

October 17, 2022

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 2023-2024 Preliminary Budget.

2023-2024 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 enhancing 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 enhanced reserve policy targets. The Solid Waste fund experienced an intentional spend down of fund balance, and, as planned, will have rebuilt this balance by the end of 2025.

The 2023-2024 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;
- Development of the City-wide diversity division;
- 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
19-Sep	Budget process, fund review and General Fund overview
20-Sep	General Fund and Capital Facilities Plan (capital)
27-Sep	Internal Service funds and proprietary funds
24-Oct	Preliminary budget presentation

The Preliminary 2023-2024 Budget attached to this budget memorandum represents the results and decisions from these meetings and workshops. The total citywide preliminary budget is \$288,796,223 for 2023 and is 14% more than the amended 2022 budget mostly attributed to a ramp up of fund capital

projects (general government, water/sewer/storm, and airport capital projects). The citywide preliminary budget for 2024 is \$304,836,791 and 5.6% more than the 2023 budget which is attributed to the net impact of decreased investments in capital in 2024 offset by increased costs in operations. Sections 1 and 5 include a detailed presentation of the City's budget.

2023-2024 Preliminary Budget Summary

The remainder of this memorandum summarizes the key changes and factors included in the 2023-2024 Preliminary Budget over the 2021-2022 Adopted Budget.

Salaries and Benefits

Salaries and benefits account for 31 -41% of the City's total expenditures (excluding 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 2023-2024 budgeted salaries and expenditures:

- 2% of the General Fund's salary/benefit costs are reallocated and funded by capital projects;
- COLA increases are tied to collective bargaining agreements. The Teamsters contract expires at the end of 2022. At the time of budget development negotiations were underway;
- Unaffiliated salary increases in 2023 and 2024 are assumed to be commensurate with collective bargaining agreement contracts;
- 10.7% average increase for medical insurance (2023 and 2024);
- 5% increase in dental insurance (2023 and 2024);
- A reduction from 10.42% to 10.25% for PERS 2 and 3 employer contributions. A slight increase to 10.39% for 2023 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 2023-2024; 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 FTEs in 2023 and 2024. This includes the addition of 17 new FTEs that coincide with the proposed Program Improvements (page 287). All staffing changes are noted on page 44 with total authorized FTEs of 477.75 in 2023 and 482.75 in 2024. The proposed additions are listed below:

2023 – Staffing Additions:

- (2) Maintenance Worker 1 (Vegetation)
- Maintenance Worker 1 (Sewer)
- Project Engineer
- Maintenance Worker 2 (Equipment Rental)
- B&O Program Desk Auditor
- HR Coordinator (conversion from LTE)
- DEI Community Engagement Coordinator
- Museum Curator of Collections (Conversion from LTE)
- Maintenance Worker 1 (Parks – Environmental Park) (Conversion from Seasonal)
- Maintenance Worker 1 (Parks – Maintenance)
- IT Security Engineer

2024 – Staffing Additions:

- Water Resource Technician
- B&O Program Field and Compliance Auditor
- (2) Mechanic¹
- Administrative Assistant¹ (Equipment Rental)

The net effect of all staffing changes and salary changes will increase citywide salaries and wages 4.2% in 2023 to \$53.1 million and an additional 3.2% increase in 2024 over 2023 to \$54.9 million. Citywide

¹ (2) Mechanic and (1) Administrative Assistant FTEs are recognized in 2024; these positions are unfunded positions until 2025-2029 when they will need to be filled, corresponding with the implementation of the Patrol fleet expansion.

benefits will have a net decrease 1.7% in 2023 to \$24.2 million in 2023 and increase 7.9% to \$26.1 million in 2024.

General Fund Budget Highlights

The total General Fund budget is \$98.1 million for 2023 and \$101.4 million for 2024. The 2023 budget is 14.5% higher than the adopted 2022 budget (only 3.6% higher compared to the amended 2022 budget), and the 2024 budget is 3.3% higher than 2023 [page 102].

Revenues – The City's General Fund is supported primarily through taxes (75%) and charges for services (12%). There are four primary taxing sources:

- Property taxes –Property tax growth is limited to 1% over the prior year, plus new construction. Property taxes account for about 27% of total General Fund revenues. The forecast assumes statutory maximum levy increase of 1% plus new construction, which accounts for \$24.0 million and \$24.5 million in 2023 and 2024, respectively [page 84];
- Sales taxes – 2022 sales tax revenue is assumed to come in about 12% above budget due to strong economic conditions. 2023 collections are budgeted assuming a recessionary dip Q1 2023, negatively impacting collections Q2-Q4. Total 2023 collections are expected to be slightly lower than 2020 collections at \$20.3 million. A modest recovery is projected to begin by Q1 2024, accounting for \$20.6 million in sales tax revenue [page 85];
- Utility Taxes – the General Fund collects taxes on utility services both from city-owned utilities and privately operated utilities, which accounts for approximately 16% of the General Fund's annual resources. Historically, the City levies a 6% tax on private utilities (1% going to fund capital transportation projects) and 10% on city-owned utilities (1% going to fund capital transportation projects). The 2023-2024 budget proposal increase the tax rate on city-owned to 11.5%. The increase would not impact the General Fund, but it will generate an additional \$1.3 million per year for capital transportation funding [page 85];
- City B&O taxes – The City implemented a business and occupation (B&O) tax in 2022, with the first taxpayers submitting quarterly returns in April. This revenue is projected to significantly outperform budget in 2022 and is expected to generate further increased revenues during the biennium due to the addition of two staff to support auditing and enforcement [page 85].

Expenditures – Budgeted General Fund expenditures are projected to increase by \$3.4 million from the 2022 amended budget to the 2023 budget and an additional \$3.2 million in 2024. This is attributed to:

- Increased salary and benefit costs. Salaries and benefits account for 56% of the City's General Fund expenditures and projected increases contribute to the General Fund's overall increase by 60% and 74% in 2023 and 2024, respectively.
- Increased internal service fund (ISF) charges, including services for: IT, facilities maintenance, equipment replacement and maintenance, and insurance. Total ISF charges increased 27% and 4% in 2023 and 2024, respectively. 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 \$9.5 million in 2023 and increase again slightly to \$10.0 million in 2024. Ending Fund balance meets the City's reserve requirements through the end of 2024, which ranges between \$8.1 million and \$12.2 million. The following is a summary of estimated ending fund balances compared to the City's policy: [pages 58-59 and 118]:

	Estimated Ending Fund Balance	Minimum Fund Balance per Policy		Maximum Fund Balance per Policy	
		8%	Over (under)	12%	Over (under)
2022 Amended	\$ 16,428,633	\$ 8,741,702	\$ 7,686,931	\$ 13,112,552	\$ 3,316,081
2023 Proposed	9,475,710	7,851,468	1,624,242	11,777,202	(2,301,492)
2024 Proposed	10,024,675	8,109,834	1,914,841	12,164,751	(2,140,076)

Future Challenges – Several challenges continue to impact the city and affect available revenues and expenditures in the 2023-2024 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 **Arterial Street Fund** supports major street capital projects. Major projects for 2023 and 2024 include: Auburn Way South improvements, Regional Growth Center access improvements, and 29th Street SE/R Street SE intersection projects. Funding for arterial street projects comes from fund balance, motor vehicle fuel taxes, traffic impact fees, real estate excise taxes, federal/state grants, and developer contributions. This fund's budget totals \$9.4 million in 2023 and \$12.0 million in 2024 *[page 211]*;

The **Local Street Fund** supports the City's Save Our Streets local street transportation program. Funding for the SOS program in 2023 and 2024 is from a 1% utility tax on municipal water, sewer, storm, and solid waste revenues, as well as electric, natural gas, cable, and telephone taxes. 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. *[page 212]*

The **Arterial Street Preservation Fund** supports arterial street repairs. Major projects include the annual Arterial Street preservation program, C Street SW Preservation (W Main St. to GSA Signal), and Main St NE (E Main St to 4th St NE). This fund is supported by a proposed 1.5% utility tax on water, sewer, storm, and solid waste utility services as well as grants. The fund's budget totals \$4.1 million in 2023 and \$5.3 million in 2024 *[page 213]*;

The **Community Development Block Grant (CDBG) Fund** is funded with an annual grant from CDBG of \$650,000 per year over the two-year period as well as other grant funds as available *[page 186]*;

The **Cumulative Reserve Fund** serves as the City's general savings or rainy-day fund. This fund is budgeted to end 2024 with \$16.5 million (16% of General Fund budgeted expenditures), which meets the City's revised reserve funding goals of 11-36%. *[page 152]*;

Capital Project Fund Highlights

The **Capital Improvements Fund** budget totals \$6.3 million in 2023 and \$7.2 million in 2024, excluding ending fund balance. A significant portion of these expenditures are transfers of REET monies to other funds for street and other construction projects, as well as to fund debt service payments. Major projects in this fund include the 104th Avenue Park development and the Auburn Arts & Culture Center Renovation projects *[page 157]*;

The **Municipal Parks Construction Fund** budget totals \$1.3 million in 2023 and \$0.8 million in 2024. Major projects include the Jacobson Tree Farm development, Dykstra Foot Bridge project, and Game Farm Park improvements *[page 251]*;

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: the Coal Creek Springs transmission main replacement project, Auburn Way South – Hemlock Street SE to Poplar Street SE water main improvements, and the D Street SE and 23rd Street SE storm drainage improvements project; in the sewer utility: the Rainier Ridge Pump Station rehabilitation/replacement project and annual repair/replacement projects; and in the storm drainage utility: the West Main Street pump station upgrade project, the D Street SE storm drainage improvement project, and annual repair/replacement projects. At the end of 2024, the water utility is budgeted to end with \$4.4 million in working capital; the sewer utility with \$9.6 million; and the Storm Drainage utility with \$7.6 million *[pages 214, 219, 224]*;

The **Airport Fund** expects to receive about \$4.1 million in Federal Aviation Administration grants during 2023-2024, which will be used primarily to fund the runway/taxiway rehabilitation project and other improvements. This fund is budgeted to end 2024 with \$217,000 in working capital *[page 230]*;

Revenues at the **Cemetery Fund** are expected to remain essentially flat in 2023 and 2024. This fund is budgeted to end 2024 with \$498,000 in working capital *[page 252]*.

Internal Service Funds

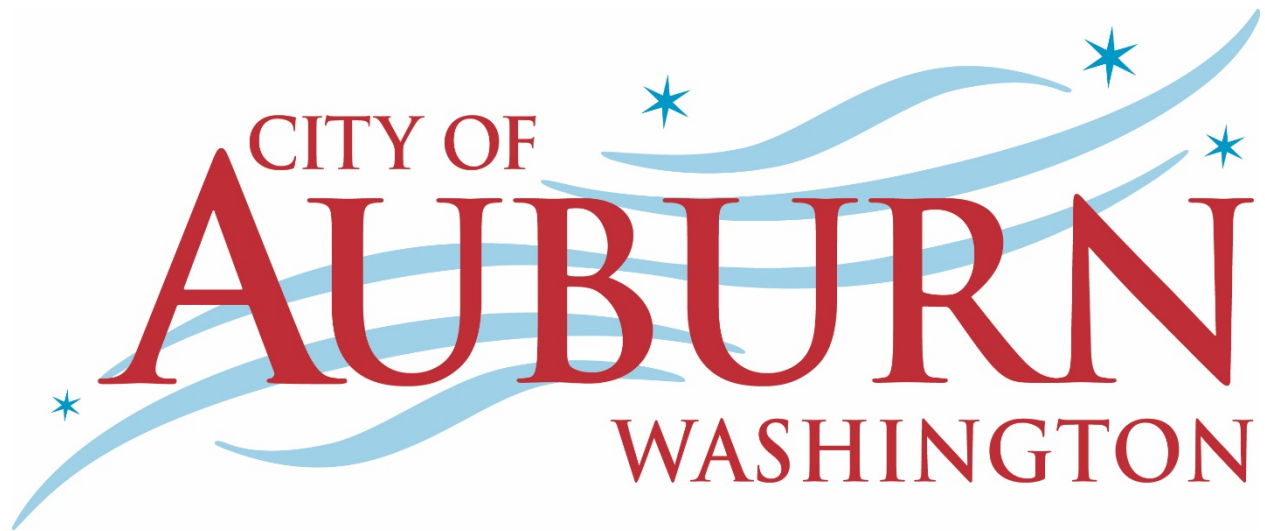
Equipment Rental and Replacement Fund (ERR) has an anticipated ending working capital balance of \$6.8 million in 2024. There are no major capital projects budgeted during the biennium. Major equipment costs for 2023-2024 include the replacement of City vehicles and the purchase of 49 take-home vehicles for the Police Department (phased in over a 6-year implementation plan) *[page 234]*;

The **Facility Fund** is budgeted to end 2024 with \$351,000 in working capital. Significant facility maintenance efforts include replacement of carpet at the Justice Center, upkeep of HVAC equipment at City-owned buildings, duct cleaning, generator maintenance, and miscellaneous building repair projects *[page 131]*;

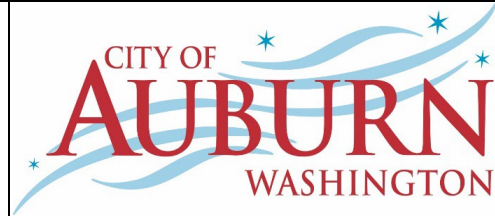
The **Innovation and Technology Fund** is projected to end 2024 with \$3.1 million in working capital. Significant IT projects in 2023-2024 include new infrastructure installations, new fiber and wireless expansion and the replacement of the Finance Department's enterprise resource planning (ERP) software *[page 259]*.

Program Improvements

Total proposed ongoing program improvements total \$4.9 million and proposed one-time improvements total \$10.6 million. A summary and detail of the funded **program improvements** are included in this budget *[page 288]*.



2023 - 2024 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
Core Values: Safety, Economy, Environment, Character, Diversity, and Service

City Goals:



CHARACTER

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



WELLNESS

Promoting community-wide health and safety wellness.



SERVICE

Providing transparent government service.



SUSTAINABILITY

Creating a sustainable future for our community.



CELEBRATION

Celebrating our diverse cultures, heritage, and community.



ECONOMY

Encouraging a diverse and thriving marketplace for consumers and businesses.



ENVIRONMENT

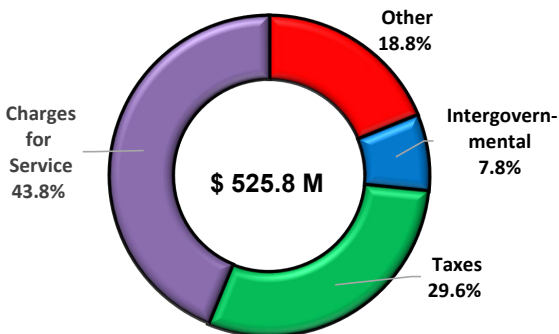
Stewarding our environment.

BUDGET HIGHLIGHTS:

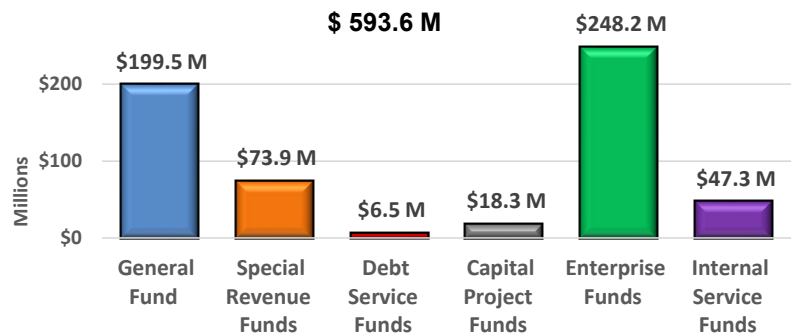
Key issues affecting the 2023 - 2024 budget process include maintaining the City's ability to provide current levels of service, ensuring that all new programs were aligned with the Mayor's and Council's priorities, and providing adequate fund balances and reserves. Major budget highlights include:

- Through the COVID-19 pandemic, City revenues exceeded projections and expenditures were closely constrained. However, severe and geopolitical events in 2022 are causing uncertainty in projections, and a mild recession is currently anticipated in 2023.
- Demand for services — including public safety, human services, and transportation — continues to increase faster than expected revenue
- There is a growing need in human services (homelessness and mental health).
- Salaries and benefits represent 56% of the General Fund budget. Overall, about 86% of General Fund expenditures are non-discretionary.
- Police labor contracts have been negotiated, though the Teamsters' contract is up for renegotiation at the end of 2022. Unaffiliated salary increases in 2023-2024 will be commensurate with labor contracts.

2023 - 2024 CITY-WIDE REVENUES BY TYPE:



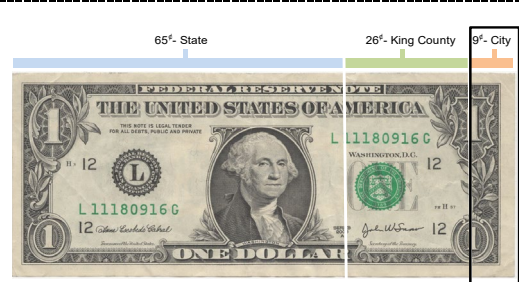
2023 - 2024 CITY-WIDE EXPENDITURES BY FUND TYPE:



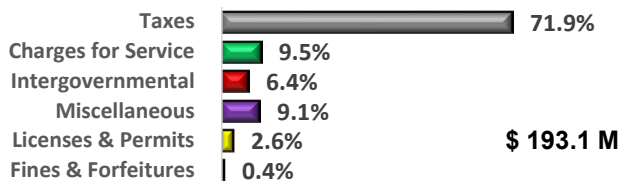
WHERE YOUR 2022 PROPERTY TAX DOLLAR GOES:



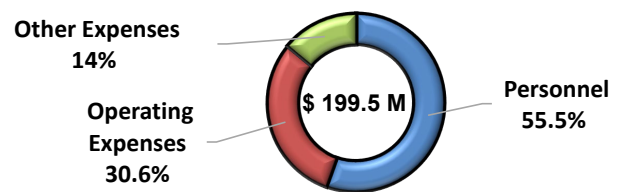
WHERE YOUR 2022 SALES TAX DOLLAR GOES:



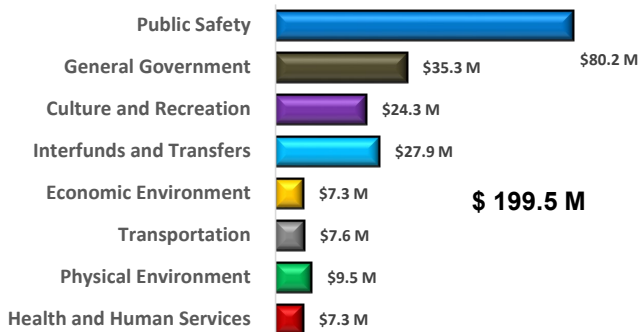
GENERAL FUND REVENUES BY CATEGORY:



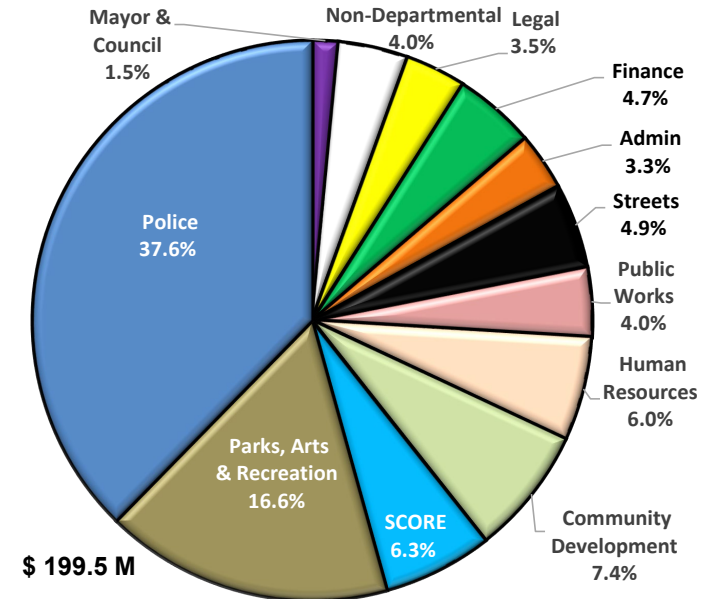
GENERAL FUND EXPENDITURES BY TYPE:



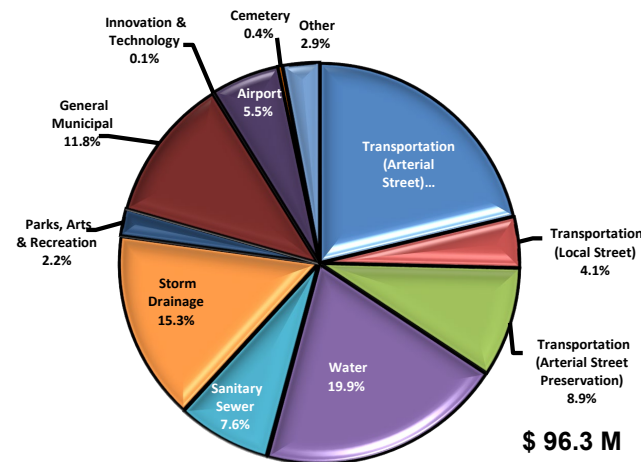
GENERAL FUND EXPENDITURES BY FUNCTION:



GENERAL FUND EXPENDITURES BY DEPARTMENT:

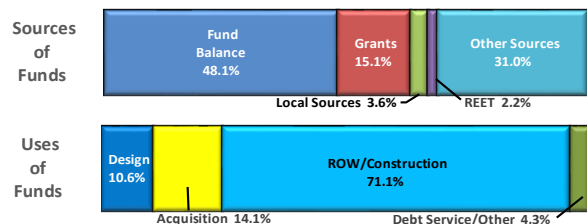


CAPITAL BUDGET SUMMARY (2023 - 2024):



CAPITAL PROJECTS SOURCES AND USES (2023 - 2024):

\$ 96.3 M



Major Projects Planned for 2023 - 2024:

Street Projects

Auburn Way S Improvements	\$ 4.4 M
29th St SE & R St SE Intersection Improvements	3.6 M
Regional Growth Center Access Improvements	2.7 M
C Street SW Preservation	2.2 M
Local Street Improvement Program	2.1 M
Arterial Street Preservation Program	1.7 M
Local Street Preservation Program	1.5 M
M Street NE	1.5 M

Other Projects

Rainier Ridge Pump Station Rehabilitation/Replacement	\$ 3.9 M
West Main Street Pump Station Upgrade	3.9 M
Airport Runway/Taxiway Rehabilitation	3.6 M
Coal Creek Springs Transmission Main Replacement	3.0 M
D Street SE Storm Improvements	2.6 M
Auburn Way South Improvements (Water Main)	2.4 M
Sewer Repair & Replacement/System Improvements Program	1.7 M
Pipeline Repair and Replacement Program	1.4 M

SIGNIFICANT NEW PROGRAMS AND INITIATIVES:

Department	Program Title	Duration	2023 Net Cost	2024 Net Cost
Finance	Financial ERP Replacement	one-time	\$ 150,000	\$ 2,650,000
Public Works	Facility Master Plan Ph. 2,3 and 4	one-time	-	2,300,000
Parks	Auburn Golf Course Driving Range	one-time	100,000	1,600,000
Mayor	DEI Program Budget	ongoing	236,050	280,300
Finance	B&O Program	ongoing	-	-
Storm	2x Maintenance Worker 1	ongoing	214,640	219,500
Airport	Airport Operations Adjustments	ongoing	169,450	248,300

ELECTED OFFICIALS:

Mayor	Nancy Backus
Deputy Mayor	James Jeyaraj
Council Member	Chris Stearns
Council Member	Kate Baldwin
Council Member	Yolanda Trout-Manuel
Council Member	Robyn Mulenga
Council Member	Larry Brown
Council Member	Bob Baggett

For more details, the City's 2023 - 2024 budget is posted on the City's website at: <http://www.auburnwa.gov/BiennialBudget>

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AGENDA BILL APPROVAL FORM

Agenda Subject: Ordinance No. 6879		Date: October 24, 2022
Department: Finance	Attachments: 2023-2024 Preliminary Operating Budget; Ordinance No. 6879 and Schedule A	Budget Impact: \$315,289,121 – 2023 \$316,320,363 – 2024

Administrative Recommendation:

City Council to introduce and adopt Ordinance No. 6879, establishing the City's operating budget for 2023-2024.

Background Summary:

Budget Process: In April, the City began the process of developing the budget for the 2023-2024 biennium. This included budget workshops as follows:

- September 19: Budget process, fund review and General Fund overview (workshop #1)
- September 20: General Fund Departments, (continued), capital funds (workshop #2)
- September 27: Internal Service funds and proprietary funds (workshop #3)

During these presentations and workshops, Council provided input and policy guidance to staff.

2023-2024 Preliminary Budget: A copy of the 2023-2024 Preliminary Budget was filed with the City Clerk, distributed to Council, and made available to the public on October 17, 2022.

Capital Budget: Council will adopt the City's 2023-2024 biennial capital budget separately, with the approval of Ordinance No. 6879.

Ordinance No. 6879: Council's approval of Ordinance No. 6879 will establish the City's 2023-2024 biennial operating budget. As the operating budget has been reviewed by Council during the budget workshops, adoption of Ordinance 6879 is scheduled as follows:

- November 7: Public hearing.
- November 21: Council adoption.

Staff recommends Council approval of Ordinance No. 6879.

	Staff: Thomas
Meeting Date: October 24, 2022	Item Number:

ORDINANCE NO. 6879

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, ADOPTING THE 2023-2024 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 operating budget for 2023-2024. 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 21, 2022 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 7, 2022, and November 21, 2022 to consider this preliminary operating budget; g) at the meeting held by the City Council on the November 21, 2022 the City Council considered modifications of the proposed operating budget and approved the 2023-2024 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:

Kendra Comeau, City Attorney

PUBLISHED: _____

Schedule A

2023 OPERATING FUNDS BUDGET SUMMARY

Fund		Beginning Fund Balance	2023 Resources	2023 Expenditures	Ending Fund Balance
GENERAL FUND		\$16,428,633	\$91,190,426	\$98,143,349	\$9,475,710
SPECIAL REVENUE FUNDS	Hotel/Motel Tax	480,179	143,900	177,100	446,979
	American Rescue Plan Act (ARPA)	-	4,030,000	4,030,000	-
	Drug Forfeiture	857,236	148,000	392,671	612,565
	Housing & Community Development	42,842	650,000	650,000	42,842
	Business Improvement Area	97,502	-	90,000	7,502
	Cumulative Reserve	30,713,551	80,000	1,391,450	29,402,101
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	662,707	1,507,600	1,507,600	662,707
	LID #249	1,687	10	-	1,697
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	370,700	370,700	-
	SCORE 2009 A&B Bond	-	1,366,100	1,366,100	-
ENTERPRISE FUNDS	Water	10,210,632	20,513,410	24,485,990	6,238,052
	Sewer	9,299,995	9,573,200	10,346,701	8,526,494
	Sewer Metro	3,328,134	20,613,900	20,586,400	3,355,634
	Storm Drainage	12,957,725	11,087,600	10,729,632	13,315,693
	Solid Waste	2,135,607	26,646,830	26,533,984	2,248,453
	Airport	601,969	1,653,800	1,988,188	267,581
	Cemetery	1,812,215	1,432,300	2,308,402	936,113
INTERNAL SERVICE FUNDS	Insurance	1,710,775	12,000	182,500	1,540,275
	Workers' Compensation	3,102,720	1,144,900	750,700	3,496,920
	Facilities	415,868	4,683,900	4,731,374	368,394
	Innovation and Technology (includes Multimedia)	3,155,085	9,046,000	9,173,835	3,027,250
	Equipment Rental	1,769,286	3,527,200	3,564,826	1,731,660
FIDUCIARY FUNDS	Fire Pension	1,790,627	103,600	196,256	1,697,971
	SKHHP (South King Housing & Homelessness Partners)	1,668,893	297,400	366,475	1,599,818
PERMANENT FUNDS	Cemetery Endowment Care	2,158,347	64,130	-	2,222,477
TOTAL OPERATING BUDGET		\$105,402,215	\$209,886,906	\$224,064,233	\$91,224,888
TOTAL OPERATING BUDGET		\$315,289,121		\$315,289,121	

Schedule A

2024 OPERATING FUNDS BUDGET SUMMARY

Fund		Beginning Fund Balance	2024 Resources	2024 Expenditures	Ending Fund Balance
GENERAL FUND		\$9,475,710	\$101,921,889	\$101,372,924	\$10,024,675
SPECIAL REVENUE FUNDS	Hotel/Motel Tax	446,979	143,900	177,100	413,779
	American Rescue Plan Act (ARPA)	-	4,246,866	4,246,866	-
	Drug Forfeiture	612,565	148,000	404,917	355,648
	Housing & Community Development	42,842	650,000	650,000	42,842
	Business Improvement Area	7,502	-	7,502	-
	Cumulative Reserve	29,402,101	80,000	12,959,994	16,522,107
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	662,707	1,504,200	1,504,100	662,807
	LID #249	1,697	10	-	1,707
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	374,400	374,400	-
	SCORE 2009 A&B Bond	-	1,366,200	1,366,200	-
ENTERPRISE FUNDS	Water	6,238,052	18,963,410	21,242,749	3,958,713
	Sewer	8,526,494	9,661,700	10,676,197	7,511,997
	Sewer Metro	3,355,634	21,989,300	21,961,800	3,383,134
	Storm Drainage	13,315,693	11,160,700	17,964,446	6,511,947
	Solid Waste	2,248,453	28,102,400	28,328,158	2,022,695
	Airport	267,581	1,938,000	2,107,005	98,576
	Cemetery	936,113	1,432,300	1,878,038	490,375
INTERNAL SERVICE FUNDS	Insurance	1,540,275	12,000	182,500	1,369,775
	Workers' Compensation	3,496,920	1,144,900	751,000	3,890,820
	Facilities	368,394	4,451,000	4,468,294	351,100
	Innovation and Technology (includes Multimedia)	3,027,250	11,696,580	11,755,538	2,968,292
	Equipment Rental	1,731,660	3,608,990	3,749,447	1,591,203
FIDUCIARY FUNDS	Fire Pension	1,697,971	103,600	206,256	1,595,315
	SKHHP (South King Housing & Homelessness Partners)	1,599,818	331,000	377,600	1,553,218
PERMANENT FUNDS	Cemetery Endowment Care	2,222,477	64,130	-	2,286,607
TOTAL OPERATING BUDGET		\$91,224,888	\$225,095,475	\$248,713,031	\$67,607,332
TOTAL OPERATING BUDGET		\$316,320,363		\$316,320,363	



AGENDA BILL APPROVAL FORM

Agenda Subject: Ordinance No. 6888		Date: October 24, 2022
Department: Finance	Attachments: 2023-2024 Preliminary Capital Budget; Ordinance No. 6888 and Schedule A	Budget Impact: \$101,762,785 – 2023 \$81,734,972 – 2024

Administrative Recommendation:

City Council to introduce and adopt Ordinance No. 6888, establishing the City's capital budget for 2023-2024.

Background Summary:

Budget Process: In April, the City began the process of developing the budget for the 2023-2024 biennium. This included budget workshops as follows:

- September 19: Budget process, fund review and General Fund overview (workshop #1)
- September 20: General Fund Departments, (continued), capital funds (workshop #2)
- September 27: Internal Service funds and proprietary funds (workshop #3)

During these presentations and workshops, Council provided input and policy guidance to staff.

2023-2024 Preliminary Budget: A copy of the 2023-2024 Preliminary Budget was filed with the City Clerk, distributed to Council, and made available to the public on October 17, 2022.

Capital Budget: Council will adopt the City's 2023-2024 biennial capital budget separately, with the approval of Ordinance No. 6888.

Ordinance No. 6879: Council's approval of Ordinance No. 6879 will establish the City's 2023-2024 biennial operating budget. As the operating budget has been reviewed by Council during the budget workshops, adoption of Ordinance 6879 is scheduled as follows:

- November 7: Public hearing.
- November 21: Council adoption.

Staff recommends Council approval of Ordinance No. 6888.

	Staff: Thomas
Meeting Date: October 24, 2022	Item Number:

ORDINANCE NO. 6888

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
AUBURN, WASHINGTON, ADOPTING THE 2023-2024
BIENNIAL CAPITAL BUDGET FOR THE CITY OF AUBURN,
WASHINGTON

WHEREAS, in Ordinance No. 6682, the City Council created Chapter 3.06 of the Auburn City Code to repurpose special capital funds and establish a multi-year capital budgeting process.

NOW THEREFORE, 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 capital budget for 2023-2024. 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 21, 2022 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 capital 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 7, 2022, and November 21, 2022 to consider this preliminary capital budget; g) at the meeting held by the City

Council on the November 21, 2022 the City Council considered modifications of the proposed operating budget and approved the 2023-2024 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:

Kendra Comeau, City Attorney

PUBLISHED: _____

Schedule A

2023 CAPITAL FUNDS BUDGET SUMMARY

Fund		Beginning Fund Balance	2023 Resources	2023 Expenditures	Ending Fund Balance
SPECIAL REVENUE FUNDS	Arterial Street	\$965,783	\$9,085,192	\$9,360,894	\$690,081
	Local Street	1,932,689	2,598,000	2,036,300	2,494,389
	Arterial Street Preservation	2,699,358	4,041,772	4,100,000	2,641,130
	Recreational Trails	95,845	7,100	-	102,945
	Mitigation Fees	10,976,167	1,601,200	7,043,982	5,533,385
CAPITAL PROJECTS	Municipal Park Construction	816,504	1,545,100	1,347,800	1,013,804
	Capital Improvements	13,078,556	6,833,300	6,320,700	13,591,156
	Local Revitalization	245,831	256,200	500,000	2,031
ENTERPRISE FUNDS	Water	3,321,676	10,752,092	13,041,560	1,032,208
	Sewer	8,687,557	377,200	5,992,500	3,072,257
	Storm Drainage	7,744,442	536,200	6,713,394	1,567,248
	Airport	311,215	4,000,755	4,238,390	73,580
	Cemetery	7,184	355,100	355,050	7,234
INTERNAL SERVICE FUNDS	Innovation and Technology	237,354	674,700	585,300	326,754
	Equipment Rental	4,508,173	3,470,540	3,096,120	4,882,593
TOTAL CAPITAL BUDGET		\$55,628,334	\$46,134,451	\$64,731,990	\$37,030,795
TOTAL CAPITAL BUDGET		\$101,762,785		\$101,762,785	

Schedule A

2024 CAPITAL FUNDS BUDGET SUMMARY

	Fund	Beginning Fund Balance	2024 Resources	2024 Expenditures	Ending Fund Balance
SPECIAL REVENUE FUNDS	Arterial Street	\$690,081	\$11,307,150	\$11,968,800	\$28,431
	Local Street	\$2,494,389	\$2,546,100	\$1,951,300	\$3,089,189
	Arterial Street Preservation	\$2,641,130	\$4,203,100	\$5,250,000	\$1,594,230
	Recreational Trails	\$102,945	\$7,100	\$0	\$110,045
	Mitigation Fees	\$5,533,385	\$1,600,100	\$7,003,800	\$129,685
CAPITAL PROJECTS	Municipal Park Construction	1,013,804	\$568,800	\$768,500	\$814,104
	Capital Improvements	13,591,156	\$4,099,300	\$7,249,500	\$10,440,956
	Local Revitalization	2,031	\$2,082,866	\$2,081,866	\$3,031
ENTERPRISE FUNDS	Water	1,032,208	\$5,603,310	\$6,176,810	\$458,708
	Sewer	3,072,257	\$377,200	\$1,344,000	\$2,105,457
	Storm Drainage	1,567,248	\$7,536,200	\$8,065,000	\$1,038,448
	Airport	73,580	\$1,145,755	\$1,101,210	\$118,125
	Cemetery	7,234	\$100	\$50	\$7,284
INTERNAL SERVICE FUNDS	Innovation and Technology	326,754	\$603,944	\$514,544	\$416,154
	Equipment Rental	4,882,593	\$3,023,152	\$2,648,380	\$5,257,365
TOTAL CAPITAL BUDGET		\$37,030,795	\$44,704,177	\$56,123,760	\$25,611,212
TOTAL CAPITAL BUDGET		\$81,734,972		\$81,734,972	

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 17, 2022

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

Re: Transmittal of the 2023-2024 Preliminary Biennial Budget

Dear Citizens of Auburn:

I present to you the preliminary 2023-2024 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, which are: 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.

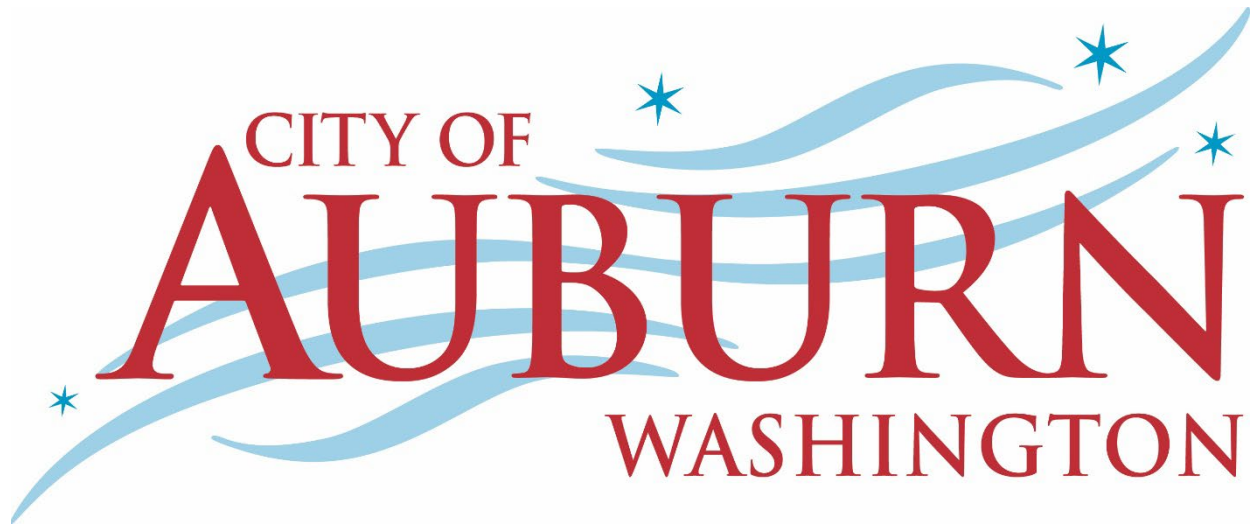
Although the future remains full of uncertainty, we remain resolute in meeting our goals and have worked tirelessly to ensure that the expenditures outlined here are in line with that vision.

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 2023-2024 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 nine directors. See the table "Summary of Financial Structure" on page 28 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 Arterial Street Fund, is designated for the purpose of maintaining the arterial 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 eleven special revenue funds. Examples of restricted revenues that must be spent on specific purposes are gas tax revenues, Federal and State grants for transportation, community development block grants, forfeited drug funds, business improvement assessments, 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 three capital project funds: Municipal Parks Construction, Capital Improvements Fund, and the Local Revitalization 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

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 agency 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 agency funds: South King Housing & Homelessness Partners (SKHHP) and the V-Net Agency fund, although the V-Net agency fund is custodial in nature and is not budgeted. The City does not have any investment trust funds or private purpose trust funds.

Department	Department designates a major unit of government services; e.g., Parks, Arts and Recreation.
Division	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.
Object	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
001 General Fund Revenues	Finance Director	General government activities
001 General Fund Operations		
Mayor & Council	Mayor	Mayor & Council costs and the DEI Program (Diversity, Equity and Inclusion)
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, Property Management and Housing & Resource Services
Community Development	Comm. Development Director	Community development, building permits, environmental services, Community & Human Services, and economic development
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
Special Revenue Funds		
102 Arterial Street	Public Works Director	MVFT and grants for arterial street projects
103 Local Street	Public Works Director	Funding for local street repairs
104 Hotel/Motel Tax	Comm. Development Director	Lodging tax for promotion of tourism
105 Arterial Street Preservation	Public Works Director	Utility tax for arterial street preservation
106 American Rescue Plan Act (ARPA)	Finance Director	Fund for administering ARPA Funding
117 Drug Forfeiture	Police Chief	Forfeited drug money used for drug enforcement
119 Housing/Comm'ty Development	Comm. Development Director	Community Development Block Grants (CDBG)
120 Recreational Trails	Parks Director	Dedicated funds for recreational trails
121 Business Improvement Area	Comm. Development Director	Financial activity of the downtown area
122 Cumulative Reserve	Finance Director	Governmental reserves
124 Mitigation Fees	Finance Director	Collection of mitigation & impact fees
Debt Service Funds		
232 2020 LGTO Refunding Bonds	Finance Director	Principal & Interest, 2010 bonds
238 SCORE 2009 A&B Bond	Finance Director	Principal & Interest, 2009 bonds
249 LID Guarantee	Finance Director	Reserves for security of Local Improvement Districts (LID's)
275 LID #350	Finance Director	Principal & Interest, Local Improvement District
276 Golf / Cemetery 2016 Refunding	Finance Director	Principal & Interest, LTGO Bond Refunding
Capital Projects Funds		
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
Enterprise Funds		
430 / 460 Water	Public Works Director	Operating and capital fund for water utility
431 / 461 Sewer	Public Works Director	Operating and capital fund for sewer utility
432 / 462 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 / 465 Airport	Public Works Director	Operating and capital fund for municipal airport
436 / 466 Cemetery	Parks Director	Operating and capital fund for municipal cemetery
Internal Service Funds		
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 / 568 Innovation and Technology	IT & Administration Director	Operating and capital fund for information services & multimedia
550 / 560 Equipment Rental	Public Works Director	Operating and capital fund for equipment rental
Fiduciary/Trust Funds		
611 Fire Pension	Finance Director	Pension fund for firemen's retirement system
654 SKHHP	Comm. Development Director	Agency fund for South King Housing & Homelessness Partners
Permanent Funds		
701 Cemetery Endowment Care	Finance Director	Long-term reserves for cemetery care and improvements

All funds are appropriated, see Ordinance No. 6879 and Ordinance No. 6888.

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.

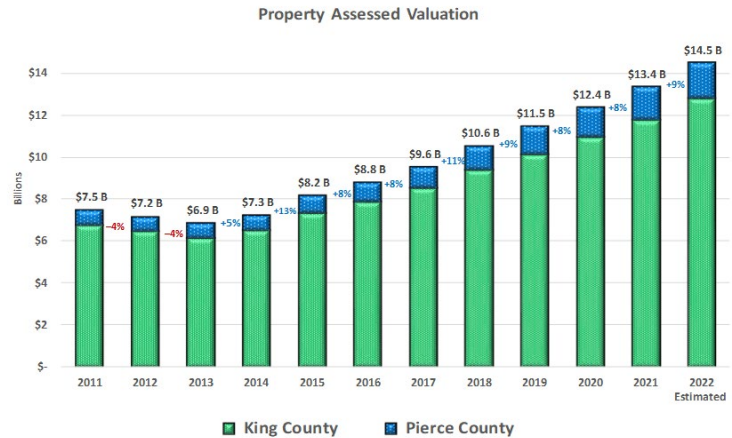
General Fund

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, and other taxes such as admissions and gaming taxes. 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.

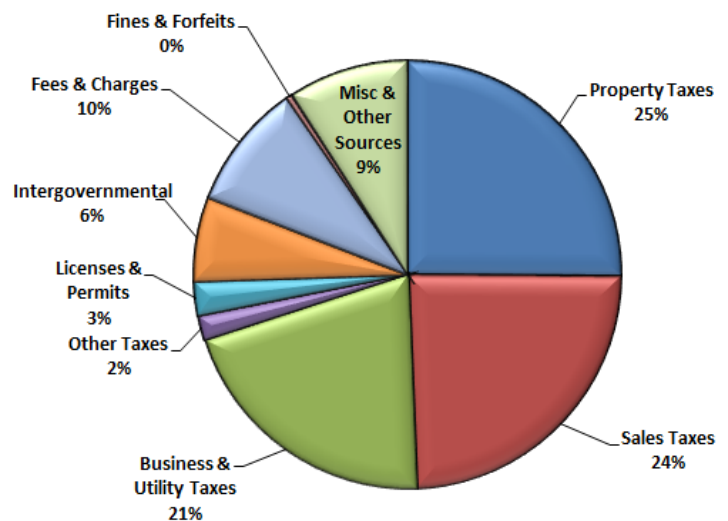
In 2021, real property values, which had finally recovered to pre-recession levels by 2016, grew an additional 8.5%, and property tax receipts grew by 3.5%. Retail sales taxes receipted to the General Fund grew by 15.9%, and the rate of unemployment in the County dropped from a high of 15.3% in April 2020 to a nearly pre-COVID-19 level of 3.0% by the end of 2021. At the same time, building permit revenues increased by 54.9% reflecting greatly improved construction activity relative to 2020, which was significantly reduced during the pandemic.

In 2022, 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. Additionally, domestic conditions and geopolitical events add a significant amount of uncertainty to projections. The country has recorded some of the highest inflation rates of the last several decades this year, exacerbated by international events such as the war in Ukraine. 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 new Marketplace Fairness Act.

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 City's means.



2023 - 2024 General Fund Revenues



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, along with potential impacts on Auburn's revenue.

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. Estimated impact: reduction of \$1.0 million per year in 2023-2024.

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. Estimated impact: reduction of \$1.1 million per year in 2023-2024.

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). Estimated impact: reduction of about \$1.0 million per year in 2023-2024.

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. Estimated impact: reduction of about \$650,000 per year in 2023-2024.

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. Estimated impact: projected new revenue for the biennium of \$1.0 million per year in 2023-2024.

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. Estimated impact: projected new revenues averaging about \$0.2 million per year in 2023 and 2024.

Key Issues Affecting the 2023-2024 Budget Process

Key issues for 2023-2024 include maintaining the City's ability to provide current level of services in light of residual impacts of the COVID-19 pandemic and continuing increases in the cost of doing business and 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 despite the COVID-19 pandemic but is projected to decrease by about 10.5% in 2023 as economic conditions remain volatile, with a modest 1.5% recovery in 2024.

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 10% in both 2023 and 2024, while dental costs are expected to increase by 5% in both years. State of Washington pension contribution rates are expected to decrease somewhat in 2023 and remain constant in 2024.

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 will in turn be replaced by utility tax revenues. The City's Arterial Streets Preservation program will be funded from 1.5% of utility taxes on public and private utilities, and the Arterial Street Fund will continue to be funded by a combination of transportation grants, motor vehicle fuel taxes, and traffic impact fees.

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 2023-2024 budget, should the general economy fail to show sustained improvement 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 85,700 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 2022 was estimated at \$14.5 billion.

For the 2023-2024 budget, the City's authorized FTEs total 477.75 in 2023 and 482.75 in 2024 (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 second largest single source of revenue to the General Fund (with property taxes being the largest single source). Retail, automotive and services such as restaurants, engineering, and administrative services make up nearly three-quarters of the City's sales tax base.¹ The Outlet Collection of 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 2023-2024 budget include:

- Continued infrastructure replacement for all three utilities in coordination with street and arterial improvements.
- Construction of the Coal Creek Springs transmission line replacement project, including the replacement of the river crossing via a utility bridge.
- Replacement of lead water service lines throughout the City.
- Rehabilitation or replacement of the Rainier Ridge sewer pump station and PVC force main.
- Upgrading the West Main Street pump station to meet level of service goals.
- Installation of new storm drainage infrastructure along the D Street SE corridor.
- Rehabilitation of the runway and taxiway at the Auburn Municipal Airport.

¹ Based upon 2021 sales tax collections

Overview of Summary Section

The tables and graphs on the following pages reflect summarized budget information for 2023 and 2024. 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

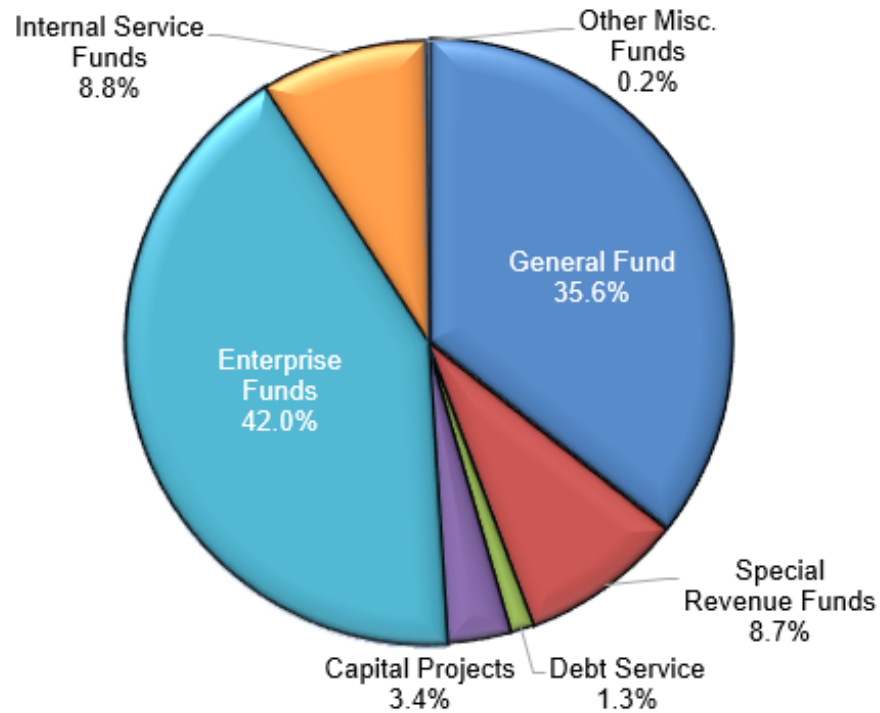
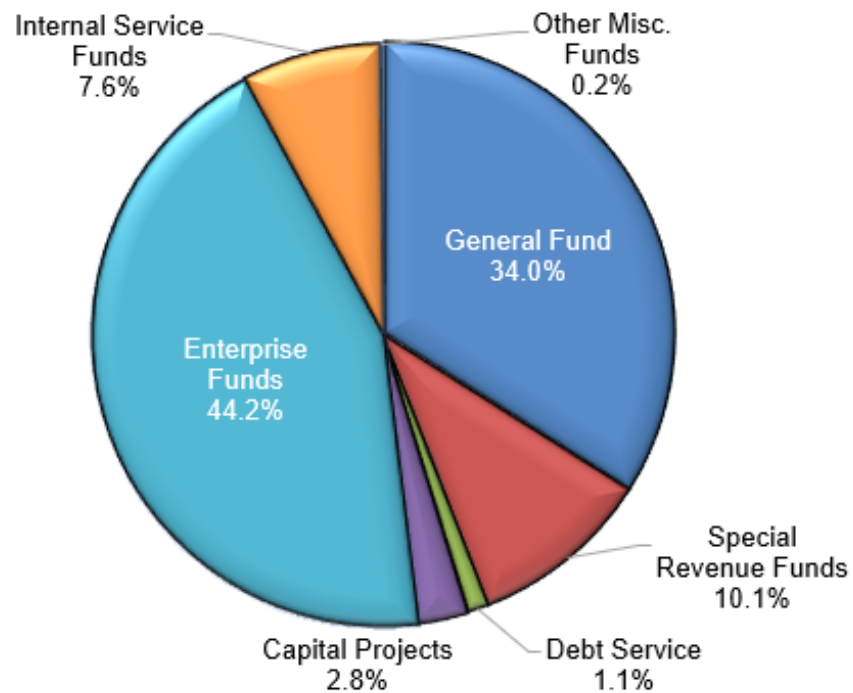
- 2023 Budget Summary – All Funds (Table)
- 2023 Summary of Notable Changes in Fund Balance (Table)
- 2023 Budgeted Revenues by Fund, % of Total (Graph)
- 2023 Budgeted Expenditures by Fund, % of Total (Graph)
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- Comparative Budget Summary, 2021-2024 – All Funds (Table)
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- Comparative Budget Summary, 2021-2024 – General Fund (Table)
- 2023 & 2024 Budgeted Revenue – General Fund (Graph)
- 2023 & 2024 Budgeted Expenditures – General Fund (Graph)
- Population vs. Staff Levels, 2014-2024 (Graph)
- Position Allocation by Department, 2020-2024 (Table)

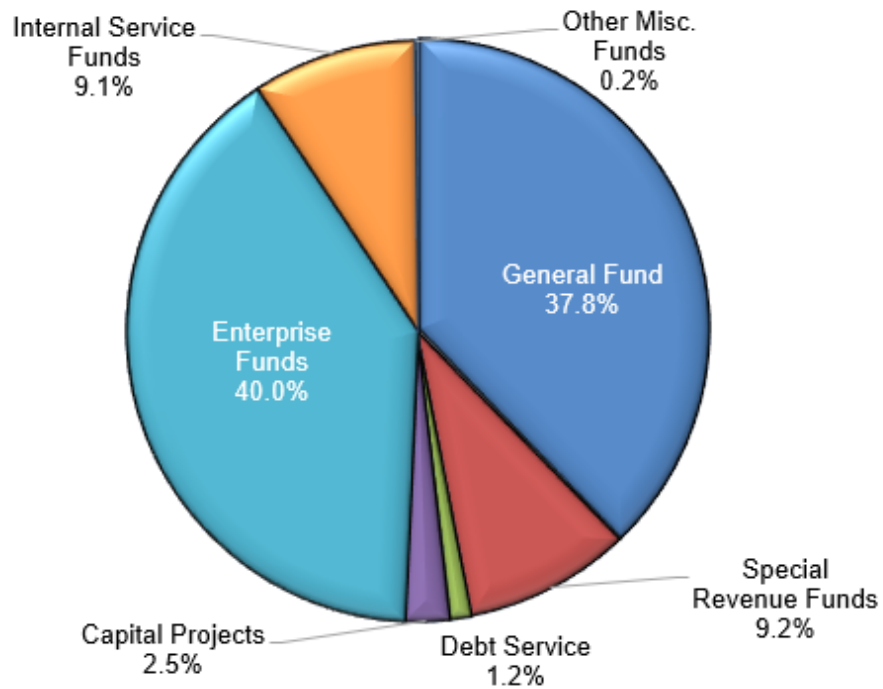
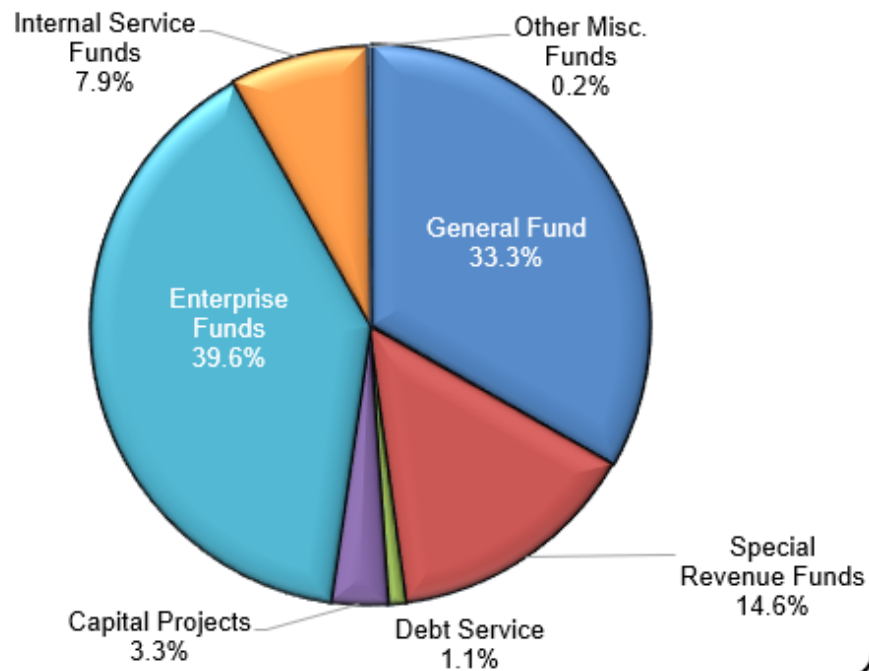
2023 Budget Summary – All Funds

Fund		Beginning Fund Balance	2023 Resources	2023 Expenditures	Ending Fund Balance	Change in Fund Balance	Note
GENERAL FUND		\$ 16,428,633	\$ 91,190,426	\$ 98,143,349	\$ 9,475,710	\$ (6,952,923)	a
SPECIAL REVENUE FUNDS	Arterial Street	965,783	9,085,192	9,360,894	690,081	(275,702)	b
	Local Street	1,932,689	2,598,000	2,036,300	2,494,389	561,700	
	Hotel/Motel Tax	480,179	143,900	177,100	446,979	(33,200)	c
	Arterial Street Preservation	2,699,358	4,041,772	4,100,000	2,641,130	(58,228)	
	Drug Forfeiture	857,236	148,000	392,671	612,565	(244,671)	
	Housing & Community Development	42,842	650,000	650,000	42,842	-	
	Recreational Trails	95,845	7,100	-	102,945	7,100	
	Business Improvement Area	97,502	-	90,000	7,502	(90,000)	
	American Rescue Plan Act (ARPA)	-	4,030,000	4,030,000	-	-	
	Cumulative Reserve	30,713,551	80,000	1,391,450	29,402,101	(1,311,450)	
	Mitigation Fees	10,976,167	1,601,200	7,043,982	5,533,385	(5,442,782)	d
DEBT SERVICE	Local Revitalization 2010 C&D Bond	662,707	1,507,600	1,507,600	662,707	-	e
	LID #249	1,687	10	-	1,697	10	
	LID #350	-	-	-	-	-	
	Golf / Cemetery 2016 Refunding	-	370,700	370,700	-	-	
	SCORE 2009 A&B Bond	-	1,366,100	1,366,100	-	-	
CAPITAL PROJECTS	Municipal Park Construction	816,504	1,545,100	1,347,800	1,013,804	197,300	f
	Capital Improvements	13,078,556	6,833,300	6,320,700	13,591,156	512,600	
	Local Revitalization	245,831	256,200	500,000	2,031	(243,800)	
ENTERPRISE FUNDS	Water	13,532,308	31,265,502	37,527,550	7,270,260	(6,262,048)	g
	Sewer	17,987,552	9,950,400	16,339,201	11,598,751	(6,388,801)	h
	Sewer Metro	3,328,134	20,613,900	20,586,400	3,355,634	27,500	
	Storm Drainage	20,702,167	11,623,800	17,443,026	14,882,941	(5,819,226)	i
	Solid Waste	2,135,607	26,646,830	26,533,984	2,248,453	112,846	
	Airport	913,184	5,654,555	6,226,578	341,161	(572,023)	j
	Cemetery	1,819,399	1,787,400	2,663,452	943,347	(876,052)	
INTERNAL SERVICE FUNDS	Insurance	1,710,775	12,000	182,500	1,540,275	(170,500)	j
	Workers' Compensation	3,102,720	1,144,900	750,700	3,496,920	394,200	
	Facilities	415,868	4,683,900	4,731,374	368,394	(47,474)	
	Innovation and Technology (includes Multimedia)	3,392,439	9,720,700	9,759,135	3,354,004	(38,435)	
	Equipment Rental	6,277,459	6,997,740	6,660,946	6,614,253	336,794	
FIDUCIARY FUNDS	Fire Pension	1,790,627	103,600	196,256	1,697,971	(92,656)	j
	SKHHP (South King Housing & Homelessness Partners)	1,668,893	297,400	366,475	1,599,818	(69,075)	
PERMANENT FUNDS	Cemetery Endowment Care	2,158,347	64,130	-	2,222,477	64,130	j
TOTAL		\$ 161,030,551	\$ 256,021,357	\$ 288,796,223	\$ 128,255,685	\$ (32,774,866)	
TOTAL BUDGET		\$417,051,908		\$417,051,908			

2023 Notable Changes in Fund Balance

Note	Fund	Change in Fund Balance	Explanation
a	General Fund	(\$6,952,923)	While the budgeted revenues continue to increase during this period, citywide growth contributes to the expenditures exceeding the anticipated revenues. The notable change in the General Fund is mainly contributed to the increase in Interfund Payments for Services. As growth continues, employee salaries and benefits increase as well.
b	Local Street	561,700	Revenues include \$2.3 million in utility taxes, and \$235,000 in transfers from other funds, while capital projects are budgeted to be over \$2 million.
c	Cumulative Reserve	(1,311,450)	Expenditures increased during this period due to the transferring out of funds into the General Fund for departmental needs. Largely to provide funding for the Police Assigned Vehicle Program - POL.0039.
d	Mitigation Fees	(5,442,782)	Fund balance will decrease throughout the biennium due to the spend-down of transportation and park impact fees received in prior years, which will be used to fund various capital projects.
e	Capital Improvements	512,600	Revenues include \$2.2 million in real estate excise tax (REET), \$1.7 million in grants, \$2.7 million transfers from other funds and \$221,300 miscellaneous revenue to fund over \$6.3 million capital projects.
f	Water	(6,262,048)	Fund balance will decrease throughout the biennium due to the spend-down of bond proceeds received in 2020, which will be used to fund various capital projects. The Cascade Water Alliance Water Purchase project requires payment of \$934,810 each year through 2029.
g	Sewer	(6,388,801)	Increase in capital projects funded by the Sewer Fund, primarily the Rainier Ridge Pump Station Rehabilitation/Replacement project (\$3.8 million).
h	Storm Drainage	(5,819,226)	Increase in capital projects funded by the Storm Fund, primarily the D Street SE Storm Improvement and the Pipeline Repair & Replacement Program projects.
i	Airport	(572,023)	Expenditures and associated revenues in this fund vary from year to year, largely based on any construction projects required. The paydown on debt service largely impacts the change in balance for the airport.
j	Cemetery	(876,052)	Increase in capital projects funded by the Cemetery Fund, 2023 costs totaled \$355,000 for Cemetery Development-10th Addition and Forest Walk-Phase 3 projects.

Budgeted Revenues by Fund Type - 2023**Budgeted Expenditures by Fund Type - 2023**

Budgeted Revenues by Fund Type - 2024**Budgeted Expenditures by Fund Type - 2024**

2024 Budget Summary – All Funds

Fund		Beginning Fund Balance	2024 Resources	2024 Expenditures	Ending Fund Balance	Change in Fund Balance	Note
GENERAL FUND		\$ 9,475,710	\$ 101,921,889	\$ 101,372,924	\$ 10,024,675	\$ 548,965	a
SPECIAL REVENUE FUNDS	Arterial Street	690,081	11,307,150	11,968,800	28,431	(661,650)	b
	Local Street	2,494,389	2,546,100	1,951,300	3,089,189	594,800	c
	Hotel/Motel Tax	446,979	143,900	177,100	413,779	(33,200)	
	Arterial Street Preservation	2,641,130	4,203,100	5,250,000	1,594,230	(1,046,900)	d
	Drug Forfeiture	612,565	148,000	404,917	355,648	(256,917)	
	Housing & Community Development	42,842	650,000	650,000	42,842	-	
	Recreational Trails	102,945	7,100	-	110,045	7,100	
	Business Improvement Area	7,502	-	7,502	-	(7,502)	
	American Rescue Plan Act (ARPA)	-	4,246,866	4,246,866	-	-	
	Cumulative Reserve	29,402,101	80,000	12,959,994	16,522,107	(12,879,994)	e
	Mitigation Fees	5,533,385	1,600,100	7,003,800	129,685	(5,403,700)	f
DEBT SERVICE	Local Revitalization 2010 C&D Bond	662,707	1,504,200	1,504,100	662,807	100	
	LID #249	1,697	10	-	1,707	10	
	LID #350	-	-	-	-	-	
	Golf / Cemetery 2016 Refunding	-	374,400	374,400	-	-	
	SCORE 2009 A&B Bond	-	1,366,200	1,366,200	-	-	
CAPITAL PROJECTS	Municipal Park Construction	1,013,804	568,800	768,500	814,104	(199,700)	
	Capital Improvements	13,591,156	4,099,300	7,249,500	10,440,956	(3,150,200)	g
	Local Revitalization	2,031	2,082,866	2,081,866	3,031	1,000	
ENTERPRISE FUNDS	Water	7,270,260	24,566,720	27,419,559	4,417,421	(2,852,839)	h
	Sewer	11,598,751	10,038,900	12,020,197	9,617,454	(1,981,297)	i
	Sewer Metro	3,355,634	21,989,300	21,961,800	3,383,134	27,500	
	Storm Drainage	14,882,941	18,696,900	26,029,446	7,550,395	(7,332,546)	j
	Solid Waste	2,248,453	28,102,400	28,328,158	2,022,695	(225,758)	
	Airport	341,161	3,083,755	3,208,215	216,701	(124,460)	
	Cemetery	943,347	1,432,400	1,878,088	497,659	(445,688)	
INTERNAL SERVICE FUNDS	Insurance	1,540,275	12,000	182,500	1,369,775	(170,500)	
	Workers' Compensation	3,496,920	1,144,900	751,000	3,890,820	393,900	
	Facilities	368,394	4,451,000	4,468,294	351,100	(17,294)	
	Innovation and Technology (includes Multimedia)	3,354,004	12,300,524	12,270,082	3,384,446	30,442	
	Equipment Rental	6,614,253	6,632,142	6,397,827	6,848,568	234,315	
FIDUCIARY FUNDS	Fire Pension	1,697,971	103,600	206,256	1,595,315	(102,656)	
	SKHHP (South King Housing & Homelessness Partners)	1,599,818	331,000	377,600	1,553,218	(46,600)	
PERMANENT FUNDS							
	Cemetery Endowment Care	2,222,477	64,130	-	2,286,607	64,130	
TOTAL		\$ 128,255,685	\$ 269,799,652	\$ 304,836,791	\$ 93,218,546	\$ (35,037,139)	
TOTAL BUDGET		\$398,055,337		\$398,055,337			

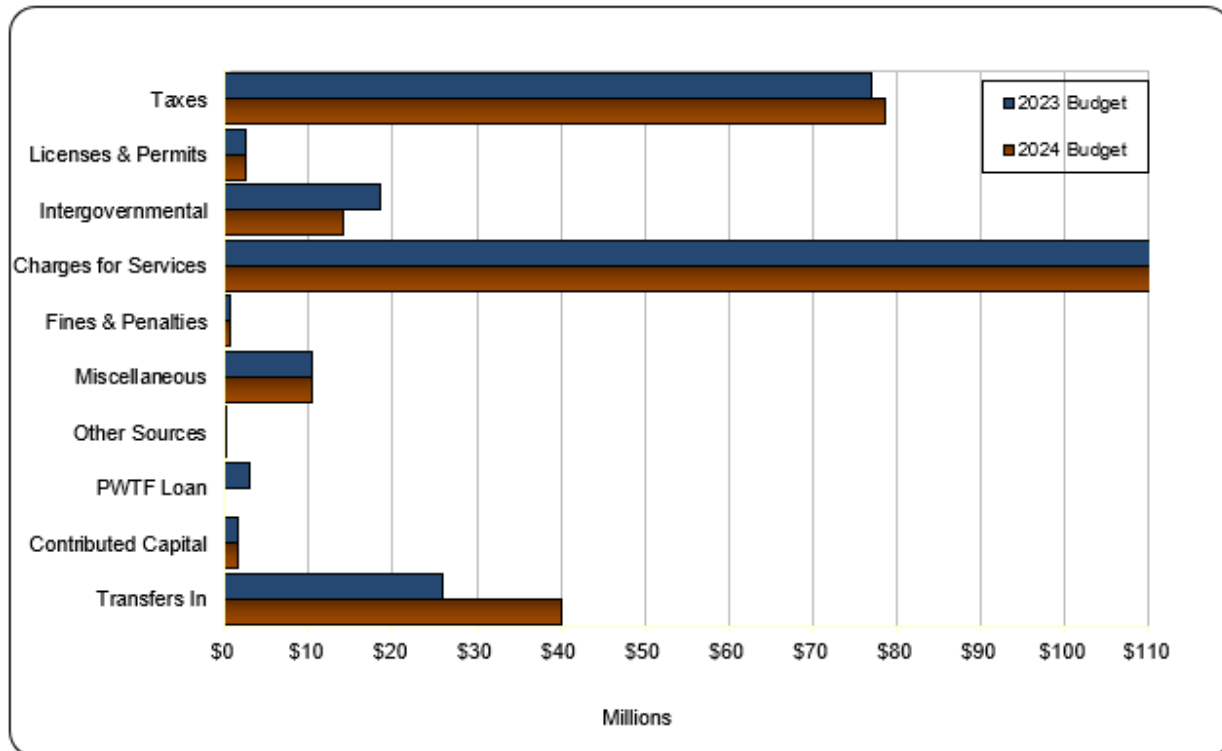
2024 Notable Changes in Fund Balance

Note Reference	Fund	Change in Fund Balance Amount	Comment
a	General Fund	\$548,965	Expenditure growth continues to exceed revenue growth throughout this period. However, a transfer in of \$9.3 million from the Cumulative Reserve fund contributes to the positive change in balance for the General Fund.
b	Arterial Street	(661,650)	Revenues include \$2.2 million in real estate excise tax (REET), \$1.7 million in grants, \$2.7 million transfers from other funds and \$221,300 miscellaneous revenue to fund over \$6.3 million capital projects.
c	Local Street	594,800	Nearly \$2.4 million from utility tax revenues plus \$150,000 transfers from other funds are budgeted to fund \$1,950,000 in capital projects.
d	Arterial Street Preservation	(1,046,900)	Sales and Utility tax revenues over \$3.4 million plus \$750,000 in grants funded \$5.2 million in expenditures resulting in decrease of fund balance
e	Cumulative Reserve	(12,879,994)	Expenditures increased during this period due to the transferring out of funds into the General Fund for departmental needs. Largely to provide funding for cash flow needs of \$9.3 million.
f	Mitigation Fees	(5,403,700)	Fund balance will decrease throughout the biennium due to the spend-down of transportation and park impact fees received in prior years, which will be used to fund various capital projects.
g	Capital Improvements	(3,150,200)	Increase in capital projects, primarily funding for the Golf Course Driving Range and Facility Master Plan.
h	Water	(2,852,839)	Fund balance will decrease throughout the biennium due to the spend-down of bond proceeds received in 2020, which will be used to fund various capital projects. The Cascade Water Alliance Water Purchase project requires payment of \$934,810 each year through 2029.
i	Sewer	(1,981,297)	Increase in capital projects funded by the Sewer Fund, primarily the Sanitary Sewer Repair & Replacement Program project.
j	Storm Drainage	(7,332,546)	Increase in capital projects funded by the Storm Fund, primarily the West Main Street Pump Station Upgrade and R Street SE Improvements projects.

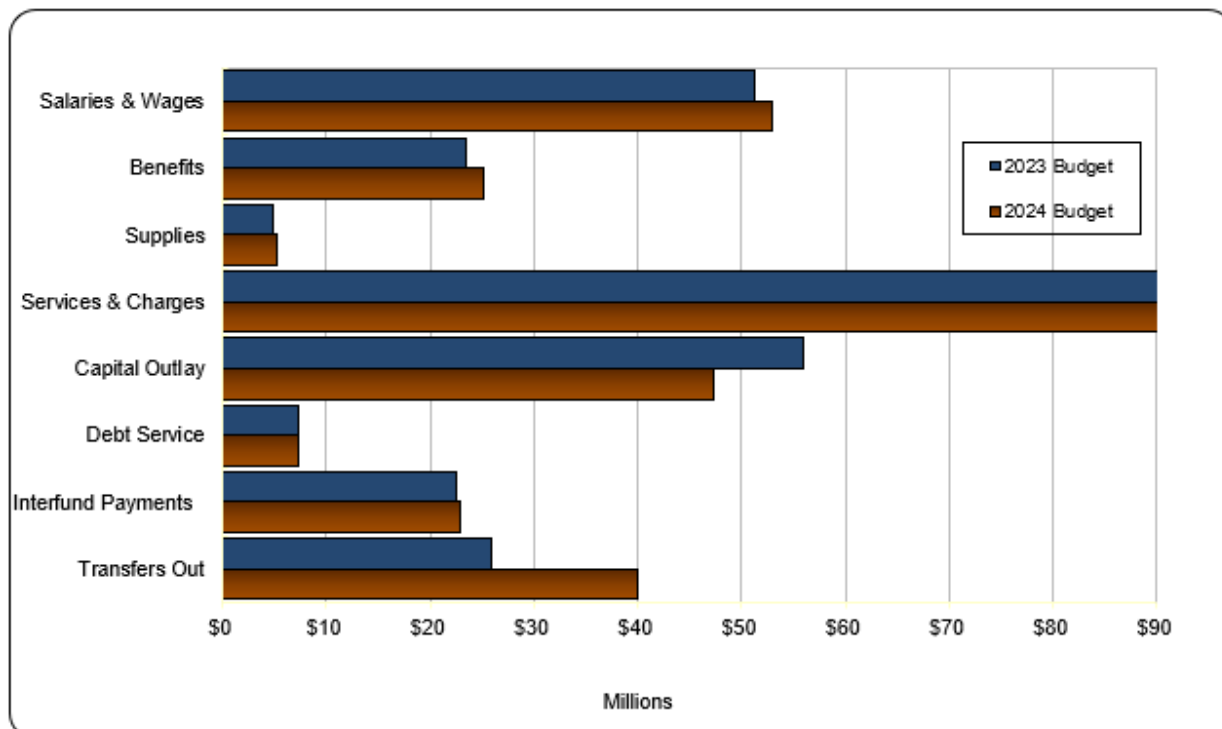
Comparative Budget Summary

	ALL FUNDS				
	2021 Actual	2022 Adj. Budget	2022 Estimated	2023 Budget	2024 Budget
REVENUES					
Taxes	\$ 71,897,683	\$ 66,646,500	\$ 73,865,260	\$ 76,918,828	\$ 78,656,165
Licenses and Permits	2,980,103	2,264,300	2,637,775	2,511,364	2,568,898
Intergovernmental	14,007,388	26,556,822	21,353,591	22,516,106	18,280,533
Charges for Services	95,308,590	102,294,900	102,854,031	112,599,626	117,809,987
Fines and Penalties	875,932	1,010,400	506,701	547,975	556,819
Miscellaneous	7,897,281	10,308,172	9,960,302	10,468,324	10,393,720
Other Sources	2,380,876	2,935,000	2,175,084	40,000	40,000
Total Revenues	\$ 195,347,852	\$ 212,016,094	\$ 213,352,744	\$ 225,602,223	\$ 228,306,122
EXPENDITURES					
Salaries & Wages	\$ 44,183,914	\$ 51,004,484	\$ 48,935,484	\$ 51,326,741	\$ 52,965,593
Benefits	15,823,925	24,570,961	21,281,119	23,358,544	25,194,415
Supplies	4,195,315	5,051,590	4,997,390	4,927,820	5,172,910
Services & Charges	73,277,970	90,313,475	92,988,280	97,471,031	103,974,638
Intergovernmental	-	-	-	-	-
Capital Outlay	21,532,764	71,717,159	51,363,495	55,908,458	47,213,210
Debt Service	5,681,998	6,938,450	5,571,750	7,338,995	7,335,195
Interfund Payments for Services	16,805,026	17,780,960	17,780,960	22,520,500	22,962,300
Total Expenditures	\$ 181,500,913	\$ 267,377,079	\$ 242,918,478	\$ 262,852,089	\$ 264,818,261
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	\$ 39,258	\$ 1,450,000	\$ -	\$ 3,000,000	\$ -
Bond Proceeds	-	-	-	-	-
Proceeds from Sale of Fixed Assets	18,785	2,029,800	41,000	-	-
Transfers In	24,711,926	34,321,301	46,344,817	25,944,134	40,018,530
Transfers Out	(24,711,926)	(34,321,301)	(44,414,978)	(25,944,134)	(40,018,530)
Net Change in Restricted Assets	(16,605,745)	-	-	-	-
Contributed Capital	13,541,333	2,213,200	2,037,900	1,475,000	1,475,000
Total Financing Sources (Uses)	\$ (3,006,369)	\$ 5,693,000	\$ 4,008,739	\$ 4,475,000	\$ 1,475,000
Net Change in Fund Balance	\$ 10,840,571	\$ (49,667,985)	\$ (25,556,995)	\$ (32,774,866)	\$ (35,037,139)
Fund Balances - Beginning	175,854,577	192,497,795	186,587,544	161,030,549	128,255,683
Fund Balances - Ending					
Designated	20,043,812	14,294,716	14,823,458	9,330,520	3,866,664
Undesignated	166,651,337	128,535,094	146,207,092	118,925,163	89,351,880
Total Fund Balances - Ending	\$ 186,695,149	\$ 142,829,810	\$ 161,030,549	\$ 128,255,683	\$ 93,218,544

2023 / 2024 Budgeted Revenue – All Funds



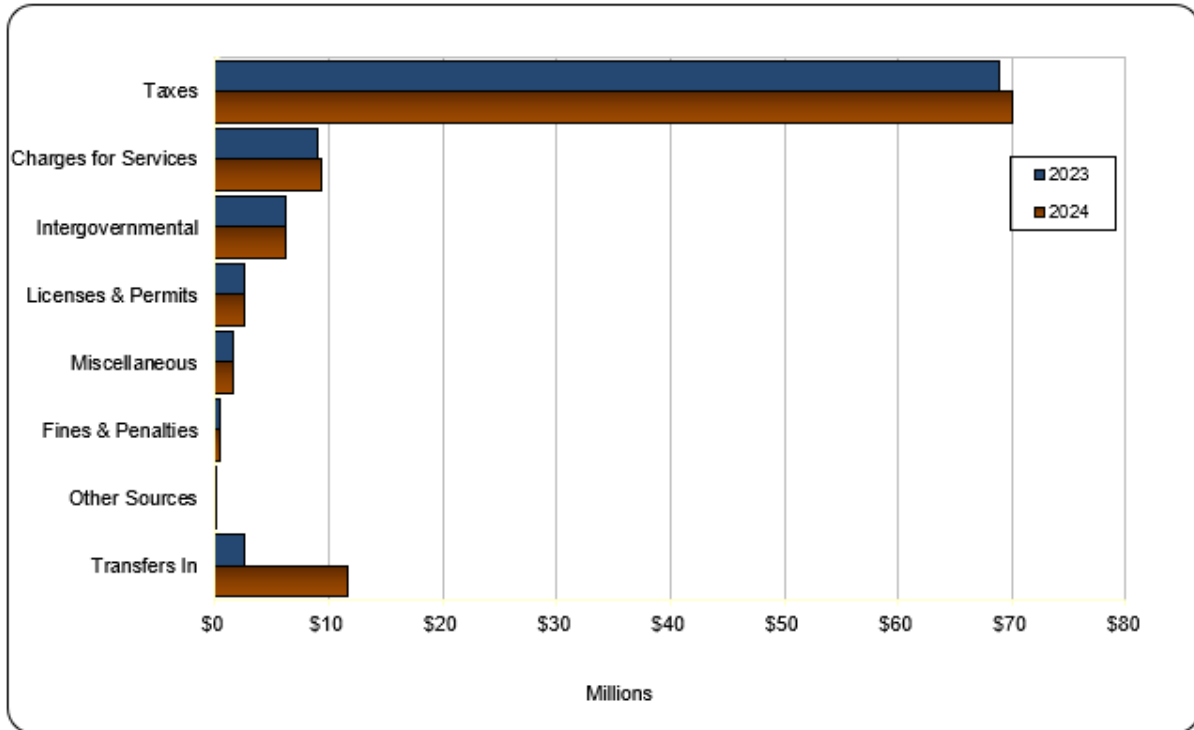
2023 / 2024 Budgeted Expenditures – All Funds



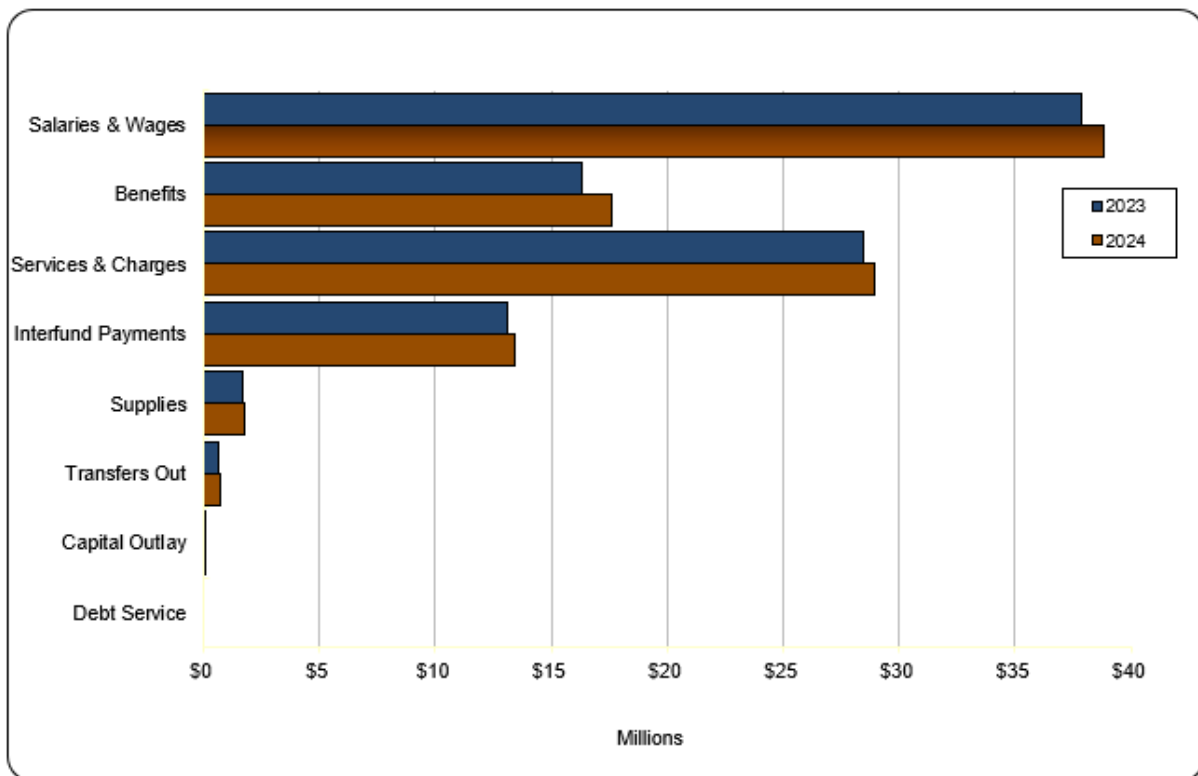
Comparative Budget Summary

	GENERAL FUND				
	2021 Actual	2022 Adj. Budget	2022 Estimated Actual	2023 Budget	2024 Budget
REVENUES					
Taxes:					
Property	\$ 23,234,591	\$ 23,198,400	\$ 23,539,372	\$ 24,016,247	\$ 24,486,386
Sales & Use	22,262,336	20,526,000	23,046,789	20,644,463	20,957,287
Business & Utility	14,526,562	15,146,300	17,029,658	21,022,304	21,349,357
Other	3,131,648	2,818,400	3,505,041	3,131,114	3,178,635
Licenses and Permits	2,937,103	2,264,300	2,637,775	2,511,364	2,568,898
Intergovernmental	6,986,777	6,155,195	7,005,963	6,162,537	6,136,802
Charges for Services	8,400,122	8,105,920	8,341,631	9,017,146	9,411,337
Fines and Penalties	434,042	885,400	381,701	422,975	431,819
Other Sources	10,000	-	-	-	-
Miscellaneous	1,226,190	1,299,800	1,645,944	1,671,584	1,657,180
Total Revenues	\$ 83,149,370	\$ 80,399,715	\$ 87,133,874	\$ 88,599,734	\$ 90,177,701
EXPENDITURES					
Salaries & Wages	\$ 31,401,126	\$ 36,522,178	\$ 35,005,926	\$ 37,847,589	\$ 38,867,562
Personnel Benefits	12,891,793	16,885,048	14,433,319	16,329,220	17,606,037
Supplies	1,413,466	1,795,190	1,794,990	1,722,175	1,793,115
Services & Charges	20,782,252	28,787,775	28,787,775	28,473,965	28,977,175
Capital Outlay	93,293	10,000	10,000	10,000	10,000
Debt Service	-	-	-	-	-
Interfund Payments for Services	9,423,268	9,890,760	9,890,760	13,127,700	13,403,400
Total Expenditures	\$ 76,005,198	\$ 93,890,951	\$ 89,922,770	\$ 97,510,649	\$ 100,657,289
OTHER FINANCING SOURCES (USES)					
Insurance Recoveries	\$ 406,067	\$ 225,000	\$ 225,000	\$ 25,000	\$ 25,000
Transfers In					
T/I from F106	576,372	1,023,600	-	2,015,000	1,815,000
T/I for Grants Coordinator	-	132,000	132,000	-	-
T/I for Median Landscaping	-	50,000	-	-	-
T/I for Police CBA Costs	-	819,000	112,600	-	-
T/I from Multiple Funds for BA #5	-	185,061	185,061	-	-
T/I for Emergency Housing Vouchers	-	250,000	-	-	-
T/I from Decision Packets	-	-	-	476,692	530,188
T/I from F106 for ARPA	800,000	500,000	500,000	-	-
T/I from F432 for Median Maintenance	74,000	74,000	74,000	74,000	74,000
T/I from F122 for Fund Bal. Replenishment	-	1,950,000	1,950,000	-	9,300,000
T/I from Multiple Funds for Survey Equip.	88,000	-	-	-	-
Transfers Out					
Golf / Cemetery Debt Service	(356,321)	(371,300)	(371,300)	(370,700)	(374,400)
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	-	-	-	(91,375)	(91,395)
T/O to Finance for B&O Program	-	-	-	(3,500)	(3,500)
T/O to Mayor Dept for FTE DEI Coordinator	-	-	-	(4,200)	(550)
T/O to Facilities for Senior Center Repairs	(40,600)	-	-	(50,000)	-
T/O to Public Works for FTE Mechanic 2	-	-	-	(91,455)	(82,738)
T/O to Police for Patrol Fleet Expansion	-	-	-	-	(143,052)
T/O to Public Works for Cost Overruns	-	(75,000)	(75,000)	-	-
T/O to Mayor Dept for FTE Outreach Coordinator	-	(3,000)	(3,000)	-	-
T/O to F102 for ms2115	-	(385,000)	(385,000)	-	-
T/O to Multiple Funds	(168,416)	-	(18,500,000)	-	-
T/O to F560 for Replacement Golf Mower	-	(14,200)	(14,200)	-	-
T/O to F560 for PRK.0052	(70,300)	-	-	-	-
T/O to F122 Cumulative Reserve	(2,000,000)	-	-	-	-
T/O to F328 for MVFT Revenue	(423,000)	-	-	-	-
T/O to F328 for Utility Tax Revenue	(1,781,500)	-	-	-	-
T/O to F518 for Multiple Projects	(16,438)	-	-	-	-
T/O to F560 for Rotary Mower	(70,400)	-	-	-	-
T/O to F568 for IT Equip. for Police Vehicle	(11,205)	-	-	-	-
T/O to F568 for Vehicle Locator System	(21,463)	-	-	-	-
Total Financing Sources (Uses)	\$ (3,015,203)	\$ 4,360,161	\$ (16,169,839)	\$ 1,957,992	\$ 11,028,553
Net Change in Fund Balance	\$ 4,128,969	\$ (9,131,076)	\$ (18,958,735)	\$ (6,952,923)	\$ 548,965
Fund Balances - Beginning	\$ 31,228,399	\$ 35,357,368	\$ 35,357,368	\$ 16,428,633	\$ 9,475,710
Fund Balances - Ending	\$ 35,357,368	\$ 26,146,114	\$ 16,428,633	\$ 9,475,710	\$ 10,024,675

2023 / 2024 Budgeted Revenue – General Fund



2023 / 2024 Budgeted Expenditures – General Fund

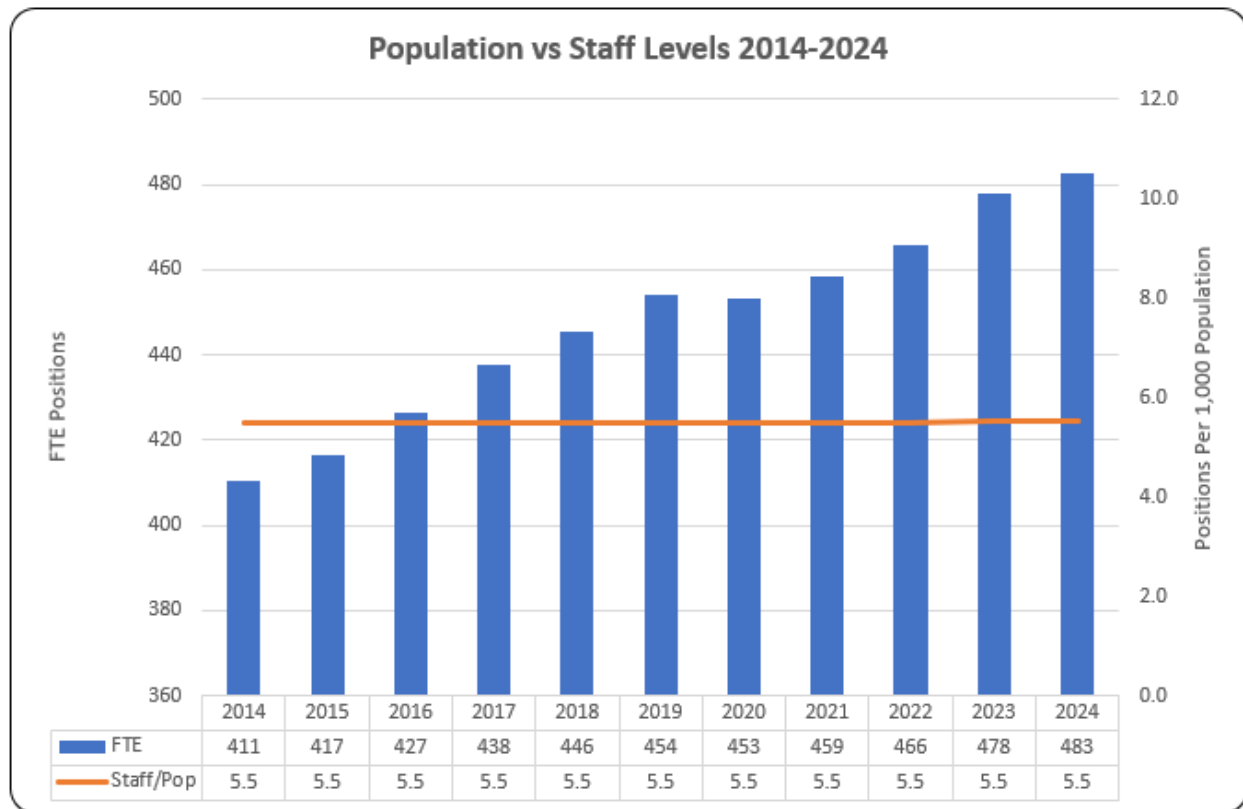


Staffing Trends

Citywide staffing between 2014 and 2021 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 2023-2024 years is 0.6% each year. Staffing growth during the 2023-2024 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 2021-2024 period can be seen following the tables on the next page.

During the 2023-2024 biennial budget cycle, staffing is expected to increase by 17 FTEs (12 in 2023 and five FTEs in 2024), 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 2023-2024 biennial budget cycle.

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



POSITION ALLOCATION BY DEPARTMENT						22-23	23-24
Department	2020	2021	2022	2023	2024	Changes	Changes
Mayor	4.0	5.0	6.0	7.0	7.0	1.0	0.0
Administration	7.0	5.0	5.0	5.0	5.0	0.0	0.0
Human Resources	9.0	8.0	8.0	9.0	9.0	1.0	0.0
Finance	24.0	25.0	26.0	27.0	28.0	1.0	1.0
Legal	16.0	21.0	21.0	21.0	21.0	0.0	0.0
Community Development	30.8	31.8	33.0	33.0	33.0	0.0	0.0
Police	140.0	139.0	139.0	139.0	139.0	0.0	0.0
Public Works - Engineering	55.0	55.0	55.0	56.0	56.0	1.0	0.0
Parks, Arts & Recreation	48.0	48.0	48.0	51.0	51.0	3.0	0.0
Public Works - Streets	21.0	21.0	23.0	23.0	23.0	0.0	0.0
Non Departmental	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-Total General Fund	354.8	358.8	364.0	371.0	372.0	7.0	1.0
Water	23.0	23.0	24.0	24.0	24.0	0.0	0.0
Sewer	10.0	10.0	10.0	11.0	12.0	1.0	1.0
Storm Drainage	12.0	12.0	12.0	14.0	14.0	2.0	0.0
Airport	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Cemetery	6.0	6.0	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	3.6	3.8	3.8	3.8	3.8	0.0	0.0
Innovation & Technology	18.0	18.0	18.0	19.0	19.0	1.0	0.0
Equipment Rental	12.0	13.0	13.0	14.0	17.0	1.0	3.0
Sub-Total Other Funds	98.6	99.8	101.8	106.8	110.8	5.0	4.0
TOTAL FTEs	453.4	458.5	465.8	477.8	482.8	12.0	5.0

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 2021-2024 Budget:**Mayor:**

Effective in January 2022, the Outreach Program Coordinator was added and will report to the Mayor.

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.

Finance:

In 2021, 1.0 FTE was added in 2021 to the Finance Department for a B&O Tax Specialist who will administer the B&O Tax Program. In 2022, Finance added 1.0 FTE for the Senior Accountant Position. 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:

In 2021, the Legal department added a total of 4.0 FTEs to the department in which 3.0 FTEs are for Records Clerks and 1.0 FTE is for a City Prosecutor. These positions are to support the Police Body Camera initiative.

Community Development:

In 2022, the Community Development Department added 1.0 FTE position for a Economic Development Coordinator and per Budget Amendment #4 the SKHHP Program Coordinator position changed from 1.0 FTE to 0.75 FTE.

Police:

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

Public Works - Engineering:

In the 2023-2024 budget, the Public Works – Engineering Department will be adding 1.0 FTE for a Project Engineer.

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 2022, per Budget Amendment #4 2.0 FTEs were added to the Public Works – Streets Department for Maintenance Worker positions.

Non-Departmental:

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

Water:

Effective January 2022 per Budget Amendment #4, 1.0 FTE for a GIS Technician was added to the 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.

Airport:

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

Cemetery:

In 2022 per Budget Amendment #5, Ordinance No. 6850, a Cemetery Maintenance Worker position was added to the department.

Facilities:

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

Multimedia:

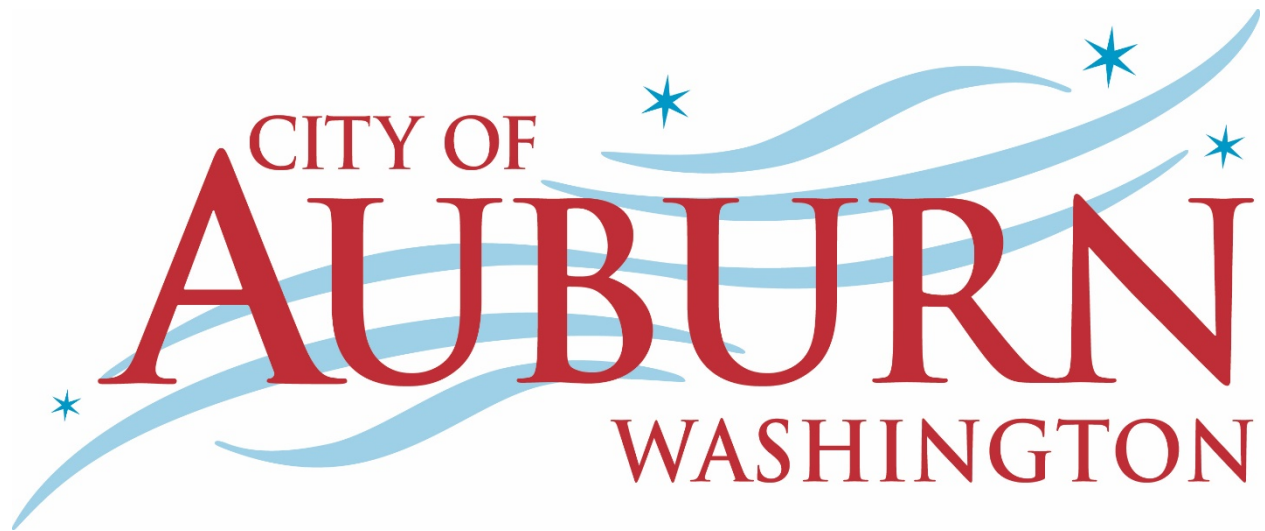
In 2021 per Budget Amendment #1, Ordinance No. 6815, the Multimedia Assistant position changed from 0.60 FTE to 0.75 FTE.

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.

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.

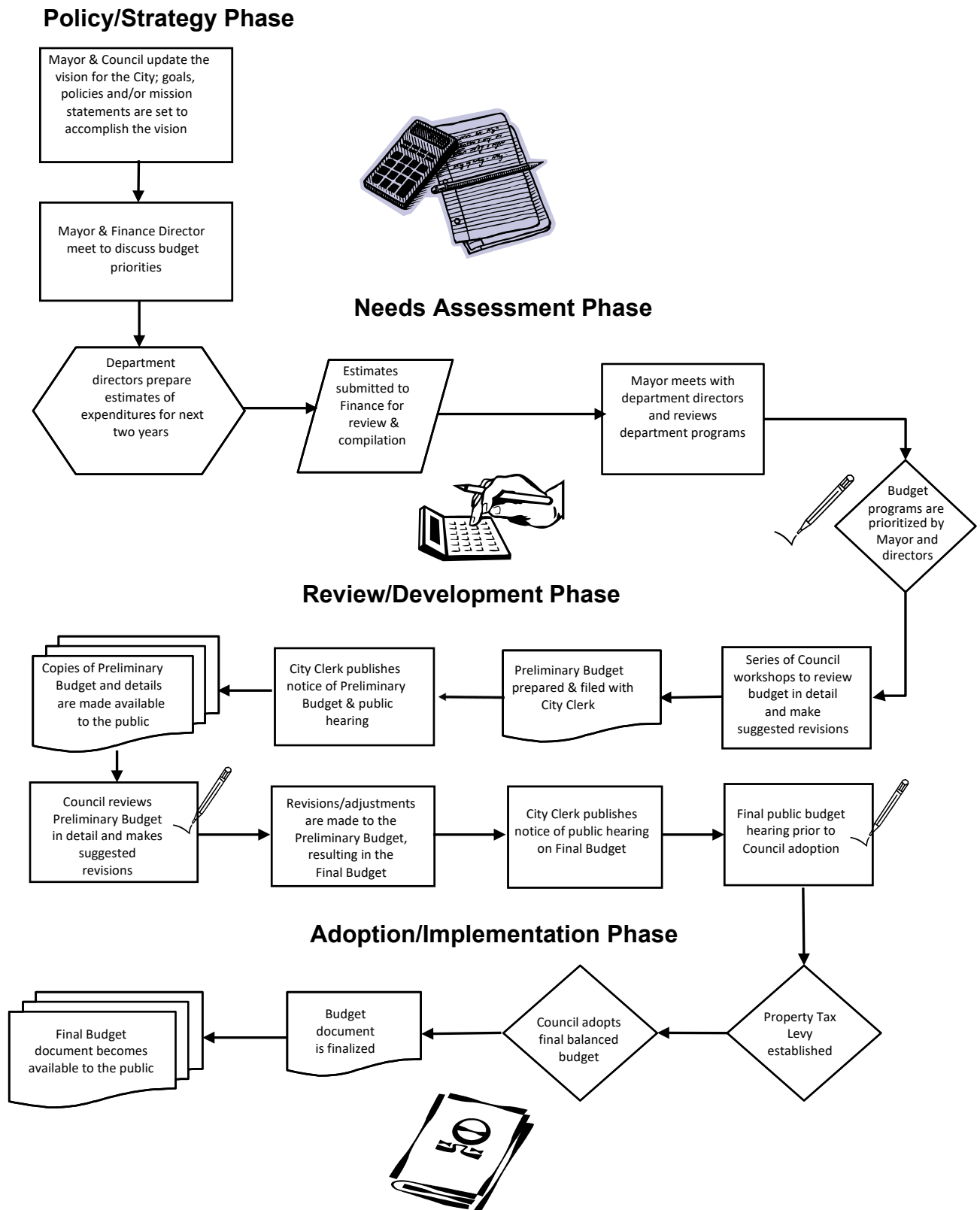
The most common reason for using a twenty-four month appropriation is the time savings in both the budget development and approval process. This includes staff time invested in preparing the budget as well as the time Council spends during the approval and adoption phases. While it does take more time 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 1st 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



2023-2024 Budget Calendar												
Budget Process												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022												
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 2023-2024 General Fund.												
City Council Budget Workshop #2: Overview of 2023-2024 General Fund (continued) and Governmental Capital Funds.												
City Council Budget Workshop #3: Overview of 2023-2024 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.												
Hold public budget hearing #1 with revenue presentation.												
Public budget hearing #2.												
2021 Property tax levy is set by ordinance.												
Public budget hearing #3.												
Budget and CFP are adopted by ordinance.												
2023												
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.												
2024 property tax levy is set by ordinance.												
CFP amendment and mid-biennial budget modification are adopted by ordinance.												
2024												
Initial budget amendment is adopted by ordinance												
Mid year budget amendment is adopted by ordinance.												
2025 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

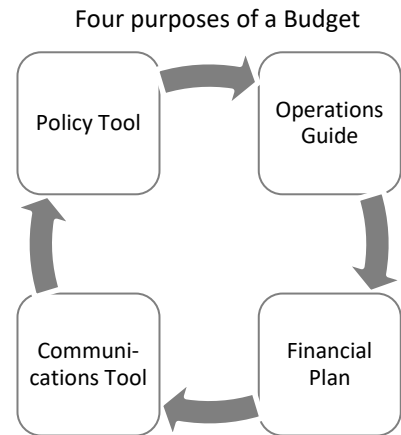
A budget cannot be effective unless it communicates. Since this budget has a diverse audience, it seeks to communicate at several levels and for several purposes. The budget seeks to communicate clear policy at a usable level of detail to City employees. It also seeks to communicate significant policy 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 proposal.

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 year. 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. Computerized reports may be generated at any time and at various levels of detail. 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 also 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) was originally adopted as 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 effected 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 2022)

Comprehensive Plan Update
Six Year Capital Facilities Plan Update
Community Development Block Grant Consolidated Plan Update
Parks, Arts and Recreation Plan Update

Scheduled Actions (2023-2024)

Major Comprehensive Plan Update
Comprehensive Transportation Plan Update including non-motorized plan
Water, Sewer, Storm Drainage 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 2023-2024 budget is effective from January 1, 2023 through December 31, 2024). 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 2023-2024 budget will include a six-year financial forecast covering the period 2023 through 2028). ✓

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 annually 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 annually. ✓
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 monthly. These reports will highlight the status of project construction, scheduling, spending and funding and discuss any significant issues or 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. ✓

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

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| 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

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| 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 2012 should include recommended rates for the period 2013 through 2017). 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

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| 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 bases. 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

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|---|---|
| 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.

	Budget Compliance
A. General Management	
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.	✓
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.	

B. Summary of Reserve Policies

The following table summarizes reserve management policies by fund type:

Fund Balance / Working Capital Reserve Management Policies				
Fund	Reserve Requirement		Preliminary Budget	
	Minimum	Target	2023	2024
General Fund	8%	12%	10%	10%
Cumulative Reserve Fund	11%	31%	31%	16%
Enterprise Funds				
Fund	Reserve Requirement		Preliminary Budget	
	Minimum	Target	2023	2024
Water Fund (Operations)	20%	25%	40%	24%
Sewer Fund (Operations)	10%	20%	82%	70%
Storm Drainage Fund (Operations)	10%	20%	124%	59%
Sewer Metro Fund	8%	12%	16%	15%
Solid Waste Fund	8%	12%	8%	7%
Airport Fund (Operations)	10%	20%	22%	13%
Cemetery Fund (Operations)	10%	20%	48%	26%
Internal Service Funds				
Fund	Reserve Requirement		Preliminary Budget	
	Minimum	Target	2023	2024
Facilities Fund (Operations)	8%	12%	9%	9%
Innovation & Technology Fund (Operations)	8%	12%	29%	27%
Innovation & Technology Fund (Replace):	\$825K	\$825K	\$825K	\$825K
Equipment Rental & Replacement Fund (Operations)	8%	12%	49%	42%
Equipment Rental & Replacement Fund (Replace)	\$4.3M	\$4.3M	\$4.8M	\$5.3M

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.

