>7,516,136</b>
<b>TOTAL</b>	<b>1,426,440</b>	<b>1,829,844</b>	<b>337,844</b>	<b>1,341,844</b>	<b>791,844</b>	<b>5,691,844</b>	<b>11,419,660</b>

### Summary of Impacts of 2025-2026 Capital Projects on Future Operating Expenses

Project	2025	2026	2027	2028	2029	2030	Total
cp2335 AWOS, Beacon & Emergency Generator	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 36,000
cpxxxx Fuel Tank Replacement	-	-	-	-	-	(115,000)	(115,000)
apbd14 Open T-Hangar Upgrades	-	-	(48,000)	(48,000)	(48,000)	(48,000)	(192,000)
cp2201 Open T-Hangar Upgrades & Door Replacement	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(288,000)
<b>Total</b>	<b>\$(42,000)</b>	<b>\$(42,000)</b>	<b>\$(90,000)</b>	<b>\$(90,000)</b>	<b>\$(90,000)</b>	<b>\$(205,000)</b>	<b>\$(559,000)</b>

Positive numbers are an increase to expenses, negative are a decrease to expenses.

