City Council Study Session Muni Services SFA
April 8, 2024 - 5:30 PM
City Hall Council Chambers
AGENDA
Watch the meeting LIVE!

Watch the meeting video
Meeting videos are not available until 72 hours after the meeting has concluded.

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

A. Public Participation

The Auburn City Council Study Session Meeting scheduled for Monday, April 8, 2024 at 5:30 p.m. will be held in person and virtually.

Virtual Participation Link:
To view the meeting virtually please click the below link, or call into the meeting at the phone number listed below. The link to the Virtual Meeting is:

https://www.youtube.com/user/watchauburn/live/?nomobile=1

To listen to the meeting by phone or Zoom, please call the below number or click the link:

Telephone: 253 205 0468
Toll Free: 888 475 4499
Zoom: https://us06web.zoom.us/j/82801166832

B. Roll Call

III. AGENDA MODIFICATIONS

IV. ANNOUNCEMENTS, REPORTS, AND PRESENTATIONS

A. Briefing - Transportation Plan (Gaub) (30 Minutes)

B. REDI Report Out

V. AGENDA ITEMS FOR COUNCIL DISCUSSION

A. Resolution No. 5762 (Gaub) (5 Minutes)

A Resolution authorizing the Mayor to execute an Interlocal Agreement with King County related to for-hire transportation services

B. Ordinance No. 6940 (Gaub) (5 Minutes)

An Ordinance amending Section 5.20.230 of the Auburn City Code related to the regulation of Vehicle For-Hire businesses in the City

C. Ordinance No. 6937 (Thomas) (15 Minutes)

An Ordinance amending the City's 2023-2024 Biennial Operating and Capital Budgets

D. 4th Quarter Financial Report (Thomas) (30 Minutes)

VI. MUNICIPAL SERVICES DISCUSSION ITEMS

A. King County Court Presentation (Martinson) (15 Minutes)

Presiding Judge Rebecca Robertson presenting on King County District Court services

B. Project Be Free Presentation (Caillier) (20 Minutes)

VII. ADJOURNMENT

Agendas and minutes are available to the public at the City Clerk's Office, on the City website (http://www.auburnwa.gov), and via e-mail. Complete agenda packets are available for review at the City Clerk's Office.

AGENDA BILL APPROVAL FORM

Agenda Subject:
Briefing - Transportation Plan (Gaub) (30 Minutes)

Date:
April 1, 2024

Department:
Public Works

Attachments:
Presentation

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

The City is updating the Comprehensive Transportation Plan (Plan) in coordination with the update of the City's overall Comprehensive Plan. The purpose of this discussion is to provide Council with a general overview of the Plan and discuss next steps in the development of the Plan.

Reviewed by Council Committees:

Councilmember: Tracy Taylor
Staff: Ingrid Gaub
Meeting Date: April 8, 2024
Item Number:

ENGINEERING SERVICES

2024 COMPREHENSIVE TRANSPORTATION PLAN OVERVIEW AND UPDATE

JACOB SWEETING, CITY ENGINEER

CITY COUNCIL STUDY SESSION

APRIL 8, 2024

Public Works Department

Engineering Services • Airport Services • Maintenance & Operations Services

AUBURN VALUES

SERVICE

ENVIRONMENT

ECONOMY

CHARACTER

SUSTAINABILITY

WELLNESS

CELEBRATION

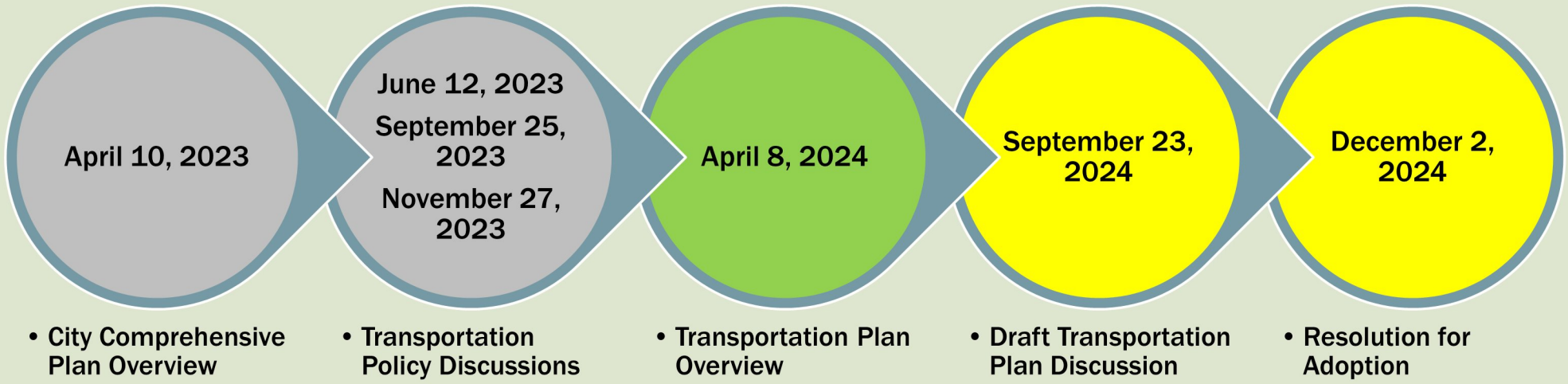
2024 COMPREHENSIVE TRANSPORTATION PLAN OVERVIEW AND UPDATE

- **Auburn Comprehensive Plan Elements**
  - Core Plan (Community Development)
  - Land Use Element (Community Development)
  - Housing Element (Community Development)
  - Historic Preservation (Community Development)
  - Climate Change – NEW (Community Development)
  - Economic Development (Community Development)
  - Capital Facilities Element (Public Works)
  - **Transportation Element (Public Works)**
  - Utilities Element (Public Works)
  - Parks and Recreation (Parks)

Citywide effort involving all departments coordinating together to create a cohesive, consistent, and forward-thinking Plan covering range of subject areas

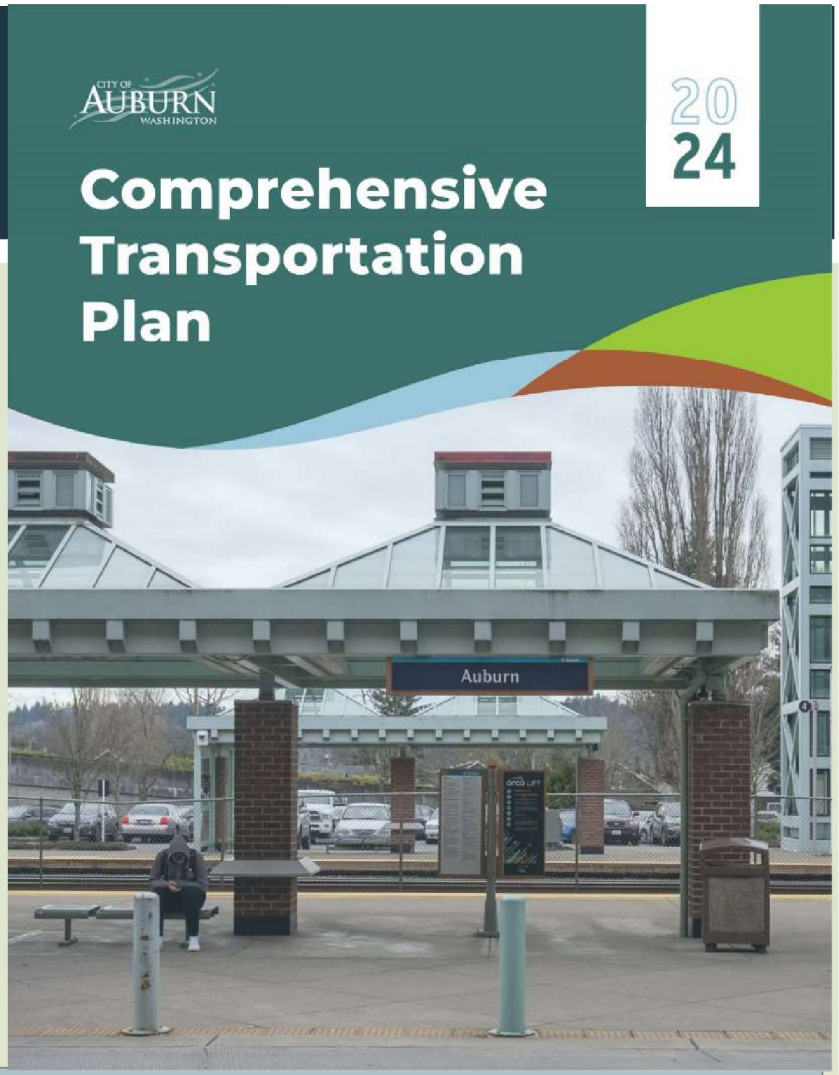
IMAGINE AUBURN
~COMPREHENSIVE PLAN UPDATE 2024~

CITY COUNCIL SCHEDULE OVERVIEW



WHAT IS INCLUDED?