Budget
Compliance

A. General Management

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|---|---|
| 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 2023-2024 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 and creating a description of what each value looks like, what it means, and how it will happen, 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/cms/one.aspx?portalId=11470638&pageId=12522800>.

2021-2022 Citywide Goals and Accomplishments and 2023-2024 Citywide Goals:

GOAL: CHARACTER

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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Work on evaluating plans for needed renovations at the Auburn Avenue Theater and create cost analysis for multiple options for renovations. 	<ul style="list-style-type: none"> Damage to Auburn Ave. Theater was created by a fire and subsequent demolition, causing the Theater to be red-tagged in December, 2021. Theater performances have been moved to various community venues. 	<ul style="list-style-type: none"> Continue to evaluate next steps for Art and Performing Art opportunities to generate activity in Auburn's downtown core.
<ul style="list-style-type: none"> Continue course drainage improvements and fairway sanding program to ensure year round playability and power cart access to golf course. 	<ul style="list-style-type: none"> In 2021, improvements to course drainage continued with sanding and aeration with deep tines in the fairways. Playability during shoulder seasons is steadily improving with this program. 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Finalize construction on main floor renovations; continue to seek funding for Phase 2 basement renovations. 	<ul style="list-style-type: none"> Construction began on Auburn Arts & Culture Center in December 2021 with Phase 1 Main Floor renovations expected to be complete by December 2022. 	<ul style="list-style-type: none"> Seek funding for Phase 2 basement renovations of Auburn Arts & Culture Center.
<ul style="list-style-type: none"> Secure funding for outdoor recreation opportunities. 	<ul style="list-style-type: none"> Parks received SEEK grants in 2021 and 2022 to implement outdoor programs for youth. Staff will continue to look for grant funds for more outdoor programs. 	<ul style="list-style-type: none"> Secure funding for outdoor recreation opportunities.
<ul style="list-style-type: none"> Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community. 	<p>Due to COVID-19, this project was put on hold. However, the department took steps to target grant funds and new programs to the most underserved populations in Auburn.</p>	<ul style="list-style-type: none"> Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community.

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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Address the root causes of homelessness identified in the One Table regional task force (affordable housing, behavioral health, child welfare, criminal justice and employment) and continue the crisis response for unsheltered individuals in Auburn. 	<ul style="list-style-type: none"> Hired a second full time staff member for outreach to unhoused persons in Auburn, created internal outreach strategies, stood up community court and resource center. 	<ul style="list-style-type: none"> Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness.
<ul style="list-style-type: none"> Support locally and regionally coordinated efforts for human services to meet the basic needs of our community that include all aspects of health. 	<ul style="list-style-type: none"> We continue the work within our diverse communities. 	<ul style="list-style-type: none"> Build support and relationships with King County to promote easy access for community's needed resources.
<ul style="list-style-type: none"> Distribute Community Resource brochure and streamline access to resource information on the City's website. 	<ul style="list-style-type: none"> After a thorough review, staff determined that the model of singular resource guides can be both administratively challenging and difficult for the customer. The Community Services team worked to create individual resource flyers based on area of need and posted 	<ul style="list-style-type: none"> Build out additional Community Resource guides on the Community Services website and develop and implement a standard for translation for those guides.
<ul style="list-style-type: none"> With new housing repair program model, increase number of clients served through the program. 	<ul style="list-style-type: none"> During the pandemic, public health guidelines limited our ability to complete repairs inside clients' homes, impacting our overall number of households served. In 2021, we served 52 households in the Housing Repair program. We anticipate serving more 	<ul style="list-style-type: none"> With new housing repair program model, increase number of clients served through the program.
<ul style="list-style-type: none"> Work with private defense attorneys to exchange discovery electronically. 	<ul style="list-style-type: none"> We now provide all defense discovery electronically, unless a defense attorney refuses to accept transmission in that method. 	<ul style="list-style-type: none"> Continue electronic discovery.
<ul style="list-style-type: none"> Support partnerships that will actively increase the number of safe and attainable housing options in Auburn - including preservation. 	<ul style="list-style-type: none"> Full collaboration with the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P). 	<ul style="list-style-type: none"> Continue the expansion of the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P).

GOAL: SERVICE**Providing transparent government service.**

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Partner with King County District Court on management of core court contract, as well as implementing Community Court; renew the public defender contract to include this court enhancement while managing the increase in conflict case assignment. 	<ul style="list-style-type: none"> Successful go-live of Community Court in May 2021. Renewed the public defender contract at 0% increase for cost. Renewed the KCDC ILA through 2034. 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Implement new Sensus Customer Portal so customers can access their meter information at their convenience. Provide training for residents and businesses. 	<ul style="list-style-type: none"> The Sensus Customer Portal was launched in February 2022. Staff created a training guide for residents and businesses to use. 	
<ul style="list-style-type: none"> Continue to improve and streamline budget development process and enhance budget document to make it more readable and useful. 	<ul style="list-style-type: none"> Significantly streamlined multiple budget development and analysis processes by introducing or improving extract-transform-load and other automation methodologies. 	<ul style="list-style-type: none"> Continue to implement modernization of budgeting processes and analytical methodologies.
<ul style="list-style-type: none"> Launch participation in the eCityGov Alliance as a voting member. This allows the City to have a voice in how our electronic systems grow and improve over time. 	<ul style="list-style-type: none"> This goal was accomplished in Q3 of 2021. 	<ul style="list-style-type: none"> Develop internal department programs and methods that enhance leadership depth and succession planning.
<ul style="list-style-type: none"> Streamline process for interpretation services. 	<ul style="list-style-type: none"> Community Services included more robust funding in the 21-22 budget that supported our language translation and interpretation needs. We have implemented procedures in our team, though hope for the development of a citywide language access policy so that 	<ul style="list-style-type: none"> Continue to strengthen tools and strategies to enhance communication between the City of Auburn and customers who speak a language other than English.

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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Continue supporting patronage and utilization of local businesses via the online database, marketing efforts and business retention and engagement. 	<ul style="list-style-type: none"> Staff have been working on a marketing campaign to be installed at the Outlet Collection advertising businesses located outside the mall. 	<ul style="list-style-type: none"> Continue the new Business Connect Networking Events and capitalize on opportunities to assist existing business to continue to grow.
<ul style="list-style-type: none"> Continue to implement ongoing, short-term and mid-term strategies specific to business development/support. 	<ul style="list-style-type: none"> Staff have reached out to local businesses that are closing stores in other jurisdictions to encourage them to relocate in Auburn. 	<ul style="list-style-type: none"> Work closely with Greater Seattle Partners to develop new business recruitment and continue to outreach to small businesses for growth opportunities.
<ul style="list-style-type: none"> Implement ongoing, short-term and mid-term strategies as outlined under "Delivery, Product, Place, and Messaging" in the 10-year Strategic Plan. 	<ul style="list-style-type: none"> Staff have been working with the Chamber of social media messaging and marketing. 	<ul style="list-style-type: none"> Continue to provide social media messaging and marketing. Work with Consultant on marketing videos to encourage new businesses in Auburn.
<ul style="list-style-type: none"> Enhance access to new technologies and information including fiber, wireless, and economic development options. Continue to find key areas that provide expansion, redundancy, faster speeds and cost-saving benefits. 	<ul style="list-style-type: none"> Expanded infrastructure (including WiFi), in addition to upgrading speed and capacity. 	<ul style="list-style-type: none"> Continue to improve Tier1 and Tier2 technical support to the business units.

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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Continue the community building activities within our culturally diverse groups in Auburn via health, safety and policy initiatives. 	<ul style="list-style-type: none"> Developed and implemented internal, racial equity advisory team. Conducting policy review by using an equity instrument to identify and remove bias. Insure that citywide policies include a focus on equity and are consistently reviewed for gaps using equity assessment tool and that City staff routinely evaluate, modify, add to citywide policies to reinforce and build racial equity at all levels. 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Continue to pursue and develop a Partnership with the Muckleshoot Indian Tribe (MIT) on transportation improvements that have mutual benefit to MIT and the City. 	<ul style="list-style-type: none"> Continued Public Works Engineering coordination meetings with MIT Transportation group which led to developing and executing a funding agreement that has MIT providing a funding contribution towards 2 City sidewalk projects and the City supporting the MIT trails masterplan project. 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> To help promote inclusiveness, departments will examine our hiring practices, community based programs, and departmental operations. We will attempt to identify areas of concern and implement changes to address them. 	<ul style="list-style-type: none"> Implemented blind screening processes and other HR best practices, with a focus on diversity and inclusion initiatives. This resulted in 43% of new hires in 2021 being representative of diverse populations, compared to the current census data of 46% diverse populations within the City. 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Finalize construction on main floor renovations; formalize and seek funding for operations and programming; continue to seek funding for Phase 2 basement renovations. 	<ul style="list-style-type: none"> Construction began on Auburn Arts & Culture Center in December 2021 with Phase 1 Main Floor renovations expected to be complete by December 2022. 	<ul style="list-style-type: none"> Seek funding for Phase 2 basement renovations of Auburn Arts & Culture Center.
<ul style="list-style-type: none"> Work with diverse communities to create a community-curated exhibit. 	<ul style="list-style-type: none"> The pandemic slowed much of our work with community groups. We were able to cocurate a holiday exhibit with the King County Library System and in 2022 have began partnerships for community led exhibits in 2023. 	<ul style="list-style-type: none"> Continue working with partners from diverse communities on exhibits and public programming.

GOAL: ENVIRONMENT
Stewarding our environment.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Develop and implement a Source Control Business Inspection Program by adopting an ordinance to require use of Source Control Best Management Practices for existing businesses and land use activities, develop a business inventory, prepare inspection standard operating procedures and train staff. 	<ul style="list-style-type: none"> Draft code and a business inventory have been prepared. 	<ul style="list-style-type: none"> Begin implementation of the Source Control Business Inspection Program required by the National Pollutant Discharge Elimination System permit.
<ul style="list-style-type: none"> Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter. 	<ul style="list-style-type: none"> Solid Waste Division staff included information on how to report illegal dumping and the total tonnage collected from illegal dumping in the City's magazine. 	<ul style="list-style-type: none"> Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter.
<ul style="list-style-type: none"> Continue remote learning and outreach for school program and business pollution prevention program until normal operations resume after the COVID-19 pandemic. 	<ul style="list-style-type: none"> Remote learning and outreach were discontinued in 2021 following a normal resumption of activities. 	
<ul style="list-style-type: none"> In order to lower the City's emission rates and continue to meet standards, seek out and implement alternative fuel sources within the City's fleet. 	<ul style="list-style-type: none"> Completed a new contract with a fuel provider, that provides the ability to seek out alternative fuels such as R99 (renewable diesel). 	<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Using the results of two wet seasons of flow monitoring, identify basins with the highest I/I and conduct field investigations to identify conditions that may be contributing to I/I. 	<ul style="list-style-type: none"> Completed two seasons of flow monitoring and identified several areas of higher I/I. 	<ul style="list-style-type: none"> 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.

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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024
<ul style="list-style-type: none"> Develop and deploy sustainability initiatives such as creation of a Comprehensive Plan Sustainability Element. 	<ul style="list-style-type: none"> No progress. Reason for no progress is because the state legislature has continued to discuss this concept as a mandatory state law. The city did not want to proceed with an approach until/unless there was guidance from the state. 	<ul style="list-style-type: none"> Identify and implement recommendations outlined in the 2021 Housing Action Plan.
<ul style="list-style-type: none"> Maintain the total City recycling and compostables diversion rate at or above 30% (excluding private vendor recycling and composting services). 	<ul style="list-style-type: none"> The residential recycling and compostables diversion rate was 51% in 2020 and 48% in 2021. 	<ul style="list-style-type: none"> Increase the residential recycling and compostables diversion rate to 50% in 2023 and 2024.
<ul style="list-style-type: none"> Complete water rights evaluation and develop a plan for water rights transfer. 	<ul style="list-style-type: none"> Phase 1 of the Mitigation Plan was submitted to Ecology in 2021. 	<ul style="list-style-type: none"> Complete Phases 2 and 3 of the water right application Mitigation Plan by 2024.
		<ul style="list-style-type: none"> Identify 2 park locations to institute a "pesticide free park"; and establish an Integrated Pest Management Program to support the new "pesticide free parks."
<ul style="list-style-type: none"> Work with Council to develop a financial plan for the short- to intermediate term as well as a comprehensive long-term financial sustainability policy. 	<ul style="list-style-type: none"> Adopted a multiple prong approach to General Fund sustainability, included the adoption and implementation of a new City Business and Occupation tax. 	

2023-2024 Budget Strategy

The 2023-2024 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 \$6.3 million in 2023 and \$7.2 million in 2024, leaving a projected ending fund balance in 2024 of \$10.4 million for future projects identified in the Capital Facilities Plan.

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 2021 actual and 2022 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 for street improvements.
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.

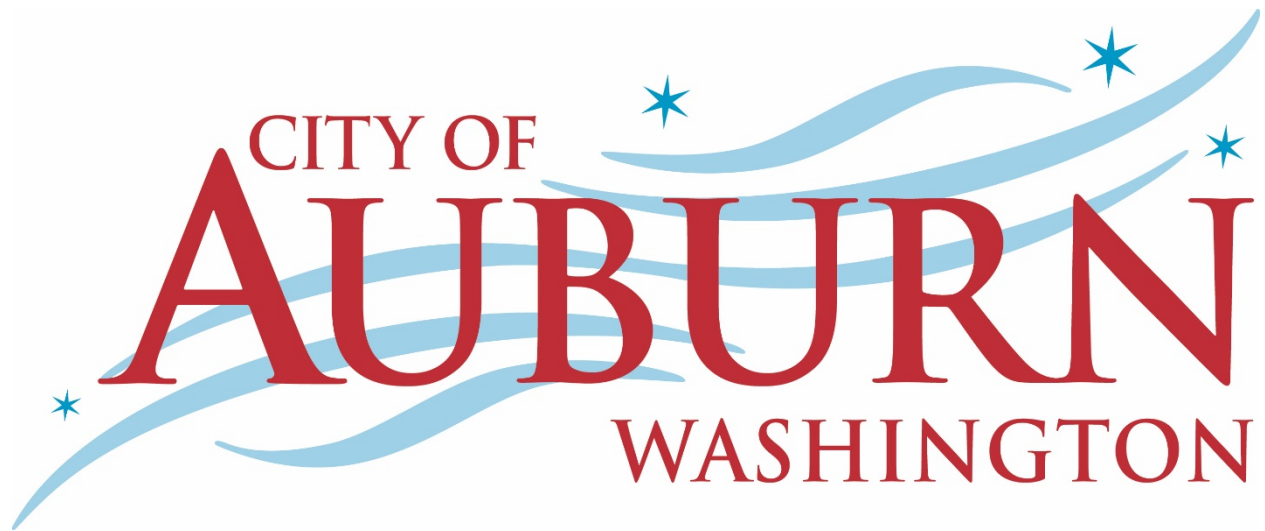
Proprietary Fund Priorities

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 on line.
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. No additional funds will be added to the LID Guarantee Fund, as the fund is currently considered adequate.



SECTION III: FINANCIAL PLAN

Introduction

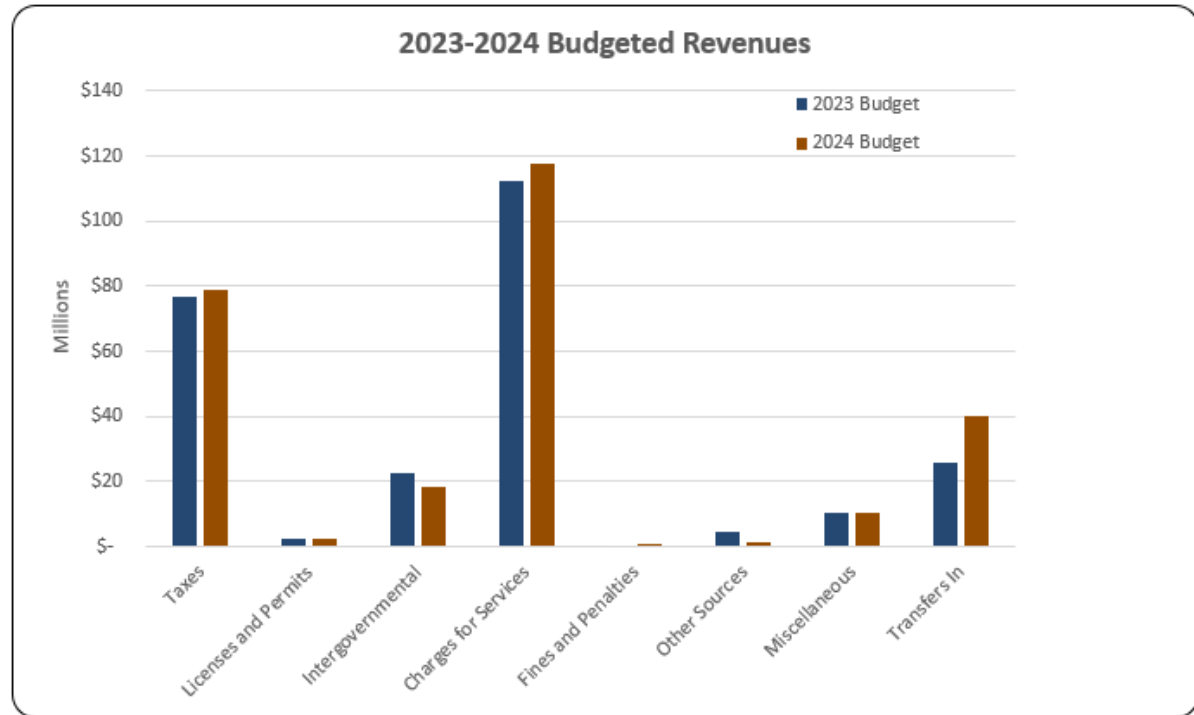
The National Advisory Council on State and Local Budgeting (NACSLB) endorses the forecasting of revenue and expenditures in their Recommended Budget Practices. This section of the budget provides a combined view of both past and anticipated future revenue and expenditures for all funds. A detailed revenue 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 2023-2024 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 2023-2024 Revenues by Source for All Funds

The graph below presents the total revenues that are anticipated to be available to support City programs during 2023 and 2024. The table shows the revenue by source of funds from 2021-2024. 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	2021 Actual	2022 Adj Budget	2022 Estimate	2023 Budget	2024 Budget
Taxes	\$ 71,897,683	\$ 66,646,500	\$ 73,865,260	\$ 76,918,828	\$ 78,656,165
Licenses and Permits	2,980,103	2,264,300	2,637,775	2,511,364	2,568,898
Intergovernmental	14,007,388	26,556,822	21,353,591	22,516,106	18,280,533
Charges for Services	95,308,590	102,294,900	102,854,031	112,599,626	117,809,987
Fines and Penalties	875,932	1,010,400	506,701	547,975	556,819
Other Sources	15,980,252	8,628,000	4,253,984	4,515,000	1,515,000
Miscellaneous	7,897,281	10,308,172	9,960,302	10,468,324	10,393,720
Transfers In	24,711,926	34,321,301	46,344,817	25,944,134	40,018,530
Total Revenues & Other					
Financing Sources	233,659,155	252,030,395	261,776,461	256,021,357	269,799,652
Beginning Fund Balance	175,854,577	192,497,795	186,587,544	161,030,549	128,255,683
TOTAL AVAILABLE RESOURCES	\$409,513,733	\$444,528,190	\$448,364,005	\$417,051,906	\$398,055,335

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 30.0% of total expected revenue in 2023 and 29.2% in 2024. Almost all tax revenues are received in the General Fund to support the ongoing operations of the City. Effective in 2019, the City received the last payment of the annexation sales tax credit, resulting in a loss of approximately \$2.0 million annually. Due to the COVID-19 pandemic that began in early 2020 impacting 2020-2021 tax revenues slightly, the impact of the pandemic was not as severe as originally anticipated. In 2023-2024, with the ease of mask mandates tax revenues are anticipated to continue to increase steadily.

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. Furthermore, the City implemented a business and occupancy tax program which became effective in 2022. With the first year of the B&O program live, the estimated revenue for 2022 is \$1.65 million. During 2023-2024, the budgeted B&O revenue into the General Fund is \$5.5 million in 2023 and \$5.6 million in 2024.

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 2023-2024 budget assumes continued expansion within the City compared to 2022 activity, although at a moderate rate. 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 8.8% of revenue in 2023 and 6.8% in 2024. Revenues within this category are primarily used to fund General Fund operations, are used to fund 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 2023 is \$22.5 million and \$18.3 million in 2024.

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 \$925,000 in 2020, the amount was nearly cut in half due to revenue shortfalls at the state level due to the COVID-19 pandemic. 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 44.7% and 44.4% of total revenues in 2023 and 2024, 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 and parking fines.

Other Sources

This revenue source includes Public Works Trust Fund (PWTF) loans, revenues from developers for capital system development in the Water, Sewer, and Storm Utility Funds, insurance recoveries and revenue from the sale of fixed assets. Budgeted revenues in the other sources revenue category in 2023 totals \$4.5 million and \$1.5 million in 2024. Of this revenue, \$3.0 million in 2023 is anticipated revenue from the PWTF loan in the Water Fund.

Miscellaneous

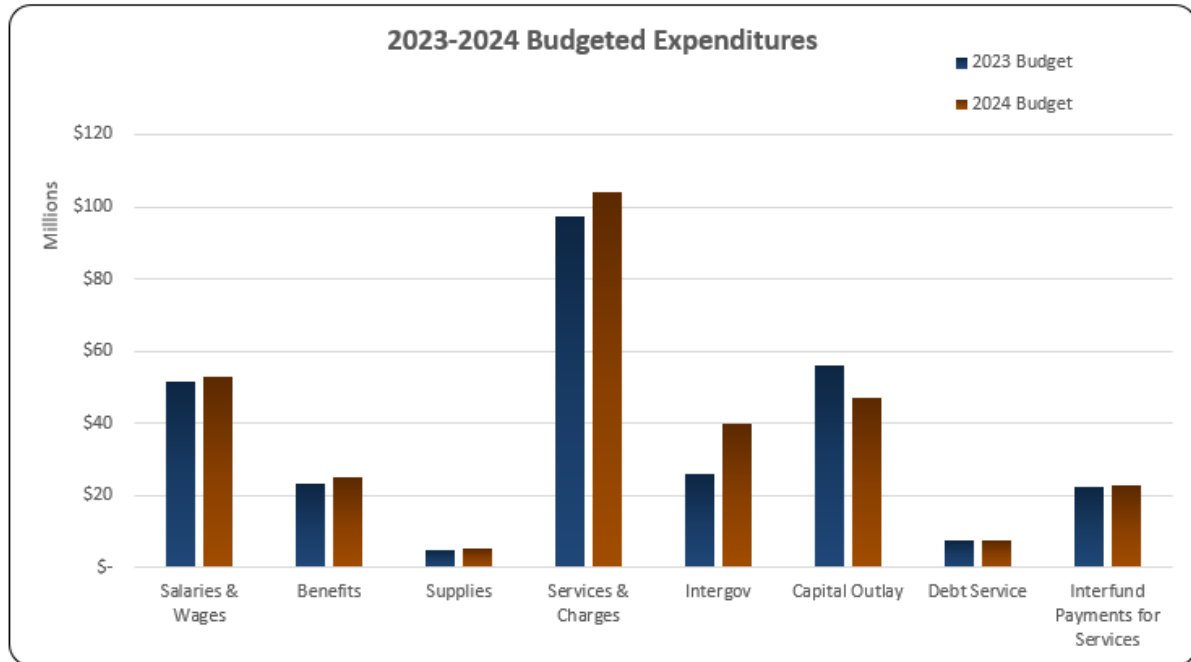
Miscellaneous revenue includes interest revenue, rents and leases, special assessments, contributions and donations, prior year cash adjustments, revenue from bond proceeds, Equipment Rental internal service fund and Workers' Compensation internal service revenue. The Equipment Rental Fund holds City vehicles as an asset and collects annual costs from departments in order to provide for maintenance and replacement of these vehicles. Of the \$10.5 million budgeted in 2023, \$2.3 million is revenue generated for the annual fleet replacement.

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 2023 are budgeted to be \$25.9 million which includes a combination of one-time transfers between the enterprise funds' operating and the associated capital sub-funds, \$5.0 million in transfers for funding for various water projects, and \$1.8 million for various projects in the Municipal Park Construction Fund. Transfers are budgeted at \$40.0 million in 2024. The 2024 budget includes a \$9.3 million transfer into the General Fund from the Cumulative Reserve Fund to support operations, \$4.9 million for projects in the Water Capital Projects Fund, and \$7.2 million in transfers for various street projects.

Analysis of 2023-2024 Budgeted Expenditures for All Funds

The following graph presents the 2023 and 2024 budgeted expenditures of the City by major category.



Total All Funds Expenditures	2021 Actual	2022 Adj Budget	2022 Estimate	2023 Budget	2024 Budget
Salaries & Wages	\$ 44,183,914	\$ 51,004,484	\$ 48,935,484	\$ 51,326,741	\$ 52,965,593
Benefits	\$ 15,823,925	\$ 24,570,961	\$ 21,281,119	\$ 23,358,544	\$ 25,194,415
Supplies	\$ 4,195,315	\$ 5,051,590	\$ 4,997,390	\$ 4,927,820	\$ 5,172,910
Services & Charges	\$ 73,277,970	\$ 90,313,475	\$ 92,988,280	\$ 97,471,031	\$103,974,638
Intergov	\$ 41,317,672	\$ 34,321,301	\$ 44,414,978	\$ 25,944,134	\$ 40,018,530
Capital Outlay	\$ 21,532,764	\$ 71,717,159	\$ 51,363,495	\$ 55,908,458	\$ 47,213,210
Debt Service	\$ 5,681,998	\$ 6,938,450	\$ 5,571,750	\$ 7,338,995	\$ 7,335,195
Interfund Payments for Services	\$ 16,805,026	\$ 17,780,960	\$ 17,780,960	\$ 22,520,500	\$ 22,962,300
Designated Fund Balance	\$ 20,043,812	\$ 14,294,716	\$ 14,823,458	\$ 9,330,520	\$ 3,866,664
Undesignated Fund Balance	\$166,651,337	\$128,535,094	\$146,207,092	\$ 118,925,163	\$ 89,351,880
TOTAL FUNDS EXPENDITURES	\$409,513,733	\$444,528,190	\$448,364,005	\$ 417,051,906	\$398,055,335

Salaries and Benefits

Salaries and benefits are budgeted at approximately \$74.7 million in 2023 and \$78.2 million in 2024 and are in accordance with current labor agreements for 2023 and 2024. The 2023 budget includes an increase of 12 FTEs across multiple departments due to city growth and current operational needs. In addition, the 2024 budget includes an increase of five FTEs, which mainly includes staffing additions to the Equipment Rental department. There are significant changes in medical benefits in 2023 and 2024 with increases of 12% 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 increase from 2022 rates to 10.39% for both 2023 and 2024. 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 \$4.9 million in 2023 and \$5.2 million in 2024 and account for 1.7% 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 \$97.5 million in 2023 and \$104.0 million in 2024 and accounts for 33.8% and 34.1% of the citywide biennial budget. 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 2023 total \$55.9 million, or 19.4% of the citywide budget, and capital projects in 2024 total \$47.2 million, or 15.5% of the citywide budget. 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 2023 and 2024 include the renovation of the Auburn Arts & Culture Center, the replacement of the Coal Creek Springs Transmission Main, and various street 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 \$22.5 million in 2023 and \$23.0 million in 2024. 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 personnel. 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, Diversity, Equity and Inclusion, and Finance departments.

REVENUE ANALYSIS

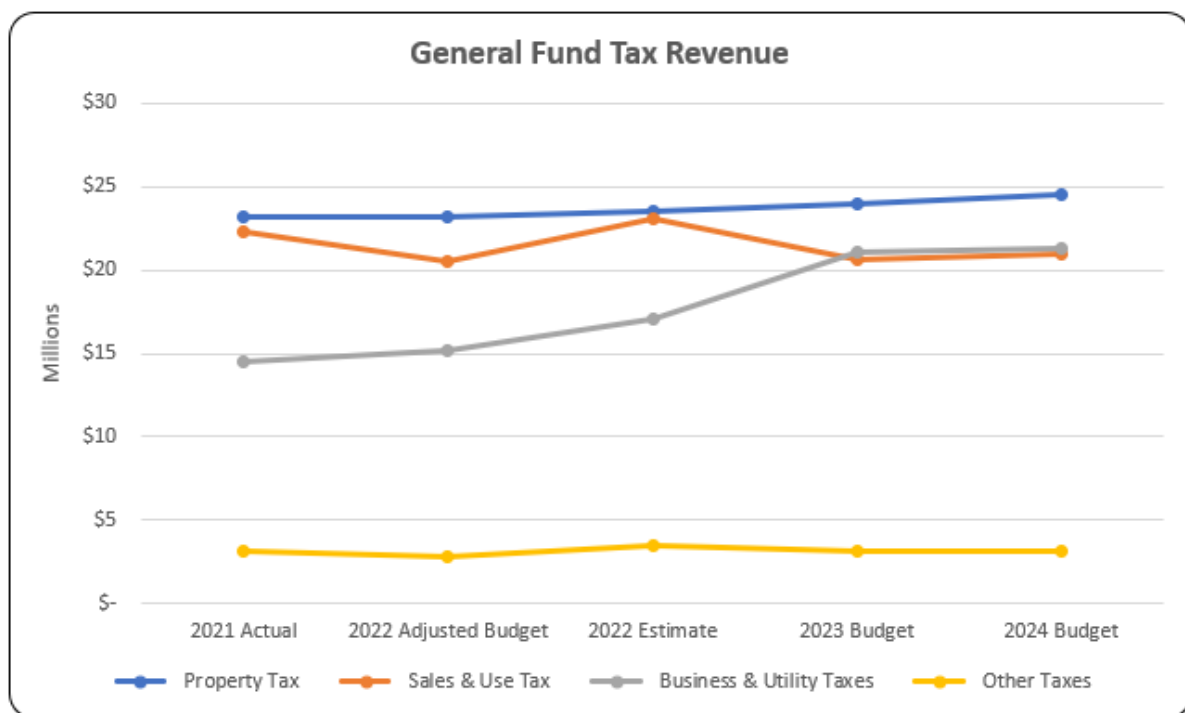
GENERAL FUND

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.

General Fund Revenue By Funding Source	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balances:					
Designated/Reserved	\$ 93,825	\$ 311,445	\$ 311,445	\$ 593,625	\$ 593,625
Undesignated	31,134,574	35,045,923	35,045,923	15,835,008	8,882,085
Total Fund Balances	\$ 31,228,399	\$ 35,357,368	\$ 35,357,368	\$ 16,428,633	\$ 9,475,710
Taxes:					
Property Tax	\$ 23,234,591	\$ 23,198,400	\$ 23,539,372	\$ 24,016,247	\$ 24,486,386
Sales & Use Tax	22,262,336	20,526,000	23,046,789	20,644,463	20,957,287
Business & Utility Taxes	14,526,562	15,146,300	17,029,658	21,022,304	21,349,357
Other Taxes	3,131,648	2,818,400	3,505,041	3,131,114	3,178,635
Licenses & Permits	2,937,103	2,264,300	2,637,775	2,511,364	2,568,898
Intergovernmental	6,986,777	6,155,195	7,005,963	6,162,537	6,136,802
Charges for Services	8,400,122	8,105,920	8,341,631	9,017,146	9,411,337
Fines & Penalties	434,042	885,400	381,701	422,975	431,819
Transfers In	1,538,372	4,983,661	2,953,661	2,565,692	11,719,188
Other Sources	416,067	225,000	255,000	25,000	25,000
Miscellaneous	1,226,190	1,299,800	1,645,944	1,671,584	1,657,180
Total General Fund (incl BFB)	\$ 116,322,208	\$ 120,965,744	\$ 125,699,903	\$ 107,619,059	\$ 111,397,599

General Fund Tax Revenue

Current estimates indicate that the City will receive approximately \$67.1 million in tax revenue during 2022. Total revenues from taxes are anticipated to increase to an estimated \$68.8 million in 2023 and \$69.9 million in 2024. 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 ended in mid-2020, resulting in a net loss of General Fund revenue in the amount of approximately \$0.7 million annually. 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 Arterial Street Preservation Fund to remain unchanged). This policy change is expected to increase budgeted General Fund utility tax revenue by approximately \$450,000 in 2023 and \$790,000 in 2024. In addition, this biennial budget accounts that the City has implemented a business and occupancy tax program effective in 2022 that is anticipated to generate approximately \$11.0 million annually throughout 2023-2024. 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 remain the largest single source of General Fund revenue for the City, constituting approximately 26% of total General Fund revenues budgeted in 2023 and 24% in 2024. Over the past several 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 2020. 2023 and 2024 property tax revenue estimates are \$24.0 million and \$24.4 million respectfully.

Sales and Use Taxes

The sales tax rate in the City of Auburn is 10.0% 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 fee¹. 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. While the COVID-19 pandemic slightly decreased sales and use taxes in 2020, revenues were not as impacted as originally anticipated. As projected, the 2023 Sales and Use tax revenues are assumed to increase by 12.5% from 2021 revenues. Sales and Use tax revenues are estimated at \$20.3 million in 2023 and \$20.6 million in 2024.

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 \$5.5 million in 2023 and \$5.6 million in 2024.

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.

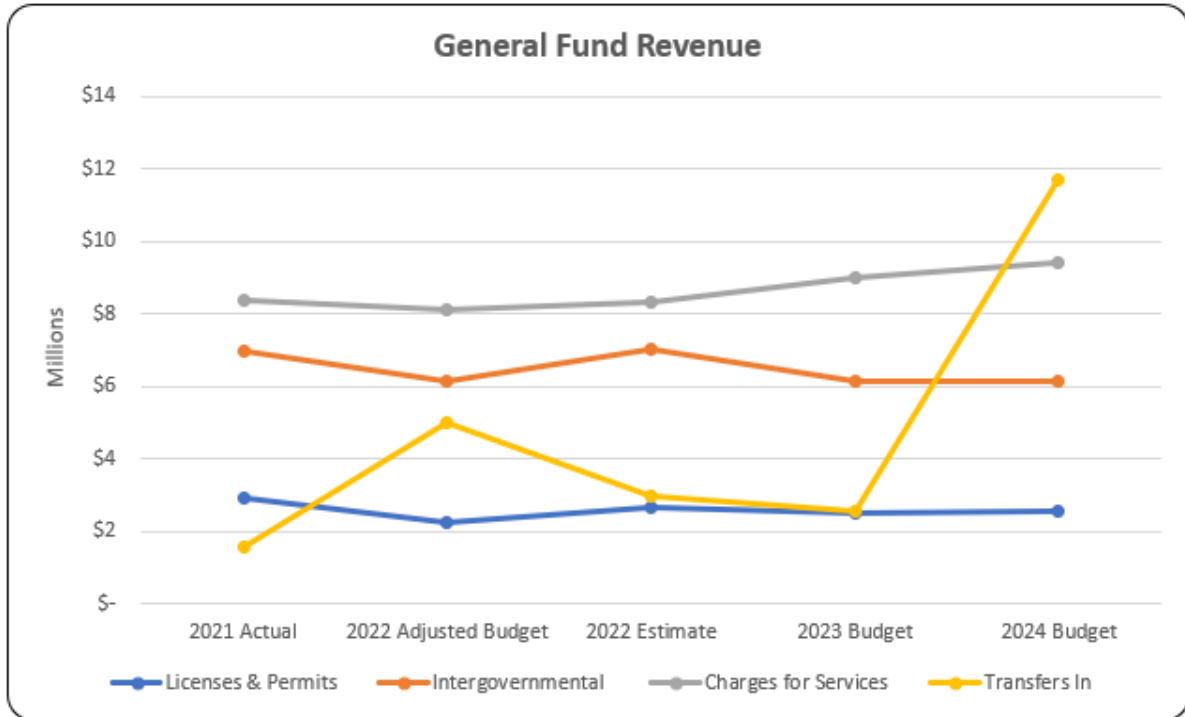
Interfund utility taxes are currently charged at 10.0% on the four major City utilities: Water, Sewer, Storm Drainage, and Solid Waste, of which 1.0% is dedicated to fund local street preservation. As part of the financial plan (see General Fund Six-Year Forecast on page 102), the 2023-2024 Preliminary Budget assumes that interfund utility taxes will be increased by 1.5% effective January 2023. This will be enacted via a City ordinance separate from the budget ordinances. Other City utility taxes include a 6.0% tax assessed on telephone, cable utility, electric and natural gas providers, of which 1.5% of this tax is also dedicated to fund arterial street preservation.

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 3.4% of General Fund revenues in 2023 and 3.1% in 2024. These revenues are budgeted at \$3.1 million in 2023 and \$3.2 million in 2024 and compare to a forecast of \$2.8 million in 2022. 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.

¹ 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 (through 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 2023 totals \$6.2 million, or 6.8% of the General Fund revenue, and the budgeted revenue in 2024 totals \$6.1 million, or 6.0% of the General Fund revenue. The decline in revenues from 2021 to 2022 reflects the loss of the streamlined sales tax mitigation monies. 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. 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, Diversity, Equity and Inclusion, 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 \$9.0 million in 2023 and \$9.4 million in 2024.

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 \$1.4 million in 2023 and \$1.5 million in 2024. Overall, charges for services constitute approximately 9.9% of total General Fund revenue in 2023 and 9.2% of General Fund revenue in 2024.

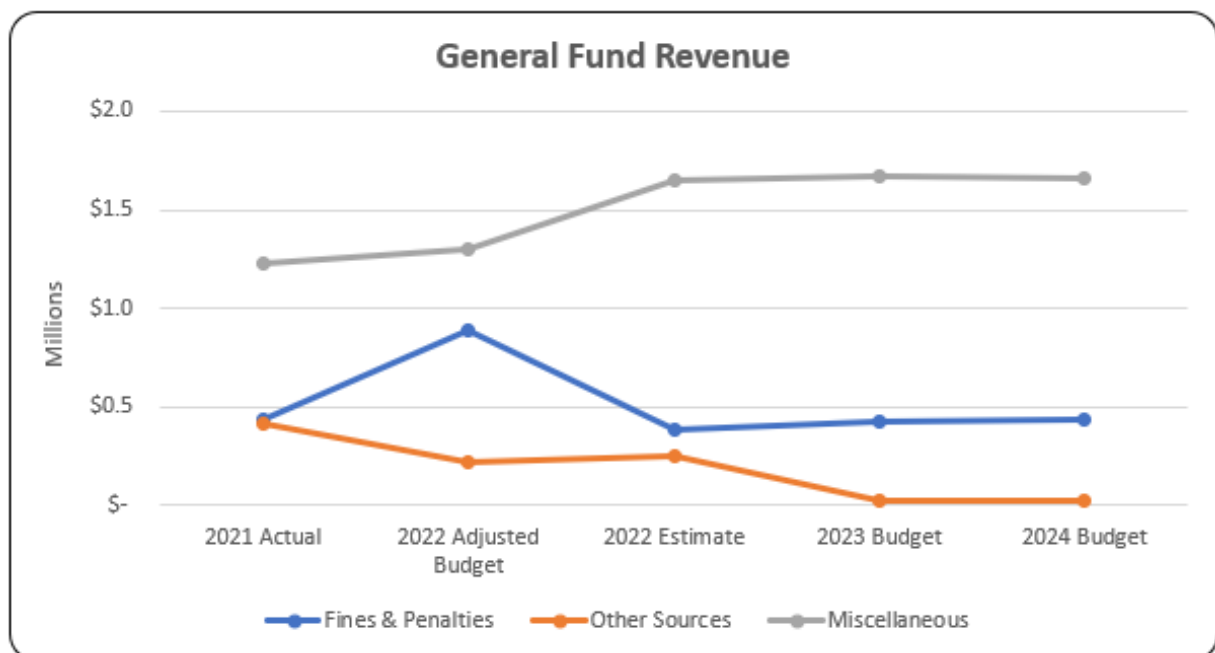
Licenses and Permits

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 2.8% of budgeted General Fund revenues in 2023 and 2.5% 2024. 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 2023 and 2024 building permit revenues will decline 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 2023 and 2024 are budgeted at \$2.5 million and \$2.6 million 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 \$450,000 annually in 2023 and \$461,250 in 2024.

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 in 2023 total \$2.6 million and \$11.7 million in 2024. The budgeted transfers include transfers from the Storm Fund in both 2023 and 2024 for the reimbursement of costs associated with maintaining medians within the City. In addition, the 2023-2024 budget includes a one-time transfer into the General Fund for \$300,000 regarding the replacement and upgrade to the financial ERP system. The 2024 budget also includes a one-time transfer of \$9.3 million from the Cumulative Reserve Fund for cash flow purposes regarding on-going operations in the General Fund.



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 remain current with 2022 estimates as the local and global economy continue to recover from the COVID-19 pandemic. The majority of revenues in this category are derived from activities that involve gathering - therefore due to ease of restrictions enacted on physical gathering due to COVID-19, these revenues should return to pre-pandemic levels. Interest revenues are projected to decline during the 2023-2024 biennial budget cycle, which is due to a combination of factors including the reduction in interest rates and the reduced General Fund balance.

Fines and Penalties

Fines and penalties consist mainly of traffic fines, parking infractions and criminal fines. Fines and penalty revenues are budgeted at approximately \$420,000 annually in both 2023 and 2024.

Other Sources

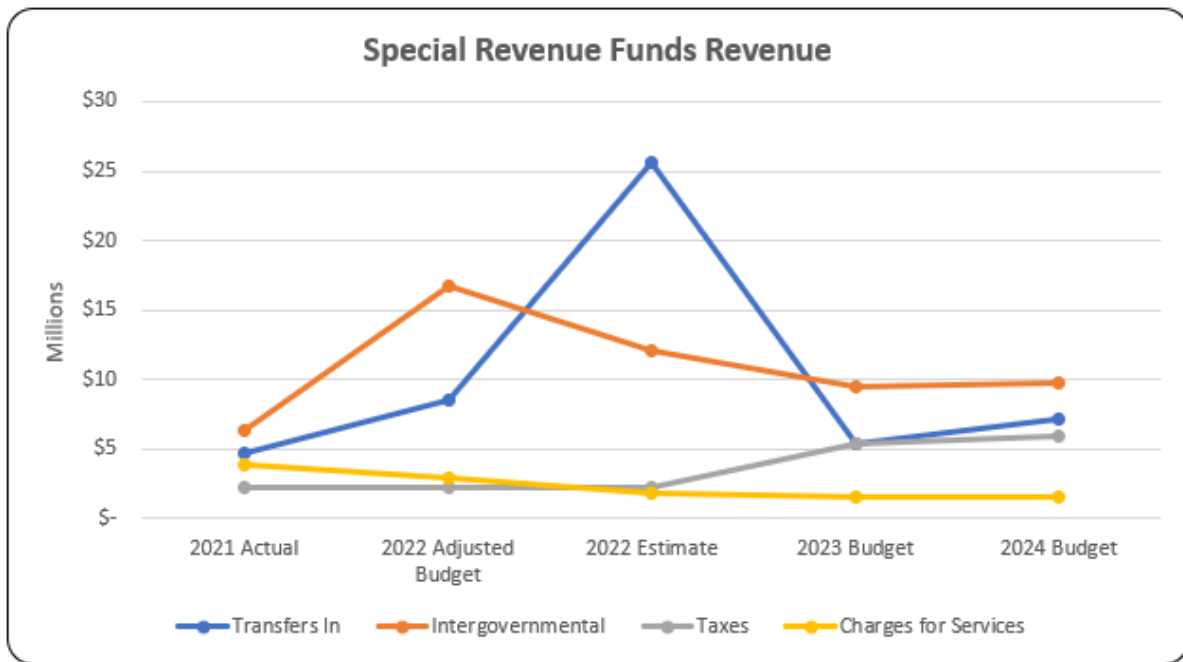
Other sources within this fund include insurance recoveries and the sale of fixed assets.

SPECIAL REVENUE FUNDS

The City has eleven 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

	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balances	\$33,630,680	\$43,385,358	\$37,582,711	\$48,861,152	\$41,973,919
Transfers In	4,743,015	8,493,487	25,579,499	5,336,692	7,153,800
Intergovernmental	6,357,398	16,726,823	12,061,266	9,448,272	9,824,216
Taxes	2,287,456	2,267,400	2,213,400	5,374,700	5,954,500
Charges for Services	3,834,968	2,885,670	1,896,170	1,614,500	1,600,500
Miscellaneous	(43,791)	467,000	154,650	486,000	274,300
Fines and Penalties	441,890	125,000	125,000	125,000	125,000
Licenses and Permits	43,000	-	-	-	-
Other Sources	-	2,029,800	2,029,784	-	-
Total Revenue	\$ 51,294,617	\$ 76,380,538	\$ 81,642,480	\$ 71,246,316	\$ 66,906,235



Transfers In

This revenue source consists of transfers from funds to the Special Revenue Funds. Budgeted transfers in 2023 and 2024 totals \$5.3 million and \$7.2 million respectively. These transfers predominately include the transfer of Mitigation revenues to the Arterial Street Fund for street improvement projects which includes a transfer of \$5.1 million in 2023 and \$7.0 million in 2024. In addition, the transfer in revenues also include the transfer of REET 2 revenues from the Capital Project Fund to the Local Street Fund for local street improvements.

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 2022 and 2024 is primarily due to the anticipated reduction in grant revenues in the street funds. A total of \$9.5 million is budgeted for intergovernmental revenues in 2023, with \$1.2 million of that being from Federal grants for the C Street SW Preservation Project and \$455,000 in State grant monies for the Riverwalk Drive SE Non-Motorized Improvements project. Of the \$9.8 million budgeted for intergovernmental revenues in 2024, \$2.1 million of that is budgeted as a Federal grant for the street improvement on Hemlock St. SE to Poplar St. SE project.

Another revenue source in the intergovernmental category within the Special Revenue Funds is the Motor Vehicle Fuel Tax (MVFT). The City receives approximately \$1.6 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 2023-2024 budget projects an additional \$90,000 annually in revenues to the Arterial Street Fund for the multimodal transportation revenues.

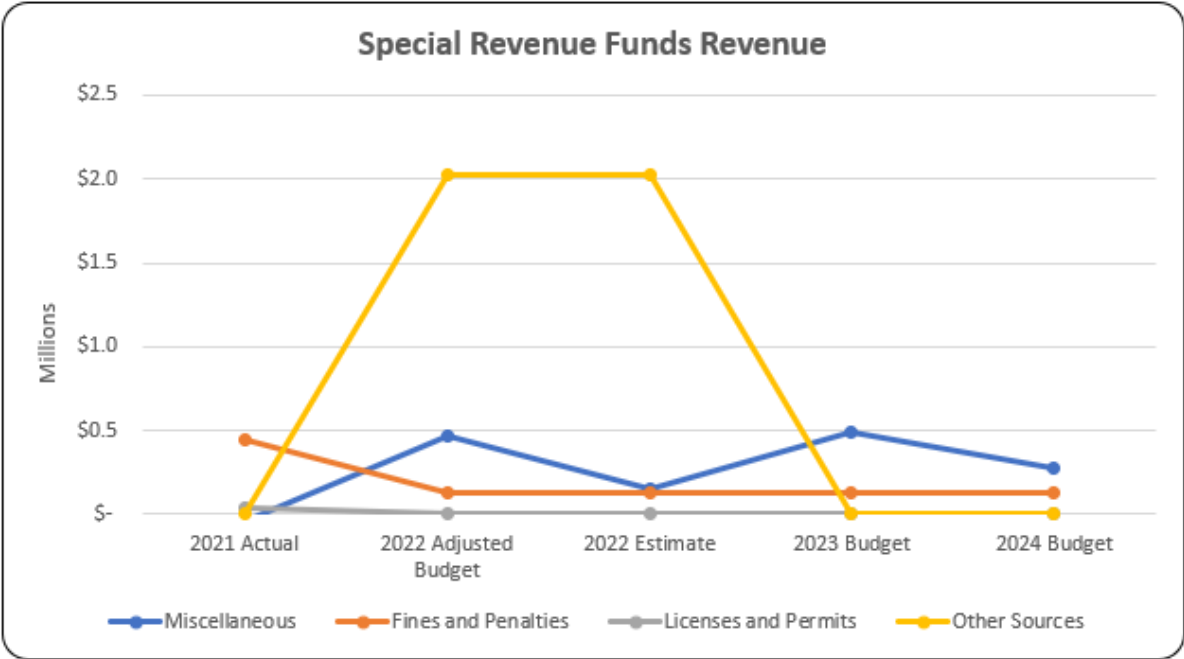
Taxes

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 1.5% of the utility tax to the Arterial Street Preservation Fund. This revenue is budgeted at \$1.3 million in both 2023 and 2024. From 2013 through 2018, sales taxes collected from new construction projects had been deposited into the Local Street Fund in support of the City's Save Our Streets program. Effective in 2019, all sales tax revenues stay in the General Fund to support City operations; in order to continue funding for the Save Our Streets program, Real Estate Excise Tax (REET) revenues will be transferred into the Local Street Fund in both 2023 and 2024 as discussed on the prior page.

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 \$140,000 for both 2023 and 2024.

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 2023-2024 are budgeted conservatively at \$1.6 million annually in both 2023 and 2024. In addition, this revenue source includes \$1.3 million budgeted in 2023 and 2024 for transportation impact fees budgeted.



Miscellaneous

Miscellaneous revenue consists primarily of investment income and developer contributions and is budgeted at \$486,000 in 2023 and \$274,300 in 2024. The 2022 budget includes the anticipated one-time developer contribution of \$332,500 from the Muckleshoot Indian Tribe for the Riverwalk Drive SE Non-Motorized Improvement project.

Fines and Penalties

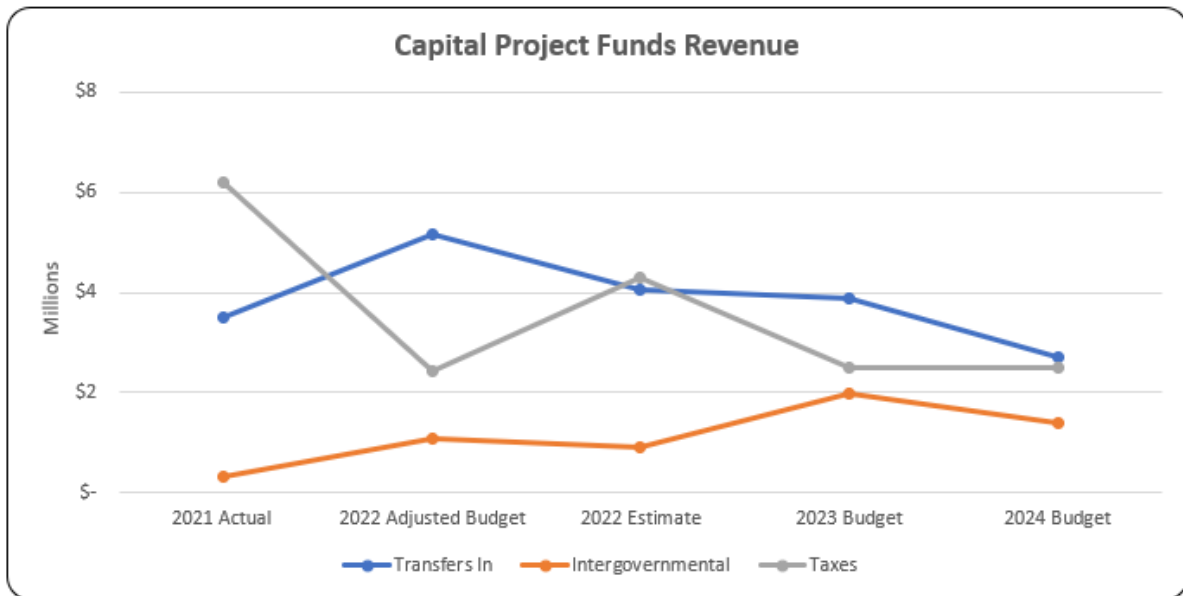
Fines and penalties consist of confiscated property within the Drug Forfeiture Fund.

CAPITAL PROJECT FUNDS

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

Capital Project Funds Revenue By Funding Source

	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balances	11,532,749	15,474,635	15,474,635	14,140,891	14,606,991
Transfers In	3,512,815	5,148,875	4,058,347	3,864,800	2,686,866
Intergovernmental	328,490	1,068,892	900,781	1,985,000	1,403,000
Taxes	6,194,896	2,440,000	4,281,000	2,480,000	2,480,000
Charges for Services	69,842	291,970	251,880	109,500	59,500
Miscellaneous	463,095	110,300	156,066	195,300	121,600
Fines and Penalties	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Other Sources	-	-	-	-	-
Total Revenue	\$ 22,101,887	\$ 24,534,672	\$ 25,122,709	\$ 22,775,491	\$ 21,357,957



Transfers In

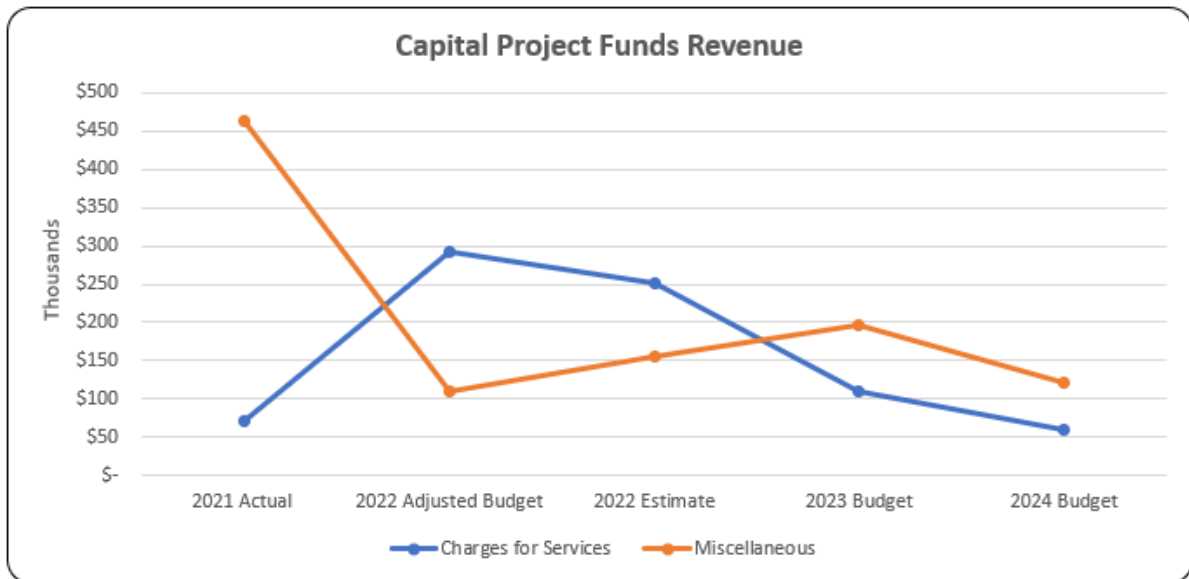
Transfers in consist of interfund operating transfers from other funds. These operating transfers are used to fund the capital projects to be determined by City Council. The budgeted transfers in 2023 and 2024 are \$3.9 million and \$2.7 million respectively. The transfers to the Capital Project Funds are primarily transfers of funds from the Mitigation Fund as well as transfers of Real Estate Excise Tax (REET) monies to the Municipal Park Construction Fund to these capital funds. Examples of projects budgeted in these funds during the 2023-2024 biennial budget include the 104th Avenue Park Development, improvements to the downtown sidewalks, and the Sunset Park improvements project.

Taxes

The tax revenue in the Capital Improvements Fund consist predominately of Real Estate Excise Tax (REET) revenues but also include 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. Revenues from this tax must be used for financing capital projects specified in the City's Capital Facility Plan. 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. As depicted on the graphic above, capital project fund tax revenues in 2021 reached \$6.2 million, \$5.9 million of this being REET monies. Due to the surge in the local real estate market, REET revenues collected through 2018 and 2021 were strong. As the COVID-19 pandemic impacted REET revenues in 2022, 2023 and 2024 REET revenues are budgeted to gradually return to pre-pandemic levels.

Intergovernmental

This revenue source is primarily State, Federal and interlocal grant revenues. The Capital Improvement Projects Fund anticipates the receipt of roughly \$2.0 million in 2023. Of these funds, \$528,000 are received from State and Local grants for the Auburn Arts & Culture Center Renovation. In 2024, the budget amount of \$1.4 million is comprised of a Federal grant of \$843,000 for the Lea Hill Safe Routes to Schools project and a State grant for pedestrian crossing safety enhancements in the amount of \$560,000.



Miscellaneous

Miscellaneous revenue includes interest earnings on fund resources, contributions or donations from developers or other organizations for community projects, and revenues generated from leases on cell towers. The majority of the revenues budgeted in this category in 2023 and 2024 are from leases generated on cell towers. The increase in revenues projected in 2023 are due to an anticipated contribution and donation of \$75,000 from the Muckleshoot Indian Tribe for the Southside Sidewalk Improvement project.

Charges for Services

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. Charges for services are budgeted at \$109,500 in 2023 and \$59,500 in 2024. The 2023 budget includes \$100,000 in anticipated planning and developer fees relating to the citywide ADA & Sidewalk Improvement projects.

Other Sources

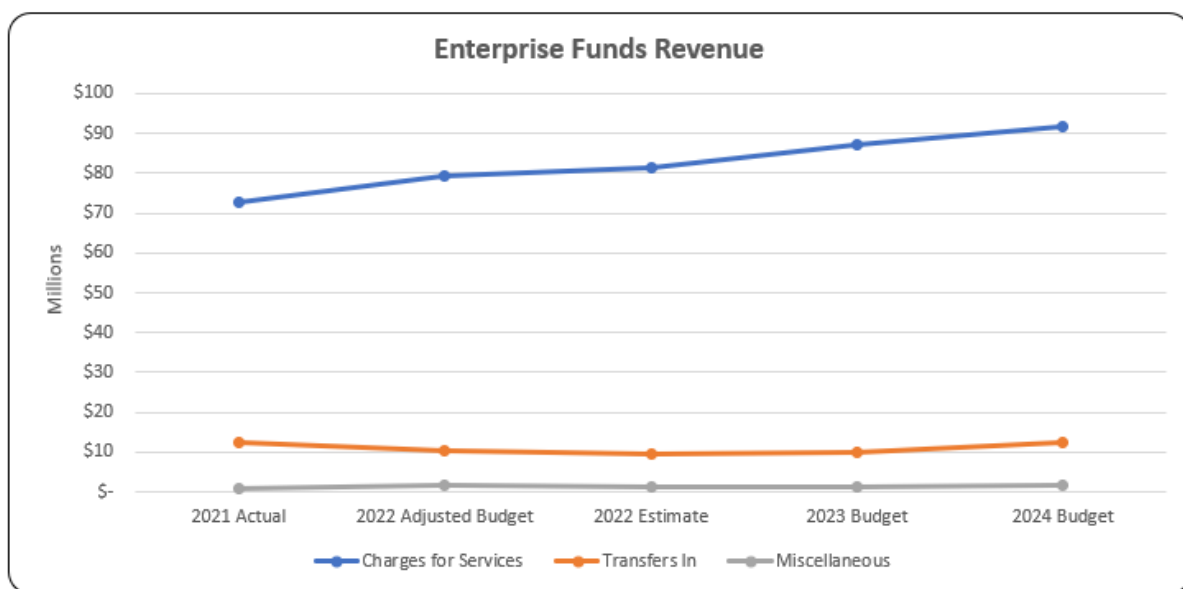
Other sources within the Capital Project Funds include insurance recoveries.

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**

	2021 Actual	2022 Adj. Budget	2022 Estimate	2023 Budget	2024 Budget
Beg. Working Capital	\$78,772,583	\$76,649,001	\$76,649,001	\$60,418,351	\$40,640,547
Charges for Services	72,702,910	79,148,500	81,393,050	87,182,640	91,706,810
Transfers In	12,510,178	10,218,092	9,714,910	9,739,810	12,384,810
Miscellaneous	1,042,290	1,494,300	1,185,700	1,375,600	1,578,200
Other Sources	\$15,501,380	6,358,200	1,964,200	4,475,000	1,475,000
Intergovernmental	236,351	1,627,652	1,280,920	4,769,337	765,555
Fines and Penalties	-	-	-	-	-
Total Revenue	\$ 180,765,693	\$ 175,495,745	\$ 172,187,781	\$ 167,960,738	\$ 148,550,922



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 \$85.1 million in 2023 and \$89.6 million in 2024. Of those revenues, \$20.2 million in 2023 and \$21.6 million in 2024 represents pass-through charges in the Sewer 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 Waste Management Incorporated. 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

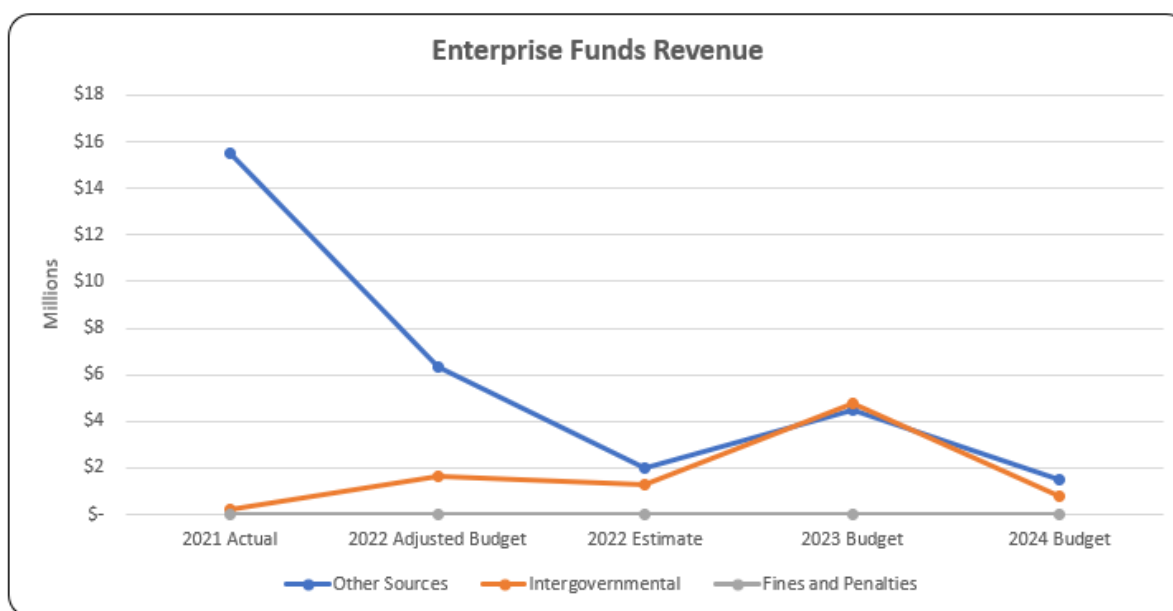
sales. Charges for services in the Cemetery Fund are primarily for lot sales and retail sales for burial related products.

Transfers In

This revenue source represents transfers from other funds as well as the transfer in of resources from the enterprise operating sub-funds to the enterprise capital sub-funds. Transfers in are budgeted at \$9.7 million in 2023 and \$12.4 million in 2024. The transfers in within this category in 2023 and 2024 consist of transfers from the Water and Airport operating sub-funds to the capital sub-funds for capital projects including the Cascade Water Alliance purchase, the Coal Creek Springs Transmission Main Replacement, and various construction projects at the Auburn Municipal Airport.

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 amounts for 2023 and 2024 are \$1.4 million and \$1.6 million respectfully.



Other Sources

This revenue source represents resources available from system capital contributions from developers, loan proceeds, the sale of fixed assets, and insurance recoveries. The 2023 budget includes \$3.0 million in anticipated revenue from the Drinking Water State Revolving Fund (DWSRF) loan. These loan proceeds are budgeted to pay for the majority of the cost of the Coal Creek Springs Transmission Replacement project. 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 \$1.5 million in both 2023 and 2024.

Intergovernmental

This revenue primarily represents grant revenue. Intergovernmental revenues are budgeted at \$4.8 million in 2023 and \$765,555 in 2024. The 2023 budget includes \$3.4 million in Federal and State grant revenue anticipated for the Runway/Taxiway Rehabilitation project at the Auburn Municipal Airport. The 2024 budget also includes \$590,000 in Federal grant revenues at the Auburn Municipal Airport for the T-Hanger and Door Replacement capital projects.

Fines and Penalties

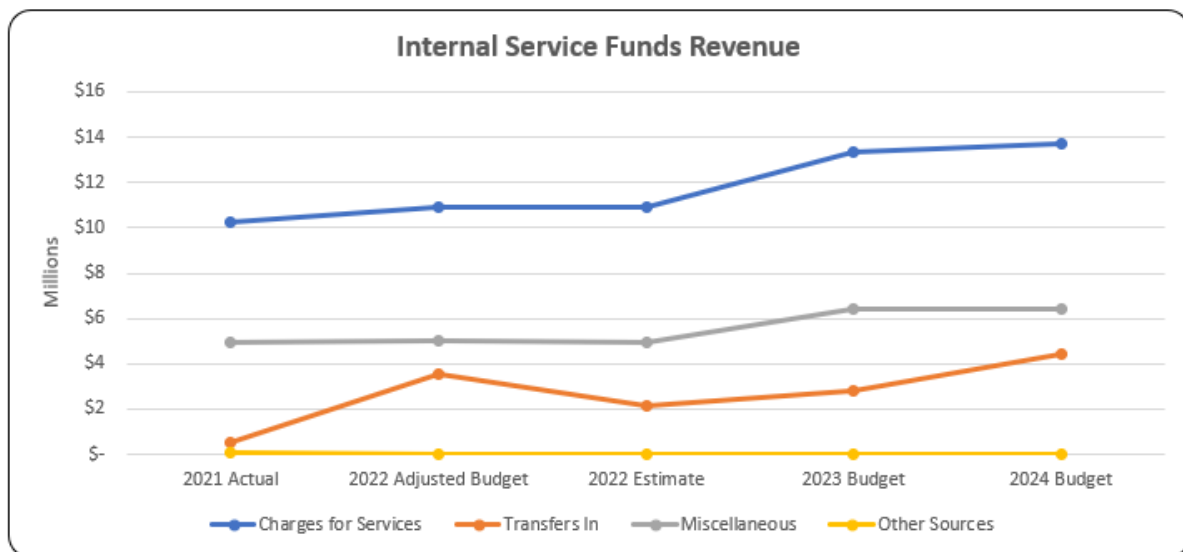
This revenue represents penalties assessed in the Water Fund for lost or damaged hydrant carts, which are used to access water from City fire hydrants.

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

	2021 Actual	2022 Adj. Budget	2022 Estimate	2023 Budget	2024 Budget
Beg. Working Capital	16,204,169	16,890,459	16,890,460	14,899,261	15,373,846
Charges for Services	10,218,573	10,923,800	10,923,800	13,324,800	13,680,700
Transfers In	498,507	3,566,186	2,127,400	2,808,840	4,445,266
Miscellaneous	4,955,028	5,046,860	4,940,260	6,410,600	6,399,600
Other Sources	62,805	15,000	5,000	15,000	15,000
Intergovernmental	-	-	-	-	-
Fines and Penalties	-	-	-	-	-
Total Revenue	\$ 31,939,082	\$ 36,442,305	\$ 34,886,920	\$ 37,458,501	\$ 39,914,412



Charges for Services

Charges for services are budgeted at \$13.3 million in 2023 and \$13.7 million in 2024. Approximately 40% of the revenue source for charges for services come from the Innovation and Technology (IT) Fund and 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

Approximately 45% 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 or transfers from the operating sub-fund to the capital sub-fund. The 2023 budget includes \$2.8 million transfer into the internal service funds and \$4.4 million in 2024. The 2023 budget includes a \$1.2 million transfer into the Equipment Rental Fund for capital projects including \$720,000 for the replacement of the Police patrol fleet vehicles. Likewise, the 2024 budget also includes a \$805,450 transfer from the Police fund to the Equipment Rental Capital sub-fund for the Patrol Fleet expansion capital project.

Other Sources

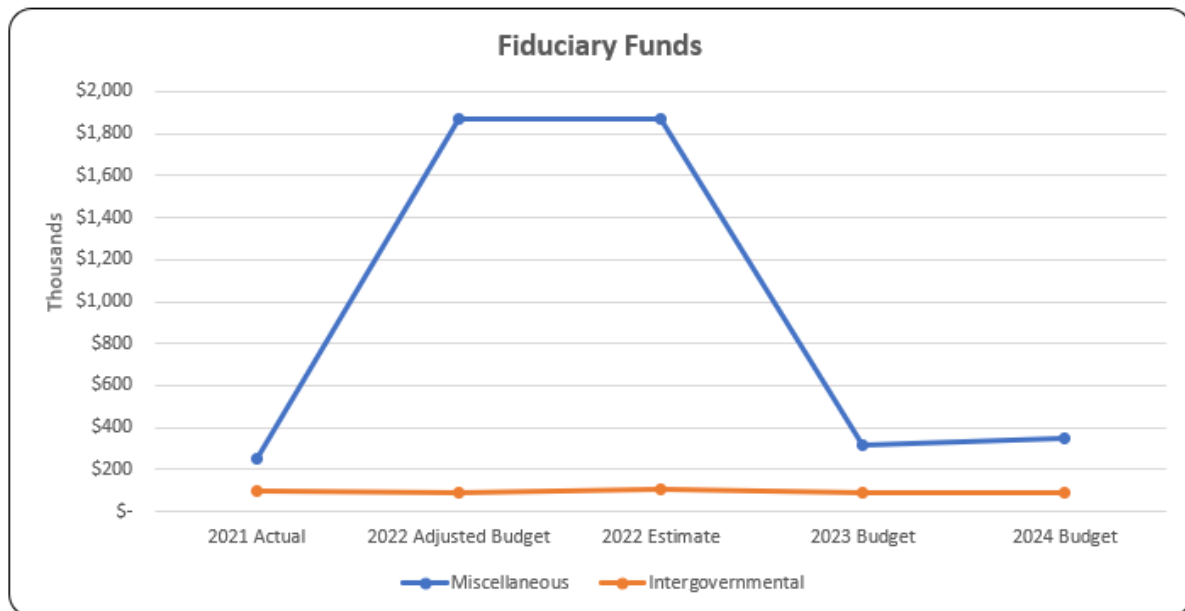
Other sources within the Internal Service Funds include insurance recoveries and the sale of fixed assets.

FIDUCIARY FUNDS

The City has three fiduciary type funds: the Fire Pension Fund, the South King Housing and Homelessness Partners (SKHHP) Fund and an unbudgeted Agency Fund for collection and disbursement of non-City funds.

Fiduciary Funds By Funding Source

	2021 Actual	2022 Adj. Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance	\$2,368,153	\$2,248,711	\$2,141,107	\$3,459,520	\$3,297,789
Miscellaneous	251,384	1,872,992	1,872,992	312,600	346,200
Intergovernmental	98,371	88,400	104,661	88,400	88,400
Total Revenue	\$ 2,717,909	\$ 4,210,103	\$ 4,118,760	\$3,860,520	\$3,732,389



Miscellaneous

Miscellaneous revenue primarily consists of contributions and donations and investment income on idle cash. Effective in 2019, the City entered into an interlocal agreement with nine other local government agencies to form South King Housing and Homelessness Partners (SKHHP), whose purpose is to formulate affordable housing policies and programs specific to South King County. The majority of the revenue budgeted in the miscellaneous category in 2023 and 2024 are anticipated contributions from local governments which will be receipted into the SKHHP Fund. With the interest rates expected to be modest, the 2023 and 2024 investment income is budgeted accordingly.

Intergovernmental

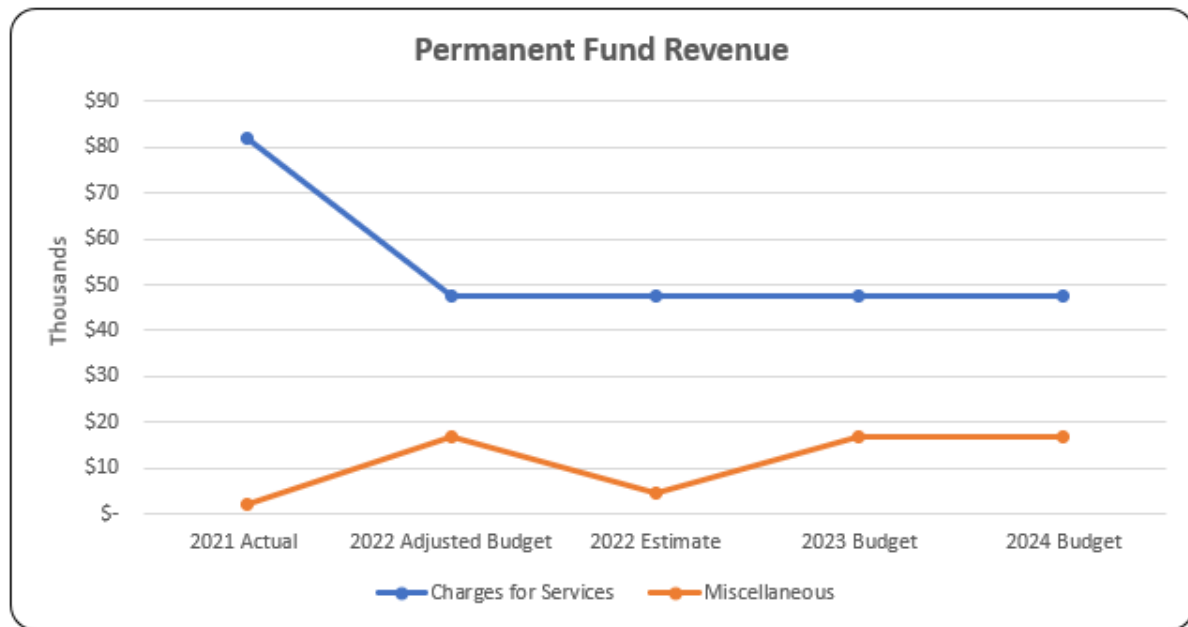
This revenue consists of revenue from fire insurance premium tax as well as grant revenues related to SKHHP. The City receives the fire insurance premium tax revenue from the State in an allocation based on the number of retired firefighters who served the City. The City is anticipating annual fire insurance tax revenues of \$88,400 for both 2023 and 2024.

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

	2021 Actual	2022 Adj. Budget	2022 Estimate	2023 Budget	2024 Budget
Beginning Fund Balance	2,022,262	2,106,447	2,106,447	2,158,347	2,222,477
Charges for Services	82,175	47,500	47,500	47,500	47,500
Miscellaneous	2,010	16,630	4,400	16,630	16,630
Total Revenue	\$2,106,447	\$ 2,170,577	\$ 2,158,347	\$2,222,477	\$2,286,607



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.

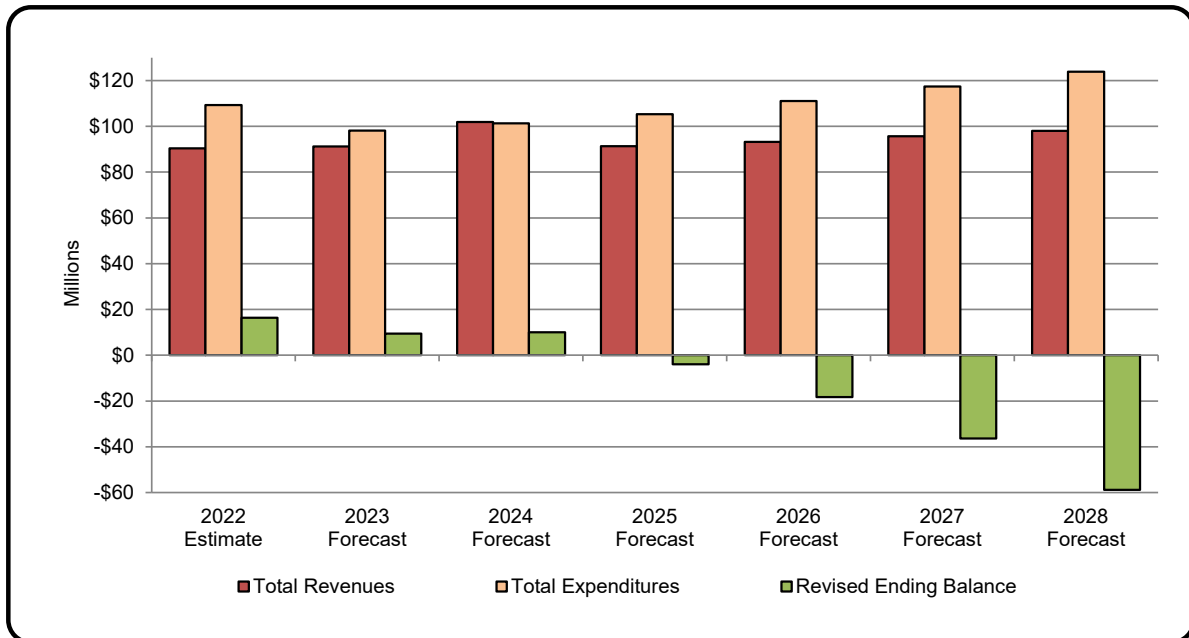
General Fund Six-Year Forecast

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 2022-2028	2022 Estimated	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Taxes							
Property (1)	\$ 23,539,372	24,016,247	24,486,386	\$ 24,960,064	\$ 25,437,266	\$ 25,917,986	\$ 26,109,669
Sales (2)	25,966,789	23,235,763	23,585,287	24,287,015	25,009,802	25,754,255	26,521,076
Business & Utility (3)	16,724,579	19,764,045	20,104,484	20,976,634	21,261,752	21,561,725	21,875,891
Other	890,120	1,798,073	1,795,508	877,962	893,315	909,152	925,387
Licenses & Permits	2,637,775	2,511,364	2,568,898	2,627,870	2,688,317	2,750,275	2,813,782
Intergovernmental (4)	7,005,963	6,162,537	6,136,802	5,756,544	5,625,414	5,990,678	6,389,108
Fees & Charges (5)	8,341,632	9,017,146	9,411,337	9,751,041	10,185,664	10,649,123	11,133,809
Fines & Penalties	381,701	422,975	431,819	441,046	450,678	460,731	471,225
Other Sources (6)	2,983,659	2,565,692	11,719,188	-	-	-	-
Miscellaneous	1,870,945	1,696,584	1,682,180	1,663,089	1,696,069	1,731,328	1,765,975
Total Revenues	\$ 90,342,535	\$ 91,190,426	\$ 101,921,889	\$ 91,341,266	\$ 93,248,277	\$ 95,725,251	\$ 98,005,922
Salaries and Benefits (7)	\$ 49,439,045	\$ 54,176,809	\$ 56,473,599	\$ 60,127,751	\$ 63,837,451	\$ 67,777,168	\$ 71,961,200
Internal Service Charges (8)	9,890,760	13,127,700	13,403,400	14,308,737	14,882,214	15,562,058	16,166,212
Capital and Debt Service	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers Out - Cumulative Reserve	18,500,000	-	-	-	-	-	-
Transfers Out - Other	848,500	632,700	715,635	375,000	375,000	375,000	375,000
Supplies	1,795,190	1,722,175	1,793,115	1,807,754	1,899,778	1,996,486	2,098,117
Professional Services	28,787,775	28,473,965	28,977,175	28,651,293	30,109,790	31,642,532	33,253,298
Total Expenditures	\$ 109,271,270	\$ 98,143,349	\$ 101,372,924	\$ 105,280,535	\$ 111,114,233	\$ 117,363,244	\$ 123,863,827
Ending Fund Balance	\$ 16,428,633	\$ 9,475,710	\$ 10,024,675	\$ (3,914,594)	\$ (18,280,549)	\$ (36,418,542)	\$ (58,776,447)
Residual/Unused Budget				3,500,000	3,500,000	3,500,000	3,500,000
Revised Ending Balance	\$ 16,428,633	\$ 9,475,710	\$ 10,024,675	\$ (414,594)	\$ (14,780,549)	\$ (32,918,542)	\$ (55,276,447)

Key 2023-2028 Assumptions:

- 1) **Property Tax increase:** 2022-2026 includes a 1.0% statutory increase plus new construction.
- 2) **Retail Sales Tax:** 2023 is expected to decline by approximately \$2.7M due to a projected mild recession. The 2024 budget assumes growth of approximately 1.5% with revenues increasing 3% annually thereafter.
- 3) **Business & Occupancy Tax:** This tax became effective in 2022, with expected collections of \$1.7 million. It is anticipated that, with the addition of new staff and the maturity of the program, revenue derived from this tax will increase in the 2023-2024 biennium. Estimated impact: \$3.7 million annually.
- 4) **Grants:** Several grant awards were received in 2022; these awards will not generally be budgeted in the 2023-2024 biennium until the corresponding grants are awarded. Estimated impact: a reduction of \$843K in 2023 and \$261K in 2024.
- 5) **Administrative Support Charges:** For the 2023-2024 biennium, the City has 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: \$900K annually.
- 6) **Federal Funding:** 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: 2022 includes an \$18.5 million transfer from the General Fund to the Cumulative Reserve Fund, whereas 2024 includes a \$9.3 million transfer in from the Cumulative Reserve Fund back into the General Fund for cash flow purposes.
- 7) **Salary and Benefit Inflation:** 2023-2024 per labor agreements; 2025-2028 includes a 6.2% 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: \$3.2 million in 2023 and \$276K in 2024.

General Fund Forecast 2022-2028

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 2.0% from \$14.5 billion in 2022 to \$14.8 billion in 2023 and by 2.0% to \$15.1 billion in 2024. 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 10.5% in early 2023 due to a mild recession triggered by inflation and geopolitical events. This is expected to begin a slight recovery of 1.5% in 2024. 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 2025-2028 forecast assumes a continued strengthening in the local economy, which is anticipated to increase the pace of annual sales tax growth of approximately 3.0% 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 10.0% annually in 2023 and 2024; dental costs are expected to increase by 5.0% annually over the same period.

Because departments typically underspend budgets each year and revenues usually exceed estimates, this forecast assumes residual unused budget and excess revenues are available and rolled forward to be utilized in the subsequent year. Historically the additional budget capacity has run around 5%; for purposes of this forecast, an estimated annual amount of \$3.5 million was used. 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 2025 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 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, 2021:

	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	\$ 215,795,907	\$ 143,863,938	\$ 359,659,845	\$ 359,659,845	\$ 1,078,979,535
Outstanding Indebtedness	(38,474,375)	-	-	-	(38,474,375)
Margin Available	<u>\$ 177,321,532</u>	<u>\$ 143,863,938</u>	<u>\$ 359,659,845</u>	<u>\$ 359,659,845</u>	<u>\$ 1,040,505,160</u>

Source: City of Auburn 2021 ACFR

In 2010, the City issued \$31,990,000 of general obligation bonds². 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 2022 is \$16,850,000.

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 Cemetery³, and \$1,375,000 of general obligation debt issued in 2005 to pay for the construction cost of hangars at the Auburn Municipal Airport⁴. The scheduled balance of these bonds as of the end of 2022 is \$1,081,209.

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% of the debt service over a 20-year period, ending in 2038. The City of Auburn's scheduled balance as of the end of 2022 is \$15,888,965.

² General Obligation Bonds-2020A Refunding 2010B & 2020B Refunding 2010D

³ 2006 non-taxable and taxable General Obligation Bonds

⁴ 2005 refunding General Obligation Bonds

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

Revenue Bonds

The City has approximately \$27,570,000 of principal in utility revenue bonds outstanding as of the end of 2022. 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 2021 was 3.17 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 2022 is \$6,635,000.

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 2010⁵ 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 2022 is \$27,570,000.

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

Public Works Trust Fund & 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 2022 is \$2,822,744.

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 2022 is \$121,049.

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 & 8th Street NE Intersection Improvement project. The scheduled balance of these two loans as of the end of 2022 is \$2,705,166.

Local Improvement District (LID) Bonds

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

⁵ 2010 CIP Revenue Bonds

The following debt payment schedule is for all outstanding debt as of December 31, 2022:

Year	General		Utility Revenue					
	Obligation Bonds		Bonds, PWT & DWSRF Loans		LID Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	1,751,659	1,496,120	2,676,552	1,372,447	-	-	4,428,211	2,868,566
2023	1,818,039	1,425,906	2,740,438	1,277,319	-	-	4,558,477	2,703,225
2024	1,890,575	1,353,809	2,835,438	1,178,203	-	-	4,726,013	2,532,012
2025	1,969,116	1,278,685	2,827,594	1,074,537	-	-	4,796,710	2,353,222
2026	1,674,644	1,192,532	2,927,594	966,654	-	-	4,602,238	2,159,186
2027	1,754,825	1,108,800	2,826,913	853,984	-	-	4,581,738	1,962,784
2028	1,850,006	1,021,060	2,941,913	737,413	-	-	4,791,919	1,758,473
2029	1,933,681	928,560	2,971,531	615,392	-	-	4,905,212	1,543,952
2030	2,020,850	841,326	3,096,531	488,524	-	-	5,117,381	1,329,850
2031	2,113,019	740,282	1,706,531	355,655	-	-	3,819,550	1,095,937
2032	2,218,682	645,682	1,771,531	292,586	-	-	3,990,213	938,268
2033	2,295,610	556,934	827,992	226,567	-	-	3,123,602	783,501
2034	2,384,285	465,110	857,992	197,970	-	-	3,242,277	663,080
2035	2,089,707	369,738	887,992	168,172	-	-	2,977,699	537,910
2036	2,173,623	286,150	917,992	137,175	-	-	3,091,615	423,325
2037	2,257,539	199,206	947,992	104,977	-	-	3,205,531	304,183
2038	2,330,973	121,780	982,992	71,580	-	-	3,313,965	193,360
2039	1,045,000	41,800	1,017,992	36,781	-	-	2,062,992	78,581
2040	-	-	116,993	585	-	-	116,993	585
2041	-	-	116,993	292	-	-	116,993	292
2042	-	-	-	-	-	-	-	-
Totals	\$ 35,571,833	\$ 14,073,480	\$ 35,997,496	\$ 10,156,814	\$ -	\$ -	\$ 71,569,329	\$ 24,230,294

General Fund Fiscal Capacity

The City uses a range of strategies to maintain its fiscal security. Several of the financial policies are based on this strategy. 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 amounts to between 26% 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 two 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 City also maintains two special purpose reserve funds to adequately meet specific and significant potential contingencies: 1) an insurance fund to augment regular insurance coverage and to provide for independence and/or stability, and 2) a guarantee fund to adequately secure the City's LID program.

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

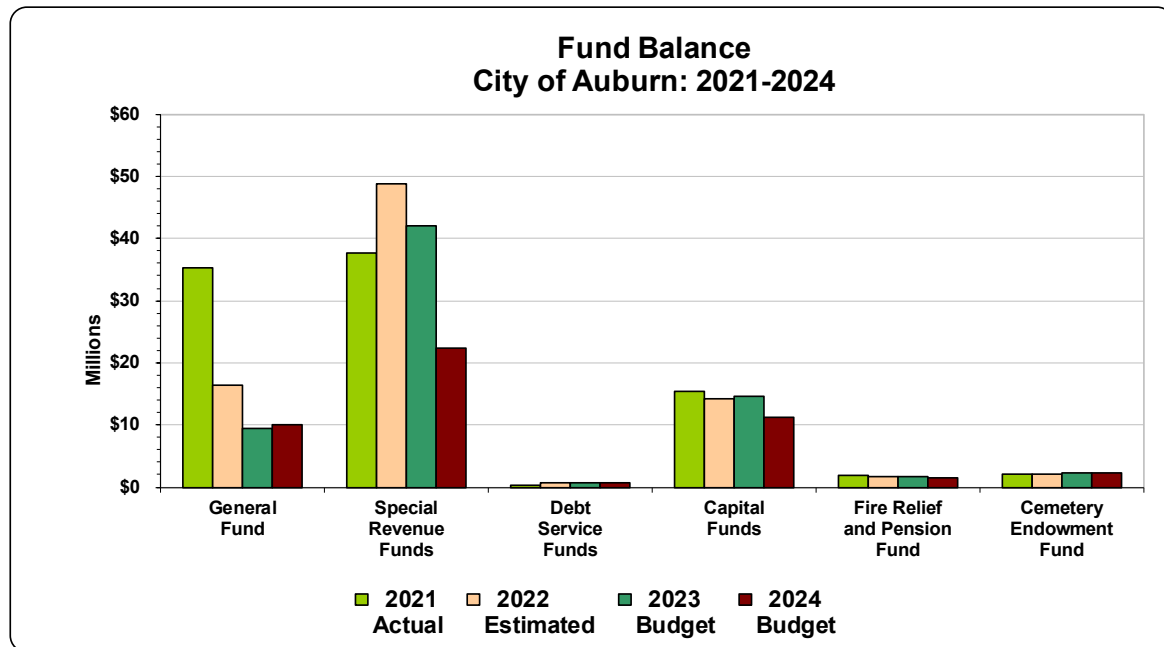
Some jurisdictions have used business licensing as a means of generating additional revenues. A very aggressive program could yield as much as \$750,000 per year.

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 2021 through 2024.

Fund Balance 2021 - 2024

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Fire Relief and Pension Fund	Cemetery Endowment Care Fund
Actual:						
2021	\$35,357,368	\$37,582,710	\$385,815	\$15,474,635	\$1,989,570	\$2,106,447
Estimated Actual:						
2022	16,428,633	48,861,154	664,394	14,140,891	1,790,627	2,158,347
Budget:						
2023	9,475,710	41,973,920	664,404	14,606,991	1,697,971	2,222,477
2024	10,024,675	22,285,957	664,514	11,258,091	1,595,315	2,286,607



The General Fund's ending balance decreases significantly from the 2021 actual amount to 2024 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 2023 at 9.7% and 2024 at 9.9%, slightly below the minimum reserve of 11%. However, when including reserves held in the Cumulative Reserve Fund, 2024 General Fund reserves are projected to be about 26.2% of General Fund expenditures, slightly more than the midpoint of the fund balance policy of 11-36%.

The sum of special revenue fund balances is projected to decrease between 2021 and 2024 due to high levels of planned transportation project construction activity, as well as a \$9.3 million transfer from the Cumulative Reserve Fund to the General Fund in 2024. The capital projects fund balance is projected to decrease between 2021 and 2024, reflecting construction activity and transfers of

Real Estate Excise Taxes (REET) for projects in other funds, including \$2.3 million for the Facilities Master Plan and \$1.4 million for the Auburn Golf Course driving range in 2024.

No significant changes in fund balance are expected for the City's debt service, Fire Relief and Pension, and 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 be done next 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 2021 and 2024, reflecting the completion of significant construction projects. Both the 2023 and 2024 budgets assume a 7.5% water rate increase effective the first of the year, which will help offset the increasing costs of service and infrastructure construction and maintenance.

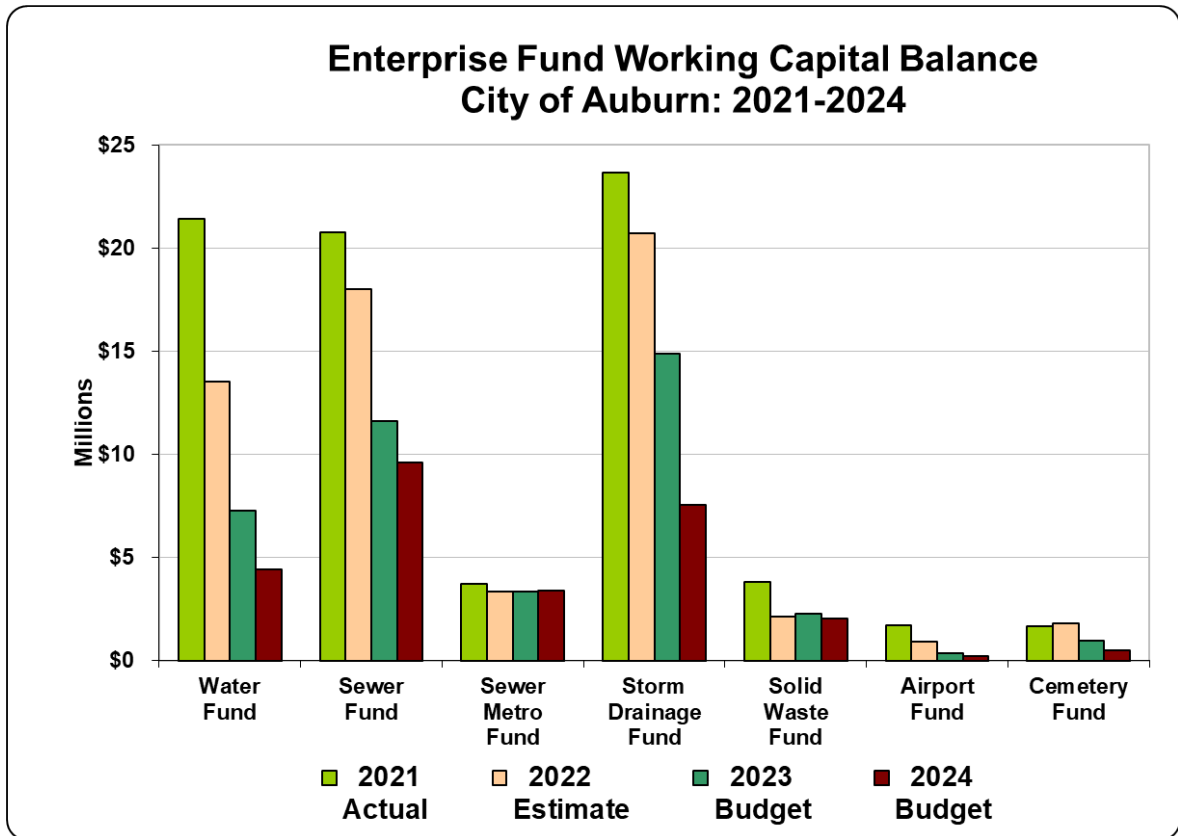
The Sewer Utility working capital balance is projected to decrease over the 2021-to-2024-time frame due to increasing operations costs as well as the planned completion of significant construction projects. The 2023-2024 budget does not include an annual rate increase, although an annual rate increase of 7.5% is planned 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 2021 and 2024 due again to increasing costs of service and infrastructure construction and maintenance. The 2023-2024 budget does not include an annual rate increase, although an annual rate increase of 6.75% is planned to fund future capital infrastructure needs and reduce the City's reliance on debt funding.

Working Capital

Enterprise Funds

	Water	Sewer	Sewer Metro	Storm Drainage	Solid Waste	Airport	Cemetery
Actual:							
2014	\$14,027,406	\$13,346,282	\$2,100,400	\$16,051,080	\$2,491,724	\$556,938	\$294,547
2015	9,261,201	12,862,859	2,358,518	13,814,969	3,477,387	516,605	375,647
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
Estimated Actual:							
2022	13,532,307	17,987,552	3,328,134	20,702,167	2,135,607	913,184	1,819,399
Budget:							
2023	7,270,260	11,598,751	3,355,634	14,882,941	2,248,453	341,161	943,347
2024	4,417,421	9,617,454	3,383,134	7,550,395	2,022,695	216,701	497,659



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. However, current rates are set to expire at the end of 2023, and were last set before the contract with the City's solid waste hauler was negotiated. The contract rates had remained artificially low for several years since the previous contract; the biennial budget assumes that rates will be adjusted to compensate for the increased hauler expense.

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 2024 at about \$217,000. The Airport expects to receive a significant amount of Federal Aviation Administration (FAA) grant funding in 2023 to complete runway and taxiway pavement rehabilitation.

Revenues received by the cemetery have been increasing consistently over time, eliminating the previously budgeted 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 flat in 2023 and 2024. In combination with increasing costs, particularly in internal service charges as well as a 2023 transfer to fund cemetery capital projects, the cemetery is expected to decrease annually in the next biennium.

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 is expected to decrease each year as funds are transferred for debt service payments associated with the City Hall Annex.

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.

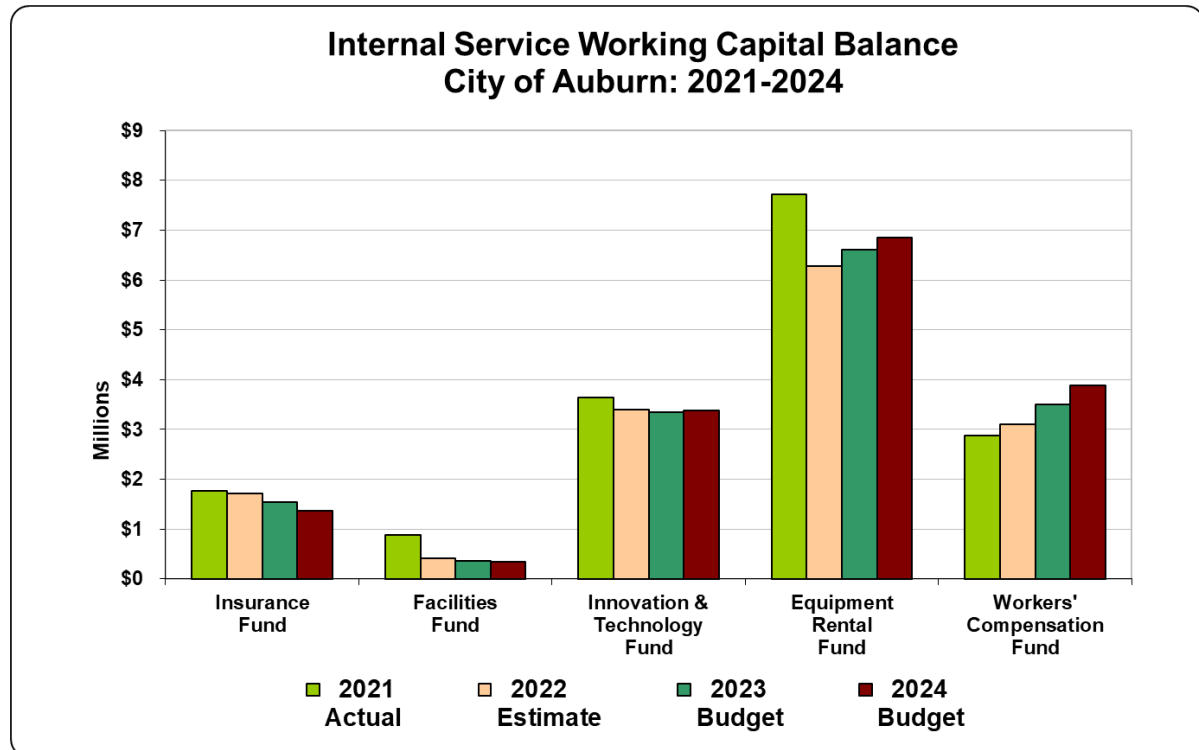
The Equipment Rental Fund working capital is projected to decrease between 2021 and 2022, then increasing during the 2023-2024 biennium primarily due to the timing of the collection of vehicle replacement funds versus the timing of purchasing replacement vehicles.

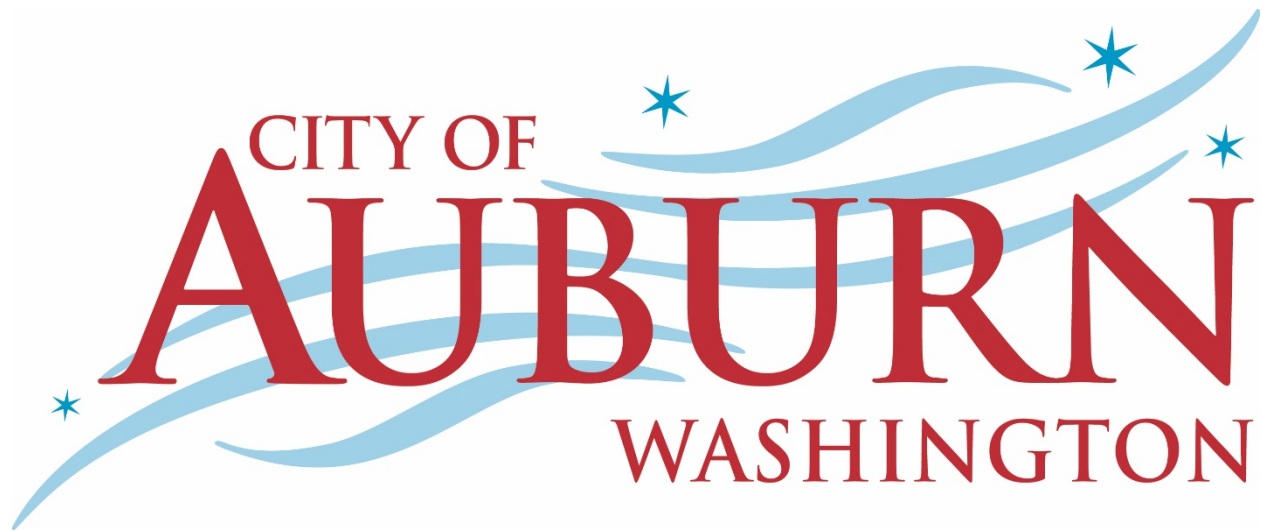
The Workers' Compensation Fund was created in 2014, based on the City's decision to self-insure workers' compensation *in lieu* of State L&I insurance. The fund provides time loss and medical benefits for employees who are affected by an occupational injury or illness. Working capital in the fund has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

Working Capital

Internal Service Funds

	Insurance	Facilities	Innovation & Technology	Equipment Rental	Workers' Compensation
Actual:					
2014	\$1,654,057	\$2,194,912	\$3,543,327	\$5,844,690	\$440,004
2015	1,530,588	2,410,754	3,705,195	6,074,119	778,233
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
Estimated Actual:					
2022	1,710,775	415,868	3,392,438	6,277,459	3,102,720
Budget:					
2023	1,540,275	368,394	3,354,004	6,614,253	3,496,920
2024	1,369,775	351,100	3,384,446	6,848,568	3,890,820





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, Emergency Management, Economic Development and Homelessness Response in the General Fund as well as the Hotel/Motel Tax Fund (Special Revenue), the Business Improvement Fund (Special Revenue), 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 2023-2024 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 2021 and 2022, progress made towards achieving those goals, and the goals that the department has set for 2023 and 2024.

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.

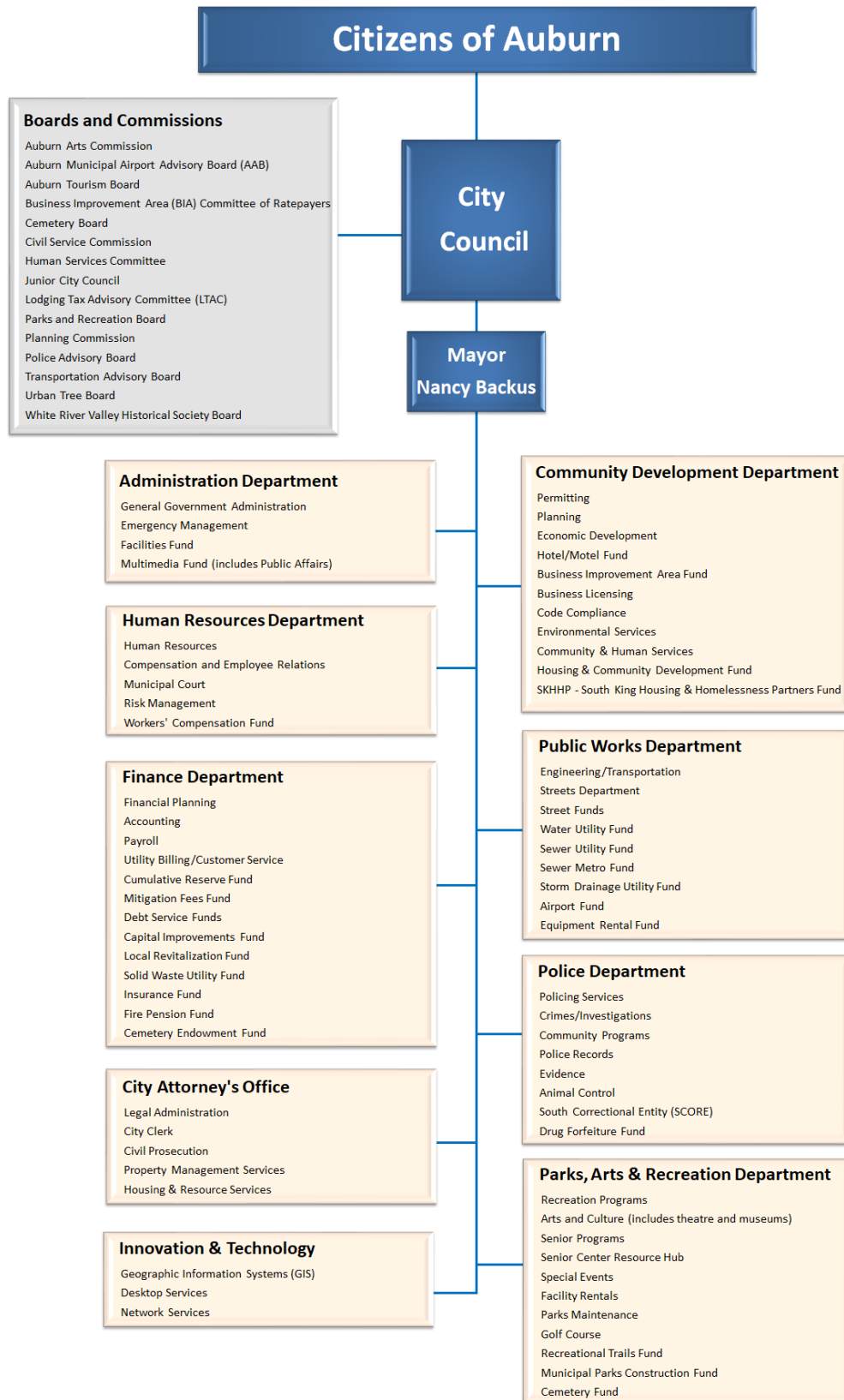
Department Employees

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

Performance Measures

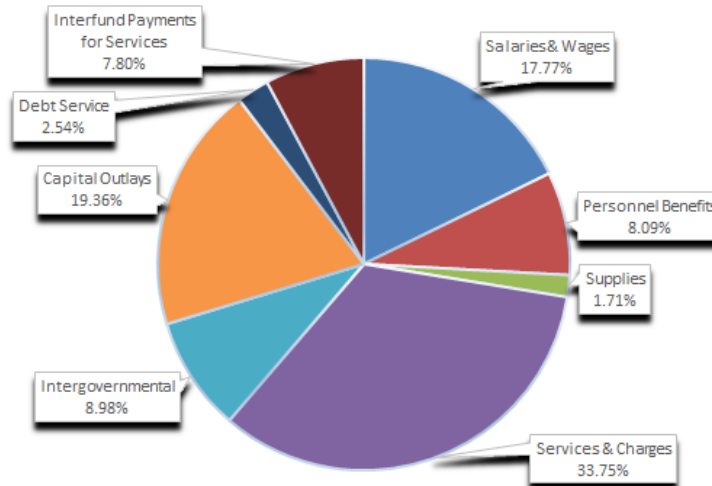
Each department has provided performance measures that best show the results of their mission and/or objectives.

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

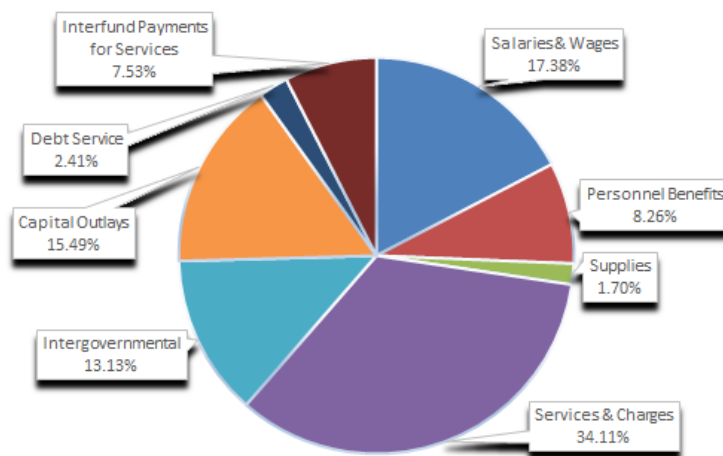


Total All Funds Expenditures	2021 Actual	2022 Adj Budget	2022 Estimate	2023 Budget	2024 Budget
Salaries & Wages	\$ 44,183,914	\$ 51,004,484	\$ 48,935,484	\$ 51,326,741	\$ 52,965,593
Benefits	\$ 15,823,925	\$ 24,570,961	\$ 21,281,119	\$ 23,358,544	\$ 25,194,415
Supplies	\$ 4,195,315	\$ 5,051,590	\$ 4,997,390	\$ 4,927,820	\$ 5,172,910
Services & Charges	\$ 73,277,970	\$ 90,313,475	\$ 92,988,280	\$ 97,471,031	\$103,974,638
Intergov	\$ 41,317,672	\$ 34,321,301	\$ 44,414,978	\$ 25,944,134	\$ 40,018,530
Capital Outlay	\$ 21,532,764	\$ 71,717,159	\$ 51,363,495	\$ 55,908,458	\$ 47,213,210
Debt Service	\$ 5,681,998	\$ 6,938,450	\$ 5,571,750	\$ 7,338,995	\$ 7,335,195
Interfund Payments for Services	\$ 16,805,026	\$ 17,780,960	\$ 17,780,960	\$ 22,520,500	\$ 22,962,300
Designated Fund Balance	\$ 20,043,812	\$ 14,294,716	\$ 14,823,458	\$ 9,330,520	\$ 3,866,664
Undesignated Fund Balance	\$ 166,651,337	\$128,535,094	\$146,207,092	\$118,925,163	\$ 89,351,880
TOTAL FUNDS EXPENDITURES	\$ 409,513,733	\$444,528,190	\$448,364,005	\$417,051,906	\$398,055,335

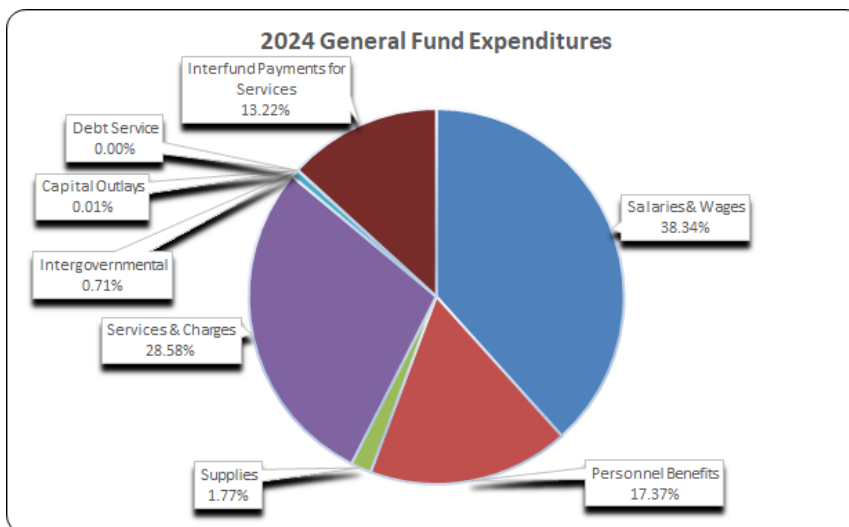
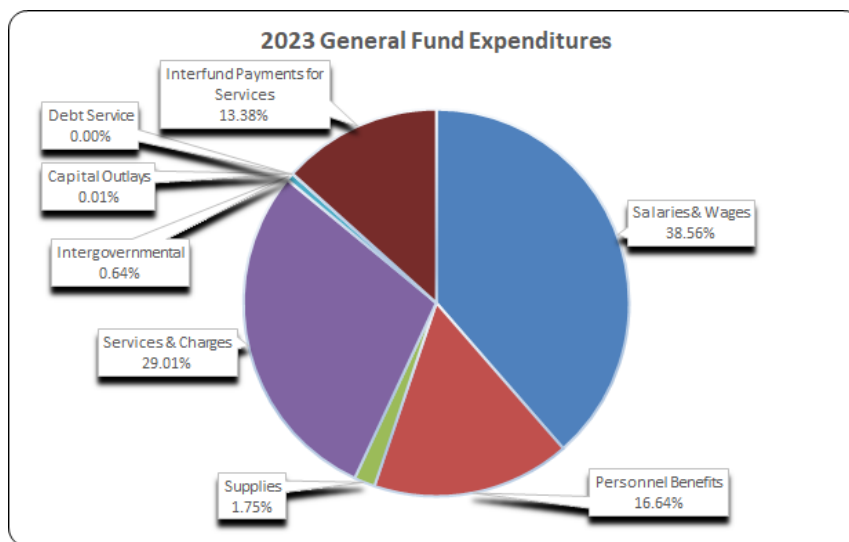
2023 Total Baseline Expenditures

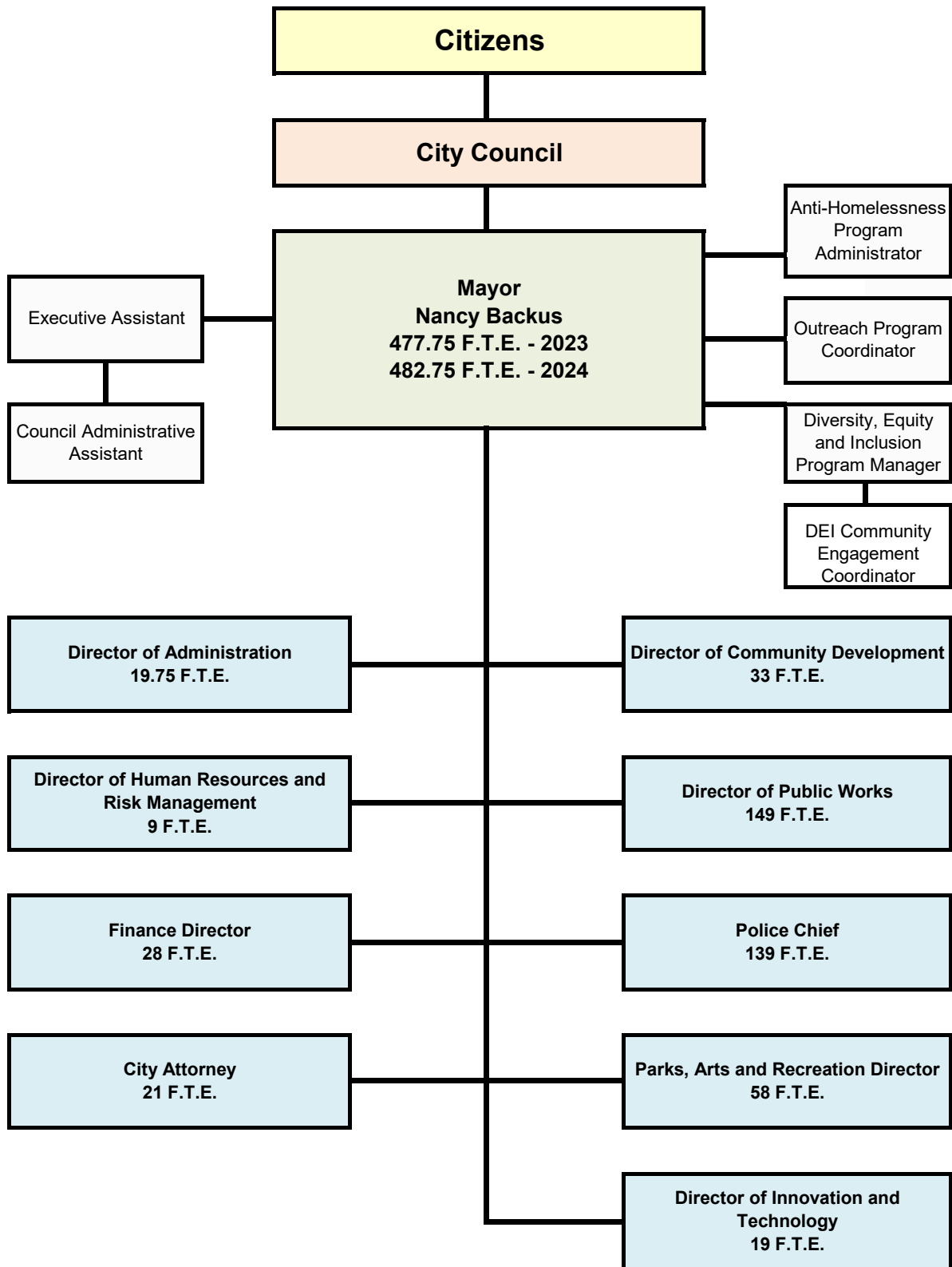


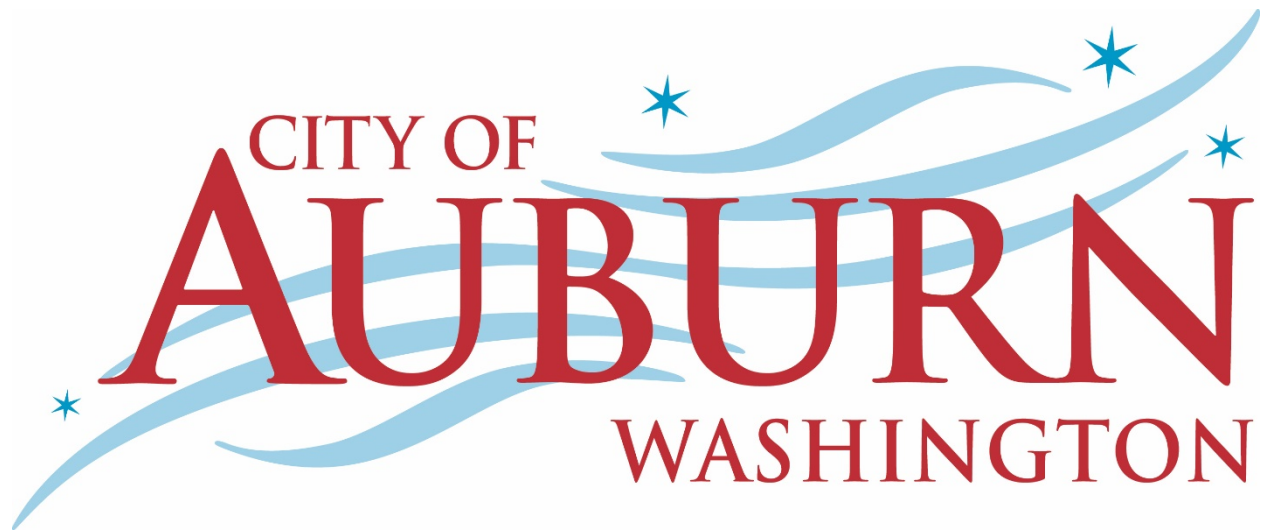
2024 Total Baseline Expenditures



Total General Fund Expenditures	2021 Actual	2022 Adj Budget	2022 Est Actual	2023 Budget	2024 Budget
Salaries & Wages	\$ 31,401,126	\$ 36,522,178	\$ 35,005,926	\$ 37,847,589	\$ 38,867,562
Benefits	12,891,793	16,885,048	14,433,319	16,329,220	17,606,037
Supplies	1,413,466	1,795,190	1,794,990	1,722,175	1,793,115
Services & Charges	20,782,252	28,787,775	28,787,775	28,473,965	28,977,175
Intergov	4,959,642	928,879	19,348,500	632,700	715,635
Capital Outlay	93,293	10,000	10,000	10,000	10,000
Debt Service	-	-	-	-	-
Interfund Payments for Services	9,423,268	9,890,760	9,890,760	13,127,700	13,403,400
Designated Fund Balance	593,625	311,445	593,625	593,625	593,625
Undesignated Fund Balance	34,763,743	25,834,669	15,835,008	8,882,085	9,431,050
TOTAL FUNDS EXPENDITURES	\$116,322,208	\$120,965,944	\$ 125,699,903	\$ 107,619,059	\$111,397,599







MAYOR AND CITY COUNCIL

Mission Statement

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 nine 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

Candis Martinson

Director, Human Resources & Risk Management

Dana Hinman

Director of Administration

David Travis

Director, Innovation & Technology

Kendra Comeau

City Attorney

Daryl Faber

Director, Parks, Arts & Recreation

Jeff Tate

Director of Community Development

Mark Caillier

Chief of Police

Jamie Thomas

Director of Finance

Ingrid Gaub

Director of Public Works

Accomplishments and Objectives

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Address homelessness using an equity lens with intentionality and accountability that causes a reduction in the number of unsheltered individuals within our City. 	<ul style="list-style-type: none"> Hired a second full time staff member for outreach to unhoused persons in Auburn, created internal outreach strategies, stood up community court and resource center. 	<ul style="list-style-type: none"> Continue working in partnership with our regional organizations to reduce homelessness in Auburn and participate in the regional solutions to significantly reduce homelessness. 	WELLNESS
<ul style="list-style-type: none"> Develop and implement departmental (internal) and community equity actions and policy review and updates. 	<ul style="list-style-type: none"> Developed and implemented internal, racial equity advisory team. Conducting policy review by using an equity instrument to identify and remove bias. Insure that citywide policies include a focus on equity and are consistently reviewed for gaps using equity assessment tool and that City staff routinely evaluate, modify, add to citywide policies to reinforce and build racial equity at all levels. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
<ul style="list-style-type: none"> Build Racial Equity Awareness & Capacity: Identify opportunities for collective learning to develop an anti-racist and inclusive organizational culture that supports equity, inclusion, belonging and retention. 	<ul style="list-style-type: none"> Implement mandatory racial equity and anti-racism training(s) to create a shared analysis. The initial priority was all Directors and Council members (completed) with the next highest priority being managers and supervisors and all other city employees (complete by end of 2022). As a result of completing training, all departments should be equipped to regularly discuss importance of racial equity and how they are aligning the work and resources of their department to advance racial equity. 	<ul style="list-style-type: none"> 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. 	ECONOMY
<ul style="list-style-type: none"> Support partnerships that will actively increase the number of safe and attainable housing options in Auburn - including preservation. 	<ul style="list-style-type: none"> Full collaboration with the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P). 	<ul style="list-style-type: none"> Continue the expansion of the South King Housing and Homelessness Partners (SKHHP) and the South Sound Housing Affordability Partners (SSHA3P). 	WELLNESS
<ul style="list-style-type: none"> Continue national, state and regional memberships that will allow Auburn's voice to be heard on topics of significance for a healthy and diverse community. 	<ul style="list-style-type: none"> Worked with our partners at National League of Cities, Association of Washington Cities, Sound Cities Association and others to advocate for public safety, resources to address homelessness, equity and more. 	<ul style="list-style-type: none"> 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. 	WELLNESS
<ul style="list-style-type: none"> Support the Auburn Junior City Council in their work of providing a youth perspective to City issues and initiatives. 	<ul style="list-style-type: none"> Created an AJCC advisory committee to enhance communication between the schools and the AJCC. Hosted a youth townhall in collaboration with the Mayor's office. 	<ul style="list-style-type: none"> 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. 	SERVICE
<ul style="list-style-type: none"> Support locally and regionally coordinated efforts for human services to meet the basic needs of our community that include all aspects of health. 	<ul style="list-style-type: none"> We continue the work within our diverse communities. 	<ul style="list-style-type: none"> Build support and relationships with King County to promote easy access for community's needed resources. 	WELLNESS

Department Budget

001.11 Council & Mayor	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	494,499	627,864	621,100	730,323	751,039
Personnel Benefits	176,076	243,727	220,700	289,378	314,169
Supplies	2,650	17,500	17,500	21,300	21,500
Services & Charges	167,793	496,150	496,150	583,300	603,850
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	284,102	327,850	327,850	444,100	456,900
DEPARTMENT TOTAL	\$1,125,121	\$1,713,091	\$1,683,300	\$2,068,401	\$ 2,147,458

2023-2024 New Requests:

MAY.0005 (page 313) Ongoing

MAY.0007 (page 314) Ongoing

Department Employees

001 Mayor FTEs*	2020	2021	2022	2023	2024
Mayor - Elected	1.00	1.00	1.00	1.00	1.00
Mayor FTEs	3.00	4.00	5.00	6.00	6.00
TOTAL MAYOR FTEs	4.00	5.00	6.00	7.00	7.00

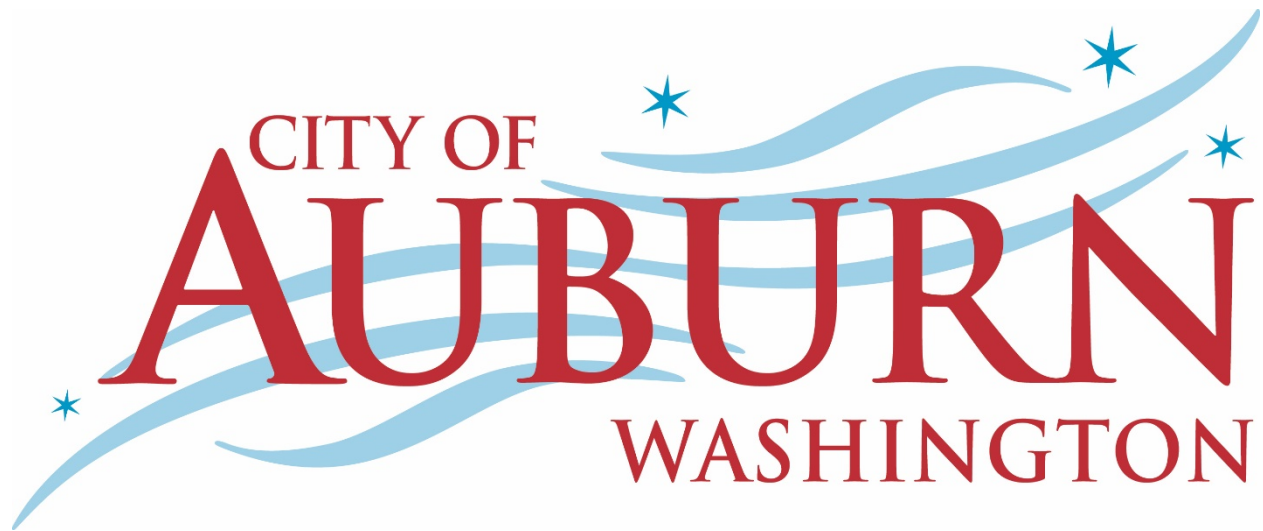
Does not include 7 elected Council Members.*Full Time Equivalent (FTE) Changes:**

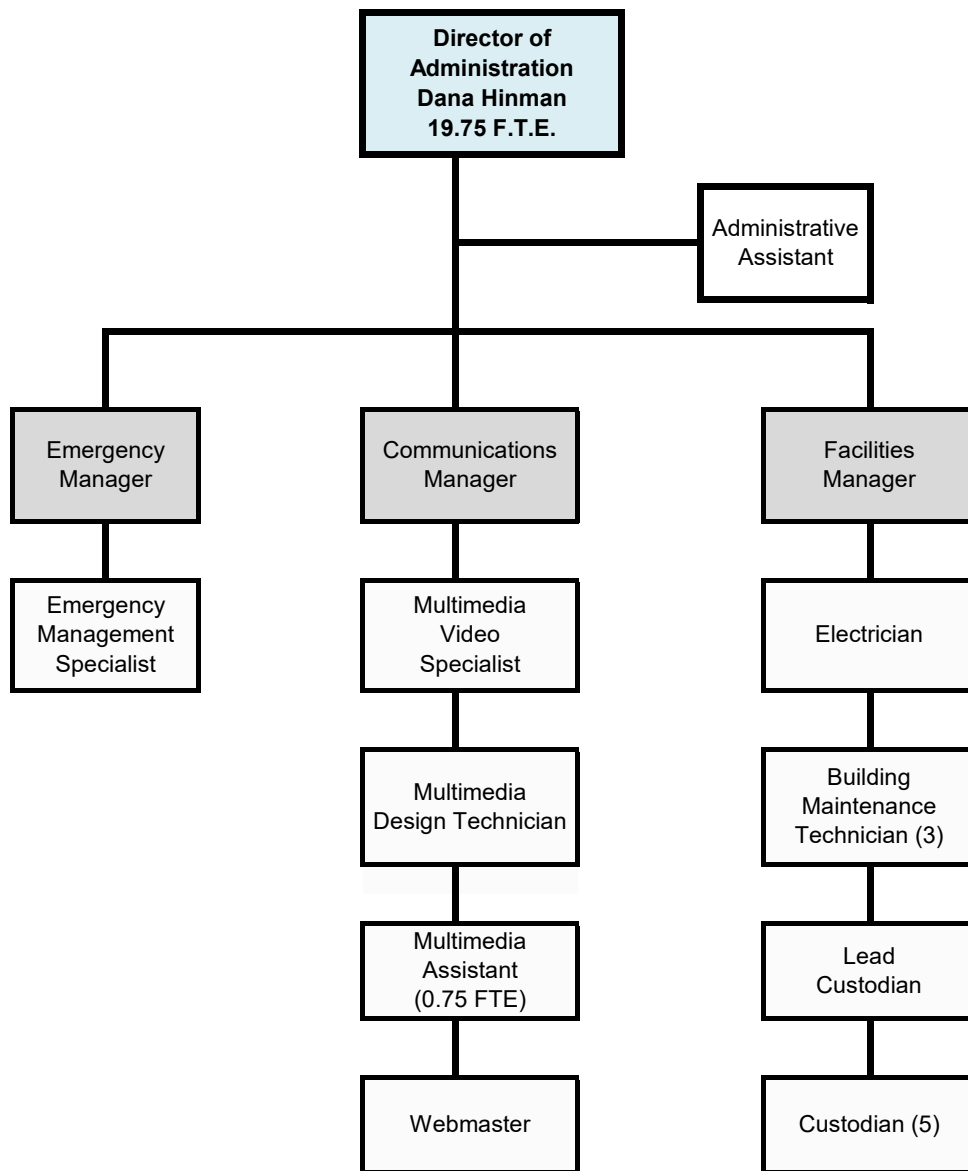
1.0 FTE - Per the position reclass in March 2020, the Sustainability Coordinator position was reclassified to the Outreach Program Administrator position which reports to the Mayor.

1.0 FTE - Per the position reclass in November 2021, the Diversity, Equity and Inclusion Program Manager was reclassified to report to the Mayor's Office from HR.

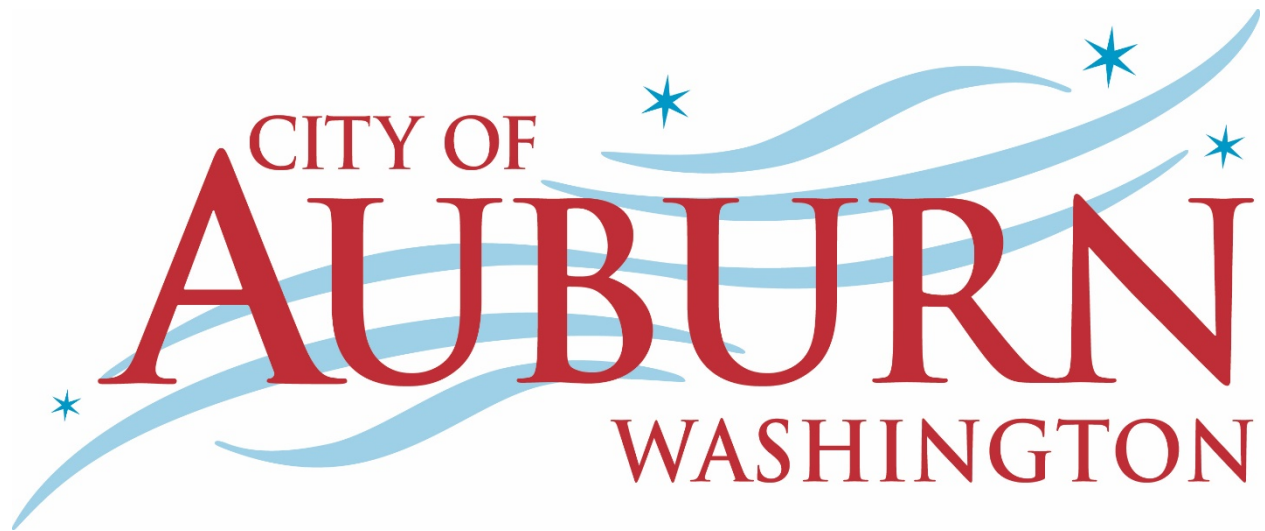
1.0 FTE - Effective January 2022, per BA#4 in 2022 - an Outreach Program Coordinator position was created.

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.





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 homeless initiatives; government relations; and execution of contracts for: legislative services; Healthy Auburn initiative; and the Auburn Consolidated Resource Center.

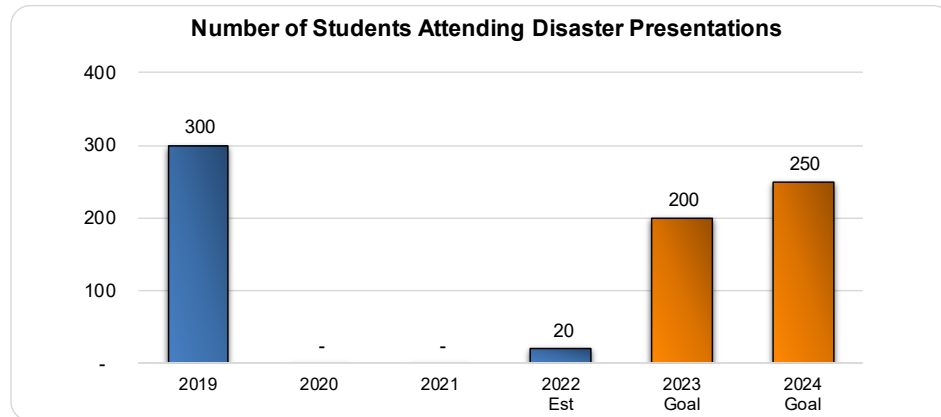
Emergency Management Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Provide targeted disaster preparedness information to Auburn residents, businesses, and private care facilities each year. 	<ul style="list-style-type: none"> Limited presentation opportunities due to COVID-19 and staff availability. Participated in opportunities that were available, including Petpalooza 2022 	<ul style="list-style-type: none"> Deliver targeted and general preparedness presentations to Auburn community members, businesses, private care facilities, and other community groups annually. 	WELLNESS
<ul style="list-style-type: none"> Continue Community Emergency Response Team (CERT) training by providing at least 3 classes per year. 	<ul style="list-style-type: none"> Limited opportunities due to COVID-19. Emergency Management will be hosting a CERT refresher for previous graduates in September 2022. 	<ul style="list-style-type: none"> Offer at least 2 Community Emergency Response Team (CERT) classes to Auburn community members annually. 	WELLNESS
<ul style="list-style-type: none"> Develop long-term emergency supplies list based on COVID-19 experience, and purchase supplies as funding allows. 	<ul style="list-style-type: none"> Emergency Management continues to maintain supplies on-site, including COVID-19 supplies and other items to support response and recovery. 	<ul style="list-style-type: none"> Develop and maintain a cache of emergency response supplies, including general resources and capability-specific supplies. 	WELLNESS
<ul style="list-style-type: none"> Provide ongoing, section-specific training for each of the EOC sections along with one exercise per year. 	<ul style="list-style-type: none"> Limited due to staff availability. Continued EOC training is in development for future delivery. 	<ul style="list-style-type: none"> Provide annual section-specific training for staff members identified to work in the EOC, including an EOC exercise. 	WELLNESS
<ul style="list-style-type: none"> Replace aging radios for EOC use, includes Amateur radios and other City radios. 	<ul style="list-style-type: none"> The Office of Emergency Management is participating in the rollout of the Puget Sound Emergency Radio Network (PSERN) and continues to monitor City and volunteer radio capabilities and supplies. 	<ul style="list-style-type: none"> Develop and maintain emergency communication methods and resources, including radio equipment, incident-specific pre-scripted messages, and other communication methods as identified and appropriate. 	WELLNESS
<ul style="list-style-type: none"> Evaluate and Identify equipment needed for full "remote" EOC activation, purchase using general fund or grants. 	<ul style="list-style-type: none"> Continued to identify and purchase equipment and supplies for in-house and remote EOC activation. 	<ul style="list-style-type: none"> Maintain readiness of the EOC to be activated in response to incidents, including identified equipment, plans, and a Duty-Officer program. 	WELLNESS

Performance Measures – Emergency Management

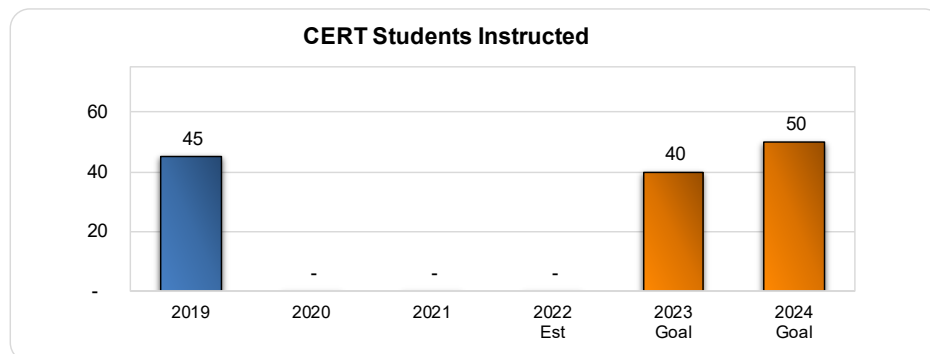
Disaster Presentations

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. Attendance declined in 2019 due to the loss of the Americorps staff member and difficulty scheduling with schools. In 2020, presentations have been suspended due to COVID-19, but are expected to resume in 2021.



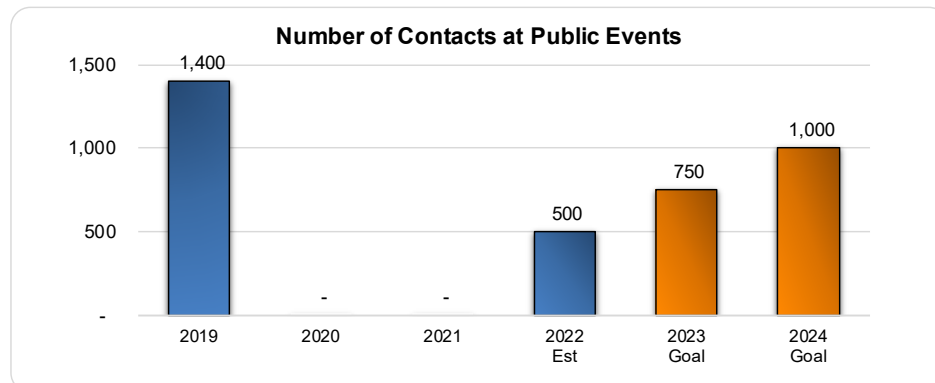
Number of Students Instructed Through CERT Program

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 Total	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	464,452	474,087	476,900	474,148	490,315
Personnel Benefits	156,861	157,379	152,900	151,414	162,165
Supplies	2,542	19,000	19,000	19,000	19,000
Services & Charges	385,384	351,115	351,115	384,400	390,000
Interfund Payments For Service	163,464	168,800	168,800	236,300	243,800
DEPARTMENT TOTAL	\$ 1,172,704	\$ 1,170,381	\$ 1,168,715	\$1,265,262	\$1,305,280

Department Employees

Administration FTEs	2020	2021	2022	2023	2024
Administration Department	7.00	5.00	5.00	5.00	5.00
Multimedia	3.60	3.75	3.75	3.75	3.75
Facilities	11.00	11.00	11.00	11.00	11.00
TOTAL ADMINISTRATION FTEs	21.60	19.75	19.75	19.75	19.75

Full Time Equivalent (FTE) Changes:

-1.0 FTE - Per reclass in March 2020, the Sustainability Coordinator position was reclassified to the Outreach Program Administrator position which reports to the Mayor.

-0.25 FTE - Per reclass paperwork in June 2020, the SKHHP Office Assistant Position was reclassified to a SKHHP Program Coordinator and changed from 1.0 FTE to 0.75 FTE.

1.0 - Per reclass paperwork, effective April 2021 the Economic Development Manager position was reclassified from the Administration Department to the Community Development Department and was then reclassified from an Economic Development Manager to an Economic Development Coordinator.

+0.25 FTE - Per BA#4, effective 1/1/2022, the SKHHP Program Coordinator Position was changed from 0.75 FTE to 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

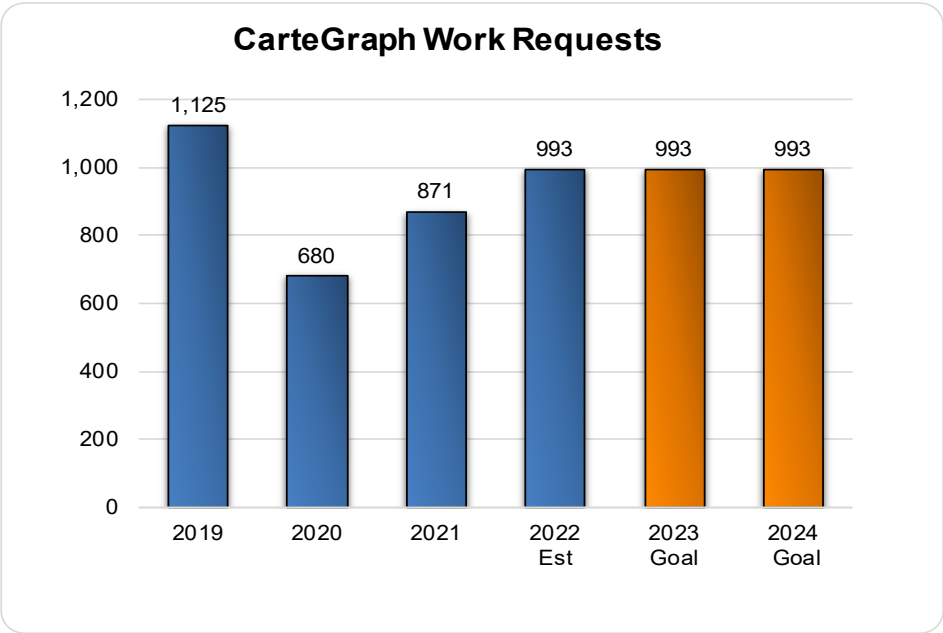
The Facilities Division provides a broad range of services to internal departments. These services include building maintenance, safety, security, custodial, space planning, construction, facility renovation, energy management. The Facilities Division is responsible for procuring, storing, and distributing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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goals
<ul style="list-style-type: none"> Screen and recoat wood floor at the Senior Center. 	<ul style="list-style-type: none"> Not completed due to lack of use (Covid-19) 	<ul style="list-style-type: none"> Screen and recoat wood floor at the Senior Center. 	ENVIRONMENT
<ul style="list-style-type: none"> Screen and recoat wood floor at the Activity Center. 	<ul style="list-style-type: none"> Completed 	<ul style="list-style-type: none"> Screen and recoat wood floor at the Activity Center. 	ENVIRONMENT
<ul style="list-style-type: none"> Continue energy conservation efforts. 	<ul style="list-style-type: none"> On-going 	<ul style="list-style-type: none"> Continue energy conservation efforts. Replacement of T-8 bulbs with LEDs. 	ENVIRONMENT
<ul style="list-style-type: none"> Efficiently and effectively complete all project management activities to result in the successful construction, while completing them on time and within budget. 	<ul style="list-style-type: none"> On-going 	<ul style="list-style-type: none"> Efficiently and effectively complete all project management activities to result in the successful construction, while completing them on time and within budget. 	ENVIRONMENT
<ul style="list-style-type: none"> Decrease HVAC/electrical work orders by 10%. 	<ul style="list-style-type: none"> This cannot accurately be reported due to Covid-19 	<ul style="list-style-type: none"> Decrease HVAC/electrical work orders by 10%. 	ENVIRONMENT
<ul style="list-style-type: none"> Senior Center HVAC equipment replacement. 	<ul style="list-style-type: none"> Completed 	<ul style="list-style-type: none"> Replace T-8 bulbs with LED's citywide. 	ENVIRONMENT
<ul style="list-style-type: none"> Cemetery HVAC equipment replacement. 	<ul style="list-style-type: none"> Completed 	<ul style="list-style-type: none"> Replace HVAC equipment at City Hall. 	ENVIRONMENT
<ul style="list-style-type: none"> City Hall HVAC equipment replacement. 	<ul style="list-style-type: none"> On-hold (quotes were over 	<ul style="list-style-type: none"> Upgrade Golf Course parking lot lighting with LED. 	ENVIRONMENT
<ul style="list-style-type: none"> Arts & Cultural Building HVAC equipment replacement. 	<ul style="list-style-type: none"> Not started 	<ul style="list-style-type: none"> Replace flooring (Police) and door hardware at the Justice Center. 	ENVIRONMENT
<ul style="list-style-type: none"> M&O HVAC equipment replacement. 	<ul style="list-style-type: none"> Not started 	<ul style="list-style-type: none"> M&O HVAC equipment replacement. 	ENVIRONMENT
<ul style="list-style-type: none"> Theater HVAC equipment replacement. 	<ul style="list-style-type: none"> On-hold due to fire 		ENVIRONMENT
<ul style="list-style-type: none"> R Street Building HVAC equipment replacement. 	<ul style="list-style-type: none"> Funds not approved 		ENVIRONMENT

Performance Measures – Facilities Division

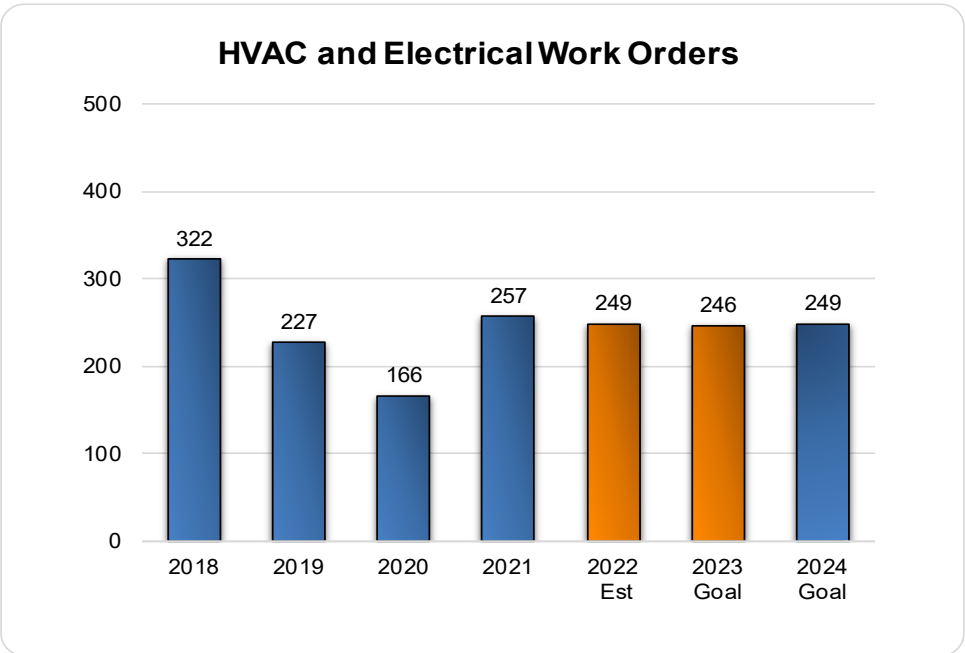
CarteGraph Work Requests

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.



2023 – 2024 Working Capital Budget

505 Facilities	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
348.920 Property Management Services	3,360,608	3,581,200	3,581,200	4,145,400	4,237,500
362.501 Rents & Leases	36,250	37,500	37,500	37,500	37,500
361.110 Investment Income	1,563	8,000	1,300	6,000	6,000
397.100 Operating Transfers In	76,582	150,000	150,000	495,000	170,000
Other Miscellaneous Revenue	-	-	-	-	-
TOTAL OPERATING REVENUES	\$ 3,395,308	\$ 3,776,700	\$ 3,770,000	\$ 4,683,900	\$ 4,451,000
OPERATING EXPENDITURES					
524.000.10 Salaries & Wages	735,204	789,139	761,200	819,459	853,482
524.000.20 Benefits	143,039	466,027	431,000	458,256	490,563
524.000.30 Supplies	93,687	140,200	140,200	140,200	140,200
524.000.40 Services & Charges	1,500,140	1,960,450	1,960,450	2,154,049	1,851,649
535.000.55 Operating Transfers Out	775,950	945,090	695,510	590,910	552,700
535.000.60 Capital	-	-	-	-	-
590.100.05 Net Increase in Restricted Assets	175,642	-	-	-	-
535.000.90 Interfund Payments for Service	222,843	248,600	248,600	568,500	579,700
TOTAL OPERATING EXPENDITURES	\$ 3,646,505	\$ 4,549,506	\$ 4,236,960	\$ 4,731,374	\$ 4,468,294
REVENUES LESS EXPENDITURES	\$ (251,197)	\$ (772,806)	\$ (466,960)	\$ (47,474)	\$ (17,294)
BEGINNING WORKING CAPITAL - January 1	1,134,025	882,828	882,828	415,868	368,394
ENDING WORKING CAPITAL - December 31	882,828	110,022	415,868	368,394	351,100
NET CHANGE IN WORKING CAPITAL (*)	\$ (251,197)	\$ (772,806)	\$ (466,960)	\$ (47,474)	\$ (17,294)

2023-2024 New Requests:

FAC.0029 (page 301) One-Time funded with Reserves

FAC.0030 (page 302) One-Time funded with General Fund

FAC.0031 (page 303) One-Time funded with REET

Department Employees

505 Facilities FTEs	2020	2021	2022	2023	2024
Facilities FTEs*	11.00	11.00	11.00	11.00	11.00
TOTAL FACILITIES FTEs	11.00	11.00	11.00	11.00	11.00

Full Time Equivalent (FTE)

1.0 FTE - The 2019/2020 Adopted Budget included an additional Custodian position that was added to the Facilities Department.

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

MULTIMEDIA DEPARTMENT

Department Overview

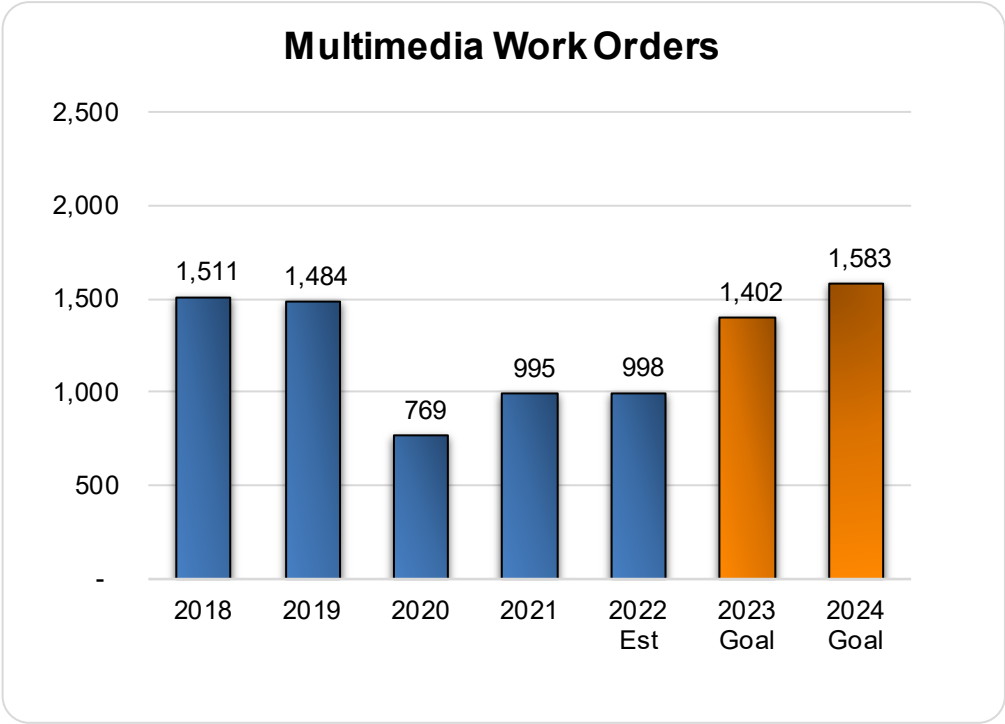
Multimedia oversees the City's media staff and programs, assists departments in public involvement using the City's information communication ranging from public access television programming and websites to mail and print services. The division oversees the City's communications, marketing and public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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goals
<ul style="list-style-type: none"> Continue the "I Am Auburn" story gathering process once social distancing guidelines allow for in person encounters without masks. 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. 	<ul style="list-style-type: none"> In process of rebuilding this series. In the interim, we created a section in the Mayor's Update called "Auburn--Our Story" that highlights the history of our city. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
<ul style="list-style-type: none"> Continue efforts to coordinate messaging between departments and ensure that public-facing messaging has consistent tone and content. 	<ul style="list-style-type: none"> Working in close coordination with different department teams to help provide direction on messaging. There is still and opportunity do to do more. 	<ul style="list-style-type: none"> 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. 	SERVICE
<ul style="list-style-type: none"> Continue to demonstrate the work of the City to residents in new ways, including reaching out to residents through monthly social media surveys to find out what they would like to know more about and addressing those questions in our outreach. Further expand on the use of Instagram as a free tool to use visual storytelling to engage residents and build community pride. 	<ul style="list-style-type: none"> We are working to increase engagement through social media interactions. We are in the process of revamping our social media strategy, including potentially bringing on a new tool to better centralize social media communication across the city, how we approach each channel, and advertising to increase reach. 	<ul style="list-style-type: none"> 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. 	SERVICE
<ul style="list-style-type: none"> Expand our efforts to reach diversified groups in the city, including increased use of multi-lingual communications. Engage with outside work groups, such as the library to capitalize on opportunities to share information with minority populations. Engage in additional educational opportunities to help expand our understanding of how we can develop communications with a race and equity lens. 	<ul style="list-style-type: none"> In collaboration with our DEI manager and the White River Valley Museum curator, we've compiled variety of historical information tell more untold stories about the minority community members. There is still work for us to do regarding providing translations across our website and content to be more equitable. 	<ul style="list-style-type: none"> 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. 	CELEBRATION SERVICE

Performance Measures – Multimedia

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.



2023 – 2024 Working Capital Budget

518.00.518.780 Multimedia	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
348.801 Interfund Multimedia Charges	1,042,815	1,229,800	1,229,800	1,343,800	1,396,700
369.920 Advertising Sales	-	-	-	-	-
361.111 Investment Income	452	2,800	1,000	2,800	2,800
TOTAL OPERATING REVENUES	\$ 1,043,267	\$ 1,232,600	\$ 1,230,800	\$ 1,346,600	\$ 1,399,500
OPERATING EXPENDITURES					
518.780.10 Salaries & Wages	340,964	371,330	362,100	391,557	410,427
518.780.20 Benefits	74,948	221,832	168,200	196,573	215,995
518.780.30 Supplies	30,972	36,150	36,150	36,150	36,150
518.780.40 Services & Charges	383,574	490,200	490,200	499,100	507,800
597.101.55 Operating Transfer Out	-	-	-	-	-
518.780.90 Interfund Payments for Service	108,002	110,100	110,100	230,800	236,800
TOTAL OPERATING EXPENDITURES	\$ 938,460	\$ 1,229,612	\$ 1,166,750	\$ 1,354,180	\$ 1,407,172
REVENUES LESS EXPENDITURES	\$ 104,808	\$ 2,988	\$ 64,050	\$ (7,580)	\$ (7,672)
BEGINNING WORKING CAPITAL - January 1	243,218	243,519	243,519	307,569	299,989
ENDING WORKING CAPITAL - December 31	348,026	246,507	307,569	299,989	292,317
NET CHANGE IN WORKING CAPITAL (*)	\$ 104,808	\$ 2,988	\$ 64,050	\$ (7,580)	\$ (7,672)

(*) Working Capital = Current
Assets minus Current Liabilities

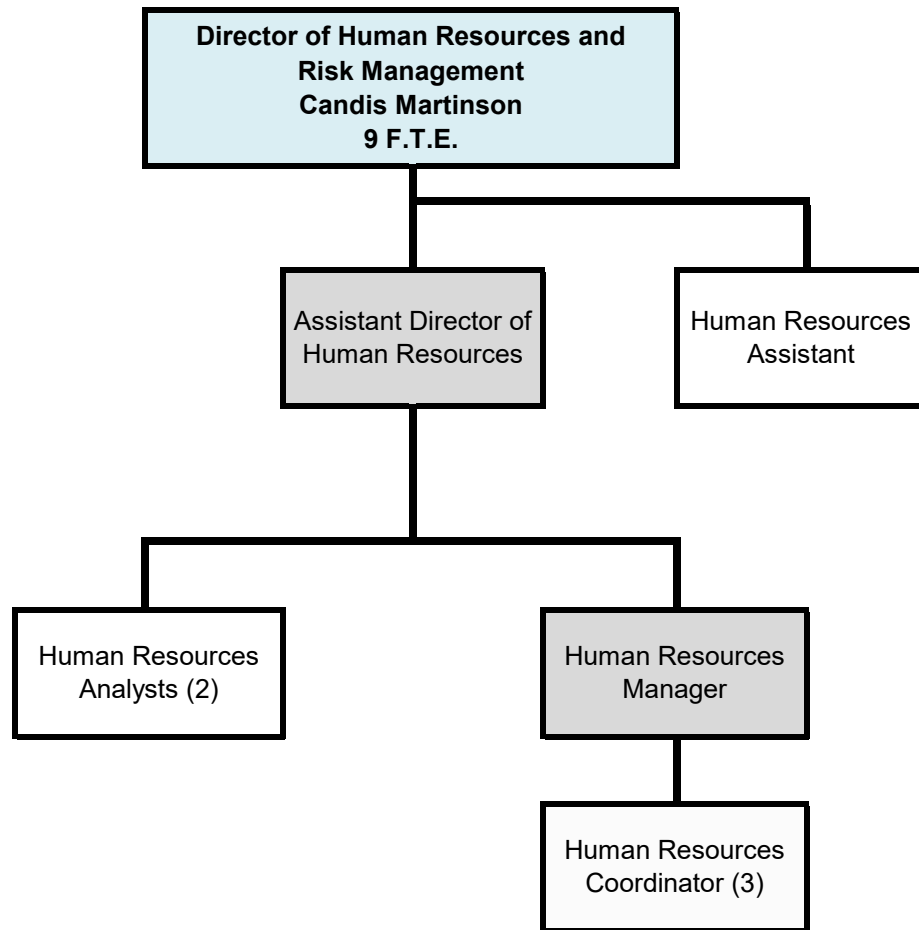
Department Employees

518 Multimedia FTEs	2020	2021	2022	2023	2024
Multimedia FTEs*	3.60	3.75	3.75	3.75	3.75
TOTAL IT FTEs	3.60	3.75	3.75	3.75	3.75

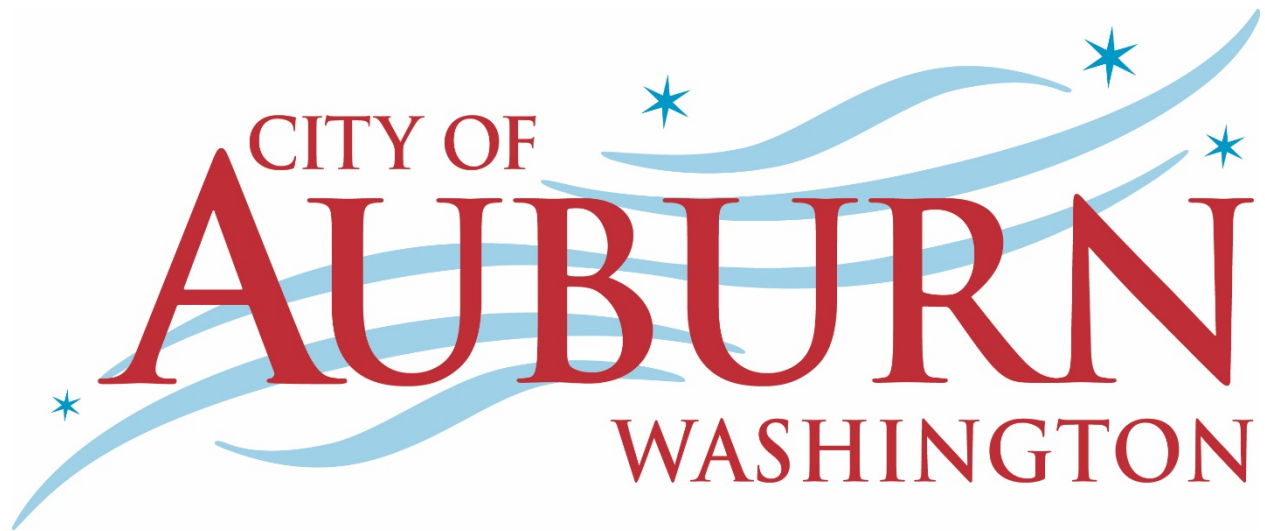
Full Time Equivalent (FTE)

FTE to .75 FTE.

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



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 using value-added tools, processes, and services.

Department Overview

The Human Resources and Risk Management Department develops and administers personnel policies, recruits applicants for employment, assists in selecting and hiring employees, makes recommendations to the compensation package (including benefits), and negotiates and administers labor agreements. The department also represents the City in administrative hearings, develops and conducts management training programs, monitors compliance with applicable state and federal laws and regulations, assists in the management of the Court by negotiating and monitoring the Public Defense contract and acting as a liaison between the City administration and the King County District Court, oversees risk management programs, and develops, implements, and ensures compliance with the City's safety program. The department also supports the Inclusive Auburn Initiative for the City, with the goal to promote inclusion and create opportunities for full participation for every employee in the City of Auburn, working in conjunction with departments across the City.

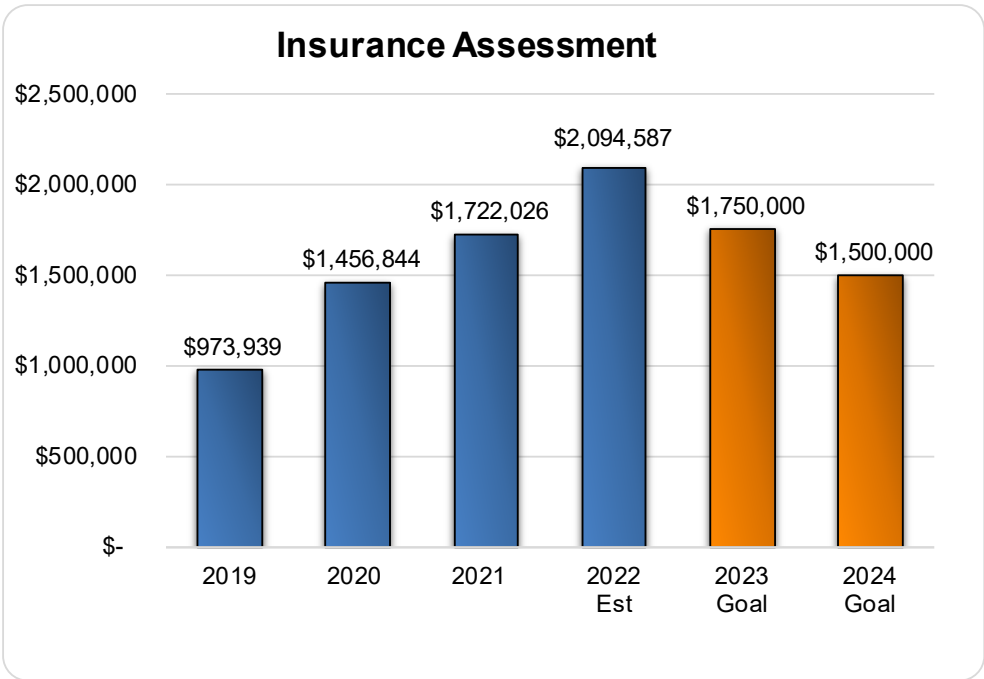
Accomplishments and Objectives

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Manage the City's compensation and benefits program, with focus on contract negotiations and managing benefits costs, without sacrificing overall benefit package quality. 	<ul style="list-style-type: none"> Successfully negotiated all Police department collective bargaining agreements through 2024. The City received the Well City Award for 2021 and 2022, resulting in a 2% reduction in benefits premiums. 	<ul style="list-style-type: none"> 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. 	CELEBRATION ECONOMY SERVICE SUSTAINABILITY WELLNESS
<ul style="list-style-type: none"> Partner with King County District Court on management of core court contract, as well as implementing Community Court; renew the public defender contract to include this court enhancement while managing the increase in conflict case assignment. 	<ul style="list-style-type: none"> Successful go-live of Community Court in May 2021. Renewed the public defender contract at 0% increase for cost. Renewed the KCDC ILA through 2034. 	<ul style="list-style-type: none"> 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. 	SERVICE WELLNESS
<ul style="list-style-type: none"> Expand the City's training and development program through enhancement and customization of online and in-person training courses for staff and supervisors. 	<ul style="list-style-type: none"> Implemented and successfully utilized our online learning management system. Provided Citywide management level training, and conducted management and executive leadership retreats in Spring 2022. 	<ul style="list-style-type: none"> 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. 	CELEBRATION CHARACTER SERVICE SUSTAINABILITY WELLNESS
<ul style="list-style-type: none"> Invest in diversity and inclusion initiatives in the City; specific to HR a focus on hiring/civil service processes related to recruitment, selection, onboarding and retention. 	<ul style="list-style-type: none"> Implemented blind screening processes and other HR best practices, with a focus on diversity and inclusion initiatives. This resulted in 43% of new hires in 2021 being representative of diverse populations, compared to the current census data of 46% diverse populations within the City. 	<ul style="list-style-type: none"> 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. 	CELEBRATION CHARACTER ECONOMY SERVICE SUSTAINABILITY WELLNESS

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 and overall cost of insurance. The goal during the next biennium (2023-2024) is to decrease claims and stabilize our costs, with the hopes of bringing our assessment back down under \$1,500,000 annually.



Department Budget

001.13 Human Resources	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	958,044	989,098	989,000	1,064,502	1,115,986
Personnel Benefits	368,474	427,170	344,900	388,237	420,787
Supplies	2,548	9,300	9,300	9,300	9,300
Services & Charges	2,574,737	3,607,560	3,607,560	3,515,610	3,523,410
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	286,512	325,000	325,000	372,600	383,200
DEPARTMENT TOTAL	\$ 4,190,314	\$ 5,358,128	\$ 5,275,760	\$ 5,350,249	\$ 5,452,683

2023-2024 New Requests:

HRR.0003 (page 306) Ongoing

HRR.0004 (page 307) Ongoing

HRR.0005 (page 308) One-Time funded with Reserves

Department Employees

001 Human Resources FTEs	2020	2021	2022	2023	2024
Human Resources FTEs	9.00	8.00	8.00	9.00	9.00
TOTAL HUMAN RESOURCES FTEs	9.00	8.00	8.00	9.00	9.00

Full Time Equivalent (FTE) Changes:

1.0 - Effective in BA#7, 2020 - the Economic Development Coordinator position was reclassified to a Diversity, Equity and Inclusion Program Manager position which reports to Human Resources.

-1.0 FTE - Per the position reclass in November 2021, the Diversity, Equity and Inclusion Program Manager was reclassified to report to the Mayor's Office.

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.

WORKERS’ COMPENSATION FUND

Mission Statement

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

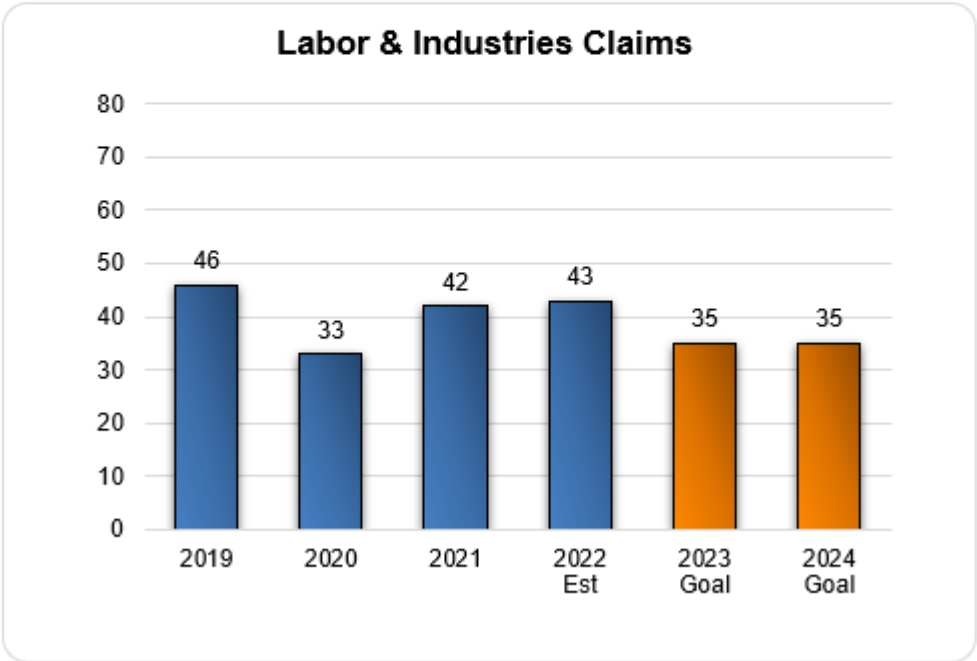
Department Overview

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.

Performance Measures - Workers' Compensation Fund

L&I Claims

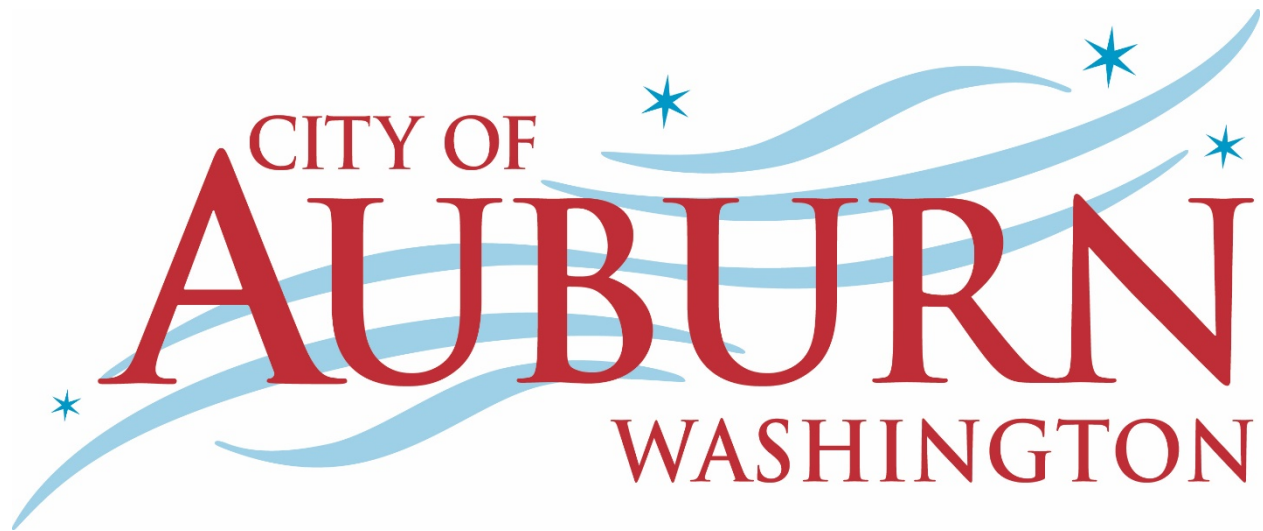
Labor and Industries (L&I) workers' compensation claims cost the City hundreds of thousands of dollars a year. The City has transitioned from the state fund to self-insurance for workers' compensation. The City has taken aggressive steps toward minimizing injuries and returning injured workers back to work as quickly as possible. The City's Safety Committee reviews all accidents and reviews management's recommendations for future prevention.

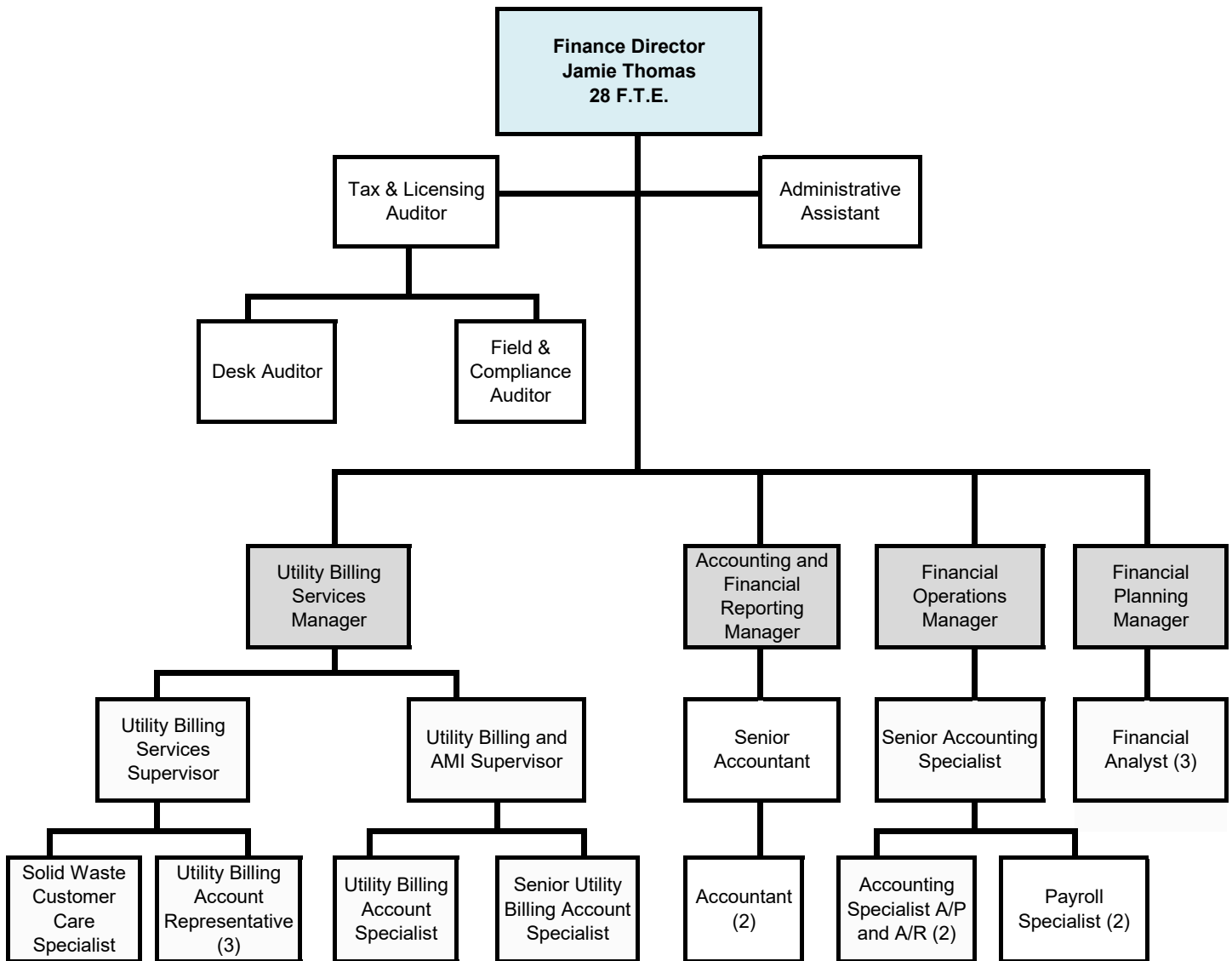


2023 – 2024 Working Capital Budget

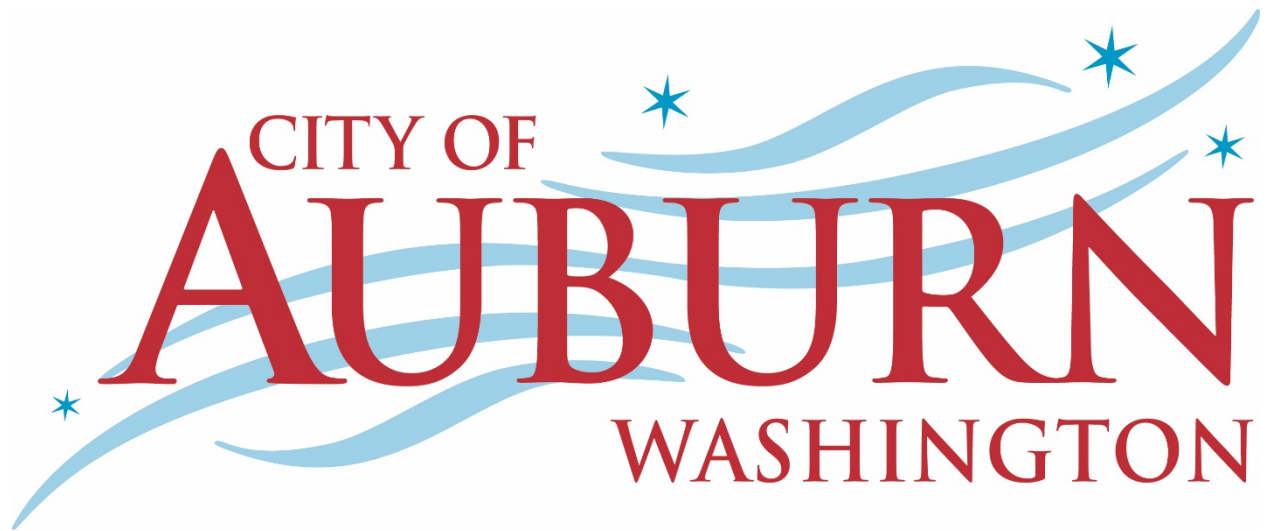
503 Workers' Compensation	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
369.720 L&I Contributions - EE	57,170	47,500	47,500	47,500	47,500
369.730 L&I Contributions - ER	1,033,972	1,060,800	1,041,500	1,060,800	1,060,800
398.100 Insurance Recoveries	6,129	15,000	5,000	15,000	15,000
361.110 Investment Income	3,465	21,600	12,100	21,600	21,600
388-399 Other Revenue	(5,720)	-	-	-	-
TOTAL OPERATING REVENUES	\$1,095,016	\$1,144,900	\$1,106,100	\$1,144,900	\$1,144,900
OPERATING EXPENDITURES					
580.100.10 Salaries & Wages	-	-	-	-	-
580.100.20 Benefits	93,881	250,000	240,000	250,000	250,000
580.100.30 Supplies	-	-	-	-	-
580.100.40 Services & Charges	420,289	466,900	466,900	489,500	489,500
580.100.50 Operating Transfer Out	-	-	-	-	-
590.100.05 Net Increase in Restricted Assets	-	-	-	-	-
535.000.90 Interfund Payments for Service	150,351	167,100	167,100	11,200	11,500
TOTAL OPERATING EXPENDITURES	\$ 664,521	\$ 884,000	\$ 874,000	\$ 750,700	\$ 751,000
REVENUES LESS EXPENDITURES	\$ 430,495	\$ 260,900	\$ 232,100	\$ 394,200	\$ 393,900
BEGINNING WORKING CAPITAL - January 1	2,440,125	2,870,620	2,870,620	3,102,720	3,496,920
ENDING WORKING CAPITAL - December 31	2,870,620	3,131,520	3,102,720	3,496,920	3,890,820
NET CHANGE IN WORKING CAPITAL (*)	\$ 430,495	\$ 260,900	\$ 232,100	\$ 394,200	\$ 393,900

(*) 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.

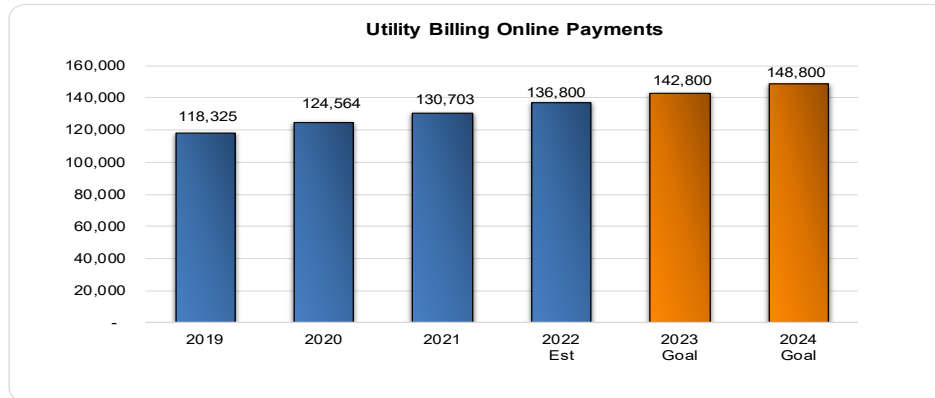
Accomplishments and Objectives

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Implement new Sensus Customer Portal so customers can access their meter information at their convenience. Provide training for residents and businesses. 	<ul style="list-style-type: none"> The Sensus Customer Portal was launched in February 2022. Staff created a training guide for residents and businesses to use. 		SERVICE ENVIRONMENT
<ul style="list-style-type: none"> Continue to improve and streamline budget development process and enhance budget document to make it more readable and useful. 	<ul style="list-style-type: none"> Significantly streamlined multiple budget development and analysis processes by introducing or improving extract-transform-load and other automation methodologies. 	<ul style="list-style-type: none"> Continue to implement modernization of budgeting processes and analytical methodologies. 	SERVICE
<ul style="list-style-type: none"> Work with Council to develop a financial plan for the short- to intermediate term as well as a comprehensive long-term financial sustainability policy. 	<ul style="list-style-type: none"> Adopted a multiple prong approach to General Fund sustainability, included the adoption and implementation of a new City Business and Occupation tax. 		SUSTAINABILITY
<ul style="list-style-type: none"> In coordination with IT and the City Clerk, continue to find and implement electronic records management solutions for Accounts Payable, Accounts Receivable, and Payroll. 	<ul style="list-style-type: none"> Transitioned the Accounts Payable and Payroll functions to be materially paperless, while maintaining compliance with records retention policies. 	<ul style="list-style-type: none"> In coordination with IT and the City Clerk, continue to find and implement electronic records management solutions for Accounts Payable, Accounts Receivable, and Payroll. 	SERVICE
<ul style="list-style-type: none"> Ensure all employees become engaged in the City-wide equity and inclusion efforts. Identify and remove barriers within Finance that perpetuate systemic racism. 	<ul style="list-style-type: none"> Began DEI discussions and awareness for staff. 	<ul style="list-style-type: none"> Continue conversations and identifying specific areas for improvement in Finance. 	CELEBRATION
		<ul style="list-style-type: none"> 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. 	SERVICE
		<ul style="list-style-type: none"> Develop curriculum to include payroll information and introduction to be included in new hire orientations. 	SERVICE

Performance Measures – Finance Department

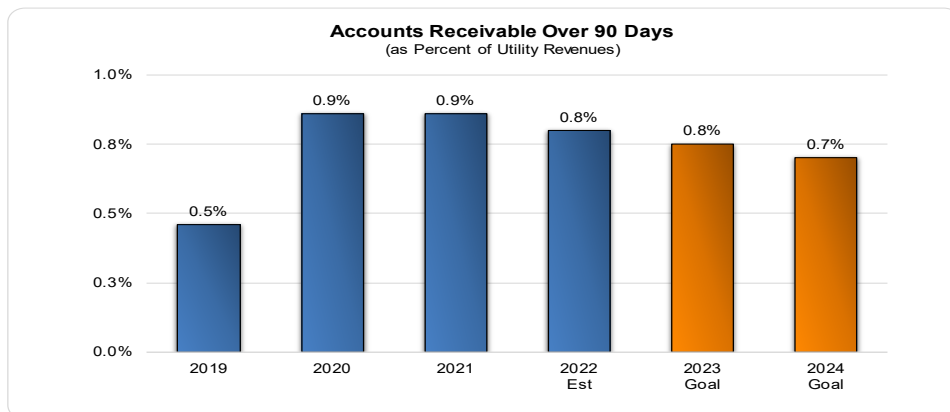
Utility Billing Online Payments

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.



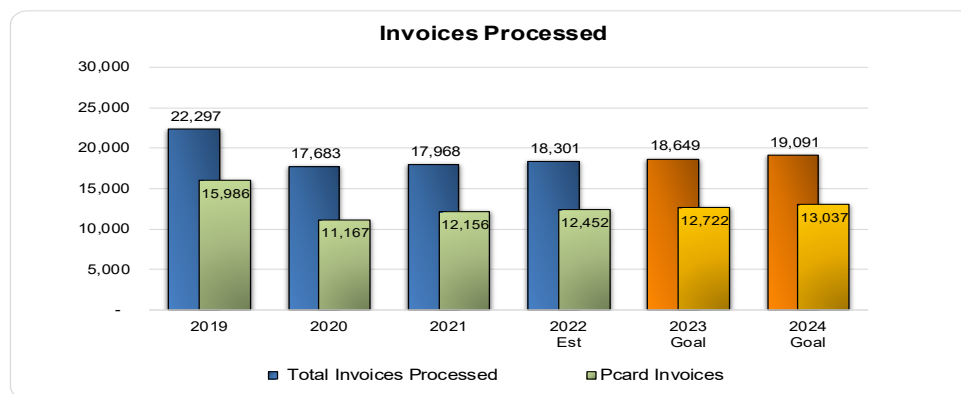
Utilities Accounts Receivable Over 90 Days as a Percent of Utility Revenue

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. We expect the percent to increase in 2020, since we are prohibited from conducting our normal collections process due to the COVID-19 pandemic.



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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	2,116,611	2,555,942	2,149,900	2,703,853	2,914,719
Personnel Benefits	867,527	1,224,571	901,800	1,197,970	1,356,121
Supplies	9,972	13,200	13,200	15,700	15,700
Services & Charges	143,774	223,300	223,300	535,600	555,100
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	196,122	209,300	209,300	595,500	613,400
DEPARTMENT TOTAL	\$3,334,007	\$4,226,313	\$3,497,500	\$5,048,623	\$5,455,040

2023-2024 New Requests:

FIN.0019 (page 304) Ongoing

FIN.0020 (page 305) One-Time Funded with Reserves

Department Employees

001 Finance FTEs	2020	2021	2022	2023	2024
Finance FTEs	24.00	25.00	26.00	27.00	28.00
TOTAL FINANCE FTEs	24.00	25.00	26.00	27.00	28.00

Full Time Equivalent (FTE) Changes:

1.0 FTE - Per the 2021-2022 Budget, this includes 1.0 FTE added in 2021 to the Finance Department for a B&O Tax Specialist who will administer the B&O Tax Program.

1.0 FTE - Per BA#5 2022, Ordinance No. 6850, a Senior Accountant position was added.

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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	454,274	291,990	291,990	463,400	41,400
Personnel Benefits	425,626	1,353,530	1,353,530	930,000	908,300
Supplies	21,518	-	-	-	-
Services & Charges	697,290	1,415,200	1,415,200	1,690,200	1,705,400
Operating Transfers Out	4,959,642	848,500	19,348,500	632,700	715,635
Interfund Payments For Service	10,035	7,500	7,500	7,700	7,700
Designated Ending Fund Balance	593,625	311,445	593,625	593,625	593,625
Undesignated Ending Fund Balance	34,763,743	25,915,048	15,835,008	8,882,085	9,431,050
DEPARTMENT TOTAL	\$41,925,753	\$30,143,213	\$38,845,353	\$ 13,199,710	\$13,403,110

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 106 - The American Rescue Plan Act (ARPA) Fund accounts for federal ARPA funding received by the City through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program.
- 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.

AMERICAN RESCUE PLAN ACT (ARPA) FUND

Fund Budget

106 American Rescue Plan Act (ARPA)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	-	5,802,647	-	-	-
Federal Grants	1,572,968	7,375,600	4,901,381	4,030,000	4,246,866
Total Revenues	\$ 1,572,968	\$ 13,178,247	\$ 4,901,381	\$ 4,030,000	\$ 4,246,866
Expenditures					
Services & Charges	196,596	328,400	328,015	-	-
Transfer Out	1,376,372	5,708,366	4,573,366	4,030,000	4,246,866
Ending Fund Balance	-	7,141,481	-	-	-
Total Expenditures	\$ 1,572,968	\$ 13,178,247	\$ 4,901,381	\$ 4,030,000	\$ 4,246,866

CUMULATIVE RESERVE FUND**Fund Budget**

122 Cumulative Reserve	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	8,622,344	10,553,767	10,553,767	30,713,551	29,402,101
Investment Income	(68,577)	80,000	80,000	80,000	80,000
Miscellaneous	-	2,029,800	2,029,784	-	-
Operating Transfers In	2,000,000	-	18,500,000	-	-
Total Revenues	\$ 10,553,767	\$12,663,567	\$31,163,551	\$ 30,793,551	\$29,482,101
Expenditures					
Operating Transfers Out*	-	2,400,000	450,000	1,391,450	12,959,994
Ending Fund Balance	10,553,767	10,263,567	30,713,551	29,402,101	16,522,107
Total Expenditures	\$ 10,553,767	\$12,663,567	\$31,163,551	\$ 30,793,551	\$29,482,101

Transfers Out Summary*	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
To Fund 328 - Property Purchase	-	450,000	450,000	-	-
To Gen Fund - ENG.0034	-	-	-	110,000	145,000
To Gen Fund - FAC.0029	-	-	-	100,000	-
To Gen Fund - FIN.0020	-	-	-	150,000	2,650,000
To Gen Fund - HRR.0005	-	-	-	206,150	102,050
To Gen Fund - POL.0039	-	-	-	825,300	762,944
To Gen Fund - Cash Flow Needs	-	1,950,000	-	-	9,300,000
Total Transfers Out	\$ -	\$ 2,400,000	\$ 450,000	\$ 1,391,450	\$12,959,994

MITIGATION FEES FUND**Fund Budget**

124 Mitigation Fees	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance - Designated	14,327,805	7,801,794	15,952,663	10,882,950	5,435,168
Beginning Fund Balance - Undesignated	89,217	8,240,086	89,217	93,217	98,217
Fire Impact Fees	122,193	153,400	153,400	125,000	125,000
Transportation Impact Fees	2,422,965	818,000	1,200,000	1,300,000	1,300,000
Truck Impact Fees	6	-	-	-	-
School Impact Admin Fees	5,876	7,200	4,000	5,000	5,000
Traffic Mitigation Fees	-	-	-	-	-
Parks Impact Fees	322,000	127,800	270,000	150,000	150,000
Investment Income	14,945	55,500	35,000	21,200	20,100
Transfers In	-	-	-	-	-
Total Revenues	17,305,007.23	\$ 17,203,780	\$ 17,704,280	\$ 12,577,367	\$ 7,133,485
Expenditures					
Professional Services	550,000	68,700	68,700	75,000	75,000
Operating Transfers Out*	713,127	7,021,094	6,659,413	6,968,982	6,928,800
Ending Fund Balance - Designated	15,952,662	10,055,054	10,882,950	5,435,168	26,468
Ending Fund Balance - Undesignated	89,217	58,932	93,217	98,217	103,217
Total Expenditures	17,305,007.23	\$ 17,203,780	\$ 17,704,280	\$ 12,577,367	\$ 7,133,485

Transfers Out Summary*	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
To Fund 102 - Impact Fees	580,625	4,595,465	4,217,613	5,028,692	6,403,800
To Fund 102 - Wetland Mitigation	-	-	-	73,000	-
To Fund 102 - Traffic Mitigation Fees	-	100,000	100,000	-	150,000
To Fund 105 - Impact Fees	-	-	-	-	-
To Fund 102 - Fees In Lieu of Services	-	-	-	-	-
To Fund 321 - Park Impact Fees	2,547	384,322	405,493	477,800	375,000
To Fund 321 - Park Mitigation Fees	-	-	0	-	-
To Fund 328 - Traffic Impact Fees	-	-	-	-	-
To Fund 328 - Parks Impact Fees	129,955	1,936,307	1,936,307	1,389,490	-
To Fund 328 - Wetland Mitigation Fees	-	5,000	-	-	-
Total Transfers Out	\$ 713,127	\$ 7,021,094	\$ 6,659,413	\$ 6,968,982	\$ 6,928,800

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, the Local Improvement District (LID) Guarantee Fund, the Local Improvement District (LID) 350 Fund, and the Golf/Cemetery Refunding Debt Service Fund.

The 2020 LTGO Refunding Bond Fund is intended to assume payments previously assigned to the City Hall Annex Bond Fund and the Local Revitalization Bond Fund, which will be reallocated and closed in 2021.

The City's LID Guarantee Fund is used as a source for guaranteeing the redemption and payment of outstanding LID bonds and interest. Its purpose is to provide adequate security in order to maintain top credit ratings by bond rating agencies such as Moody's Investors Service.

Fund Budget

232 LTGO A&B Refunding Bonds (2020)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	92,708	381,987	381,987	662,707	662,707
LRF Sales Tax Credit	260,195	250,000	250,000	250,000	250,000
Investment Income	119	270	270	-	-
BAB Subsidy	-	414,700	-	-	-
Operating Transfers In	1,538,200	1,539,700	1,539,700	1,257,600	1,254,200
Total Revenues	\$ 1,891,222	\$ 2,586,657	\$ 2,171,957	\$ 2,170,307	\$ 2,166,907
Expenditures					
Debt Service Principal	700,000	735,000	735,000	770,000	805,000
Debt Service Interest	809,235	774,250	774,250	737,600	699,100
Ending Fund Balance	381,987	1,077,407	662,707	662,707	662,807
Total Expenditures	\$ 1,891,222	\$ 2,586,657	\$ 2,171,957	\$ 2,170,307	\$ 2,166,907

Fund Budget

238 SCORE 2009 A&B Bond Debt	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	-	-	-	-	-
BAB Subsidy	-	412,600	-	-	-
Interlocal Grants - Host City	-	62,560	-	62,560	62,560
SCORE Contract Cities Revenue	-	891,540	-	1,303,540	1,303,640
Operating Transfers In	-	-	-	-	-
Total Revenues	\$ -	\$ 1,366,700	\$ -	\$ 1,366,100	\$ 1,366,200
Expenditures					
Debt Service Principal	-	669,200	-	695,400	723,300
Debt Service Interest	-	697,500	-	670,700	642,900
Ending Fund Balance	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,366,700	\$ -	\$ 1,366,100	\$ 1,366,200

Fund Budget

249 LID Guarantee	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	1,676	1,678	1,677	1,687	1,697
Investment Income	2	10	10	10	10
Operating Transfer In	-	-	-	-	-
Total Revenues	\$ 1,677	\$ 1,688	\$ 1,687	\$ 1,697	\$ 1,707
Expenditures					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	1,677	1,688	1,687	1,697	1,707
Total Expenditures	\$ 1,677	\$ 1,688	\$ 1,687	\$ 1,697	\$ 1,707

Fund Budget

275 LID #350	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	1,197	2,151	2,151	-	-
Investment Income	2	10	10	-	-
Special Assessment Principal	591	-	-	-	-
Special Assessment Interest & Penalties	361	-	-	-	-
Total Revenues	\$ 2,151	\$ 2,161	\$ 2,161	\$ -	\$ -
Expenditures					
Operating Transfers Out	-	2,161	2,161	-	-
Special Assessment Principal	-	-	-	-	-
Special Assessment Interest	-	-	-	-	-
Ending Fund Balance	2,151	-	-	-	-
Total Expenditures	\$ 2,151	\$ 2,161	\$ 2,161	\$ -	\$ -

Fund Budget

276 Golf/Cemetery Refunding Debt Service	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	-	-	-	-	-
Investment Income	-	-	-	-	-
Operating Transfer In	370,839	371,300	371,300	370,700	374,400
Total Revenues	\$ 370,839	\$ 371,300	\$ 371,300	\$ 370,700	\$ 374,400
Expenditures					
Debt Service Principal	341,802	347,700	347,700	352,900	362,400
Debt Service Interest	29,037	23,600	23,600	17,800	12,000
Ending Fund Balance	-	-	-	-	-
Total Expenditures	\$ 370,839	\$ 371,300	\$ 371,300	\$ 370,700	\$ 374,400

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (Fund 328) manages the proceeds of grants, real estate excise tax (REET), and transfers from other funds. 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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Assigned Fund Balance - Streets	512,952	512,952	75,322	76,122	76,122
Beginning Fund Balance	9,771,375	13,569,966	14,007,596	13,002,434	13,515,034
REET 1	2,974,297	1,100,000	2,003,000	1,100,000	1,100,000
REET 2	2,974,296	1,100,000	2,003,000	1,100,000	1,100,000
Grants	328,490	517,892	515,881	1,685,000	1,403,000
Charges for Services	65,000	282,470	242,380	100,000	50,000
Investment Income	8,936	37,400	37,400	46,300	46,300
Contributions & Donations	444,620	-	-	75,000	-
Miscellaneous Revenue	-	-	-	-	-
Operating Transfer In	2,472,305	4,220,597	3,106,377	2,727,000	400,000
Total Revenues	\$ 19,552,271	\$ 21,341,277	\$21,990,956	\$19,911,856	\$17,690,456
Expenditures					
Facility Needs Study & Master Plan	37,528	-	-	-	-
City Wetland Mitigation	-	5,000	-	-	-
Facilities Projects	120,308	1,366,972	907,752	37,510	-
Parks Projects	334,254	2,932,008	2,902,008	2,604,990	1,630,000
Public Works Projects	62	1,550,000	950,000	1,300,000	2,550,000
Transportation Projects - REET 2	1,212,372	878,303	775,340	1,319,000	1,888,000
Theater Block Purchase	-	450,000	450,000	-	-
Operating Transfers Out - REET 1	1,659,121	1,782,635	1,245,000	878,400	552,700
Operating Transfers Out - REET 1 to F102 & F105	-	-	-	-	-
Operating Transfers Out - REET 1 to F103	1,414,844	750,000	750,000	-	-
Operating Transfers Out - REET 2	252,919	253,700	182,300	180,800	628,800
Operating Transfers Out - REET 2 to F103	-	1,450,000	750,000	-	-
Operating Transfers Out - Other	437,946	-	-	-	-
Assigned Fund Balance - Streets	75,322	76,122	76,122	76,122	76,122
Ending Fund Balance	14,007,596	9,846,537	13,002,434	13,515,034	10,364,834
Total Expenditures	\$ 19,552,271	\$ 21,341,277	\$21,990,956	\$19,911,856	\$17,690,456

2023-2024 New Requests:

ENG.0031 (page 291) One-Time Funded with REET

PRK.0061 (page 323) One-Time Funded with REET and Parks Impact Fees

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

330 Local Revitalization	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	355,086	316,579	316,579	245,831	2,031
Investment Income	331	-	1,500	1,200	1,000
Operating Transfer In	7,523	41,477	41,477	255,000	2,081,866
Total Revenues	\$ 362,941	\$ 358,056	359,556	\$ 502,031	\$ 2,084,897
Expenditures					
Capital Outlay	46,361	113,725	113,725	500,000	2,081,866
Ending Fund Balance	316,579	244,331	245,831	2,031	3,031
Total Expenditures	\$ 362,941	\$ 358,056	359,556	\$ 502,031	\$ 2,084,897

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

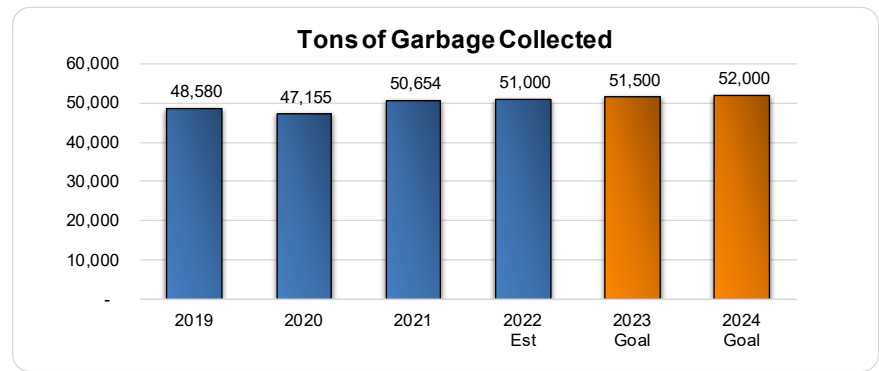
The City currently contracts with Waste Management for solid waste collection, billing agent services, and customer service. City staff are responsible for overall contract management. The City's new contract with Waste Management was effective October 1, 2021. Under this contract, Waste Management provides solid waste service to the entire City. The franchise agreement with Republic Services for annexation areas on West Hill and Lea Hill expired September 30, 2021. 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.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Maintain the residential recycling and compostables diversion rate over 52%. 	<ul style="list-style-type: none"> The residential recycling and compostables diversion rate was 51% in 2020 and 48% in 2021. 	<ul style="list-style-type: none"> Increase the residential recycling and compostables diversion rate to 50% in 2023 and 2024. 	SUSTAINABILITY
<ul style="list-style-type: none"> Maintain the total City recycling and compostables diversion rate at or above 30% (excluding private vendor recycling and composting services). 	<ul style="list-style-type: none"> As of May 2022, the total City recycling and compostables diversion rate is approximately 27% (excluding private vendor recycling and composting services). 	<ul style="list-style-type: none"> Increase the total City recycling and compostables diversion rate to 30% (excluding private sector recycling and composting services). 	SUSTAINABILITY
<ul style="list-style-type: none"> Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter. 	<ul style="list-style-type: none"> Solid Waste Division staff included information on how to report illegal dumping and the total tonnage collected from illegal dumping in the City's magazine. 	<ul style="list-style-type: none"> Work with other City departments and possibly neighboring jurisdictions to create an outreach campaign to reduce illegal dumping/litter. 	ENVIRONMENT
<ul style="list-style-type: none"> Work with other City departments to develop a recycling collection program for batteries, office equipment, and other items as needed. 	<ul style="list-style-type: none"> In research phase for creating a City Facility recycling collection program in conjunction with other City departments for batteries, other small hazardous waste materials, and office equipment. 	<ul style="list-style-type: none"> Work with other City departments to develop a recycling collection program for batteries, office equipment, and other items as needed. 	ENVIRONMENT
<ul style="list-style-type: none"> Implement a new 10-year solid waste contract effective October 2021. This includes changing to hauler customer service and the hauler as the billing-agent for the City. This will bring the entire City under one solid waste contract. 	<ul style="list-style-type: none"> Implemented 10-year solid waste contract with Waste Management. Waste Management now provides solid waste collection, billing, and customer service for the entire City. 		SERVICE

Performance Measures – Solid Waste Fund

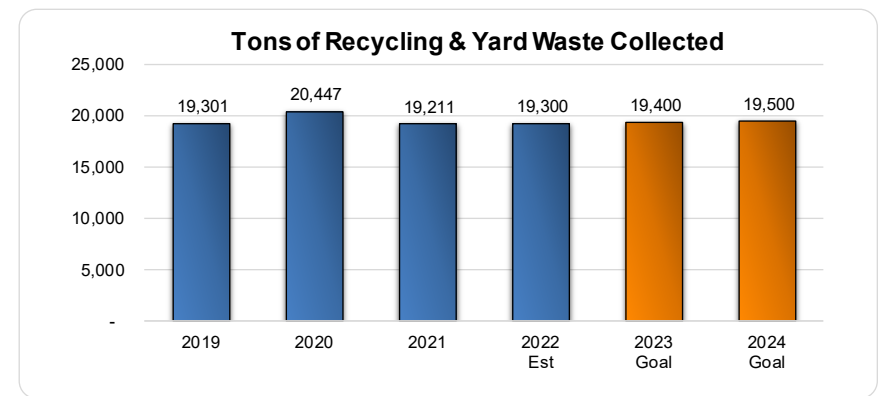
Tons of Residential & Commercial Garbage Collected

The City of Auburn garbage tonnage declined in 2020 due to impacts from the COVID-19 pandemic. In 2021, tonnage increased as the economy stabilized. We expect tonnage to steadily grow as several large multifamily complexes are completed.



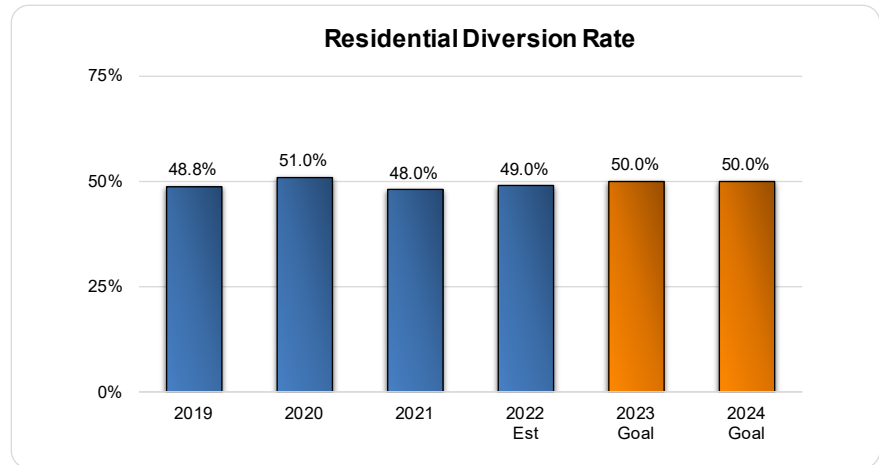
Tons of Recycling & Yard Waste Collected

The City of Auburn recycling and yard waste tonnage increased in 2020 when more residents were home due to the COVID-19 pandemic. The tonnage declined in 2021, as people started spending more time outside of their homes. We expect the recycling and yard waste tonnage to maintain similar levels in the future.



Residential Diversion Rate

Auburn residents diverted approximately 48% of their waste from the landfill in 2021. The City anticipates residential diversion will stay steady, which is in line with King County estimates.



2023 – 2024 Working Capital Budget

434 Solid Waste	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.750/751/753 Garbage Service	13,572,720	15,115,500	23,112,500	26,532,630	27,988,200
343.752 Yard Waste	965,690	1,614,600	-	-	-
343.780/790 Excise Tax & Utility Tax	1,340,186	1,295,300	550	-	-
343.770 Household Hazardous Waste	354,499	400,000	-	-	-
343.760 Late Penalties	(1)	100,000	-	-	-
361.110 Investment Income	5,111	44,200	6,000	44,200	44,200
334 & 337 Grants	38,590	190,000	58,700	70,000	70,000
369-399 Miscellaneous Revenue	(31,596)	-	-	-	-
TOTAL OPERATING REVENUES	\$ 16,245,199	\$ 18,759,600	\$ 23,177,750	\$ 26,646,830	\$ 28,102,400
OPERATING EXPENDITURES					
537.000.10 Salaries & Wages	68,693	121,500	115,075	125,828	133,859
537.000.20 Benefits	(20,767)	73,300	66,200	76,156	81,999
537.000.30 Supplies	8,772	80,200	54,600	48,600	48,600
537.000.40 Services & Charges	17,730,499	18,311,880	23,867,800	26,102,900	27,877,600
537.000.50 Operating Transfer Out	-	72,700	72,700	-	-
590.100.05 Net Increase in Restricted Assets	-	-	-	-	-
535.000.90 Interfund Payments for Service	596,687	655,000	655,000	180,500	186,100
TOTAL OPERATING EXPENDITURES	\$ 18,383,884	\$ 19,314,580	\$ 24,831,375	\$ 26,533,984	\$ 28,328,158
REVENUES LESS EXPENDITURES	\$ (2,138,685)	\$ (554,980)	\$ (1,653,625)	\$ 112,846	\$ (225,758)
BEGINNING WORKING CAPITAL - January 1	5,927,917	3,789,232	3,789,232	2,135,607	2,248,453
ENDING WORKING CAPITAL - December 31	3,789,232	3,234,252	2,135,607	2,248,453	2,022,695
NET CHANGE IN WORKING CAPITAL (*)	\$ (2,138,685)	\$ (554,980)	\$ (1,653,625)	\$ 112,846	\$ (225,758)

(*) 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.

2023-2024 Working Capital Budget

501 Insurance	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
397.100 Operating Transfers In	-	-	-	-	-
361.110 Investment Income	945	12,000	800	12,000	12,000
TOTAL OPERATING REVENUES	\$ 945	\$ 12,000	\$ 800	\$ 12,000	\$ 12,000
OPERATING EXPENDITURES					
517.700.20 Benefits/Unemployment Claims	18,479	175,000	50,000	175,000	175,000
517.700.30 Supplies	-	-	-	-	-
517.700.40 Services & Charges	3,906	8,200	8,200	7,500	7,500
597.100.50 Operating Transfers Out	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 22,385	\$ 183,200	\$ 58,200	\$ 182,500	\$ 182,500
REVENUES LESS EXPENDITURES	\$ (21,440)	\$ (171,200)	\$ (57,400)	\$ (170,500)	\$ (170,500)
BEGINNING WORKING CAPITAL - January 1	1,789,615	1,768,175	1,768,175	1,710,775	1,540,275
ENDING WORKING CAPITAL - December 31	1,768,175	1,596,975	1,710,775	1,540,275	1,369,775
NET CHANGE IN WORKING CAPITAL (*)	\$ (21,440)	\$ (171,200)	\$ (57,400)	\$ (170,500)	\$ (170,500)

(*) Working Capital = Current
Assets minus Current Liabilities

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency 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 651 – Agency Fund accounts for resources held in a purely custodial capacity; this fund is not budgeted.

Fund Budget

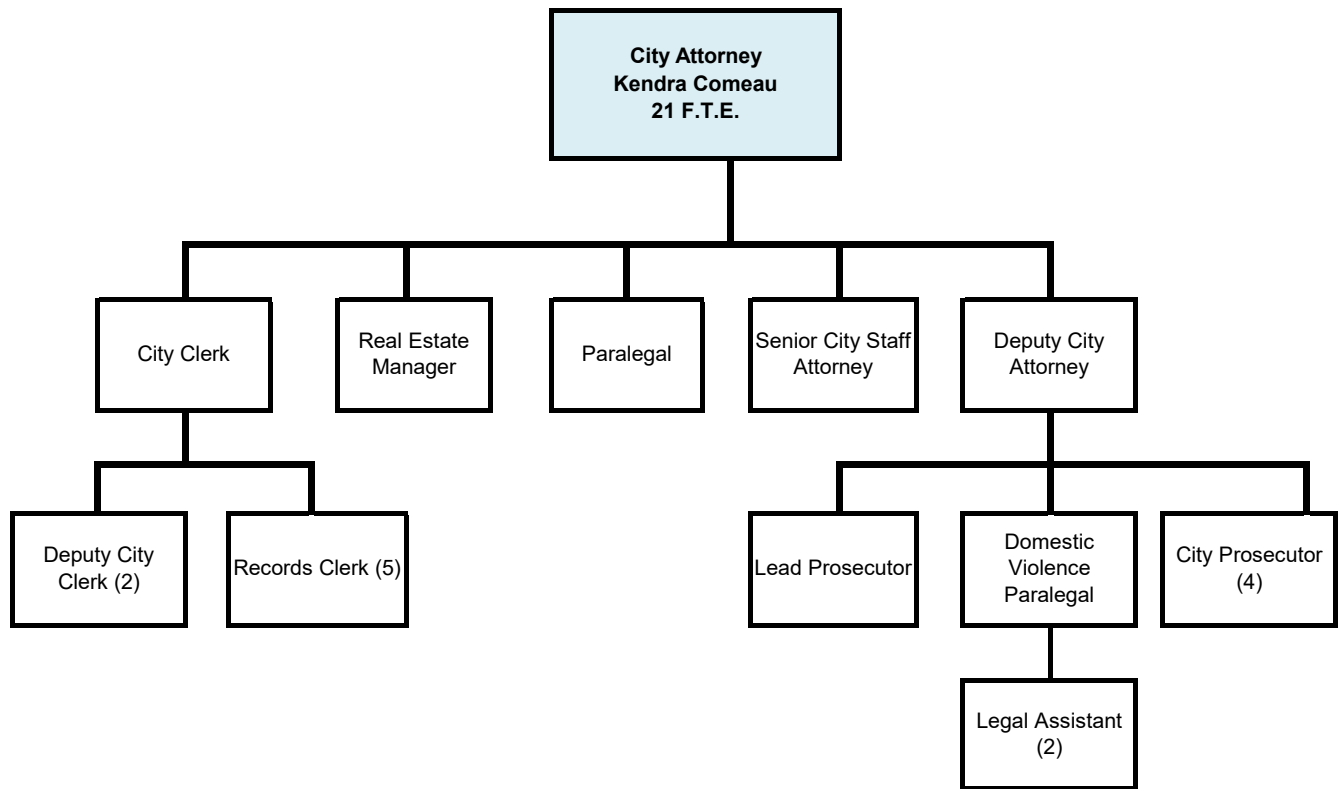
611 Fire Pension	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance - Designated	1,612,128	1,591,243	1,307,243	1,215,904	1,123,248
Beginning Fund Balance - Undesignated	476,352	398,327	574,723	574,723	574,723
Fire Insurance Prevention Tax	98,371	88,400	104,661	88,400	88,400
Investment Income	19,570	15,200	15,200	15,200	15,200
Unrealized Gain (Loss) on Investment	(19,840)	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	\$2,186,582	\$2,093,170	\$2,001,827	\$1,894,227	\$1,801,571
Expenditures					
Salaries & Wages	186,612	192,804	192,800	191,256	191,256
Personnel Benefits	-	-	-	-	-
Services & Charges	-	7,000	7,000	5,000	15,000
Interfund Payments for Services	10,400	11,400	11,400	-	-
Ending Fund Balance - Designated	1,414,846	1,483,639	1,215,904	1,123,248	1,020,592
Ending Fund Balance - Undesignated	574,723	398,327	574,723	574,723	574,723
Total Expenditures	\$2,186,582	\$2,093,170	\$2,001,827	\$1,894,227	\$1,801,571

PERMANENT FUNDS

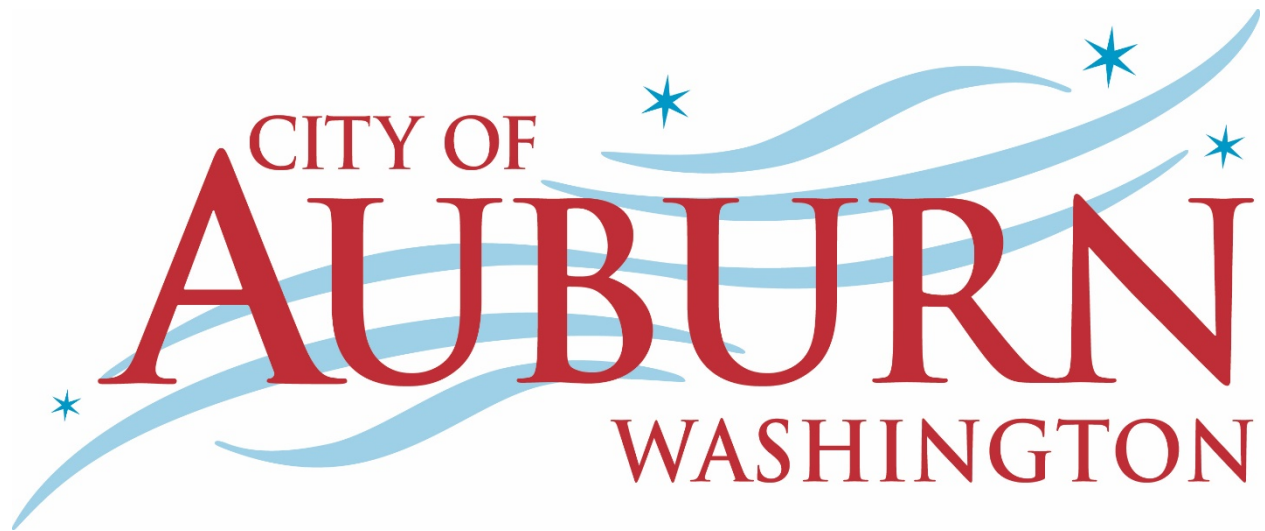
Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs. The City has one permanent fund: Fund 701 - Cemetery Endowment Care Fund, which accounts for non-expendable investments 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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance - Designated	1,925,182	1,918,600	2,007,357	2,054,857	2,102,357
Beginning Fund Balance - Undesignated	97,079	187,847	99,090	103,490	120,120
Lot Sales	82,175	47,500	47,500	47,500	47,500
Investment Income	2,010	16,630	4,400	16,630	16,630
Total Revenues	\$ 2,106,447	\$ 2,170,577	\$ 2,158,347	\$ 2,222,477	\$ 2,286,607
Expenditures					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance - Designated	2,007,357	1,986,665	2,054,857	2,102,357	2,149,857
Ending Fund Balance - Undesignated	99,090	183,912	103,490	120,120	136,750
Total Expenditures	\$ 2,106,447	\$ 2,170,577	\$ 2,158,347	\$ 2,222,477	\$ 2,286,607



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 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.

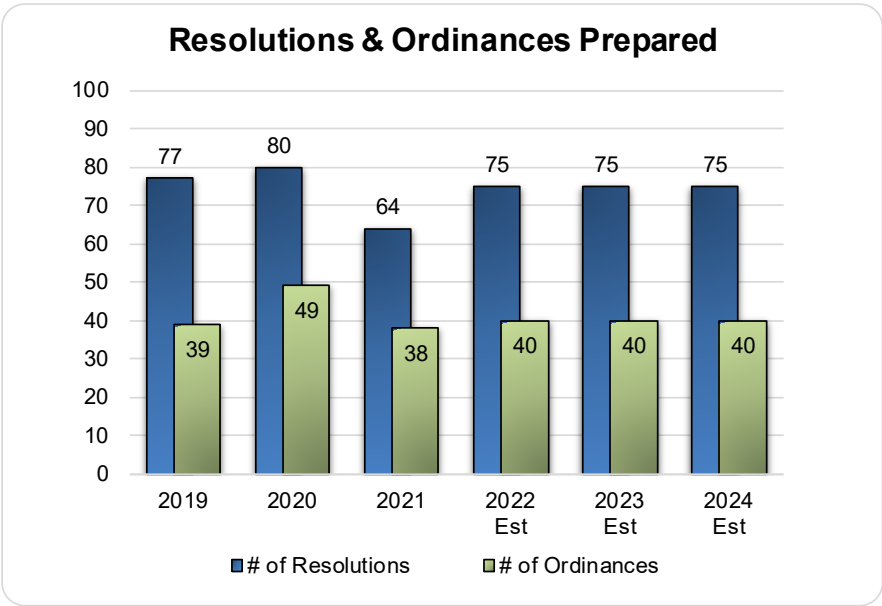
Accomplishments and Objectives

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Implement Laserfiche Records Management workflows for disposition authority numbers. 	<ul style="list-style-type: none"> Incorporated workflows for DocuSign and Contract Management. 	<ul style="list-style-type: none"> Work with other departments to utilize Laserfiche for City Records. 	SERVICE
<ul style="list-style-type: none"> Work with court, public defense, and other agencies to create and roll out a Community Court. 	<ul style="list-style-type: none"> Began the Auburn Community Court in May of 2021, currently serving 20 Participants. 	<ul style="list-style-type: none"> Continue operating and potentially expand the Auburn Community Court focusing on accountability. Partner with City partners and the Community for a Municipal Court study to determine whether our court system is meeting community needs. 	WELLNESS
<ul style="list-style-type: none"> Review old warrant files for closure or dismissal based on jurisdictional limits. 	<ul style="list-style-type: none"> Old warrant files are continually reviewed. The office has gone entirely paperless and can close cases more efficiently. 	<ul style="list-style-type: none"> Continue reviewing old warrant files and work with Court partners to increase defendant attendance. Coordinate with SCORE jail to enable defendant/case access to treatment modalities. 	WELLNESS
<ul style="list-style-type: none"> Work internally and with other departments to create more efficient workflows for legal review of contracts, resolutions, and ordinances. 	<ul style="list-style-type: none"> Work internally and with other departments to create more efficient workflows for legal review of contracts, resolutions, and ordinances. 	<ul style="list-style-type: none"> Work internally and with other departments to create more efficient workflows for legal review of contracts, resolutions, and ordinances. 	SERVICE
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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. 	SERVICE
<ul style="list-style-type: none"> Work with private defense attorneys to exchange discovery electronically. 	<ul style="list-style-type: none"> We now provide all defense discovery electronically, unless a defense attorney refuses to accept transmission in that method. 	<ul style="list-style-type: none"> Continue electronic discovery. 	SERVICE
<ul style="list-style-type: none"> Review and destroy electronic files from its case management system and its network drive in accordance with state retention schedules. 	<ul style="list-style-type: none"> Completed destruction on two shared drives. Assisted other departments with destructions of their electronic records. 	<ul style="list-style-type: none"> Review and destroy electronic files from network drives in accordance with State Retention schedule. 	SERVICE
<ul style="list-style-type: none"> Work with departments to implement an electronic signature and contract routing system. 	<ul style="list-style-type: none"> Implementation of the first three phases of DocuSign for electronic signatures and contract routing. 	<ul style="list-style-type: none"> Work with departments to enhance the electronic signature and contract review process. 	SERVICE
		<ul style="list-style-type: none"> 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. 	SERVICE
		<ul style="list-style-type: none"> Begin the establishment of a maintenance and repair budget capable of supporting future management plans. 	SERVICE

Performance Measures – Legal Department

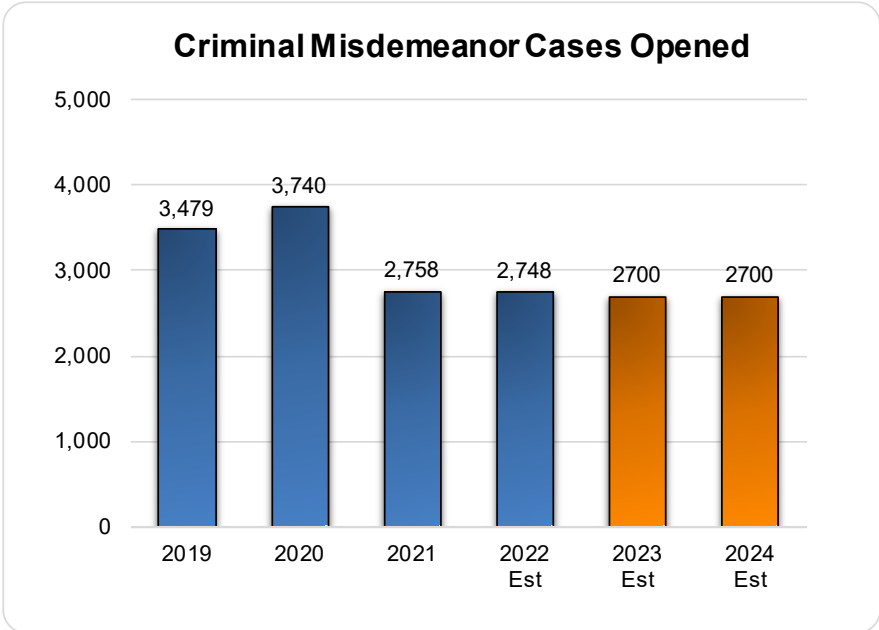
Resolutions & Ordinances Prepared

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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	1,599,925	2,197,669	1,891,200	2,277,870	2,403,214
Personnel Benefits	667,718	1,031,599	767,600	969,282	1,057,336
Supplies	28,586	14,800	14,800	14,800	14,800
Services & Charges	1,591,279	2,578,650	2,578,650	2,656,400	2,672,000
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	392,174	420,300	420,300	575,400	592,400
DEPARTMENT TOTAL	\$4,279,682	\$6,243,018	\$5,672,550	\$6,493,752	\$6,739,750

2023-2024 New Requests:

LGL.0006 (page 311) Ongoing

LGL.0007 (page 312) Ongoing

Department Employees

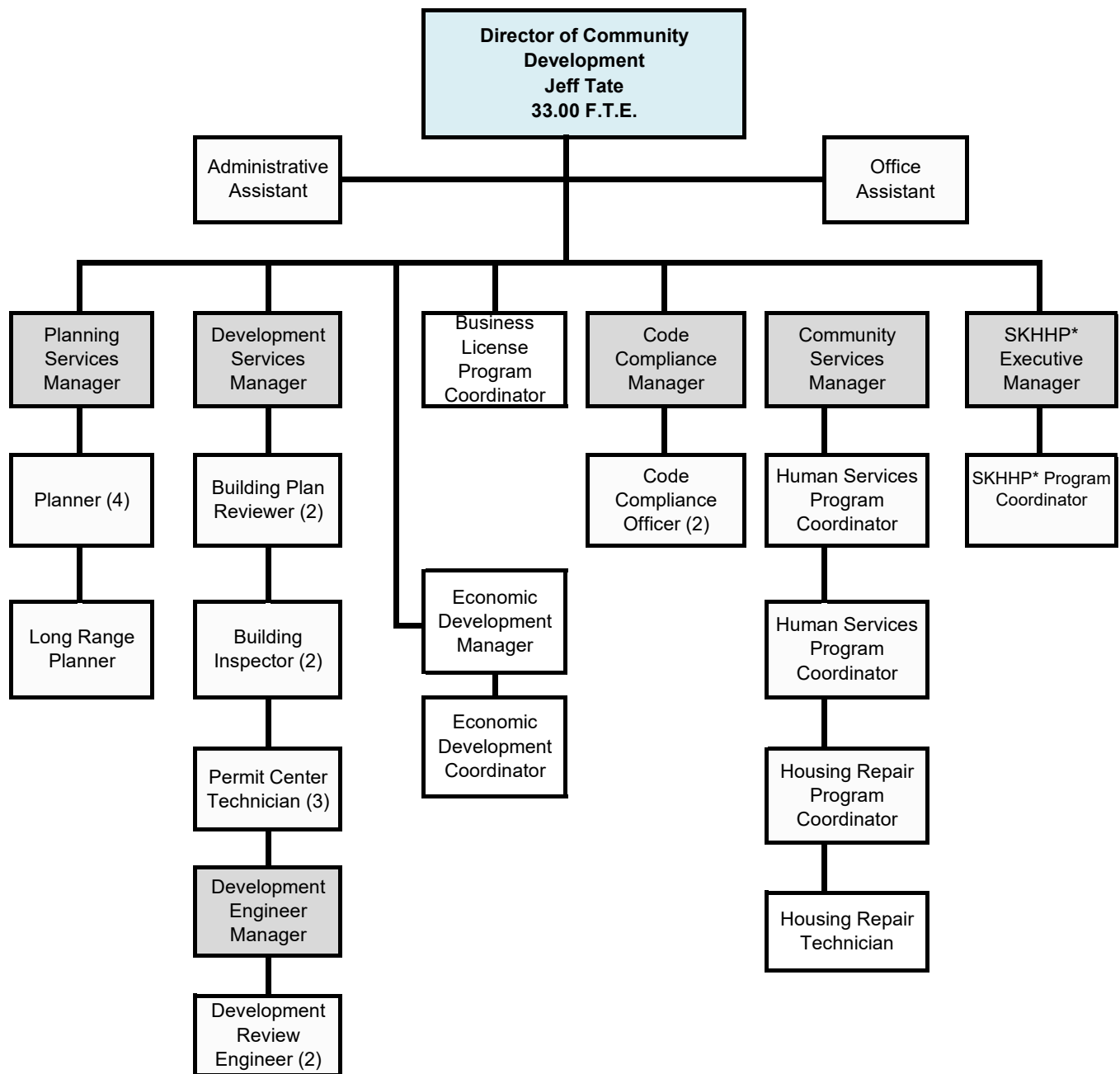
001 Legal FTEs	2020	2021	2022	2023	2024
Legal FTEs	16.00	21.00	21.00	21.00	21.00
TOTAL LEGAL FTEs	16.00	21.00	21.00	21.00	21.00

Full Time Equivalent (FTE) Changes:

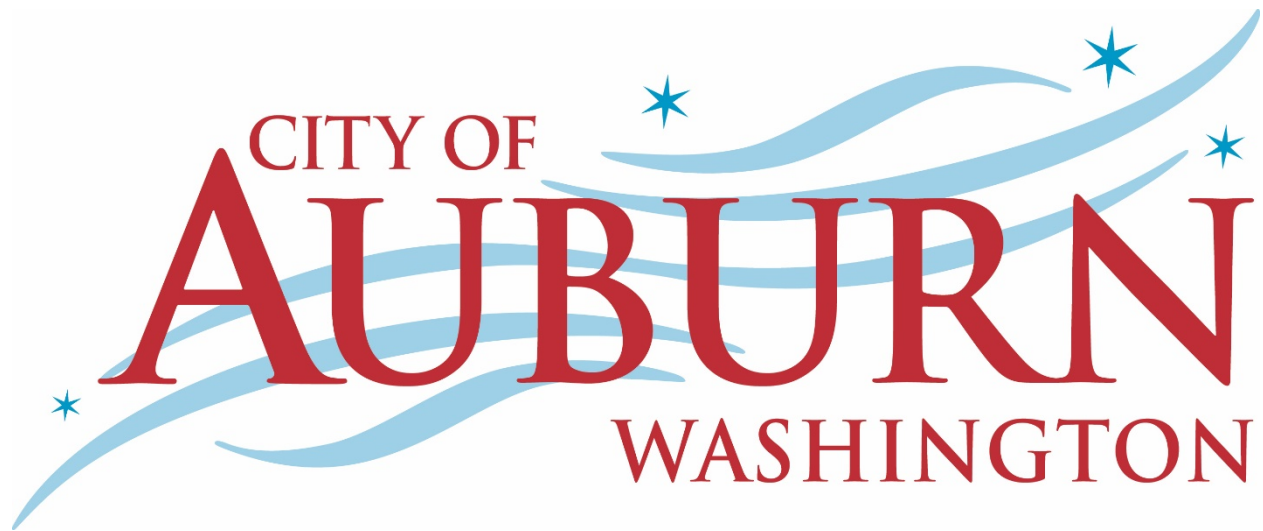
1.0 FTE - The 2019/2020 Adopted Budget included an additional Records Clerk position.

1.0 FTE - Per reclass paperwork, effective March 2021 the Real Property Analyst position was reclassified from the Administration Department to the Legal Department and was then reclassified from a Real Property Analyst to Real Estate Manager.

4.0 FTE's - Per BA#3 2021, Ordinance No. 6836, 3 Records Clerks and 1 City Prosecutor position was added to support the Police Body Camera initiative.



*SKHHP = South King County Housing and Homelessness Partners
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, human services and neighborhood programs.

Department Overview

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

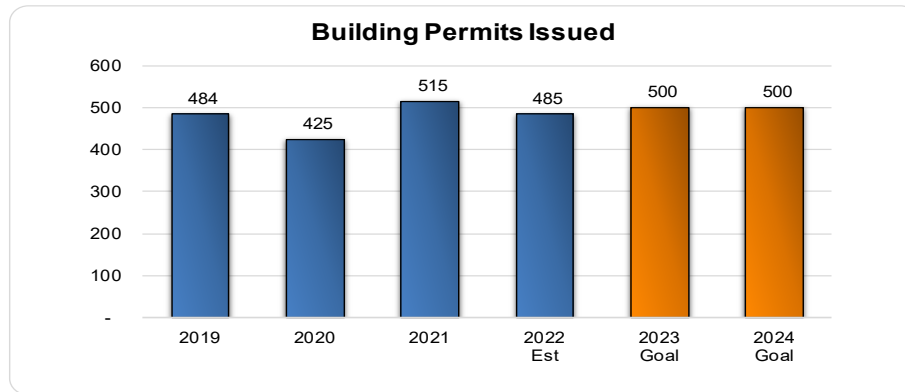
Accomplishments and Objectives

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Launch participation in the eCityGov Alliance as a voting member. This allows the City to have a voice in how our electronic systems grow and improve over time. 	<ul style="list-style-type: none"> This goal was accomplished in Q3 of 2021. 	<ul style="list-style-type: none"> Develop internal department programs and methods that enhance leadership depth and succession planning. 	SUSTAINABILITY SERVICE
<ul style="list-style-type: none"> Identify strategies and action items that promote broader access and availability to healthier food options and healthier lifestyles. 	<ul style="list-style-type: none"> COVID interrupted efforts to pursue this goal during 2020 and 2021. 	<ul style="list-style-type: none"> Identify and implement protocols and practices that are designed to create more equity within the community. 	CELEBRATION CHARACTER ECONOMY SUSTAINABILITY SERVICE
<ul style="list-style-type: none"> Transition the City business licensing into the Washington State licensing program. 	<ul style="list-style-type: none"> This goal was accomplished in Q3 of 2022. 	<ul style="list-style-type: none"> Identify and implement protocols and practices that are designed to create more equity within the work place. 	CELEBRATION SUSTAINABILITY SERVICE
<ul style="list-style-type: none"> Update the zoning map in order to achieve consistency with the recommendations of the adopted Airport Master Plan. 	<ul style="list-style-type: none"> This goal was achieved in Q4 of 2021. 	<ul style="list-style-type: none"> Implement additional efforts to achieve the development cost recovery fees identified in 2019. 	ECONOMY SERVICE
		<ul style="list-style-type: none"> 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. 	ECONOMY SUSTAINABILITY SERVICE
<ul style="list-style-type: none"> Finalize the strategy for the State-mandated periodic update to the Comprehensive Plan. 	<ul style="list-style-type: none"> This goal was accomplished in Q2 of 2022 and is supported through successfully obtaining state 	<ul style="list-style-type: none"> Relocate the Multifamily Tax Exemption program from downtown to another area of the 	ECONOMY WELLNESS
<ul style="list-style-type: none"> Provide administrative support for the creation of South Sound Housing Affordability Partners (SSHAP). 	<ul style="list-style-type: none"> This goal was accomplished in Q1 of 2021 when SKHHP was fully staffed and independent. 	<ul style="list-style-type: none"> Identify the two high priority areas eligible for tax increment financing. 	ECONOMY SUSTAINABILITY

Performance Measures – Community Development

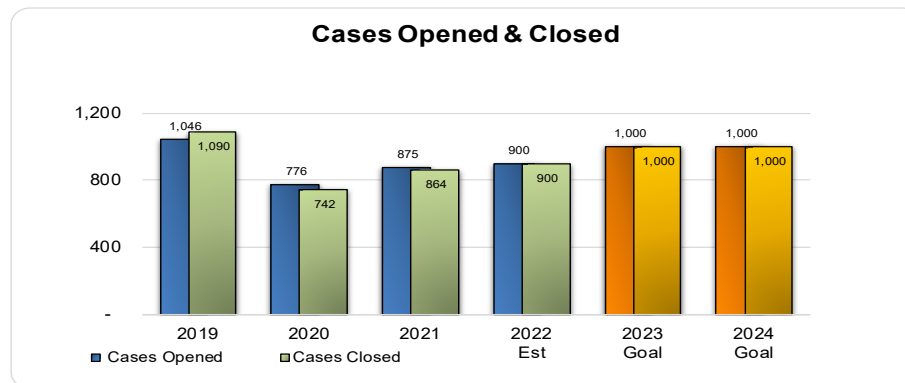
Number of Building Permits Issued

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.



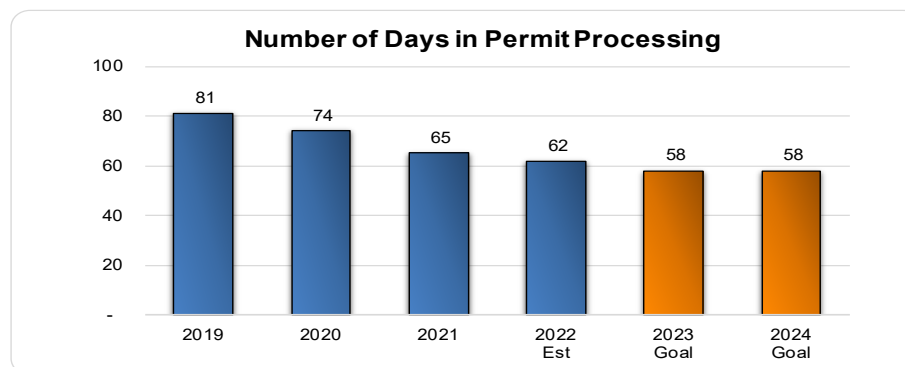
Code Enforcement - Cases Opened & Closed

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.



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.



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.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> • Develop and deploy sustainability initiatives such as creation of a Comprehensive Plan Sustainability Element. 	<ul style="list-style-type: none"> • No progress. Reason for no progress is because the state legislature has continued to discuss this concept as a mandatory state law. The city did not want to proceed with an approach until/unless there was guidance from the state. 	<ul style="list-style-type: none"> • Identify and implement recommendations outlined in the 2021 Housing Action Plan. 	ECONOMY SUSTAINABILITY WELLNESS
<ul style="list-style-type: none"> • Identify and establish environmental outreach strategies. 	<ul style="list-style-type: none"> • Outreach strategies were eliminated from the Environmental Services program because of the inability to offer in person classes and consultations during the pandemic. 	<ul style="list-style-type: none"> • Complete the State mandated periodic update to the Comprehensive Plan by 12/31/24. 	CELEBRATION CHARACTER WELLNESS SERVICE ECONOMY SUSTAINABILITY ENVIRONMENT
<ul style="list-style-type: none"> • Pursue and solidify funding for Phase 2 of the Auburn Environmental Park boardwalk extension. 	<ul style="list-style-type: none"> • The city had to invest capital funds into the replacement of the birding tower at the AEP. This significant investment precluded the ability to pursue funding and design efforts for Phase 2. 	<ul style="list-style-type: none"> • Complete an overhaul of the Downtown Urban Center Plan. 	ECONOMY CHARACTER WELLNESS

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.
- Coordinating with Valley Regional Fire Authority during the review of development proposals.

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.

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.

ECONOMIC DEVELOPMENT DIVISION

The Economic Development division is responsible for the following:

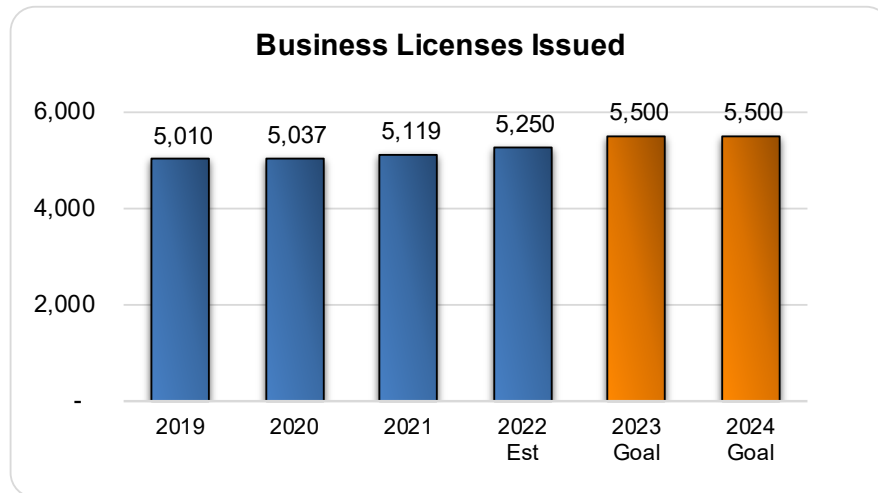
- Provide staff support to the Business Improvement Area (BIA) committee, the Tourism Board, and the Lodging Tax Advisory Committee (LTAC).
- Oversight of economic development grants, contracts, and other agreements.
- Serve as a resource to the business community in their efforts to locate or grow their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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue to implement ongoing, short-term and mid-term strategies specific to business development, relocation and recruitment. 	<ul style="list-style-type: none"> Staff have reached out to local businesses that are closing stores in other jurisdictions to encourage them to relocate in Auburn. 	<ul style="list-style-type: none"> Work closely with Greater Seattle Partners to develop new business recruitment and continue to outreach to small businesses for growth opportunities. 	ECONOMY SUSTAINABILITY SERVICE
		<ul style="list-style-type: none"> Deploy federal ARPA funds by making investments into a safer and more secure business environment 	ECONOMY SUSTAINABILITY SERVICE CHARACTER
		<ul style="list-style-type: none"> Complete the update to the Economic Development element of the comprehensive plan by 12/31/24. 	ECONOMY SUSTAINABILITY
		<ul style="list-style-type: none"> Secure additional grant funding to help support economic development activities and initiatives. 	ECONOMY SUSTAINABILITY
		<ul style="list-style-type: none"> Update the 10 Year Economic Development Strategic Plan 	ECONOMY SUSTAINABILITY
<ul style="list-style-type: none"> Continue to implement ongoing, short-term and mid-term strategies specific to business development/support. 	<ul style="list-style-type: none"> Staff have worked closely with the BIA, DAC and Auburn Area Connect Chamber to provide networking opportunities, façade improvement grant opportunities, and supported a Downtown Clean Up program. 	<ul style="list-style-type: none"> Continue to work with our partners (BIA, DAC, GRC SBC, Chamber) to provide opportunities for education and support of Auburn businesses 	ECONOMY SERVICE SUSTAINABILITY
<ul style="list-style-type: none"> Continue to implement ongoing, short-term and mid-term strategies specific to business outreach and networking. 	<ul style="list-style-type: none"> Staff have been working on a marketing campaign to be installed at the Outlet Collection advertising businesses located outside the mall. 	<ul style="list-style-type: none"> Continue the new Business Connect Networking Events and capitalize on opportunities to assist existing business to continue to grow. 	ECONOMY
<ul style="list-style-type: none"> Continue to implement ongoing, short-term and mid-term strategies as outlined in the Economic Development Strategic Plan. 	<ul style="list-style-type: none"> Staff have been working with Downtown business during the pandemic to assist them to provide all information about changing conditions. We continue to work to implement a safe and beautiful area for customers and employees. 	<ul style="list-style-type: none"> Create a marketing campaign inviting new businesses to start up in Auburn 	ECONOMY
<ul style="list-style-type: none"> Establish a long-term maintenance plan for City parking lots and implement when the budget becomes available. 	<ul style="list-style-type: none"> Staff have hired two employees to weekly clean up the City owned parking lots and plaza areas. 	<ul style="list-style-type: none"> Continue our partnership with Trillium to provide part time employment to keep the BIA area clean. 	ECONOMY
<ul style="list-style-type: none"> Implement ongoing, short-term and mid-term strategies as outlined under "Delivery, Product, Place, and Messaging" in the 10-year Strategic Plan. 	<ul style="list-style-type: none"> Staff have been working with the Chamber of social media messaging and marketing. 	<ul style="list-style-type: none"> Continue to provide social media messaging and marketing. Work with Consultant on making videos to encourage new businesses in Auburn. 	ECONOMY

Performance Measures – Economic Development

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. Data from legacy systems prior to 2019 is not available.



LICENSING

- 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.

ENVIRONMENTAL SERVICES

- Management of the Auburn Environmental Park which includes maintenance, capital improvements, and management strategies.
- 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.
- Coordination of the City's participation in the National Flood Insurance Program, FEMA Community Assistance Visits, and Community Rating System.
- Provide funding and support to local and regional environmental education efforts.

COMMUNITY SERVICES DIVISION

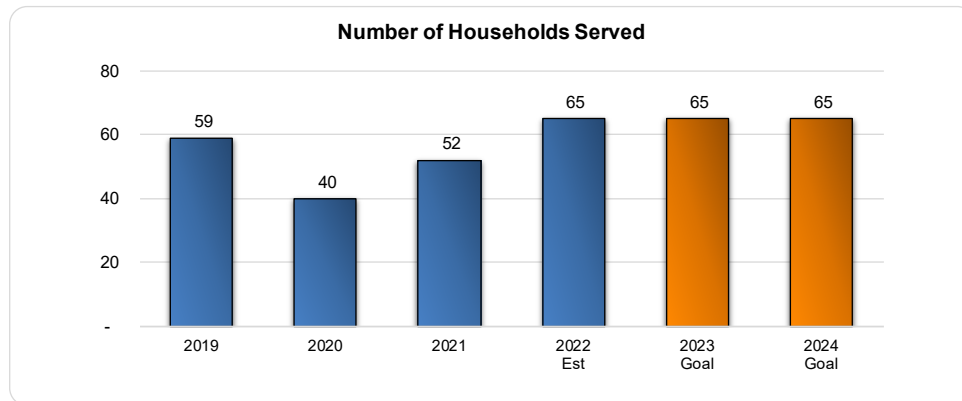
- The Community Development Block Grant Entitlement Program, administered by the Department of Housing and Urban Development, provides annual grants on a formula basis to eligible cities to develop viable urban communities.
- Initiates and supports relevant services to build community and meet the essential needs of the residents of Auburn, including housing repair, human services funding for agencies, and neighborhood programs.
- Providing staff support to the Human Services Committee, facilitation of a biennial human services grant program made available to non-profit agencies, and management of human service contracts.
- The Human Services program, through a competitive application process, allocates funding to nonprofit agencies to provide direct services to community members. Human Services staff support the City's Human Services Committee, an advisory body to the City Council.
- 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.
- Neighborhood Programs provides activities and amenities that encourage positive interactions among residents, as well as between residents and the City, to foster inclusivity, wellness and community development. Programming includes a community matching grant, National Night Out, and Civics Academy.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Implement tools and strategies to enhance communication between the City of Auburn and customers who speak a language other than English. 	<ul style="list-style-type: none"> Community Services included more robust funding in the 21-22 budget that supported our language translation and interpretation needs. We have implemented procedures in our team, though hope for the development of a citywide language access policy so that there's consistency across teams. 	<ul style="list-style-type: none"> Continue to strengthen tools and strategies to enhance communication between the City of Auburn and customers who speak a language other than English. 	CELEBRATION WELLNESS SERVICE
<ul style="list-style-type: none"> Distribute Community Resource brochure and streamline access to resource information on the City's website. 	<ul style="list-style-type: none"> After a thorough review, staff determined that the model of singular resource guides can be both administratively challenging and difficult for the customer. The Community Services team worked to create individual resource flyers based on area of need and posted on the Auburn website. We are hoping to enhance this in the coming year. 	<ul style="list-style-type: none"> Build out additional Community Resource guides on the Community Services website and develop and implement a standard for translation for those guides. 	SERVICE WELLNESS CELEBRATE
<ul style="list-style-type: none"> Develop, share and implement policies and practices that support the goals identified in the ILA. 	<ul style="list-style-type: none"> Community Services staff have actively partnered with SKHHP staff and partner cities to make progress on the goals articulated in the SKHHP ILA. SKHHP released a progress report in 2022 capturing the success of the past two years that provides greater insight into this work. 	<ul style="list-style-type: none"> Develop, share and implement policies and practices that support the goals identified in the SKHHP ILA. 	SUSTAINABILITY WELLNESS ECONOMY SERVICE
<ul style="list-style-type: none"> Develop and implement a Digital Civics Academy. 	<ul style="list-style-type: none"> During 2020, Neighborhood Programs piloted a virtual version of Civics Academy to accommodate participation during the pandemic. We received feedback from both attendees and presenters that they felt the format, which lacked in person field trips, etc, was not as engaging as an in person format. We will continue to explore opportunities to roll out Civics Academy to a wider audience and make it more accessible than the single annual in-person format allows. 		SERVICE CELEBRATION
<ul style="list-style-type: none"> Increase accessibility of Community Matching Grant program by exploring alternative funding structures for grantees. 	<ul style="list-style-type: none"> We are thrilled to have rolled out a new program structure in 2022 that works towards this goal. We have added a "Community Fund" that allows for the City to act as project manager for Community-supported projects that might not have a sponsoring organization to be able to access the matching grant program. We will be reporting back on program outcomes once we have completed a full project cycle. 	<ul style="list-style-type: none"> Expand the Human Services Equity Pilot to all grantees and Human Services contracts 	WELLNESS SERVICE
<ul style="list-style-type: none"> Provide support that helps establish a resource center in conjunction with Auburn's community court. 	<ul style="list-style-type: none"> Community Services staff were engaged in the early planning stages of the Resource Center and Community Court. In 2020 a staff person was hired in the Department of Administration to oversee this work. Community Services provided all agency connections and referrals as requested. 		WELLNESS SERVICE

Performance Measures – Community and Human Services

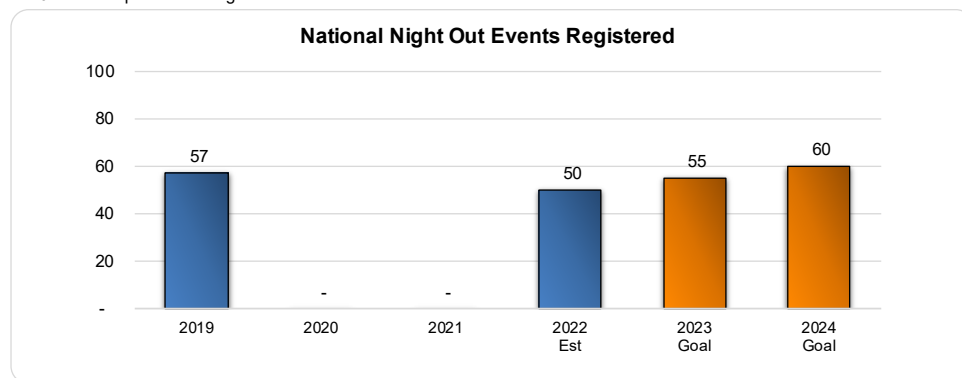
Housing Repair Services - Households Served

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 2020 and 2021 due to COVID guidelines.



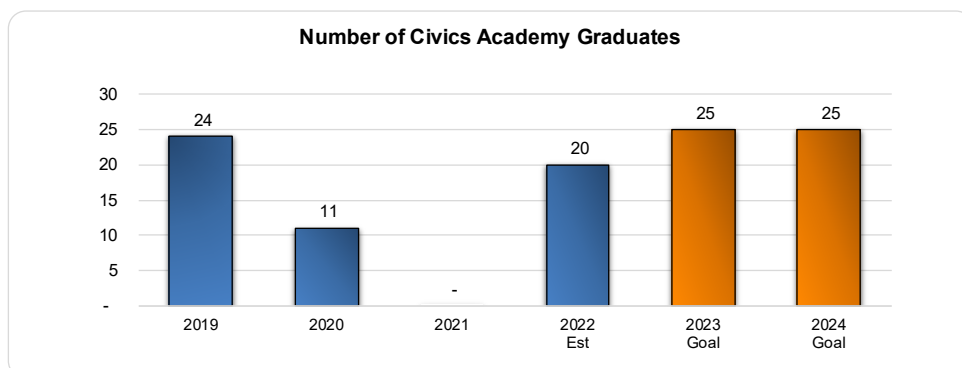
Number of National Night Out Events Registered

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.



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.



PERMIT CENTER

- 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 parking permit program.
- Administration of the City's permitting software system.

Department Budget

001.17 Community Development	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	2,682,570	3,011,774	2,818,900	3,203,009	3,355,776
Personnel Benefits	1,142,725	1,381,968	1,138,100	1,404,214	1,528,570
Supplies	4,856	35,100	35,100	29,600	29,600
Services & Charges	1,515,150	3,396,710	3,396,710	2,692,820	2,582,120
Interfund Payments For Service	765,775	838,150	838,150	979,200	999,800
DEPARTMENT TOTAL	\$ 6,111,076	\$ 8,663,702	\$ 8,226,960	\$ 8,308,843	\$ 8,495,866

2023-2024 New Requests:

PLN.0054 (page 315) One-Time funded with Fund Balance

Department Employees

001 Community Development FTEs	2020	2021	2022	2023	2024
Community Development FTEs	30.75	31.75	33.00	33.00	33.00
TOTAL COMMUNITY DEVELOPMENT FTEs	30.75	31.75	33.00	33.00	33.00

Full Time Equivalent (FTE) Changes:

-1.0 FTE - Per reclass in March 2020, the Sustainability Coordinator position was reclassified to the Outreach Program Administrator position which reports to the Mayor.

-.25 FTE - Per reclass paperwork in June 2020, the SKHHP Office Assistant Position was reclassified to a SKHHP Program Coordinator and changed from 1.0 FTE to 0.75 FTE.

1.0 - Per reclass paperwork, effective April 2021 the Economic Development Manager position was reclassified from the Administration Department to the Community Development Department and was then reclassified from an Economic Development Manager to an Economic Development Coordinator.

+0.25 FTE - Per BA#4, effective 1/1/2022, the SKHHP Program Coordinator Position was changed from 0.75 FTE to 1.0 FTE.

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 the budget in the following special revenue funds:

- **Fund 104** – The Hotel/Motel Tax 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 119** – The Housing & Community Development Fund was created to house activity related to the Community Development Block Grant (CDBG) Entitlement Program, which provides annual grants on a formula basis to entitled cities to develop viable urban communities. This fund is managed by the Human and Community Services Division.
- **Fund 121** – The Business Improvement Area Fund was created to house assessments and support Business Improvement Area activities in downtown Auburn. This fund is managed by the Economic Development Division.

Hotel/Motel Tax Fund

Fund Budget

104 Hotel Motel Tax	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	315,807	433,129	433,129	480,179	446,979
Hotel Motel Tax	149,326	165,000	165,000	140,000	140,000
Film Festival Admission	-	2,500	-	2,500	2,500
Investment Income	365	1,400	1,400	1,400	1,400
Total Revenues	\$ 465,498	\$ 602,029	\$ 599,529	\$ 624,079	\$ 590,879
Expenditures					
Salaries & Wages	-	48,950	-	48,950	48,950
Personnel Benefits	-	8,810	-	8,800	8,800
Supplies	-	3,200	3,200	3,200	3,200
Services & Charges	32,369	116,150	116,150	116,150	116,150
Ending Fund Balance	433,129	424,919	480,179	446,979	413,779
Total Expenditures	\$ 465,498	\$ 602,029	\$ 599,529	\$ 624,079	\$ 590,879

SPECIAL REVENUE FUND

HOUSING & COMMUNITY DEVELOPMENT FUND

Mission Statement

The Community Development Block Grant (CDBG) Entitlement Program provides annual grants on a formula basis to entitled cities to develop viable urban communities. Projects funded by CDBG must:

- Align with the Department of Housing and Urban Development's (HUD) National Objectives
- Be eligible under HUD's guidelines
- Benefit low- and moderate-income persons

Overview

Every five years, the City of Auburn updates its CDBG Consolidated Plan. The Consolidated Plan guides the investment of federal housing and community development funds. The City is currently operating under the 2020-2024 Consolidated Plan, which identifies the following goals:

- **Affordable Housing** – Ensure access to healthy, affordable housing for low- and moderate-income households throughout the region and advance fair housing to end discrimination and overcome historic patterns of segregation.
- **Ending Homelessness** – Make homelessness rare, brief, and one-time and eliminate racial disparities.
- **Community and Economic Development** – Establish and maintain healthy, integrated, and vibrant communities by improving the well-being and mobility of low- and moderate-income residents, and focusing on communities with historic disparities in health, income, and quality of life.

The City received \$632,034 in CDBG funds for 2020. Funds support the Housing Repair program, ADA infrastructure improvements, public services such as health care and job training, fair housing programs, and other allowable activities as approved by City Council.

The 2019 Washington State Legislature enacted Substitute House Bill 1406 which allows City's to recapture a portion of the sales tax that was already being collected. On September 16, 2019 the Auburn City Council adopted Ordinance 6732 which requires that the State of Washington direct a portion of collected sales tax to the City of Auburn for the specific purpose of supporting local affordable housing programs. Funds collected are to be placed in a separate account that can then be used for the acquisition, construction, or rehabilitation of affordable housing or facilities providing supportive housing, or for providing rental assistance for tenants whose income is at or below sixty percent of the King County median income. Under state law, collection of the tax for these purposes shall last for a period of 20 years.

While there are a variety of ways to utilize these funds the City has not yet determined where or how affordable housing investments will be made. The City began collecting the funds in the first quarter of 2020. The City has publicly declared its support to direct these funds into the South King Housing and Homelessness Partnership (SKHHP) provided that other cities do the same and in order to maximize regional investments in affordable housing solutions. It is likely that during the period of 2020 to 2022 these funds will continue to accumulate until there is a final decision on whether to use SKHHP to pool funds for regional strategies or for Auburn to utilize the funds locally without the use of the regional cooperative.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Support program efficiency by coordinating regional CDBG planning with other South King County (SKC) entitlement cities and King County. 	<ul style="list-style-type: none"> The Community Services team continues to work closely with the King County Consortium to coordinate our strategic plans, funding processes, and activities. 	<ul style="list-style-type: none"> Support program efficiency by coordinating regional CDBG planning with other South King County (SKC) entitlement cities and King County. 	WELLNESS SERVICE
<ul style="list-style-type: none"> Increase accessibility and walkability of Auburn by supporting ADA sidewalk improvements with CDBG funds. 	<ul style="list-style-type: none"> The CDBG program continues to support ADA sidewalk improvements in low income residential areas of Auburn. In 2021 the program supported improved pedestrian accessibility and safety by funding new pedestrian curb ramps at the following locations: 1) NE and SE corners at the intersection of E St SE and 10th St SE; 2) NE and SE corners at the intersection of F St SE and 10th Pl SE; and 3) NW and NE corners at the intersection of E St SE and 11th St SE. 	<ul style="list-style-type: none"> Increase accessibility and walkability of Auburn by supporting ADA sidewalk improvements with CDBG funds. 	WELLNESS SERVICE SUSTAINABILITY
<ul style="list-style-type: none"> With new housing repair program model, increase number of clients served through the program. 	<ul style="list-style-type: none"> During the pandemic, public health guidelines limited our ability to complete repairs inside clients' homes, impacting our overall number of households served. In 2021, we served 52 households in the Housing Repair program. We anticipate serving more households in 2022 and beyond now that we no longer are restricted by public health orders. 	<ul style="list-style-type: none"> With new housing repair program model, increase number of clients served through the program. 	WELLNESS SERVICE SUSTAINABILITY

Fund Budget

119 Housing & Community Development	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	42,325	42,842	42,842	42,842	42,842
HCDA Grant	1,082,368	1,181,700	1,181,700	650,000	650,000
Indirect Federal Grants - HUD	7,699	163,200	163,200	-	-
Miscellaneous Revenue	-	-	-	-	-
Operating Transfer In	-	-	-	-	-
Total Revenues	\$ 1,132,393	\$ 1,387,742	\$ 1,387,742	\$ 692,842	\$ 692,842
Expenditures					
Salaries & Wages	140,523	188,300	188,300	119,100	119,100
Personnel Benefits	80,792	77,700	77,700	55,900	55,900
Supplies	11,126	230,100	230,100	126,500	126,500
Services & Charges	772,646	788,800	788,800	248,500	248,500
Capital Outlay	84,463	60,000	60,000	100,000	100,000
Ending Fund Balance	42,842	42,842	42,842	42,842	42,842
Total Expenditures	\$ 1,132,393	\$ 1,387,742	\$ 1,387,742	\$ 692,842	\$ 692,842

BUSINESS IMPROVEMENT AREA (BIA)

Fund 121 – Business Improvement Area Fund (BIA) – To collect assessments and support BIA activities in downtown Auburn.

Fund Budget

121 Business Improvement Area	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	169,395	186,202	186,202	97,502	7,502
Business Improvement Area	41,621	55,000	1,000	-	-
Investment Income	186	400	300	-	-
Total Revenues	\$ 211,202	\$ 241,602	\$ 187,502	\$ 97,502	7,502
Expenditures					
Supplies	-	1,000	1,000	1,000	-
Services & Charges	25,000	89,000	89,000	89,000	7,502
Ending Fund Balance	186,202	151,602	97,502	7,502	-
Total Expenditures	\$ 211,202	\$ 241,602	\$ 187,502	\$ 97,502	7,502

FIDUCIARY FUND

SKHHP (SOUTH KING HOUSING & HOMELESSNESS PARTNERS)

Mission Statement

South King County jurisdictions working together and sharing resources for the purpose of increasing South King County residents' access to affordable housing options and preserving the existing affordable housing stock in South King County.

Department Overview

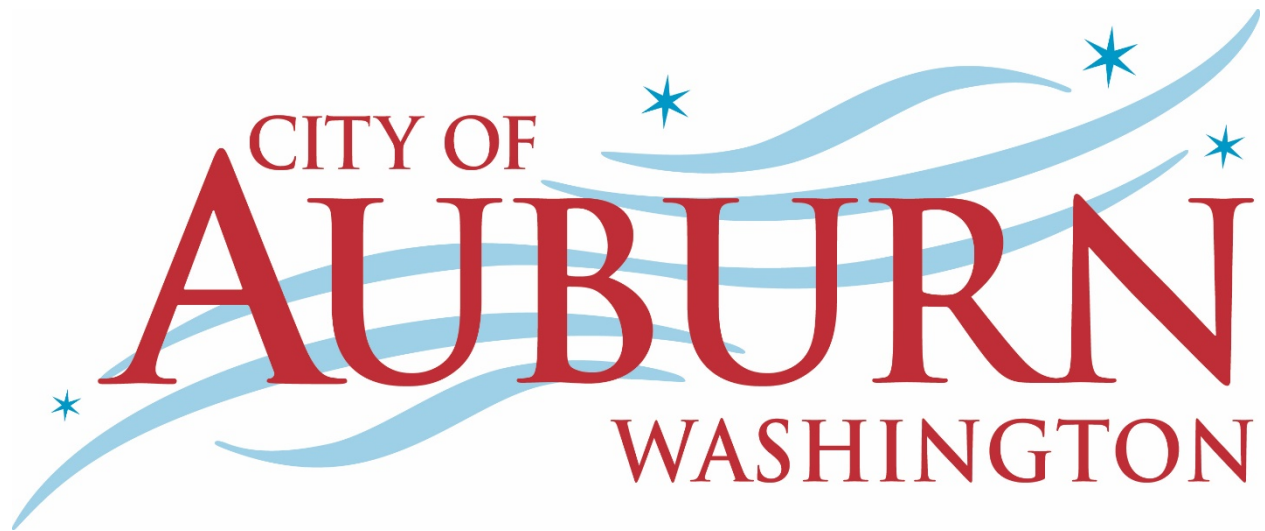
South King Housing and Homelessness Partners (SKHHP) is a coalition formed by an interlocal agreement between the jurisdictions of Auburn, Burien, Covington, Des Moines, Federal Way, Kent, Normandy Park, Renton, Tukwila, and King County. SKHHP is responsible for action items that are shaped by member jurisdictions, reflect individual jurisdiction needs and interests, and further the overall mission of the partnership. These include:

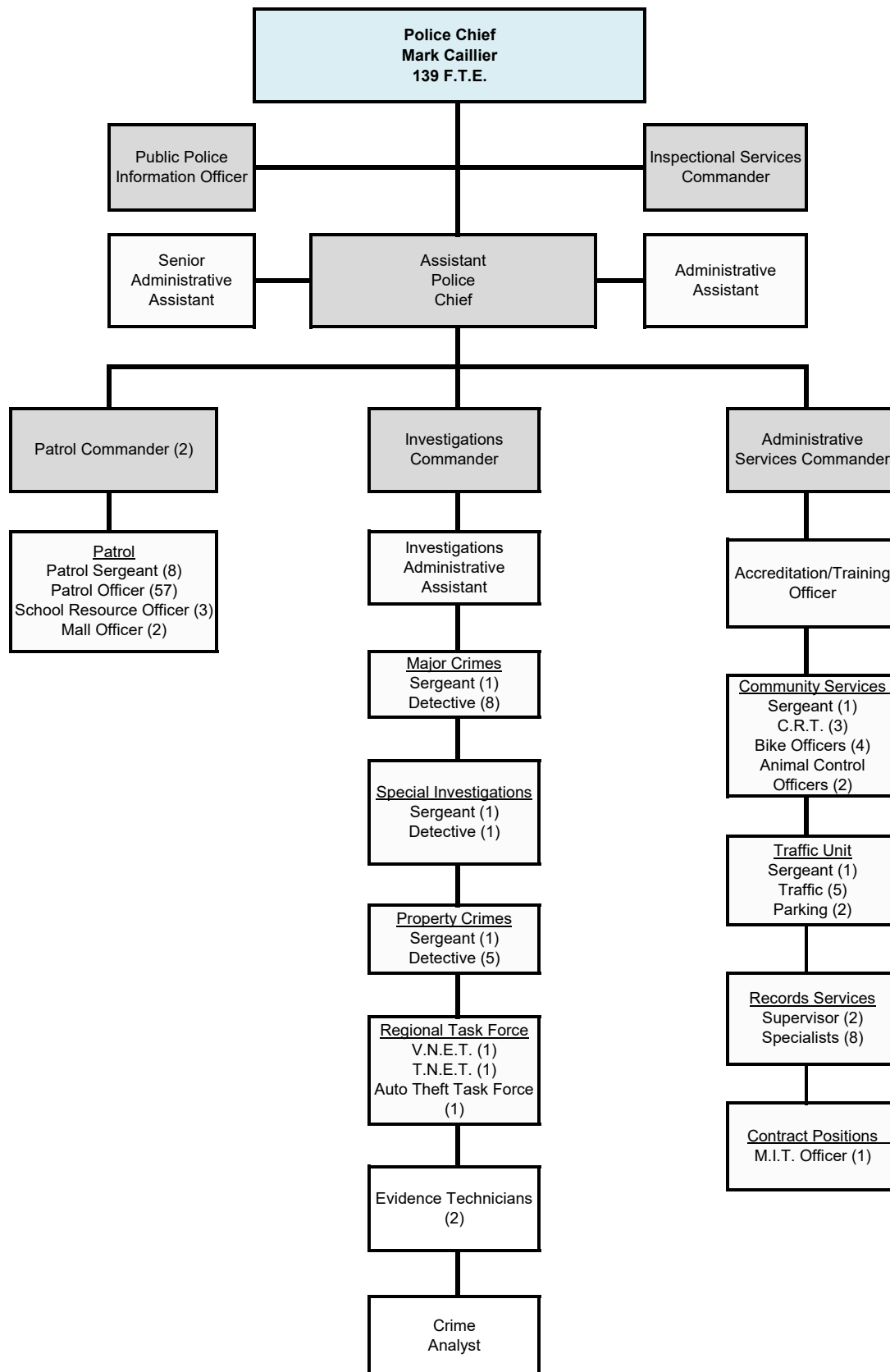
- Program operations and administration including but not limited to: developing annual work plan and budget; hiring, retention, and management of staff; and quarterly progress and budget reports that track program impacts.
- Establishing, administering, and building funding support for a SKHHP Housing Capital Fund.
- Providing technical assistance to SKHHP partner jurisdictions including but not limited to: supporting the development of housing action plans; supporting housing needs and policy assessments; cataloging successful affordable housing development projects; and compiling examples of potential design standards and other land development code requirements.
- Advocating at local, regional, state, and federal forums including but not limited to: developing annual SKHHP state and federal advocacy priorities; and conducting work sessions with state legislators.
- Representing SKHHP at local and regional meetings and forums.
- Developing outreach and education tools to further regional stakeholder and decision makers understanding of affordable housing options and range of related housing needs and opportunities in South King County.
- Providing staff to SKHHP Executive Board, SKHHP Advisory Committee, and SKKHP staff work group.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
		<ul style="list-style-type: none"> Provide funding for and seek dedicated sources of revenue for the SKHHP Housing Capital Fund which pools resources from member jurisdictions and builds support from private and philanthropic organizations to increase investment in affordable housing across South King County 	CHARACTER ECONOMY
		<ul style="list-style-type: none"> Provide technical assistance to the City of Auburn on affordable housing and housing stability policies, programs, and strategies 	CHARACTER
		<ul style="list-style-type: none"> Convene groups with Auburn staff and other regional partners to increase coordination, collaboration, and educational opportunities amongst all regional partners on affordable housing and homelessness issues 	SERVICE

Fund Budget

654 SKHHP	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	279,673	259,141	259,141	1,668,893	1,599,818
Grants	-	-	-	-	-
Investment Income	153	800	800	100	100
Contributions and Donations	-	-	-	-	-
Operating Contribution Revenue	251,500	1,856,992	1,856,992	297,300	330,900
Total Revenues	\$ 531,326	\$ 2,116,933	\$ 2,116,933	\$ 1,966,293	\$ 1,930,818
Expenditures					
Services & Charges	272,185	448,040	448,040	366,475	377,600
Ending Fund Balance	259,141	1,668,893	1,668,893	1,599,818	1,553,218
Total Expenditures	\$ 531,326	\$ 2,116,933	\$ 2,116,933	\$ 1,966,293	\$ 1,930,818





C.R.T. = Community Response Team

M.I.T. = Muckleshoot Indian Tribe

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

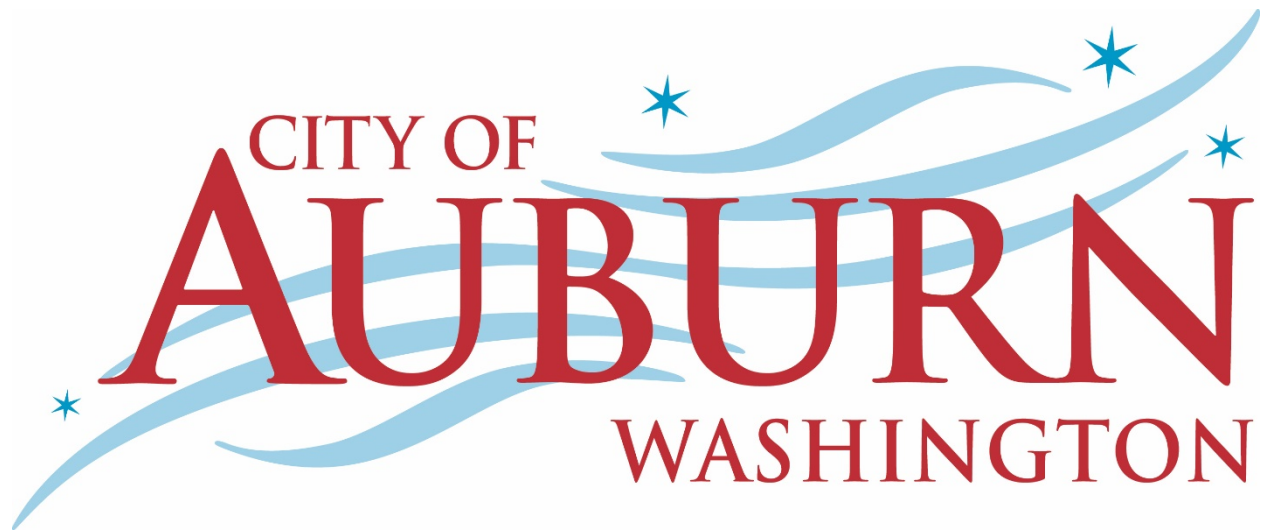
V.N.E.T. = Valley Narcotics Enforcement Team

F.T.E. = Full Time Equivalent

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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

001.20 SCORE	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	-	-		-	-
Personnel Benefits	-	-		-	-
Supplies	-	-		-	-
Services & Charges	5,583,799	5,523,800	5,523,800	5,600,000	5,700,000
Capital Outlay	-	-		-	-
Interfund Payments For Service	-	-		-	-
DEPARTMENT TOTAL	\$5,583,799	\$5,523,800	\$5,523,800	\$5,600,000	\$5,700,000

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.

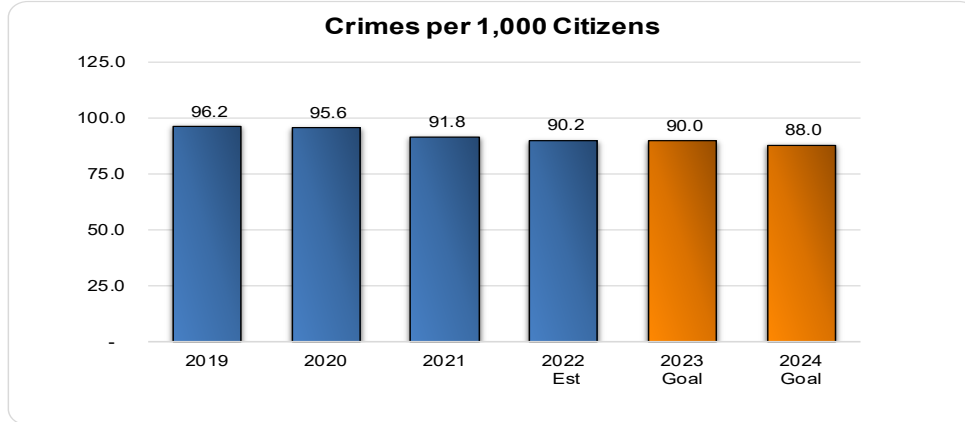
The department is overseen by a Chief of Police, with an Assistant Chief in charge of Operations. The agency has four divisions headed by commanders. The Patrol Division is the largest division within the agency and has two commanders. It consists of uniformed officers who are responsible for 911 response 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.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Proactive police work was restricted by legislative changes and uncertainty. This led to large turnover of staff resulting in very little unobligated patrol time. 	<ul style="list-style-type: none"> 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. 	WELLNESS
<ul style="list-style-type: none"> In an effort to improve community support for the Auburn Police Department, the department will continue to increase our social media presence. 	<ul style="list-style-type: none"> In 2021, APD hired a dedicated PIO for the department, who has increased social media presence through various apps. 		SERVICE
<ul style="list-style-type: none"> The Police Department will continue to improve the safety of city parks through directed patrols and enforcement initiatives, creating a safer place for all residents to visit and play. 	<ul style="list-style-type: none"> APD conducted emphasis on city parks using our bicycle officers and CRT officers. Along with code additions, officers were able to provide resources and enforcement on campers 		WELLNESS
<ul style="list-style-type: none"> In order to develop a youthful organization and plan for the future, the Police Department will develop and implement succession planning. 	<ul style="list-style-type: none"> APD experience unprecedented turnover and continues to recruit new officers, while developing future leadership. 	<ul style="list-style-type: none"> To help maintain a stable workforce, APD will focus on innovative ways to address recruitment and retention of staff. 	SUSTAINABILITY
<ul style="list-style-type: none"> In order to improve the overall wellness of officers, we will review our current programs and research new innovative programs being implemented across the county to improve the overall mental and physical wellness of police employees. 	<ul style="list-style-type: none"> APD applied for and received a grant to fund an Officer Wellness Coordinator position. APD is seeking to turn this into a full time position in the next budget cycle. 		WELLNESS
<ul style="list-style-type: none"> To help promote inclusiveness, the department will examine our hiring practices, community based programs, and departmental operations. We will attempt to identify areas of concern and implement changes to address them. 	<ul style="list-style-type: none"> APD has formed a recruiting team, assigned mentors to potential hires, as well as worked with the DEI manager to examine our hiring practices. 		CELEBRATION

Performance Measures – Police Department

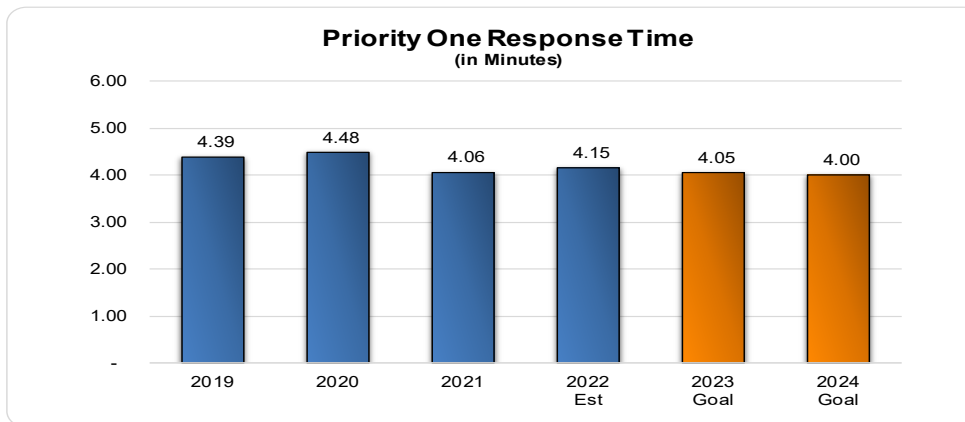
Auburn Crime Rankings

In 2019, there was a decrease in crimes of approximately 17% when compared to the crime rate in 2015. The Auburn Police Department always strives to keep crimes to under a 2% increase.



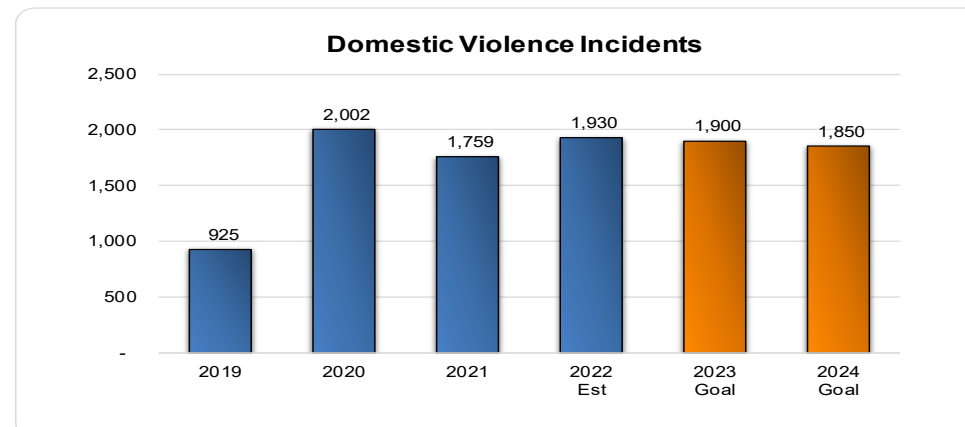
Priority One Response Time in Minutes

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.



Department Budget

001.21 Police	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	15,538,936	17,967,169	17,924,200	18,103,778	18,695,420
Personnel Benefits	5,794,087	7,068,021	5,998,900	7,021,998	7,586,046
Supplies	319,273	316,300	316,300	323,100	421,240
Services & Charges	4,371,237	5,782,200	5,782,200	5,268,500	5,625,200
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	3,401,667	3,422,960	3,422,960	4,789,300	4,873,400
DEPARTMENT TOTAL	\$29,425,200	\$34,556,650	\$33,444,560	\$35,506,676	\$37,201,306

2023-2024 New Requests:

POL.0039 (page 316) Ongoing and One-Time funded with Reserves

POL.0042 (page 317) Ongoing

Department Employees

001 Police FTEs	2020	2021	2022	2023	2024
Police FTEs	140.00	139.00	139.00	139.00	139.00
TOTAL POLICE FTEs	140.00	139.00	139.00	139.00	139.00

Full Time Equivalent (FTE) Changes:

-1.0 Effective in 2021, ended Police Supernumerary position number 2115-991. This position was originally activated via BA#1 in 2017 via Ordinance No. 6636 as a Supernumerary Position so that the City could temporarily backfill for Police Officer who was on long-term loan to the Criminal Justice Training Commission (CJTC). The contract with CJTC expired in 2021 so this position was deactivated.

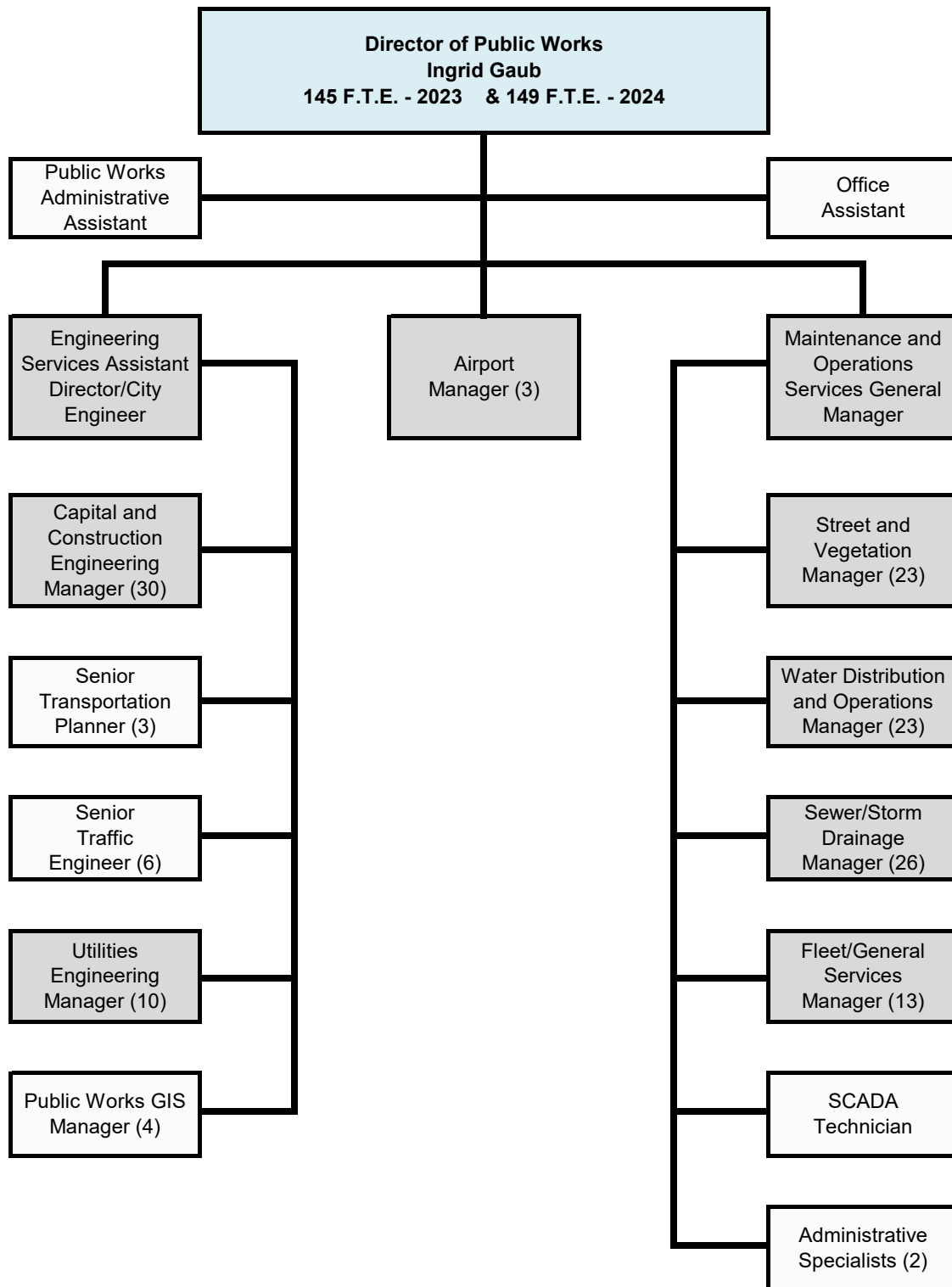
SPECIAL REVENUE FUNDS

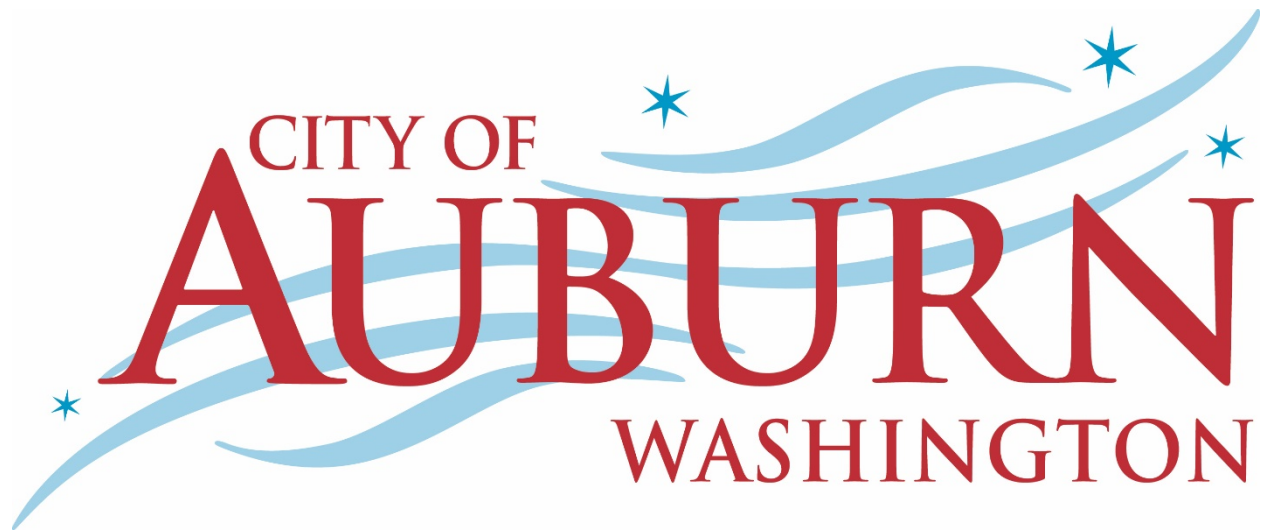
Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. The Police Department is responsible for the budget in the following special revenue fund.

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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance - Undesignated	1,023,501	1,059,837	1,059,836	857,236	612,565
Charges for Services	22,882	18,000	10,000	18,000	18,000
Investment Income	1,823	5,000	8,000	5,000	5,000
Miscellaneous Revenue	-	-	-	-	-
Confiscated & Forfeited Property	441,890	125,000	125,000	125,000	125,000
Operating Transfer In	-	6,000	-	-	-
Total Revenues	\$ 1,498,048	\$ 1,213,837	\$ 1,202,836	\$1,005,236	\$ 760,565
Expenditures					
Salaries & Wages	143,719	172,002	156,000	173,662	177,588
Personnel Benefits	55,142	65,729	59,800	65,709	70,529
Supplies	48,409	38,200	38,200	66,200	69,200
Services & Charges	52,083	78,200	78,200	71,700	71,700
Intergovernmental	125,458	-	-	-	-
Interfund Payments For Service	13,400	13,400	13,400	15,400	15,900
Ending Fund Balance - Undesignated	1,059,836	846,306	857,236	612,565	355,648
Total Expenditures	\$ 1,498,048	\$ 1,213,837	\$ 1,202,836	\$1,005,236	\$ 760,565





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 safe 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 groups: Engineering Services, Maintenance and Operations Services, and the Auburn Municipal Airport. Engineering Services is functionally divided into four groups: Administrative, Capital & Construction, Transportation Planning & Management, 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: Arterial Street Improvement (102), Local Street Preservation (103), and Arterial Street Preservation (105) special revenue funds; and the Water (430 & 460), Sanitary Sewer (431 & 461), Sewer/King County Metro (433), Storm Drainage (432 & 462), and Airport (435 & 465) enterprise funds and the Equipment Rental (550 & 560) 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 & Operations Services is responsible for several specific areas and duties, including:

- Maintenance and operations of all utility systems: Water, 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.

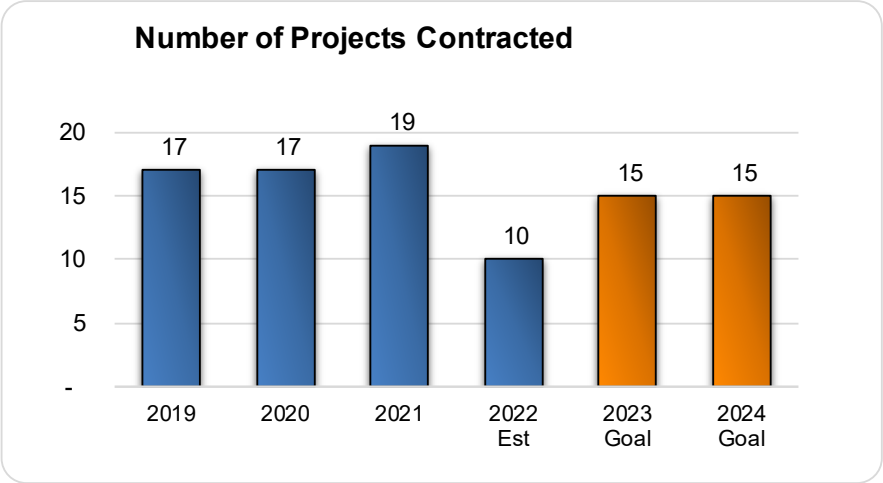
For information on the Airport services, see the Airport Fund overview.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue to pursue at state and regional levels new revenue sources for the City's arterial street preservation. This may potentially include a user fee-based Street Maintenance Utility or other options being considered regionally. 	<ul style="list-style-type: none"> Additional pavement data was collected in 2021 and analyzed in 2022 to identify funding levels needed to achieve and sustain adequate pavement condition. The City Council formed an ad-hoc committee that evaluated and recommended funding approaches to incorporate into the 2023 - 2024 budget. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> With the City of Pacific, assess the desire to complete a corporate boundary line adjustment along the A Street SE Corridor for public safety and continuity of responsibility for the A Street SE Corridor. 	<ul style="list-style-type: none"> Initial discussions with the City of Pacific staff occurred and evaluation of the annexation terms started. An appraisal of the City of Pacific owned parcel in the annexation area was conducted. 	<ul style="list-style-type: none"> Finalize terms of annexation, prepare annexation documentation, process through City Councils, and finalize. 	SUSTAINABILITY
<ul style="list-style-type: none"> Evaluate the traffic calming program to determine its effectiveness and develop a revised program to address needs in a sustainable, equitable, and cost effective way. 	<ul style="list-style-type: none"> A modified traffic calming program was developed and implemented. The new program uses an area wide approach towards traffic calming and includes an evaluation of equity. 	<ul style="list-style-type: none"> 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. 	WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> Continue improvements related to the equity and inclusion goals of the City. This includes review of processes and programs to remove barriers to service for all customers and continuing to develop a diverse workforce. 	<ul style="list-style-type: none"> 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, equity components have been included in new programs being developed or in revisions of existing programs. In addition we are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
<ul style="list-style-type: none"> Evaluate photo enforcement options to assist in addressing traffic calming needs within the City, and potentially look at additional state legislative actions that may benefit enforcement resources to provide greater traffic calming within the City. 	<ul style="list-style-type: none"> Photo enforcement was evaluated and discussed with City Council. Request for Proposals was issued and a vendor selected. City Council approved vendor contract for school zone enforcement and program expected to be underway in Fall 2022. An equity evaluation was used in the selection of camera locations. 	<ul style="list-style-type: none"> 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. 	WELLNESS
		<ul style="list-style-type: none"> Complete the major update to the Transportation Comprehensive Plan incorporating a multi-modal level of service and equity considerations into the plan. 	SUSTAINABILITY ECONOMY ENVIRONMENT SERVICE WELLNESS
<ul style="list-style-type: none"> Continue development of tools and processes related to the management of the capital project program including budget management, cost estimating and long term planning. 	<ul style="list-style-type: none"> Historic bid price tool was developed for staff to track historic bid item prices for developing cost estimates. Warning notifications were added to individual pay items when they reached the 75% paid amount. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY

Performance Measures – Engineering

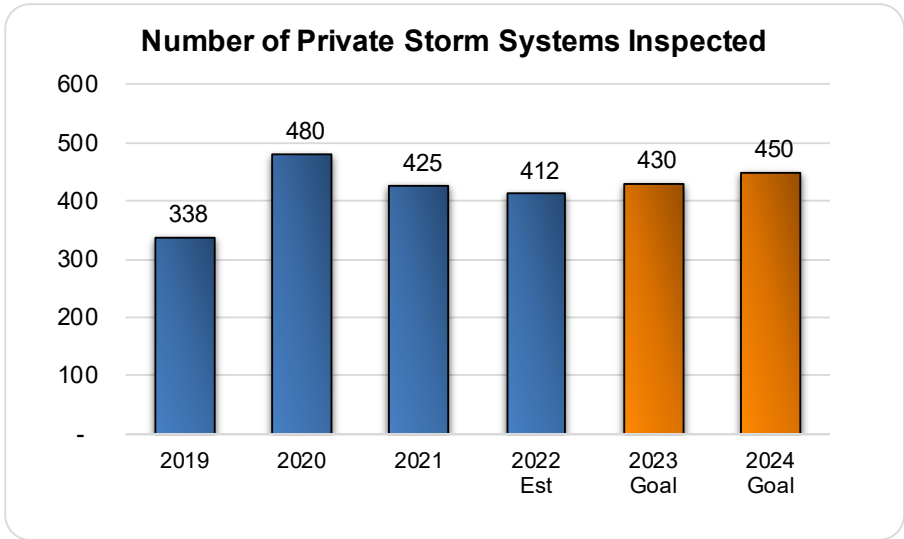
Number of Public Work Projects Contracted

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



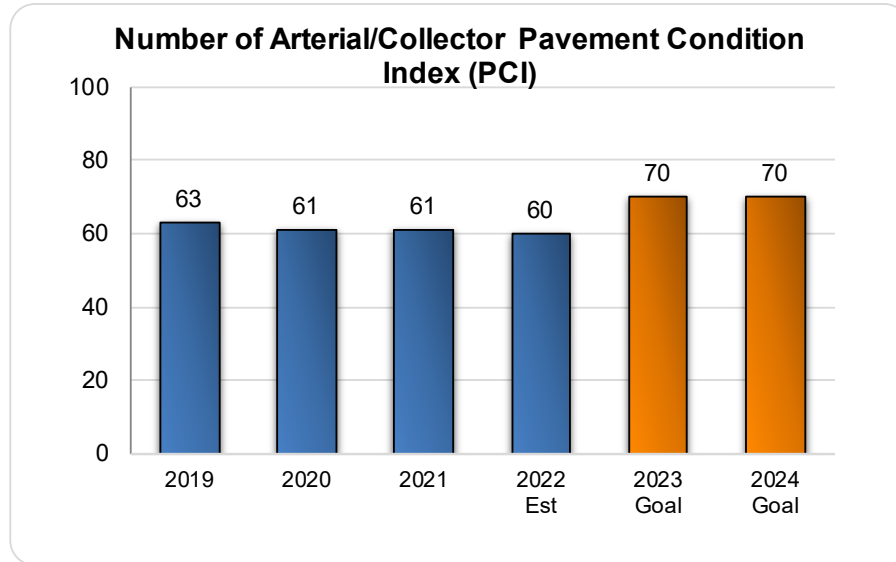
Number of Private Storm Systems Inspected

The City is required by its National Pollutant Discharge Elimination System Phase 2 permit to complete inspections on private storm systems on an annual basis. This performance measure indicates the extent that these inspection are completed each year as it relates to the City's regulatory permit 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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	1,687,834	1,706,136	1,706,136	1,828,758	1,894,899
Personnel Benefits	772,436	865,189	865,189	876,264	952,896
Supplies	15,039	18,800	18,800	132,175	105,775
Services & Charges	410,726	862,960	862,960	1,107,995	1,083,825
Capital Outlay	86,793	-	-	-	-
Interfund Payments For Service	469,700	492,200	492,200	694,400	707,600
DEPARTMENT TOTAL	\$ 3,442,528	\$ 3,945,285	\$ 3,945,285	\$ 4,639,592	\$ 4,744,995

2023-2024 New Requests:

ENG.0033 (page 292) One-Time funded with Fund Balance
 ENG.0034 (page 293) One-Time funded with Reserves
 ENG.0035 (page 294) One-Time funded with Fund Balance
 ENG.0038 (page 296) Ongoing

Department Employees

001 Engineering FTEs	2020	2021	2022	2023	2024
Engineering FTEs	55.00	55.00	55.00	56.00	56.00
TOTAL ENGINEERING FTEs	55.00	55.00	55.00	56.00	56.00

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.

STREETS DIVISION

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 Division of Maintenance and Operations Services and the Transportation Division of Engineering Services within Public Works.

The Streets Division has approximately 250 centerline miles of streets which is equivalent to over 633 lane miles of roadways to maintain made up of approximately 318 equivalent lane miles of arterial/collector streets and 315 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.

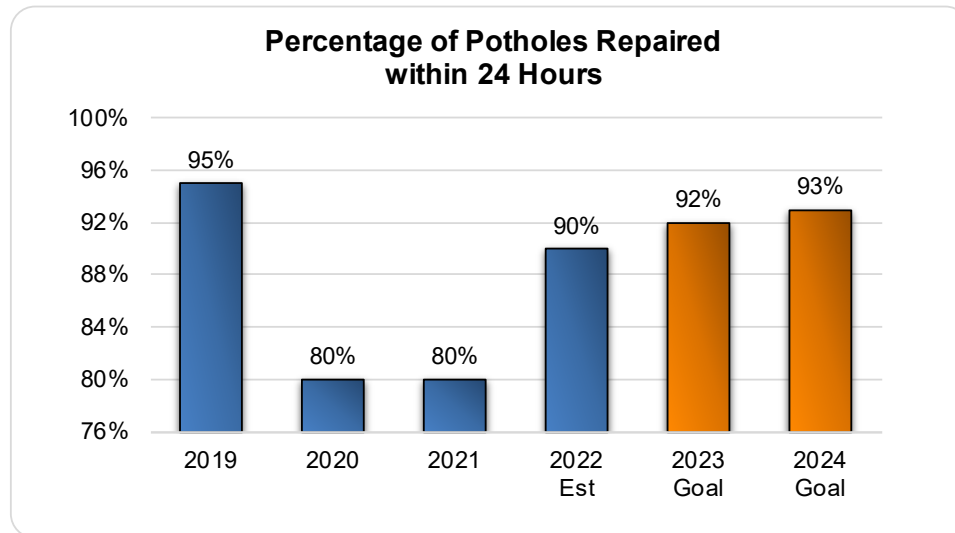
*Equivalent Lane Mile = 1 Mile of 12-foot-wide pavement

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Utilize new equipment to address safety issues in a more cost effective and timely manner. 	<ul style="list-style-type: none"> We used new equipment to eliminate more than 400 trip hazards without the need to replace sidewalk panels. 	<ul style="list-style-type: none"> Continue to research new equipment and techniques to eliminate trip hazards in a more efficient way. 	WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> Continue to update inventory of new street light systems as they come on line in our asset management system. 	<ul style="list-style-type: none"> Street light inventory was updated to reflect cobra-head style street lights that were converted from standard fixtures to LED. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> Obtain 75% completion of the Sign Shop Inventory in our asset database. 	<ul style="list-style-type: none"> Over 94% of the Sign Shops inventory has been added to the database. 	<ul style="list-style-type: none"> Obtain 100% completion of the Sign Shop Inventory in our asset database. 	SUSTAINABILITY
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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. 	CELEBRATION

Performance Measures – Street Division

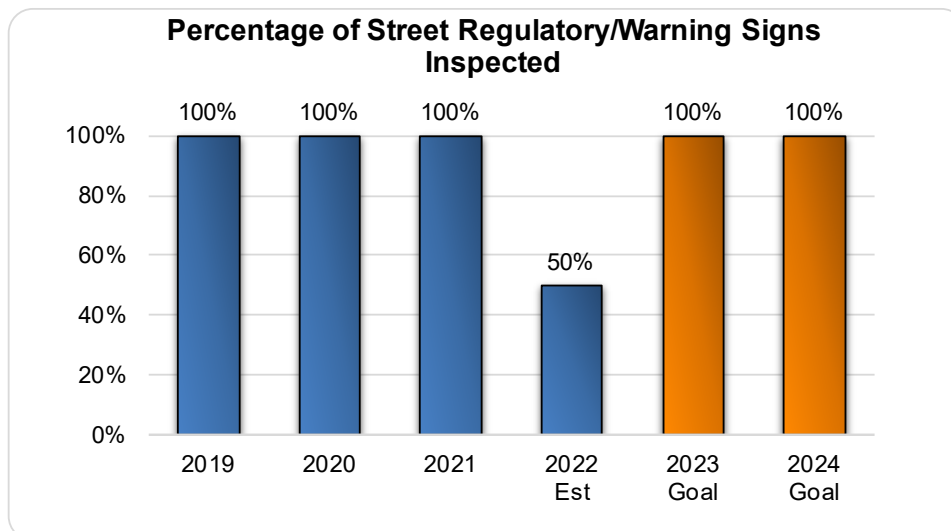
Potholes Repaired within 24 Hours

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

001.42 Streets	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	1,142,221	1,220,222	1,131,700	1,258,112	1,320,130
Personnel Benefits	631,731	675,062	619,800	690,407	742,009
Supplies	198,111	230,800	230,800	210,800	210,800
Services & Charges	1,112,573	1,168,970	1,168,970	1,552,500	1,625,900
Capital Outlay	-	-	-	-	-
Interfund Payments For Service	727,158	739,000	739,000	923,100	940,500
DEPARTMENT TOTAL	\$ 3,811,794	\$ 4,034,054	\$ 3,890,270	\$ 4,634,919	\$ 4,839,339

Department Employees

001 Streets FTEs	2020	2021	2022	2023	2024
Streets FTEs	21.00	21.00	23.00	23.00	23.00
TOTAL STREETs FTEs	21.00	21.00	23.00	23.00	23.00

Full Time Equivalent (FTE) Changes:

1.0 FTE - The 2019/2020 Adopted Budget included an additional Maintenance Worker position.

2.0 FTE's - Per Budget Amendment #4 - 2022, two Maintenance Worker positions were approved for the liter crew. These two positons are funded by the Solid Waste Fund.

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:

Fund 102 - Arterial Street Fund, funded by transportation grants, traffic impact fees, a portion of the City's gas tax receipts, Public Works Trust Fund loans, as well as other funding sources for street capital construction projects. Beginning in 2023, any Transportation Benefit District Revenues not allocated to the 105 Fund may be used to fund arterial and collector system improvements within the 102 Fund.

Fund 103 - Local Street Fund, created in 2005. The original funding source was property taxes, and from 2013 to 2018 the revenue was from sales tax on construction and from 2019 to 2022 the revenue was from real estate excise tax (REET) funds. The 2023-2024 budget re-allocates the 1% utility tax revenue previously restricted to funding the 105 Fund to become the primary revenue source for the 103 Fund.

Fund 105 – Arterial Street Preservation Fund, previously funded by a 1% utility tax that was adopted by Council in 2008 and restricted for arterial street repair and preservation projects. Beginning in 2023 this funding source was re-allocated to fund the 103 Fund. A new 1.5% City Utility tax was adopted in 2022 and starting in 2023 will provide funding restricted to the 105 Fund for arterial street repair and preservation projects. In addition, in 2022 Transportation Benefit District revenues generated by a 0.1% Sales and Use Tax was adopted and is used to complete annual funding of preservation projects.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue to fund Lakeland Hills to Transit Center Shuttle and look for other opportunities for funding and to create new shuttle routes within Auburn. 	<ul style="list-style-type: none"> The Lakeland Route 497 agreement was renewed and extended until 2025 with an option to renew for another 5 years beyond 2025. 	<ul style="list-style-type: none"> Look for other opportunities for funding and partnership and to create new shuttle routes within Auburn. 	SUSTAINABILITY
<ul style="list-style-type: none"> Work with City Council to identify and implement a sustainable funding source for the local street preservation program. 	<ul style="list-style-type: none"> The City Council formed an ad-hoc committee that evaluated and recommended funding approaches to incorporate into the 2023 - 2024 budget. Staff provided presentations and information to support these efforts. 	<ul style="list-style-type: none"> Plan and implement preservation projects using the funding allocated by the City Council. 	SUSTAINABILITY
<ul style="list-style-type: none"> Develop and implement plan for usage of dynamic message signs (DMS Signs) and for additional Intelligent Transportation Systems (ITS) improvements. 	<ul style="list-style-type: none"> DMS signs were installed on 15th Street NW and Lake Tapps Parkway. Basic standard operating procedures were developed. 	<ul style="list-style-type: none"> Plan future locations for DMS signs and expand standard operating procedures. 	WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> Continue to seek partnership opportunities with Sound Transit to improve access to transit, speed and reliability. 	<ul style="list-style-type: none"> Secured Sound Transit and King County Metro Funding and proceeded with implementation of three projects (Regional Growth Center Improvements, East Main Street/M Street SE Intersection Flashing Yellow Arrow Improvement, and Auburn Ave/2nd NE Pedestrian Crossing Improvements), that will improve access to transit and improve reliability. 		WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> Complete comprehensive coordination with street and other utility projects to determine where needs may overlap to obtain efficiency in contracting, realize economies of scale for projects, and reduce impacts to the public caused by construction. 	<ul style="list-style-type: none"> Design and constructed the lead service line project that included significant local street preservation and water funds to realize efficiencies in re-building or preserving roadways at the same time that water main replacements were being constructed. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> Continue to pursue and develop a Partnership with the Muckleshoot Indian Tribe (MIT) on transportation improvements that have mutual benefit to MIT and the City. 	<ul style="list-style-type: none"> Continued Public Works Engineering coordination meetings with MIT Transportation group which led to developing and executing a funding agreement that has MIT providing a funding contribution towards 2 City sidewalk projects and the City supporting the MIT trails masterplan project. 	<ul style="list-style-type: none"> 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. 	WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> Continue improvements related to the equity and inclusion goals of the City. This includes review of our programs to remove barriers to service for all customers. 	<ul style="list-style-type: none"> City staff has participated in City assessments, training, and other efforts to understand potential sources of disparate treatment of certain segments of the population. 	<ul style="list-style-type: none"> 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. 	CELEBRATION

Fund Budget

102 Arterial Streets	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	2,284,075	2,710,488	2,710,488	965,783	690,081
ROW Vacations	43,000	-	-	-	-
Federal Grants	1,483,087	2,551,208	2,164,823	1,125,000	2,061,850
State Grants	313,594	196,546	239,840	598,000	1,288,500
State Entitlements (Motor Vehicle Fuel Tax)	641,460	620,000	620,000	620,000	620,000
Other Transportation Fees	939,046	1,500,000	-	-	-
Other Governmental Agencies	64,681	755,318	855,318	1,300,000	200,000
Investment Income	1,302	2,100	8,000	8,000	8,000
Developer Contributions	-	300,000	-	332,500	125,000
Operating Transfers In	740,225	5,415,465	4,877,633	5,101,692	7,003,800
Total Revenues	\$ 6,510,471	\$14,051,125	\$11,476,102	\$ 10,050,975	\$ 11,997,231
Expenditures					
Salaries & Wages	374,076	291,400	291,400	-	-
Personnel Benefits	175,920	116,600	116,600	-	-
Services & Charges	171,269	720,000	720,000	190,000	195,000
Capital Outlay	2,805,304	11,652,168	9,119,919	8,936,994	11,540,000
Interfund Payments For Service	66,681	56,200	56,200	28,400	29,000
Debt Service Principal	197,376	197,400	197,400	197,400	197,400
Debt Service Interest	9,357	8,800	8,800	8,100	7,400
Ending Fund Balance	2,710,488	1,008,557	965,783	690,081	28,431
Total Expenditures	\$ 6,510,471	\$14,051,125	\$11,476,102	\$ 10,050,975	\$ 11,997,231

Fund 103 - Local Street Fund, was created in 2005. The original funding source was property taxes, and from 2013 to 2018 the revenue was from sales tax on construction and from 2019 to 2022 the revenue was from real estate excise tax (REET) funds. The 2023-2024 budget re-allocates the 1% utility tax revenue previously restricted to funding the 105 Fund to become the primary revenue source for the 103 Fund

Fund Budget

103 Local Streets	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	3,288,572	3,332,074	3,332,074	1,932,689	2,494,389
Utility Taxes	-	-	-	2,347,200	2,380,200
Investment Income	3,341	10,500	10,500	15,800	15,900
Transfer In - from REET1 & REET2	1,414,844	1,500,000	1,500,000	-	-
Transfer In -ARPA	-	636,866	551,866	85,000	-
Transfer In - from W/S/SWM Utility	150,000	935,156	150,000	150,000	150,000
Total Revenues	\$ 4,856,757	\$ 6,414,596	\$ 5,544,440	\$ 4,530,689	\$ 5,040,489
Expenditures					
Salaries & Wages	67,797	106,100	106,100	-	-
Personnel Benefits	31,950	42,400	42,400	-	-
Services & Charges	-	700	700	-	-
Capital Outlay	1,411,981	4,124,057	3,448,751	2,035,000	1,950,000
Interfund Payments For Service	12,955	13,800	13,800	1,300	1,300
Ending Fund Balance	3,332,074	2,127,539	1,932,689	2,494,389	3,089,189
Total Expenditures	\$ 4,856,757	\$ 6,414,596	\$ 5,544,440	\$ 4,530,689	\$ 5,040,489

Fund 105 - Arterial Street Preservation Fund, previously funded by a 1% utility tax that was adopted by Council in 2008 and restricted for arterial street repair and preservation projects. Beginning in 2023 this funding source was re-allocated to fund the 103 Fund. A new 1.5% City Utility tax was adopted in 2022 and starting in 2023 will provide funding restricted to the 105 Fund for arterial street repair and preservation projects. In addition, in 2022 Transportation Benefit District revenues generated by a 0.1% Sales and Use Tax was adopted and is used to complete annual funding of preservation projects.

Fund Budget

105 Arterial Street Preservation	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	3,385,926	3,133,696	3,133,696	2,699,358	2,641,130
Sales Tax (0.1%)	-	-	-	1,600,000	2,100,000
Utility Taxes	2,096,510	2,047,400	2,047,400	1,287,500	1,334,300
Federal Grants	1,013,817	1,736,394	-	1,118,272	750,000
State Grants	162,769	2,139,857	1,928,004	-	-
Investment Income	2,742	11,400	11,400	22,000	18,800
Miscellaneous Revenue	-	258,770	258,770	14,000	-
Operating Transfer In	437,946	-	-	-	-
Total Revenues	\$ 7,099,710	\$ 9,327,517	\$ 7,379,270	\$ 6,741,130	\$ 6,844,230
Expenditures					
Salaries & Wages	331,112	122,000	122,000	-	-
Personnel Benefits	149,895	48,800	48,800	-	-
Services & Charges	22,365	150,000	150,000	400,000	400,000
Capital Outlay	3,394,141	7,336,585	4,174,112	3,700,000	4,850,000
Transfer Out	68,500	185,000	185,000	-	-
Ending Fund Balance	3,133,696	1,485,132	2,699,358	2,641,130	1,594,230
Total Expenditures	\$ 7,099,710	\$ 9,327,517	\$ 7,379,270	\$ 6,741,130	\$ 6,844,230

2023-2024 New Requests:

ENG.0036 (page 295) Fund Balance

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 2030. The primary responsibility of the 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.

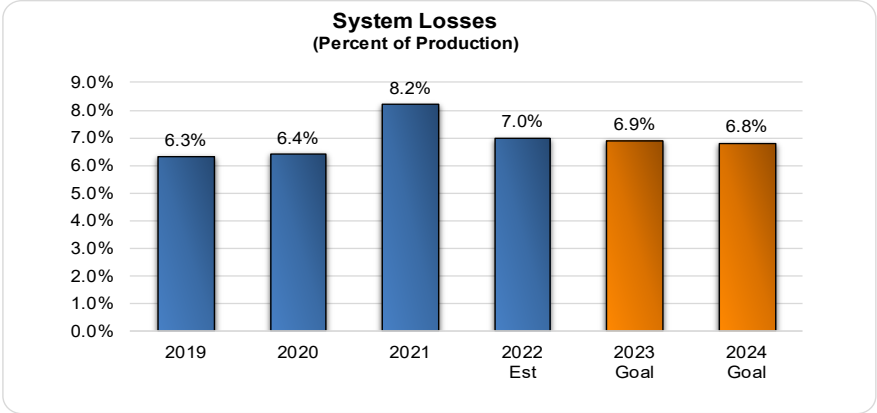
2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Complete construction of the Coal Creek Springs Transmission Main Replacement project. 	<ul style="list-style-type: none"> Design and permitting will be complete in 2022. 	<ul style="list-style-type: none"> Complete construction of the Coal Creek Springs Transmission Main Replacement project. 	SUSTAINABILITY
<ul style="list-style-type: none"> Complete water rights evaluation and develop a plan for water rights transfer. 	<ul style="list-style-type: none"> Phase 1 of the Mitigation Plan was submitted to Ecology in 2021. 	<ul style="list-style-type: none"> Complete Phases 2 and 3 of the water right application Mitigation Plan by 2024. 	SUSTAINABILITY
<ul style="list-style-type: none"> Complete construction of the Academy Pump Station #1 Replacement. 	<ul style="list-style-type: none"> Construction began in 2021 and will be complete in 2022. 		SUSTAINABILITY
<ul style="list-style-type: none"> Complete Lead Service Line Replacement program. 	<ul style="list-style-type: none"> Construction began in 2021 and will be complete in 2022. 		SUSTAINABILITY WELLNESS
<ul style="list-style-type: none"> Complete Deduct Meter Replacement program. 	<ul style="list-style-type: none"> Phase 2 was completed in 2021. The final phase will be complete in 2022. 		SUSTAINABILITY
<ul style="list-style-type: none"> Complete filing for an extension of the required Comprehensive Water Plan update by May 2022. 	<ul style="list-style-type: none"> Comprehensive Water System Plan Limited Updated was submitted to Washington Department of Health (DOH) in August 2021. DOH approved plan update December 2021 and extended plan approval until May 2026. 		SUSTAINABILITY ENVIRONMENT

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Replace existing water sample locations with new sampling stands. 	<ul style="list-style-type: none"> 10 new sample stations were installed in 2022 and added to the Coliform Monitoring Plan. 	<ul style="list-style-type: none"> Complete replacement of existing water sample locations with new sample stands. 	SUSTAINABILITY WELLNESS
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> Review existing policies during the water comprehensive plan update and revise as needed to ensure policies are equitable. 	CELEBRATION
<ul style="list-style-type: none"> Implement design and construction of projects funded by 2020 revenue bond issuance. 	<ul style="list-style-type: none"> 74% of bond funds were spent by the end of 2021. Most projects will finish construction in 2022, with the remaining finishing in 2023. 	<ul style="list-style-type: none"> Complete the implementation of the remaining 2020 revenue bond funded projects 	SUSTAINABILITY
		<ul style="list-style-type: none"> Complete Comprehensive Water System Plan update by December 2024 and receive DOH approval by June 2024. 	SUSTAINABILITY ECONOMY ENVIRONMENT SERVICE WELLNESS
		<ul style="list-style-type: none"> Complete hydrogeologic assessment and investigation of Coal Creek Springs and develop a plan to utilize the full water right. 	SUSTAINABILITY ENVIRONMENT
		<ul style="list-style-type: none"> 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. 	SUSTAINABILITY SERVICE

Performance Measures – Water Fund

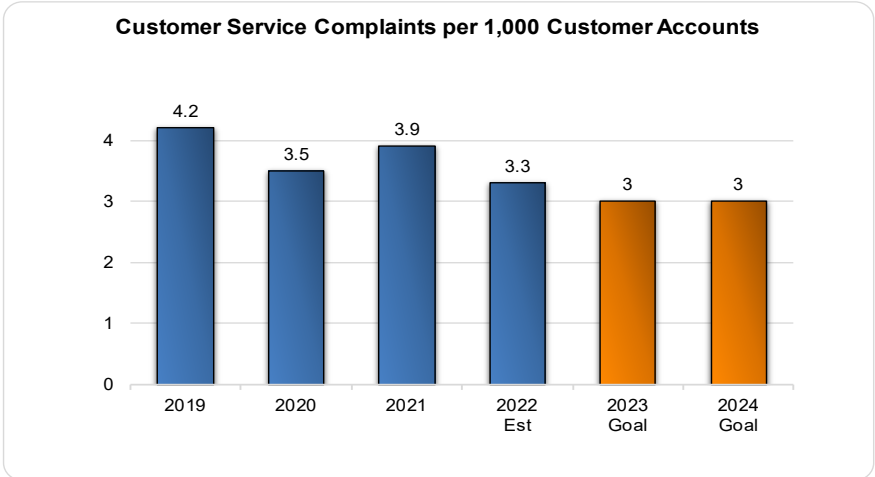
System Losses

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.



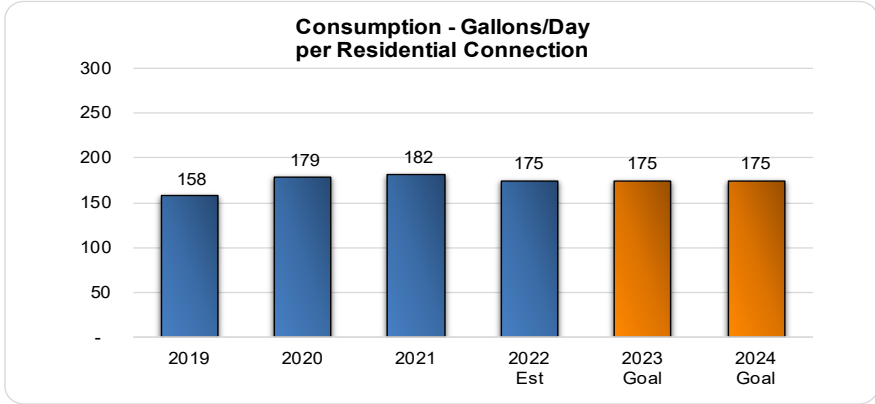
Customer Service Complaints per 1,000 Customer Accounts

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.



2023 – 2024 Working Capital Budget

430 Water (includes 460 Water - Capital)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.400 Water Sales	15,748,210	16,813,640	16,288,400	17,250,000	18,700,000
343.401-900 Other Charges for Service	131,590	181,010	196,500	183,410	183,410
361.110-119 Interest Earnings	21,363	73,400	47,300	50,000	50,000
362.500 Rents, Leases and Concessions	5,623	30,000	31,200	30,000	30,000
Other Miscellaneous Revenue	1,384,330	3,395,000	765,300	3,000,000	-
TOTAL OPERATING REVENUES	\$ 17,291,116	\$ 20,493,050	\$ 17,328,700	\$20,513,410	\$18,963,410
OPERATING EXPENDITURES					
534.000.10 Salaries & Wages	2,518,963	2,982,226	2,700,000	3,013,021	3,143,810
534.000.20 Benefits	438,570	1,573,588	1,300,000	1,517,608	1,633,579
534.000.30 Supplies	302,704	359,850	359,400	388,825	388,925
534.000.40 Services & Charges	3,916,931	5,764,730	4,500,000	5,443,860	5,899,640
597.100.55 Operating Transfers Out to Capital Subfund	12,476,178	9,233,438	8,178,310	8,934,810	4,934,810
597.100.55 Other Operating Transfers Out	119,472	272,500	272,500	153,066	156,985
548.000.60 Capital	2,504	-	-	-	-
590.100.75 Debt Service Principal	1,746,754	1,648,600	1,648,600	1,546,900	1,628,400
534.000.83 Debt Service Interest	663,857	745,400	745,400	928,800	844,800
590.100.05 Net Increase in Restricted Assets	2,251,617	-	-	-	-
534.000.90 Interfund Payments for Service	1,875,793	2,023,350	2,023,350	2,559,100	2,611,800
TOTAL OPERATING EXPENDITURES	\$ 26,313,343	\$ 24,603,682	\$ 21,727,560	\$24,485,990	\$21,242,749
REVENUES LESS EXPENDITURES	\$ (9,022,227)	\$ (4,110,632)	\$ (4,398,860)	\$ (3,972,580)	\$ (2,279,339)
BEGINNING WORKING CAPITAL - January 1	23,631,719	14,609,492	14,609,492	10,210,632	6,238,052
ENDING WORKING CAPITAL - December 31	14,609,491	10,498,860	10,210,632	6,238,052	3,958,713
NET CHANGE IN WORKING CAPITAL (*)	\$ (9,022,227)	\$ (4,110,632)	\$ (4,398,860)	\$ (3,972,580)	\$ (2,279,339)
CAPITAL FUND:					
CAPITAL REVENUES					
333.970 Indirect Fed Grants - US Dept of Homeland	-	257,150	257,150	941,813	-
334.018 State Grants - Military Dept	-	42,850	42,850	206,969	-
361.110 Investment Income	1,427	18,500	10,000	18,500	18,500
361.369 Miscellaneous Revenue	16,346	-	-	-	-
379.100 Developer Contributions	-	-	-	-	-
396.101 Capital-System Development	690,769	983,200	650,000	650,000	650,000
397.* Operating Transfers in from Operations	12,476,178	9,233,438	8,178,310	8,934,810	4,934,810
397.* Other Operating Transfers In	-	(349,094)	272,500	-	-
390-399 Other Sources	4,665,340	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 17,850,060	\$ 10,186,044	\$ 9,410,810	\$10,752,092	\$ 5,603,310
CAPITAL EXPENDITURES					
590.100.10 Salaries & Wages	258,225	500,000	500,000	-	-
590.100.20 Benefits	121,829	200,000	200,000	-	-
590.100.40 Services & Charges	148	22,300	22,300	-	-
590.100.6 Construction Projects	6,667,524	14,957,874	12,186,873	13,041,560	6,176,810
590.100.05 Net Change in Restricted Assets	4,386,578	-	-	-	-
590.100.55 Operating Transfers Out	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 11,434,303	\$ 15,680,174	\$ 12,909,173	\$13,041,560	\$ 6,176,810
BEGINNING WORKING CAPITAL - January 1	404,282	6,820,039	6,820,039	3,321,676	1,032,208
ENDING WORKING CAPITAL - December 31	6,820,039	1,325,909	3,321,676	1,032,208	458,708
NET CHANGE IN WORKING CAPITAL (*)	\$ 6,415,757	\$ (5,494,130)	\$ (3,498,363)	\$ (2,289,468)	\$ (573,500)
Total Change in Working Capital	\$ (2,606,471)	\$ (9,604,762)	\$ (7,897,223)	\$ (6,262,048)	\$ (2,852,839)

(*) Working Capital = Current Assets
minus Current Liabilities

Department Employees

430 Water FTEs	2020	2021	2022	2023	2024
Water FTEs	23.00	23.00	24.00	24.00	24.00
TOTAL WATER FTEs	23.00	23.00	24.00	24.00	24.00

Full Time Equivalent (FTE)

1.0 FTE - Effective in January 2022 per BA#4 - 2022, a GIS Technician position was authorized.

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

Some of the key administrative and engineering duties include comprehensive system planning, interaction with and regulation of development, implementing capital improvement projects, asset management, and system budget management. Operational duties include general system maintenance, minor repair and construction, and day-to-day operation. The City is responsible for the collection and transmission of effluent to King County trunk lines. Auburn contracts with King County for effluent treatment and disposal.

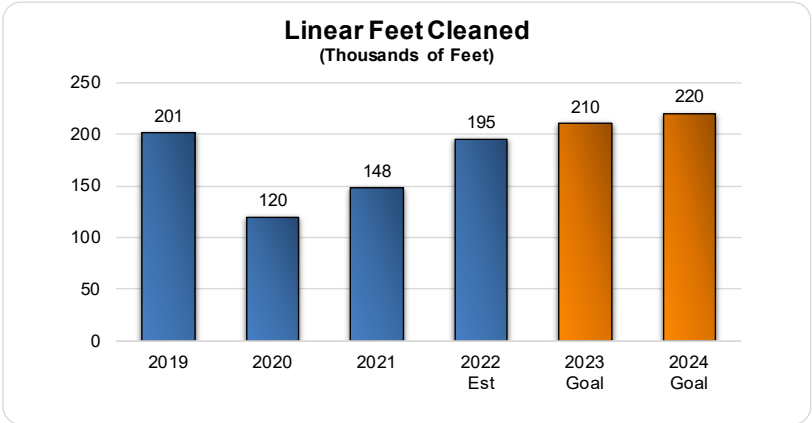
2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Verify/update all available installation dates, record drawing references, and materials for the system's sewer manholes and sewer mains. 	<ul style="list-style-type: none"> Prepared specific objectives for our asset inventory effort and completed one test quarter section. Began coordination efforts with new PW GIS Group 	<ul style="list-style-type: none"> Complete data verification/update for the assets in 50% of the City's quarter sections. 	SUSTAINABILITY
<ul style="list-style-type: none"> Using the results of two wet seasons of flow monitoring, identify basins with the highest I/I and conduct field investigations to identify conditions that may be contributing to I/I. 	<ul style="list-style-type: none"> Completed two seasons of flow monitoring and identified several areas of higher I/I. 	<ul style="list-style-type: none"> 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. 	ENVIRONMENT
<ul style="list-style-type: none"> Initiate the 2021 Repair and Rehabilitation project. 	<ul style="list-style-type: none"> The 2021 Repair and Rehabilitation project was completed in 2022. 		SUSTAINABILITY
<ul style="list-style-type: none"> Prepare growth projections and update hydraulic modeling for update to the Comprehensive Plan for completion and approval in 2024. 	<ul style="list-style-type: none"> Provided flow monitoring data and updated sewer system data to consultant and worked with Community Development to provide growth projections to enable future hydraulic modeling. 	<ul style="list-style-type: none"> Incorporate updated model results and resulting plans for capacity improvements and expansion into the Comprehensive Sewer Plan. 	SUSTAINABILITY ECONOMY
<ul style="list-style-type: none"> Increase education and outreach of the Fats, Oils, and Grease (FOG) Program to reduce backups, trouble lines, and maintenance needs. 	<ul style="list-style-type: none"> Maintained current, primarily reactive, level of outreach, 	<ul style="list-style-type: none"> 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. 	ENVIRONMENT SUSTAINABILITY

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue to engage with King County, component agencies, City staff, and elected leaders to negotiate a new agreement for sewage disposal. 	<ul style="list-style-type: none"> While City staff has remained engaged with County Staff in many areas including progress towards the County's Clean Water Plan, progress toward an updated sewage disposal agreement has been slow. 	<ul style="list-style-type: none"> Continue to engage with King County, component agencies, City staff, and elected leaders to negotiate a new agreement for sewage disposal. 	ENVIRONMENT SERVICE SUSTAINABILITY
<ul style="list-style-type: none"> Complete comprehensive coordination with street and other utility projects to determine where needs may overlap to obtain efficiency in contracting, realize economy's of scale for projects, and reduce impacts to the public by construction. 	<ul style="list-style-type: none"> City staff has been proactive in identifying where opportunities exist to combine street and utility improvements. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
<ul style="list-style-type: none"> 		<ul style="list-style-type: none"> Complete the replacement of the Rainier Ridge Sewer Pump Station to increase reliability, maintainability, and capacity of the station. 	SUSTAINABILITY
<ul style="list-style-type: none"> 		<ul style="list-style-type: none"> Complete the update to the Comprehensive Sewer Plan which will guide the operation of the Utility for the next 6-10 years. 	SUSTAINABILITY ECONOMY ENVIRONMENT SERVICE WELLNESS

Performance Measures – Sewer Fund

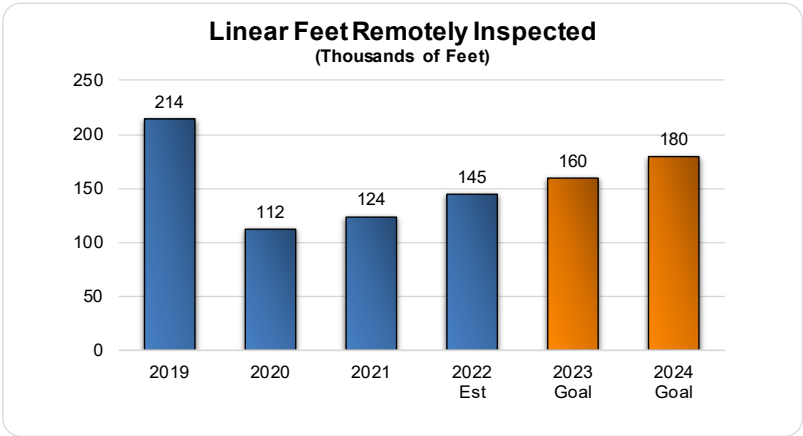
Linear Feet of Sanitary Sewer Pipe Cleaned

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



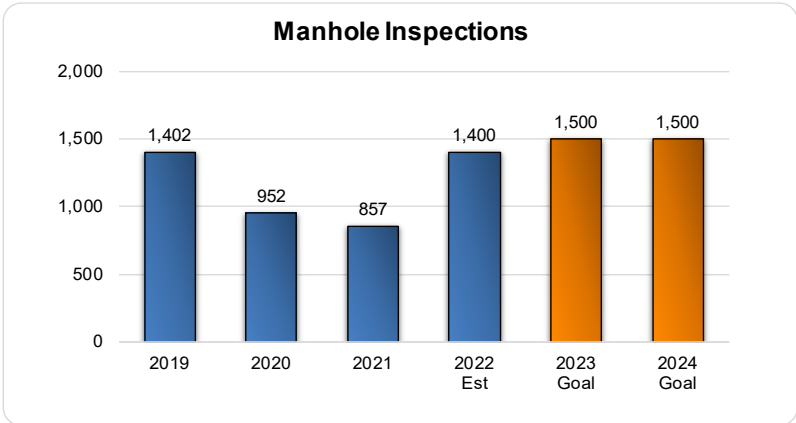
Linear Feet of Sanitary Sewer Remotely Inspected

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.



2023-2024 Working Capital Budget

431 Sewer (includes 461 Sewer - Capital)	2022				
	2021 Actual	Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.500 City Sewer Service	9,041,362	9,772,980	9,291,800	9,392,100	9,475,000
343.501-540 Other Charges for Service	1,213	139,500	145,700	140,000	140,000
361.110-118 Interest Earnings	8,425	80,400	27,500	41,100	46,700
Other Miscellaneous Revenue	465,625	-	23,500	-	-
TOTAL OPERATING REVENUES	9,516,625	9,992,880	9,488,500	9,573,200	9,661,700
OPERATING EXPENDITURES					
535.000.10 Salaries & Wages	1,558,563	1,782,483	1,782,400	1,877,435	1,975,905
535.000.20 Benefits	305,763	938,653	938,600	935,668	1,018,958
535.000.30 Supplies	106,063	166,050	138,150	201,025	202,495
535.000.40 Services & Charges	3,713,110	4,374,930	4,274,300	4,879,305	5,114,935
597.100.55 Operating Transfers Out to Capital Subfund	-	-	-	-	-
597.100.55 Other Operating Transfers Out	91,086	586,095	237,000	275,568	157,804
590.100.75 Debt Service Principal	532,534	457,100	457,100	543,800	557,300
535.100.83 Debt Service Interest	72,545	96,500	96,500	126,200	112,100
590.100.05 Net Increase in Restricted Assets	959,000	-	-	-	-
535.000.90 Interfund Payments for Service	1,527,438	1,629,750	1,629,750	1,507,700	1,536,700
TOTAL OPERATING EXPENDITURES	8,868,627	10,031,561	9,553,800	10,346,701	10,676,197
REVENUES LESS EXPENDITURES	647,998	(38,681)	(65,300)	(773,501)	(1,014,497)
BEGINNING WORKING CAPITAL - January 1	8,717,297	9,365,295	9,365,295	9,299,995	8,526,494
ENDING WORKING CAPITAL - December 31	9,365,295	9,326,614	9,299,995	8,526,494	7,511,997
NET CHANGE IN WORKING CAPITAL (*)	647,998	(38,681)	(65,300)	(773,501)	(1,014,497)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Investment Income	12,227	52,200	-	52,200	52,200
396.101 Capital-System Development	396,347	703,400	242,000	325,000	325,000
397.100 Operating Transfers in from Operations	-	-	-	-	-
397.100 Other Operating Transfers In	-	-	-	-	-
396.102 Capital-Assess/Area	2,257,393	-	-	-	-
361/396/399 Other Revenues	(420,142)	-	-	-	-
TOTAL CAPITAL REVENUES	2,245,826	755,600	242,000	377,200	377,200
CAPITAL EXPENDITURES					
590.100.10 Salaries & Wages	126,994	271,400	271,400	-	-
590.100.20 Benefits	58,212	108,600	108,600	-	-
590.100.40 Services & Charges	1,180	16,900	16,900	-	-
590.100.60 Construction Projects	1,408,634	6,384,347	2,550,000	5,992,500	1,344,000
590.100.05 Net Change in Restricted Assets	2,240,110	-	-	-	-
597.100.55 Operating Transfers Out	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	3,835,130	6,781,247	2,946,900	5,992,500	1,344,000
BEGINNING WORKING CAPITAL - January 1	12,981,761	11,392,457	11,392,457	8,687,557	3,072,257
ENDING WORKING CAPITAL - December 31	11,392,457	5,366,810	8,687,557	3,072,257	2,105,457
NET CHANGE IN WORKING CAPITAL (*)	(1,589,304)	(6,025,647)	(2,704,900)	(5,615,300)	(966,800)
Total Change in Working Capital	(941,306)	(6,064,328)	(2,770,200)	(6,388,801)	(1,981,297)

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:

SWR.0006 (page 327) One-Time Fund Balance

SWR.0005 (page 326) Ongoing

ENG.0040 (page 297) Ongoing

Department Employees

431 Sewer FTEs	2020	2021	2022	2023	2024
Sewer FTEs	10.00	10.00	10.00	11.00	12.00
TOTAL SEWER FTEs	10.00	10.00	10.00	11.00	12.00

Full Time Equivalent (FTE) Changes:

1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (Water Resource Technician) added in 2024 to the Sewer and Storm Utility Division in Public Works Dept.

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 Storm Utility's engineering duties include 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. Key operational duties include general system maintenance, minor repair and construction, and day-to-day operations. The City is responsible for the collection, transmission, treatment, and disposal of surface waters to Mill Creek and the Green and White rivers.

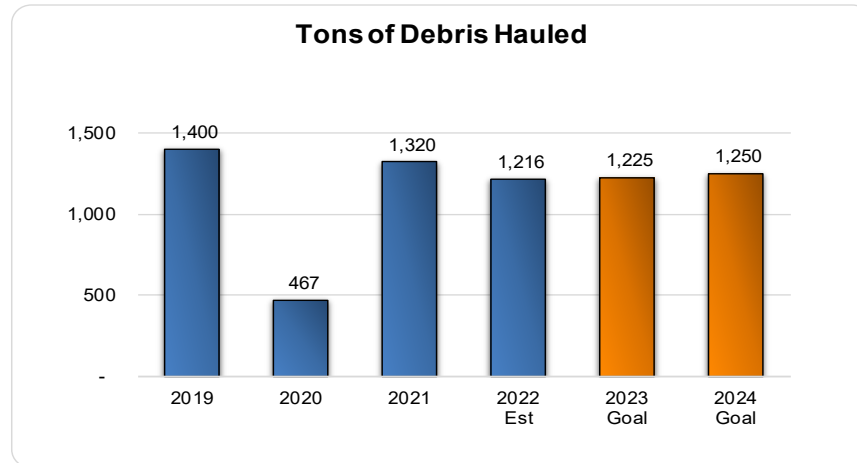
2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Complete the 9-year program to map and document the attributes of the City's storm drainage assets by mid-2021. 	<ul style="list-style-type: none"> Due to staff turnover, the program completion took longer than anticipated but the initial inventory has now been completed. 	<ul style="list-style-type: none"> Maintain, modify and add new storm attributes as needed to keep the system current. 	SUSTAINABILITY
<ul style="list-style-type: none"> Continue implementation of the ditch maintenance program. 	<ul style="list-style-type: none"> Completed preliminary development of the ditch maintenance program using asset management tools to determine the highest priority ditch segments. 	<ul style="list-style-type: none"> Continue to develop and implement the ditch maintenance program for those ditch segments determined to be the highest priority to eliminate potential impacts to the storm system. 	SUSTAINABILITY ENVIRONMENT
<ul style="list-style-type: none"> Complete comprehensive coordination with street and other utility projects to determine where needs may overlap to obtain efficiency in contracting, realize economies of scale for projects, and reduce impacts to the public. 	<ul style="list-style-type: none"> Comprehensive coordination occurs during budget preparation, ongoing and routine capital project meetings to ensure that overlapping needs are realized to ensure efficient planning and implementation of projects. 	<ul style="list-style-type: none"> Continue the coordination with street and utility projects to obtain efficiency in contracting and economies of scale. 	SUSTAINABILITY
<ul style="list-style-type: none"> Continue remote learning and outreach for school program and business pollution prevention program until normal operations resume after the COVID-19 pandemic. 	<ul style="list-style-type: none"> Remote learning and outreach were discontinued in 2021 following a normal resumption of activities. 		WELLNESS

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Develop and implement a Source Control Business Inspection Program by adopting an ordinance to require use of Source Control Best Management Practices for existing businesses and land use activities, develop a business inventory, prepare inspection standard operating procedures and train staff. 	<ul style="list-style-type: none"> Draft code and a business inventory have been prepared. 	<ul style="list-style-type: none"> Begin implementation of the Source Control Business Inspection Program required by the National Pollutant Discharge Elimination System permit. 	ENVIRONMENT
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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 	CELEBRATION
		<ul style="list-style-type: none"> Complete the update to the Comprehensive Storm Drainage Plan which will guide the operation of the Utility for the next 6-10 years. 	SUSTAINABILITY ECONOMY ENVIRONMENT SERVICE WELLNESS
<ul style="list-style-type: none"> Prepare growth projections and update hydraulic modeling for update to the Comprehensive Plan for completion and approval in 2024. 	<ul style="list-style-type: none"> The hydraulic model has been updated as needed to support individual capital projects. Examples include the North Airport Area Storm Improvements, Riverwalk Drive SE Non-Motorized Improvement project and the Regional Growth Center Access project. 	<ul style="list-style-type: none"> Continue to utilize the existing hydraulic models to support the Comprehensive Plan and individual projects as required to ensure proper sizing of facilities. 	SUSTAINABILITY

Performance Measures – Storm Drainage Fund

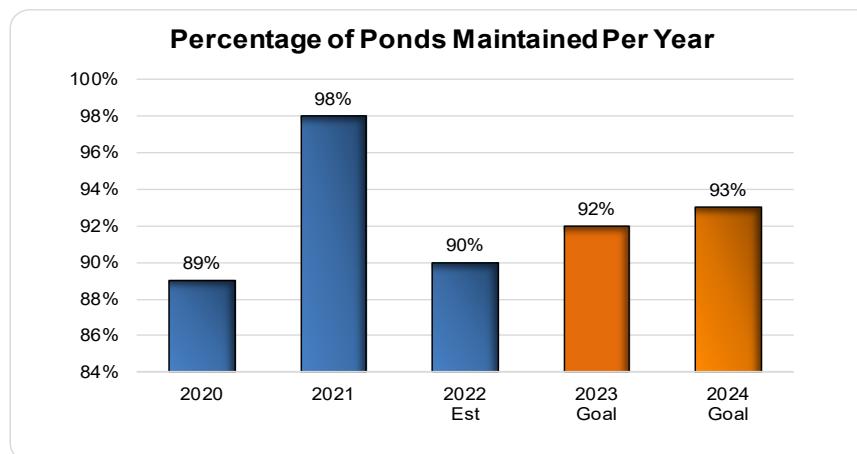
Tons of Debris Hauled

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 2023 and 2024 goals are based on the annual average required to meet NPDES permit conditions.



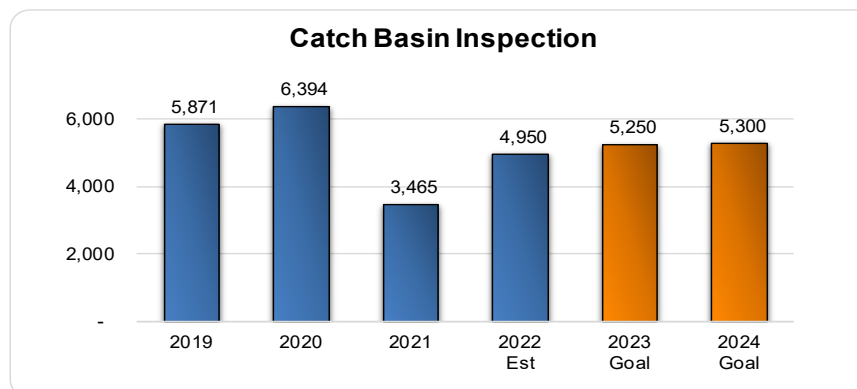
Percentage of Storm Drainage Ponds Maintained Per Year

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 2023 and 2024 goals are based on the anticipated annual average required to meet permit conditions.



2023 – 2024 Working Capital Budget

432 Storm Drainage (includes 462 Storm Drainage - Capital)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.830 Storm Service Charge	10,507,427	10,706,170	10,802,500	10,891,700	10,962,800
343.831-840 Other Charges for Service	84,463	155,200	164,100	155,200	155,200
361.110-119 Interest Earnings	10,471	90,500	38,700	40,700	42,700
Other Miscellaneous Revenue	717,359	-	17,200	-	-
TOTAL OPERATING REVENUES	\$ 11,319,720	\$ 10,951,870	\$ 11,022,500	\$ 11,087,600	\$ 11,160,700
OPERATING EXPENDITURES					
535.000.10 Salaries & Wages	2,573,240	2,850,129	2,850,100	2,912,987	3,091,111
535.000.20 Benefits	532,487	1,473,432	1,473,400	1,465,237	1,612,599
535.000.30 Supplies	82,159	82,050	82,000	91,025	93,255
535.000.40 Services & Charges	2,025,044	2,598,370	2,598,300	2,675,245	2,706,945
597.100.55 Operating Transfers Out to Capital Subfund	-	-	-	-	7,000,000
597.100.55 Other Operating Transfers Out	155,972	660,095	311,000	372,638	233,436
590.100.72 Debt Service Principal	426,973	363,700	363,700	446,800	466,500
535.100.83 Debt Service Interest	152,526	173,700	173,700	213,100	193,100
590.100.05 Net Increase in Restricted Assets	1,509,965	-	-	-	-
535.000.90 Interfund Payments for Service	2,045,985	2,135,300	2,135,300	2,552,600	2,567,500
TOTAL OPERATING EXPENDITURES	\$ 9,504,350	\$ 10,336,776	\$ 9,987,500	\$ 10,729,632	\$ 17,964,446
REVENUES LESS EXPENDITURES	\$ 1,815,370	\$ 615,094	\$ 1,035,000	\$ 357,968	\$ (6,803,746)
BEGINNING WORKING CAPITAL - January 1	10,107,355	11,922,725	11,922,725	12,957,725	13,315,693
ENDING WORKING CAPITAL - December 31	11,922,725	12,537,819	12,957,725	13,315,693	6,511,947
NET CHANGE IN WORKING CAPITAL (*)	\$ 1,815,370	\$ 615,094	\$ 1,035,000	\$ 357,968	\$ (6,803,746)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Investment Income	17,559	36,200	-	36,200	36,200
396.101 Capital-System Development	888,291	526,600	266,200	500,000	500,000
396.104 Capital-Outside Devl	4,476,672	-	-	-	-
397.100 Operating Transfers in from Operations	-	-	-	-	7,000,000
397.100 Other Operating Transfers In	-	-	-	-	-
377.020 Interlocal Grants	96,640	-	-	-	-
361/396/399 Other Revenues	(62,670)	-	-	-	-
TOTAL CAPITAL REVENUES	\$ 5,416,491	\$ 562,800	\$ 266,200	\$ 536,200	\$ 7,536,200
CAPITAL EXPENDITURES					
590.100.10 Salaries & Wages	147,233	221,400	221,400	-	-
590.100.20 Benefits	68,022	88,600	88,600	-	-
590.100.40 Services & Charges	1,023	12,800	12,800	-	-
590.100.60 Construction Projects	937,157	7,542,324	3,904,000	6,713,394	8,065,000
590.100.05 Net Change in Restricted Assets	4,476,672	-	-	-	-
590.100.55 Operating Transfers Out	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 5,630,106	\$ 7,865,124	\$ 4,226,800	\$ 6,713,394	\$ 8,065,000
BEGINNING WORKING CAPITAL - January 1	11,918,657	11,705,042	11,705,042	7,744,442	1,567,248
ENDING WORKING CAPITAL - December 31	11,705,042	4,402,718	7,744,442	1,567,248	1,038,448
NET CHANGE IN WORKING CAPITAL (*)	\$ (213,615)	\$ (7,302,324)	\$ (3,960,600)	\$ (6,177,194)	\$ (528,800)
Total Change in Working Capital	\$ 1,601,756	\$ (6,687,230)	\$ (2,925,600)	\$ (5,819,226)	\$ (7,332,546)

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:

STM.0009 (page 325) One-Time Fund Balance

STM.0008 (page 324) Ongoing

Department Employees

432 Storm FTEs	2020	2021	2022	2023	2024
Storm FTEs	12.00	12.00	12.00	14.00	14.00
TOTAL STORM FTEs	12.00	12.00	12.00	14.00	14.00

Full Time Equivalent (FTE) Changes:

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

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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.501-531 Metro Service Charge	18,040,260	20,186,200	18,836,500	20,154,200	21,507,500
343.532 Metro Industrial Charge	319,725	810,200	422,200	443,400	465,500
361.110 Interest Earnings	588	16,300	3,000	16,300	16,300
TOTAL OPERATING REVENUES	\$ 18,360,573	\$ 21,012,700	\$ 19,261,700	\$20,613,900	\$21,989,300
OPERATING EXPENDITURES					
535.800.40 Services & Charges	17,485,161	21,008,800	19,646,700	20,586,400	21,961,800
TOTAL OPERATING EXPENDITURES	\$ 17,485,161	\$ 21,008,800	\$ 19,646,700	\$20,586,400	\$21,961,800
REVENUES LESS EXPENDITURES	\$ 875,412	\$ 3,900	\$ (385,000)	\$ 27,500	\$ 27,500
BEGINNING WORKING CAPITAL - January 1	2,837,722	3,713,134	3,713,134	3,328,134	3,355,634
ENDING WORKING CAPITAL - December 31	3,713,134	3,717,034	3,328,134	3,355,634	3,383,134
NET CHANGE IN WORKING CAPITAL (*)	\$ 875,412	\$ 3,900	\$ (385,000)	\$ 27,500	\$ 27,500

(*) 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

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 our customers, marketing, grounds maintenance, facility maintenance, and capital program management.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> • Evaluate the demand for Jet A following the completion of the Runway Extension. If sufficient demand exists from users, work to identify a private partner to install and manage it. 	<ul style="list-style-type: none"> • Approval occurred to allow Cascade Helicopters to distribute Jet A to external Airport customers via fuel truck. Cascade provides the airport a monthly report on fuel sales. Current demand is minimal. 	<ul style="list-style-type: none"> • 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> • Infrastructure upgrades include hangar door replacement, retrofitting existing open hangars and constructing two new hangar rows. Pavement maintenance has also been made a high priority. 	<ul style="list-style-type: none"> • Project to be completed in 2022 to replace outdated hangar doors and install doors on one open row of hangars. If FAA funds permit, additional enclosure of open hangar rows are planned for the next 4 years. FAA funding is programmed to address airfield pavement. Breaking ground for 2 new hangar rows being constructed by a developer is scheduled to take place in summer 2022. 	<ul style="list-style-type: none"> • 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> • Work with adjacent properties and the FAA to address obstructions and allow a change to the night restrictions that exist at the Airport. 	<ul style="list-style-type: none"> • Completed in 2021, FAA flight check is schedule in summer 2022 to remove restrictions and complete the process. 		WELLNESS SUSTAINABILITY

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Work with FAA to determine the steps and work necessary to create a viable instrument approach for the Airport. 	<ul style="list-style-type: none"> After working with the FAA an improved instrument approach is scheduled to be completed in 2023. 	<ul style="list-style-type: none"> Complete the implementation of the improved instrument approach as approved by FAA in 2022. 	WELLNESS SUSTAINABILITY
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> The airport hosted multiple tours to a variety of different groups representing a wide range of ages and backgrounds. The airport continues to hold a yearly airport internship and community events which increase the visibility of the airport to all ages and races. 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
		<ul style="list-style-type: none"> 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. 	Sustainability Environment

2023 – 2024 Working Capital Budget

435 Airport (includes 465 Airport - Capital)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
331.201 Grant Revenue	82,000	-	-	-	-
341.930 Airport Security Service	36,363	35,000	35,000	36,000	38,700
344.602 Aviation Fuel Sales	574,432	449,000	500,000	575,000	661,500
362.501 Property Leases	333,437	338,300	338,300	361,800	469,000
362.502 Tie Down & Hangar Rent	651,009	670,400	670,400	666,600	754,400
361.110 Investment Income	1,281	10,400	3,900	10,400	10,400
367.110 Gifts/Pledges - Private Sources	2,500	-	-	-	-
391.800 Intergovernmental Loan	-	750,000	-	-	-
369-399 Miscellaneous Revenue	5,515	4,000	6,000	4,000	4,000
TOTAL OPERATING REVENUES	\$1,686,537	\$2,257,100	\$ 1,553,600	\$1,653,800	\$ 1,938,000
OPERATING EXPENDITURES					
546.000.10 Salaries & Wages	252,144	259,083	259,083	306,514	319,178
546.000.20 Benefits	37,172	120,864	117,000	136,824	148,527
546.000.30 Supplies	435,609	368,000	368,000	451,250	517,100
546.000.40 Services & Charges	346,429	364,200	350,000	362,905	386,305
597.100.55 Operating Transfers Out to Capital Subfund	25,000	1,264,100	1,264,100	450,000	450,000
546.000.75 Debt Service Principal	-	-	-	68,495	69,865
546.000.81 Debt Service Interest	-	-	-	15,000	13,630
590.100.05 Net Increase in Restricted Assets	(35,870)	-	-	-	-
546.000.90 Interfund Payments for Service	108,062	115,400	115,400	197,200	202,400
TOTAL OPERATING EXPENDITURES	\$1,168,547	\$2,515,595	\$ 2,473,583	\$1,988,188	\$ 2,107,005
REVENUES LESS EXPENDITURES	\$ 517,990	\$ (258,495)	\$ (919,983)	\$ (334,388)	\$ (169,005)
BEGINNING WORKING CAPITAL - January 1	1,003,962	1,521,952	1,521,952	601,969	267,581
ENDING WORKING CAPITAL - December 31	1,521,953	1,263,457	601,969	267,581	98,576
NET CHANGE IN WORKING CAPITAL (*)	\$ 517,990	\$ (258,495)	\$ (919,983)	\$ (334,388)	\$ (169,005)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Investment Income	261	200	100	200	200
331-334 Federal and State Grants	19,121	1,137,652	922,220	3,550,555	695,555
397.100 Operating Transfer In	25,000	1,288,048	1,264,100	450,000	450,000
369.900 Other Revenues	1,899	25,000	-	-	-
TOTAL CAPITAL REVENUES	\$ 46,280	\$2,450,900	\$ 2,186,420	\$4,000,755	\$ 1,145,755
CAPITAL EXPENDITURES					
590.100.40 Services & Charges	28	100	100	100	100
590.100.60 Capital Projects	38,257	2,383,820	2,044,440	4,238,290	1,101,110
590.100.55 Operating Transfers Out	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 38,285	\$2,383,920	\$ 2,044,540	\$4,238,390	\$ 1,101,210
BEGINNING WORKING CAPITAL - January 1	161,340	169,335	169,335	311,215	73,580
ENDING WORKING CAPITAL - December 31	169,335	236,315	311,215	73,580	118,125
NET CHANGE IN WORKING CAPITAL (*)	\$ 7,995	\$ 66,980	\$ 141,880	\$ (237,635)	\$ 44,545
Total Change in Working Capital	\$ 525,985	\$ (191,515)	\$ (778,103)	\$ (572,023)	\$ (124,460)

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:
AIR.0003 (page 289) Ongoing

Department Employees

435 Airport FTEs	2020	2021	2022	2023	2024
Airport FTEs	3.00	3.00	3.00	3.00	3.00
TOTAL AIRPORT FTEs	3.00	3.00	3.00	3.00	3.00

Full Time Equivalent (FTE)

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.

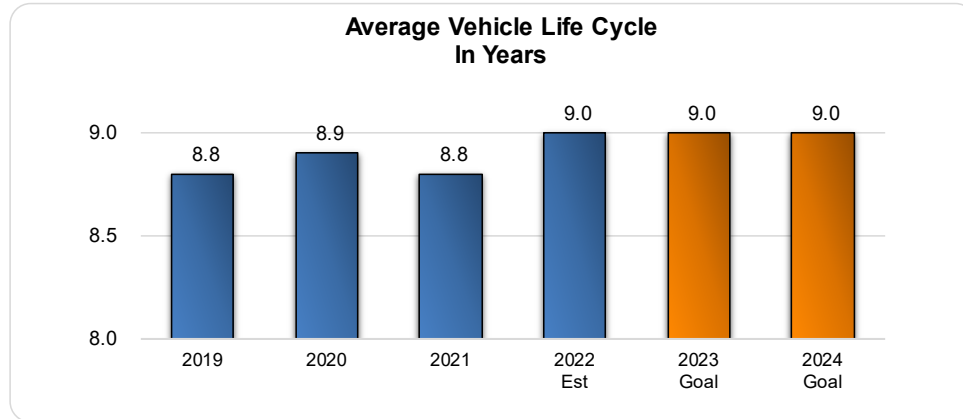
2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Investigate fuel systems and options for replacement and implement the replacement. 	<ul style="list-style-type: none"> Obtained quotes from multiple vendors and contractors to upgrade the existing fuel system. This project will continue in the 2023-2024 budget cycle. 	<ul style="list-style-type: none"> Investigate fuel systems and options for replacement, incorporate new fleet management and fuel management software, and implement the replacement. 	ENVIRONMENT SUSTAINABILITY
<ul style="list-style-type: none"> Continue to improve fleet fuel economy through the expansion of the current Zonar technology throughout the City's fleet. 	<ul style="list-style-type: none"> 177 GPS Insight devices were installed in March & April of 2022 replacing the Zonar system. GPS Insight provides more visibility to our vehicles use, mechanical issues and history to improve our management of the fleet. 	<ul style="list-style-type: none"> Continue to improve fleet fuel economy and driver safety utilizing GPS Insight throughout the City's fleet. 	ENVIRONMENT SUSTAINABILITY
<ul style="list-style-type: none"> In order to lower the City's emission rates and continue to meet standards and federal and state requirements, seek out and implement alternative fuel sources within the City's fleet. 	<ul style="list-style-type: none"> Completed a new contract with a fuel provider, that provides the ability to seek out alternative fuels such as R99 (renewable diesel). 	<ul style="list-style-type: none"> 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. 	ENVIRONMENT SUSTAINABILITY
<ul style="list-style-type: none"> Expedite Equipment Rental and Central Stores remodel project to improve efficiency and provide the necessary facilities to meet the needs of the City. 	<ul style="list-style-type: none"> The project is being designed in 2022 with construction anticipated in 2023. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Become an ASE-Certified Blue Shield Repair Facility. 	<ul style="list-style-type: none"> Many ASE certifications have been received towards the completion of this goal, however, more are needed. 	<ul style="list-style-type: none"> Become an ASE-Certified Blue Shield Repair Facility. 	SUSTAINABILITY
<ul style="list-style-type: none"> Evaluate the benefits and requirements of becoming a General Motors in-house warranty provider. 	<ul style="list-style-type: none"> Completed the evaluation of the number of work orders Chevrolet completes vs what can be done in-house. 	<ul style="list-style-type: none"> 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. 	SUSTAINABILITY
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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 are incorporating new hiring practices to encourage more diversity in the workforce. 	<ul style="list-style-type: none"> 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. 	CELEBRATION
		<ul style="list-style-type: none"> 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. 	SERVICE
		<ul style="list-style-type: none"> 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. 	SERVICE SUSTAINABILITY

Performance Measures – Equipment Rental Fund

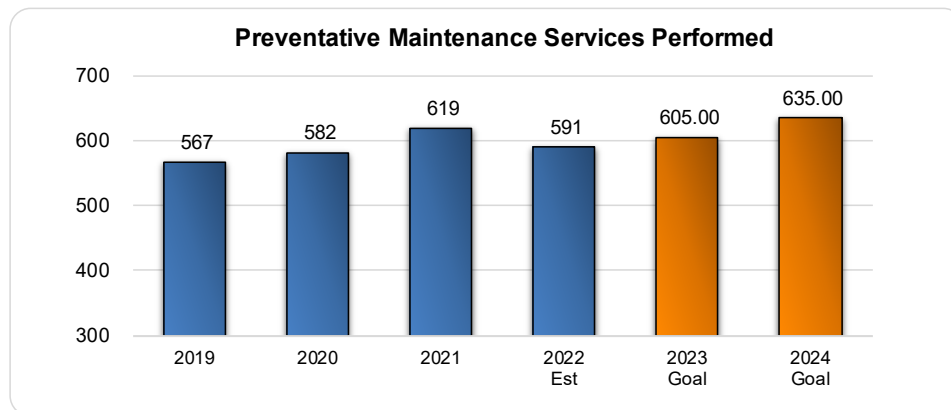
Vehicle Life Cycle Averages

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.



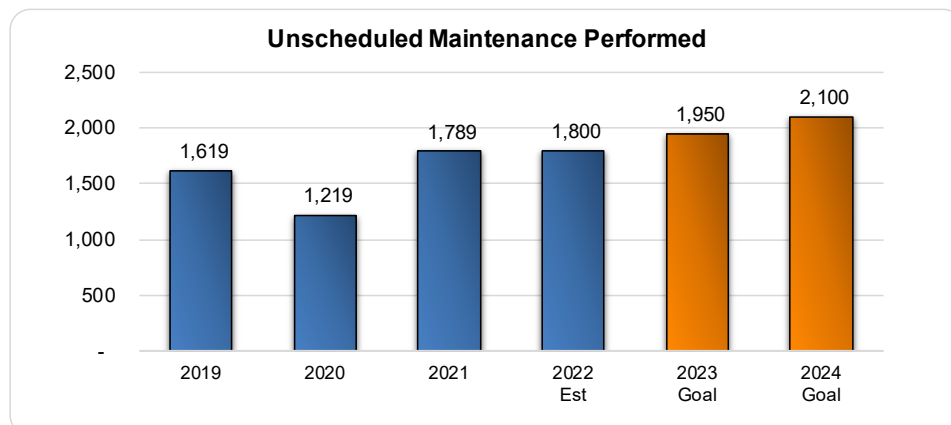
Number of Preventative Maintenance Services Performed

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.



2023-2024 Working Capital Budget

550 Equipment Rental (includes 560 Equipment Rental - Capital)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
348.500 Fuel Sales	460,400	461,500	461,500	515,100	515,100
365.100 Interfund Rentals	1,830,000	1,828,600	1,828,600	2,864,600	2,959,400
361.110 Investment Income	2,402	11,000	5,300	11,000	11,000
342-344 Charges for Goods and Services	38,845	-	-	-	-
367-369 Miscellaneous Revenue	4,813	-	-	-	-
395-399 Other Sources	429,952	-	-	-	-
TOTAL OPERATING REVENUES	\$ 2,766,411	\$ 2,301,100	\$ 2,295,400	\$ 3,527,200	\$ 3,608,990
OPERATING EXPENDITURES					
548.100.10 Salaries & Wages	667,044	718,979	692,300	850,031	882,156
548.100.20 Benefits	167,744	391,579	352,900	424,745	454,081
548.100.30 Supplies	1,008,484	1,044,200	1,044,200	1,123,750	1,225,350
548.100.40 Services & Charges	394,779	576,250	576,250	648,100	655,560
597.100.55 Operating Transfer Out	22,000	86,000	86,000	-	-
548.100.90 Interfund Payments for Service	331,121	374,400	374,400	518,200	532,300
590.100.05 Net Increase in Restricted Assets	197,874	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 2,789,045	\$ 3,191,408	\$ 3,126,050	\$ 3,564,826	\$ 3,749,447
REVENUES LESS EXPENDITURES	\$ (22,634)	\$ (890,308)	\$ (830,650)	\$ (37,626)	\$ (140,457)
BEGINNING WORKING CAPITAL - January 1	2,622,570	2,599,936	2,599,936	1,769,286	1,731,660
ENDING WORKING CAPITAL - December 31	2,599,936	1,709,628	1,769,286	1,731,660	1,591,203
NET CHANGE IN WORKING CAPITAL (*)	\$ (22,634)	\$ (890,308)	\$ (830,650)	\$ (37,626)	\$ (140,457)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Interest Revenue	4,688	50,700	13,700	50,700	50,700
365.110 Vehicle Replacement Revenue	1,975,900	1,943,060	1,943,060	2,272,800	2,167,000
395.900 Gain/Loss on Fixed Assets	(346,235)	-	-	-	-
397.100 Operating Transfers In	291,773	2,580,186	1,641,400	1,147,040	805,452
TOTAL CAPITAL REVENUES	\$ 1,926,126	\$ 4,573,946	\$ 3,598,160	\$ 3,470,540	\$ 3,023,152
CAPITAL EXPENDITURES					
590.100.10 Salaries & Wages	7,210	-	-	-	-
590.100.20 Benefits	3,313	-	-	-	-
590.100.40 Services & Charges	468	700	700	-	-
590.100.64 Increase In Fixed Assets - Equipment	1,735,605	3,983,493	1,809,000	3,076,120	2,648,380
590.100.65 Increase In Fixed Assets - Construction	20,390	2,489,086	2,400,000	20,000	-
590.100.05 Net Increase in Restricted Assets	(346,235)	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 1,420,751	\$ 6,473,279	\$ 4,209,700	\$ 3,096,120	\$ 2,648,380
BEGINNING WORKING CAPITAL - January 1	4,614,339	5,119,713	5,119,713	4,508,173	4,882,593
ENDING WORKING CAPITAL - December 31	5,119,713	3,220,380	4,508,173	4,882,593	5,257,365
NET CHANGE IN WORKING CAPITAL (*)	\$ 505,374	\$ (1,899,333)	\$ (611,540)	\$ 374,420	\$ 374,772
Total Change in Working Capital	\$ 482,741	\$ (2,789,641)	\$ (1,442,190)	\$ 336,794	\$ 234,315

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:

ERR.0010 (page 298) One-Time Fund Balance

ERR.0011 (page 299) One-Time Fund Balance

POL.0039 (page 316) Ongoing

ERR.012 (page 300) Ongoing

2023-2024 New Requests:

ERR.0010 (page 324) One-Time Fund Balance

ERR.0011 (page 325) One-Time Fund Balance

POL.0039 (page 341) Ongoing

ERR.012 (page 326) Ongoing

Department Employees

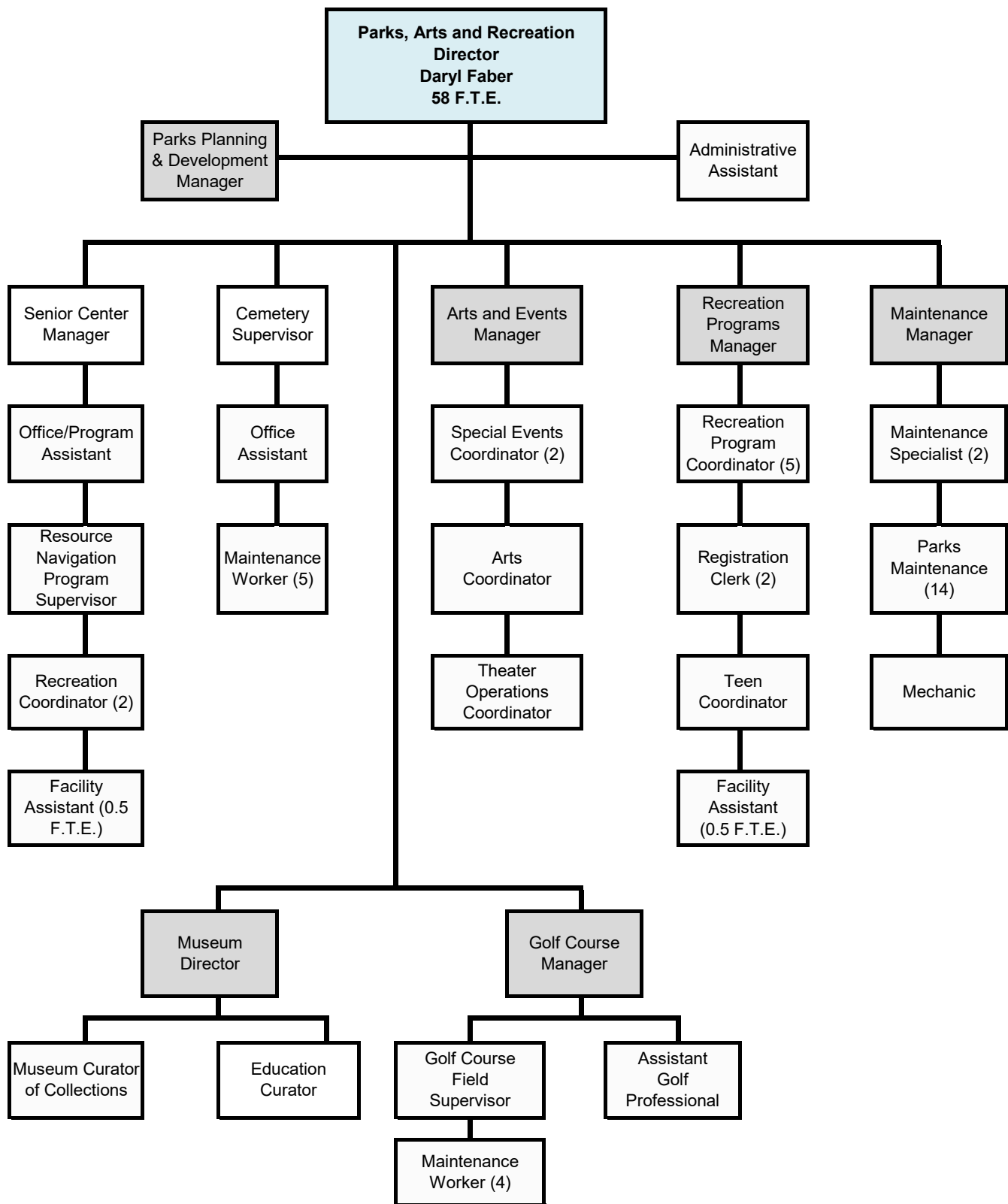
550 Equipment Rental FTEs	2020	2021	2022	2023	2024
Equipment Rental FTEs	12.00	13.00	13.00	14.00	17.00
TOTAL EQUIPMENT RENTAL FTEs	12.00	13.00	13.00	14.00	17.00

Full Time Equivalent (FTE) Changes:

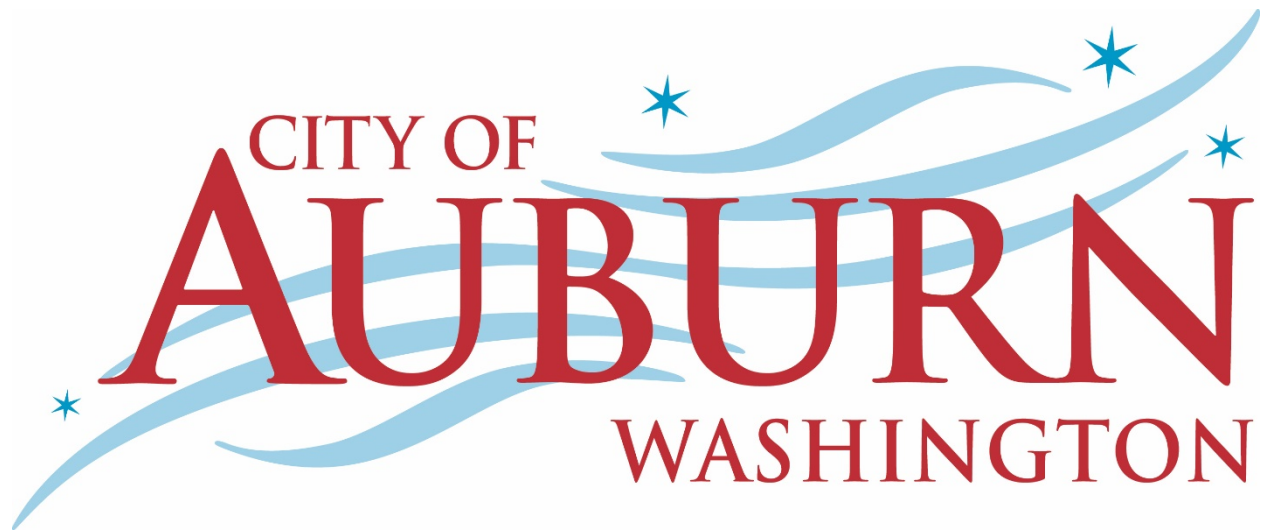
1.0 FTE - Effective 6/1/2021, 1.0 FTE was added to ER&R via Budget Amendment #2, Ordinance No. 6827. This was for the Administrative Specialist - M&O position.

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.

Arts & Events Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue to look at ways to refine sponsor opportunities for special events. 	<ul style="list-style-type: none"> Customized sponsor packages to create recognition for businesses through special events. 	<ul style="list-style-type: none"> Continue to look at ways to customize sponsor opportunities related to special events. 	CELEBRATION
<ul style="list-style-type: none"> Continue to work with community partners on joint programming for arts and events. 	<ul style="list-style-type: none"> Re-tooled all programming to reflect COVID-related guidelines to continue art and event activities as allowed. 	<ul style="list-style-type: none"> Continue to work with community partners on cultural programming for arts and events. 	CELEBRATION
<ul style="list-style-type: none"> Work on evaluating plans for needed renovations at the Auburn Avenue Theater and create cost analysis for multiple options for renovations. 	<ul style="list-style-type: none"> Damage to Auburn Ave. Theater was created by a fire and subsequent demolition, causing the Theater to be red-tagged in December, 2021. Theater performances have been moved to various community venues. 	<ul style="list-style-type: none"> Continue to evaluate next steps for Art and Performing Art opportunities to generate activity in Auburn's downtown core. 	CHARACTER
<ul style="list-style-type: none"> Finalize construction on main floor renovations; continue to seek funding for Phase 2 basement renovations. 	<ul style="list-style-type: none"> Construction began on Auburn Arts & Culture Center in December 2021 with Phase 1 Main Floor renovations expected to be complete by December 2022. 	<ul style="list-style-type: none"> Seek funding for Phase 2 basement renovations of Auburn Arts & Culture Center. 	CHARACTER
<ul style="list-style-type: none"> Formalize operations and programming and rental opportunities. 	<ul style="list-style-type: none"> Outlined programming and rental options for Auburn Arts and Culture Center. 	<ul style="list-style-type: none"> Initiate programming and rental opportunities in the newly opened Arts and Culture Center as well as activate the Auburn Arts Alleyway. 	CHARACTER

Golf Course Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Continue course drainage improvements and fairway sanding program to ensure year round playability and power cart access to golf course. 	<ul style="list-style-type: none"> In 2021, improvements to course drainage continued with sanding and aeration with deep tines in the fairways. Playability during shoulder seasons is steadily improving with this program. 	<ul style="list-style-type: none"> 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. 	CHARACTER
<ul style="list-style-type: none"> Develop and install forward tee areas for seniors, ladies, juniors, and beginners to better enjoy our facility. 	<ul style="list-style-type: none"> In 2021, several forward tees were constructed to allow a shorter, more playable course for seniors, ladies, juniors and beginners. 	<ul style="list-style-type: none"> 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. 	CHARACTER
<ul style="list-style-type: none"> Continue to promote junior golf by hosting and managing PGA Junior League teams at our facility. 	<ul style="list-style-type: none"> In 2021, the PGA Junior League successfully returned after a down year in 2020 due to covid. In early 2022, The PGA Junior League has continued to expand with even more participation now with two full teams. 	<ul style="list-style-type: none"> Promote youth player development by promoting and managing PGA Junior League teams at our facility. 	CHARACTER
<ul style="list-style-type: none"> Increase participation in club events to provide better revenues for the golf course and a better experience for members. 	<ul style="list-style-type: none"> In 2021, The Men's Club participation grew to record levels in all events throughout the season. WA Golf voted The Auburn Men's Club as "2021 Club of the Year". In early 2022 the Men's club has already exceeded participation in membership and events to levels higher than 2021. 	<ul style="list-style-type: none"> 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. 	CHARACTER
<ul style="list-style-type: none"> Continue to promote the course for local charity fundraisers during semi annual aerations to provide additional course revenues and goodwill within the community. 	<ul style="list-style-type: none"> In 2021, due to Covid restrictions and high demand for public play, most of our local charity fundraisers were postponed including the semi annual greens aeration fundraisers. 	<ul style="list-style-type: none"> During greens aeration, promote local charity fundraising events to increase revenues and provide goodwill within the community. 	CHARACTER
<ul style="list-style-type: none"> Continue to promote the course to local golfers through PGA pro ams, and open amateur events. 	<ul style="list-style-type: none"> In 2021, the Men's Club Invitational Open Team Championship was held in May. The participation was the highest turnout ever. In 2022, the same tournament has continued to grow with even more participation. The PGA Pro Am has also returned after an off year due to Covid. 	<ul style="list-style-type: none"> 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. 	CHARACTER

Senior Activity Center Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Research a database program that will allow us to collect data more effectively. 	<ul style="list-style-type: none"> Purchased and started using "My Senior Center" in January 2021. 		CELEBRATION
<ul style="list-style-type: none"> Diversify our sponsorship packages to include virtual programs, in-house programs, special events etc. 	<ul style="list-style-type: none"> Updated sponsorship brochure to reflect the variety of events available to Sponsors. 	<ul style="list-style-type: none"> Reach out to businesses to increase Sponsorships 	CHARACTER
<ul style="list-style-type: none"> Continue to share information with the committee. 	<ul style="list-style-type: none"> Increased our on-line presence with E mail blasts, Face book posts, and bimonthly newsletter. Participate in Blue Ribbon Committee and the Community Round Table. 	<ul style="list-style-type: none"> Participate in a minimum of 2 Community Events to share information about Senior Center Programs 	WELLNESS
<ul style="list-style-type: none"> Develop alternative fund raising plan due to projected loss of revenues from rummage sale, extended travel and concession sales at department-sponsored special events. 	<ul style="list-style-type: none"> Raised prices for the monthly Social Dinner. Planning on selling concessions at Car Shows, Vets Parade, and 4th of July festival in 2022. Extended travel trips are planned for 2022 and 2023. 		SERVICE
<ul style="list-style-type: none"> Develop a plan to encourage participants to return to the Senior Center following the pandemic. 	<ul style="list-style-type: none"> Soft reopen started July 2021 with Grand Reopening programs in September 2021 	<ul style="list-style-type: none"> Develop a plan to reach out to people age 50 plus who are unaware of our programs and services. 	WELLNESS
<ul style="list-style-type: none"> Maintain and grow the social media presence developed during COVID-19. 	<ul style="list-style-type: none"> Facebook page, email blasts, bi monthly newsletter. 		CHARACTER
<ul style="list-style-type: none"> Continue to offer 2-3 virtual opportunities each month in addition to the in-house programming offered. 	<ul style="list-style-type: none"> SAIL exercise class offered 2X week. Virtual Support group 1 X week. 		WELLNESS
		<ul style="list-style-type: none"> Share City wide equity and inclusion educational information with Senior Center Participants. 	CELEBRATION

Senior Center Resource Hub

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Hire a half-time Resource Navigator and a half-time Administrative Assistant for the Hub. 	<ul style="list-style-type: none"> The Hub team is now comprised of one full-time Resource Navigation Supervisor, two part-time Resource Navigation Specialists and one full-time Program Assistant. 	<ul style="list-style-type: none"> Retain staff and equally distribute work load. 	WELLNESS
<ul style="list-style-type: none"> Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community. 	<ul style="list-style-type: none"> Performed outreach with diverse community organization, including family liaison w/ Auburn School Dist. Hired bilingual staff and attended multiple DEI trainings. 	<ul style="list-style-type: none"> Collect better data to measure the diverse population of seniors being served. 	WELLNESS
<ul style="list-style-type: none"> Develop outreach program to meet the needs of seniors not currently coming to the Senior Center. 	<ul style="list-style-type: none"> Consistently networking, educating and collaborating with local resources along with home visits and meeting with clients at senior housing. 	<ul style="list-style-type: none"> Resource Navigators to become trained facilitators for caregiving supports groups. 	WELLNESS
		<ul style="list-style-type: none"> Reapply for VSHSL funding, pending voter approval of Levy. 	SUSTAINABILITY

Recreation Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Secure sponsorship funding for Halloween event. 	<ul style="list-style-type: none"> Staff tried to recruit a sponsor for 2021 but due to cutback from COVID, staff were unable to for 2021. Will try again in 2022. 	<ul style="list-style-type: none"> Find a title sponsor for the Halloween event. 	CHARACTER
<ul style="list-style-type: none"> Develop an internship program. 	<ul style="list-style-type: none"> Thanks to grant funding, the parks department is looking to hire interns for the 2022 summer. 	<ul style="list-style-type: none"> Create an intern program that aligns with the recreation majors at the major universities in the state. 	CHARACTER
<ul style="list-style-type: none"> Increase percentage of online transactions to 45%. 	<ul style="list-style-type: none"> Staff implemented ActiveNet's "FlexReg" program in 2022 which made online enrollment for summer camps easier. This will help drive traffic online. 	<ul style="list-style-type: none"> Increase percentage of online transactions to 45%. 	CHARACTER
<ul style="list-style-type: none"> Secure funding for outdoor recreation opportunities. 	<ul style="list-style-type: none"> Parks received SEEK grants in 2021 and 2022 to implement outdoor programs for youth. Staff will continue to look for grant funds for more outdoor programs. 	<ul style="list-style-type: none"> Secure funding for outdoor recreation opportunities. 	CHARACTER
<ul style="list-style-type: none"> Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community. 	<ul style="list-style-type: none"> Due to covid, this project was put on hold. However, the department took steps to target grant funds and new programs to the most underserved populations in Auburn. 	<ul style="list-style-type: none"> Develop and implement an Equity and Inclusion Plan to assist in increasing participation from all of the community. 	CHARACTER

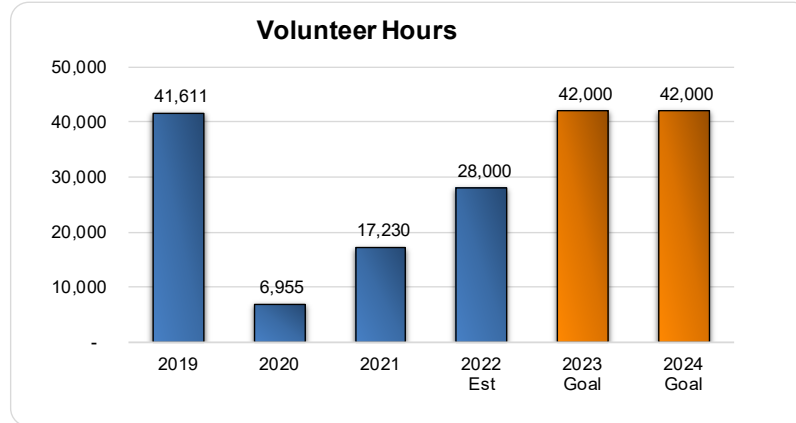
White River Valley Museum and Mary Olson Farm Division

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Review and catalog all back-logged accessions and move all non-exhibit artifacts and archives into collection's storage. 	<ul style="list-style-type: none"> Due to lack of staff access to the collection in 2021 because of the pandemic this project is still in progress. 	<ul style="list-style-type: none"> Continue to catalog back logged accessions and complete a full inventory of all artifacts on display in the Museum's permanent exhibits. 	CHARACTER
<ul style="list-style-type: none"> Photograph 5% of object collection to add to Museum website via Past Perfect. 	<ul style="list-style-type: none"> This goal is well on its way to completion and is scheduled to be accomplished by July 2022. 	<ul style="list-style-type: none"> Continue process of photographing the collection and making artifacts accessible to the public via the Museum's website. 	CHARACTER
<ul style="list-style-type: none"> Work with diverse communities to create a community-curated exhibit. 	<ul style="list-style-type: none"> The pandemic slowed much of our work with community groups. We were able to cocurate a holiday exhibit with the King County Library System and in 2022 have began partnerships for community led exhibits in 2023. 	<ul style="list-style-type: none"> Continue working with partners from diverse communities on exhibits and public programming. 	CHARACTER
<ul style="list-style-type: none"> Create new educational curriculums for fieldtrips and heritage kits. 	<ul style="list-style-type: none"> During the pandemic the Museum shifted its focus to digital and virtual offerings, creating brand new virtual fieldtrips at the Museum and Farm. 	<ul style="list-style-type: none"> Continue work with the COA to present racial history tours for employees and expand the program to the greater community. 	CHARACTER
<ul style="list-style-type: none"> Complete HVAC and permanent exhibit repairs at the Museum. 	<ul style="list-style-type: none"> All small exhibit repairs have been made and 2/3 of the funding needed to repair the HVAC has been raised to date. 	<ul style="list-style-type: none"> Begin strategic planning process to update the Museum's permanent exhibits. 	SUSTAINABILITY

Performance Measures – Parks, Arts, & Recreation Department

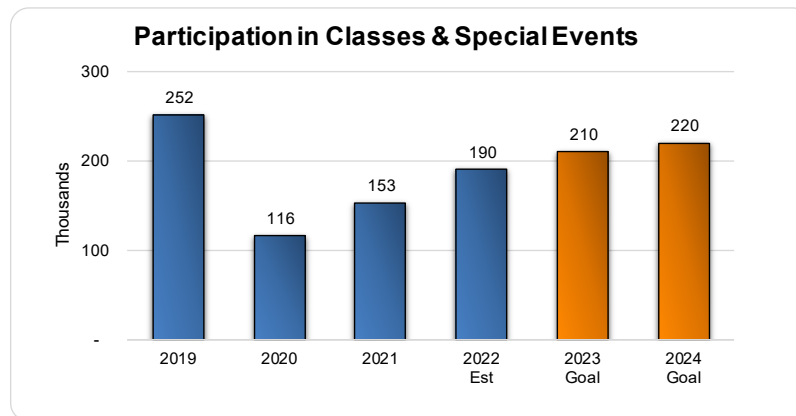
Volunteer Hours

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.



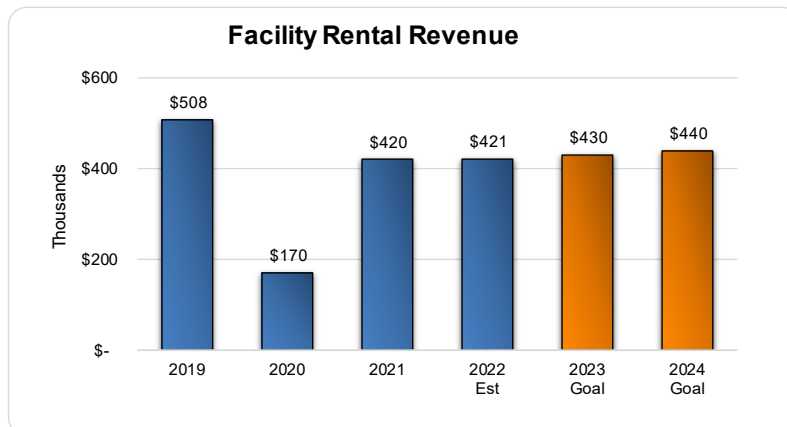
Classes & Special Events - Number of Participants

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

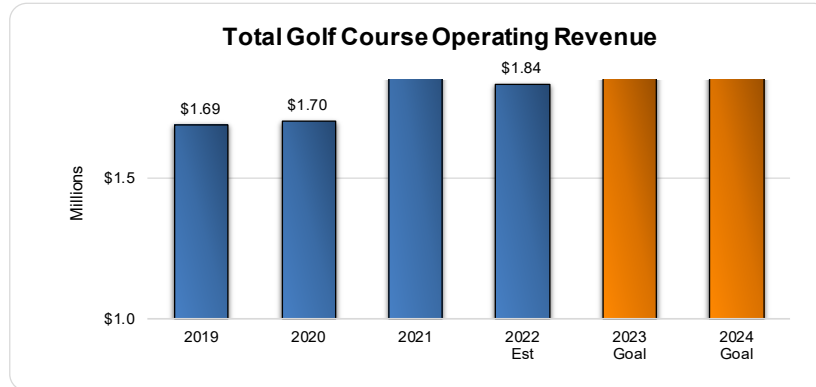
The Auburn Community & Events Center continues to exhibit growth in its usage and revenue with weddings, reunions, corporate events and parties. In 2020 we are experiencing a decrease in overall facility rental revenue due to COVID-19 restrictions.



Performance Measures – Golf Course

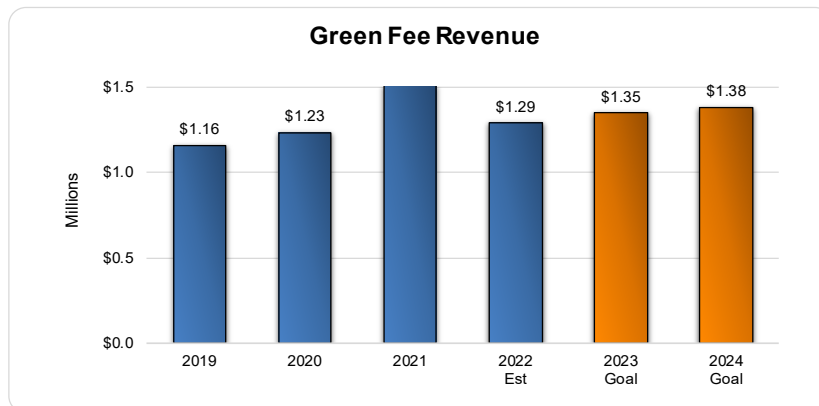
Operating Revenue

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.



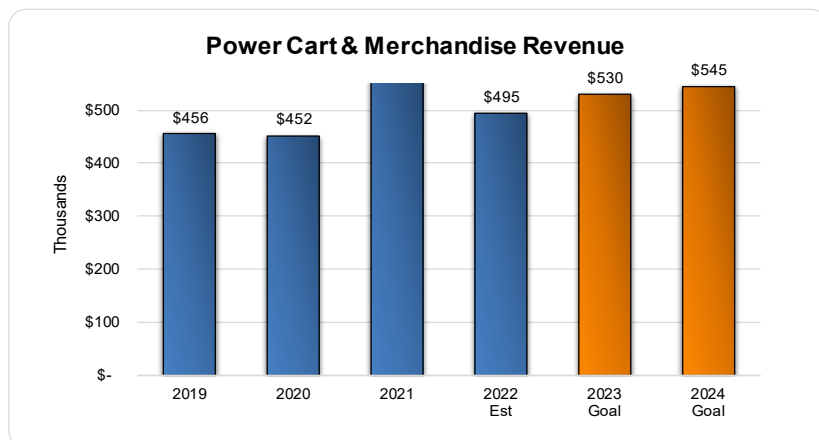
Green Fee Revenue

The first five months of 2022 have been significantly impacted by weather patterns which have been 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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Expenditures					
Salaries & Wages	4,261,759	5,480,227	5,004,900	5,739,836	5,884,664
Personnel Benefits	1,888,531	2,456,833	2,069,900	2,410,056	2,577,638
Supplies	808,371	1,120,190	1,120,190	946,400	945,400
Services & Charges	2,228,510	3,381,160	3,381,160	2,886,640	2,910,370
Capital Outlay	6,500	10,000	10,000	10,000	10,000
Interfund Payments For Service	2,726,560	2,939,700	2,939,700	3,510,100	3,584,700
DEPARTMENT TOTAL	\$ 11,920,230	\$ 15,388,110	\$ 14,525,850	\$15,503,032	\$15,912,772

2023-2024 New Requests:

PRK.0060 (page 322) One-Time funded with Fund Balance
 PRK.0056 (page 318) Ongoing
 PRK.0057 (page 319) Ongoing
 PRK.0058 (page 320) Ongoing
 PRK.0059 (page 321) Ongoing

Department Employees

001 Parks, Arts and Recreation	2020	2021	2022	2023	2024
Parks FTEs	41.00	41.00	41.00	44.00	44.00
Golf FTEs	7.00	7.00	7.00	7.00	7.00
TOTAL PARKS, ARTS & RECREATION FTEs	48.00	48.00	48.00	51.00	51.00

Full Time Equivalent (FTE) Changes:

-0.5 FTE - Effective 9/2020: The Resource Navigation Program Specialist position (0.5 FTE) has been re-classified as a temporary position.

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 - Recreation Trails Fund, which accounts for gas tax revenues, with funds restricted for use in trail improvement projects.

Fund Budget

120 Recreation Trails	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	81,712	88,795	88,795	95,845	102,945
Motor Vehicle Fuel Tax	7,000	7,000	7,000	7,000	7,000
Investment Income	83	700	50	100	100
Total Revenues	\$ 88,795	\$ 96,495	\$ 95,845	\$ 102,945	\$ 110,045
Expenditures					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	88,795	96,495	95,845	102,945	110,045
Total Expenditures	\$ 88,795	\$ 96,495	\$ 95,845	\$ 102,945	\$ 110,045

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	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
Revenues					
Beginning Fund Balance	893,335	1,075,138	1,075,138	816,504	1,013,804
Property Taxes (Prop 2 Levy)	246,303	240,000	275,000	280,000	280,000
Interlocal Grants	-	551,000	384,900	300,000	-
League Fees	4,842	9,500	9,500	9,500	9,500
Investment Income	1,072	6,600	3,500	5,000	5,000
Rentals & Leases	8,136	66,300	112,500	67,800	69,300
Contributions & Donations	-	-	1,166	-	-
Operating Transfer In	1,032,987	886,801	910,493	882,800	205,000
Total Revenues	\$ 2,186,675	\$ 2,835,339	\$ 2,772,197	\$ 2,361,604	\$ 1,582,604
Expenditures					
Salaries & Wages	26,305	-	-	-	-
Personnel Benefits	11,740	-	-	-	-
Services & Charges	-	5,000	5,000	5,000	5,000
Capital Outlay	1,073,493	2,054,030	1,950,693	1,342,800	763,500
Ending Fund Balance	1,075,138	776,309	816,504	1,013,804	814,104
Total Expenditures	\$ 2,186,675	\$ 2,835,339	\$ 2,772,197	\$ 2,361,604	\$ 1,582,604

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

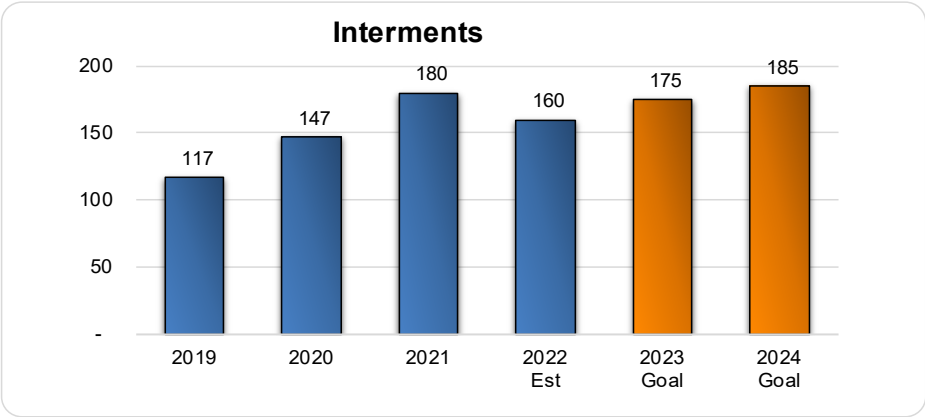
Mountain View Cemetery, a division of the City of Auburn Parks, Arts & Recreation Department, is a self-supporting municipal cemetery that does not rely on any tax revenues for operation or maintenance. Unique to the community, Mountain View Cemetery is a peaceful, quiet, and beautiful setting, nestled 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 areas 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

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> • New architectural design plans and permits for new mausoleum. 	<ul style="list-style-type: none"> • New mausoleum project postponed for the immediate future. 	<ul style="list-style-type: none"> • New design and buildout of the Tenth Addition. 	CHARACTER
<ul style="list-style-type: none"> • Mausoleum project goes to bid / secure contractor. 	<ul style="list-style-type: none"> • New mausoleum project postponed for the immediate future. 	<ul style="list-style-type: none"> • New design and buildout ForestWalk Cremation Garden Phase III. 	CHARACTER
<ul style="list-style-type: none"> • Explore options for new double depth section in the cemetery. 	<ul style="list-style-type: none"> • This will be part of our new Tenth Addition development. 	<ul style="list-style-type: none"> • Design and buildout of landscape natural pond setting ForestWalk. 	CHARACTER

Performance Measures – Cemetery Fund

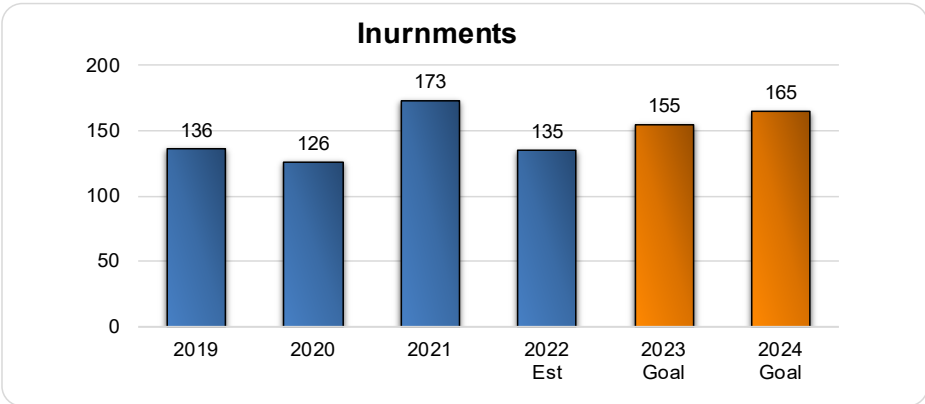
Interments

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.



2023 – 2024 Working Capital Budget

436 Cemetery (includes 466 Cemetery - Capital)	2021 Actual	2022 Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
343.601 Settings	66,584	56,300	56,300	55,000	55,000
343.602 Openings & Closings	392,092	260,900	325,000	300,000	300,000
343.603 Recordings	24,195	16,000	16,000	16,000	16,000
343.604 Liners	196,025	117,200	150,000	125,000	125,000
343.607 Vases	32,950	26,600	30,000	30,000	30,000
343.609 Lot Sales	818,668	575,900	650,000	575,000	575,000
343.610 Vault Installation	2,580	14,900	-	10,000	10,000
343.611 Other	23,300	16,000	20,000	18,000	18,000
343.612 Marker Sales	428,376	290,400	350,000	300,000	300,000
361.110 Investment Income	1,350	3,300	3,300	3,300	3,300
367-399 Miscellaneous Revenue	19,553	-	-	-	-
TOTAL OPERATING REVENUES	\$ 2,005,673	\$ 1,377,500	\$ 1,600,600	\$ 1,432,300	\$ 1,432,300
OPERATING EXPENDITURES					
536.000.10 Salaries & Wages	488,454	570,988	528,900	584,176	605,418
536.000.20 Benefits	98,554	319,260	284,600	314,316	338,220
536.000.30 Supplies	323,385	261,700	261,700	340,200	361,500
536.000.40 Services & Charges	163,076	160,400	160,400	200,900	213,600
597.100.55 Operating Transfers Out	38,339	60,700	15,000	518,810	-
536.000.90 Interfund Payments for Service	157,597	170,800	170,800	350,000	359,300
590.100.05 Other Uses	175,642	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 1,445,047	\$ 1,543,848	\$ 1,421,400	\$ 2,308,402	1,878,038
REVENUES LESS EXPENDITURES	\$ 560,626	\$ (166,348)	\$ 179,200	\$ (876,102)	\$ (445,738)
BEGINNING WORKING CAPITAL - January 1	1,072,389	1,633,015	1,633,015	1,812,215	936,113
ENDING WORKING CAPITAL - December 31	1,633,015	1,466,667	1,812,215	936,113	490,375
NET CHANGE IN WORKING CAPITAL (*)	\$ 560,626	\$ (166,348)	\$ 179,200	\$ (876,102)	\$ (445,738)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Investment Income	8	1,000	-	100	100
397.100 Operating Transfers In	9,000	45,700	-	355,000	-
TOTAL CAPITAL REVENUES	\$ 9,008	\$ 46,700	\$ -	\$ 355,100	\$ 100
CAPITAL EXPENDITURES					
590.100.41 Services & Charges	1	100	100	50	50
590.100.64 Increase In Fixed Assets - Equipment	-	-	-	-	-
590.100.65 Construction Projects	9,906	45,700	-	355,000	-
590.100.55 Operating Transfers Out	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 9,907	\$ 45,800	\$ 100	\$ 355,050	\$ 50
BEGINNING WORKING CAPITAL - January 1	8,183	7,284	7,284	7,184	7,234
ENDING WORKING CAPITAL - December 31	7,285	8,184	7,184	7,234	7,284
NET CHANGE IN WORKING CAPITAL (*)	\$ (899)	\$ 900	\$ (100)	\$ 50	\$ 50
Total Change in Working Capital					
	\$ 559,728	\$ (165,448)	\$ 179,100	\$ (876,052)	\$ (445,688)

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:

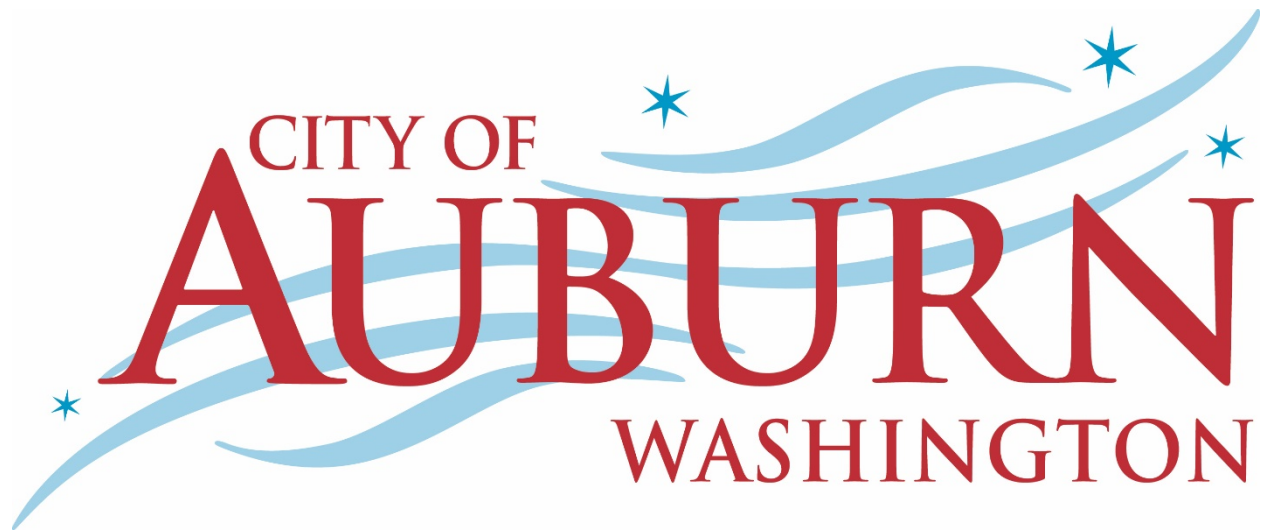
CEM.0007 (page 290) One-Time Fund Balance

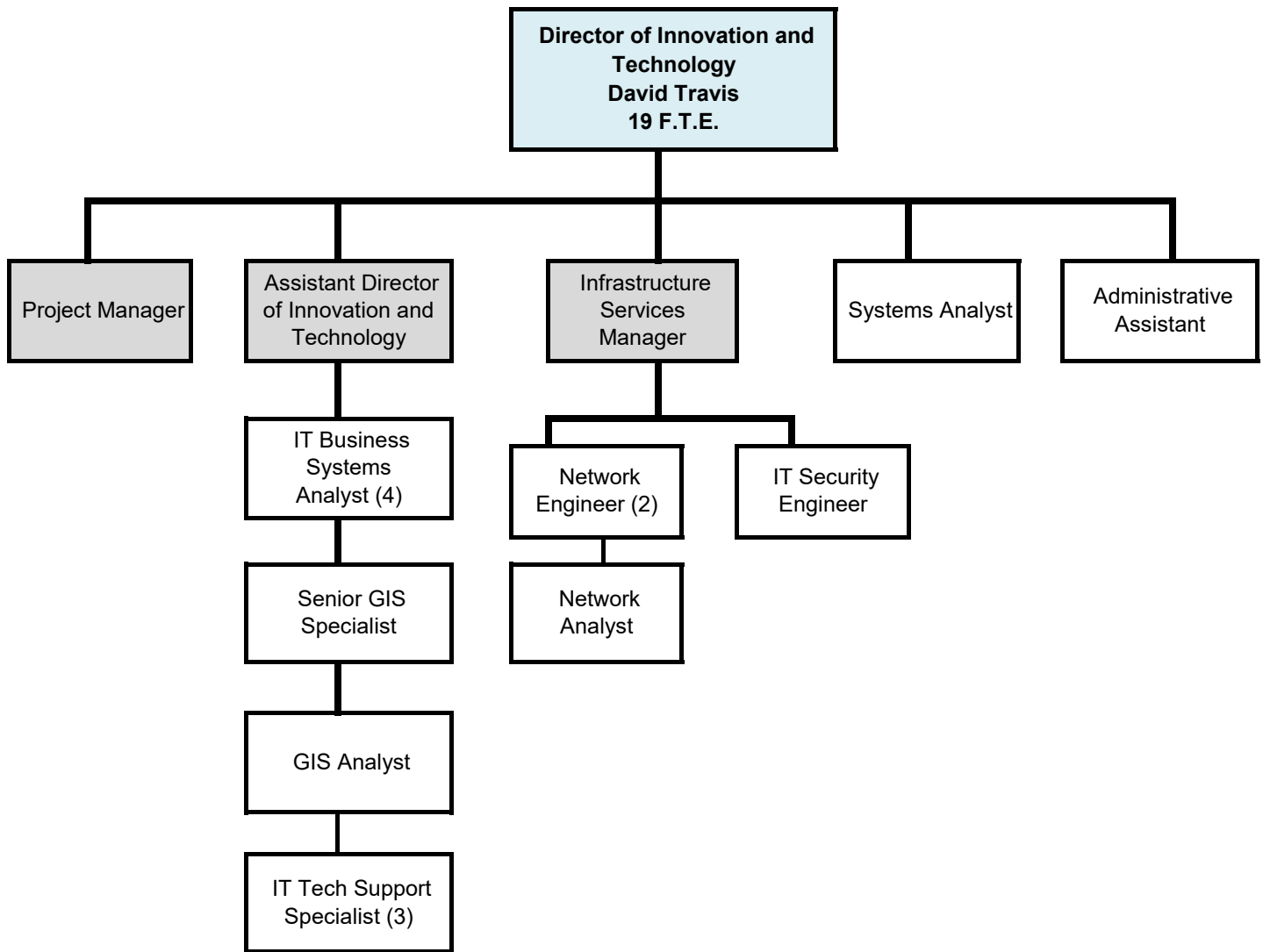
Department Employees

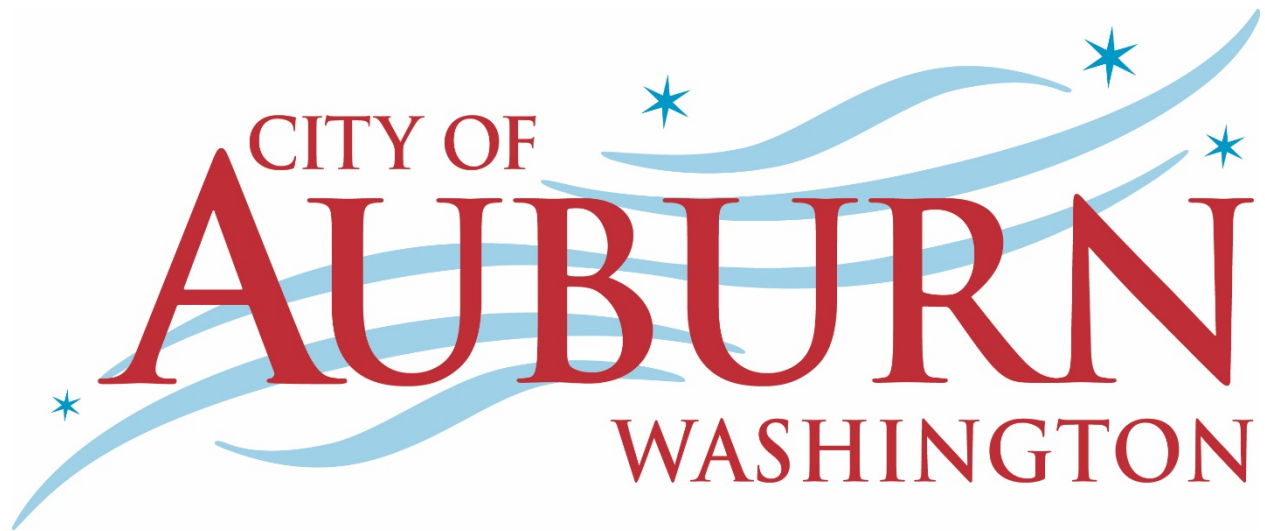
436 Cemetery FTEs	2020	2021	2022	2023	2024
Cemetery FTEs	6.00	6.00	7.00	7.00	7.00
TOTAL CEMETERY FTEs	6.00	6.00	7.00	7.00	7.00

Full Time Equivalent (FTE)

1.0 FTE - Per BA#5 2022, Ordinance No. 6850, a Cemetery Maintenance Worker position was added.







INNOVATION AND TECHNOLOGY

Mission Statement

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 4 functional divisions: Customer Success, Cyber Defense, Geographic Information Systems (GIS), and Infrastructure Services.

IT is tasked with proving cutting edge security systems that not only protects the City's critical infrastructure but also ensures compliancy 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 470 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 100 software applications, over 3,000 hardware devices on multiple software platforms, and at 12 City locations.

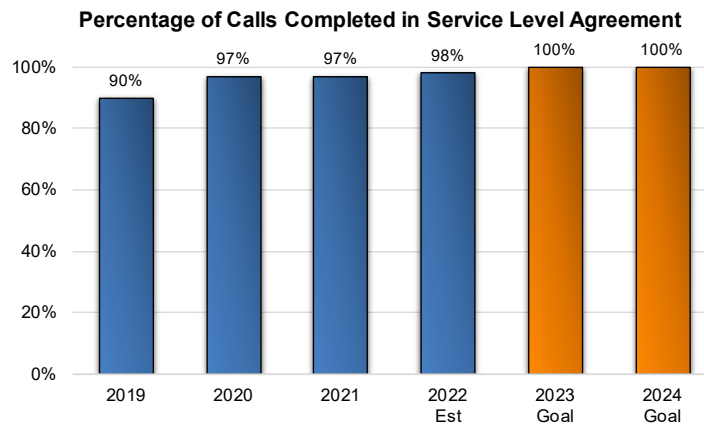
The department also provides various levels of contracted remote and onsite technical services and support for the cities of Algona and Pacific as well as Valley Regional Fire Service GIS services, on a cost recovery basis. Auburn's IT Department is also a board member for the Community Connectivity 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.

2021-2022 Goals	Progress Towards 2021-2022 Goals	Major Goals for 2023-2024	Strategic Goal
<ul style="list-style-type: none"> Work with HR to populate and promote the NeoGov LEARN module that will be an online training for all staff. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue to provide service delivery redundancy in the event of catastrophic failures to Infrastructure Services. 	SERVICE
<ul style="list-style-type: none"> Look to add internal-only tools for budgeting and data exposure now that the open data platform is owned by Tyler Technologies. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Create better hiring pipelines for future technical talent and retention. 	SERVICE
<ul style="list-style-type: none"> Continue this expansion and upgrade speed/capacity. Look at connectivity to the cloud to support other goals. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue to improve Tier1 and Tier2 technical support to the business units. 	SERVICE
<ul style="list-style-type: none"> Continued this effort by negotiating existing vendor agreements and forming partnerships with local businesses. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue to update strategies around building better fiber footprints and disparate pathways. 	SERVICE
<ul style="list-style-type: none"> Continue to gain efficiencies through the use of technology. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue to establish better partnerships with business units allowing increased efficiencies around their critical line of business applications. 	SERVICE
<ul style="list-style-type: none"> Continue this on-going effort to have a modern, value-adding inventory of applications. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Increase footprint to free public WiFi. 	SERVICE
<ul style="list-style-type: none"> Continue to find value-adding, cost-efficient projects that meet our Internet of Things (IoT) strategy. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue to find ways to reduce capital expenses by utilizing sustainable cloud services. 	SERVICE
<ul style="list-style-type: none"> Continue to work towards a completely mobile-enabled workforce. This would allow, with the appropriate policy and permissions, a staff member to work anytime, anywhere. 	<ul style="list-style-type: none"> done 	<ul style="list-style-type: none"> Continue our focus on a mobile-first and cloud-first strategy. 	SERVICE

Performance Measures – Innovation and Technology

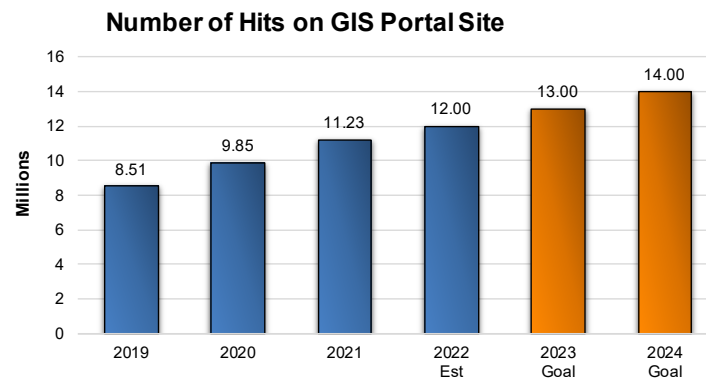
Customer Service Management

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.



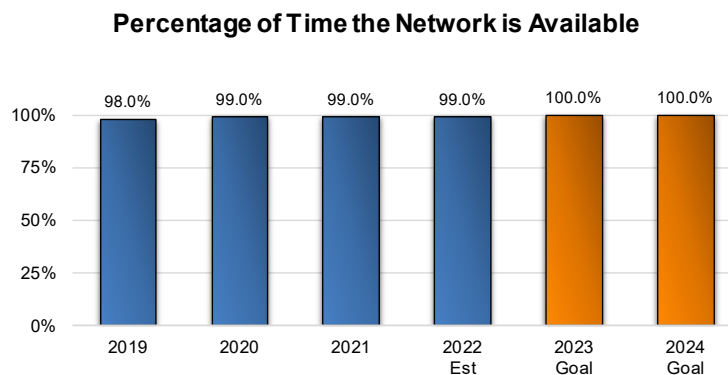
Enterprise Geospatial Information Services (eGIS)

The purpose of the Enterprise GIS activity is to create, maintain, store, manipulate, analyze and distribute a collection of geospatial related data and information to City departments and the public.



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.



2023 – 2024 Working Capital Budget

518 Innovation & Technology (includes 568 IT - Capital)	2022				
	2021 Actual	Adjusted Budget	2022 Estimate	2023 Budget	2024 Budget
OPERATING FUND:					
OPERATING REVENUES					
348.800 Interfund Operating Charges	5,263,265	5,591,300	5,591,300	7,260,500	7,471,400
341.800 Intergovernmental Services	52,641	60,000	60,000	60,000	60,000
361.110 Investment Income	2,691	19,900	7,000	19,900	19,900
397.110 Operating Transfers In	57,813	6,000	6,000	359,000	2,745,780
369.900 Miscellaneous Revenue	-	-	-	-	-
399.610 Other Revenues	58,373	-	-	-	-
TOTAL OPERATING REVENUES	\$ 5,434,783	\$ 5,677,200	\$ 5,664,300	\$ 7,699,400	\$ 10,297,080
OPERATING EXPENDITURES					
518.880.10 Salaries & Wages	1,727,255	1,922,093	1,829,000	2,065,176	2,145,791
518.880.20 Benefits	263,437	925,139	683,400	948,532	1,033,628
518.880.30 Supplies	330,479	445,500	445,500	187,720	167,320
518.880.40 Services & Charges	2,315,350	2,587,500	2,448,300	3,380,327	5,813,027
597.100.55 Operating Transfer Out	-	500,000	-	566,000	500,000
590.100.05 Net Increase in Restricted Assets	614,750	-	-	-	-
518.880.90 Interfund Payments for Service	154,444	165,600	165,600	671,900	688,600
TOTAL OPERATING EXPENDITURES	\$ 5,405,715	\$ 6,545,832	\$ 5,571,800	\$ 7,819,655	\$ 10,348,366
REVENUES LESS EXPENDITURES	29,068	\$ (868,632)	\$ 92,500	\$ (120,255)	\$ (51,286)
BEGINNING WORKING CAPITAL - January 1	2,621,441	2,755,016	2,755,016	2,847,516	2,727,261
ENDING WORKING CAPITAL - December 31	2,650,509	1,886,384	2,847,516	2,727,261	2,675,975
NET CHANGE IN WORKING CAPITAL (*)	\$ 29,068	\$ (868,632)	\$ 92,500	\$ (120,255)	\$ (51,286)
CAPITAL FUND:					
CAPITAL REVENUES					
361.110 Investment Income	718	3,400	900	3,400	3,400
397.110 Operating Transfer In	72,338	830,000	330,000	671,300	600,544
TOTAL CAPITAL REVENUES	\$ 73,056	\$ 833,400	\$ 330,900	\$ 674,700	\$ 603,944
CAPITAL EXPENDITURES					
590.100.10 Salaries & Wages	-	-	-	-	-
590.100.20 Benefits	-	-	-	-	-
590.100.41 Services & Charges	72	200	200	-	-
597.100.55 Operating Transfers Out	-	-	-	-	-
590.100.60 Capital Projects & Equipment	161,168	1,397,667	744,000	585,300	514,544
TOTAL CAPITAL EXPENDITURES	\$ 161,240	\$ 1,397,867	\$ 744,200	\$ 585,300	\$ 514,544
BEGINNING WORKING CAPITAL - January 1	738,838	650,654	650,654	237,354	326,754
ENDING WORKING CAPITAL - December 31	650,654	86,187	237,354	326,754	416,154
NET CHANGE IN WORKING CAPITAL (*)	\$ (88,184)	\$ (564,467)	\$ (413,300)	\$ 89,400	\$ 89,400
Total Change in Working Capital					
	\$ (59,116)	\$ (1,433,099)	\$ (320,800)	\$ (30,855)	\$ 38,114

(*) Working Capital = Current Assets
minus Current Liabilities

2023-2024 New Requests:

IS.0082 (page 310) One-Time Fund Balance

IS.0081 (page 309) Ongoing

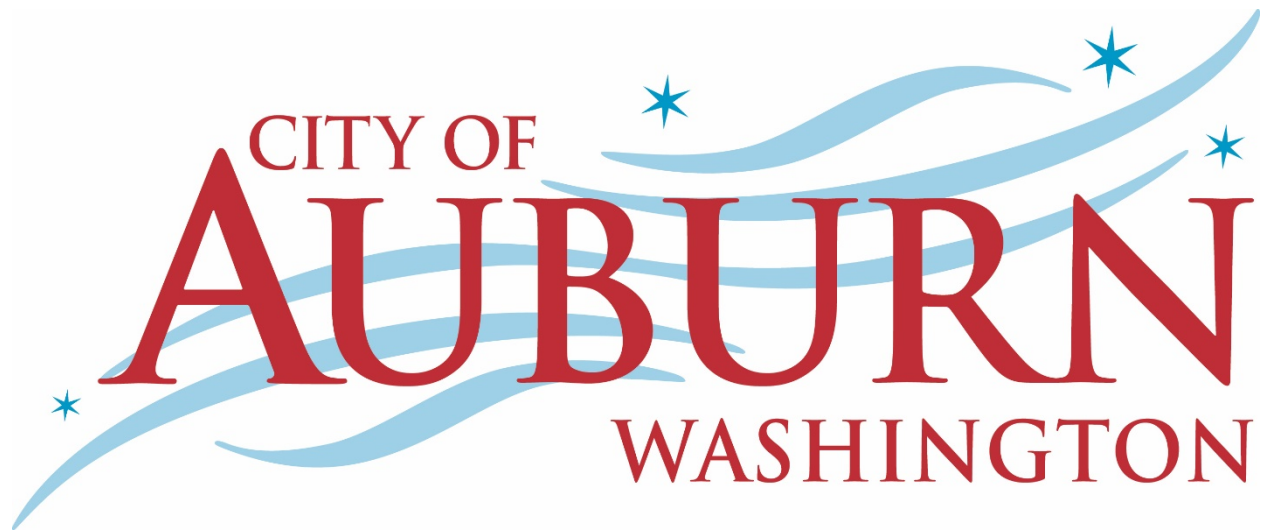
Department Employees

518 Innovation and Technology Department FTEs	2020	2021	2022	2023	2024
Innovation and Technology Department FTEs	18.00	18.00	18.00	19.00	19.00
TOTAL IT FTEs	18.00	18.00	18.00	19.00	19.00

Full Time Equivalent (FTE) Changes:

1.0 FTE - The 2019/2020 Adopted Budget included an additional IT Business Systems Analyst position.

1.0 FTE - Per the 2023-2024 Budget, this includes 1.0 FTE (IT Security Engineer) added in 2023 to Infrastructure Services in IT



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

- 2023 Budgeted Revenue by Type, All Funds (Table)
- 2023 Budgeted Expenditures by Object, All Funds (Table)
- 2024 Budgeted Revenue by Type, All Funds (Table)
- 2024 Budgeted Expenditures by Object, All Funds (Table)
- 2023 Budget Summary, Operating Funds (Table)
- 2023 Budget Summary, Capital Funds (Table)
- 2024 Budget Summary, Operating Funds (Table)
- 2024 Budget Summary, Capital Funds (Table)
- Relationship between Fund and City Structure (Table)
- 2023 & 2024 – Budgeted Expenditures by Administrative Structure (Table)
- 2023 – Budgeted General Fund Expenditures by Department (Graph)
- 2024 – Budgeted General Fund Expenditures by Department (Graph)
- 2023 & 2024 – Budgeted General Fund Expenditures by Cost Center (Table)
- 2023 & 2024 – Budgeted Interfund Operating Transfers (Table)

2023 Budgeted Revenue by Type, All Funds

Fund		Taxes	Licenses & Permits	Intergov't	Charges for Services	Fines & Forfeitures
GENERAL FUND		\$ 68,814,128	\$ 2,511,364	\$ 6,162,537	\$ 9,017,146	\$ 422,975
SPECIAL REVENUE FUNDS	Arterial Street	-	-	3,643,000	-	-
	Local Street	2,347,200	-	-	-	-
	Hotel/Motel Tax	140,000	-	-	2,500	-
	Arterial Street Preservation	2,887,500	-	1,118,272	14,000	-
	American Rescue Plan Act (ARPA)	-	-	4,030,000	-	-
	Drug Forfeiture	-	-	-	18,000	125,000
	Housing & Community Development	-	-	650,000	-	-
	Recreational Trails	-	-	7,000	-	-
	Business Improvement Area	-	-	-	-	-
	Cumulative Reserve	-	-	-	-	-
	Mitigation Fees	-	-	-	1,580,000	-
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	250,000	-	-	-	-
	SCORE 2009 A&B Bond	-	-	62,560	1,303,540	-
	LID #249	-	-	-	-	-
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS						
	Municipal Park Construction	280,000	-	300,000	9,500	-
	Capital Improvements	2,200,000	-	1,685,000	100,000	-
	Local Revitalization	-	-	-	-	-
ENTERPRISE FUNDS	Water	-	-	1,148,782	17,433,410	-
	Sewer	-	-	-	9,532,100	-
	Sewer Metro	-	-	-	20,597,600	-
	Storm Drainage	-	-	-	11,046,900	-
	Solid Waste	-	-	70,000	26,532,630	-
	Airport	-	-	3,550,555	611,000	-
	Cemetery	-	-	-	1,429,000	-
INTERNAL SERVICE FUNDS	Insurance	-	-	-	-	-
	Workers' Compensation	-	-	-	-	-
	Facilities	-	-	-	4,145,400	-
	Innovation and Technology (includes Multimedia)	-	-	-	8,664,300	-
	Equipment Rental	-	-	-	515,100	-
FIDUCIARY FUNDS	Fire Pension	-	-	88,400	-	-
	SKHHP (South King Housing and Homelessness Partners)	-	-	-	-	-
PERMANENT FUNDS						
	Cemetery Endowment Care	-	-	-	47,500	-
TOTAL BUDGET		\$ 76,918,828	\$ 2,511,364	\$ 22,516,106	\$ 112,599,626	\$ 547,975

2023 Budgeted Revenue by Type, All Funds (continued)

Fund		Miscellaneous Revenue	Interfund Transfers	Other Sources	Beginning Fund Balance	Total Resources
GENERAL FUND		\$ 1,671,584	\$ 2,565,692	\$ 25,000	\$ 16,428,633	\$ 107,619,059
SPECIAL REVENUE FUNDS	Arterial Street	340,500	5,101,692	-	965,783	10,050,975
	Local Street	15,800	235,000	-	1,932,689	4,530,689
	Hotel/Motel Tax	1,400	-	-	480,179	624,079
	Arterial Street Preservation	22,000	-	-	2,699,358	6,741,130
	American Rescue Plan Act (ARPA)	-	-	-	-	4,030,000
	Drug Forfeiture	5,000	-	-	857,236	1,005,236
	Housing & Community Development	-	-	-	42,842	692,842
	Recreational Trails	100	-	-	95,845	102,945
	Business Improvement Area	-	-	-	97,502	97,502
	Cumulative Reserve	80,000	-	-	30,713,551	30,793,551
	Mitigation Fees	21,200	-	-	10,976,167	12,577,367
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	-	1,257,600	-	662,707	2,170,307
	SCORE 2009 A&B Bond	-	-	-	-	1,366,100
	LID #249	10	-	-	1,687	1,697
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	370,700	-	-	370,700
CAPITAL PROJECTS						
	Municipal Park Construction	72,800	882,800	-	816,504	2,361,604
	Capital Improvements	121,300	2,727,000	-	13,078,556	19,911,856
	Local Revitalization	1,200	255,000	-	245,831	502,031
ENTERPRISE FUNDS	Water	98,500	8,934,810	3,650,000	13,532,308	44,797,810
	Sewer	93,300	-	325,000	17,987,552	27,937,952
	Sewer Metro	16,300	-	-	3,328,134	23,942,034
	Storm Drainage	76,900	-	500,000	20,702,167	32,325,967
	Solid Waste	44,200	-	-	2,135,607	28,782,437
	Airport	1,043,000	450,000	-	913,184	6,567,739
	Cemetery	3,400	355,000	-	1,819,399	3,606,799
INTERNAL SERVICE FUNDS	Insurance	12,000	-	-	1,710,775	1,722,775
	Workers' Compensation	1,129,900	-	15,000	3,102,720	4,247,620
	Facilities	43,500	495,000	-	415,868	5,099,768
	Innovation and Technology (includes Multimedia)	26,100	1,030,300	-	3,392,439	13,113,139
	Equipment Rental	5,199,100	1,283,540	-	6,277,459	13,275,199
FIDUCIARY FUNDS						
	Fire Pension	15,200	-	-	1,790,627	1,894,227
	SKHHP (South King Housing and Homelessness Partners)	297,400	-	-	1,668,893	1,966,293
PERMANENT FUNDS						
	Cemetery Endowment Care	16,630	-	-	2,158,347	2,222,477
TOTAL BUDGET		\$ 10,468,324	\$ 25,944,134	\$ 4,515,000	\$ 161,030,549	\$ 417,051,906

2023 Budgeted Expenditures by Object, All Funds

Fund		(10 & 20) Personnel	(30) Supplies	(40) Services	(60) Capital
GENERAL FUND		\$ 54,176,809	\$ 1,722,175	\$ 28,473,965	\$ 10,000
SPECIAL REVENUE FUNDS	Arterial Street	-	-	190,000	8,936,994
	Local Street	-	-	-	2,035,000
	Hotel/Motel Tax	57,750	3,200	116,150	-
	Arterial Street Preservation	-	-	400,000	3,700,000
	American Rescue Plan Act (ARPA)	-	-	-	-
	Drug Forfeiture	239,371	66,200	71,700	-
	Housing & Community Development	175,000	126,500	248,500	100,000
	Recreational Trails	-	-	-	-
	Business Improvement Area	-	1,000	89,000	-
	Cumulative Reserve	-	-	-	-
	Mitigation Fees	-	-	75,000	-
DEBT SERVICE	1998 Library Bond	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	-	-	-	-
	SCORE 2009 A&B Bond	-	-	-	-
	LID #249	-	-	-	-
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-
CAPITAL PROJECTS					
	Municipal Park Construction	-	-	5,000	1,342,800
	Capital Improvements	-	-	-	5,261,500
	Local Revitalization	-	-	-	500,000
ENTERPRISE FUNDS	Water	4,530,629	388,825	5,443,860	13,041,560
	Sewer	2,813,103	201,025	4,879,305	5,992,500
	Sewer Metro	-	-	20,586,400	-
	Storm Drainage	4,378,224	91,025	2,675,245	6,713,394
	Solid Waste	201,984	48,600	26,102,900	-
	Airport	443,338	451,250	363,005	4,238,290
	Cemetery	898,492	340,200	200,950	355,000
INTERNAL SERVICE FUNDS	Insurance	175,000	-	7,500	-
	Workers' Compensation	250,000	-	489,500	-
	Facilities	1,277,715	140,200	2,154,049	-
	Innovation and Technology (includes Multimedia)	3,601,838	223,870	3,879,427	585,300
	Equipment Rental	1,274,776	1,123,750	648,100	3,096,120
FIDUCIARY FUNDS	Fire Pension	191,256	-	5,000	-
	SKHHP (South King Housing and Homelessness Partners)	-	-	366,475	-
PERMANENT FUNDS					
	Cemetery Endowment Care	-	-	-	-
TOTAL BUDGET		\$ 74,685,285	\$ 4,927,820	\$ 97,471,031	\$ 55,908,458

2023 Budgeted Expenditures by Object, All Funds (continued)

Fund		(70 & 80) Debt Service	(90) Interfund Srv.	Interfund Transfers	Ending Fund Balance	Total Budget
GENERAL FUND		\$ -	\$ 13,127,700	\$ 632,700	\$ 9,475,710	\$ 107,619,059
SPECIAL REVENUE FUNDS	Arterial Street	205,500	28,400	-	690,081	10,050,975
	Local Street	-	1,300	-	2,494,389	4,530,689
	Hotel/Motel Tax	-	-	-	446,979	624,079
	Arterial Street Preservation	-	-	-	2,641,130	6,741,130
	American Rescue Plan Act (ARPA)	-	-	4,030,000	-	4,030,000
	Drug Forfeiture	-	15,400	-	612,565	1,005,236
	Housing & Community Development	-	-	-	42,842	692,842
	Recreational Trails	-	-	-	102,945	102,945
	Business Improvement Area	-	-	-	7,502	97,502
	Cumulative Reserve	-	-	1,391,450	29,402,101	30,793,551
	Mitigation Fees	-	-	6,968,982	5,533,385	12,577,367
DEBT SERVICE	1998 Library Bond	-	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	1,507,600	-	-	662,707	2,170,307
	SCORE 2009 A&B Bond	1,366,100	-	-	-	1,366,100
	LID #249	-	-	-	1,697	1,697
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	370,700	-	-	-	370,700
CAPITAL PROJECTS						
	Municipal Park Construction	-	-	-	1,013,804	2,361,604
	Capital Improvements	-	-	1,059,200	13,591,156	19,911,856
	Local Revitalization	-	-	-	2,031	502,031
ENTERPRISE FUNDS	Water	2,475,700	2,559,100	9,087,876	7,270,260	44,797,810
	Sewer	670,000	1,507,700	275,568	11,598,751	27,937,952
	Sewer Metro	-	-	-	3,355,634	23,942,034
	Storm Drainage	659,900	2,552,600	372,638	14,882,941	32,325,967
	Solid Waste	-	180,500	-	2,248,453	28,782,437
	Airport	83,495	197,200	450,000	341,161	6,567,739
	Cemetery	-	350,000	518,810	943,347	3,606,799
INTERNAL SERVICE FUNDS	Insurance	-	-	-	1,540,275	1,722,775
	Workers' Compensation	-	11,200	-	3,496,920	4,247,620
	Facilities	-	568,500	590,910	368,394	5,099,768
	Innovation and Technology (includes Multimedia)	-	902,700	566,000	3,354,004	13,113,139
	Equipment Rental	-	518,200	-	6,614,253	13,275,199
FIDUCIARY FUNDS						
	Fire Pension	-	-	-	1,697,971	1,894,227
	SKHHP (South King Housing and Homelessness Partners)	-	-	-	1,599,818	1,966,293
PERMANENT FUNDS						
	Cemetery Endowment Care	-	-	-	2,222,477	2,222,477
TOTAL BUDGET		\$ 7,338,995	\$ 22,520,500	\$ 25,944,134	\$ 128,255,683	\$ 417,051,906

2024 Budgeted Revenue by Type, All Funds

Fund		Taxes	Licenses & Permits	Intergov't	Charges for Services	Fines & Forfeitures
GENERAL FUND		\$ 69,971,665	\$ 2,568,898	\$ 6,136,802	\$ 9,411,337	\$ 431,819
SPECIAL REVENUE FUNDS	Arterial Street	-	-	4,170,350	-	-
	Local Street	2,380,200	-	-	-	-
	Hotel/Motel Tax	140,000	-	-	2,500	-
	Arterial Street Preservation	3,434,300	-	750,000	-	-
	American Rescue Plan Act (ARPA)	-	-	4,246,866	-	-
	Drug Forfeiture	-	-	-	18,000	125,000
	Housing & Community Development	-	-	650,000	-	-
	Recreational Trails	-	-	7,000	-	-
	Business Improvement Area	-	-	-	-	-
	Cumulative Reserve	-	-	-	-	-
	Mitigation Fees	-	-	-	1,580,000	-
DEBT SERVICE	1998 Library Bond	-	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	250,000	-	-	-	-
	SCORE 2009 A&B Bond	-	-	62,560	1,303,640	-
	LID #249	-	-	-	-	-
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	280,000	-	-	9,500	-
	Capital Improvements	2,200,000	-	1,403,000	50,000	-
	Local Revitalization	-	-	-	-	-
ENTERPRISE FUNDS	Water	-	-	-	18,883,410	-
	Sewer	-	-	-	9,615,000	-
	Sewer Metro	-	-	-	21,973,000	-
	Storm Drainage	-	-	-	11,118,000	-
	Solid Waste	-	-	70,000	27,988,200	-
	Airport	-	-	695,555	700,200	-
	Cemetery	-	-	-	1,429,000	-
INTERNAL SERVICE FUNDS	Insurance	-	-	-	-	-
	Workers' Compensation	-	-	-	-	-
	Facilities	-	-	-	4,237,500	-
	Innovation and Technology (includes Multimedia)	-	-	-	8,928,100	-
	Equipment Rental	-	-	-	515,100	-
FIDUCIARY FUNDS	Fire Pension	-	-	88,400	-	-
	SKHHP (South King Housing and Homelessness Partners)	-	-	-	-	-
PERMANENT FUNDS						
	Cemetery Endowment Care	-	-	-	47,500	-
TOTAL BUDGET		\$ 78,656,165	\$ 2,568,898	\$ 18,280,533	\$ 117,809,987	\$ 556,819

2024 Budgeted Revenue by Type, All Funds (continued)

Fund		Miscellaneous Revenue	Interfund Transfers	Other Sources	Beginning Fund Balance	Total Resources
GENERAL FUND		\$ 1,657,180	\$ 11,719,188	\$ 25,000	\$ 9,475,710	\$ 111,397,599
SPECIAL REVENUE FUNDS	Arterial Street	133,000	7,003,800	-	690,081	11,997,231
	Local Street	15,900	150,000	-	2,494,389	5,040,489
	Hotel/Motel Tax	1,400	-	-	446,979	590,879
	Arterial Street Preservation	18,800	-	-	2,641,130	6,844,230
	American Rescue Plan Act (ARPA)	-	-	-	-	4,246,866
	Drug Forfeiture	5,000	-	-	612,565	760,565
	Housing & Community Development	-	-	-	42,842	692,842
	Recreational Trails	100	-	-	102,945	110,045
	Business Improvement Area	-	-	-	7,502	7,502
	Cumulative Reserve	80,000	-	-	29,402,101	29,482,101
	Mitigation Fees	20,100	-	-	5,533,385	7,133,485
DEBT SERVICE	1998 Library Bond	-	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	-	1,254,200	-	662,707	2,166,907
	SCORE 2009 A&B Bond	-	-	-	-	1,366,200
	LID #249	10	-	-	1,697	1,707
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	374,400	-	-	374,400
CAPITAL PROJECTS						
	Municipal Park Construction	74,300	205,000	-	1,013,804	1,582,604
	Capital Improvements	46,300	400,000	-	13,591,156	17,690,456
	Local Revitalization	1,000	2,081,866	-	2,031	2,084,897
ENTERPRISE FUNDS	Water	98,500	4,934,810	650,000	7,270,260	31,836,980
	Sewer	98,900	-	325,000	11,598,751	21,637,651
	Sewer Metro	16,300	-	-	3,355,634	25,344,934
	Storm Drainage	78,900	7,000,000	500,000	14,882,941	33,579,841
	Solid Waste	44,200	-	-	2,248,453	30,350,853
	Airport	1,238,000	450,000	-	341,161	3,424,916
	Cemetery	3,400	-	-	943,347	2,375,747
INTERNAL SERVICE FUNDS	Insurance	12,000	-	-	1,540,275	1,552,275
	Workers' Compensation	1,129,900	-	15,000	3,496,920	4,641,820
	Facilities	43,500	170,000	-	368,394	4,819,394
	Innovation and Technology (includes Multimedia)	26,100	3,346,324	-	3,354,004	15,654,528
	Equipment Rental	5,188,100	928,942	-	6,614,253	13,246,395
FIDUCIARY FUNDS	Fire Pension	15,200	-	-	1,697,971	1,801,571
	SKHHP (South King Housing and Homelessness Partners)	331,000	-	-	1,599,818	1,930,818
PERMANENT FUNDS						
	Cemetery Endowment Care	16,630	-	-	2,222,477	2,286,607
TOTAL BUDGET		\$ 10,393,720	\$ 40,018,530	\$ 1,515,000	\$ 128,255,683	\$ 398,055,335

2024 Budgeted Expenditures by Object, All Funds

Fund		(10 & 20) Personnel	(30) Supplies	(40) Services	(60) Capital
GENERAL FUND		\$ 56,473,599	\$ 1,793,115	\$ 28,977,175	\$ 10,000
SPECIAL REVENUE FUNDS	Arterial Street	-	-	195,000	11,540,000
	Local Street	-	-	-	1,950,000
	Hotel/Motel Tax	57,750	3,200	116,150	-
	Arterial Street Preservation	-	-	400,000	4,850,000
	American Rescue Plan Act (ARPA)	-	-	-	-
	Drug Forfeiture	248,117	69,200	71,700	-
	Housing & Community Development	175,000	126,500	248,500	100,000
	Recreational Trails	-	-	-	-
	Business Improvement Area	-	-	7,502	-
	Cumulative Reserve	-	-	-	-
	Mitigation Fees	-	-	75,000	-
DEBT SERVICE	1998 Library Bond	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	-	-	-	-
	SCORE 2009 A&B Bond	-	-	-	-
	LID #249	-	-	-	-
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	-	-	-
CAPITAL PROJECTS	Municipal Park Construction	-	-	5,000	763,500
	Capital Improvements	-	-	-	6,068,000
	Local Revitalization	-	-	-	2,081,866
ENTERPRISE FUNDS	Water	4,777,389	388,925	5,899,640	6,176,810
	Sewer	2,994,863	202,495	5,114,935	1,344,000
	Sewer Metro	-	-	21,961,800	-
	Storm Drainage	4,703,710	93,255	2,706,945	8,065,000
	Solid Waste	215,858	48,600	27,877,600	-
	Airport	467,705	517,100	386,405	1,101,110
	Cemetery	943,638	361,500	213,650	-
INTERNAL SERVICE FUNDS	Insurance	175,000	-	7,500	-
	Workers' Compensation	250,000	-	489,500	-
	Facilities	1,344,045	140,200	1,851,649	-
	Innovation and Technology (includes Multimedia)	3,805,841	203,470	6,320,827	514,544
	Equipment Rental	1,336,237	1,225,350	655,560	2,648,380
FIDUCIARY FUNDS	Fire Pension	191,256	-	15,000	-
	SKHHP (South King Housing and Homelessness Partners)	-	-	377,600	-
PERMANENT FUNDS					
	Cemetery Endowment Care	-	-	-	-
TOTAL BUDGET		\$ 78,160,008	\$ 5,172,910	\$ 103,974,638	\$ 47,213,210

2024 Budgeted Expenditures by Object, All Funds (continued)

Fund		(70 & 80) Debt Service	(90) Interfund Srv.	Interfund Transfers	Ending Fund Balance	Total Budget
GENERAL FUND		\$ -	\$ 13,403,400	\$ 715,635	\$ 10,024,675	\$ 111,397,599
SPECIAL REVENUE FUNDS	Arterial Street	204,800	29,000	-	28,431	11,997,231
	Local Street	-	1,300	-	3,089,189	5,040,489
	Hotel/Motel Tax	-	-	-	413,779	590,879
	Arterial Street Preservation	-	-	-	1,594,230	6,844,230
	American Rescue Plan Act (ARPA)	-	-	4,246,866	-	4,246,866
	Drug Forfeiture	-	15,900	-	355,648	760,565
	Housing & Community Development	-	-	-	42,842	692,842
	Recreational Trails	-	-	-	110,045	110,045
	Business Improvement Area	-	-	-	-	7,502
	Cumulative Reserve	-	-	12,959,994	16,522,107	29,482,101
	Mitigation Fees	-	-	6,928,800	129,685	7,133,485
DEBT SERVICE	1998 Library Bond	-	-	-	-	-
	City Hall Annex 2010 A&B Bond	-	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-	-
	2020 LTGO A&B Refunding Bonds	1,504,100	-	-	662,807	2,166,907
	SCORE 2009 A&B Bond	1,366,200	-	-	-	1,366,200
	LID #249	-	-	-	1,707	1,707
	LID #350	-	-	-	-	-
	Golf / Cemetery 2016 Refunding	374,400	-	-	-	374,400
CAPITAL PROJECTS						
	Municipal Park Construction	-	-	-	814,104	1,582,604
	Capital Improvements	-	-	1,181,500	10,440,956	17,690,456
	Local Revitalization	-	-	-	3,031	2,084,897
ENTERPRISE FUNDS	Water	2,473,200	2,611,800	5,091,795	4,417,421	31,836,980
	Sewer	669,400	1,536,700	157,804	9,617,454	21,637,651
	Sewer Metro	-	-	-	3,383,134	25,344,934
	Storm Drainage	659,600	2,567,500	7,233,436	7,550,395	33,579,841
	Solid Waste	-	186,100	-	2,022,695	30,350,853
	Airport	83,495	202,400	450,000	216,701	3,424,916
	Cemetery	-	359,300	-	497,659	2,375,747
INTERNAL SERVICE FUNDS	Insurance	-	-	-	1,369,775	1,552,275
	Workers' Compensation	-	11,500	-	3,890,820	4,641,820
	Facilities	-	579,700	552,700	351,100	4,819,394
	Innovation and Technology (includes Multimedia)	-	925,400	500,000	3,384,446	15,654,528
	Equipment Rental	-	532,300	-	6,848,568	13,246,395
FIDUCIARY FUNDS	Fire Pension	-	-	-	1,595,315	1,801,571
	SKHHP (South King Housing and Homelessness Partners)	-	-	-	1,553,218	1,930,818
PERMANENT FUNDS						
	Cemetery Endowment Care	-	-	-	2,286,607	2,286,607
TOTAL BUDGET		\$ 7,335,195	\$ 22,962,300	\$ 40,018,530	\$ 93,218,544	\$ 398,055,335

2023 Budget Summary, Operating Funds

Fund		Beginning Fund Balance	2023 Resources	2023 Expenditures	Ending Fund Balance
GENERAL FUND		\$16,428,633	\$91,190,426	\$98,143,349	\$9,475,710
SPECIAL REVENUE FUNDS	Hotel/Motel Tax	480,179	143,900	177,100	446,979
	American Rescue Plan Act (ARPA)	-	4,030,000	4,030,000	-
	Drug Forfeiture	857,236	148,000	392,671	612,565
	Housing & Community Development	42,842	650,000	650,000	42,842
	Business Improvement Area	97,502	-	90,000	7,502
	Cumulative Reserve	30,713,551	80,000	1,391,450	29,402,101
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	662,707	1,507,600	1,507,600	662,707
	LID #249	1,687	10	-	1,697
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	370,700	370,700	-
	SCORE 2009 A&B Bond	-	1,366,100	1,366,100	-
ENTERPRISE FUNDS	Water	10,210,632	20,513,410	24,485,990	6,238,052
	Sewer	9,299,995	9,573,200	10,346,701	8,526,494
	Sewer Metro	3,328,134	20,613,900	20,586,400	3,355,634
	Storm Drainage	12,957,725	11,087,600	10,729,632	13,315,693
	Solid Waste	2,135,607	26,646,830	26,533,984	2,248,453
	Airport	601,969	1,653,800	1,988,188	267,581
	Cemetery	1,812,215	1,432,300	2,308,402	936,113
INTERNAL SERVICE FUNDS	Insurance	1,710,775	12,000	182,500	1,540,275
	Workers' Compensation	3,102,720	1,144,900	750,700	3,496,920
	Facilities	415,868	4,683,900	4,731,374	368,394
	Innovation and Technology (includes Multimedia)	3,155,085	9,046,000	9,173,835	3,027,250
	Equipment Rental	1,769,286	3,527,200	3,564,826	1,731,660
FIDUCIARY FUNDS	Fire Pension	1,790,627	103,600	196,256	1,697,971
	SKHHP (South King Housing & Homelessness Partners)	1,668,893	297,400	366,475	1,599,818
PERMANENT FUNDS	Cemetery Endowment Care	2,158,347	64,130	-	2,222,477
TOTAL OPERATING BUDGET		\$105,402,215	\$209,886,906	\$224,064,233	\$91,224,888
TOTAL OPERATING BUDGET		\$315,289,121		\$315,289,121	

2023 Budget Summary, Capital Funds

	Fund	Beginning Fund Balance	2023 Resources	2023 Expenditures	Ending Fund Balance
SPECIAL REVENUE FUNDS	Arterial Street	\$965,783	\$9,085,192	\$9,360,894	\$690,081
	Local Street	1,932,689	2,598,000	2,036,300	2,494,389
	Arterial Street Preservation	2,699,358	4,041,772	4,100,000	2,641,130
	Recreational Trails	95,845	7,100	-	102,945
	Mitigation Fees	10,976,167	1,601,200	7,043,982	5,533,385
CAPITAL PROJECTS	Municipal Park Construction	816,504	1,545,100	1,347,800	1,013,804
	Capital Improvements	13,078,556	6,833,300	6,320,700	13,591,156
	Local Revitalization	245,831	256,200	500,000	2,031
ENTERPRISE FUNDS	Water	3,321,676	10,752,092	13,041,560	1,032,208
	Sewer	8,687,557	377,200	5,992,500	3,072,257
	Storm Drainage	7,744,442	536,200	6,713,394	1,567,248
	Airport	311,215	4,000,755	4,238,390	73,580
	Cemetery	7,184	355,100	355,050	7,234
INTERNAL SERVICE FUNDS	Innovation and Technology	237,354	674,700	585,300	326,754
	Equipment Rental	4,508,173	3,470,540	3,096,120	4,882,593
TOTAL CAPITAL BUDGET		\$55,628,334	\$46,134,451	\$64,731,990	\$37,030,795
TOTAL CAPITAL BUDGET		\$101,762,785		\$101,762,785	

2024 Budget Summary, Operating Funds

Fund		Beginning Fund Balance	2024 Resources	2024 Expenditures	Ending Fund Balance
GENERAL FUND		\$9,475,710	\$101,921,889	\$101,372,924	\$10,024,675
SPECIAL REVENUE FUNDS	Hotel/Motel Tax	446,979	143,900	177,100	413,779
	American Rescue Plan Act (ARPA)	-	4,246,866	4,246,866	-
	Drug Forfeiture	612,565	148,000	404,917	355,648
	Housing & Community Development	42,842	650,000	650,000	42,842
	Business Improvement Area	7,502	-	7,502	-
	Cumulative Reserve	29,402,101	80,000	12,959,994	16,522,107
DEBT SERVICE	City Hall Annex 2010 A&B Bond	-	-	-	-
	Local Revitalization 2010 C&D Bond	-	-	-	-
	2020 LTGO A&B Refunding Bonds	662,707	1,504,200	1,504,100	662,807
	LID #249	1,697	10	-	1,707
	LID #350	-	-	-	-
	Golf / Cemetery 2016 Refunding	-	374,400	374,400	-
	SCORE 2009 A&B Bond	-	1,366,200	1,366,200	-
ENTERPRISE FUNDS	Water	6,238,052	18,963,410	21,242,749	3,958,713
	Sewer	8,526,494	9,661,700	10,676,197	7,511,997
	Sewer Metro	3,355,634	21,989,300	21,961,800	3,383,134
	Storm Drainage	13,315,693	11,160,700	17,964,446	6,511,947
	Solid Waste	2,248,453	28,102,400	28,328,158	2,022,695
	Airport	267,581	1,938,000	2,107,005	98,576
	Cemetery	936,113	1,432,300	1,878,038	490,375
INTERNAL SERVICE FUNDS	Insurance	1,540,275	12,000	182,500	1,369,775
	Workers' Compensation	3,496,920	1,144,900	751,000	3,890,820
	Facilities	368,394	4,451,000	4,468,294	351,100
	Innovation and Technology (includes Multimedia)	3,027,250	11,696,580	11,755,538	2,968,292
	Equipment Rental	1,731,660	3,608,990	3,749,447	1,591,203
FIDUCIARY FUNDS	Fire Pension	1,697,971	103,600	206,256	1,595,315
	SKHHP (South King Housing & Homelessness Partners)	1,599,818	331,000	377,600	1,553,218
PERMANENT FUNDS	Cemetery Endowment Care	2,222,477	64,130	-	2,286,607
TOTAL OPERATING BUDGET		\$91,224,888	\$225,095,475	\$248,713,031	\$67,607,332
TOTAL OPERATING BUDGET		\$316,320,363		\$316,320,363	

2024 Budget Summary, Capital Funds

	Fund	Beginning Fund Balance	2024 Resources	2024 Expenditures	Ending Fund Balance
SPECIAL REVENUE FUNDS	Arterial Street	\$690,081	\$11,307,150	\$11,968,800	\$28,431
	Local Street	\$2,494,389	\$2,546,100	\$1,951,300	\$3,089,189
	Arterial Street Preservation	\$2,641,130	\$4,203,100	\$5,250,000	\$1,594,230
	Recreational Trails	\$102,945	\$7,100	\$0	\$110,045
	Mitigation Fees	\$5,533,385	\$1,600,100	\$7,003,800	\$129,685
CAPITAL PROJECTS	Municipal Park Construction	1,013,804	\$568,800	\$768,500	\$814,104
	Capital Improvements	13,591,156	\$4,099,300	\$7,249,500	\$10,440,956
	Local Revitalization	2,031	\$2,082,866	\$2,081,866	\$3,031
ENTERPRISE FUNDS	Water	1,032,208	\$5,603,310	\$6,176,810	\$458,708
	Sewer	3,072,257	\$377,200	\$1,344,000	\$2,105,457
	Storm Drainage	1,567,248	\$7,536,200	\$8,065,000	\$1,038,448
	Airport	73,580	\$1,145,755	\$1,101,210	\$118,125
	Cemetery	7,234	\$100	\$50	\$7,284
INTERNAL SERVICE FUNDS	Innovation and Technology	326,754	\$603,944	\$514,544	\$416,154
	Equipment Rental	4,882,593	\$3,023,152	\$2,648,380	\$5,257,365
TOTAL CAPITAL BUDGET		\$37,030,795	\$44,704,177	\$56,123,760	\$25,611,212
TOTAL CAPITAL BUDGET		\$81,734,972		\$81,734,972	

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										
	Mayor and Council	Administration	Human Resources	Finance	Legal	Community Development	Police	Public Works	Parks & Recreation	Innovation & Technology
General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
Special Revenue Funds				Cumulative Reserve American Rescue Plan Act (ARPA) Mitigation Fees		Hotel/Motel Tax Business Improvement Area	Drug Forfeiture	Arterial Street Local Street Arterial Street Preservation	Recreational Trails	
Debt Service Funds				Debt Service (multiple)						
Capital Projects Funds				Capital Improvements Local Revitalization					Municipal Park Construction	
Enterprise Funds				Solid Waste				Water Sewer/Metro Storm Drainage Airport	Cemetery	
Internal Service Funds		Facilities Multimedia	Worker's Compensation	Insurance				Equipment Rental and Replacement		Innovation & Technology
Other Funds				Fire Pension Cemetery Endowment Care		Housing and Community Development South King Housing & Homelessness Partners (SKHHP)				

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.

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 GIS, desktop, and network applications.

Budgeted Expenditures by Administrative Structure

	2021 Actual	2022 Adj Budget	2022 Est Actual	2023 Budget	2024 Budget
MAYOR & COUNCIL:					
Mayor and Council	\$ 1,125,121	\$ 1,713,091	\$ 1,683,300	\$ 2,068,401	\$ 2,147,458
	1,125,121	1,713,091	1,683,300	2,068,401	2,147,458
ADMINISTRATION DIRECTOR:					
Administration	1,172,704	1,170,381	1,168,715	1,265,262	1,305,280
Facilities	3,646,505	4,549,506	4,236,960	4,731,374	4,468,294
Multimedia	938,460	1,229,612	1,166,750	1,354,180	1,407,172
	5,757,668	6,949,499	6,572,425	7,350,816	7,180,746
HUMAN RESOURCES DIRECTOR:					
Human Resources	4,190,314	5,358,128	5,275,760	5,350,249	5,452,683
Worker's Compensation	664,521	890,000	874,000	750,700	751,000
	4,854,835	6,248,128	6,149,760	6,100,949	6,203,683
FINANCE DIRECTOR:					
Finance	3,334,007	4,226,313	3,497,500	5,048,623	5,455,040
Non-Departmental	6,568,384	3,997,099	22,416,720	3,724,000	3,378,435
American Rescue Plan Act (ARPA)	1,572,968	6,036,766	4,901,381	4,030,000	4,246,866
Cumulative Reserve	-	2,442,200	450,000	1,391,450	12,959,994
Mitigation Fees	1,263,127	7,089,794	6,728,113	7,043,982	7,003,800
Debt Service Funds	1,880,075	3,249,411	1,882,711	3,244,400	3,244,700
Capital Improvements	5,469,353	11,418,618	8,912,400	6,320,700	7,249,500
Local Revitalization	46,361	113,725	113,725	500,000	2,081,866
Solid Waste	18,383,884	19,314,580	24,831,375	26,533,984	28,328,158
Insurance	22,385	183,200	58,200	182,500	182,500
Fire Pension	197,012	211,204	211,200	196,256	206,256
Cemetery Endowment Care	-	-	-	-	-
	38,737,558	58,282,910	74,003,325	58,215,895	74,337,115
CITY ATTORNEY:					
Legal	4,279,682	6,243,018	5,672,550	6,493,752	6,739,750
	4,279,682	6,243,018	5,672,550	6,493,752	6,739,750
COMMUNITY DEV. DIRECTOR					
Hotel/Motel Tax	32,369	177,110	119,350	177,100	177,100
Community Development	6,111,076	8,663,702	8,226,960	8,308,843	8,495,866
Business Improvement Area	25,000	90,000	90,000	90,000	7,502
Housing and Community Development	1,089,551	1,344,900	1,344,900	650,000	650,000
South King Housing & Homelessness Partners	272,185	448,040	448,040	366,475	377,600
	7,530,181	10,723,752	10,229,250	9,592,418	9,708,068
POLICE CHIEF:					
SCORE (jail)	5,583,799	5,523,800	5,523,800	5,600,000	5,700,000
Police	29,425,200	34,556,650	33,444,560	35,506,676	37,201,306
Drug Forfeiture	438,212	454,131	345,600	392,671	404,917
	35,447,211	40,534,581	39,313,960	41,499,347	43,306,223
PUBLIC WORKS DIRECTOR					
Public Works	3,442,528	3,945,285	3,945,285	4,639,592	4,744,995
Streets	3,811,794	4,034,054	3,890,270	4,634,919	4,839,339
Arterial Street	3,799,983	13,042,568	10,510,319	9,360,894	11,968,800
Local Street	1,524,683	4,287,057	3,611,751	2,036,300	1,951,300
Arterial Street Preservation	3,966,013	7,842,385	4,679,912	4,100,000	5,250,000
Water	37,747,647	40,283,856	34,636,733	37,527,550	27,419,559
Sewer	12,703,757	16,812,808	12,500,700	16,339,201	12,020,197
Storm Drainage	15,134,456	18,201,900	14,214,300	17,443,026	26,029,446
Sewer Metro	17,485,161	21,008,800	19,646,700	20,586,400	21,961,800
Airport	1,206,832	4,899,515	4,518,123	6,226,578	3,208,215
Equipment Rental	4,209,797	9,664,687	7,335,750	6,660,946	6,397,827
	105,032,651	144,022,915	119,489,843	129,555,406	125,791,478
PARKS DIRECTOR:					
Parks, Arts & Recreation	11,920,230	15,388,110	14,525,850	15,503,032	15,912,772
Recreational Trails	-	-	-	-	-
Municipal Park Construction	1,111,537	2,059,030	1,955,693	1,347,800	768,500
Cemetery	1,454,954	1,589,648	1,421,500	2,663,452	1,878,088
	14,486,721	19,036,788	17,903,043	19,514,284	18,559,360
INNOVATION & TECHNOLOGY DIRECTOR:					
Innovation and Technology (excludes Multimedia)	5,566,955	7,943,699	6,316,000	8,404,955	10,862,910
	5,566,955	7,943,699	6,316,000	8,404,955	10,862,910
RESERVES:					
General Fund	35,357,368	26,146,114	16,428,633	9,475,710	10,024,675
Special Revenue Funds	37,582,709	33,573,627	48,861,154	41,973,919	22,285,956
Debt Service Funds	385,815	1,079,095	664,394	664,404	664,514
Capital Funds	15,474,634	10,943,299	14,140,891	14,606,991	11,258,091
Enterprise Funds					
Utilities	73,317,415	50,410,015	57,685,767	39,356,039	26,991,099
Airport	1,691,288	1,499,772	913,184	341,161	216,701
Cemetery	1,640,300	1,474,851	1,819,399	943,347	497,659
Internal Service Funds	16,890,461	11,981,601	14,899,260	15,373,846	15,844,709
Fiduciary Funds	2,248,711	3,550,859	3,459,520	3,297,789	3,148,533
Permanent Funds	2,106,447	2,170,577	2,158,347	2,222,477	2,286,607
	186,695,148	142,829,810	161,030,549	128,255,683	93,218,544
TOTAL ALL FUNDS	\$ 409,513,731	\$ 444,528,190	\$ 448,364,005	\$ 417,051,906	\$ 398,055,335

Budgeted General Fund Expenditures by Department & Cost Center

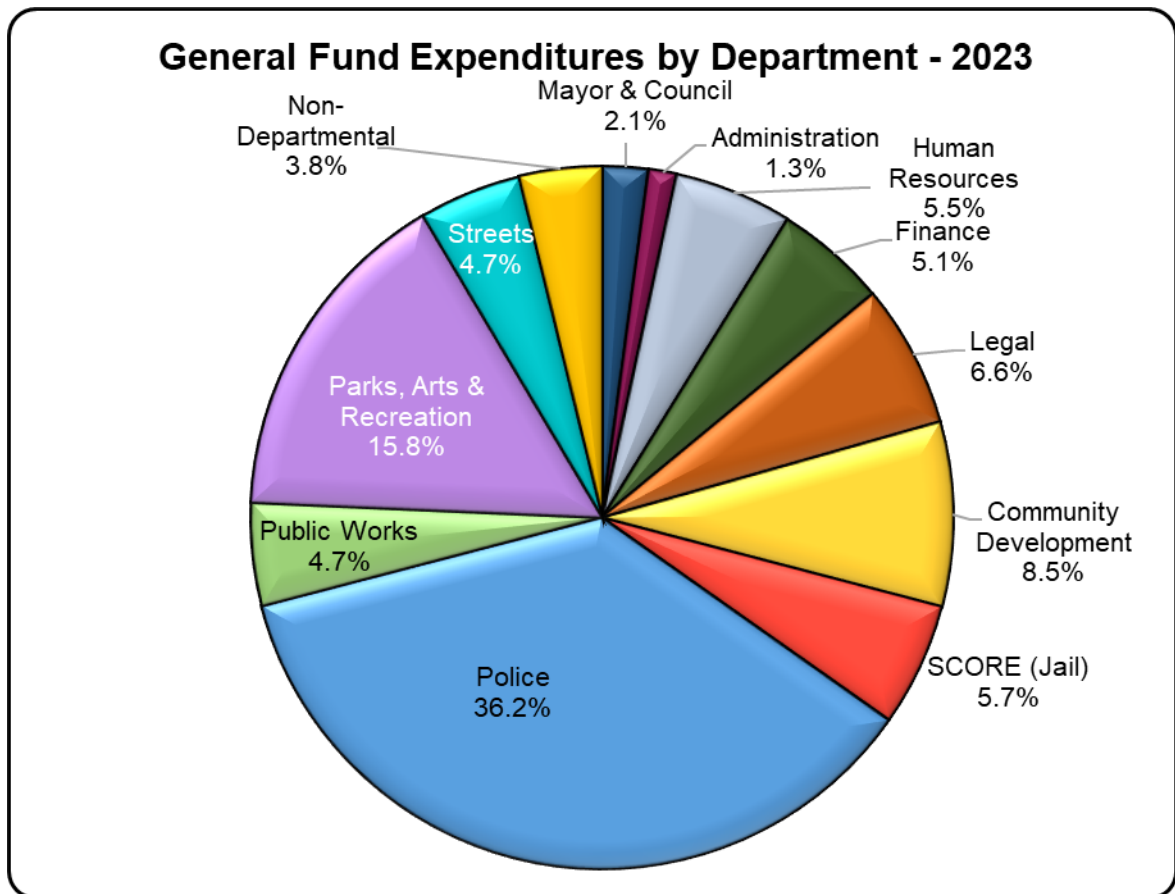
The next table presents a summary of General Fund expenditures by cost center. A cost center identifies specific activities within an administrative unit of the City. Since these cost centers correspond to specific programs operated by the City, this page summarizes the program budgets of the General Fund.

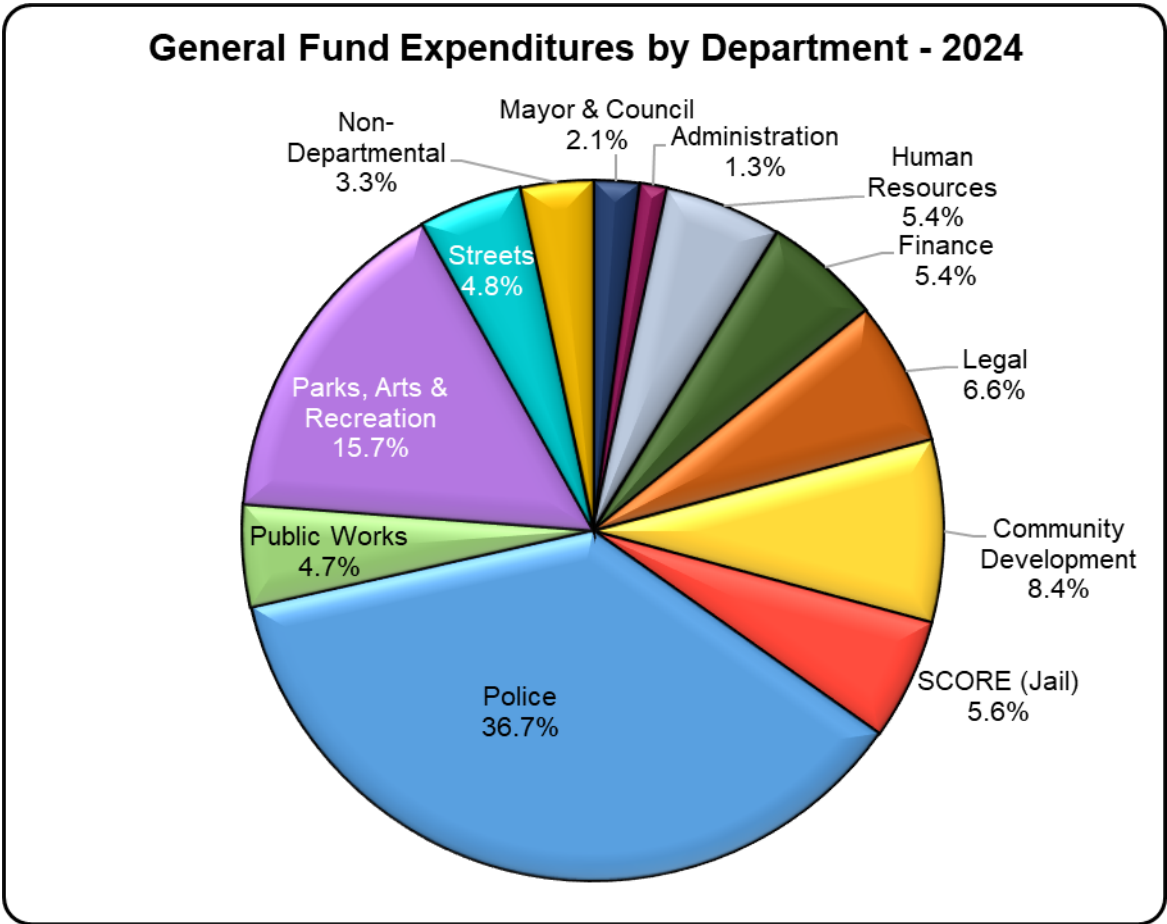
In 2023, the total public safety budget, which includes Police, Jail, Municipal Court, Probation, and Civil Service, is 45.1% of the total General Fund. Police services make up 36.2% of the General Fund; the largest police program being Patrol & Operations. Jail services at the South Correctional Entity (SCORE) account for 5.7%, while Municipal Court, Probation, and Civil Services total 3.3%.

Parks, Arts and Recreation accounts for 15.8% of the General Fund, with 6.8% dedicated to recreation and park facilities, and 1.1% to senior services.

The balance of the General Fund budget supports a variety of services – 4.7% has been allocated to street maintenance; 4.7% to Public Works and engineering services; 8.5% to Community Development services which include permitting, land use planning, and building code administration; and the remaining 13.0% is made up of general government services such as Legal, Finance, and Administration.

The pie charts below and on the next page depict General Fund expenditures for 2023 and 2024 by department.





Budgeted General Fund Expenditures by Cost Center

	2021 Actual	2022 Adj Budget	2022 Est Actual	2023 Budget	2024 Budget
MAYOR & COUNCIL:					
City Council	\$ 447,151	\$ 583,957	\$ 566,350	\$ 392,789	\$ 406,912
Mayor	592,012	750,034	740,850	1,022,399	1,052,813
Diversity, Equity and Inclusion ¹	85,958	379,100	376,100	653,213	687,733
	1,125,121	1,713,091	1,683,300	2,068,401	2,147,458
ADMINISTRATION:					
Administration	805,870	864,591	863,792	1,055,322	1,087,881
Emergency Management	185,617	300,789	299,923	209,940	217,399
Economic Development	181,217	5,000	5,000	-	-
	1,172,704	1,170,381	1,168,715	1,265,262	1,305,280
HUMAN RESOURCES:					
Municipal Court	2,457,089	3,163,945	3,160,900	3,038,838	3,040,544
Personnel & Administration	1,622,583	2,026,168	1,908,660	2,135,612	2,229,650
Civil Service Commission	108,943	148,015	186,200	155,799	162,489
Wellness	1,699	20,000	20,000	20,000	20,000
	4,190,314	5,358,128	5,275,760	5,350,249	5,452,683
FINANCE:					
Administration	632,358	703,964	553,500	1,274,185	1,329,049
Budgeting & Accounting	1,846,989	2,508,901	2,015,900	1,561,888	1,646,327
Financial Planning	-	-	-	1,119,364	1,315,985
Finance - Utilities	854,660	1,013,448	928,100	1,093,186	1,163,679
	3,334,007	4,226,313	3,497,500	5,048,623	5,455,040
LEGAL:					
City Clerk	1,081,600	1,469,627	1,338,550	1,294,143	1,355,849
Administration	872,238	1,495,918	979,400	1,526,186	1,602,739
Prosecution & Criminal	920,726	794,137	871,400	1,168,085	1,245,894
Property Management	201,284	275,601	275,550	342,171	348,221
Homelessness Outreach	1,203,834	2,207,734	2,207,650	2,163,167	2,187,047
	4,279,682	6,243,018	5,672,550	6,493,752	6,739,750
COMMUNITY DEVELOPMENT:					
Building & Permits	2,219,222	2,455,472	2,278,150	2,222,521	2,322,893
Animal Control	442	-	-	-	-
Environmental Services	155,599	166,907	164,600	55,391	58,287
Community Services	459,836	532,741	495,450	862,680	751,199
Administration	945,473	1,025,351	963,300	1,845,407	1,931,711
Planning	1,041,076	1,880,965	1,854,400	1,179,707	1,223,778
Economic Development	325,589	1,305,239	1,212,650	632,424	737,466
Human Services	720,213	878,387	876,100	1,155,769	1,107,231
SKHHP	243,627	418,640	382,310	354,944	363,301
	6,111,076	8,663,702	8,226,960	8,308,843	8,495,866
SCORE (JAIL):					
SCORE	5,583,799	5,523,800	5,523,800	5,600,000	5,700,000
	5,583,799	5,523,800	5,523,800	5,600,000	5,700,000
POLICE:					
Administration	7,032,317	8,430,057	8,481,400	10,148,091	10,834,449
Patrol & Operations	15,559,347	17,995,767	17,042,160	16,357,509	16,974,146
Investigations	3,584,156	4,055,800	4,233,800	4,438,402	4,606,021
Community Programs	1,795,279	2,214,781	2,109,100	3,049,966	3,187,030
Records	1,293,307	1,578,944	1,416,300	1,243,237	1,320,373
Jail	-	20,000	20,000	20,000	20,000
Animal Control	160,795	261,301	141,800	249,471	259,287
	\$ 29,425,200	\$ 34,556,650	\$ 33,444,560	\$ 35,506,676	\$ 37,201,306

Budgeted General Fund Expenditures by Cost Center (continued)

	2021 Actual	2022 Adj Budget	2022 Est Actual	2023 Budget	2024 Budget
PUBLIC WORKS:					
Engineering	3,442,528	3,945,285	3,945,285	4,639,592	4,744,995
	3,442,528	3,945,285	3,945,285	4,639,592	4,744,995
PARKS, ARTS & RECREATION:					
Cultural Arts	358,813	800,055	695,290	586,103	596,139
Special Events	545,192	754,805	714,550	552,923	572,069
Administration	1,555,692	1,777,056	1,711,500	3,610,989	3,782,795
Senior Center	830,524	1,099,173	1,005,100	851,888	883,216
Senior Resource Hub ²	231,763	374,143	374,143	199,018	148,659
Recreation Administration & Programs	1,843,874	2,945,548	2,655,237	2,370,781	2,441,391
Parks Facilities Rentals	37,169	144,900	60,500	144,900	144,900
Theater	623,716	624,727	610,000	386,208	395,684
Museum	393,528	536,111	527,330	516,501	545,639
Parks Facilities	3,195,388	3,777,967	3,665,200	4,347,206	4,392,493
Golf Maintenance & Operations	1,233,144	1,283,413	1,210,300	1,047,953	1,081,128
Golf Finance Administration	380,456	362,665	364,000	91,036	104,317
Golf Pro Shop	690,973	907,547	932,700	797,526	824,342
	11,920,230	15,388,110	14,525,850	15,503,032	15,912,772
STREETS:					
Maintenance & Operations	3,114,649	3,254,215	3,110,870	3,661,866	3,774,245
Administration	697,145	779,839	779,400	973,053	1,065,094
	3,811,794	4,034,054	3,890,270	4,634,919	4,839,339
NON-DEPARTMENTAL:					
Transfers & Miscellaneous	6,568,384	3,997,099	22,416,720	3,724,000	3,378,435
Ending Fund Balance	35,357,368	26,146,114	16,428,633	9,475,710	10,024,675
	41,925,752	30,143,213	38,845,353	13,199,710	13,403,110
TOTAL GENERAL FUND	\$ 116,322,208	\$ 120,965,744	\$ 125,699,903	\$ 107,619,059	\$ 111,397,599

¹ In 2019, Auburn City Council adopted Inclusive Auburn Initiative (Resolution No. 5427). Program started in 2020.

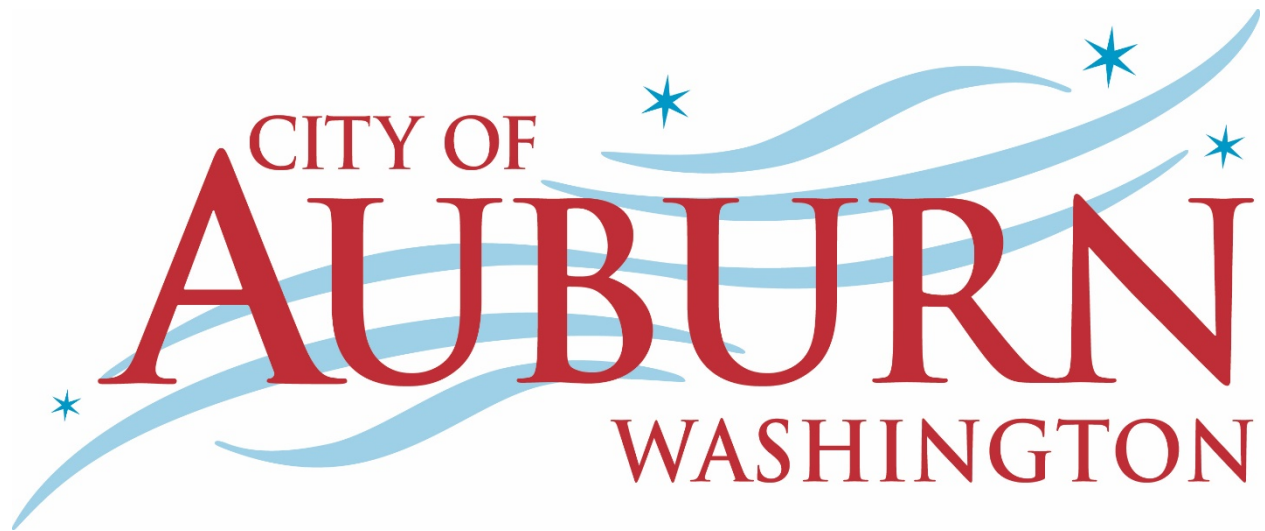
² In 2021, Property Management moved from Administration Department to Legal Department.

³ In 2020, Homelessness Outreach program started to provide guidance and referral to homeless people.

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	2023	2023	2024	2024
		Transfers Out	Transfers In	Transfers Out	Transfers In
001	GENERAL	\$ 632,700	\$ 2,565,692	\$ 715,635	\$ 11,719,188
102	ARTERIAL STREET	-	5,101,692	-	7,003,800
103	LOCAL STREET FUND	-	235,000	-	150,000
105	ARTERIAL STREET PRESERVATION	-	-	-	-
106	AMERICAN RESCUE PLAN ACT (ARPA)	4,030,000	-	4,246,866	-
117	DRUG FORFEITURE	-	-	-	-
122	CUMULATIVE RESERVE FUND	1,391,450	-	12,959,994	-
124	MITIGATION FEES	6,968,982	-	6,928,800	-
230	2010A&B ANNEX DEBT SERVICE	-	-	-	-
231	2010C&D LOCAL REVITALIZATION	-	-	-	-
232	2020 LTGO A&B REFUNDING BONDS	-	1,257,600	-	1,254,200
276	2016 COMBINED REFUNDING 2005/2006A LTGO	-	370,700	-	374,400
321	MUNICIPAL PARK CONSTRUCTION	-	882,800	-	205,000
328	CAPITAL IMPROVEMENT PROJECTS	1,059,200	2,727,000	1,181,500	400,000
330	LOCAL REVITALIZATION	-	255,000	-	2,081,866
430	WATER UTILITY	9,087,876	-	5,091,795	-
431	SEWER UTILITY	275,568	-	157,804	-
432	STORM DRAINAGE UTILITY	372,638	-	7,233,436	-
434	SOLID WASTE	-	-	-	-
435	AIRPORT	450,000	-	450,000	-
436	CEMETERY	518,810	-	-	-
460	WATER CAPITAL PROJECTS	-	8,934,810	-	4,934,810
461	SEWER CAPITAL PROJECTS	-	-	-	-
462	STORM DRAINAGE CAPITAL PROJECTS	-	-	-	7,000,000
465	AIRPORT CAPITAL PROJECTS	-	450,000	-	450,000
466	CEMETERY CAPITAL PROJECTS	-	355,000	-	-
503	WORKERS' COMPENSATION	-	-	-	-
505	FACILITIES	590,910	495,000	552,700	170,000
518	INNOVATION AND TECHNOLOGY	566,000	359,000	500,000	2,745,780
550	EQUIPMENT RENTAL	-	136,500	-	123,490
560	EQUIPMENT RENTAL CAPITAL PROJECTS	-	1,147,040	-	805,452
568	IT CAPITAL PROJECTS	-	671,300	-	600,544
701	CEMETERY ENDOWED CARE FUND	-	-	-	-
Total		\$ 25,944,134	\$ 25,944,134	\$ 40,018,530	\$ 40,018,530



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 2023-2024 or will be an ongoing (OG) request that will continue beyond 2024.

2023 Cost of Improvement

Estimated cost by the department to implement the program improvement in 2023.

2024 Cost of Improvement

Estimated cost by the department to implement the program improvement in 2024.

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.

2023-2024 Program Improvements by Department

The following tables summarize the program improvements that have been included in the 2023-2024 budget. The recommended levels of funding are indicated under the “Expenditures (net of revenues)” columns.

Non General Fund - 1x								
Expenditures (net of Revenue)								
			GF Impact		All Other Funds		FTE	Potential Funding Source
Page #	Dept/Name	Title	2023	2024	2023	2024		
290	CEM.0007	Backhoe	-	-	163,810	-	0.00	436 FB
295	ENG.0036	Roadway Channelization Maintenance	-	-	200,000	200,000	0.00	Fund 105
298	ERR.0010	ER&R Heavy Duty Truck Lift	-	-	-	135,380	0.00	550 FB
299	ERR.0011	ER&R Shop Roll Up Door Replacement	-	-	30,250	-	0.00	550 FB
310	IS.0082	Video Cameras at Auburn Golf Course	-	-	66,000	-	0.00	518 Fund
325	STM.0009	Remote Mower for Vegetation	-	-	73,900	6,770	0.00	Storm FB
327	SWR.0006	CCTV Camera and Tractor for Sewer	-	-	53,700	240	0.00	Sewer FB
Total			\$ -	\$ -	\$ 587,660	\$ 342,390	0.00	
Non General Fund - Ongoing								
Expenditures (net of Revenue)								
			GF Impact		All Other Funds		FTE	Potential Funding Source
Page #	Dept/Name	Title	2023	2024	2023	2024		
289	AIR.0003	Airport Operations Adjustments	-	-	169,450	248,262	0.00	Airport FB
324	STM.0008	Maint. Worker I - CDL Vegetation (2 FTE)	-	-	329,740	219,500	2.00	Storm FB
297	ENG.0040	Water Resource Technician	-	-	-	147,184	1.00	S/SD FB
326	SWR.0005	Maintenance Worker I - CDL Sewer (1 FTE)	-	-	159,825	109,750	1.00	Sewer FB
Total			\$ -	\$ -	\$ 659,015	\$ 724,696	4.00	
General Fund - 1x								
Expenditures (net of Revenue)								
			GF Impact		All Other Funds		FTE	Potential Funding Source
Page #	Dept/Name	Title	2023	2024	2023	2024		
292	ENG.0033	Comprehensive Transp. Plan Major Update	50,000	-	-	-	0.00	General Fund
294	ENG.0035	Signal BBS Batteries	50,000	-	-	-	0.00	General Fund
302	FAC.0030	Senior Center Exterior Repairs	50,000	-	-	-	0.00	General Fund
315	PLN.0054	Human Services Equity and Strategic Planning	50,000	-	-	-	0.00	General Fund
322	PRK.0060	Veterans Park Memorial Repair/Renovation	50,000	-	-	-	0.00	General Fund
291	ENG.0031	Facility Master Plan Phases 2, 3 and 4	-	-	-	2,300,000	0.00	REET 1
303	FAC.0031	JC Carpet (PD) and door hardware replacement	-	-	325,000	-	0.00	REET 1
323	PRK.0061	Auburn Golf Course Driving Range	-	-	100,000	1,600,000	0.00	REET 1/ Fund 124
293	ENG.0034	Citywide Traffic Signal Re-Lamping	-	-	110,000	145,000	0.00	Reserve
301	FAC.0029	Golf Course Exterior Repairs	-	-	100,000	-	0.00	Reserve
305	FIN.0020	Financial ERP System Replacement	-	-	150,000	2,650,000	0.00	Reserve
308	HRR.0005	Process Improvements - NEOGOV/HRIS	-	-	206,150	102,050	0.00	Reserve
316	POL.0039	Patrol Fleet Expansion - Initial Upfit	-	-	825,300	762,944	0.00	Reserve
Total			\$ 250,000	\$ -	\$ 1,816,450	\$ 7,559,994	0.00	
General Fund - Ongoing								
Expenditures (net of Revenue)								
			GF Impact		All Other Funds		FTE	Potential Funding Source
Page #	Dept/Name	Title	2023	2024	2023	2024		
296	ENG.0038	Project Engineer	18,740	16,498	164,910	166,792	1.00	GF FB
300	ERR.0012	Mechanic 2 (1 FTE Position)	91,455	82,738	45,045	40,752	1.00	GF FB
304	FIN.0019	B&O PROGRAM	-	-	-	-	2.00	New GF Revenue
306	HRR.0003	Transition LTE HR Coordinator to FTE	80,275	85,967	36,065	38,623	1.00	GF FB
307	HRR.0004	Workforce Development	138,000	138,000	62,000	62,000	0.00	GF FB
309	IS.0081	IT Security Engineer	91,375	91,395	45,005	45,015	1.00	GF FB
311	LGL.0006	Repair, Maintenance & Improvements of City	150,000	150,000	-	-	0.00	GF FB
312	LGL.0007	King County Inquests	50,000	50,000	-	-	0.00	GF FB
313	MAY.0005	FTE DEI Community Engagement Coordinator	101,168	106,108	45,452	47,672	1.00	GF FB
314	MAY.0007	Diversity, Equity & Inclusion Division Budget	162,875	193,407	73,175	86,893	0.00	GF FB
316	POL.0039	Patrol Fleet Expansion - Ongoing	-	264,192	-	-	*3.00	GF FB
317	POL.0042	Police Operations Adjustments	70,100	70,100	-	-	0.00	GF FB
318	PRK.0056	Museum Curator of Collections FTE	60,780	66,710	-	-	1.00	GF FB
319	PRK.0057	Museum Programming/Operations to Parks Dept	18,830	18,760	-	-	0.00	GF FB
320	PRK.0058	FTE Park Maint. Wk 1/Enviro Park Transfer	990	7,560	-	-	1.00	GF FB
321	PRK.0059	FTE Park Maintenance Worker 1	103,901	110,461	-	-	1.00	GF FB
Total			\$ 1,138,488	\$ 1,451,897	\$ 471,653	\$ 487,746	13.00	
Grand Total Requests			\$ 1,388,488	\$ 1,451,897	\$ 3,534,778	\$ 9,114,826	17.00	

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: AIR.0003

Program Name: Airport Operations Adjustments

Department: Public Works

New Program (Y/N): N

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	-	169,450	-
2024	-	248,262	-
Total:	-	417,712	-

Description of Program:

This request is an update to the airport operations fund based on actual costs over the past four years when City employed staff took over full time management of the airport. Most of the fund increase relates to facility maintenance needs and an increase to aviation fuel purchase/sales.

The increase fuel purchase cost based on recent increases in fuel costs has an offsetting revenue included in the proposed budget for Fuel Sales that are anticipated.

This decision package also captures the fair market appraisal the airport conducts every 5 years which is required for the land lease agreements and an increase in seasonal/intern wages as the airport has found improved efficiencies with hiring seasonal staff instead of using a landscaping contractor.

There is sufficient revenue in the airport operation budget to fund these increases both immediately and for the long term.

This update would put airport operation expenditures in line with actual costs and addresses the requirement for the appraisal agreed to in the City's land lease agreements on the Airport property.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: CEM.0007

Program Name: Cemetery Backhoe

Department: Cemetery

New Program (Y/N): Yes

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	163,810	-
2024	-	-	-
Total:	-	163,810	-

Description of Program:

This request recommends replacing an existing 26-year-old John Deere Backhoe-Loader with a new Backhoe-Loader. The existing piece of equipment is often in need of repair at critical times. The backhoe is used daily for preparing graves as well as general dirt work on the 75-acre site. The replacement of the existing piece of equipment will allow the cemetery to worry less about continual breakdowns as well as work more efficiently on burials and general site improvements. Funds for this acquisition are out of the Cemetery working capital account.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0031

Program Name: Facility Master Plan Improvements, Phases 2, 3 and 4

Department: Public Works, Police, Parks

New Program (Y/N): N

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	-	-
2024	-	2,300,000	-
Total:	-	2,300,000	-

Description of Program:

City Council adopted Resolution 5595, Facility Master Plan, in May of 2021. This budget request is to begin the design efforts for Phase 2 in 2024. Phases 2, 3 and 4 are anticipated to span from 2024 through 2029 and include the design, property acquisition and construction of improvements for the Public Works Maintenance and Operations, Parks, Arts and Recreation Maintenance and Operations, and Police Departments.

Phase 2 is anticipated to occur between 2024-2026 and includes relocation of the Parks green house and bulk bins to allow the construction of an access connection to 15th Street SW. Construct additional Parks crew space and renovate the existing building at Game Farm Park. Development of a master site plan for the Police headquarters property and incorporate the assigned vehicle program proposed to begin implementation in 2024. In addition, construction of a new Police evidence storage facility is included. Remove the deed restriction on a portion of the GSA Park Property. Complete the enclosure of the existing Public Works vehicle storage bay. Construct a new Public Works crew building on the existing M&O site and provide replacement parking.

Phase 3 is anticipated between 2026-2027 and is anticipated to include renovation of the existing Justice Center as determined by Phase 2 for Police, modification of the existing Public Works M&O building to add additional central stores warehousing space and maximize the use of the existing crew and storage space and renovate the existing Parks building at GSA Park to add storage and crew space.

Phase 4 is anticipated between 2028-2029 and would construct coverage for high valued fleet parking at Public Works M&O and construction of Parks maintenance and operations satellite facilities.

The 2024-2029 program is estimated to cost a total of \$38-41M. It is anticipated that this program will require the issuance of Bonds by the City Council. If bonds are issued in 2025, the costs expended on design in 2024 may be reimbursable if certain criteria is met which would refund the General Fund.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0033

Program Name: Comprehensive Transportation Plan Major Update

Department: Public Works

New Program (Y/N): N

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	
2023	50,000	-	-
2024	-	-	-
Total:	50,000	-	-

Description of Program:

In 2022, a contract was approved for consultant support for the 2024 Comprehensive Transportation Plan Update, to include traffic count collection and analysis, multimodal level of service analysis, map development, layered network development, update of the current travel model and development of the 20-year travel forecast.

In 2023, additional consultant support is needed in the development of multimodal level of service standards and planning guidelines, which will identify the types of facilities that would be needed to accommodate each mode of travel (pedestrian, bicycle, transit, freight, and automobiles) and the data needed to monitor this level of service to accommodate each mode. To support this effort, this request is for the consultant to purchase and analyze "Big Data" that will include vehicle speeds, freight related data, and information about origins and destinations, which will help guide the development of multimodal level of service metrics and projects that would help reach the City's goals towards acceptable level of service for each mode.

This request will provide a comprehensive set of policies and standards to incorporate multimodal level of service. A multi-modal level of service is more in line with Vision 2050 through the Puget Sound Regional Council and will allow the City to consider use of Traffic Impact Fees for all projects that improve any mode of travel and not just vehicular travel. This will also allow the City to prioritize projects based on a robust set of data and better incorporate equity considerations in how our funding is allocated to projects. With this additional step in the process, the City will have the tool to improve the transportation system for all users and inform the policies of the City.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0034

Program Name: Citywide Traffic Signal Re-Lamping

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2023	-	110,000	-
2024	-	145,000	-
Total:	-	255,000	-

Description of Program:

The City converted the traffic signal lights (red, yellow, and green indicators) to LED approximately 20 years ago and has completed one replacement of the lights since their initial installation. LED lights for traffic signals generally start to dim and fail between 10 to 15 years from their installation. The City's maintenance standards are to replace these lights every 7 to 10 years. The purpose of this program request is to avoid the un-desired safety and traffic operations consequences of waiting until the lights fail for their replacement. This program improvement will provide for the replacement of all traffic signal lights throughout the City that are 10 years or older between 2023 and 2024. The intent is for the City to purchase the replacement lights and contract with Pierce County under our existing service agreement to install them.

Replacing the traffic system lights at 10-years is the ideal approach as it minimizes the likelihood of failing lights at the signals and maximizes the cost/benefit of each light. This approach allows the lights to be systematically replaced according to the City's preventative maintenance schedule rather than reacting to the lights failing. Using Pierce County for the replacements is advantageous because City signal maintenance staff currently provide normal preventative maintenance and handle operations for approximately 165 traffic control devices, therefore their ability to complete a program such as this is limited. Completing the work by City forces would require a longer duration for the replacement and a greater risk that some would reach failure before being replaced.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0035

Program Name: Traffic Signal Battery Backup Battery Replacement

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	50,000	-	-
2024	-	-	-
Total:	50,000	-	-

Description of Program:

This request is for additional funds to purchase replacement backup batteries for the Traffic Signal battery backup systems (BBS) that are in place and reaching the end of their service life. These backup systems function to keep traffic signals operational in the event of a power outage to the signal from either inclement weather events or vehicle crash events and improve the safety of the traveling public. These batteries allow signal maintenance staff to address higher priorities in an event rather than using critical resources to manage and maintain a generator operation. In addition, the City does not have enough generators to operate all Traffic Signals this way and many signals would be left dark in an inclement weather event. Additionally, as batteries become worn and approach the end of their service lives, they tend to get hot which in some cases can damage the other equipment in the cabinet and the cabinet itself. Replacing the batteries in accordance with the preventative maintenance schedule allows the maintenance team to plan and schedule the replacements and reduces the overall costs to the City.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0036

Program Name: Roadway Channelization Maintenance

Department: Public Works

New Program (Y/N): N

One-time or Ongoing: One Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2023	-	200,000	-
2024	-	200,000	-
Total:	-	400,000	-

Description of Program:

Roadway channelization includes paint striping, thermoplastic markings (crosswalks, stop bars), and raised pavement markers (RPMs). This program improvement would establish budget to re-fresh roadway channelization throughout the City in 2023 and 2024 using the Transportation Benefit District Funds within the 105 Arterial Street Preservation Fund. This request is an additional \$200,000 to increase the existing \$200,000 budget in the General Fund to a total of \$400,000 each year for channelization maintenance. The Transportation Benefit District funding allows the use of its funds for the maintenance of arterial and collector streets including channelization.

The existing general fund budget was established more than 10 years ago for paint striping only and has not been increased. In past years, the roadway striping has cost less than the existing budget amount and the remaining amount was used to re-fresh thermoplastic markings. However, in the recent years, the availability of roadway paint has been tight, and costs have increased significantly. The City has typically hired King County to re-fresh thermoplastic markings and Pierce County to re-fresh paint striping. The City is still planning to utilize Pierce County for the paint striping (when the County is available) but no longer utilizes King County for the thermoplastic markings due to a lack of availability and reliability issues. Costs to hire private contractors for the thermoplastic markings is significantly more than the cost that King County previously charged. Additionally, Pierce County has not been able to re-fresh paint striping reliably for the last two years due to paint shortages.

All these factors lead to a need to add \$200,000 to the Channelization program budget each year to complete the necessary work and maintain the safety of the roadways. This request is not currently on-going because new regulations issued recently may impact the requirements related to the frequency of re-channelization in the 2025/26 biennium. Therefore, a revised request may be required to carry out the new mandates in future budget cycles.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0038

Program Name: Project Engineer (1FTE)

Department: Public Works

New Program (Y/N): N

One-time or Ongoing: On-going

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	18,740	164,910	1
2024	16,498	166,792	-
Total:	35,238	331,702	1

Description of Program:

This request is for 1.0 FTE Project Engineer position to be filled in 2023 in the Public Works Department. This position will provide for management of a variety of assigned capital projects and will allow the department to meet the current and future workload allocations for budgeted capital projects identified in the 2022-2027 Capital Facilities Plan (CFP) and the updated 2023-2028 CFP. This position will also provide project management for projects from other departments that rely on the Engineering Services Division for support. This position is 80% supported directly by the project budgets included in the CFP. The remaining 20% is funded by a combination of utility and general fund sources for time not chargeable to projects.

The CFP includes \$135 Million of programmed projects and does not include any future grants the City may receive. Therefore, there exists significant funds to support this position and the current proposed CFP requires the addition of this position in order to complete the program. Funding for this position will be from the design and construction engineering funds allocated from project budgets generally within the 102 (Arterial Street), 103 (Local Street), 105 (Preservation), 460 (Water), 461 (Sanitary Sewer), 462 (Storm Drainage) funds, and a small amount from the 328 (General Capital Improvements) for the small number of the City's capital projects that are general fund supported.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ENG.0040

Program Name: Water Resource Technician (1FTE)

Department: Public Works

New Program (Y/N): N

One-time or Ongoing: On-going

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	-	-
2024	-	147,184	1
Total:	-	147,184	1

Description of Program:

This request is for 1.0 FTE Water Resource Technician position to be filled in 2024 in the Public Works Department. This position will provide for support of the new source control inspection program required by the Washington State Department of Ecology National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit. This position will allow the City to meet its obligations under the permit including education and outreach, inspections, and enforcement and remain in compliance with the permit.

This employee will also provide support of for the City's Fats, Oils, and Grease (FOG) reduction program within the Sewer System. Activities are anticipated to include review of a businesses' FOG Control Plans, tracking grease trap/grease interceptor cleaning reports, inspecting food service establishments for FOG related issues, and educating business owners, employees, and residents about discharges to sewer that increase needed maintenance and contribute to blockages and overflows.

The costs for this position would be split with 75% paid by the storm utility and 25% paid by the sewer utility.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ERR.0010

Program Name: Equipment Rental and Replacement Heavy Duty Truck Lift

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One-Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	-	-	-
2024	-	135,380	-
Total:	-	135,380	-

Description of Program:

This request is for the installation of a new drive-on heavy duty lift within the Equipment Rental Division of Public Works increasing the total number of heavy duty lifts to two. The installation of this lift is anticipated to correspond with the completion of the expansion of the shop space that is already budgeted and in progress. With the addition of this lift the shop will be able to provide better services necessary to keep the city's larger vehicles such as dump trucks, sanders, deicers, and vacuum trucks operational. In addition, a second heavy duty lift would reduce service turn-around-time, increase productivity and overall level of services to our city customers and allow us to keep our larger fleet equipment operational especially during inclement weather events.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ERR.0011

Program Name: Equipment Rental and Replacement Shop Rollup Door Replacement

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One-Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	30,250	-
2024	-	-	-
Total:	-	30,250	-

Description of Program:

The bay doors on the existing shop space are at the end of their useful life and due to high maintenance costs have become unreliable and need to be replaced. This request is to replace five 12' x 14' bay doors with new insulated doors. The current doors are the last of the original rollup doors on the maintenance and operations building to be replaced. Replacement of the doors will also allow the shop space to be reliably used and will assist in keeping the shop area warmer during times of inclement weather when the area may be used for 24 hours per day for several days to keep our fleet functioning in emergency situations.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: ERR.0012

Program Name: Mechanic 2 (1 FTE)

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: On-going

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2023	91,455	45,045	1
2024	82,738	40,752	-
Total:	174,193	85,797	1

Description of Program:

This request is for one (1) FTE Maintenance Worker 2 CDL Mechanic in our Equipment Rental Division to be filled in 2023. This position performs highly skilled mechanical work to repair and maintain gasoline, diesel and electrically powered units, passenger cars, trucks, heavy duty equipment, trailers and other power operated equipment including generators, water pumps, VMS boards and other various equipment. Currently based on NAFA (National Association of Fleet Administrators) vehicle and equivalency standards the ratios of our existing fleet vehicles and equipment to our existing mechanics reflects a discrepancy of mechanics needed vs hours needed to maintain the current fleet. While this position is needed to meet the demands for service for our existing fleet, we also anticipate that our fleet and equipment will continue to increase over time consistent with the growth over the last 5 years. An additional Mechanic 2 would help off-set the overload of work on our current Mechanics ensuring all repairs and maintenance are properly completed in a timely manner and cost effectively. By adding an additional Mechanic 2 in the shop, we can continue to greatly reduce our repairs and service turn-around-time. Another advantage is the increase in productivity in the shop will allow us to improve the quality of repair and overall level of services to our customers. In addition, more in-house fabrication can be done, decreasing outside vendor costs.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: FAC.0029

Program Name: Golf Course Exterior Repairs

Department: Administration/Facilities

New Program (Y/N): No

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	100,000	-
2024	-	-	-
Total:	-	100,000	-

Description of Program:

This project will upgrade the existing lights in the parking lot at the Auburn Golf Course and perform exterior repairs to the building, such as painting and other maintenance, to further protect the building and provide better and more cost-effective lighting to the parking lot.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: FAC.0030

Program Name: Senior Activity Center Exterior Repairs

Department: Administration/Facilities

New Program (Y/N): No

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	50,000	-	-
2024	-	-	-
Total:	50,000	-	-

Description of Program:

This project is to paint the exterior of the Senior Activity Center building, in order to maintain and protect the asset.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: FAC.0031

Program Name: Justice Center carpet replacement and door hardware replacement

Department: Administration/Facilities

New Program (Y/N): No

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	-	325,000	-
2024	-	-	-
Total:	-	325,000	-

Description of Program:

This project will replace the carpet and panic button hardware at the Auburn Justice Center in the section of the building occupied by the Auburn Police Department. The carpet has become extremely worn and, in some places, coming apart at the seams and requires a complete replacement. The panic button hardware on the doors also requires replacement as the system is outdated and we are no longer able to secure parts for repairs.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: FIN.0019

Program Name: B&O Program Support

Department: Finance

New Program (Y/N): No

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	
2023	-	-	1
2024	-	-	1
Total:	-	-	2

Description of Program:

This is a phased request for adding 1 FTE Desk Auditor position in 2023 and adding 1 FTE Field and Compliance Auditor in 2024. Additionally, this request includes ongoing professional service costs for the annual subscription for the online reporting portal (FileLocal) and processing paper tax returns via Retail Lock Box for businesses who opt out of online reporting.

In 2022 (the first effective year of the tax), approximately 50 businesses are reporting on a quarterly basis (200 returns annually). By April 2023 we anticipate the need to process an estimated 3,000 tax returns per year. This amount does not include private utility tax, gambling tax, or admission tax returns, which will now be reported monthly, quarterly, or annually through the new B&O reporting system. Adding an FTE in 2023 will be essential in handling the complex taxing questions, managing vendor relationships, updating front end and back-end systems, and processing and auditing the estimated 3,000+ tax returns received each year. This position will ensure businesses receive timely and accurate information from the City.

Beginning in 2024, it will be critical to begin conducting field and compliance audits to ensure business are correctly and completely reporting B&O tax. Further, this position will be responsible for continuing the City's business education campaign to ensure all businesses with nexus in the City (whether they have a physical business address in Auburn or not) are fully aware of their reporting and tax liability in the City. This FTE will ensure all applicable businesses are compliant with the City's B&O tax.

The existing B&O Program Coordinator will oversee and direct the work of the Desk Auditor and Field Auditor, continue to build and refined processes, amend code as necessary, answer the more complex and politically sensitive questions and requests from the business community, and work collaboratively with the financial planning division for long term financial planning and budget to determine if tax rates and thresholds remain adequate.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: FIN.0020

Program Name: Financial ERP System Replacement

Department: Finance

New Program (Y/N): Yes

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	-	150,000	-
2024	-	2,650,000	-
Total:	-	2,800,000	-

Description of Program:

The City's current ERP system is EDEN. All the City's financial information is recorded and tracked through EDEN, including full cycle payroll, accounts payable, accounts receivable, budget, capital assets, project accounting, and most important, the general ledger for 50+ active funds, including the General Fund. The City last upgraded to EDEN in 2001. The vendor has announced it will no longer support the system beyond 2025. In addition to the vendor's announcement, there are three primary issues with EDEN and a need for a modern general ledger and accounting system:

1. Tyler Technologies (the vendor) has not released EDEN upgrades or product improvements for a few years. This has become an increasing issue in that Tyler Technologies does not fully or adequately train staff to support system errors and issues. The City must increasingly "just live with" and create inefficient workarounds to problems experienced with various modules.
2. The increasing number of ancillary systems that the ERP must coordinate with. As other departments within the City add new technology to their processes, the ERP system must find a way to coordinate. In many cases, the technology used by other departments exceeds the capabilities of EDEN and finance has created manual work around processes to accommodate.
3. Best practices continue to evolve, and EDEN is unable to accommodate these changes. This includes better processes and systems for: budgeting, annual financial statement preparation and reporting, project accounting, and electronic records management.

This project will be a multi-year project, likely spanning 3-4 years. The first phase of the project would begin in 2023 and will include a needs assessment, developing a Request for Proposal (RFP), vendor selection, and contract negotiations. The second phase will include extensive process mapping. And the final phase will be implementation transition, implementation, testing, and acceptance.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: HRR.0003

Program Name: Transition LTE HR Coordinator to FTE

Department: Human Resources

New Program (Y/N): Y

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	
2023	80,275	36,065	1
2024	85,967	38,623	-
Total:	166,242	74,688	1

Description of Program:

HR has had one staff member dedicated to Civil Service (Police) recruitment, and one staff member dedicated to all other formal recruitments for the last three years. The way our staff counts break down, this assigns 139 FTE positions to our Civil Service Examiner, and 329 FTE positions to another recruiter. Additionally, HR has not had staff dedicated to helping manage the hiring process for our non-benefited staff, which has resulted in informal hiring practices that do not align with best practices.

Having an LTE recruiter in 2022 is allowing HR to work toward formalizing non-benefited recruitments to ensure best practices are followed and data is accurately tracked for statistical purposes, as well as assign a specific staff member to recruitments for Teamsters employees (98 FTEs). In addition, because this team member is coordinating recruitments for Teamsters staff, it has been discussed with the Finance Department that it will be funded partially by utilities /other funds. *Note: these FTE counts do not include any new employees added during the 2023-2024 budget process.

Being able to more evenly balance the work of the recruitment team means that HR will be able to focus on process improvements that align with the City's Inclusive Auburn Initiative, and the goal to have the City workforce more accurately reflect the communities it serves. Ensuring that best practices are managed in all hiring processes, not just Civil Service or Unaffiliated recruitments, will protect the City from liability. From a risk management perspective, these focuses for recruiters are overdue and extremely necessary to ensure employment law compliance (regarding discrimination, Equal Pay Act, I-9 compliance, onboarding and training compliance, negligent hiring, etc.). In addition, HR will be able to implement internship programs, as well as focus on making non-benefited positions a pipeline into full-time employment. If this position is not transitioned to an FTE in 2023, HR will not be able to meet the demands of all departments' hiring requests and needs. The timeline to hire will increase significantly, which will negatively impact any and all departments with one or more vacancies.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: HRR.0004

Program Name: Workforce Development

Department: Human Resources

New Program (Y/N): Y

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	
2023	138,000	62,000	-	
2024	138,000	62,000	-	
Total:	276,000	124,000	-	

Description of Program:

The City has made great strides in our efforts to improve our recruitment processes and employee retention through a DEI lens. However, these efforts have been funded by one-time monies through budget amendment requests. HR is continually learning of best practices for how to recruit, engage, support, and retain colleagues of diverse backgrounds, and need to commit ongoing funding to ensure the City is successful in these efforts. In an effort to build community relationships as well as pipelines to full-time, benefited employment, HR would like to create a formal internship program for departments that may wish to engage students for part-time work. In June 2018, it was identified that the City needed to implement a Citywide training program, but no funds were allocated at that time. The HR Department has done its best with the funds it has for its own staff to absorb training costs, utilizing as many free training opportunities through WCIA and other providers as possible, and submitting requests for reimbursements any time the option is available. Additionally, HR has been asked to develop employee relations/differences trainings for supervisors/employees for retention of staff, de-escalation training, as well as ongoing requests as issues throughout the City come up, to give employees and supervisors instantaneous tools they need to effectively perform their jobs and respond to ever-changing employee needs. To continue with the Mayor's direction and truly implement a citywide training program, HR is requesting funds to certify staff in programs that will allow HR to present sessions internally, as well as purchase materials for those trainings. Another important part of the citywide training program is management retreats, which returned in the Spring of 2022. HR often receives requests for certifications during the tuition reimbursement process, and programs that are not directly related to a degree are not approved per City policy. HR feels that certifications that benefit staff in their current job or have been identified as necessary for succession planning could also be covered utilizing the funds dedicated to the citywide program if departments are not able to cover with their own training budget.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: HRR.0005

Program Name: Process Improvements – NEOGOV/HRIS

Department: Human Resources

New Program (Y/N): Y

One-time or Ongoing: One-Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	206,150	-
2024	-	102,050	-
Total:	-	308,200	-

Description of Program:

The HR department would like to implement a more user-friendly Human Resources Information System (HRIS) program. HR has requested the initial funding in 2023 to come out of the HR budget, and then asks that the 2024 subscription renewals (as all other NEOGOV modules have been set up) to come from the IT budget for consistency. NEOGOV has worked consistently over the years to improve their user experience, and by adding these additional modules HR is minimizing the different locations in which employees must navigate to complete basic tasks. This will improve the overall employee experience, as well as make pay period processes between HR and Payroll more streamlined and cleaner, as documents will all be generated electronically and available for self-service. One of the best features of all the NEOGOV modules is that they are user friendly and can be accessed via a smart phone or tablet, as well as on a computer. Employees will feel more empowered by having all required information in one place under the Unified Self Service dashboard, which shows all tasks that they are required to do, as well as "quick action" links, which will allow employees to quickly do things that would have required the intranet, printing a PDF, completing and signing forms, sending them via interoffice or physically delivery to HR, and then having HR process and provide to the Payroll team for their processing of the document. With these new enhancements, forms will be completed and routed through the system, which will allow HR to download and provide to Payroll more easily, and/or provide Payroll staff with view access to the same processes to improve the overall system. This system would allow HR to generate personnel updates electronically and have built in back-up approval processes to minimize delays in the process if Directors are unavailable or out of the office. (HR is currently routing personnel changes through Adobe Sign, which often gets caught in Mimecast or missed in emails, to obtain the required signatures for these changes - Department Director, HR Director, Mayor). Many of our temporary employees are utilizing a paper timecard, which means room for error when written down, room for error when entered into the Employee Services timecard system by another staff member, and then room for error when Payroll must manually add additional pay types or hours.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: IS.0081

Program Name: IT Security Engineer

Department: Innovation & Technology

New Program (Y/N): Y

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	91,375	45,005	1
2024	91,395	45,015	-
Total:	182,770	90,020	1

Description of Program:

This position would be an addition to the Network Engineer team within IT and will focus on all things related to cybersecurity including awareness, protection, and mitigation. The biggest advantage for program improvement would be having a single point of contact for cybersecurity. This includes a focus on prevention and detection. This role would help with disaster recovery, insurance coverages, audits, compliance and much more.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: IS.0082

Program Name: Video Cameras at Auburn Golf Course

Department: Innovation & Technology

New Program (Y/N): Y

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	66,000	-
2024	-	-	-
Total:	-	66,000	-

Description of Program:

This request is to implement video cameras at the Auburn Golf Course parking lot. These cameras would tie into the City's existing camera system and be available to Police and other City staff in the event of an incident.

The primary advantage would be having cameras that record video of all activity in the parking lot that could be reviewed and used if needed. In addition, putting up cameras has historically deterred bad actors.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: LGL.0006

Program Name: Repair, Maintenance & Improvements of City-owned (non-park, non-utility) Property

Department: Legal

New Program (Y/N): No

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	150,000	-	-
2024	150,000	-	-
Total:	300,000	-	-

Description of Program:

The City owns six improved surface and structured parking lots, two residential properties, hundreds of acres of non-utility, non-park, vacant property, which includes critical and sensitive areas, and leasehold interest in twenty-three thousand square feet of commercial space. A previous decision package (ASD.0018) in the amount of \$50,000 (\$25,000 annually) was passed as part of the 2021-2022 budget adoption to maintain City-owned parking lots, residential properties, and to conduct the work of the Real Estate Division, however, this amount must be increased due to the needs of the City.

In 2021 the City spent \$86,600 dollars on required repairs, maintenance, and improvements on City-owned real estate. These repairs were absolutely necessary. By April of 2022, the City had spent its entire maintenance budget for the year. Funding for additional repairs exceeding the initial repair budget has been accomplished through budget adjustment requests and funding participation from other departments.

Funding this program at this level will increase the budget for repairs, maintenance, and non-capitalized improvements by an additional \$75,000 annually (\$150,000 total). The increased funding will dedicate a more appropriate amount of funding with which to make needed repairs and improvements and provide for better maintained assets. In addition, having better maintained assets will reduce the City's risk and liability exposure, provide for a safer and more pleasant community experience, and promote activation, use, and economic development.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: LGL.0007

Program Name: King County Inquests

Department: Legal

New Program (Y/N): Y

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	50,000	-	-
2024	50,000	-	-
Total:	100,000	-	-

Description of Program:

In 2021, the King County Executive made significant changes to the King County Inquest process. In summary, after a death occurs in the course of an officer conducting their law enforcement duties, the King County Prosecutor's Office (KCPAO) receives materials from the investigating independent agency members, the KCPAO reviews those materials, and then the KCPAO makes a recommendation to the King County Executive as to whether an inquest should be held. If ordered, an Inquest Administrator is assigned, and the case is set for an inquest trial.

Based on the recent changes to the inquest process, the City now requires new resources to engage in discovery, hire expert witnesses and investigators, conduct depositions, interview witnesses, and conduct multi-week inquest trials. The City of Auburn currently has two inquests in the "queue" requiring adequate funding.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: MAY.0005

Program Name: Diversity, Equity & Inclusion Program Coordinator

Department: Mayor

New Program (Y/N): Y

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	101,168	45,452	1
2024	106,108	47,672	-
Total:	207,276	93,124	1

Description of Program:

This request is for a FTE Equity, Diversity & Inclusion (DEI) Program Coordinator who will primarily perform internal relationship management, data tracking and analysis, assist in the development of ongoing informational and training programming, support of existing diversity initiatives including, but not limited to the Employee Advisory Committee, training, onboarding, City events, and development of employee retention improvements and organizational culture development. This position will assist and support new initiatives or projects that will enhance diversity, equity, and inclusion within the organization including collaboration with other departments such as Human Resources (HR) on recruitment efforts and continuous improvements for hiring processes.

Working with the City's Chief Equity Officer, the Equity, Diversity & Inclusion Coordinator will help review the City consultants' assessments and recommendations including staff surveys, stakeholder interviews, focus groups, workforce data analysis and document reviews. They will assist in managing a strategic plan project implementation with a task force comprised of community volunteers and city staff to create a DEI Strategic Action Plan.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: MAY.0007

Program Name: Diversity, Equity & Inclusion Department Budget

Department: Mayor

New Program (Y/N): Y

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Increase Level of Service

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	162,875	73,175	-
2024	193,407	86,893	-
Total:	356,282	160,068	-

Description of Program:

This is a new budget/funding request for financing the Inclusive Auburn Initiative set forth in Resolution #5427 to build organizational commitment and infrastructure across functions of the City of Auburn to demonstrably advance DEI-based transformation. This initiative is not currently funded through an ongoing budget and is completely funded through one-time monies. The City has committed to implementing both internal and external engagement, policies, and processes to meet organization-wide diversity objectives, goals, and data tracking and analysis. This budget request is to support diversity and infuse equity, and inclusion in all our organizational practices through a comprehensive DEI program for the City, to include components of in-person and online training for all staff, committees, and boards including train-the trainer services for select staff.

On July 15, 2019, the City Council soundly approved Resolution #5427 Inclusive Auburn Initiative to accomplish the following goals:

- Eliminate systemic causes of disparities, racial and otherwise, in the City of Auburn
- Promote inclusion and create opportunities for full participation for every resident and business in the City of Auburn
- Reduce, and eventually eliminate, disparities of outcomes in our community

We know that many groups of people in our community and within our organization have faced historic and ongoing marginalization due to their race, ethnicity, religion, gender identity, sexual orientation, disability, socioeconomic background, citizenship status, or other identities and lived experiences. These groups are often under-represented in leadership and engagement processes due to overt exclusion and/or systemic physical, social, and financial barriers. Even when the public is engaged, their voices may not equally influence action, as differences in power and privilege play out not only in the engagement process, but also in the way final decisions are made.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PLN.0054

Program Name: Human Services Program Needs Assessment

Department: Community Development

New Program (Y/N): Y

One-time or Ongoing: One Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2023	50,000	-	-
2024	-	-	-
Total:	50,000	-	-

Description of Program:

This program improvement supports the City's obligation to complete a 5-year update to the Community Needs Assessment. The Needs Assessment is a requirement in order to for the City to maintain its annual federal Community Development Block Grant (CDBG) funding allocation. The City receives between \$600,000 and \$650,000 each year from the federal government for this program. A stipulation for receiving these funds is that the City carry out a Community Needs Assessment which guides how CDBG funds will be spent within the community under the HUD mandated Consolidated Plan. This \$50,000 investment is required every 5 years and results in a cumulative allocation of \$3 million to \$3.25 million to the City of Auburn, which funds projects such as the Housing Home Repair program and sidewalk/ramp replacements in order to achieve ADA compliance. This \$50,000 investment results in a minimum 60-fold return on investment.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: POL.0039

Program Name: Assigned Vehicle Program

Department: Police

New Program (Y/N): Yes

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Increase and Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	825,300	-
2024	264,192	762,944	3
Total:	264,192	1,588,244	3

Description of Program:

This program will allow for the implementation of an assigned vehicle for Patrol Officers within the Auburn Police Department. It provides for a 6-year implementation plan for the purchase of 49 additional patrol vehicles which would be individually assigned to officers and include 5 spares. This program was initiated based on several factors. Benefits to the community include improved response times for call out situations (Crime scene, de-escalation negotiations, staffing, etc.). Multiple studies show operational and efficiency benefits once the program is in place including, more time on shift for officers due to shift preparation at home versus at work, improved response times to disaster type emergencies, increase visibility in Auburn neighborhoods for those officers residing within Auburn, and rendering public service and enforcement while traveling to and from the city, among others. To achieve these benefits, the assigned vehicles will be required to be taken home which will have the added benefit of reducing parking needs for Police and reduce the need for future improvements for the implementation of the Facility Master Plan.

Currently Auburn is the only department in the region that lacks an assigned vehicle program, which hinders our ongoing effort to recruit and retain officers. The State and region currently suffer from a lack of available police officers and Auburn must be able to compete in this limited market for candidates. Not being competitive will see a projected reduction in staff, leading to reduced services to the community.

The FTE's needed for this improvement are phased in beginning in 2025 as the fleet increases. By the end of the 6-year implementation plan, Public Works (M&O), requires 2 additional mechanics and 1 support staff to maintain and manage the additional vehicles. The approval of these FTE's will be included in the initial budget, but frozen (unfilled) until they are needed in future years which is anticipated to be in 2025, 2027 and 2029.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: POL.0042

Program Name: Police Operations Adjustments

Department: Police

New Program (Y/N): No

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	70,100	-	-
2024	70,100	-	-
Total:	140,200	-	-

Description of Program:

This request is to update the Police Department general operations budget based on actual cost increases over the last two budget cycles. The increases have occurred in several areas due to a variety of issues. These include State mandated training as outlined in new RCW's and other requirements for law enforcement, increased State mandated costs for new recruits to attend the basic police academy, increased costs to participate in Valley SWAT (regional SWAT team), which includes ammunition and our portion of the Valley trainer position. This position rotates every two years, with the current position being staffed by a Kent officer. The other Valley Cities composing the team share the cost to fund the position.

The other additional increases relate to towing of various vehicles related to City services. Costs related to towing have increased due to recent Court decisions, affecting relations with the Police Departments contracted tow companies. The increase helps offset the additional cost incurred.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0056

Program Name: Transition Limited Term Museum Curator of Collections to FTE

Department: Parks, Arts Recreation

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	
2023	60,780	-	1
2024	66,710	-	-
Total:	127,490	-	1

Description of Program:

BA #5 increased the 1500-hour Curator of Collections position to a Limited Term 40-hour employee. This decision package will maintain the 40 hour a week position as approved in BA #5 and transition the employee to an FTE. This position provides services include collections care, historical research requests as well as over 50 COA employee requests annual for historical research related to projects. Implementing this decision package will allow the COA to continue to receive on demand historical research and continue its history-based DEI training. Having an LTE at 40 hours in 2022 allowed for the training of all COA employees position in DEI related local history as well as making this local historical look at DEI available to other entities.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0057

Program Name: Museum Programming/Operations to Parks Department

Department: Parks

New Program (Y/N): yes

One-time or Ongoing: Ongoing

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	18,830	-	-
2024	18,760	-	-
Total:	37,590	-	-

Description of Program:

This program improvement initiates a plan where the programming, admissions, rentals, field trip revenues and associated expenses of the White River Valley Museum Society will become revenues and expenditures of the City of Auburn. In addition, under separate action and concurrence of the Society, the City of Auburn will take ownership and or lease of the building. The Museum Society (501c3) will retain ownership of the collection, apply for grants that benefit the museum and farm, manage the membership and individual donors as well as continue to fundraise for the Museum and Farm. Registration for WRVM programs as well as staffing for all programs will operate similar to all other Recreation and Senior Center programs.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0058

Program Name: FTE Parks Maintenance Worker 1 from contracted Environmental Park Expenditures

Department: Parks

New Program (Y/N): Yes

One-time or Ongoing: on-going

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	990	-	1
2024	7,560	-	
Total:	8,550	-	1

Description of Program:

DP 0058 transfers from Community Development to the Parks Department responsibility as well as expenditure authority as it relates to the maintenance of the Auburn Environmental Park. This will move maintenance tasks from a contracted service through Community Development to the Parks Department in the form of a new FTE. The Parks Department is better equipped to provide this service and will be able to increase the level of service at the Environmental Park to one consistent with the other parks in the City system.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0059

Program Name: FTE Parks Maintenance Worker 1

Department: Parks

New Program (Y/N): Yes

One-time or Ongoing: on-going

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	General Fund Impact	All Other Funds	
2023	103,901	-	1
2024	110,461	-	
Total:	214,362	-	1

Description of Program:

This program improvement recommends the addition of 1 Maintenance Worker to the Parks Maintenance Division. This division oversees 35 developed public spaces, open space area, trails, plazas as well as median landscapes. In addition it provides support for both COA Special Events as well as private park events and rentals. Over the past 10 years numerous parks, open spaces areas and events have been added to the inventory and demand for Parks Maintenance. In addition, over 20,000 new residents have been added that also increases usage. Covid has also created a huge increase in park usage as it was deemed a safe/healthy experience. In the last 10 years the division has only increased by 1 FTE who focuses on Medians and Horticulture. This increase will place the department in a position to better maintain the parks at an acceptable service level, increase litter and restroom patrols as well as increase frequency of typical Maintenance services.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0060

Program Name: Veterans Park Memorial Repair

Department: Parks

New Program (Y/N): Yes

One-time or Ongoing: One-Time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	50,000	-	-
2024	-	-	-
Total:	50,000	-	-

Description of Program:

Veterans Park features a beautiful Veterans Memorial. After 20+ years the brick plaza, featuring over 1200 personalized bricks has deteriorated. A “softer” sandstone brick was used on the memorial plaza and due to weather, maintenance, and age, most of the bricks are illegible. This project will remove existing, purchase, engrave and reinstall new memorial bricks. Outside funding will also be sought, and if successful, the Capital Project Account will be reimbursed.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: PRK.0061

Program Name: Auburn Golf Course Driving Range

Department: Parks

New Program (Y/N): Yes

One-time or Ongoing: One-Time

Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	100,000	-
2024	-	1,600,000	-
Total:	-	1,700,000	-

Description of Program: The Auburn Golf Course is a leading public play golf course in the region, experiencing over 50,000 rounds annually as well as the host of 4 High School teams, numerous leagues, and fundraising events. This project will add an approximate 14 bay driving range w/ 100-foot nets to the northwest area of the golf course, where currently a casual hitting area is stationed. This facility will both increase revenues and continue to grow the ever-expanding game of golf through an expanded lesson and practice area. When complete, this capital improvement will increase revenues by approximately \$200,000 annually. The addition of a driving range is by far most requested improvement desired at the golf course. Partnerships for use will also be pursued with the First Tee of Greater Seattle as well as other non-profits who assist in growing the game of golf in low-income and diverse communities.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: STM.0008

Program Name: Maintenance Worker 1 – CDL, Vegetation (2 FTEs)

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: On-going

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	329,740	2
2024	-	219,500	-
Total:	-	549,240	2

Description of Program:

This request is for two (2) FTEs Maintenance Worker I - CDL positions in the Vegetation Division of Public Works to be filled in 2023 and 1 vehicle to be purchased in 2023. These two positions and vehicle are necessary to complete required maintenance activities on the storm system due to the addition of storm ponds completed by Development and Capital projects. This will allow the department to meet current and future workload obligations to maintain the vegetation on the ponds and right-of-ways to meet current level of service and standards and the regulations of the Washington State Department of Ecology National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit. These positions will allow the City to meet its obligations under the permit including inspections and maintenance and remain in compliance with the permit. These positions are funded by the Storm Utility Fund.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: STM.0009

Program Name: Remote Mower for Vegetation

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One-time

Maintain or Increase Level of Service: Maintain

Net Cost:

	Expenditures (net of Revenue)		<u>FTE(s)</u>
	<u>General Fund Impact</u>	<u>All Other Funds</u>	
2023	-	73,900	-
2024	-	6,770	-
Total:	-	80,670	-

Description of Program:

To ensure the safety of staff and improve efficiencies, the Vegetation Division of Public Works requires a remote-operated slope mower. This equipment will expand beyond our current equipment's capabilities and allow our staff to safely maintain steep slopes and difficult terrain. Currently, the maintenance of these steep slope areas requires the use of hand tools and multiple staff to ensure safe working conditions and be responsive in the case of an accident. The remote mower will allow staff to operate the equipment from a safe location and reduce the time and staff necessary to manage the vegetation on these steep slopes. Maintenance of these steep slopes within our Storm Drainage system are a requirement of the Washington State Department of Ecology National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit. This equipment will allow the City to meet its obligations under the permit related to maintenance and remain in compliance with the permit. This equipment is proposed to be funded by the Storm Fund.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: SWR.0005

Program Name: Maintenance Worker 1 – CDL, Sewer (1 FTE)

Department: Public Works

New Program (Y/N): Y

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	
2023	-	159,825	1
2024	-	109,750	-
Total:	-	269,575	1

Description of Program:

This request is for one (1) Maintenance Worker I - CDL position in the Sewer Division of Public Works to be filled in 2023 and a vehicle to be purchased in 2023. This position is required to staff a second sewer jetting crew to perform routine cleaning of wet wells more effectively and efficiently, reducing the staff time and resources required to complete these critical tasks that keep our sewer system functioning, and increasing system capacity. In addition, a second crew will reduce the current frequency of sewer backups and/or overflows. Sewer backups and/or overflows can be costly to the City due to the potential cleanup of hazardous material both in the public way and potentially on private property/buildings and the repair work that may be required on private property to address the cause of the backup.

REQUEST FOR PROGRAM IMPROVEMENT

Decision Package #: SWR.0006

Program Name: CCTV Camera and Tractor for Sewer

Department: Public Works

New Program (Y/N): Y

One-time or Ongoing: One-time

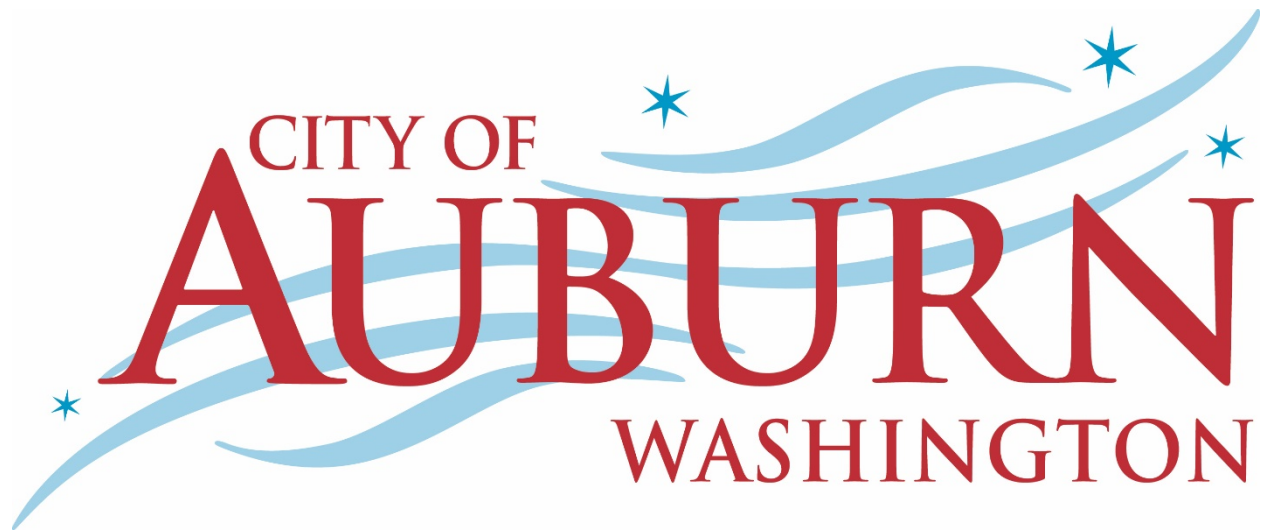
Maintain or Increase Level of Service: Increase

Net Cost:

	Expenditures (net of Revenue)		FTE(s)
	General Fund Impact	All Other Funds	
2023	-	53,700	-
2024	-	240	-
Total:	-	53,940	-

Description of Program:

This improvement will provide an additional CCTV camera and tractor to supplement the existing CCTV program within the sanitary sewer system. The additional equipment would allow video inspections of the existing sewer lines to be done at multiple sites and provides reliability of equipment during times the equipment may be down due to routine service or repair needs. It would also allow each assembly to be configured for a specific pipe size/material increasing staff efficiency when mobilizing to complete this work on a regular basis. This will increase the ability to inspect the sewer system by 10-20%. Increased inspection of the system will also assist in identifying problem lines earlier and allow a proactive response before a sewer backup/overflow occurs and to work with our local business on addressing Fats, Oils and Grease (FOG) buildups from their operations. Sewer backups and/or overflows can be costly to the City due to the potential cleanup of hazardous material both in the public way and potentially on private property/buildings and the repair work that may be required on private property to address the cause of the backup.



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 2023-2024 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 annually and incorporates the capital facility improvements in the City's biennial budget process. It is considered a companion document to the budget document.

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 2023 and 2024 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 projects 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 2023 and 2024 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 2023 vs. 2024, and another showing the projected six-year expenditure level.

For more detail, reference should be made to the Capital Facilities Plan (2023 – 2028) that is printed as a separate document. It contains an executive summary along with three chapters. Chapter 1 explains the purpose of the CFP, statutory requirements, and methodology. Chapter 2 outlines the Goals and Policies related to the provision of capital facilities. Chapter 3 outlines the proposed capital projects, which include the financing plan and reconciliation of project capacity to level of service (LOS) standards. 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.

2023 / 2024 Capital Budget:

The following tables and graph summarize the capital facility expenditures and corresponding funding sources in the 2023-2024 budget.

CAPITAL PROJECTS SUMMARY**2023**

FUNDING SOURCES - 2023	Fund Balance	Federal Sources	State Sources	Local Sources	REET	Other Sources	Total Sources By Fund
Transportation Projects	\$ 3,374,418	\$ 3,543,272	\$ 598,000	\$ 1,385,000	\$ -	\$ 5,976,648	\$ 14,877,338
Water Projects	8,892,779	1,148,781	-	-	-	3,000,000	13,041,560
Sewer Projects	5,992,500	-	-	-	-	-	5,992,500
Storm Drainage Projects	6,713,394	-	-	-	-	-	6,713,394
Parks and Recreation Projects	50,000	-	-	300,000	30,000	962,800	1,342,800
General Municipal Projects and Community Improvements	302,510	70,000	1,087,000	528,000	1,703,700	3,119,490	6,810,700
Other Proprietary Fund Projects	1,042,735	3,370,000	180,555	-	-	-	4,593,290
Total Funding by Source	\$ 26,368,336	\$ 8,132,053	\$ 1,865,555	\$ 2,213,000	\$ 1,733,700	\$ 13,058,938	\$ 53,371,582

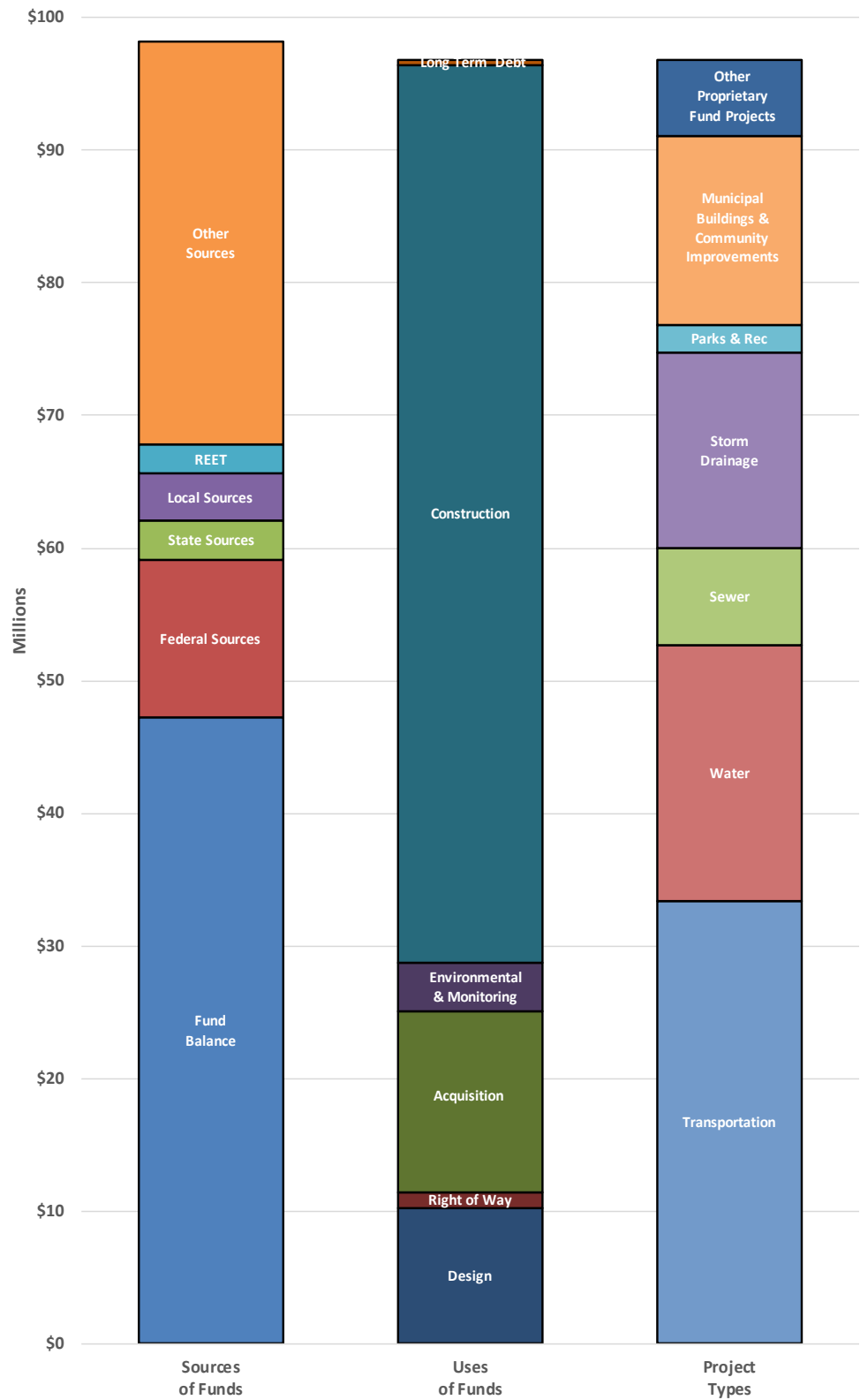
EXPENDITURES - 2023	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Total Expenditures
Transportation Projects	\$ 2,431,268	\$ 795,000	\$ -	\$ 148,000	\$ 11,297,726	\$ 205,344	\$ 14,877,338
Water Projects	1,196,000	-	934,810	-	10,910,750	-	13,041,560
Sewer Projects	631,000	-	-	-	5,361,500	-	5,992,500
Storm Drainage Projects	1,453,000	-	-	-	5,260,394	-	6,713,394
Parks and Recreation Projects	35,000	-	50,000	-	1,257,800	-	1,342,800
General Municipal Projects and Community Improvements	1,141,400	-	-	-	4,965,100	704,200	6,810,700
Other Proprietary Fund Projects	464,180	-	-	-	4,129,110	-	4,593,290
Total Capital Expenditures	\$ 7,351,848	\$ 795,000	\$ 984,810	\$ 148,000	\$ 43,182,380	\$ 909,544	\$ 53,371,582

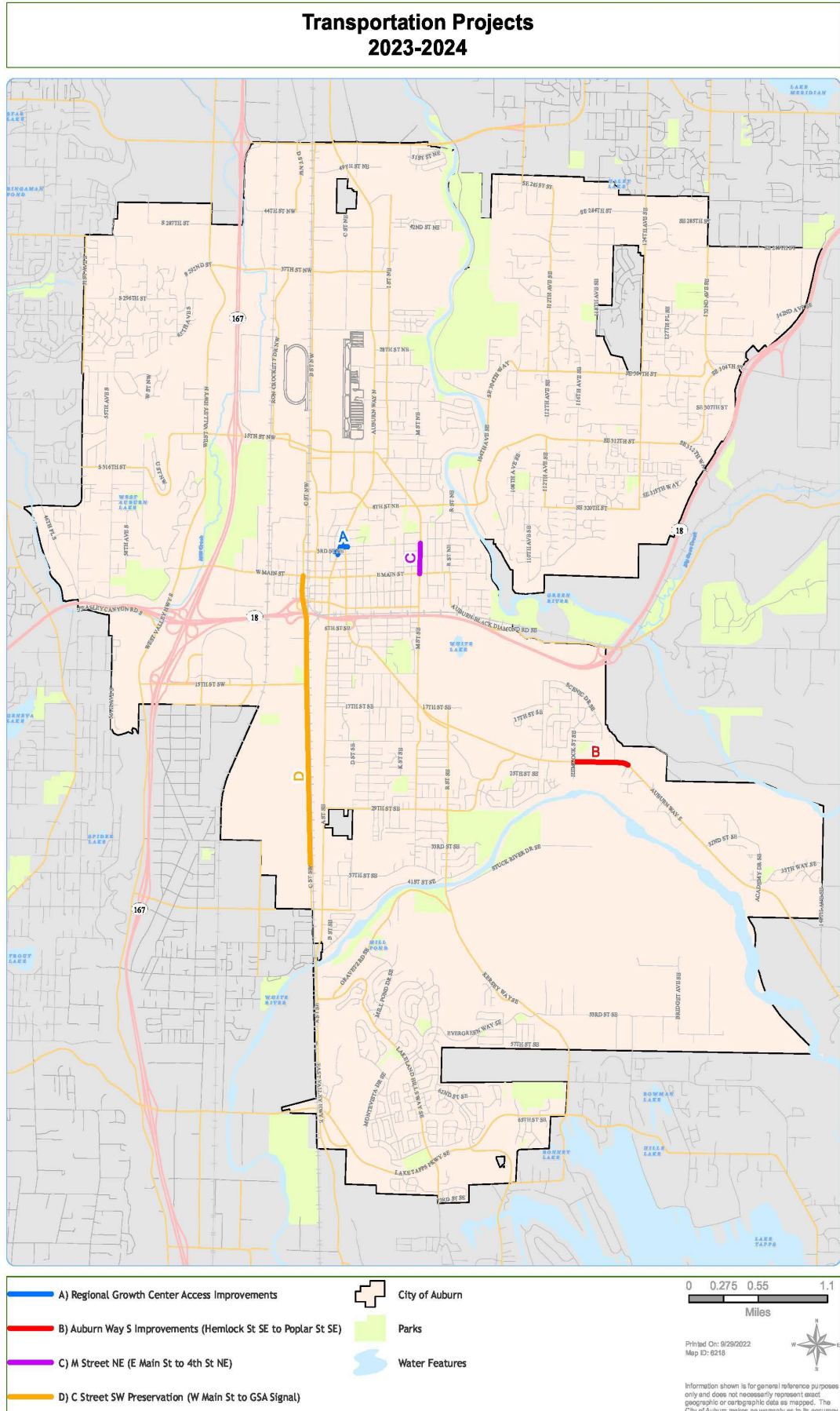
2024

FUNDING SOURCES - 2024	Fund Balance	Federal Sources	State Sources	Local Sources	REET	Other Sources	Total Funding By Fund
Transportation Projects	\$ 5,499,856	\$ 2,811,850	\$ 1,288,500	\$ 200,000	\$ 450,000	\$ 8,294,444	\$ 18,544,650
Water Projects	6,176,810	-	-	-	-	-	6,176,810
Sewer Projects	1,344,000	-	-	-	-	-	1,344,000
Storm Drainage Projects	7,665,000	-	-	-	-	400,000	8,065,000
Parks and Recreation Projects	50,000	-	-	-	30,000	683,500	763,500
General Municipal Projects and Community Improvements	-	843,000	560,000	-	4,916,500	2,531,866	8,851,366
Other Proprietary Fund Projects	405,555	690,000	5,555	-	-	-	1,101,110
Total Funding by Source	\$ 21,141,221	\$ 4,344,850	\$ 1,854,055	\$ 200,000	\$ 5,396,500	\$ 11,909,810	\$ 44,846,436

EXPENDITURES - 2024	Design	Right of Way	Acquisition	Environmental & Monitoring	Demolition & Construction	Long Term Debt	Total Expenditures
Transportation Projects	\$ 1,253,000	\$ 318,000	\$ -	\$ 75,000	\$ 16,694,000	\$ 204,650	\$ 18,544,650
Water Projects	975,000	-	934,810	-	4,267,000	-	6,176,810
Sewer Projects	793,000	21,000	-	-	530,000	-	1,344,000
Storm Drainage Projects	358,000	50,000	825,000	-	6,832,000	-	8,065,000
Parks and Recreation Projects	458,500	-	125,000	-	180,000	-	763,500
General Municipal Projects and Community Improvements	2,360,000	-	-	-	5,789,866	701,500	8,851,366
Other Proprietary Fund Projects	186,110	-	-	-	915,000	-	1,101,110
Total Capital Expenditures	\$ 6,383,610	\$ 389,000	\$ 1,884,810	\$ 75,000	\$ 35,207,866	\$ 906,150	\$ 44,846,436

Capital Projects Summary
(2023-2024)





Transportation Projects

Thirty-one capital projects totaling \$14,877,338 are budgeted for 2023 and twenty-two capital projects totaling \$18,544,650 are budgeted for 2024. The significant projects include the following:

- The Regional Growth Center Access Improvements project (\$2,685,000 in 2023) will construct a northbound left-turn lane and northbound/southbound crosswalk at the 3rd Street NE and Auburn Avenue Intersection. The project will improve traffic operations, safety, and circulation for both vehicles and non-motorized users. **(See Map – “A”)**
- The Auburn Way S Improvements project (\$400,000 in 2023 and \$4,000,000 in 2024) 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 M Street NE project from E Main St. to 4th St. NE (\$250,000 in 2023 and \$2,900,000 in 2024) will construct a complete four/five-lane street section and reconstruct the signal on E Main Street. **(See Map – “C”)**
- The C Street SW Preservation project (\$2,236,544 in 2023) 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 – “D”)**

Lakeland Hills Way Preservation project



Lea Hill Bridge Deck replacement



2023 - 2024 Transportation Projects

Title	Project #	2023 Budget	2024 Budget	TIP #	Page
10th Street NE Non-Motorized Improvements	asbd39	187,000	5,000	N-3	335
10th Street NW/A St MW Intersection Improvements	cp2207	1,015,000	-	I-15	335
2022 Arterial Pedestrian and Bike Safety Project	cp2119	10,000	-	N-13	335
37th Street SE Safe Routes to Schools	asbd40	86,500	448,500	N-12	336
A Street Loop	cp2117	1,195,000	-	R-4	336
A Street NW - Phase 2 (West Main St to 3rd St NW)	asbd41	-	350,000	R-5	336
Auburn Way N/1st St NE Signal Replacement	cp1927	50,000	-	I-1	337
Auburn Way S/6th Street SE Intersection Improvements	asbd43	414,000	21,000	I-11	337
Auburn Way S Improvements (Hemlock St SE to Poplar St SE)	cp1622	400,000	4,000,000	R-6	337
Evergreen Heights Elementary Sidewalks	cp2221	71,500	1,050,500	N-8	338
Garden Avenue Realignment	cp2022	704,348	-	R-27	338
Harvey Road NE/8th St NE	cp0611	82,794	82,392	I-5	338
High Friction Surface Treatment	cp2112	10,000	-	R-10	339
Lea Hill ITS Expansion	asbd42	-	100,000	I-9	339
M Street NE (E Main St to 4th St NE)	cp2210	250,000	2,900,000	R-7	339
M Street Underpass	c201a0	122,550	122,258	R-3	340
Non-Motorized Safety Program	asbd08	150,000	150,000	N-1	340
R St SE & 21st St SE intersection Safety Improvements	cp1918	185,000	115,000	I-10	340
R St SE/ 29th St SE Intersection Improvements	cp2116	250,000	4,000,000	I-8	341
Regional Growth Center Access Improvements	cp2110	2,685,000	-	R-16	341
Riverwalk Drive SE Non-Motorized Improvements	cp2121	1,303,646	-	N-9	341
S 272nd/277th Street Corridor Capacity & Non-Motorized Trail Imp.	cp1821	148,000	75,000	S-2	342
SE 304th St/132nd Ave SE Roundabout	asbd44	250,000	50,000	I-13	342
Stewart Road - City of Sumner	asbd45	-	150,000	R-2	342
Subtotal Arterial Street Projects		9,570,338	13,619,650		
Local Street Improvement Program	spbd02	450,000	1,600,000	P-2	343
D Street SE and 23rd Street SE Storm Improvements	cp2125	85,000	350,000		343
2023 Local Street Preservation Project	cp2101	1,500,000	-	P-16	343
Subtotal Local Street Projects		2,035,000	1,950,000		
2nd Street SE Preservation	cp2003	10,000	-	P-3	344
2023 Arterial Preservation Project	spbd11	378,456	-	P-15	344
4th Street SE Preservation (Auburn Way S to L Street SE)	cp2102	50,000	-	P-14	344
A Street SE Preservation (37th Street to SE Lakeland Hills Way)	spbd09	197,000	27,000	P-10	345
Arterial Street Preservation Program	spbd01	250,000	1,465,644	P-1	345
C Street SW Preservation (GSA Signal to Ellingson Road SE)	spbd10	-	198,000	P-7	345
C Street SW Preservation (W Main St to GSA Signal)	cp2123	2,236,544	-	P-11	346
Lake Tapps Pkwy/SumnerTapps Hwy E Preservation	spbd08	150,000	1,284,356	P-6	346
Subtotal Arterial Street Preservation Projects		3,272,000	2,975,000		
Total Transportation Projects		14,877,338	18,544,650		

Project Name: 10th Street NE Non-Motorized Improvements								
Project No: asbd39 (TIP# N-3)		Capacity Project:	NO	Anticipated Year of Completion:				2025
The project will implement a suite of non-motorized improvements along 10th Street NE between B Street NW and Auburn Way N. The proposed improvements include rechannelization the roadway to convert the existing four-lane cross section to a three lanes section with bike lanes and a center two-way left-turn lane, changes to the existing intersection control at the intersection with A Street NE, and the installation of a new north/south crosswalk to the east of the A Street NE intersection. The new crosswalk is proposed to 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 pavement is also proposed to be replaced to support the rechannelization of the roadway and addition of on-street bicycle facilities. Local preservation funds are proposed to be utilized to fund the majority of the cost of the pavement replacement, beyond the needs identified above, and are not included in the grant request.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)		134,000	5,000	132,000				271,000
Federal (Grants)				839,000				839,000
Local								-
Other (Traffic Impact Fees)								-
Street Preservation (Fund 105)		53,000		388,000				441,000
Subtotal	-	187,000	5,000	1,359,000		-	-	1,551,000
Capital Costs:								
Design		187,000						187,000
Right of Way			5,000					5,000
Construction				1,359,000				1,359,000
Subtotal	-	187,000	5,000	1,359,000	-	-	-	1,551,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000								

Project Name: 10th Street NW/A Street NW Intersection Improvements								
Project No: cp2207 (TIP# I-15)		Capacity Project:	YES	Anticipated Year of Completion:				2023
The project will construct a new traffic signal in place of the existing stop-control on the 10th Street NW approach. The project is needed to address a level of service deficiency at the intersection. The project will also evaluate intersection control, channelization, and pedestrian crossing improvements along 10th Street NW to the east of the intersection.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Impact Fees)	250,000	1,015,000						1,015,000
Other Sources								-
Subtotal	250,000	1,015,000	-	-	-	-	-	1,015,000
Capital Costs:								
Design	250,000							-
Right of Way								-
Environmental								-
Construction		1,015,000						1,015,000
Subtotal	250,000	1,015,000	-	-	-	-	-	1,015,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: 2022 Arterial Pedestrian and Bike Safety Project								
Project No: cp2119 (TIP# N-13)		Capacity Project:	NO	Anticipated Year of Completion:				2023
This project was developed as part of the Non-Motorized Safety Program (TIP N-1), and will replace curb ramps on 15th Street NE adjacent to the King County Park and Ride facilities, remove curb returns and install sidewalk on A Street SE between 21st Street SE and 29th Street SE (near Oldcastle Precast), replace overhead flashers on enhanced crossing of East Main Street near Washington Elementary with a rapid rectangular flashing beacon (RRFB) system, install a new RRFB system near Gildo Rey Elementary across 37th Street SE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	330,000	10,000						10,000
Federal (Grants)								-
State	75,000							-
Other (Traffic Impact Fees)								-
REET								-
Other Sources								-
Subtotal	405,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	35,689							-
Right of Way								-
Construction	369,311	10,000						10,000
Subtotal	405,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 37th Street SE Safe Routes to Schools								
Project No: asbd40 (TIP# N-12)			Capacity Project: YES		Anticipated Year of Completion:		2024	
The project will complete a gap in the existing non-motorized system along 37th Street SE between M Street SE and the 37th Street trail which connects to R Street SE. Existing sidewalks are provided along M Street SE to the north of 37th Street SE, and along 37th Street SE to the west of M Street SE. Sidewalks existing along both sides of the R Street SE corridor, and are proposed to be upgraded with the R Street SE/29th Street SE improvement project. A new pedestrian crossing at the trail connection to R Street SE is also proposed. The new crossing will be enhanced with an RRFB. This project will install curb and gutter, storm improvements, street light upgrades, and a 7.5 foot sidewalk along the north side of 37th Street SE. New ADA ramps will be provided at side street intersections, aprons will be added at driveway approaches, and existing utility poles will be relocated or removed as needed.								
	Prior Years	Budget 2023	Budget 2024	Estimate 2025	Estimate 2026	Estimate 2027	Estimate 2028	2023-2028 Total
Funding Sources:								
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State		86,500	448,500					535,000
Other (Traffic Mitigation Fees)								-
REET								-
Other Sources								-
Subtotal	-	86,500	448,500	-	-	-	-	535,000
Capital Costs:								
Design		86,500						86,500
Right of Way								-
Construction			448,500					448,500
Subtotal	-	86,500	448,500	-	-	-	-	535,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: A Street Loop								
Project No: cp2117 (TIP# R-4)			Capacity Project: YES		Anticipated Year of Completion:		2023	
The project will construct a new one-way (eastbound) roadway connection between A Street SW/S Division Street and A Street SE. The new intersection with A Street SE will allow an unsignalized right-turn movement onto southbound A Street SE, providing an alternative to the intersection of 3rd Street SE and A Street SE, which does not meet adopted LOS standards. The roadway will be constructed as a complete street to accommodate non-motorized road users.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)		1,125,000						1,125,000
State								-
Local	340,000							-
Other (Traffic Impact Fees)	400,000	70,000						70,000
Other Sources								-
Subtotal	740,000	1,195,000	-	-	-	-	-	1,195,000
Capital Costs:								
Design	300,000							-
Right of Way	100,000	70,000						70,000
Environmental								-
Construction	340,000	1,125,000						1,125,000
Subtotal	740,000	1,195,000	-	-	-	-	-	1,195,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000								

Project Name: A Street NW, Phase 2 (W Main St to 3rd St NW)								
Project No: asbd41 (TIP# R -5)			Capacity Project: YES		Anticipated Year of Completion:		2025	
The project will widen A Street NW to create a three-lane roadway section between W Main St and 3rd St NW. This project will improve the connection between the A St NW Extension, (Phase 1) and Auburn Station and Central Business District. This project could be partially or fully funded by development and/or Sound Transit's parking garage/access improvements. The project is approximately 0.2 miles long.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Local			200,000	1,325,000				1,525,000
Other (Traffic Impact Fees)			150,000					150,000
Other Sources				1,325,000				1,325,000
Subtotal	-	-	350,000	2,650,000	-	-	-	3,000,000
Capital Costs:								
Design			250,000					250,000
Right of Way			100,000					100,000
Construction				2,650,000				2,650,000
Subtotal	-	-	350,000	2,650,000	-	-	-	3,000,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: Auburn Way N/1st Street NE Signal Replacement								
Project No: cp1927 (TIP# I - 1)		Capacity Project:		YES	Anticipated Year of Completion:		2023	
The project will replace the existing traffic signal at the Auburn Way N/1st Street NE signal. The signal was constructed in 1968 and is approaching the end of its service life. The project scope also includes the construction of ADA improvements, curb-bulbs, and storm improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	1,146,157	25,000						25,000
Federal (Grants)								-
State								-
Local								-
Street Preservation (Fund 105)	250,000	25,000						25,000
Other Sources								-
Subtotal	1,396,157	50,000	-	-	-	-	-	50,000
Capital Costs:								
Design	164,256							-
Right of Way	-							-
Construction	1,231,901	50,000						50,000
Subtotal	1,396,157	50,000	-	-	-	-	-	50,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Auburn Way S/6th Street SE Intersection Improvements

Project No: asbd43 (TIP# I -11)

Capacity Project: YES

Anticipated Year of Completion: 2025

The project will construct a dedicated southbound right-turn lane on SR 164 (Auburn Way S) at the intersection with 6th Street SE. This will allow the rechannelization of the westbound SR 18 off-ramp to allow dual left-turns and better accommodate the high number of vehicles making the southbound right-turn from SR 164 to 6th Street SE to access the A Street SE corridor.

The project will also modify two existing State signals to accommodate the re-channelization and additional lane, revise street lighting and ITS infrastructure as needed, replace the existing sidewalk where SR 164 is being widened, and include additional channelization changes as appropriate.

The project will address an existing level of service deficiency at the intersection, reduce queues on the off-ramp, improve access from SR 18 and SR 164 to A Street SE, and improve the efficiency of the SR 18/SR 164 interchange.

	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)				1,357,000				1,357,000
Local								-
Other (Traffic Impact Fees)		414,000	21,000	212,000				647,000
REET								-
Other Sources								-
Subtotal	-	414,000	21,000	1,569,000	-	-	-	2,004,000
Capital Costs:								
Design		414,000						414,000
Right of Way			21,000					21,000
Construction				1,569,000				1,569,000
Subtotal	-	414,000	21,000	1,569,000	-	-	-	2,004,000

Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500

Project Name: Auburn Way S Improvements (Hemlock St SE to Poplar St SE)								
Project No: cp1622 (TIP# R-6)			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 general purpose lanes in each direction, turn lanes, access management where feasible, U-turns, curb, gutter, sidewalk, illumination, transit stop improvements, a new traffic signal in the vicinity of Chinook Elementary School, Intelligent Transportation Systems, streetscape and storm improvements. The project length is approximately 0.4 miles. The project is needed to address traffic operations issues along the corridor.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)			200,000					200,000
Federal (Grants)	1,297,500		2,061,850	1,546,385				3,608,235
State								-
Other (Traffic Impact Fees)	1,710,091	400,000	1,738,150	1,453,615				3,591,765
Other (ARPA)	150,000							-
Subtotal	3,157,591	400,000	4,000,000	3,000,000	-	-	-	7,400,000
Capital Costs:								
Design	2,357,591							-
Right of Way	800,000	400,000						400,000
Construction			4,000,000	3,000,000				7,000,000
Long Term Debt					-	-	-	-
Subtotal	3,157,591	400,000	4,000,000	3,000,000	-	-	-	7,400,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,500								

Project Name: Evergreen Heights Elementary Sidewalks								
Project No: cp2221 (TIP# N-8)		Capacity Project:		YES	Anticipated Year of Completion:		2024	
The project will construct a new sidewalk along the north side of S 316th Street between the end of the existing sidewalk at 56th Avenue S and 51st Avenue S to the west (approximately 1,250 feet). The project will also construct curb and gutter, storm improvements, and street lighting. The storm utility is contributing a portion of the utility costs which are shown in the Storm Capital Facilities Plan.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)		15,000	210,500					225,500
Federal (Grants)								-
State		56,500	840,000					896,500
Other (Traffic Mitigation Fees)								-
REET								-
Other Sources								-
Subtotal	-	71,500	1,050,500	-	-	-	-	1,122,000
Capital Costs:								
Design								-
Right of Way								-
Construction		71,500	1,050,500					1,122,000
Subtotal	-	71,500	1,050,500	-	-	-	-	1,122,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Garden Avenue Realignment								
Project No: cp2022 (TIP# R-27)		Capacity Project:		YES	Anticipated Year of Completion:		2023	
The project will construct a new east/west connection between Garden Avenue and 104th Avenue SE, and will cul-de-sac Garden Avenue to the north of 8th Street NE. This will improve traffic operations and safety along 8th Street NE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Impact Fees)	245,652	704,348						704,348
REET								-
Other Sources	-							-
Subtotal	245,652	704,348	-	-	-	-	-	704,348
Capital Costs:								
Design	170,652							-
Right of Way	75,000							-
Construction		704,348						704,348
Subtotal	245,652	704,348	-	-	-	-	-	704,348
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000								

Project Name: Harvey Rd NE/8th St NE Intersection Improvements								
Project No: cp0611 (TIP# I-5)		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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Impact Fees)	1,316,472	82,794	82,392	81,990	81,589	81,187	80,785	490,737
REET								-
PWTF	1,527,300							-
Subtotal	2,843,772	82,794	82,392	81,990	81,589	81,187	80,785	490,737
Capital Costs:								
Design	327,500							-
Right of Way	200,400							-
Construction	1,203,900							
Long Term Debt	1,111,972	82,794	82,392	81,990	81,589	81,187	80,785	490,737
Subtotal	2,843,772	82,794	82,392	81,990	81,589	81,187	80,785	490,737
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: High Friction Surface Treatment								
Project No: cp2112 (TIP# R -10)		Capacity Project:		YES	Anticipated Year of Completion:		2023	
The project will install a high friction surface treatment (HFST) at six different curved roadway segments throughout the City. The HFST involves the application of fine/rough aggregate to the pavement using a polymer binder to increase pavement friction. The higher pavement friction helps motorists maintain better control in both dry and wet driving conditions, reducing the potential for a crash.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	707	10,000						10,000
Federal (Grants)	794,200							-
State								-
Other (Traffic Impact Fees)								-
REET								-
Other Sources								-
Subtotal	794,907	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	60,000							-
Right of Way	-							-
Construction	734,907	10,000						10,000
Subtotal	794,907	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Lea Hill ITS Expansion								
Project No: asbd42 (TIP# I -9)			Capacity Project: YES		Anticipated Year of Completion:		2025	
This project will extend new City of Auburn fiber east along SE 304th St from 124th Ave SE to 132nd Ave SE and connect to the signal with SE 304th St. This will support communication to School zone beacons on both SE 304th SE and 132nd Ave SE, one traffic signal, one battery backup, and ITS cameras.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Impact Fees)			50,000	250,000				300,000
REET			50,000	250,000				300,000
Subtotal	-	-	100,000	500,000	-	-	-	600,000
Capital Costs:								
Design			100,000					100,000
Right of Way								-
Construction				500,000				500,000
Subtotal	-	-	100,000	500,000	-	-	-	600,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: M Street NE (E Main St to 4th St NE)								
Project No: cp2210 (TIP# R -7)		Capacity Project: YES			Anticipated Year of Completion:		2024	
This project will construct a complete four/five-lane street section on M St NE from south of E Main St to 4th St NE, and reconstruct the signal at E Main St. The project is needed to improve traffic operations along the M Street NE corridor, and replace the existing pavement which is in poor condition.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	120,000	175,000	500,000					675,000
Street Preservation (Fund 105)	185,000		1,500,000					1,500,000
REET			400,000					400,000
Other (Traffic Impact Fees)	70,000	75,000	500,000					575,000
Other Sources								-
Subtotal	375,000	250,000	2,900,000	-	-	-	-	3,150,000
Capital Costs:								
Design	375,000	200,000						200,000
Right of Way		50,000						50,000
Construction			2,900,000					2,900,000
Subtotal	375,000	250,000	2,900,000	-	-	-	-	3,150,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: M Street Underpass (3rd St SE to 8th St SE)								
Project No: c201a0 (TIP# R -3)			Capacity Project: YES		Anticipated Year of Completion:		Beyond 2028	
Construction of a grade separated railroad crossing of M St SE at the BNSF Stampede Pass tracks. Project was completed in 2014; ongoing budget is for Public Works Trust Fund Loan debt payment scheduled through 2041.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	-							-
Federal (Grants)	862,016							-
State	8,834,297							-
Other (Traffic Impact Fees)	5,446,616	122,550	122,258	121,965	121,673	121,380	121,088	730,914
Other (Traffic Mitigation Fees)	660,000							-
REET	1,140,000							-
PWTFL	3,284,857							-
Other (Other Agencies)	3,126,104							-
Subtotal	23,353,890	122,550	122,258	121,965	121,673	121,380	121,088	730,914
Capital Costs:								
Design	2,688,924							-
Right of Way	3,358,442							-
Construction	16,171,908							-
Long Term Debt	1,134,616	122,550	122,258	121,965	121,673	121,380	121,088	730,914
Subtotal	23,353,890	122,550	122,258	121,965	121,673	121,380	121,088	730,914
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Non-Motorized Safety Program								
Project No: asbd08 (TIP# N-1)			Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028	
The program will construct non-motorized safety improvement projects at locations throughout the City. Projects are prioritized based on pedestrian and bicycle demands, existing deficiencies, field studies and community requests. Common improvements installed by this program include, but are not limited to, RRFBs, signage, striping, raised crosswalk, bicycle lanes, etc.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	279,743	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Federal (Grants)								-
Local								-
Other (Traffic Impact Fees)								-
REET								-
Other Sources	179,596							-
Subtotal	459,339	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Capital Costs:								
Design	111,924	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Right of Way								-
Construction	347,415	120,000	120,000	120,000	120,000	120,000	120,000	720,000
Subtotal	459,339	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: R Street SE & 21st Street SE Intersection Safety Improvements								
Project No: cp1918 (TIP# I-10)			Capacity Project: YES		Anticipated Year of Completion:		2025	
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)				1,167,451				1,167,451
Local								-
Other (Traffic Impact Fees)	74,348	185,000	115,000	200,000				500,000
REET								-
Other Sources								-
Subtotal	74,348	185,000	115,000	1,367,451	-	-	-	1,667,451
Capital Costs:								
Design	74,348	185,000						185,000
Right of Way			115,000					115,000
Construction				1,367,451		-	-	1,367,451
Subtotal	74,348	185,000	115,000	1,367,451	-	-	-	1,667,451
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000								

Project Name: R St SE/ 29th St SE Intersection Improvements								
Project No: cp2116 (TIP# I-8)		Capacity Project:		YES	Anticipated Year of Completion:		2024	
The project will construct a second southbound through lane between 22nd Street SE and 33rd Street SE and a new signal at the 29th Street SE intersection. The improvements are needed to address the existing LOS deficiency at this intersection during the weekday PM peak hour. The project will also preserve the pavement and rechannelize R Street SE between 33rd Street SE and the White River Bridge.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
Local								-
Other (Traffic Impact Fees)	1,250,000	250,000	3,500,000					3,750,000
Street Preservation (Fund 105)	100,000		375,000					375,000
Other Sources			125,000					125,000
Subtotal	1,350,000	250,000	4,000,000	-	-	-	-	4,250,000
Capital Costs:								
Design	1,100,000							-
Right of Way	250,000	250,000						250,000
Construction			4,000,000			-	-	4,000,000
Subtotal	1,350,000	250,000	4,000,000	-	-	-	-	4,250,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: Regional Growth Center Access Improvements								
Project No: cp2110 (TIP# R-16)		Capacity Project:		YES	Anticipated Year of Completion:		2023	
The project will construct a northbound left-turn lane and a northbound/southbound crosswalk at the 3rd Street NE/Auburn Avenue intersection, and realign the 4th Street NE/Auburn Way N intersection to eliminate the split phase signal operation improving circulation and access. The project will improve traffic operations, safety, and circulation for both vehicles and non-motorized users.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)	325,000	1,300,000						1,300,000
Local		1,385,000						1,385,000
Other (Traffic Impact Fees)	185,000							-
REET								-
Other Sources								-
Subtotal	510,000	2,685,000	-	-	-	-	-	2,685,000
Capital Costs:								
Design	410,000							-
Right of Way	100,000							-
Construction		2,685,000				-	-	2,685,000
Subtotal	510,000	2,685,000	-	-	-	-	-	2,685,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$500								

Project Name: Riverwalk Drive SE Non-Motorized Improvements								
Project No: cp2121 (TIP# N-9)		Capacity Project:		YES	Anticipated Year of Completion:		2023	
The project will construct sidewalks, street lighting, and related storm improvements along the east side of Riverwalk Drive SE between Auburn Way S and Howard Road SE. This project will close a gap in the sidewalk system completing a non-motorized connection between the R Street SE and Auburn Way S. The project will also install a RRFB at the intersection with Howard Road. The project is proposed to be in partnership with the Muckleshoot Indian Tribe.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	166,354	166,146						166,146
State	180,000	455,000						455,000
Local								-
Other (Traffic Impact Fees)								-
Street Preservation (Fund 105)	50,000	350,000						350,000
Other Sources		332,500						332,500
Subtotal	396,354	1,303,646	-	-	-	-	-	1,303,646
Capital Costs:								
Design	396,354							-
Right of Way								-
Construction		1,303,646				-	-	1,303,646
Subtotal	396,354	1,303,646	-	-	-	-	-	1,303,646
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,000								

Project Name: S 272nd/277th St Corridor Capacity & Non-Motorized Trail Improvements								
Project No: cp1821 (TIP# S -2)		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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Impact Fees)	37,213	75,000	75,000	20,000	20,000	20,000	20,000	230,000
Other (Other Funds)		73,000						73,000
Subtotal	37,213	148,000	75,000	20,000	20,000	20,000	20,000	303,000
Capital Costs:								
Design								-
Environmental	37,213	148,000	75,000	20,000	20,000	20,000	20,000	303,000
Construction								-
Subtotal	37,213	148,000	75,000	20,000	20,000	20,000	20,000	303,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: SE 304th St/132nd Ave SE Roundabout								
Project No: asbd44 (TIP# I -13)		Capacity Project:	YES	Anticipated Year of Completion:				2025
The project will construct a single-lane roundabout at the SE 304th Street intersection with 132nd Avenue SE on Lea Hill. The roundabout will replace the existing stop-controlled on the SE 304th Street approach. The project is needed to address a level of service deficiency at the intersection.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Mitigation Fees)		250,000	50,000	1,200,000				1,500,000
Other Sources								-
Subtotal	-	250,000	50,000	1,200,000	-	-	-	1,500,000
Capital Costs:								
Design		250,000						250,000
Right of Way			50,000					50,000
Construction				1,200,000				1,200,000
Subtotal	-	250,000	50,000	1,200,000	-	-	-	1,500,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$1,000								

Project Name: Stewart Road - Sumner (Lake Tapps Parkway Corridor)								
Project No: asbd45 (TIP# R -2)		Capacity Project:	YES	Anticipated Year of Completion:				2024
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)								-
Federal (Grants)								-
State								-
Other (Traffic Mitigation Fees)			150,000					150,000
Other Sources								-
Subtotal	-	-	150,000	-	-	-	-	150,000
Capital Costs:								
Design								-
Right of Way								-
Construction			150,000					150,000
Subtotal	-	-	150,000	-	-	-	-	150,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Local Street Improvement Program								
Project No: various (TIP# P -2)		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
The program preserves local (unclassified) streets. Individual projects may include crack sealing, asphalt patching, pre-leveling, asphalt overlays and roadway reconstruction. The program also funds the biennial collection of pavement condition ratings. Beginning in 2019 REET funding was dedicated by council to this program. Beyond 2022, funding for this program is shown as other because a dedicated funding source has not yet been identified, and the use of REET to fund the program is not sustainable long term. Program funds reflect remaining budget after allocations to specific local street preservation projects, which are included as separate projects in this TIP.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Local Street Fund (Fund 103)	-	300,000	1,450,000	1,800,000	1,800,000	1,800,000	1,800,000	8,950,000
REET	2,339,650							-
Other (ARPA)	501,866							-
To Be Determined								-
Other (Other Funds)	450,000	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Subtotal	3,291,516	450,000	1,600,000	1,950,000	1,950,000	1,950,000	1,950,000	9,850,000
Capital Costs:								
Design	524,425	450,000	400,000	400,000	400,000	400,000	400,000	2,450,000
Right of Way								-
Construction	2,767,091		1,200,000	1,550,000	1,550,000	1,550,000	1,550,000	7,400,000
Subtotal	3,291,516	450,000	1,600,000	1,950,000	1,950,000	1,950,000	1,950,000	9,850,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: D Street SE and 23rd Street SE Storm Improvements								
Project No: cp2125 (TIP# P-8)			Capacity Project: NO		Anticipated Year of Completion:		2024	
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Local Street Fund (Fund 103)			350,000					350,000
REET								-
Other (ARPA)	50,000	85,000						85,000
To Be Determined								-
Other (Other Funds)								-
Subtotal	50,000	85,000	350,000		-	-	-	435,000
Capital Costs:								
Design	50,000							-
Right of Way								-
Construction		85,000	350,000					435,000
Subtotal	50,000	85,000	350,000	-	-	-	-	435,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2023 Local Street Preservation Project								
Project No: cp2101 (TIP# P -16)		Capacity Project:		NO		Anticipated Year of Completion:		2023
This project includes the preservation of: Olympic Street SE between 33rd Street SE & 37th Street SE, 13th Street between A Street SE and B Street SE, 14th Street SE between A Street SE and B Street SE, and 17th Street SE to the west of Dogwood Street SE. The project will grind and overlay the pavement, with localized full depth pavement patching as necessary. ADA ramps will be upgraded, and sidewalk/curb & gutter will be replaced where damaged. Utility needs for the project are limited to minor storm upgrades, no water or sewer improvements have been identified.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Local Street Fund (Fund 103)	31,669	1,500,000						1,500,000
REET	538,000							-
To Be Determined								-
Other (Other Funds)								-
Subtotal	569,669	1,500,000	-	-	-	-	-	1,500,000
Capital Costs:								
Design	569,669							-
Right of Way								-
Construction		1,500,000						1,500,000
Subtotal	569,669	1,500,000	-	-	-	-	-	1,500,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2nd Street SE Preservation								
Project No: cp2003 (TIP# P -3)		Capacity Project:		NO		Anticipated Year of Completion:		2023
This project was developed as part of the Arterial Preservation Program (P-1) and will reconstruct 2nd Street SE between A Street SE and Auburn Way S. The reconstruction will utilize full depth reclamation techniques. The project will also address fixed objects located within the clear zone, remove barriers to ADA access, and install new LED street lighting.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	408,216	10,000						10,000
Federal (Grants)	438,162							-
Other Sources	225,000							-
Subtotal	1,071,378	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	153,335							-
Right of Way								-
Construction	918,043	10,000						10,000
Subtotal	1,071,378	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2023 Arterial Preservation Project								
Project No: spbd11 (TIP# P-15)		Capacity Project:		NO		Anticipated Year of Completion:		2023
This project was developed as part of the Arterial Preservation Program (P-1), and will implement crack sealing on various classified streets throughout the City. Sealing cracks will prolong the life of the pavement by preventing water intrusion into the pavement structure.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	50,000							-
Federal (Grants)								-
Transportation Benefit District		378,456						378,456
Subtotal	50,000	378,456	-	-	-	-	-	378,456
Capital Costs:								
Design	50,000	56,768						56,768
Right of Way								-
Construction	-	321,688						321,688
Subtotal	50,000	378,456	-	-	-	-	-	378,456
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 4th Street SE Preservation (Auburn Way S to L Street SE)								
Project No: cp2102 (TIP# P-14)		Capacity Project:		NO		Anticipated Year of Completion:		2023
This project will replace pavement and utilities on 4th Street SE from Auburn Way South to L Street SE. A pavement grind and overlay is planned between Auburn Way South and D Street SE. Full depth pavement reclamation is planned from D Street SE to L Street SE. The project will also include replacement of City utilities, removal of sidewalk obstructions, replacement of sidewalk and curb ramps as needed to address ADA requirements, and other improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	1,215,000	50,000						50,000
Federal (Grants)								-
State	1,687,835							-
Local Street Fund (Fund 103)	32,000							-
Subtotal	2,934,835	50,000	-	-	-	-	-	50,000
Capital Costs:								
Design	338,983							-
Right of Way								-
Construction	2,595,852	50,000						50,000
Subtotal	2,934,835	50,000	-	-	-	-	-	50,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: A St SE Preservation (37th Street SE to Lakeland Hills Way)								
Project No: various, spbd09 (TIP# P -10)		Capacity Project:		NO		Anticipated Year of Completion:		2025
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)		183,000	27,000					210,000
Federal (Grants)				905,000				905,000
Transportation Benefit District				854,000				854,000
Other Sources		14,000		51,000				65,000
Subtotal	-	197,000	27,000	1,810,000	-	-	-	2,034,000
Capital Costs:								
Design		197,000						197,000
Right of Way			27,000					27,000
Construction				1,810,000				1,810,000
Subtotal	-	197,000	27,000	1,810,000	-	-	-	2,034,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Arterial Street Preservation Program								
Project No: various (TIP# P-1)		Capacity Project:		NO		Anticipated Year of Completion:		Beyond 2028
The program preserves classified streets throughout the City. Individual projects may include a combination of crack seal, overlays, rebuilds, and spot repairs. The program also funds the biennial collection of pavement condition ratings. This program is currently funded through a 1% utility tax that was adopted by City Council in 2008. Program funds reflect remaining budget after allocations to specific arterial street preservation projects, which are included as separate projects in this TIP. Program Funding is proposed to be modified in 2023 to be from a 1.5% City Utility tax and Transportation Benefit District funds.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	661,214							-
City Utility Tax & Sales Tax		250,000	1,465,644	2,674,000	3,120,000	4,000,000	3,950,000	15,459,644
Transportation Benefit District						900,000	900,000	1,800,000
REET	813,020							
Other Sources	16,346							-
Subtotal	1,490,580	250,000	1,465,644	2,674,000	3,120,000	4,900,000	4,850,000	17,259,644
Capital Costs:								
Design	155,129	250,000	275,000	300,000	325,000	350,000	375,000	1,875,000
Right of Way								-
Construction	1,335,451		1,190,644	2,374,000	2,795,000	4,550,000	4,475,000	15,384,644
Subtotal	1,490,580	250,000	1,465,644	2,674,000	3,120,000	4,900,000	4,850,000	17,259,644
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: C Street SW Preservation (GSA Signal to Ellingson Road SE)								
Project No: spbd10 (TIP# P-7)			Capacity Project: NO		Anticipated Year of Completion:		2026	
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 SE. The project also includes ADA upgrades to curb ramps and pedestrian push buttons, and replacement vehicle detection.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)			198,000					198,000
Federal (Grants)					865,000			865,000
Transportation Benefit District				28,000	865,000			893,000
Subtotal	-	-	198,000	28,000	1,730,000	-	-	1,956,000
Capital Costs:								
Design			198,000					198,000
Right of Way				28,000				28,000
Construction					1,730,000			1,730,000
Subtotal	-	-	198,000	28,000	1,730,000	-	-	1,956,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

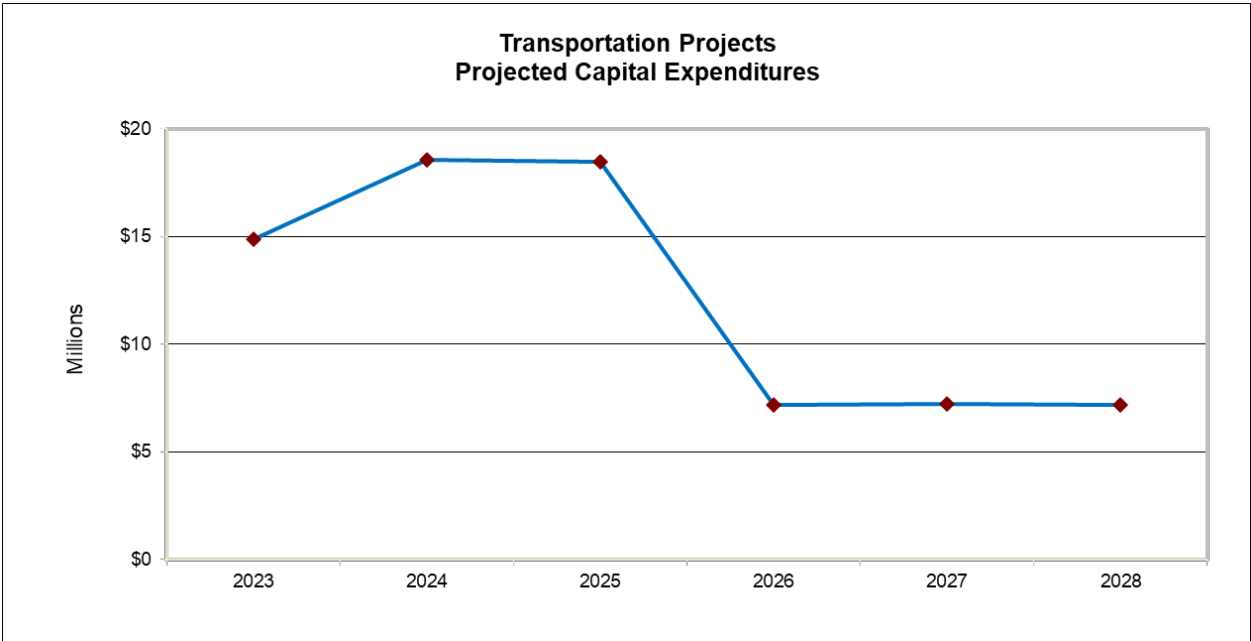
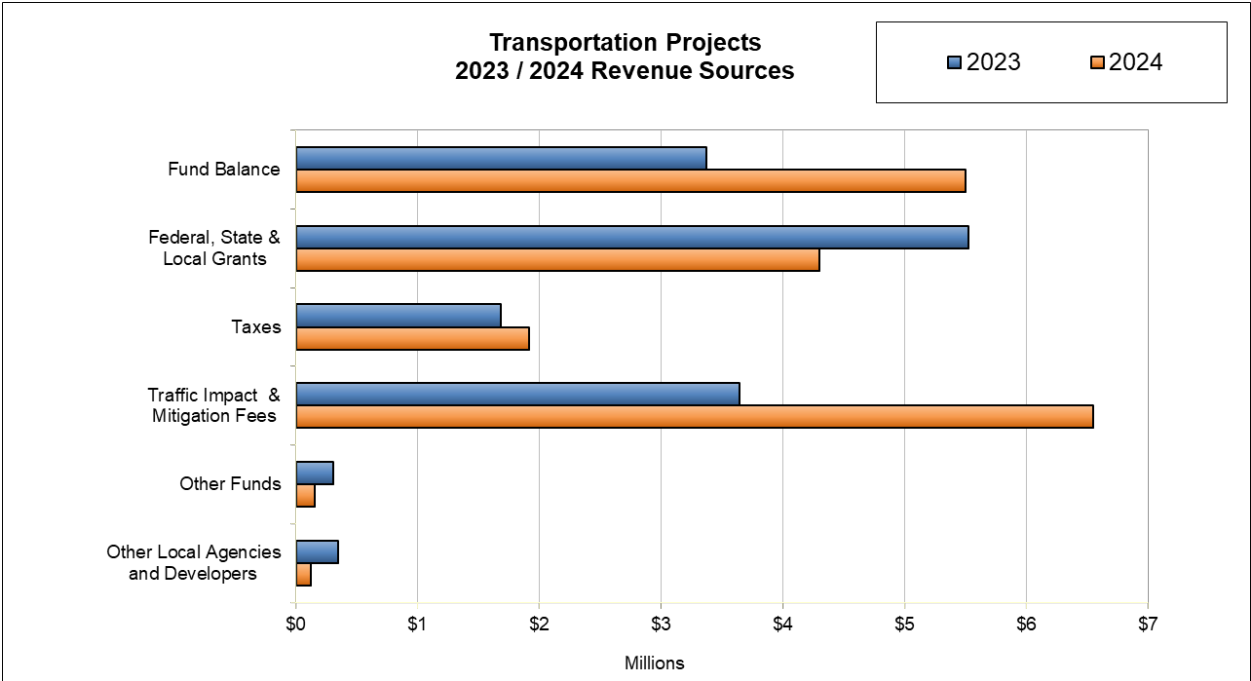
Project Name: C Street SW Preservation (W Main St to GSA Signal)								
Project No: cp2123 (TIP# P-11)		Capacity Project:		NO		Anticipated Year of Completion:		2023
The project will grind and overlay C Street SW from W Main Street to the GSA signal (approximately 2,000 feet to the south of 15th Street SW). The project also includes ADA upgrades to curb ramps and pedestrian push buttons, and replacement of vehicle detection loops.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	125,000	68,272						68,272
Federal (Grants)		1,118,272						1,118,272
Transportation Benefit District		1,050,000						1,050,000
Subtotal	125,000	2,236,544	-	-	-	-	-	2,236,544
Capital Costs:								
Design	100,000							-
Right of Way	25,000							-
Construction		2,236,544						2,236,544
Subtotal	125,000	2,236,544	-	-	-	-	-	2,236,544
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

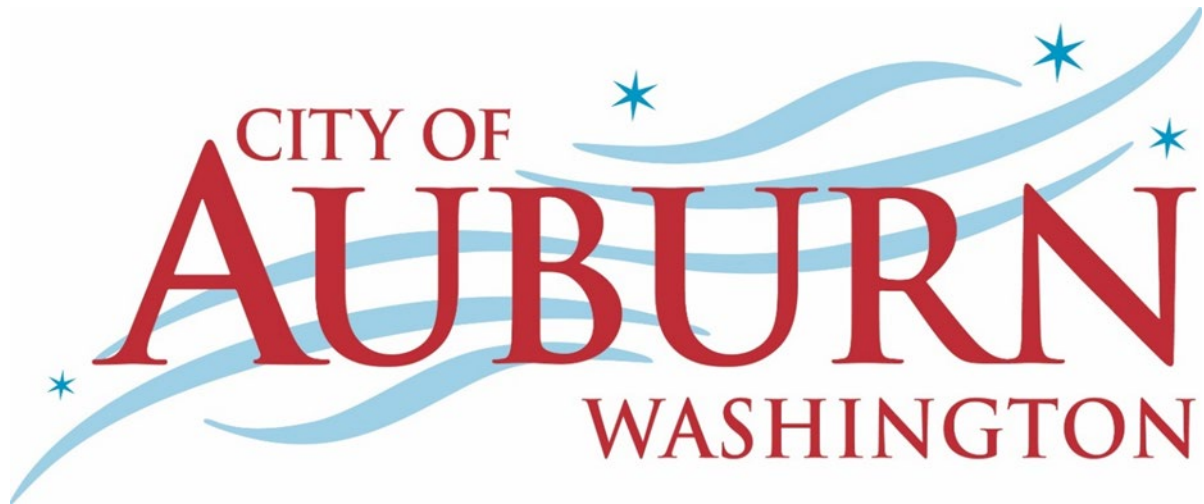
Project Name: Lake Tapps Pkwy/Sumner-Tapps Hwy E Preservation								
Project No: spbd08 (TIP# P-6)		Capacity Project:		NO		Anticipated Year of Completion:		2024
The project will grind and overlay the Lake Tapps Parkway/Sumner-Tapps Highway E corridor from the intersection of Lake Tapps Parkway with Lakeland Hills Way to the intersection of Sumner-Tapps Highway E with 16th Street E (the Auburn City limit). Portions of the corridor include a center two-way left-turn lane which does not require preservation and would be omitted from the grind and overlay. The project scope also includes upgrades to ADA curb ramps and pedestrian push buttons, and replacement of vehicle detection at signalized intersections.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Street Preservation (Fund 105)	25,000	150,000	534,356					684,356
Federal (Grants)			750,000					750,000
Other Sources								-
Subtotal	25,000	150,000	1,284,356	-	-	-	-	1,434,356
Capital Costs:								
Design	25,000	125,000						125,000
Right of Way		25,000						25,000
Construction			1,284,356					1,284,356
Subtotal	25,000	150,000	1,284,356	-	-	-	-	1,434,356
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

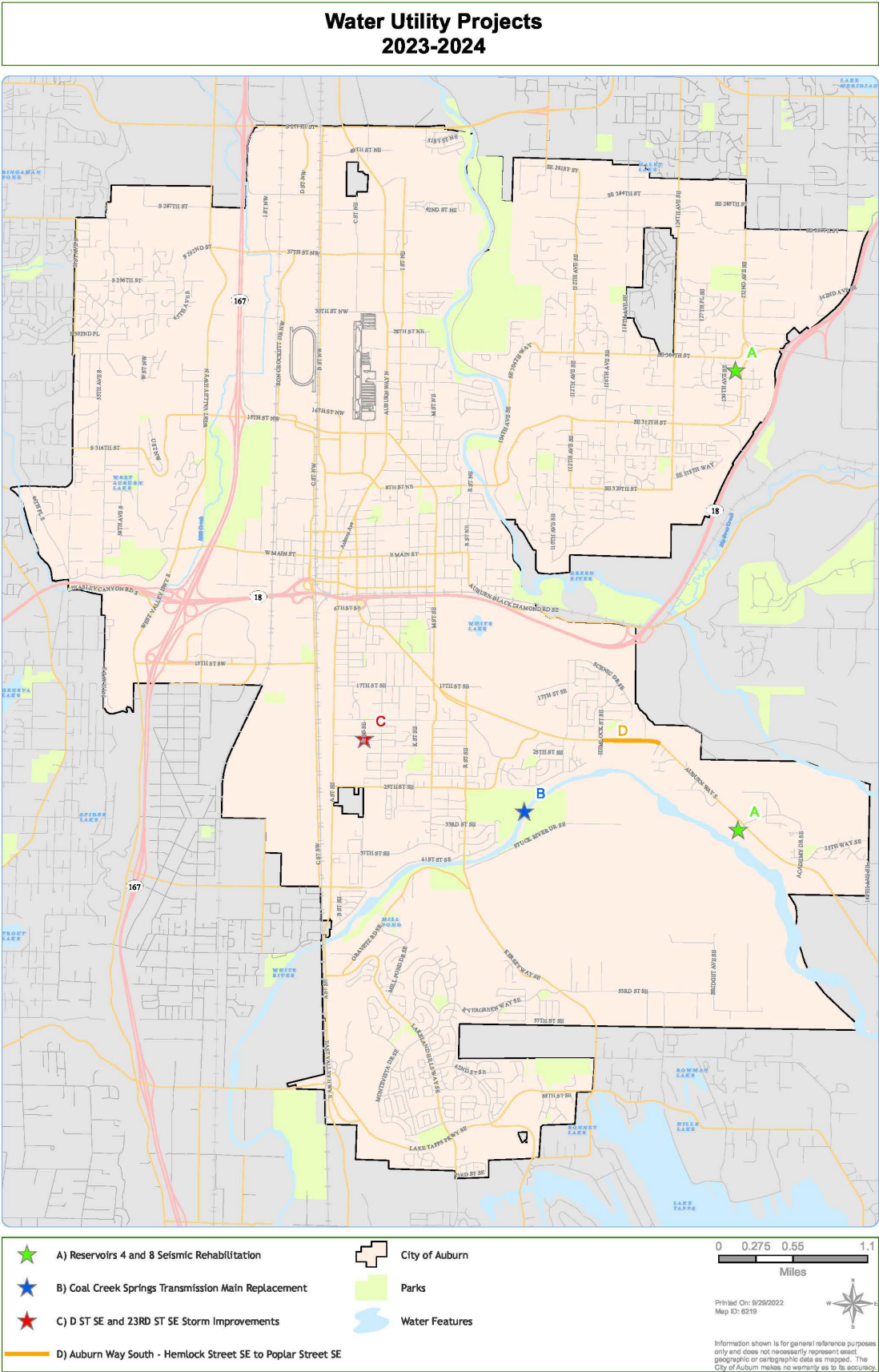
TOTAL CAPITAL COSTS and FUNDING SOURCES - TRANSPORTATION								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Arterial Street Fund (Fund 102)	2,042,961	685,146	1,065,500	282,000	150,000	150,000	150,000	2,482,646
Local Street Fund (Fund 103)	63,669	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,800,000
Street Preservation (Fund 105)	3,069,430	889,272	2,634,356	388,000	-	-	-	3,911,628
City Utility Tax & Sales Tax	-	250,000	1,465,644	2,674,000	3,120,000	4,000,000	3,950,000	15,459,644
Transportation Benefit District	-	1,428,456	-	882,000	865,000	900,000	900,000	4,975,456
Federal (Grants)	3,716,878	3,543,272	2,811,850	5,814,836	865,000	-	-	13,034,958
State	10,777,132	598,000	1,288,500	-	-	-	-	1,886,500
Local	340,000	1,385,000	200,000	1,325,000	-	-	-	2,910,000
REET	4,830,670	-	450,000	250,000	-	-	-	700,000
PWTFL	4,812,157	-	-	-	-	-	-	-
Other (ARPA)	701,866	85,000	-	-	-	-	-	85,000
Other (Other Funds)	450,000	223,000	150,000	150,000	150,000	150,000	150,000	973,000
Other (Other Agencies)	3,126,104	-	-	-	-	-	-	-
Other (Traffic Mitigation Fees)	660,000	250,000	200,000	1,200,000	-	-	-	1,650,000
Other (Traffic Impact Fees)	10,985,392	3,393,692	6,353,800	2,339,570	223,262	222,567	221,873	12,754,764
Other Sources	420,942	346,500	125,000	1,376,000	-	-	-	1,847,500
To Be Determined	-	-	-	-	-	-	-	-
Total	45,997,201	14,877,338	18,544,650	18,481,406	7,173,262	7,222,567	7,171,873	73,471,096
Capital Costs:								
Design	10,788,779	2,431,268	1,253,000	730,000	755,000	780,000	805,000	6,754,268
Right of Way	4,908,842	795,000	318,000	28,000	-	-	-	1,141,000
Environmental	37,213	148,000	75,000	20,000	20,000	20,000	20,000	303,000
Construction	28,015,779	11,297,726	16,694,000	17,499,451	6,195,000	6,220,000	6,145,000	64,051,177
Long Term Debt	2,246,588	205,344	204,650	203,955	203,262	202,567	201,873	1,221,651
Total	45,997,201	14,877,338	18,544,650	18,481,406	7,173,262	7,222,567	7,171,873	73,471,096

Summary of Impacts of 2023 -2024 Capital Projects on Future Operating Expenses

Transportation Projects	2024	2025	2026	2027	2028	2029	6 Year Total
10th St NW/A St NW Intersection Improvements	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
10th Street NW/A Street NW Intersection Improvements	500	500	500	500	500	500	3,000
A Street Loop	1,000	1,000	1,000	1,000	1,000	1,000	6,000
A Street NW, Phase 2 (W Main St to 3rd St NW)	-	-	500	500	500	500	2,000
Auburn Way S/6th Street SE Intersection Improvements	-	-	500	500	500	500	2,000
Auburn Way S Improvements (Hemlock St SE to Poplar St SE)	-	-	2,500	2,500	2,500	2,500	10,000
Garden Avenue Realignment	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Lea Hill ITS Expansion	-	-	500	500	500	500	2,000
M Street NE (E Main St to 4th St NE)	-	-	500	500	500	500	2,000
R Street SE & 21st Street SE Intersection Safety Improvements	-	-	1,000	1,000	1,000	1,000	4,000
R St SE/ 29th St SE Intersection Improvements	-	500	500	500	500	500	2,500
Regional Growth Center Access Improvements	500	500	500	500	500	500	3,000
Riverwalk Drive SE Non-Motorized Improvements	2,000	2,000	2,000	2,000	2,000	2,000	12,000
SE 304th St/132nd Ave SE Roundabout	-	-	1,000	1,000	1,000	1,000	4,000
Total Transportation Projects	\$ 5,000	\$ 5,500	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 62,500







Water Utility Projects

Twenty-seven capital projects totaling \$13,041,560 are budgeted for 2023 and fifteen capital projects totaling \$6,176,810 are budgeted for 2024. A few of the significant projects include the following:

- The Reservoirs 4 and 8 Seismic Rehabilitation project (\$1,255,750 in 2023) will install seismic control valves on outlet piping on reservoirs 4A, 4B, 8A and 8B. **(See Map – “A”)**
- The Coal Creek Springs Transmission Main Replacement (\$3,000,000 in 2023) will provide full replacement of the transmission main crossing the White River via a pedestrian bridge. **(See Map – “B”)**
- In addition to storm drainage and other facility improvements, the D Street SE and 23rd Street SE Storm Improvements project (\$1,540,000 in 2023) will replace and construct water main improvements. **(See Map – “C”)**
- The Auburn Way South -Hemlock St SE to Poplar St SE (\$2,176,000 in 2023 and \$256,000 in 2024) will replace approximately 2,300 feet of cast iron line with ductile iron water main. **(See Map – “D”)**

Academy Pump Station #1 Pump Replacement project



2023 -2024 Water Fund Projects

Title	Project #	2023 Budget	2024 Budget	Page
4th Street SE Preservation	cp2102	20,000	-	353
104th Avenue SE PRV Replacement	wabd33	75,000	350,000	353
104th Park Development (104th to 102nd Water Main Loop)	cp1619	250,000	-	353
112th PI SE Water Main Replacement	wabd30	-	155,000	354
Academy Pump Station #1 Pump Replacement	cp1916	10,000	-	354
Algona Well 1 Decommissioning	wabd08	50,000	-	354
Auburn Way South - Hemlock Street SE to Poplar Street SE	cp1622	2,176,000	256,000	355
Braunwood Building Roof Replace	wabd34	40,000	-	355
C St SW Preservation	cp2123	900,000	-	355
Cascade Water Alliance Water Purchase	cp1914	934,810	934,810	356
Coal Creek Springs Rehabilitation	cp2209	450,000	-	356
Coal Creek Springs Transmission Main Replacement	cp1603	3,000,000	-	356
Comprehensive Water Plan	cp2134	251,000	20,000	357
D St SE and 23rd Street SE Storm Improvements	cp2125	1,540,000	-	357
Deduct Meter Replacement Program, Phases 1 through 3	cp1917, cp2001,	10,000	-	357
Fulmer Treatment Facility VFD Replacements	wabd32	175,000	-	358
Garden Avenue Realignment	cp2022	450,000	-	358
Intertie Booster Pump Station Generator Pigtail	wabd36	75,000	-	358
Lead Service Line Replacement	cp1922	10,000	-	359
M Street NE Widening	cp2210	25,000	-	359
On-Site Chlorine Generation Systems (OSEC) at Wells 1 and 2	wabd35	-	275,000	359
R Street SE Improvements	cp2116	60,000	1,000,000	360
Reservoir 2 Valves	wabd29	760,000	-	360
Reservoir Repair and Replacements	wabd12	64,000	66,000	360
Reservoirs 4 and 8 Seismic Rehabilitation	cp2219	1,255,750	-	361
Street Utility Improvements	wabd01	-	1,300,000	361
Water Repair & Replacements	wabd02	-	325,000	361
Water Resources Protection Program (Wellhead Protection)	wabd23	30,000	30,000	362
Water Trench Patches Program	wabd28	160,000	165,000	362
Well 4 Electrical Improvements	wabd37	-	200,000	362
Well 4 Facility Improvements	cp2021	20,000	-	363
West Hill Springs Transmission Main Replacement	wabd31	250,000	850,000	363
West Hill Springs Water Quality Improvements	wabd38	-	250,000	363
Total Water Fund Projects	Total Costs	13,041,560	6,176,810	

Project Name: 4th Street SE Preservation								
Project No: cp2102		Capacity Project: No		Anticipated Year of Completion:			2023	
Along with the street reconstruction and other utility improvements, replace approximately 1,700 LF of 6" cast iron pipe between F St SE and L St Se with 8" ductile iron pipe. Replace approximately 630LF of 8" cast iron pipe between D St SE and F St SE with 8" ductile iron pipe.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	1,120,000	20,000						20,000
Bond Proceeds	200,000							-
State Grants								-
Local								-
Other (PWTF loan)								-
Subtotal	1,320,000	20,000	-	-	-	-	-	20,000
Capital Costs:								
Design	87,648							-
Right of Way								-
Construction	1,232,352	20,000						20,000
Subtotal	1,320,000	20,000	-	-	-	-	-	20,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 104th Avenue SE PRV Replacement								
Project No: wabd33		Capacity Project: No		Anticipated Year of Completion:		2024		
The PRV station located at 104th Ave SE south of SE 302nd St (aka, cobble Creek Upper) is in a manhole that is difficult to access for repairs. The galvanized piping is corroded and may have a small leak. The station will be replaced with a new vault, valves and piping near the existing location.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund		75,000	350,000					425,000
Bond Proceeds	-	-						-
State Grants								-
Local								-
Other								-
Subtotal	-	75,000	350,000	-	-	-	-	425,000
Capital Costs:								
Design	-	75,000		-		-		75,000
Right of Way								-
Construction		-	350,000		-		-	350,000
Subtotal	-	75,000	350,000	-	-	-	-	425,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 104th Park Development (104th to 102nd Water Main Loop)								
Project No: cp1619		Capacity Project: No		Anticipated Year of Completion:			2023	
This project will construct a water main between 102nd Avenue SE and 104 Avenue SE as part of a Parks Department project that is developing a new City park. The new water main will eliminate convert the existing dead-end system to a looped system, as recommended by the Comprehensive Plan.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	50,000	250,000						250,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	50,000	250,000	-	-	-	-	-	250,000
Capital Costs:								
Design	50,000			-		-		-
Right of Way								-
Construction		250,000			-		-	250,000
Subtotal	50,000	250,000	-	-	-	-	-	250,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 112th PI SE Water Main Replacement								
Project No: wabd30		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 2,715 LF of 4" and 6" cast iron with 8" ductile iron.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund			155,000	1,845,000				2,000,000
Bond Proceeds	-	-						-
State Grants								-
Local								-
Other								-
Subtotal	-	-	155,000	1,845,000	-	-	-	2,000,000
Capital Costs:								
Design	-	-	155,000	-		-		155,000
Right of Way								-
Construction		-	-	1,845,000	-		-	1,845,000
Subtotal	-	-	155,000	1,845,000	-	-	-	2,000,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Academy Pump Station #1 Pump Replacement								
Project No: cp1916		Capacity Project: Yes		Anticipated Year of Completion:		2023		
The pump station is reaching the end of its useful life. The project will construct a new pump station with 4 pumps to meet peak demands and fire flow requirements. Pump station #1 will be removed and pump station #2 will be used for storage after the pumps are removed. Preliminary design found it to be more cost effective to build a new pump station and decommission both existing pump stations. The backup power generator will be replaced.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	609,490	10,000	-	-	-	-	-	10,000
Bond Proceeds	3,742,979							-
State Grants								-
Local								-
Other								-
Subtotal	4,352,469	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	665,849	-	-	-	-	-	-	-
Right of Way								-
Construction	3,686,620	10,000						10,000
Subtotal	4,352,469	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Algona Well 1 Decommissioning								
Project No: wabd08		Capacity Project: Yes		Anticipated Year of Completion:		2023		
The Algona well has been temporarily abandoned and all related facilities removed. This project will have the well properly decommissioned by a State of Washington-licensed well driller, once the water rights have been transferred to an alternate source.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	-	50,000						50,000
Bond Proceeds								-
State Grants			-					-
Local								-
DWSRF Loan	-		-					-
Subtotal	-	50,000	-	-	-	-	-	50,000
Capital Costs:								
Design	-	50,000						50,000
Right of Way								-
Construction			-					-
Subtotal	-	50,000	-	-	-	-	-	50,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Auburn Way South - Hemlock Street SE to Poplar Street SE								
Project No: CP1622		Capacity Project: No		Anticipated Year of Completion:		2024		
Water main improvements constructed in conjunction with Auburn Way South street improvements. Project will replace approximately 2,300 feet of 10" cast iron line with 12" ductile Iron water main.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	66,000	2,176,000	256,000	-	-			2,432,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	66,000	2,176,000	256,000	-	-	-	-	2,432,000
Capital Costs:								
Design	66,000							-
Right of Way				-				-
Construction		2,176,000	256,000	-	-			2,432,000
Subtotal	66,000	2,176,000	256,000	-	-	-	-	2,432,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Braunwood Building Roof Replace								
Project No: wabd34		Capacity Project: No		Anticipated Year of Completion:		2023		
The roof on the Braunwood building is the original constructed in 1997. The asphalt shingles will be replaced with a metal roof for longer life.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	-	40,000	-					40,000
Bond Proceeds	-	-	-					-
State Grants								-
Local								-
Other								-
Subtotal	-	40,000	-	-	-	-	-	40,000
Capital Costs:								
Design	-	10,000						10,000
Right of Way								-
Construction	-	30,000	-					30,000
Subtotal	-	40,000	-	-	-	-	-	40,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: C St SW Preservation								
Project No: cp2123		Capacity Project: NO		Anticipated Year of Completion:			2023	
Along with the street reconstruction and other utility improvements, replace approximately 300 LF of 8" cast iron pipe with 12" ductile iron pipe and replace 560 LF of 16" cast iron pipe with 16" ductile iron pipe, along with valves fire hydrants and services.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	455,000	900,000						900,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	455,000	900,000	-	-	-	-	-	900,000
Capital Costs:								
Design	75,000							-
Right of Way								-
Construction	380,000	900,000						900,000
Subtotal	455,000	900,000	-	-	-	-	-	900,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Cascade Water Alliance Water Purchase								
Project No: cp1914		Capacity Project: YES		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	2,122,201	934,810	934,810	934,810	934,810	934,810	934,810	5,608,860
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	2,122,201	934,810	934,810	934,810	934,810	934,810	934,810	5,608,860
Capital Costs:								
Design								-
Water Supply Purchase	2,122,201	934,810	934,810	934,810	934,810	934,810	934,810	5,608,860
Construction								-
Subtotal	2,122,201	934,810	934,810	934,810	934,810	934,810	934,810	5,608,860
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Coal Creek Springs Rehabilitation								
Project No: cp2209		Capacity Project: YES		Anticipated Year of Completion:		Beyond 2028		
Rehabilitation of the Coal Creek Springs middle collector will improve capacity of the springs resulting in greater utilization of the water right.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	50,000	450,000			1,125,509	2,873,424	888,026	5,336,959
Bond Proceeds	-							-
State								-
Local								-
Other								-
	50,000	450,000	-	-	1,125,509	2,873,424	888,026	5,336,959
Capital Costs:								
Design	50,000	450,000			500,000			950,000
Right of Way								-
Construction				-	625,509	2,873,424	888,026	4,386,959
Subtotal	50,000	450,000	-	-	1,125,509	2,873,424	888,026	5,336,959
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Coal Creek Springs Transmission Main Replacement								
Project No: cp1603		Capacity Project: NO		Anticipated Year of Completion:		2023		
The facilities evaluation study conducted in 2013-2014 found a suspected leak on the 24" steel transmission main crossing the White River. This project plans to provide for full replacement of the transmission main suspended from a pedestrian bridge to be constructed across the White River. Parks Department will participate in the project by providing funding from grants for the trail connections to the bridge. This option eliminates the deep blow-off and allows more flexibility for expansion. A future project would rehabilitate the existing transmission main for redundancy.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	593,520							-
Bond Proceeds								-
State Grants								-
DWSRF Loan	1,000,000	3,000,000						3,000,000
Other								-
Subtotal	1,593,520	3,000,000	-	-	-	-	-	3,000,000
Capital Costs:								
Design	980,292							-
Right of Way								-
Construction	613,228	3,000,000						3,000,000
Subtotal	1,593,520	3,000,000	-	-	-	-	-	3,000,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Comprehensive Water Plan								
Project No: cp2134			Capacity Project: NO		Anticipated Year of Completion:		2024	
Update the Comprehensive Water Plan as required by Washington Department of Health (DOH) by May 2022. DOH changed WAC to require a 10-year planning period which is an increase from the 6-year period. Current plan (2015) was approved before the code change, but was written to include the 10-year period in anticipation of the revised code. In August 2021, submitted update letter to DOH requesting extension of approved plan. The letter included a report of the demand forecast compared to actual demand, and report of the capital improvement plan. If the extension is approved, next complete plan will be due in 2025. However, the water plan will need to be updated in conjunction with the City's Comprehensive Plan due in 2024.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	385,000	251,000	20,000					271,000
Bond Proceeds								-
State Grants								-
DWSRF Loan								-
Other								-
Subtotal	385,000	251,000	20,000	-	-	-	-	271,000
Capital Costs:								
Design	385,000	251,000	20,000					271,000
Right of Way								-
Construction								-
Subtotal	385,000	251,000	20,000	-	-	-	-	271,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: D St SE and 23rd Street SE Storm Improvements								
Project No: cp2125		Capacity Project: NO		Anticipated Year of Completion:			2023	
Along with the storm drainage and other facility improvements, replace approximately 2,765 LF of 6" and 8" cast iron pipe with 8" ductile iron pipe, replace 380 LF of 12" cast iron pipe with ductile iron pipe, and install 335 LF of 8" ductile iron pipe, along with valves, fire hydrants, and service.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	140,000	1,540,000						1,540,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	140,000	1,540,000	-	-	-	-	-	1,540,000
Capital Costs:								
Design	140,000	-						-
Right of Way								-
Construction		1,540,000						1,540,000
Subtotal	140,000	1,540,000	-	-	-	-	-	1,540,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Deduct Meter Replacement Program, Phases 1 through 3								
Project No: cp1917, cp2001, cp2115		Capacity Project: NO		Anticipated Year of Completion:			2023	
Approximately 200 non-single family irrigation meters within the water system are connected to the customer's supply line on the customer side of the domestic meter, instead of being directly connected to the water main. Since sewer charges for non-single family customers are based on the domestic water meter reading and irrigation water does not use the sewer system, customers ask to have the irrigation use deducted from their overall domestic use for sewer billing purposes. Thus, irrigation meters installed after the domestic meter are referred to as "deduct meters". To improve the billing process, increase staff efficiencies and eliminate manual calculations in the billing process this project will re-install the irrigation meters to directly connect to the main. Deduct meters will be converted to irrigation meters to more equitably bill water usage.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	258,154	10,000						10,000
Bond Proceeds	1,376,000							-
State Grants								-
Local								-
Other								-
Subtotal	1,634,154	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	60,729							-
Right of Way								-
Construction	1,573,425	10,000						10,000
Subtotal	1,634,154	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Fulmer Treatment Facility VFD Replacements								
Project No: wabd35		Capacity Project:		NO		Anticipated Year of Completion:		2023
The variable frequency drive (VFD) for pumps 1 and 2 at Fulmer Corrosion Control Treatment Facility (CCTF) were installed in 2002. They are at the end of their useful life and require replacement as repair parts are no longer available.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund		175,000						175,000
Federal Grants								-
State Grants								-
Local								-
Other								-
Subtotal	-	175,000	-	-	-	-	-	175,000
Capital Costs:								
Design		15,000						15,000
Right of Way								-
Construction		160,000						160,000
Subtotal	-	175,000	-	-	-	-	-	175,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Garden Avenue Realignment								
Project No: cp2022		Capacity Project: NO		Anticipated Year of Completion:		2023		
This project will construct water improvements as part of the Garden Avenue Realignment transportation project. The improvements include installation of 1,000 feet of 12" transmission main from the 20" existing main in 8th St NE along Garden Avenue to the location of a future new booster pump station site on property to be purchased on 102nd Ave SE, and then back to 8th St NE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	157,400	450,000						450,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	157,400	450,000	-	-	-	-	-	450,000
Capital Costs:								
Design	157,400							-
Right of Way								-
Construction		450,000						450,000
Subtotal	157,400	450,000	-	-	-	-	-	450,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Intertie Booster Pump Station Generator Pigtail								
Project No: wabd36		Capacity Project: NO		Anticipated Year of Completion:			2023	
Water main improvements in coordination with the Local Street Preservation Program and general arterial street improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund		75,000						75,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	-	75,000	-	-	-	-	-	75,000
Capital Costs:								
Design		10,000						10,000
Right of Way								-
Construction		65,000						65,000
Subtotal	-	75,000	-	-	-	-	-	75,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Lead Service Line Replacement								
Project No: cp1922		Capacity Project: YES		Anticipated Year of Completion:		Beyond 2028		
The City has approximately 1,000 service lines with a lead goose-neck connection at the main. State and Federal agencies are planning a 15 year period for utilities to remove all lead service lines. This project will remove lead service lines and construct associated roadway restoration throughout the City. Any additional lead service lines that are not removed and replaced with this project will be replaced as part of future rehabilitation and replacement projects.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	557,532	10,000						10,000
Bond Proceeds	2,250,000							-
State Grants								-
Local								-
DWSRF Loan	5,807,532							-
Subtotal								10,000
Capital Costs:								
Design	871,073							-
Right of Way								-
Construction	4,936,459	10,000						10,000
Subtotal	5,807,532	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: M Street NE Widening								
Project No: cp2210		Capacity Project: NO		Anticipated Year of Completion:		2025		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	12,000	25,000		500,000				525,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	12,000	25,000	-	500,000	-	-	-	525,000
Capital Costs:								
Design	12,000	25,000			-		-	25,000
Right of Way								-
Construction	-			500,000		-		500,000
Subtotal	12,000	25,000	-	500,000	-	-	-	525,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: On-Site Chlorine Generation Systems (OSEC) at Wells 1 and 4								
Project No: wabd35		Capacity Project: NO		Anticipated Year of Completion:		2024		
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. Overall installation and operations costs will be further evaluated with the comprehensive water system plan update in 2022-2023.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund			275,000					275,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	-	-	275,000	-	-	-	-	275,000
Capital Costs:								
Design			25,000					25,000
Right of Way								-
Construction			250,000					250,000
Subtotal	-	-	275,000	-	-	-	-	275,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: R Street SE Improvements								
Project No: cp2116		Capacity Project: NO		Anticipated Year of Completion:		2024		
Along with the street reconstruction and other utility improvements, replace approximately 2,830 LF of 8" cast iron pipe with 12" ductile iron pipe, along with valves, fire hydrants, and services.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	70,000	60,000	1,000,000					1,060,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	70,000	60,000	1,000,000	-	-	-	-	1,060,000
Capital Costs:								
Design	70,000	60,000						60,000
Right of Way								-
Construction			1,000,000					1,000,000
Subtotal	70,000	60,000	1,000,000	-	-	-	-	1,060,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Reservoir 2 Valves								
Project No: wabd12		Capacity Project: NO		Anticipated Year of Completion:		2022		
This project will replace the existing 20" supply valve with a seismic control valve, and replace the 12" drain valve at Reservoir 2. Both valves will be installed in a vault. This project was identified as a maintenance issue due to limited access to the valves. The addition of a seismic control will improve the resiliency of the distribution system.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	240,000	760,000						760,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	240,000	760,000	-	-	-	-	-	760,000
Capital Costs:								
Design	240,000							-
Right of Way								-
Construction		760,000						760,000
Subtotal	240,000	760,000	-	-	-	-	-	760,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Reservoir Repair and Replacements								
Project No: wabd12		Capacity Project:		NO		Anticipated Year of Completion:		Beyond 2028
General reservoir maintenance and minor improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	62,000	64,000	66,000	68,000	70,000	72,000	74,000	414,000
Bond Proceeds								-
State Grants								-
Local								-
Other								-
Subtotal	62,000	64,000	66,000	68,000	70,000	72,000	74,000	414,000
Capital Costs:								
Design								-
Right of Way								-
Construction	62,000	64,000	66,000	68,000	70,000	72,000	74,000	414,000
Subtotal	62,000	64,000	66,000	68,000	70,000	72,000	74,000	414,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Reservoirs 4 and 8 Seismic Rehabilitation								
Project No: cp2219		Capacity Project: NO		Anticipated Year of Completion:			2023	
Install seismic control valves on outlet piping of Reservoirs 4A, 4B, 8A, and 8B.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	100,000	106,969						106,969
Bond Proceeds								-
Federal Grants	300,000	1,148,781						1,148,781
Local								-
Other								-
Subtotal	400,000	1,255,750	-	-	-	-	-	1,255,750
Capital Costs:								
Design	400,000							-
Right of Way								-
Construction		1,255,750	-	-	-	-	-	1,255,750
Subtotal	400,000	1,255,750	-	-	-	-	-	1,255,750
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Street Utility Improvements								
Project No: wabd01			Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028	
Water main improvements in coordination with the street preservation and improvment projects.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	200,000		1,300,000	1,350,000	1,380,000	1,425,000	1,475,000	6,930,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	200,000	-	1,300,000	1,350,000	1,380,000	1,425,000	1,475,000	6,930,000
Capital Costs:								
Design								-
Right of Way								-
Construction			1,300,000	1,350,000	1,380,000	1,425,000	1,475,000	6,930,000
Subtotal	-	-	1,300,000	1,350,000	1,380,000	1,425,000	1,475,000	6,930,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Water Repair & Replacements								
Project No: wabd01		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund			325,000	1,100,000	345,000	1,200,000	370,000	3,340,000
Bond Proceeds	100,000							-
Federal Grants								-
Local								-
Other								-
Subtotal	100,000	-	325,000	1,100,000	345,000	1,200,000	370,000	3,340,000
Capital Costs:								
Design	100,000		325,000		345,000		370,000	1,040,000
Right of Way								-
Construction				1,100,000		1,200,000		2,300,000
Subtotal	100,000	-	325,000	1,100,000	345,000	1,200,000	370,000	3,340,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Water Resources Protection Program (Wellhead Protection)								
Project No: wabd23		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund		30,000	30,000	35,000	35,000	40,000	40,000	210,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	-	30,000	30,000	35,000	35,000	40,000	40,000	210,000
Capital Costs:								
Design								-
Right of Way								-
Construction		30,000	30,000	35,000	35,000	40,000	40,000	210,000
Subtotal	-	30,000	30,000	35,000	35,000	40,000	40,000	210,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Water Trench Patches Program								
Project No: wabd28		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	155,000	160,000	165,000	170,000	175,000	180,000	185,000	1,035,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	155,000	160,000	165,000	170,000	175,000	180,000	185,000	1,035,000
Capital Costs:								
Design								-
Right of Way								-
Construction	155,000	160,000	165,000	170,000	175,000	180,000	185,000	1,035,000
Subtotal	155,000	160,000	165,000	170,000	175,000	180,000	185,000	1,035,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

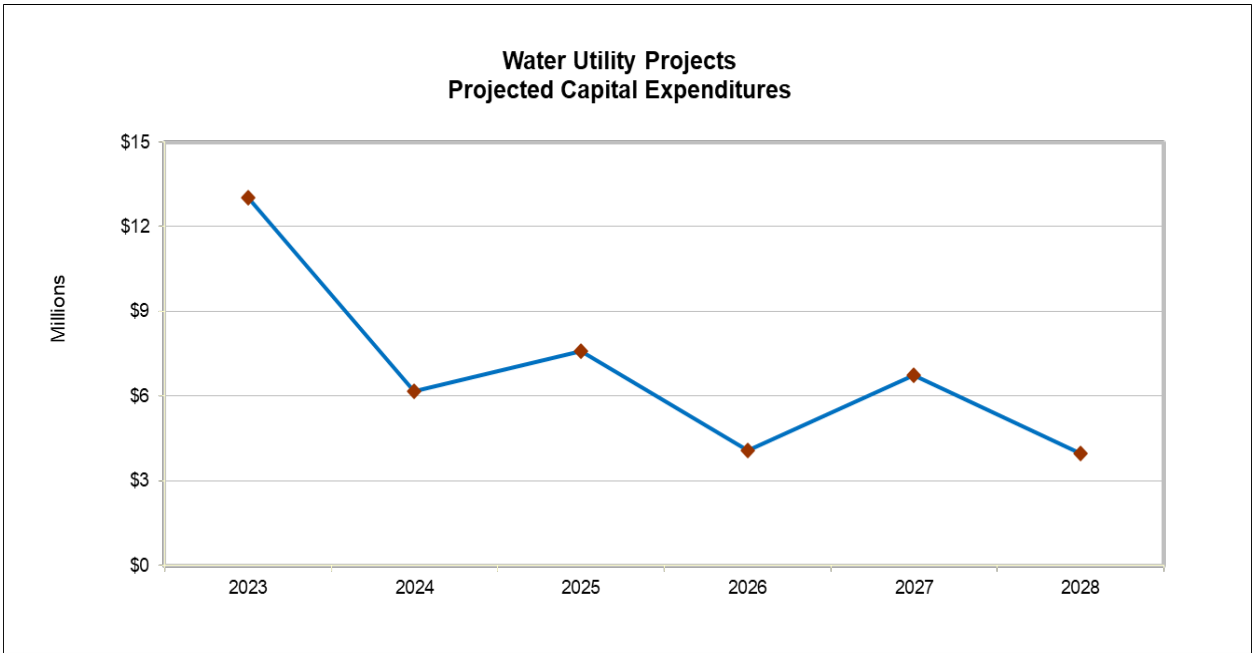
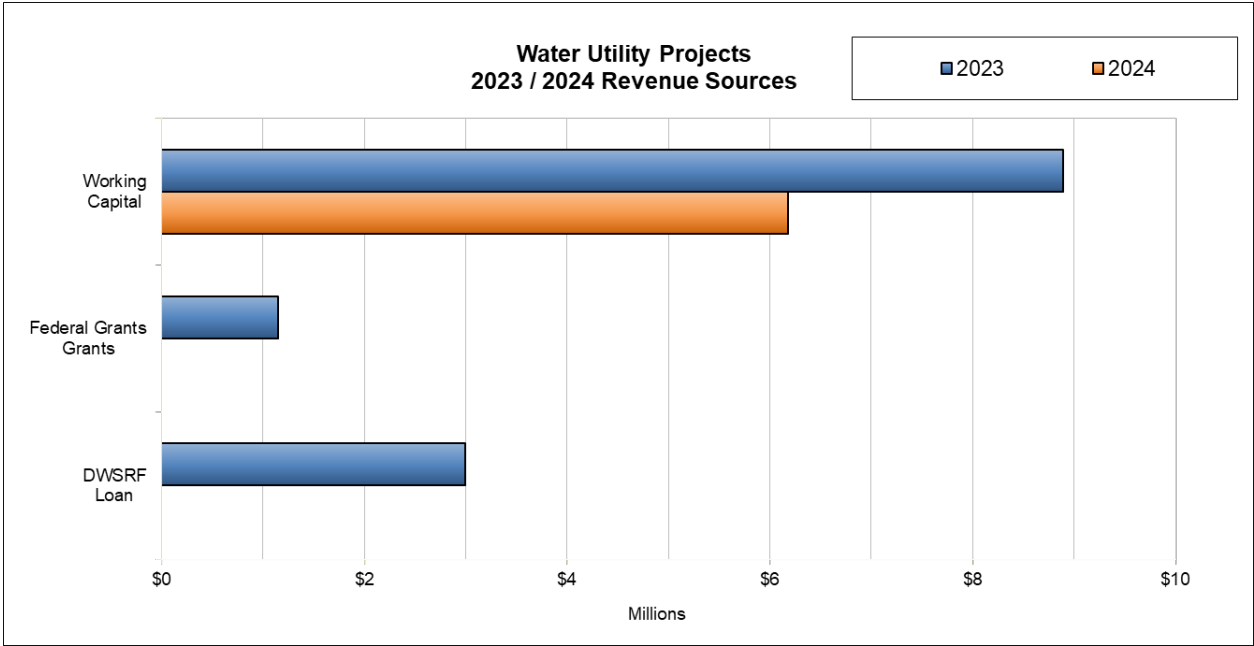
Project Name: Well 4 Electrical Improvements								
Project No: wabd37		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
CP2021 (Well 4 Facility Improvements) identified electrical improvements outside the scope of the project that would be beneficial for the well. The well is over 40 years old and much of the electrical equipment is original. Upgrades to the electrical system will improve the overall efficiency of the facility.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund			200,000	850,000				1,050,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	-	-	200,000	850,000	-	-	-	1,050,000
Capital Costs:								
Design			200,000					200,000
Right of Way								-
Construction				850,000				850,000
Subtotal	-	-	200,000	850,000	-	-	-	1,050,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

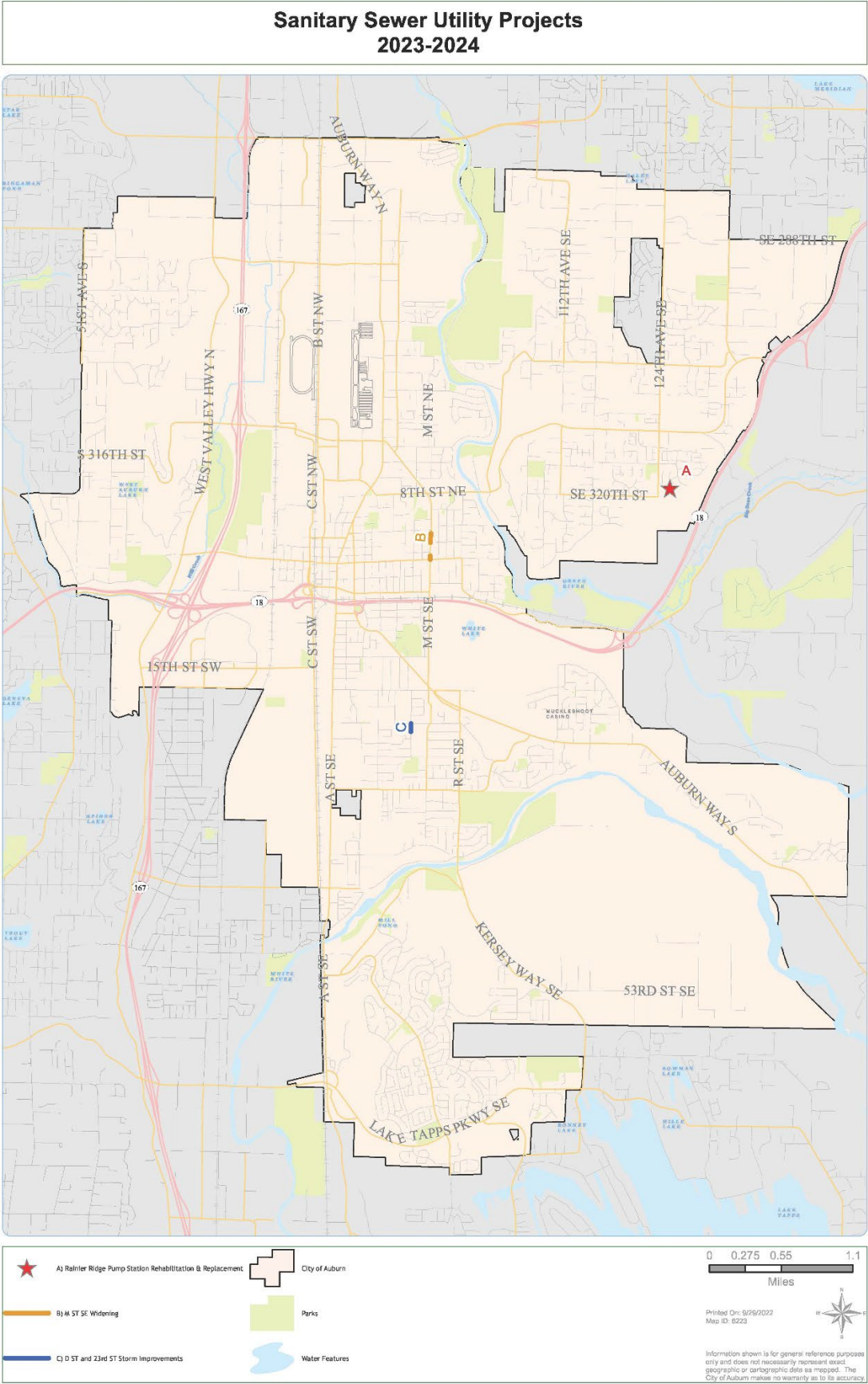
Project Name: Well 4 Facility Improvements								
Project No: cp2021		Capacity Project: NO		Anticipated Year of Completion:		2023		
This project was identified in the Facilities Evaluation Study. The project will include a comprehensive investigation and evaluation of the well operation. Findings from the evaluation will likely result in replacing the generator with a larger unit, possibly replacing the motor soft starter with a variable frequency drive (VFD), and replacing aging control valves, gate valves, and air relief system.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	986,000	20,000						20,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	986,000	20,000	-	-	-	-	-	20,000
Capital Costs:								
Design	177,347							-
Right of Way								-
Construction	808,653	20,000						20,000
Subtotal	986,000	20,000	-	-	-	-	-	20,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: West Hill Springs Transmission Main Replacement								
Project No: wabd31		Capacity Project: NO		Anticipated Year of Completion:		2025		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund		250,000	850,000					1,100,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	-	250,000	850,000	-	-	-	-	1,100,000
Capital Costs:								
Design		250,000						250,000
Right of Way								-
Construction			850,000					850,000
Subtotal	-	250,000	850,000	-	-	-	-	1,100,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: West Hill Springs Water Quality Improvements								
Project No: wabd38		Capacity Project: NO		Anticipated Year of Completion:		2024		
The aging chlorination building at West Hill Springs will be replaced and a new liquid chlorination system will be installed. Additionally, aeration to adjust pH will be required.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund			250,000	750,000				1,000,000
Bond Proceeds								-
Federal Grants								-
Local								-
Other								-
Subtotal	-	-	250,000	750,000	-	-	-	1,000,000
Capital Costs:								
Design			250,000					250,000
Right of Way								-
Construction				750,000				750,000
Subtotal	-			750,000	-	-	-	1,000,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

TOTAL CAPITAL COSTS and FUNDING SOURCES - WATER								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Water Fund	8,389,297	8,892,779	6,176,810	7,602,810	4,065,319	6,725,234	3,966,836	37,429,788
Bond Proceeds	7,668,979	-	-	-	-	-	-	-
Federal Grants	300,000	1,148,781	-	-	-	-	-	1,148,781
State Grants	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
DWSRF Loan	6,807,532	3,000,000	-	-	-	-	-	3,000,000
Other	-	-	-	-	-	-	-	-
Total	23,165,808	13,041,560	6,176,810	7,602,810	4,065,319	6,725,234	3,966,836	41,578,569
Capital Costs:								
Design	4,588,338	1,196,000	975,000	-	845,000	-	370,000	3,386,000
Water Supply Purchase	2,122,201	934,810	934,810	934,810	934,810	934,810	934,810	5,608,860
Right of Way	-	-	-	-	-	-	-	-
Construction	13,447,737	10,910,750	4,267,000	6,668,000	2,285,509	5,790,424	2,662,026	32,583,709
Total	20,158,276	13,041,560	6,176,810	7,602,810	4,065,319	6,725,234	3,966,836	41,578,569





Sanitary Sewer Projects

Eleven capital projects totaling \$5,992,500 are budgeted for 2023 and seven capital projects totaling \$1,344,000 are budgeted for 2024. The significant projects include the following:

- The Rainier Ridge Pump Station Rehabilitation & Replacement project (\$3,858,000 in 2023) initial phase will examine the alternative of rehabilitating the station, replacing major component, or replacing the entire station. The proposed funding anticipates a complete replacement and will be adjusted pending the alternatives analysis. **(See Map – “A”)**
- The M Street NE Widening project (\$20,000 in 2023 and \$200,000 in 2024) will replace approximately 300 linear feet of sewer line in conjunction with street improvements. **(See Map – “B”)**
- The D St SE & 23rd St SE Storm Improvements project (\$200,000 in 2023) replaces approximately 320 linear feet of 8” clay pipe sewer line with 8” PVC as well as replacing seven side sewers connected to that line. **(See Map – “C”)**
- The Sanitary Sewer Repair & Replacement/System Improvement program (\$1,353,000 in both 2023 and \$321,000 in 2024) will repair and replace broken sewer mains and other facilities identified through television inspection and routine cleaning.



Sewer repair and replacement program



Brick sewer manhole replaced as part of the 2nd Street SE Preservation project

2023 -2024 Sewer Fund Projects

Title	Project #	2023 Budget	2024 Budget	Page
2nd Street SE Preservation	cp2003	10,000	-	369
2024 Comprehensive Sewer Plan Update	cp2135	180,000	20,000	369
4th Street SE Preservation	cp2102	10,000	-	369
D St SE & 23rd St SE Storm Improvements	cp2125	200,000	-	370
Garden Avenue Re-alignment	cp2022	71,500	-	370
Inflow and Infiltration Study	sebd11	-	184,000	370
M Street NE Widening	cp2210	20,000	200,000	371
Manhole Ring and Cover Replacement	sebd04	83,000	86,000	371
Rainier Ridge Pump Station Rehabilitation/Replacement	cp2009	3,858,000	-	371
Regional Growth Center Access Improvements	cp2110	150,000	-	372
Sanitary Sewer Repair & Replacement/System Imp. Program	sebd01	1,353,000	321,000	372
Sewer Pump Station Replacement/Improvement Program	sebd05	-	273,000	372
Street Utility Improvements	sebd02	57,000	260,000	373
Total Sewer Fund Projects		5,992,500	1,344,000	

Project Name: 2nd Street SE Preservation								
Project No: cp2003		Capacity Project: NO		Anticipated Year of Completion:		2023		
This project replaces approximately 450 LF of 8" concrete sewer line with 8" PVC and replaces 2 manholes as part of a street reconstruction project for 2nd Street SE between A Street SE and Auburn Way South.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	233,960	10,000						10,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	233,960	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	13,960	5,000						5,000
Right of Way								-
Construction	220,000	5,000						5,000
Subtotal	233,960	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2024 Comprehensive Sewer Plan Update								
Project No: cp2135		Capacity Project: NO		Anticipated Year of Completion:		2024		
This project is a continuation of the 2019 Sewer R&R project (CP1805), and proposes to complete the design and construction of the repairs not completed during the construction phase of that project and to add three new sites. This project plans to replace a total of approximately 2,585 linear feet of 8"-10" diameter sewer line at 9 separate sites, and to complete 10 spot repairs.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	180,000	180,000	20,000					200,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	180,000	180,000	20,000	-	-	-	-	200,000
Capital Costs:								
Design	180,000	180,000	20,000					200,000
Right of Way								-
Construction								-
Subtotal	180,000	180,000	20,000	-	-	-	-	200,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 4th Street SE Preservation								
Project No: cp2102		Capacity Project: NO		Anticipated Year of Completion:		2023		
Along with the street reconstruction and other utility improvements, replace approximately 950 feet of 8" and 150 feet of 21" diameter sanitary sewer mains as well as provide new side sewers to each parcel served by those mains.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	616,000	10,000						10,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	616,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	102,000	5,000						5,000
Right of Way								-
Construction	514,000	5,000						5,000
Subtotal	616,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: D St SE & 23rd St SE Storm Improvements								
Project No: cp2125		Capacity Project: NO		Anticipated Year of Completion:		2023		
Along with the storm drainage and other facility improvements, replace approximately 320 LF of 8" clay pipe along K Street SE in its existing alignment with new 8" PVC. as well as replacing seven side sewers within the right of way that are connected to that line.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	25,000	200,000						200,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	25,000	200,000	-	-	-	-	-	200,000
Capital Costs:								
Design	25,000	9,000						9,000
Right of Way								-
Construction		191,000						191,000
Subtotal	25,000	200,000	-	-	-	-	-	200,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Garden Avenue Re-alignment								
Project No: cp2022		Capacity Project: NO		Anticipated Year of Completion:		2023		
Along with the extension of the road between Garden Avenue and 104th Ave SE, extend the existing sewer line in the new east/west roadway from the existing manhole to Garden Avenue (approx. 220 feet of 8" PVC pipe). Install three side sewer stubs to the properties north and south of the new road extension and to the property adjacent to the new manhole.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	23,500	71,500						71,500
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	23,500	71,500	-	-	-	-	-	71,500
Capital Costs:								
Design	23,000	10,000						10,000
Right of Way								-
Construction		61,500						61,500
Subtotal	23,000	71,500	-	-	-	-	-	71,500
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Inflow and Infiltration Study								
Project No: sebd11			Capacity Project: NO		Anticipated Year of Completion:		2024	
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, calibration of the City's hydraulic model, and for the I/I assessment portion of the update to the Comprehensive Sewer Plan, currently underway.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	125,000		184,000					184,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	125,000	-	184,000	-	-	-	-	184,000
Capital Costs:								
Design	125,000		184,000					184,000
Right of Way								-
Construction								-
Subtotal	125,000	-	184,000	-	-	-	-	184,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: M Street NE Widening								
Project No: cp2210		Capacity Project: NO		Anticipated Year of Completion:		2024		
Replace approximately 170 LF of 12" and 20 LF of 8" vitrified clay sewer line in M St NE between Main Street and 1st St NE and replace approximately 100 LF of 8" PVC between 2nd and 3rd Street NE to repair a belly at the downstream end of the pipe in conjunction with street improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	12,000	20,000	200,000					220,000
Federal								-
State								-
Local								-
Other								-
Subtotal	12,000	20,000	200,000	-	-	-	-	220,000
Capital Costs:								
Design	12,000	20,000						20,000
Right of Way								-
Construction	-		200,000					200,000
Subtotal	12,000	20,000	200,000	-	-	-	-	220,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): This project could decrease the future operating budget by reducing the need for staff to respond to loose manholes or lids.								

Project Name: Manhole Ring and Cover Replacement								
Project No: sebd04		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	80,000	83,000	86,000	89,000	92,000	95,000	98,000	543,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	80,000	83,000	86,000	89,000	92,000	95,000	98,000	543,000
Capital Costs:								
Design	8,000	8,000	9,000	9,000	9,000	10,000	10,000	55,000
Right of Way								-
Construction	72,000	75,000	77,000	80,000	83,000	85,000	88,000	488,000
Subtotal	80,000	83,000	86,000	89,000	92,000	95,000	98,000	543,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Rainier Ridge Pump Station Rehabilitation/Replacement								
Project No: cp2009		Capacity Project: NO		Anticipated Year of Completion:		2023		
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 is examining the alternatives of rehabilitating the station, replacing major components, or replacing/relocating the entire station. Funding for this project was derived from the Sewer Pump Station Replacement/Improvement program (sebd05).								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	992,000	3,858,000						3,858,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	992,000	3,858,000	-	-	-	-	-	3,858,000
Capital Costs:								
Design	792,000	250,000						250,000
Right of Way								-
Construction	200,000	3,608,000						3,608,000
Subtotal	992,000	3,858,000	-	-	-	-	-	3,858,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

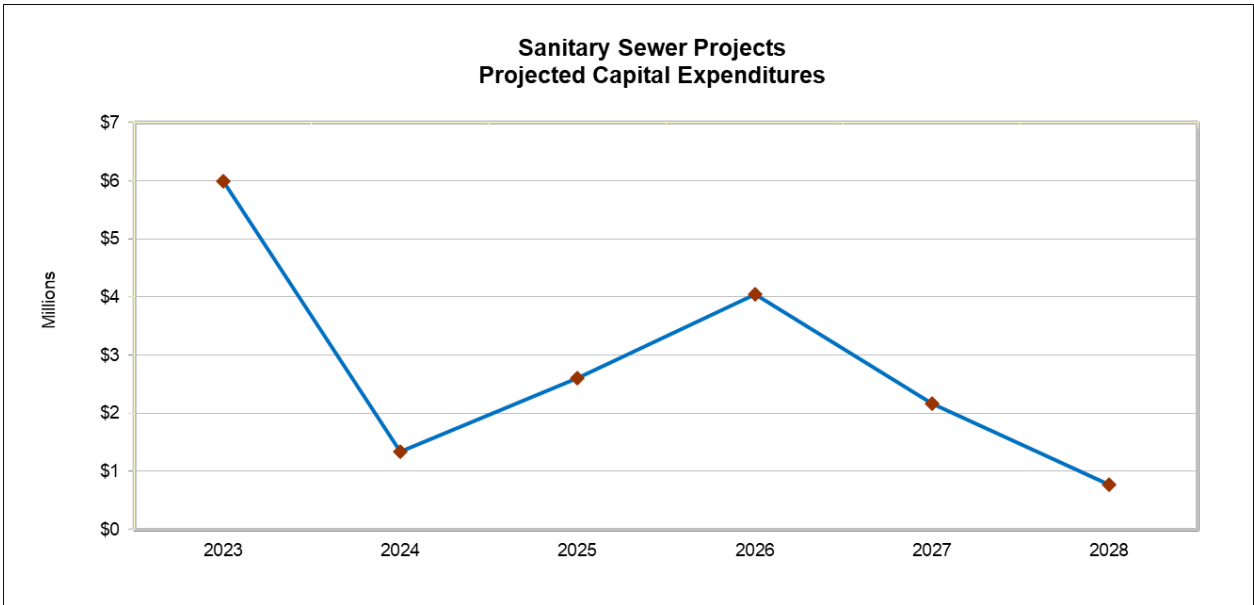
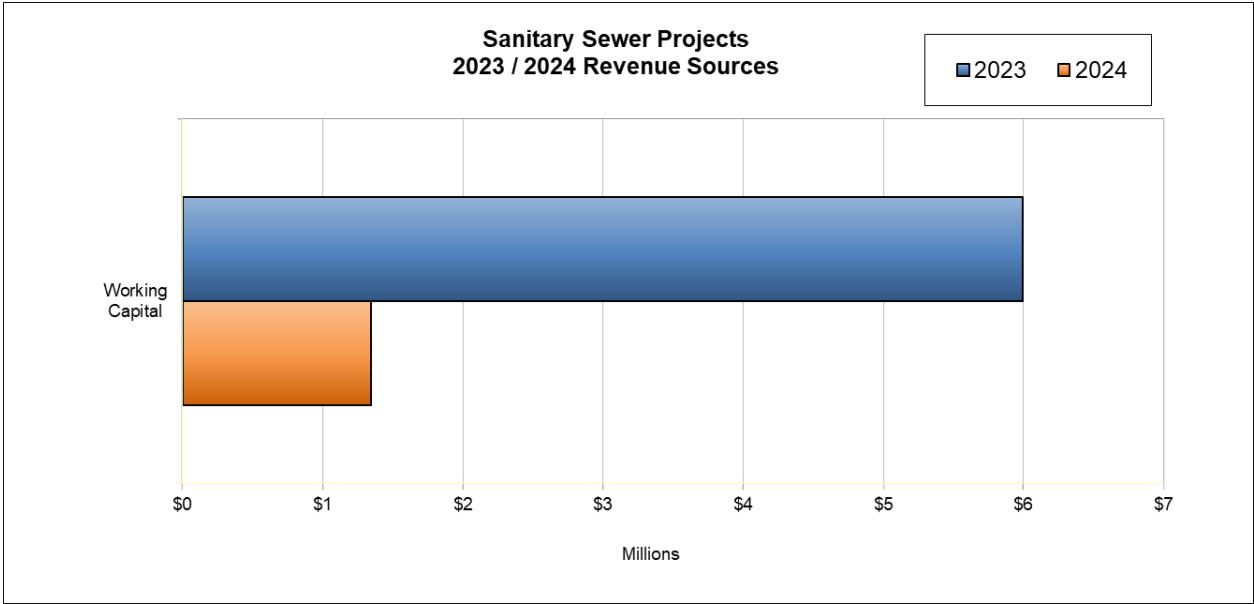
Project Name: Regional Growth Center Access Improvements								
Project No: cpc2110		Capacity Project: NO		Anticipated Year of Completion:		2023		
Along with the Intersection and other facility improvements, replace 200 LF of 8" concrete sewer with 8" PVC pipe in 3rd St NE between B St NE and Auburn Ave N.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	15,000	150,000						150,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	15,000	150,000	-	-	-	-	-	150,000
Capital Costs:								
Design	15,000	6,000						6,000
Right of Way								-
Construction	200,000	144,000						144,000
Subtotal	215,000	150,000	-	-	-	-	-	150,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Sanitary Sewer Repair & Replacement/System Improvements Program								
Project No: sebd01		Capacity Project: NO		Anticipated Year of Completion:		Beyond 2028		
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	300,000	1,353,000	321,000	1,663,000	344,000	1,782,000	369,000	5,832,000
Federal								-
State								-
Local								-
Other								-
Subtotal	300,000	1,353,000	321,000	1,663,000	344,000	1,782,000	369,000	5,832,000
Capital Costs:								
Design	250,000	130,000	268,000	166,000	287,000	178,000	307,000	1,336,000
Right of Way	20,000		21,000		23,000		25,000	69,000
Construction	30,000	1,223,000	32,000	1,497,000	34,000	1,604,000	37,000	4,427,000
Subtotal	300,000	1,353,000	321,000	1,663,000	344,000	1,782,000	369,000	5,832,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): This should decrease the operating budget by correcting the problems that require operation staffs attention.								

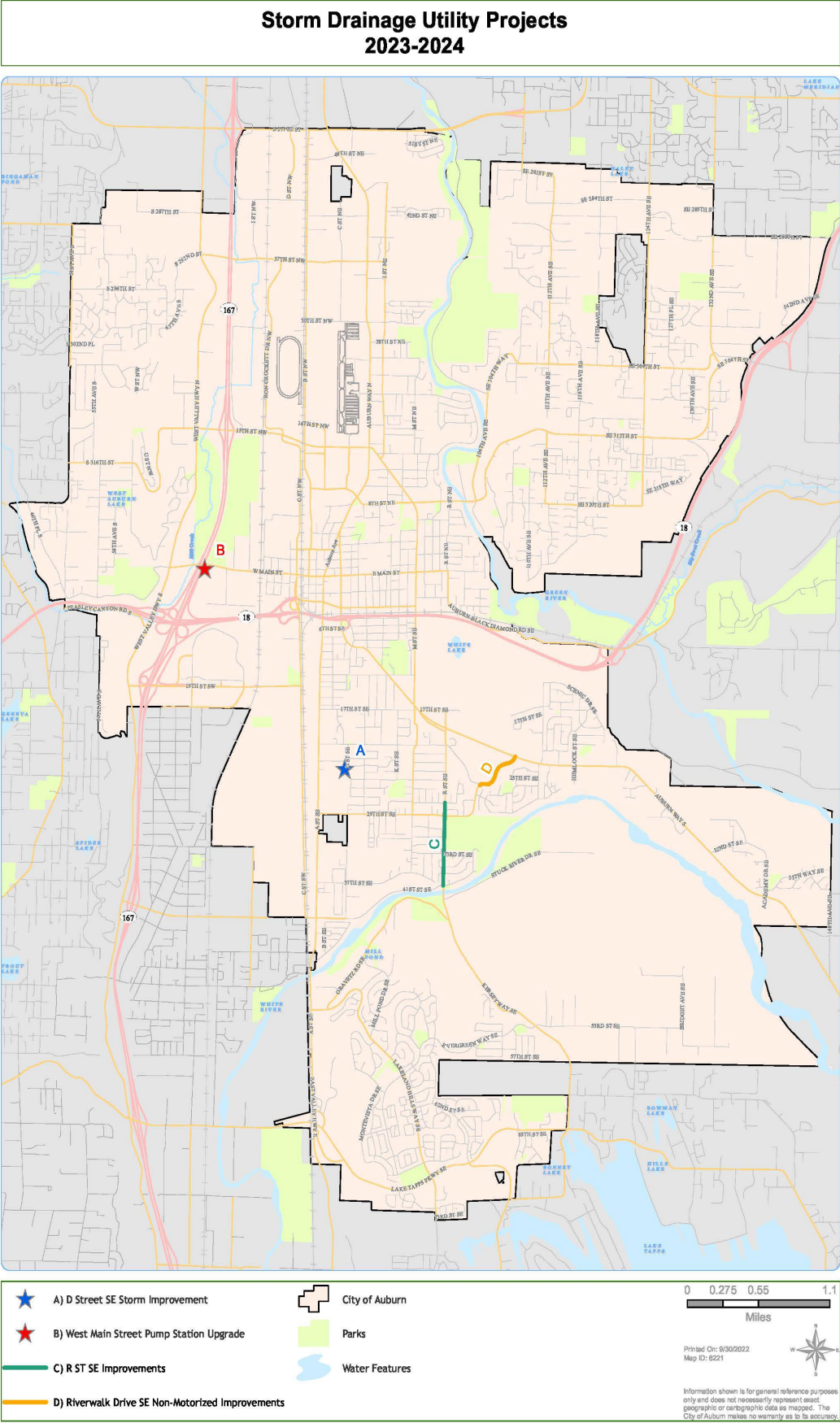
Project Name: Sewer Pump Station Replacement/Improvement Program								
Project No: sebd05		Capacity Project: NO		Anticipated Year of Completion:		2026		
The Sewer Utility's infrastructure currently consists of 17 public sewer pump stations that range in age from 2 to over 50 years old. As those stations 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 2026.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund			273,000	582,000	3,328,000			4,183,000
Federal								-
State								-
Local								-
Other								-
Subtotal	-	-	273,000	582,000	3,328,000	-	-	4,183,000
Capital Costs:								
Design			273,000	582,000	266,000			1,121,000
Right of Way								-
Construction					3,062,000			3,062,000
Subtotal	-	-	273,000	582,000	3,328,000	-	-	4,183,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): This should decrease the operating budget by correcting the problems that require operation staffs attention.								

Project Name: Street Utility Improvements								
Project No: sebd02		Capacity Project:		NO		Anticipated Year of Completion:		Beyond 2028
Sewer system repair and replacements in coordination with transportation projects.								
Comprehensive Plan Project #2.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	90,000	57,000	260,000	270,000	280,000	290,000	300,000	1,457,000
Federal								-
State								-
Local								-
REET								-
Other								-
Subtotal	90,000	57,000	260,000	270,000	280,000	290,000	300,000	1,457,000
Capital Costs:								
Design	14,000	8,000	39,000	40,000	42,000	43,000	45,000	217,000
Right of Way								-
Construction	76,000	49,000	221,000	230,000	238,000	247,000	255,000	1,240,000
Subtotal	90,000	57,000	260,000	270,000	280,000	290,000	300,000	1,457,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

TOTAL CAPITAL COSTS and FUNDING SOURCES - SEWER								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Sewer Fund	2,692,460	5,992,500	1,344,000	2,604,000	4,044,000	2,167,000	767,000	16,918,500
Federal	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
REET	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	2,692,460	5,992,500	1,344,000	2,604,000	4,044,000	2,167,000	767,000	16,918,500
Capital Costs:								
Design	1,559,960	631,000	793,000	797,000	604,000	231,000	362,000	3,418,000
Right of Way	20,000	-	21,000	-	23,000	-	25,000	69,000
Construction	1,312,000	5,361,500	530,000	1,807,000	3,417,000	1,936,000	380,000	13,431,500
Total	2,891,960	5,992,500	1,344,000	2,604,000	4,044,000	2,167,000	767,000	16,918,500







Storm Drainage Projects

Sixteen capital projects totaling \$6,713,394 are budgeted for 2023 and twelve capital projects totaling \$8,065,000 are budgeted for 2024. The most significant projects are as follows:

- The D Street SE Storm Improvement project (\$2,600,000 in 2023) will install new storm drainage infrastructure to route flows from south to north along the D Street SE corridor to the 21st Street SE regional infiltration pond. improvements to convey the 25-year flow along D Street SE from a flooding area due to failing dry wells near the intersection of D Street SE and 25th Street SE. **(See Map – “A”)**
- The West Main Street Pump Station Upgrade project (\$850,000 in 2023 and \$3,000,000 in 2024) will provide a redundant pump, force main, and outlet to meet level of service goals. **(See Map – “B”)**
- The R St SE Improvements project (\$45,000 in 2023 and \$1,200,000 in 2024) will replace approximately 2,800 linear feet storm pipe. The project will also add 152 linear feet of pipe and 8 new catch basins. **(See Map – “C”)**
- The Riverwalk Drive SE project (\$762,894 in 2023) will construct large diameter storm piping to replace the existing roadside ditch and expand the Riverwalk ponds to accommodate increased capacity. **(See Map – “D”)**

Storm drainage improvements as part of the Auburn Way North preservation project.



2023 - 2024 Storm Fund Projects

Title	Project #	2023 Budget	2024 Budget	Page
4th Street SE Preservation	cp2102	10,000	-	379
Comprehensive Storm Drainage Plan Update	sdbd16	150,000	40,000	379
D Street SE Storm Improvement	cp2125	2,600,000	-	379
M Street NE Widening	cp2210	50,000	700,000	380
Manhole & Catchbasin Frame and Grate Replacement	sdbd21	80,000	85,000	380
North Airport Area Improvement, Phase 2	cp2118	10,000	-	380
Pipeline Repair & Replacement Program	sdbd03	1,300,000	135,000	381
R St SE Improvements	cp2116	45,000	1,200,000	381
Regional Growth Center Access	cp2110	245,500	-	381
Riverwalk Drive SE Non-Motorized Improvements	cp2121	762,894	-	382
S. 314th St. & 54th Ave S. Storm Improvements Ph. 1	sdbd19	125,000	450,000	382
S. 314th St. & 54th Ave S. Storm Improvements Ph. 2	sdbd22	-	150,000	382
S. 330th St. & 46th Pl. S. Storm Improvement	cp2018	10,000	-	383
South 316th Sidewalk Improvement	sdbd23	50,000	425,000	383
Storm Pipeline Extension Program	sdbd24	175,000	520,000	383
Street Utility Improvements	sdbd04	250,000	260,000	384
Vegetation Sorting Facility	sdbd12	-	1,100,000	384
West Main Street Pump Station Upgrade	sdbd11	850,000	3,000,000	384
Total Storm Fund Projects		6,713,394	8,065,000	

Project Name: 4th Street SE Preservation								
Project No: cp2102		Capacity Project: NO		Anticipated Year of Completion: 2023				
Along with the street reconstruction and other utility improvements, install 1680 LF existing 8" storm with 12" storm, 165 LF of new and replaced 15", 205 LF of new 14" DI, 130 LF of new 16" and 23 LF of replaced 30" along 4th St SE from Auburn Way South to L St SE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	936,000	10,000						10,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	936,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	20,000	-						-
Right of Way								-
Construction	916,000	10,000						10,000
Subtotal	936,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Comprehensive Storm Drainage Plan Update								
Project No: cp2136			Capacity Project: NO		Anticipated Year of Completion: 2024			
This project will prepare an update to the City's Storm Drainage Comprehensive Plan to be adopted by City Council as part of the City's overall Comprehensive Plan to be completed by June 2024. City staff will prepare portions of the plan and will engage consultants to complete some of the tasks including hydraulic modeling, financial analysis, and cost estimation.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	150,000	150,000	40,000					190,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	150,000	150,000	40,000	-	-	-	-	190,000
Capital Costs:								
Design	150,000	150,000	40,000					190,000
Right of Way								-
Construction								-
Subtotal	150,000	150,000	40,000	-	-	-	-	190,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: D St. SE Storm Improvement								
Project No: cp2125		Capacity Project: NO			Anticipated Year of Completion: 2023			
This project will Install new storm drainage infrastructure to route flows from south to north along the D Street SE corridor to the 21st Street SE Regional Infiltration Pond. The main will extend to capture drainage from 25th St. SE, 26th St. SE and 27th St. SE eliminating failed drywells and reduce localized flooding at 25th and D St. SE. The project will also install new storm drainage infrastructure to route flows from south to north along K St. SE to the 21st St. SE Regional Infiltration Pond. The main will extend to capture re-routed flows from 23rd St. SE, which reduces stormwater from a localized flooding area along 23rd St. SE. Replaced and upsized storm main will be installed along 23rd St. SE to further reduce the risk of flooding.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	682,000	2,600,000						2,600,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	682,000	2,600,000	-	-	-	-	-	2,600,000
Capital Costs:								
Design	682,000							-
Right of Way								-
Construction		2,600,000						2,600,000
Subtotal	682,000	2,600,000	-	-	-	-	-	2,600,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: M Street NE Widening								
Project No: cp2210			Capacity Project: NO		Anticipated Year of Completion: 2024			
This project will replace approximately 535 LF of undersized and deteriorated storm drain pipe and install approximately 300 feet of new storm drain pipe with catch basins and manholes. The project will be implemented as part of the transportation project: M Street NE Widening from E. Main Street to 4th Street NE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	50,000	50,000	700,000					750,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	50,000	50,000	700,000	-	-	-	-	750,000
Capital Costs:								
Design	50,000	50,000						50,000
Right of Way								-
Construction			700,000					700,000
Subtotal	50,000	50,000	700,000	-	-	-	-	750,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Manhole & Catchbasin Frame and Grate Replacement								
Project No: sdbd21		Capacity Project: NO		Anticipated Year of Completion: Beyond 2028				
As manholes & catchbasins 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 catchbasin 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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	147,000	80,000	85,000	85,000	90,000	90,000	95,000	525,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	147,000	80,000	85,000	85,000	90,000	90,000	95,000	525,000
Capital Costs:								
Design	16,000	8,000	8,000	8,000	8,000	8,000	8,000	48,000
Right of Way								-
Construction	131,000	72,000	77,000	77,000	82,000	82,000	87,000	477,000
Subtotal	147,000	80,000	85,000	85,000	90,000	90,000	95,000	525,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: North Airport Stormwater Improvement, Phase 2								
Project No: cp2118		Capacity Project: NO		Anticipated Year of Completion: 2023				
This project will eliminate Pond F and underground Pond G within subsurface chambers. Storm modeling for the north auburn airport area has determined that overall storage capacity is sufficient and will eliminate the existing bird netting and vegetation management for these two ponds.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	1,660,000	10,000						10,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	1,660,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	194,534		-					-
Right of Way								-
Construction	1,465,466	10,000						10,000
Subtotal	1,660,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Pipeline Repair & Replacement Program								
Project No: sdbd03			Capacity Project: NO		Anticipated Year of Completion: Beyond 2028			
This program provides funding for projects involving replacement of existing infrastructure. These projects support street repairs and other utility replacement programs, requiring coordination.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	1,031,192	1,300,000	135,000	1,400,000	145,000	1,450,000	155,000	4,585,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	1,031,192	1,300,000	135,000	1,400,000	145,000	1,450,000	155,000	4,585,000
Capital Costs:								
Design	186,521		135,000		145,000		155,000	435,000
Right of Way								-
Construction	844,671	1,300,000		1,400,000		1,450,000		4,150,000
Subtotal	1,031,192	1,300,000	135,000	1,400,000	145,000	1,450,000	155,000	4,585,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: R St SE Improvements								
Project No: cp2116			Capacity Project: NO		Anticipated Year of Completion: 2023			
Along with the street reconstruction and other utility improvements, replace approximately 2,800 LF of 8" and 10" concrete pipe with 12" pipe between 28th and 33rd St SE. Add 152 LF of 12" storm pipe and 8 new catch basins between 25th St SE and 28th St SE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	70,000	45,000	1,200,000					1,245,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	70,000	45,000	1,200,000	-	-	-	-	1,245,000
Capital Costs:								
Design	70,000	45,000						45,000
Right of Way								-
Construction			1,200,000					1,200,000
Subtotal	70,000	45,000	1,200,000	-	-	-	-	1,245,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Regional Growth Center Access								
Project No: cp2110		Capacity Project: NO		Anticipated Year of Completion: 2023				
Along with the street reconstruction and other utility improvements, replace approximately 463 LF of existing 8" storm with 12" storm along Auburn Ave and 3rd St NE alignments. Also install approximately 80 LF new 12" storm in this area for local inflow. Install approximately 200 LF new 12" storm in 4th St NE between Auburn Way North and Auburn Ave for local inflow.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	66,300	245,500						245,500
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	66,300	245,500	-	-	-	-	-	245,500
Capital Costs:								
Design	36,229							-
Right of Way								-
Construction		245,500						245,500
Subtotal	36,229	245,500	-	-	-	-	-	245,500
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Riverwalk Drive SE Non-Motorized Improvements								
Project No: cp2121		Capacity Project: NO		Anticipated Year of Completion: 2023				
This project will construct large diameter storm piping to replace the existing roadside ditch, and expand the Riverwalk ponds to accommodate increased capacity due to the lost infiltration of the upstream ditch along Riverwalk Drive. The project will be implemented as part of the transportation project that will construct sidewalks along the east side of Riverwalk Drive SE from Howard Road and Auburn Way South.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	87,106	762,894						762,894
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	87,106	762,894	-	-	-	-	-	762,894
Capital Costs:								
Design	87,106							-
Right of Way								-
Construction		762,894						762,894
Subtotal	87,106	762,894	-	-	-	-	-	762,894
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: S. 314th St. & 54th Ave S. Storm Improvement Ph. 1								
Project No: sdbd19		Capacity Project: NO			Anticipated Year of Completion: 2024			
As part of the City's efforts to improve the drainage system in the West Hill annexation area, this project will construct improvements near S 314th Street. and 54th Avenue S. to redirect flows and implement Low Impact Development (LIID) techniques.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund		125,000	450,000					575,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	-	125,000	450,000	-	-	-	-	575,000
Capital Costs:								
Design		125,000						125,000
Right of Way								-
Construction			450,000					450,000
Subtotal	-	125,000	450,000	-	-	-	-	575,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: S. 314th St. & 54th Ave S. Storm Improvement Ph. 2								
Project No: sdbd22			Capacity Project: NO		Anticipated Year of Completion: 2022			
As part of the City's efforts to improve the drainage system in the West Hill annexation area, this project will construct improvements near S 314th Street and 54th Avenue S to route the public storm drainage through a new easement and pipe to the downstream system.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund			150,000	310,000				460,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	-	-	150,000	310,000	-	-	-	460,000
Capital Costs:								
Design			100,000					100,000
Right of Way			50,000					50,000
Construction				310,000				310,000
Subtotal	-	-	150,000	310,000	-	-	-	460,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: S. 330th St. & 46th Pl. S. Storm Improvement								
Project No: cp2018		Capacity Project: NO		Anticipated Year of Completion: 2023				
As part of the City's efforts to improve the drainage system in the West Hill annexation area, this project construct improvements near S. 330th Street and 46th Place S. where public storm drainage currently discharges within a large open ditch. The improvement will re-route the drainage within the right-of-way to the existing outfall.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	369,000	10,000						10,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other (Other Agency)								-
Subtotal	369,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	73,359							-
Right of Way	5590							-
Construction	290,051	10,000						10,000
Subtotal	369,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): Repair and replacement of aging infrastructure should reduce operating costs.								

Project Name: South 316th Sidewalk Improvement								
Project No: sdbd23		Capacity Project: NO		Anticipated Year of Completion: 2024				
Replace approximately 790 LF of existing storm along the north side of S 316th St. between 51st Ave and 56th Ave with Six Year Transportation Improvement Plan TIP# N-8.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund		50,000	425,000					475,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	-	50,000	425,000	-	-	-	-	475,000
Capital Costs:								
Design		50,000						50,000
Right of Way								-
Construction			425,000					425,000
Subtotal	-	50,000	425,000	-	-	-	-	475,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

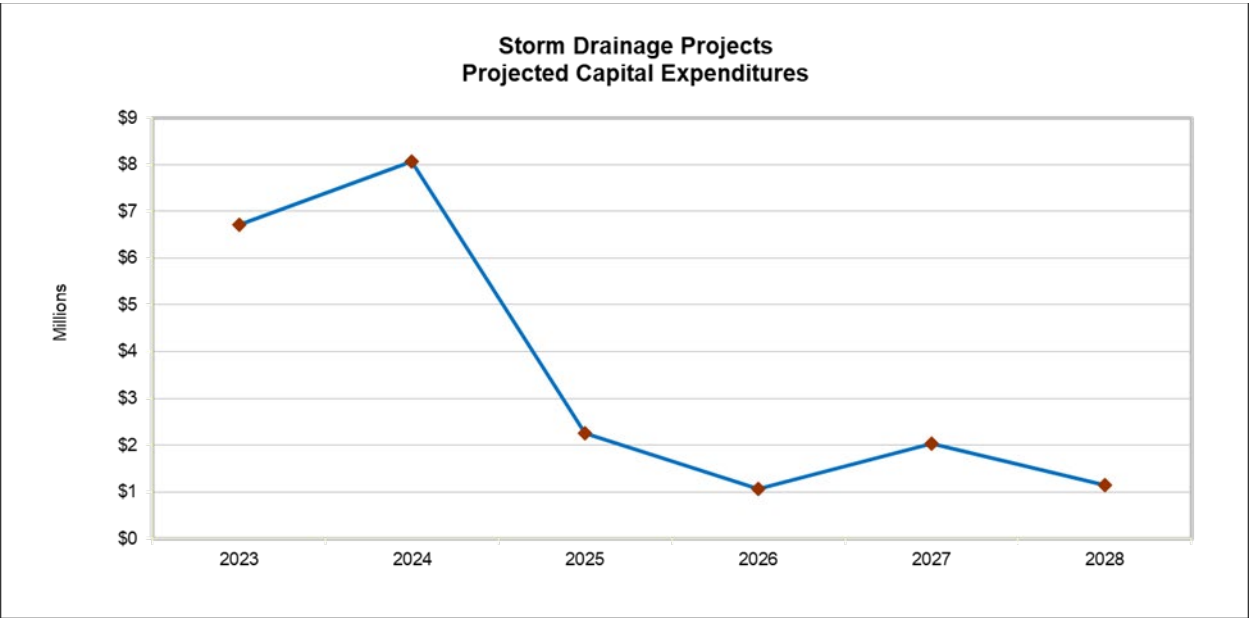
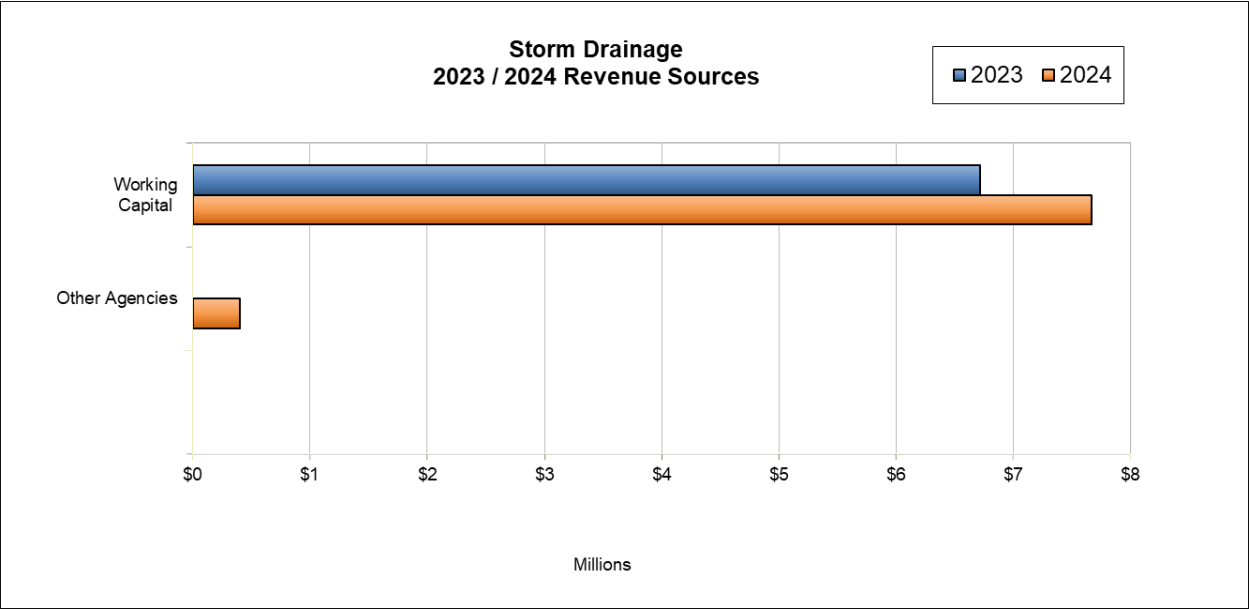
Project Name: Storm Pipeline Extension Program								
Project No: sdbd24		Capacity Project: NO		Anticipated Year of Completion: Beyond 2028				
This program will extend the storm drainage system to built out areas of the city where they do not currently exist. An example would be paved alleys or residential street where roadwork is not anticipated.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund		175,000	520,000	190,000	555,000	200,000	600,000	2,240,000
Bond Proceeds								-
Federal								-
State								-
Local								-
Other								-
Subtotal	-	175,000	520,000	190,000	555,000	200,000	600,000	2,240,000
Capital Costs:								
Design		175,000		190,000		200,000		565,000
Right of Way								-
Construction			520,000		555,000		600,000	1,675,000
Subtotal	-	175,000	520,000	190,000	555,000	200,000	600,000	2,240,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

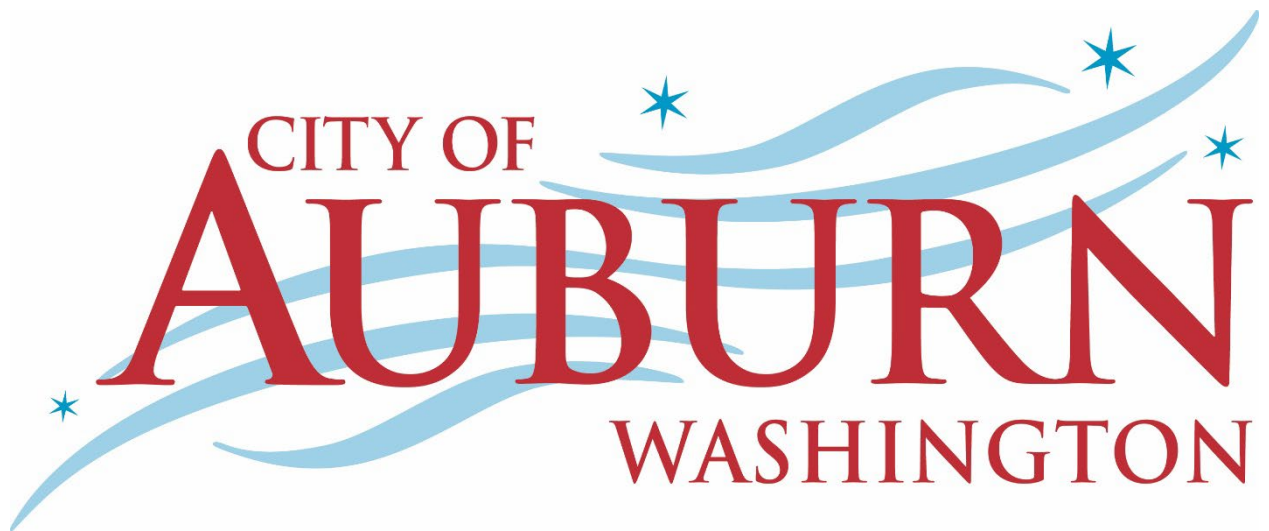
Project Name: Street Utility Improvements								
Project No: sdbd04			Capacity Project: NO		Anticipated Year of Completion: Beyond 2028			
Storm system repair and replacements in coordination with transportation projects.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	545,000	250,000	260,000	270,000	280,000	290,000	300,000	1,650,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	545,000	250,000	260,000	270,000	280,000	290,000	300,000	1,650,000
Capital Costs:								
Design								-
Right of Way								-
Construction	545,000	250,000	260,000	270,000	280,000	290,000	300,000	1,650,000
Subtotal	545,000	250,000	260,000	270,000	280,000	290,000	300,000	1,650,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

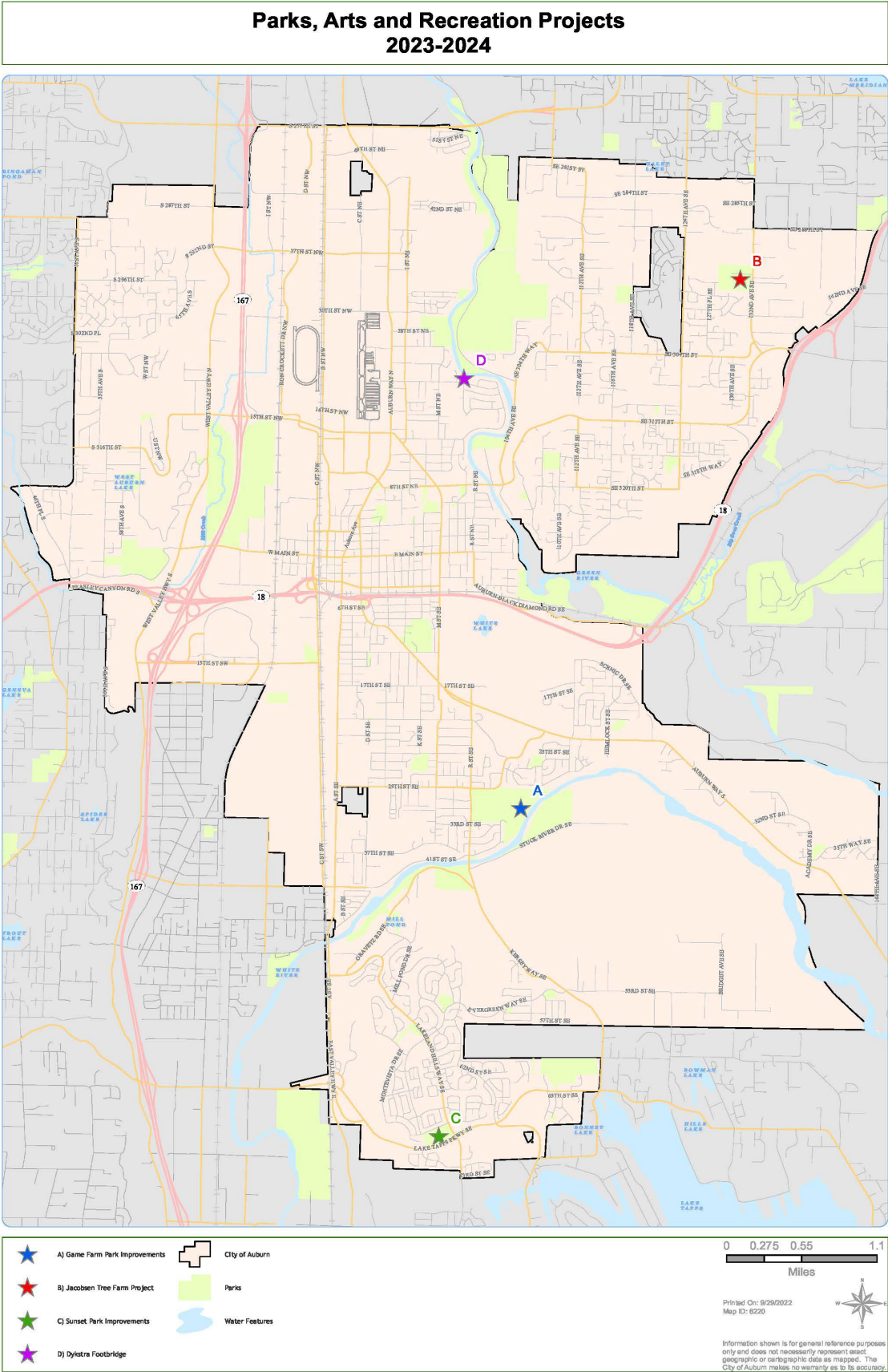
Project Name: Vegetation Sorting Facility								
Project No: sdbd12		Capacity Project: NO		Anticipated Year of Completion: 2024				
This project will prepare an evaluation of the benefits and costs of acquiring property to use as a vegetation sorting facility prior to disposal or reuse of materials from storm drainage maintenance activities (e.g., pond and ditch cleaning). Cost includes bin barriers and sorting equipment to facilitate materials handling and separation.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund			1,100,000					1,100,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other								-
Subtotal	-	-	1,100,000	-	-	-	-	1,100,000
Capital Costs:								
Design			75,000					75,000
Acquisition			825,000					825,000
Construction			200,000					200,000
Subtotal	-	-	1,100,000	-	-	-	-	1,100,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: West Main Street Pump Station Upgrade								
Project No: sdbd11		Capacity Project: NO		Anticipated Year of Completion:			2024	
This project will upgrade the existing pump station by providing a redundant pump, force main, and outlet to meet level of service goals.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund		850,000	2,600,000					3,450,000
Bond Proceeds								-
State								-
Local								-
REET								-
Other			400,000					400,000
Subtotal		850,000	3,000,000	-	-	-	-	3,850,000
Capital Costs:								
Design		850,000						850,000
Acquisition								-
Construction			3,000,000					3,000,000
Subtotal	-	850,000	3,000,000	-	-	-	-	3,850,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

TOTAL CAPITAL COSTS and FUNDING SOURCES - STORM DRAINAGE								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Storm Drainage Fund	5,793,598	6,713,394	7,665,000	2,255,000	1,070,000	2,030,000	1,150,000	20,883,394
Bond Proceeds	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
REET	-	-	-	-	-	-	-	-
Other	-	-	400,000	-	-	-	-	400,000
Total	5,793,598	6,713,394	8,065,000	2,255,000	1,070,000	2,030,000	1,150,000	21,283,394
Capital Costs:								
Design	1,565,749	1,453,000	358,000	198,000	153,000	208,000	163,000	2,533,000
Right of Way	5,590	-	50,000	-	-	-	-	50,000
Acquisition	-	-	825,000	-	-	-	-	825,000
Construction	4,192,188	5,260,394	6,832,000	2,057,000	917,000	1,822,000	987,000	17,875,394
Total	5,763,527	6,713,394	8,065,000	2,255,000	1,070,000	2,030,000	1,150,000	21,283,394







Parks, Arts and Recreation Projects

Nine projects totaling \$1,342,800 are budgeted for 2022 and six capital projects totaling \$763,500 are budgeted for 2024.

The most significant projects include following:

- The Game Farm Park Improvements project (\$300,000 in 2023) 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 – “A”)**
- The Jacobsen Tree Farm Development project (\$333,500 in 2024) will develop the 29.3-acre site into a community park. **(See Map – “B”)**
- The Sunset Park Improvements project (\$177,800 in 2023) will expand the playground area to include additional play activities. **(See Map – “C”)**
- The Dykstra Footbridge (\$450,000 in 2022) will repair or replace the footbridge connecting Dykstra and Isaac Evans Park. **(See Map – “D”)**

Game Farm Park Turf Field Improvements



2023 -2024 Municipal Parks Fund Projects

Title	Project #	2023 Budget	2024 Budget	Page
Cedar Lanes Bike Park	cp2127	150,000	-	391
Dykstra Footbridge	cp2214	450,000	-	391
Fairway Drainage Improvement	gpbd19	30,000	30,000	391
Fulmer Park Playground Replacement	cp2128	10,000	100,000	392
Game Farm Park Improvements	cp2212	300,000	-	392
Jacobsen Tree Farm Development	cp2020	-	333,500	392
Lakeland Hills Nature Area	gpbd11	-	25,000	393
Miscellaneous Parks Improvements	gpbd03	150,000	150,000	393
Neighborhood Parks Improvement- ARPA	gpbd31	25,000	-	393
Park Acquisitions/Development	gpbd04	50,000	125,000	394
Sunset Park Improvements	cp1921	177,800	-	394
Total Municipal Parks Fund Projects		1,342,800	763,500	

Project Name: Cedar Lanes Bike Park								
Project No: cp2127		Capacity Project:		YES	Anticipated Year of Completion:		2023	
Construct a bike park and restroom at Cedar Lanes Park. Bike park to include an asphalt pump track and skills course. Pedestrian trails in the park will also be improved.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Federal								-
State								-
Local	359,900	150,000						150,000
Other (Park Impact Fee)	108,647							-
Other (KC Prop 2)								-
Subtotal	468,547	150,000	-	-	-	-	-	150,000
Capital Costs:								
Design	32,547							-
Right of Way								-
Construction	436,000	150,000						150,000
Subtotal	468,547	150,000	-	-	-	-	-	150,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Dykstra Footbridge								
Project No: cp2214			Capacity Project: NO		Anticipated Year of Completion: 2023			
As part of the American Rescue Plan Act the Parks, Arts and Recreation Division will repair or replace the Dykstra Footbridge connecting Dykstra and Isaac Evans Park. This pedestrian bridge connects a low income community members as well as others from the west side of the Green River to the large public park on the east side of the Green River. The footbridge is decaying and will need to be closed eliminating this popular walking route. \$50,000 is allocated in 2022 to secure Engineering Services for structural analysis as well as Architectural Services. An additional \$450,000 is budgeted to repair and/or replace the pedestrian bridge based on findings.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Federal								-
State								-
Local								-
Other (ARPA)	50,000	450,000						450,000
Other (KC Prop 2)								-
Subtotal	50,000	450,000	-	-	-	-	-	450,000
Capital Costs:								
Design	50,000							-
Right of Way								-
Construction		450,000						450,000
Subtotal	50,000	450,000	-	-	-	-	-	450,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Fairway Drainage Improvement								
Project No: gpbd19		Capacity Project: NO			Anticipated Year of Completion: Beyond 2028			
Apply top dressing sand to the first five fairways in order to firm up these landing areas so that the holes are playable year round. Sand will be applied with a three yard topdressing machine. Sand will be applied bi/weekly at a tenth of an inch of sand throughout the fairways. Fairways will start to show improvements once four inches of sand are applied.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	2 Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Federal								-
State								-
Local								-
REET 2	85,373	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Other (KC Prop 2)								-
Subtotal	85,373	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Capital Costs:								
Design								-
Right of Way								-
Construction	85,373	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Subtotal	85,373	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Fulmer Park Playground Replacement								
Project No: cp2128		Capacity Project:		YES	Anticipated Year of Completion:		2025	
Apply top dressing sand to the first five fairways in order to firm up these landing areas so that the holes are playable year round. Sand will be applied with a three yard topdressing machine. Sand will be applied bi/weekly at a tenth of an inch of sand throughout the fairways. Fairways will start to show improvements once four inches of sand are applied.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund	50,721							-
Federal								-
State				600,000				600,000
Local	25,000			600,000				600,000
Other (KC Prop 2)	100,000	10,000						10,000
Other (Park Impact Fee)	35,524		100,000	600,000				700,000
Subtotal	211,245	10,000	100,000	1,800,000	-	-	-	1,910,000
Capital Costs:								
Design	20,000		100,000					100,000
Demolition	721							-
Construction	190,524	10,000		1,800,000				1,810,000
Subtotal	211,245	10,000	100,000	1,800,000	-	-	-	1,910,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Game Farm Park Improvements								
Project No: gpbd25		Capacity Project:		NO		Anticipated Year of Completion:		2023
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund	8,200							-
Federal								-
State								-
Local	150,000	150,000						150,000
Other (Park Impact Fee)	294,012	150,000						150,000
REET 1	964,476							-
Subtotal	1,416,688	300,000	-	-	-	-	-	300,000
Capital Costs:								
Design		20,000						20,000
Right of Way								-
Construction	1,416,688	280,000						280,000
Subtotal	1,416,688	300,000	-	-	-	-	-	300,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Jacobsen Tree Farm Development								
Project No: cp0609, cp2020			Capacity Project:					

Project Name: Lakeland Hills Nature Area								
Project No: gpbdd11			Capacity Project: YES		Anticipated Year of Completion: 2026			
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Federal								-
State					200,000			200,000
Local								-
Other (Park Impact Fee)			25,000					25,000
Other (KC Prop 2)								-
Other (TBD)								-
Subtotal	-	-	25,000	-	200,000	-	-	225,000
Capital Costs:								
Design			25,000					25,000
Right of Way								-
Construction					200,000			200,000
Subtotal	-	-	25,000	-	200,000	-	-	225,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$5,000								

Project Name: Miscellaneous Parks Improvements								
Project No: various, gpbdd03			Capacity Project: YES		Anticipated Year of Completion: Beyond 2028			
Minor park improvements including shelters, roofs, playgrounds, irrigation and restrooms.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund	55,033	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Federal								-
State								-
Local								-
Other (KC Prop 2)	327,100	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Other (Park Impact Fee)	188,869	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Subtotal	571,002	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Capital Costs:								
Design								-
Right of Way								-
Construction	571,002	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Subtotal	571,002	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Neighborhood Parks Improvement- ARPA								
Project No: gpbdd31		Capacity Project:		NO	Anticipated Year of Completion:		2023	
As part of the American Rescue Plan Act the Parks, Arts and Recreation Division will be able to make minor improvements in qualifying neighborhood parks. Numerous parks in our low income census tracts are in need of modernization that will assist in getting these community members outdoors and experiencing a better quality of life. These funds will assist in adding amenities such as playgrounds, sport courts, gathering spaces to areas of need.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	5227
Funding Sources:	2 Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Other (ARPA)	75,000	25,000						25,000
State								-
Local								-
Other (KC Prop 2)								-
Other (Park Impact Fee)								-
Subtotal	75,000	25,000	-	-	-	-	-	25,000
Capital Costs:								
Design								-
Property Acquisition								-
Construction	75,000	25,000						25,000
Subtotal	75,000	25,000	-	-	-	-	-	25,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

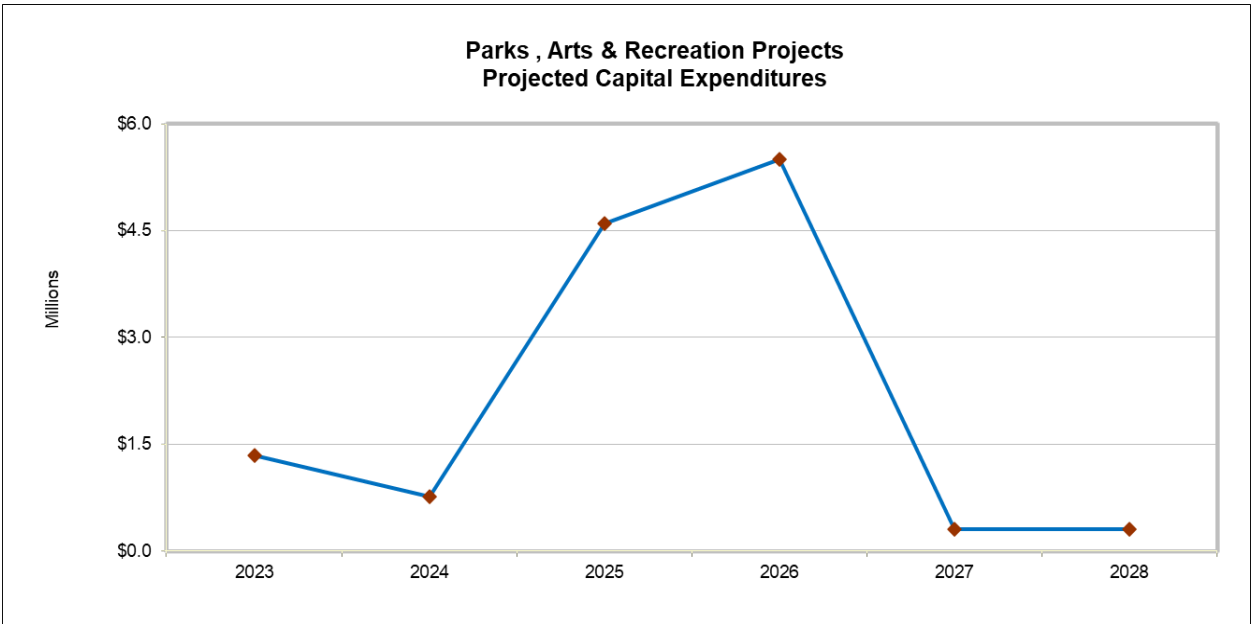
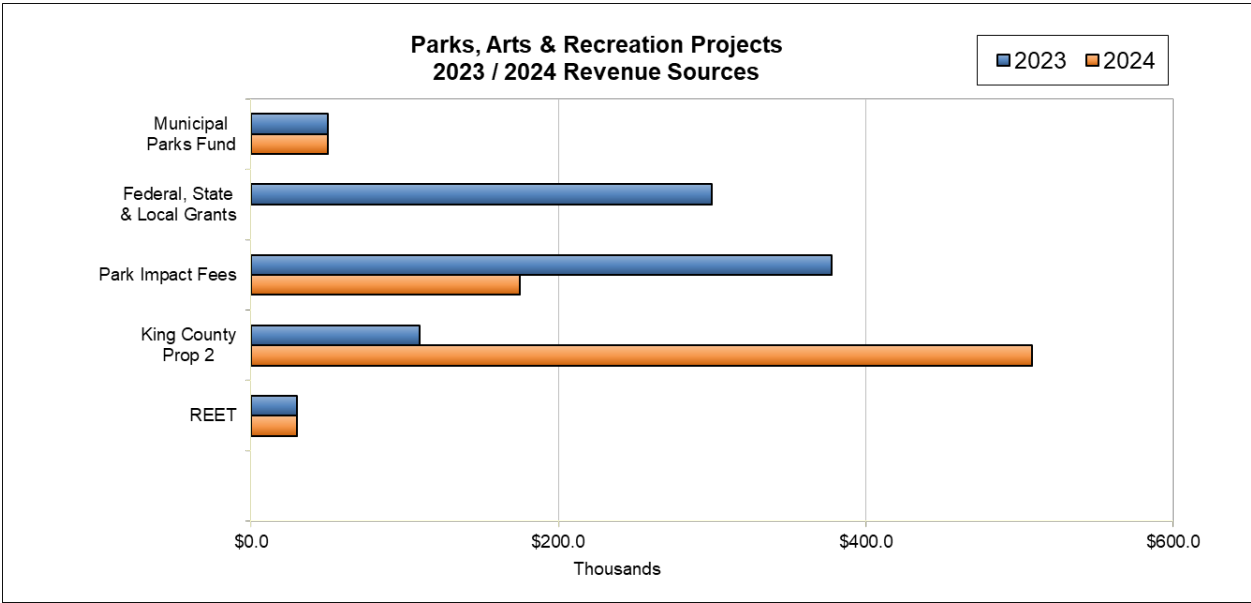
Project Name: Park Acquisitions/Development								
Project No: gpb04			Capacity Project: YES		Anticipated Year of Completion:		Beyond 2028	
Land and other property acquisitions to occur based on demand and deficiencies including parks, open space, trails, corridors and recreational facilities.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	2 Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund	39,183							-
Federal								-
State								-
REET 1	647,050							-
Other (KC Prop 2)	30,000	50,000	125,000	125,000	125,000	125,000	125,000	675,000
Subtotal	716,233	50,000	125,000	125,000	125,000	125,000	125,000	675,000
Capital Costs:								
Design								-
Property Acquisition	716,233	50,000	125,000	125,000	125,000	125,000	125,000	675,000
Construction								-
Subtotal	716,233	50,000	125,000	125,000	125,000	125,000	125,000	675,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

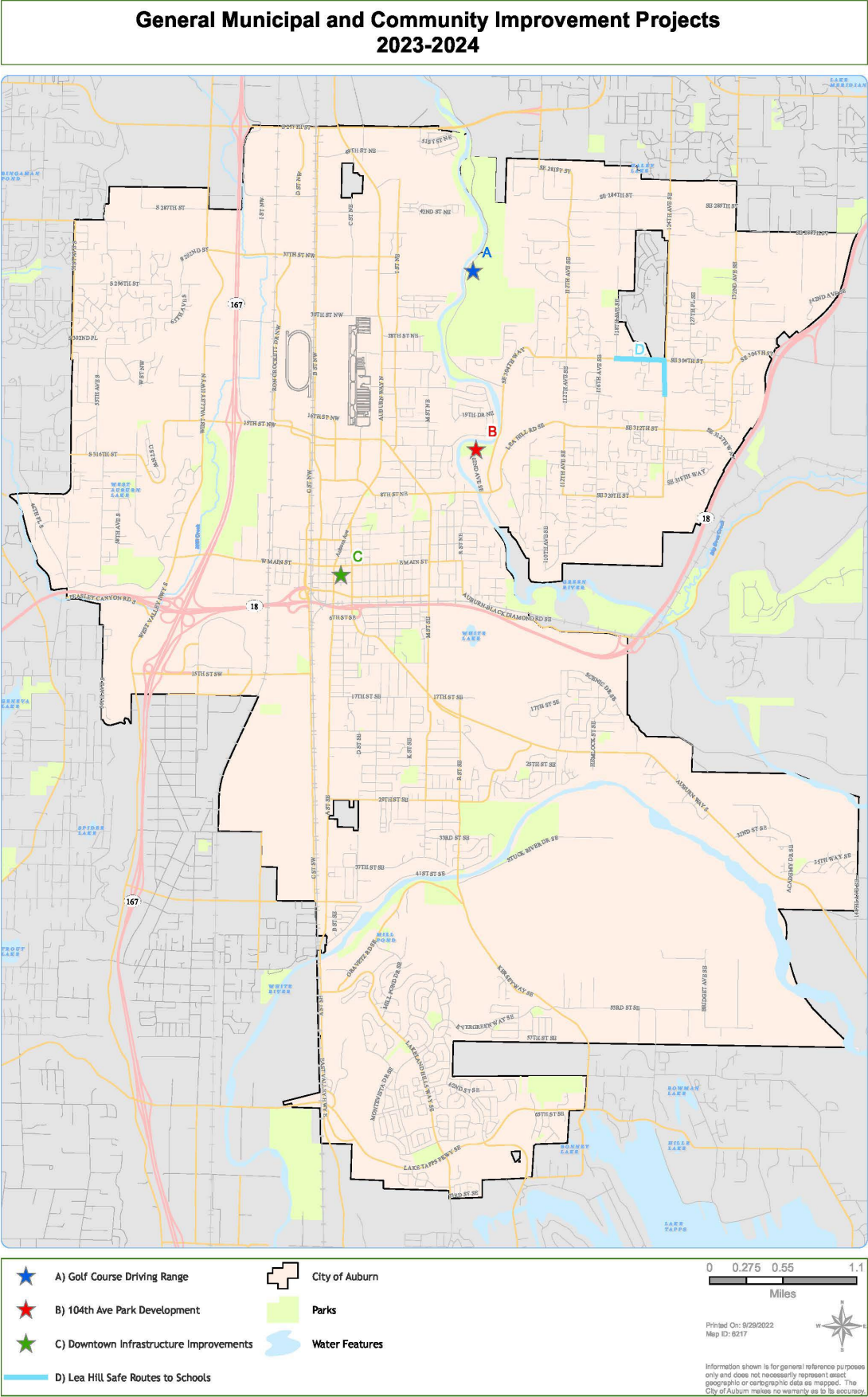
Project Name: Sunset Park Improvements								
Project No: cp1921			Capacity Project: YES		Anticipated Year of Completion: 2023			
Expand playground area to include spray park and additional play activities. Coordinate improvements with service club and Lakeland Hills Homeowners Association.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund								-
Federal								-
State								-
Local								-
Other (Park Impact Fee)	22,235	177,800						177,800
Subtotal	22,235	177,800	-	-	-	-	-	177,800
Capital Costs:								
Design		15,000						15,000
Right of Way								-
Construction	22,235	162,800						162,800
Subtotal	22,235	177,800	-	-	-	-	-	177,800
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$10,000								

TOTAL CAPITAL COSTS and FUNDING SOURCES - MUNICIPAL PARKS								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Municipal Parks Constr. Fund	178,458	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Federal	-	-	-	-	-	-	-	-
State	-	-	-	600,000	1,200,000	-	-	1,800,000
Local	534,900	300,000	-	600,000	-	-	-	900,000
Other (ARPA)	125,000	475,000	-	-	-	-	-	475,000
Other (Park Impact Fee)	649,287	377,800	175,000	650,000	2,050,000	50,000	50,000	3,352,800
Other (KC Prop 2)	471,265	110,000	508,500	175,000	175,000	175,000	175,000	1,318,500
REET 1	1,611,526	-	-	-	-	-	-	-
REET 2	85,373	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Other (Private grant)	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	2,500,000	2,000,000	-	-	4,500,000
Total	3,655,809	1,342,800	763,500	4,605,000	5,505,000	305,000	305,000	12,826,300
Capital Costs:								
Design	142,033	35,000	458,500	-	500,000	-	-	993,500
Demolition	721	-	-	-	-	-	-	-
Property Acquisition	716,233	50,000	125,000	125,000	125,000	125,000	125,000	675,000
Right of Way	-	-	-	-	-	-	-	-
Construction	2,796,822	1,257,800	180,000	4,480,000	4,880,000	180,000	180,000	11,157,800
Total	3,655,809	1,342,800	763,500	4,605,000	5,505,000	305,000	305,000	12,826,300

Summary of Impacts of 2023 -2024 Capital Projects on Future Operating Expenses

Parks, Arts and Recreation Projects	2024	2025	2026	2027	2028	2029	6 Year Total
Lakeland Hills Nature Area	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
Sunset Park	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Total Parks, Arts and Recreation Projects	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000





General Municipal and Community Improvement Projects

Twenty General Municipal and Community Improvement projects totaling \$6,810,700 are budgeted in 2023 and twelve projects totaling \$8,851,366 are budgeted for 2024. Major projects include the following:

- The Golf Course Driving Range project (\$100,000 in 2023 and \$1,600,000 in 2024) will build a 14-18 stall driving range in the current warm up area on the northwest portion of the property. **(See Map – “A”)**
- The 104th Avenue Park Development Project (\$1,289,490 in 2023) will complete the Master Plan and fund park improvements including parking, trails, restroom, and playground. **(See Map – “B”)**
- The City Hall Annex Debt Service (\$553,400 in 2023 and \$552,700 in 2024) for GO Bonds issued for the City Hall Annex Building.
- The Downtown Infrastructure Improvements project (\$500,000 in 2023 and \$2,081,866 in 2024) 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, **(See Map – “C”)**
- The Lea Hill Safe Routes to Schools (\$85,000 in 2023 and \$1,043,000 in 2024) will design and construct non-motorized improvements along SE 340th St from Hazelwood Elementary School to 124th Avenue SE and continuing south to Lea Hill Elementary School. The project will include sidewalk construction along with ADA compliant curb ramps, driveway aprons and retaining walls associated with the new sidewalks. **(See Map – “D”)**
- The Facility Master Plan Phases 2,3, & 4 (\$2,300,000 in 2024) 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 (\$150,800 in 2023 and \$148,800 in 2024) for GO Bonds issued for the Downtown Promenade Improvements.

2023 -2024 General Municipal & Community Improvement Projects

Title	Project #	2023 Budget	2024 Budget	Page
104th Ave. Park Development	cp1619	1,289,490	-	399
2022 Sidewalk & ADA Improvement Project	cp2131	10,000	-	399
2022 Neighborhood Traffic Calming Program Focus Area	cp2217	200,000	-	399
2023 City Safety Pedestrian Crossing Enhancements	gcbd19	80,000	560,000	400
Auburn Arts & Culture Center Renovation	cp1612	1,028,000	-	400
Auburn Way South (SR-164) - Southside Sidewalk Imp.	cp2129	750,000	-	400
Downtown Infrastructure Improvements	cp1616	500,000	2,081,866	401
City Hall Annex -Debt Service	N/A	553,400	552,700	401
Citywide Street Lighting Improvements	gcbd09	50,000	50,000	401
Downtown Decorative LED Conversion	cp2222	7,000	-	402
Facility Master Plan Phases 2,3 and 4	gcbd20	-	2,300,000	402
Golf Course Driving Range	gcbd21	100,000	1,600,000	402
HVAC Equipment Replacement	gcbd17	37,510	-	403
Justice Center Renovation	gcbd22	325,000	-	403
Lea Hill Safe Routes to Schools	gcbd16	85,000	1,043,000	403
Local Revitalization -Debt Service	N/A	150,800	148,800	404
M&O Fuel Tank Replacement	erbd01	20,000	-	404
Neighborhood Traffic Calming Program	gcbd06	250,000	250,000	404
Public Art	gcbd05	187,500	30,000	405
Sidewalk Repair and Accessibility Program	gcbd01	1,007,000	50,000	405
Traffic Signal Replacement & Improvements	gcbd07	180,000	185,000	405
Total Municipal & Community Improvement Projects		6,810,700	8,851,366	

Project Name: 104th Ave Park Development								
Project No: cp1619		Capacity Project:		YES		Anticipated Year of Completion:		2023
Complete Master Plan and construct park improvements identified in the Master Plan. Anticipated improvements include parking, trails, restroom, and playground. Work associated with permit approvals is also included in the budget.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State	100,000	400,000						400,000
Local								-
Park Impact Fees	412,745	889,490						889,490
REET	2,424							-
Subtotal	515,169	1,289,490	-	-	-	-	-	1,289,490
Capital Costs:								
Design	264,732							-
Right of Way								-
Construction	250,437	1,289,490						1,289,490
Subtotal	515,169	1,289,490	-	-	-	-	-	1,289,490
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$12,500								

Project Name: 2022 Sidewalk & ADA Improvement Project								
Project No: cp2131		Capacity Project:	NO		Anticipated Year of Completion:		2023	
This project was developed as part of the Sidewalk Repair and Accessibility program (TIP N-2), and will construct ADA compliant curb ramps, driveways, and sidewalks at various locations throughout the City.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	270,000	10,000						10,000
Other-Developer Fees								-
Subtotal	270,000	10,000	-	-	-	-	-	10,000
Capital Costs:								
Design	15,660							-
Right of Way								-
Construction	254,340	10,000						10,000
Subtotal	270,000	10,000	-	-	-	-	-	10,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2022 Neighborhood Traffic Calming Program Focus Area								
Project No: cp2217		Capacity Project:	NO		Anticipated Year of Completion:		2023	
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
Other (ARPA)		200,000						200,000
REET	45,000							-
Other-Cumulative Reserve Fund								-
Subtotal	45,000	200,000	-	-	-	-	-	200,000
Capital Costs:								
Design	45,000							-
Right of Way								-
Construction		200,000						200,000
Subtotal	45,000	200,000	-	-	-	-	-	200,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: 2023 City Safety Pedestrian Crossing Enhancements								
Project No: gcbd19		Capacity Project: NO		Anticipated Year of Completion:		2024		
The project will install RRFBs at four locations around the City, at the SE 304th Street/116th Avenue intersection, on R Street SE to the north of 37th Street SE, at the S 296th Street/57th Place S intrsection, and at M Street SE/33rd Street SE.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State		72,000	560,000					632,000
Local								-
REET		8,000						8,000
Other-Developer Fees								-
Subtotal	-	80,000	560,000	-	-	-	-	640,000
Capital Costs:								
Design		80,000						80,000
Right of Way								-
Construction			560,000					560,000
Subtotal	-	80,000	560,000	-	-	-	-	640,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Auburn Arts & Culture Center Renovation								
Project No: cp1612		Capacity Project:		YES		Anticipated Year of Completion:		2023
Renovation to the property and building located at 20 Auburn Avenue (100 Auburn Avenue) Building for the creation of an Arts & Culture Center in downtown Auburn. The renovation of this building will allow increased access to the arts for all of Auburn residents and visitors. Having a dedicated Art Center alongside the Auburn Avenue Theater performing arts series has the potential to transform Auburn into an arts tourism destination within the South Puget Sound. This project is a high priority for the City of Auburn and the purchase of this important building was completed in 2016.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Capital Improvements Fund 328	255,150							-
Park Impact Fees	1,576,600	500,000						500,000
State	490,000							-
Local	423,000	528,000						528,000
Contributions	14,850							-
Other-Cumulative Reserve Fund	42,200							-
Subtotal	2,801,800	1,028,000	-	-	-	-	-	1,028,000
Capital Costs:								
Design	373,761	75,000						75,000
Right of Way								-
Construction	2,428,039	953,000						953,000
Subtotal	2,801,800	1,028,000	-	-	-	-	-	1,028,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$95,000								

Project Name: Auburn Way South (SR-164) - Southside Sidewalk Improvements								
Project No: cp2129		Capacity Project: NO		Anticipated Year of Completion:			2023	
The project will construct sidewalk along the south side of Auburn Way S. The existing sidewalk along the south side currently ends at the intersection with Howard Road and restarts to the west of the intersection with Muckleshoot Plaza. The sidewalk gap extends for approximately 1,700 feet. The project also includes a Rapid Flashing Rectangular Beacon (RRFB) across Howard Road to provide a connection from the existing non-motorized facilities to the proposed improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State	80,000	615,000						615,000
Local								-
REET	15,000	60,000						60,000
Other-Muckleshoot Indian Tribe		75,000						75,000
Subtotal	95,000	750,000	-	-	-	-	-	750,000
Capital Costs:								
Design	95,000							-
Right of Way								-
Construction		750,000	-	-	-	-	-	750,000
Subtotal	95,000	750,000	-	-	-	-	-	750,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Downtown Infrastructure Improvements								
Project No: cp1616		Capacity Project:	NO		Anticipated Year of Completion:		2024	
This project 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. This may include the replacement of surface treatments, security and lighting within the B Street SE Plaza, reconfiguration of the City owned public parking lot between Safeway and Main Street to address pedestrian and vehicular circulation and enhanced parking lot lighting; remove and/or replace existing landscaping to allow more flexibility and enhanced site lines in the parking lot redesign; explore whether more parking stalls can be added to the lot to aid in providing additional customer parking within Downtown Auburn; and resurface the parking lot, and replace/relocate utility systems to facilitate re-development opportunities, and the replacement of the sidewalk or other roadway improvements along Main Street between Auburn Avenue and Auburn Way.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Local Revitalization Fund 330	17,329	245,000						245,000
State								-
Local								-
Other (ARPA)		255,000	2,081,866					2,336,866
Contributions								-
Subtotal	17,329	500,000	2,081,866	-	-	-	-	2,581,866
Capital Costs:								
Design		500,000						500,000
Right of Way								-
Construction	17,329		2,081,866					2,081,866
Subtotal	17,329	500,000	2,081,866	-	-	-	-	2,581,866
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: City Hall Annex -Debt Service								
Project No: N/A		Capacity Project:	NO		Anticipated Year of Completion:		Beyond 2028	
To pay scheduled debt service costs on 2010 General Obligation bonds issued for the City Hall Annex.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	1,869,650	553,400	552,700	553,750	551,625	548,875	553,000	3,313,350
Subtotal	1,869,650	553,400	552,700	553,750	551,625	548,875	553,000	3,313,350
Capital Costs:								
Design								-
Monitoring								-
Long-Term Debt Service	1,869,650	553,400	552,700	553,750	551,625	548,875	553,000	3,313,350
Subtotal	1,869,650	553,400	552,700	553,750	551,625	548,875	553,000	3,313,350
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Citywide Street Lighting Improvements								
Project No: various, gcbsd09		Capacity Project:	NO		Anticipated Year of Completion:		Beyond 2028	
The project funds street lighting improvements throughout the City.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	105,640	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Other-Transportation Fees								-
Subtotal	105,640	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Capital Costs:								
Design								-
Right of Way								-
Construction	105,640	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Subtotal	105,640	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Downtown Decorative LED Conversion								
Project No: cp2222		Capacity Project: NO		Anticipated Year of Completion:			2023	
The project will retrofit downtown decorative street and pedestrians lights to new energy efficient LEDs. Some lights can be modified and some will required new LED fixtures. The design phase will determine the which locations and included in this project and the type of upgrade needed at each.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	165,000	7,000						7,000
Other-Developer Fees								-
Subtotal	165,000	7,000	-	-	-	-	-	7,000
Capital Costs:								
Design	5,000							-
Right of Way								-
Construction	160,000	7,000						7,000
Subtotal	165,000	7,000	-	-	-	-	-	7,000

Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): New LED's can save up to 60% on the power bill relative to the existing lights. In addition, PSE is offering energy efficiency rebates for LED upgrades which may be available to the City.

Project Name: Facility Master Plan Phases 2,3 and 4

Project No: gcbd20	Capacity Project: YES	Anticipated Year of Completion: Beyond 2028
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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.

	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Bond Proceeds				7,200,000	11,840,000	9,860,000	4,680,000	33,580,000
REET			2,300,000		1,200,000	1,200,000	1,200,000	5,900,000
Other (Water, Sewer & Storm Funds)					1,000,000	1,000,000	1,000,000	3,000,000
Subtotal	-	-	2,300,000	7,200,000	14,040,000	12,060,000	6,880,000	42,480,000
Capital Costs:								
Design			2,300,000	2,480,000	1,840,000	300,000	680,000	7,600,000
Acquisition				2,200,000				2,200,000
Construction				2,520,000	10,000,000	9,560,000	4,000,000	26,080,000
Long-Term Debt Service					2,200,000	2,200,000	2,200,000	6,600,000
Subtotal	-	-	2,300,000	7,200,000	14,040,000	12,060,000	6,880,000	42,480,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Golf Course Driving Range								
Project No: gcbd21		Capacity Project:		YES		Anticipated Year of Completion:		2024
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET			1,400,000					1,400,000
Park Impact Fees		100,000	200,000					300,000
Subtotal	-	100,000	1,600,000	-	-	-	-	1,700,000
Capital Costs:								
Design		100,000						100,000
Right of Way								-
Construction			1,600,000					1,600,000
Subtotal	-	100,000	1,600,000	-	-	-	-	1,700,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): 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.								

Project Name: HVAC Equipment Replacement								
Project No: various, gcbd17		Capacity Project:	NO		Anticipated Year of Completion:		2023	
Replace HVAC Equipment at Auburn Senior Center, Mountain View Cemetery, Arts & Culture Center building, Maintenance and Operations building and the Auburn Avenue Theater.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Facilities Fund 505	297,220	37,510						37,510
State								-
Local								-
REET								-
Other-Developer Fees								-
Subtotal	297,220	37,510	-	-	-	-	-	37,510
Capital Costs:								
Design								-
Right of Way								-
Construction	297,220	37,510						37,510
Subtotal	297,220	37,510	-	-	-	-	-	37,510
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Justice Center Renovation								
Project No: gcbd22		Capacity Project:	NO		Anticipated Year of Completion:		2023	
Replace carpet throughout the police department and replace exterior door hardware.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET		325,000						325,000
Other-Developer Fees								-
Subtotal	-	325,000	-	-	-	-	-	325,000
Capital Costs:								
Design								-
Right of Way								-
Construction		325,000						325,000
Subtotal	-	325,000	-	-	-	-	-	325,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Lea Hill Safe Routes to Schools								
Project No: gcbd16		Capacity Project:	NO		Anticipated Year of Completion:		2024	
The project will construct non-motorized improvements along SE 304th St from Hazelwood Elementary School extending east to 124th Ave SE. The project will complete multiple gaps in the existing non-motorized network. The project will also construct curb and gutter, ADA compliant curb ramps, driveways aprons and retaining walls associated with the new sidewalks. Utility poles will need to be relocated to accommodate the proposed sidewalk alignment in some locations. Additional lighting is proposed for pedestrian safety and will be incorporated onto existing/relocated utility poles, and an RRFB will be installed at the SE 304th St intersection with 116th Ave SE. Ancillary work, including but not limited to, property restoration, grading, storm upgrades, school zone beacon relocation, channelization, fencing, landscaping and mailbox relocation will be addressed with the project.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal		70,000	843,000					913,000
State								-
Local								-
REET		15,000	200,000					215,000
Other-Developer Fees								-
Subtotal	-	85,000	1,043,000	-	-	-	-	1,128,000
Capital Costs:								
Design		85,000						85,000
Right of Way								-
Construction			1,043,000					1,043,000
Subtotal	-	85,000	1,043,000	-	-	-	-	1,128,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Local Revitalization -Debt Service								
Project No: N/A		Capacity Project:	NO		Anticipated Year of Completion:		Beyond 2028	
To pay debt service costs on 2010 General Obligation bonds issued for the Downtown Promenade improvements.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	604,700	150,800	148,800	151,300	148,000	149,300	149,800	898,000
Other-Developer Fees								-
Subtotal	604,700	150,800	148,800	151,300	148,000	149,300	149,800	898,000
Capital Costs:								
Design								-
Right of Way								-
Long-Term Debt Service	604,700	150,800	148,800	151,300	148,000	149,300	149,800	898,000
Subtotal	604,700	150,800	148,800	151,300	148,000	149,300	149,800	898,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: M & O Fuel Tank Replacement								
Project No: erbd01		Capacity Project:		NO		Anticipated Year of Completion:		2023
Replace three 10,000 gallon underground tanks with new above ground tanks. The existing tanks were installed in 1989 and are single wall fiberglass tanks. It will be a benefit to the City to have the tanks above ground in the future due to the reduced maintenance and inspection cost.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Equipment Rental Fund 560	60,000	20,000						20,000
Federal								-
State								-
Local								-
REET								-
Other (Water, Sewer & Storm Funds)	240,000	-						-
Subtotal	300,000	20,000	-	-	-	-	-	20,000
Capital Costs:								
Design	25,000							-
Right of Way								-
Construction	275,000	20,000						20,000
Subtotal	300,000	20,000	-	-	-	-	-	20,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): This project should reduce the operating budget due to lower maintenance and inspection costs.								

Project Name: Neighborhood Traffic Calming Program								
Project No: various, gcbd06		Capacity Project:	NO		Anticipated Year of Completion:		Beyond 2028	
This program will provide educational material, and implement an areawide approach to traffic calming in residential neighborhood, which includes community outreach and participation, to ensure the improvements are supported by engineering studies and the community. The annual focus area will be selected based on identified needs, and location within the HUD qualified census tracts for 2022, 2023, and 2024. The needs evaluation includes request history, crash history, number of of potential through streets between arterials or collectors, and destinations such as schools, parks, transit stops, and convenience stores.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	48,610	50,000	50,000	250,000	250,000	250,000	250,000	1,100,000
Other (ARPA)		200,000	200,000					400,000
Subtotal	48,610	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Capital Costs:								
Design	5,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Right of Way								-
Construction	43,610	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Subtotal	48,610	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Public Art								
Project No: gcbd05		Capacity Project:		NO		Anticipated Year of Completion:		Beyond 2028
The City designates \$30,000 annually toward the purchase of public art, for placement at designated locations throughout the City.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET		187,500	30,000	30,000	30,000	30,000	-	307,500
Other (Water, Sewer & Storm Funds)								-
Subtotal	-	187,500	30,000	30,000	30,000	30,000	-	307,500
Capital Costs:								
Design		50,000						50,000
Right of Way								-
Construction		137,500	30,000	30,000	30,000	30,000	-	257,500
Subtotal	-	187,500	30,000	30,000	30,000	30,000	-	307,500
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

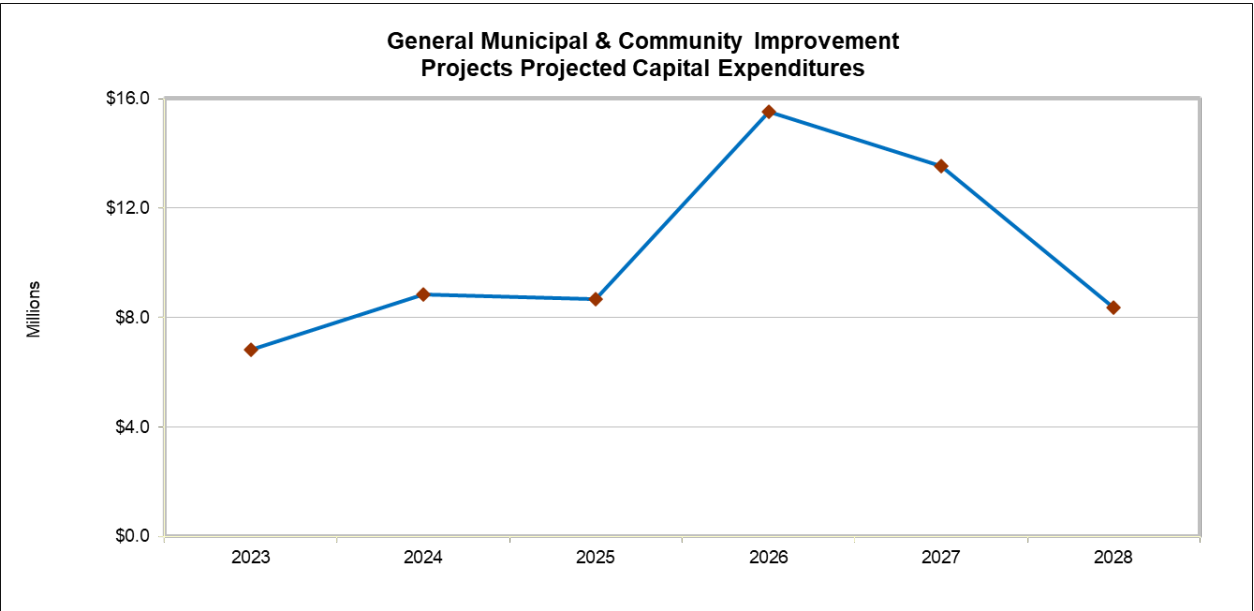
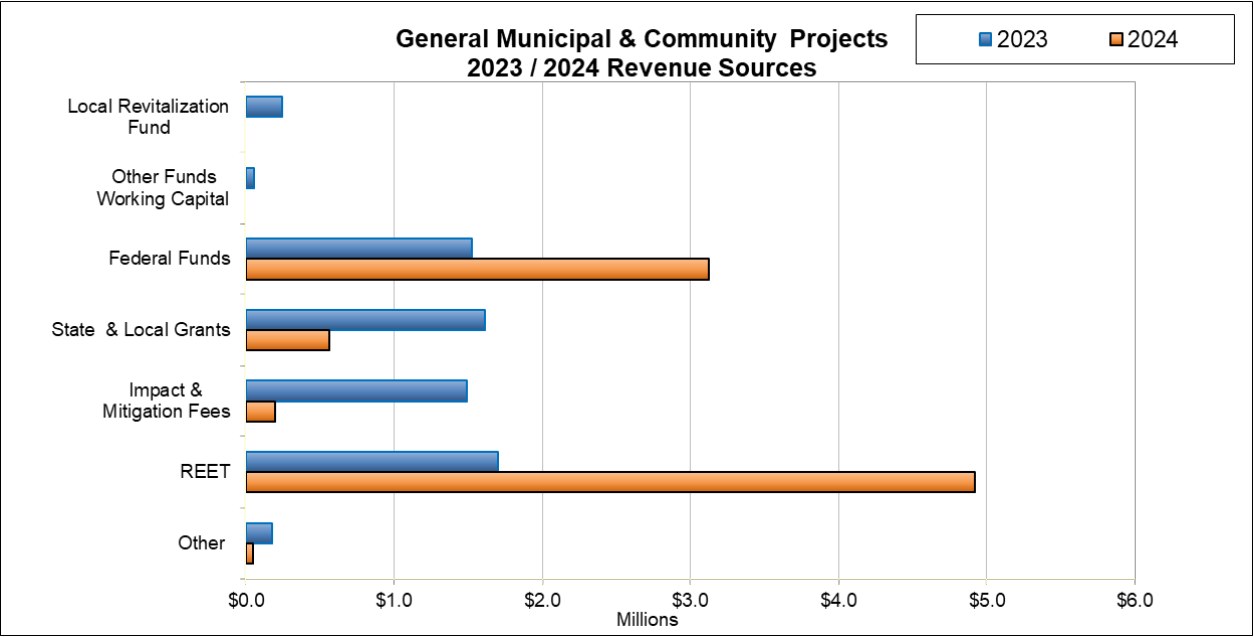
Project Name: Sidewalk Repair and Accessibility Program								
Project No: various, gcbd01		Capacity Project:		NO		Anticipated Year of Completion:		Beyond 2028
The program replaces damaged sidewalks throughout the City, adds new curb ramps, and replaces existing curb ramps that do not meet current American with Disabilities Act (ADA) requirements. Projects are prioritized annually based on pedestrian demands, existing deficiencies, and citizen requests. Program funds reflect remaining budget after allocations to specific ADA and sidewalk improvement projects. The program also uses 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). Typically HUD funds (not shown below) are also transferred into this program to complete accessibility improvements in qualifying neighborhoods. \$800k of ARPA funds in 2023 is assumed carryforward from 2022. \$100k of SW repair fees shown in 2023 assume the \$50k of fees in 2022 are carried forward into 2023.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Other (ARPA)		800,000						800,000
REET	399,235	107,000		205,000	210,000	215,000	220,000	957,000
Other-Transportation Fees	50,000	100,000	50,000	50,000	50,000	50,000	50,000	350,000
Subtotal	449,235	1,007,000	50,000	255,000	260,000	265,000	270,000	2,107,000
Capital Costs:								
Design	98,538	201,400	10,000	51,000	52,000	53,000	54,000	421,400
Right of Way								-
Construction	350,697	805,600	40,000	204,000	208,000	212,000	216,000	1,685,600
Subtotal	449,235	1,007,000	50,000	255,000	260,000	265,000	270,000	2,107,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

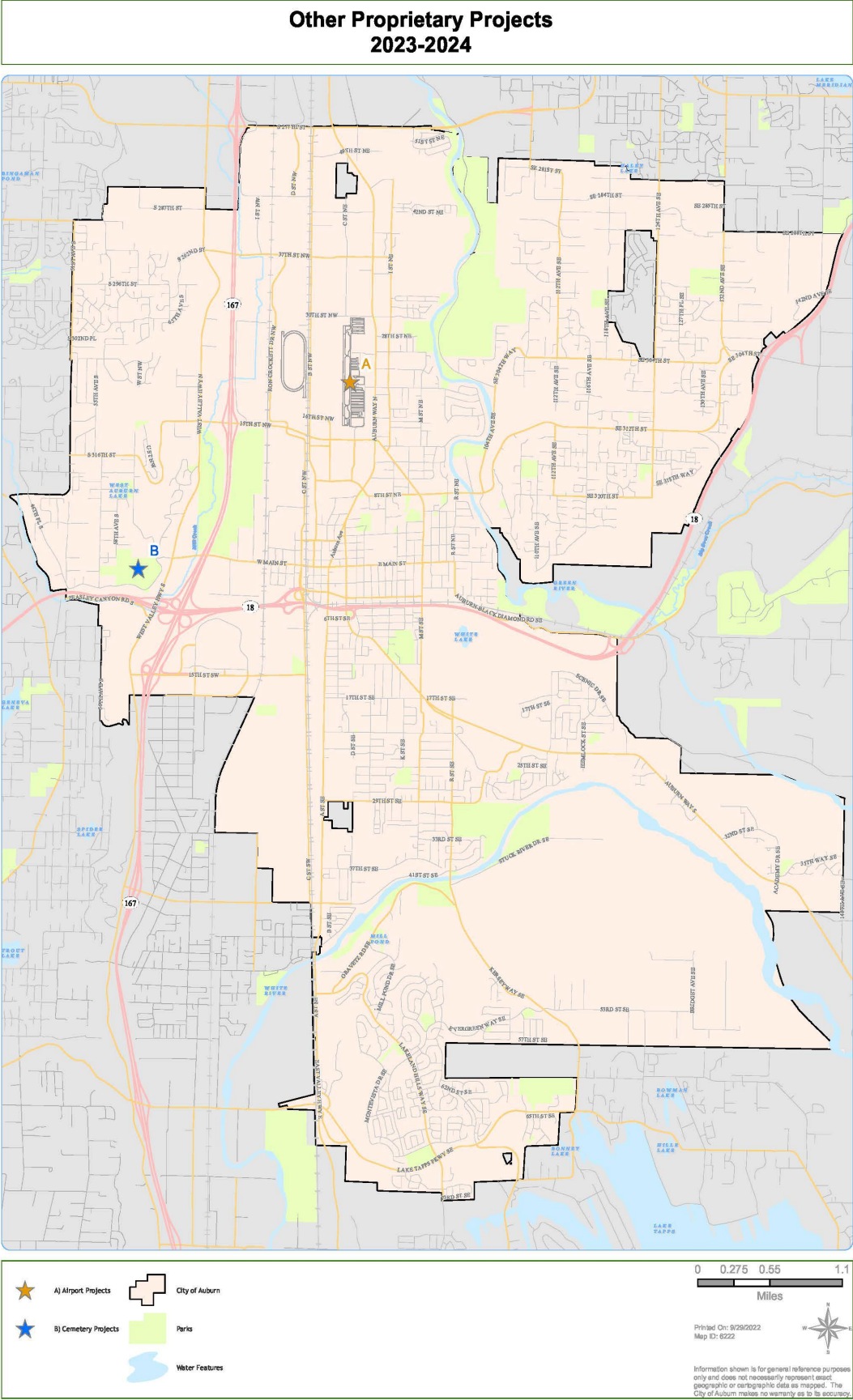
Project Name: Traffic Signal Replacement & Improvements								
Project No: various, gcbd07		Capacity Project:	NO		Anticipated Year of Completion:		Beyond 2028	
The program will replace end of life capital facilities replacement for traffic signal and Intelligent Transportation System equipment including 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).								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	3 Years	2023	2024	2025	2026	2027	2028	Total
Federal								-
State								-
Local								-
REET	412,619	180,000	185,000	190,000	195,000	200,000	205,000	1,155,000
Other-Developer Fees								-
Subtotal	412,619	180,000	185,000	190,000	195,000	200,000	205,000	1,155,000
Capital Costs:								
Design								-
Right of Way								-
Construction	412,619	180,000	185,000	190,000	195,000	200,000	205,000	1,155,000
Subtotal	412,619	180,000	185,000	190,000	195,000	200,000	205,000	1,155,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

TOTAL CAPITAL COSTS and FUNDING SOURCES - GENERAL GOVERNMENTAL PROJECTS								
Funding Sources:	Prior Years	Budget 2023	Budget 2024	Estimate 2025	Estimate 2026	Estimate 2027	Estimate 2028	2023-2028 Total
Facilities Fund 505	297,220	37,510	-	-	-	-	-	37,510
Equipment Rental Fund 560	60,000	20,000	-	-	-	-	-	20,000
Capital Improvements Fund 328	255,150	-	-	-	-	-	-	-
Local Revitalization Fund 330	17,329	245,000	-	-	-	-	-	245,000
Federal	-	70,000	843,000	-	-	-	-	913,000
State	670,000	1,087,000	560,000	-	-	-	-	1,647,000
Local	423,000	528,000	-	-	-	-	-	528,000
Park Impact Fees	1,989,345	1,489,490	200,000	-	-	-	-	1,689,490
REET	3,937,878	1,703,700	4,916,500	1,430,050	2,634,625	2,643,175	2,627,800	15,955,850
Contributions	14,850	-	-	-	-	-	-	-
Other (ARPA)	-	1,455,000	2,281,866	-	-	-	-	3,736,866
Other-Muckleshoot Indian Tribe	-	75,000	-	-	-	-	-	75,000
Other-Developer Fees	-	-	-	-	-	-	-	-
Other-Transportation Fees	50,000	100,000	50,000	50,000	50,000	50,000	50,000	350,000
Other-Cumulative Reserve Fund	42,200	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	7,200,000	11,840,000	9,860,000	4,680,000	33,580,000
Other (Water, Sewer & Storm Funds)	240,000	-	-	-	1,000,000	1,000,000	1,000,000	3,000,000
Total	7,996,972	6,810,700	8,851,366	8,680,050	15,524,625	13,553,175	8,357,800	61,777,716
Capital Costs:								
Design	927,691	1,141,400	2,360,000	2,581,000	1,942,000	403,000	784,000	9,211,400
Environmental & Monitoring	-	-	-	-	-	-	-	-
Right of Way	-	-	-	-	-	-	-	-
Construction	4,594,931	4,965,100	5,789,866	3,194,000	10,683,000	10,252,000	4,671,000	39,554,966
Acquisition	-	-	-	2,200,000	-	-	-	2,200,000
Long-Term Debt Service	2,474,350	704,200	701,500	705,050	2,899,625	2,898,175	2,902,800	10,811,350
Total	7,996,972	6,810,700	8,851,366	8,680,050	15,524,625	13,553,175	8,357,800	61,777,716

Summary of Impacts of 2023 -2024 Capital Projects on Future Operating Expenses

General Municipal & Community Imp. Projects	2024	2025	2026	2027	2028	2029	6 Year Total
104th Ave Park Development	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 75,000
Auburn Arts & Culture Center Renovation	95,000	95,000	95,000	95,000	95,000	95,000	570,000
Golf Course Driving Range (Revenues)		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(1,000,000)
Total General Municipal & Community Imp. Projects	\$ 107,500	\$ (92,500)	\$ (92,500)	\$ (92,500)	\$ (92,500)	\$ (92,500)	\$ (355,000)





Other Proprietary Fund Projects

Airport Fund: (See Map – “A”)

Five capital projects totaling \$4,238,290 are budgeted for 2023 and four capital projects totaling \$1,101,110 are budgeted for 2024 in the Airport fund.

The Airport Projects includes the following:

- Runway/Taxiway Rehab, RSA Grading & PAPI project (\$3,611,110 in 2023) will complete a Fog seal of on the Airport Taxiways to extend the life of the pavement and complete rehabilitation of the runway to prolong the useful life. This project will also complete necessary improvements to comply with the FAA requirements for the Runway Safety Area along with installing Precision Approach Path Indicator (PAPI) for runway to replace aging Visual Approach Slope Indicator (VASI) system and install LED taxiway lighting.
- Open T-Hangar upgrades (\$840,000 in 2024) 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 (\$400,000 in 2023 and \$100,000 in 2024) will provide funding for completing various capital repairs at the Airport.

Cemetery Fund: (See Map – “B”)

Two capital projects totaling \$355,000 are budgeted for 2023 in the Cemetery fund.

- Cemetery Development -10th addition project (\$150,000 in 2023) will develop 1 acre of existing property to add 1,200 new grave sites to the cemetery.
- The Forest Walk -Phase 3 project (\$205,000 in 2023) will develop existing property to add approximately 1,500 new cremation sites.

Forest Walk Project



10th Addition project



2023 -2024 Other Proprietary Fund Projects

Title	Project #	2023 Budget	2024 Budget	Page
Annual Airport Pavement Maintenance	apbd12	82,180	50,000	411
Annual Repair and Maintenance of Airport Facilities	apbd05	400,000	100,000	411
AWOS, Beacon & Emergency Generator	apbd17	-	111,110	411
Open T-Hangar Upgrades	cp2201	-	840,000	412
Precision Instrument Approach	apbd15	25,000	-	412
Runway/Taxiway Rehab, RSA Grading & PAPI project	cp2213	3,611,110	-	412
Security Fencing	apbd16	120,000	-	413
Subtotal Airport Fund Projects		4,238,290	1,101,110	
Cemetery Development -10th addition	cmbd03	150,000		413
Forest Walk -Phase 3	cmbd04	205,000	-	413
Subtotal Cemetery Fund Projects		355,000	-	
Total Other Proprietary Fund Projects		4,593,290	1,101,110	

Project Name: Annual Airport Pavement Maintenance								
Project No: apbd12			Capacity Project: NO		Anticipated Year of Completion: Beyond 2028			
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	-	82,180	50,000	50,000	100,000	100,000	100,000	482,180
Federal								-
State								-
Local								-
Bond Revenue								-
Other -Public/Private Partnership								-
Subtotal	-	82,180	50,000	50,000	100,000	100,000	100,000	482,180
Capital Costs:								
Design		14,180	5,000	5,000	10,000	10,000	10,000	54,180
Environmental Assessment								-
Construction		68,000	45,000	45,000	90,000	90,000	90,000	428,000
Subtotal	-	82,180	50,000	50,000	100,000	100,000	100,000	482,180
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Annual Repair and Replacement of Airport Facilities								
Project No: apbd05			Capacity Project: NO		Anticipated Year of Completion: Beyond 2026			
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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	2 Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	134,778	400,000	100,000	100,000	138,000	146,000	100,000	984,000
Federal								-
State								-
Local								-
Bond Revenue								-
Other -Public/Private Partnership								-
Subtotal	134,778	400,000	100,000	100,000	138,000	146,000	100,000	984,000
Capital Costs:								
Design	29,504	75,000	20,000	20,000	25,000	25,000	20,000	185,000
Right of Way								-
Construction	105,274	325,000	80,000	80,000	113,000	121,000	80,000	799,000
Subtotal	134,778	400,000	100,000	100,000	138,000	146,000	100,000	984,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): This project will decrease the need for more costly repairs and maintenance on older buildings.								

Project Name: AWOS, Beacon & Emergency Generator								
Project No: apbd17			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.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund			5,555	100,000				105,555
Federal			100,000	900,000				1,000,000
State			5,555					5,555
Local								-
Bond Revenue								-
Other -Public/Private Partnership								-
Subtotal	-	-	111,110	1,000,000	-	-	-	1,111,110
Capital Costs:								
Design			111,110	160,000				271,110
Right of Way								-
Construction				840,000				840,000
Subtotal	-	-	111,110	1,000,000	-	-	-	1,111,110
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,000								

Project Name: Open T-Hangar Upgrades & Door Replacement								
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 rows to closed hangars, and replace old doors on the airport's "H" hangar row. This will increase airport revenues at approximately \$50,000 annually. Similar projects planned in 2024 and 2026 if project is eligible to use FAA funding.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	250,000	-	250,000		250,000			500,000
Federal	500,000		590,000		590,000			1,180,000
State								-
Local								-
State Loan	750,000							-
Other -Public/Private Partnership								-
Subtotal	1,500,000	-	840,000	-	840,000	-	-	1,680,000
Capital Costs:								
Design	200,000		50,000		50,000			100,000
Right of Way								-
Construction	1,300,000		790,000		790,000			1,580,000
Subtotal	1,500,000	-	840,000	-	840,000	-	-	1,680,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Precision Instrument Approach								
Project No: apbd15			Capacity Project: NO		Anticipated Year of Completion: 2023			
This project will upgrade the Airport's current instrument approach. AGIS is required to identify obstructions. The Airportwill receive an FAA grant to fund 90% of project costs.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	5,890	25,000						25,000
Federal	52,980							-
State								-
Local								-
State Loan								-
Other -Public/Private Partnership								-
Subtotal	58,870	25,000	-	-	-	-	-	25,000
Capital Costs:								
Design	58,870	25,000						25,000
Environmental Assessment								-
Construction								-
Subtotal	58,870	25,000	-	-	-	-	-	25,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Runway/Taxiway Rehab, RSA Grading & PAPI project								
Project No: cp2213			Capacity Project: NO		Anticipated Year of Completion: 2023			
This project will complete a Fog seal of on the Airport Taxiways to extend the life of the pavement and complete rehabilitation of the Runway to prolong the useful life of the Runway. This project will also complete necessary improvements to the property purchased from the Park and Ride to be in compliance with the FAA requirements for the Runway Safety Area. In addition the project will install Precision Approach Path Indicator (PAPI) for Runway to replace aging Visual Approach Slope Indicator (VASI) system and install LED taxiway lighting.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	23,729	180,555						180,555
Federal	421,120	3,250,000						3,250,000
State	23,729	180,555						180,555
Local								-
Bond Revenue								-
Other -Public/Private Partnership								-
Subtotal	468,578	3,611,110	-	-	-	-	-	3,611,110
Capital Costs:								
Design	468,578	350,000						350,000
Environmental Assessment								-
Construction		3,261,110						3,261,110
Subtotal	468,578	3,611,110	-	-	-	-	-	3,611,110
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$2,000								

Project Name: Security Fencing								
Project No: apbd16			Capacity Project: NO		Anticipated Year of Completion:		2023	
Install security fencing to enclose the remaining portion of unfenced area of the airport perimeter. The Airport will be receiving a 100% Federal Security grant in 2023 to fund construction of the project.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund								-
Federal		120,000						120,000
State								-
Local								-
Bond Revenue								-
Other -Public/Private Partnership								-
Subtotal	-	120,000	-	-	-	-	-	120,000
Capital Costs:								
Design								-
Environmental Assessment								-
Construction		120,000						120,000
Subtotal	-	120,000	-	-	-	-	-	120,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Cemetery Development -10th addition								
Project No: cp2228		Capacity Project: YES			Anticipated Year of Completion: 2023			
Develop 1 acre of existing property to add 1,200 new grave sites to the cemetery.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Cemetery Fund	45,700	150,000						150,000
Federal								-
State								-
Local								-
Bond Revenue								-
Cemetery Endowed Care Fund								-
Subtotal	45,700	150,000	-	-	-	-	-	150,000
Capital Costs:								
Design	45,700				-			-
Environmental Assessment								-
Construction		150,000						150,000
Subtotal	45,700	150,000	-	-	-	-	-	150,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

Project Name: Forest Walk -Phase 3								
Project No: cp1831		Capacity Project:		YES	Anticipated Year of Completion:		2023	
Develop existing cemetery property to add approximately 1,500 new cremation sites.								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Cemetery Fund		205,000						205,000
Federal								-
State								-
Local								-
Bond Revenue								-
Cemetery Endowed Care Fund								-
Subtotal	-	205,000	-	-	-	-	-	205,000
Capital Costs:								
Design					-			-
Environmental Assessment								-
Construction		205,000						205,000
Subtotal	-	205,000	-	-	-	-	-	205,000
Anticipated Impact on Future Operating Budgets (Annual Maintenance Cost): \$0								

TOTAL CAPITAL COSTS and FUNDING SOURCES - OTHER PROPRIETARY FUNDS								
	Prior	Budget	Budget	Estimate	Estimate	Estimate	Estimate	2023-2028
Funding Sources:	Years	2023	2024	2025	2026	2027	2028	Total
Airport Fund	414,397	687,735	405,555	250,000	488,000	246,000	200,000	2,277,290
Cemetery Fund	45,700	355,000	-	-	-	-	-	355,000
Federal	974,100	3,370,000	690,000	900,000	590,000	-	-	5,550,000
State	23,729	180,555	5,555	-	-	-	-	186,110
Local	-	-	-	-	-	-	-	-
State Loan	750,000	-	-	-	-	-	-	-
Cemetery Endowed Care Fund	-	-	-	-	-	-	-	-
Other -Public/Private Partnership	-	-	-	-	-	-	-	-
Total	2,207,926	4,593,290	1,101,110	1,150,000	1,078,000	246,000	200,000	8,368,400
Capital Costs:								
Design	802,652	464,180	186,110	185,000	85,000	35,000	30,000	985,290
Environmental Assessment	-	-	-	-	-	-	-	-
Right of Way	-	-	-	-	-	-	-	-
Construction	1,405,274	4,129,110	915,000	965,000	993,000	211,000	170,000	7,383,110
Total	2,207,926	4,593,290	1,101,110	1,150,000	1,078,000	246,000	200,000	8,368,400

Summary of Impacts of 2023 -2024 Capital Projects on Future Operating Expenses

Other Proprietary Projects	2024	2025	2026	2027	2028	2029	6 Year Total
AWOS, Beacon & Emergency Generator	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
Runway/Taxiway Rehab, RSA Grading & PAPI project	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Total Other Proprietary Projects	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 20,000