- Chapter 1: Introduction
- Chapter 2: Multimodal Network and Standards
- Chapter 3: Safety
- Chapter 4: Policies
- Chapter 5: Management, Maintenance & Operations
- Chapter 6: Funding
- Chapter 7: Monitoring & Evaluation
- Maps and Appendices



PLAN OVERVIEW

- Chapter 1: Introduction
- Chapter 2: Multimodal Network and Standards
- Chapter 3: Safety
- Chapter 4: Policies
- Chapter 5: Management, Maintenance & Operations
- Chapter 6: Funding
- Chapter 7: Monitoring & Evaluation
- Maps and Appendices

IN THIS CHAPTER

- Plan Purpose, Goals, Policies, and Actions
- Public Involvement
- Regulatory Compliance
- Agency Coordination
- Land Use/Transportation Relationship

SERVICE • EN

PLAN OVERVIEW

- Chapter 1: Introduction
- Chapter 2: Multimodal Network and Standards
- Chapter 3: Safety
- Chapter 4: Policies
- Chapter 5: Management, Maintenance & Operations
- Chapter 6: Funding
- Chapter 7: Monitoring & Evaluation
- Maps and Appendices

SERVICE • ENVIRONMENT • EC

IN THIS CHAPTER

- Multimodal Level of Service Standards
- Streets System
- Active Transportation
- Transit
- Freight
- Airport

Motorized vehicles moving people on streets

Pedestrians and bicyclists

Buses and trains moving people

Trucks and trains moving goods

PLAN OVERVIEW

- Chapter 1: Introduction
- Chapter 2: Multimodal I
- Chapter 3: Safety
- Chapter 4: Policies
- Chapter 5: Managemen
- Chapter 6: Funding
- Chapter 7: Monitoring &
- Maps and Appendices

PLAN OVERVIEW

- Chapter 1: Introduction
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- Chapter 3: Safety
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Goals

- Broad statements indicating a general aim or purpose to be achieved.

Policies

- Topic-specific statement providing guidelines for current and future decision-making.

Actions

- Initiatives, projects, or programs to put policy into motion.

Goals → Policies → Actions

GOAL 1

Planning: Plan, expand, and improve the transportation system.

GOAL 2

Equity: Plan and implement the City's transportation system to support system wide equity.

GOAL 3

Safety: Significantly reduce or eliminate traffic fatalities and serious injuries through a safe systems approach.

GOAL 4

Environmental: Comply with environmental laws and regulations.

Goals → Policies → Actions

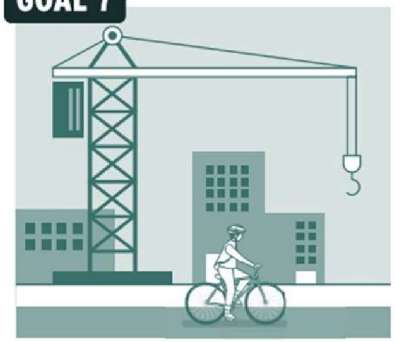
GOAL 5

Multimodal Accessible Network: Ensure Auburn's transportation system is designed to be comprehensive, integrated, accessible for all.

GOAL 6

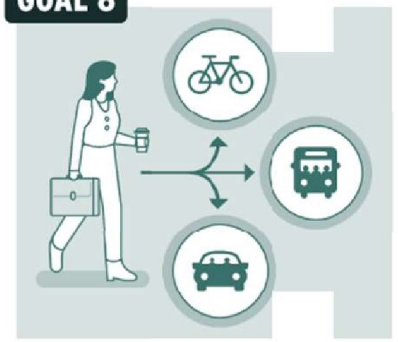
Multimodal Level of Service: Establish multimodal level of service (MMLOS) for all City streets, active transportation facilities, and access to transit.

GOAL 7



Multimodal Concurrency: Ensure transportation systems and facilities are adequate to serve development.

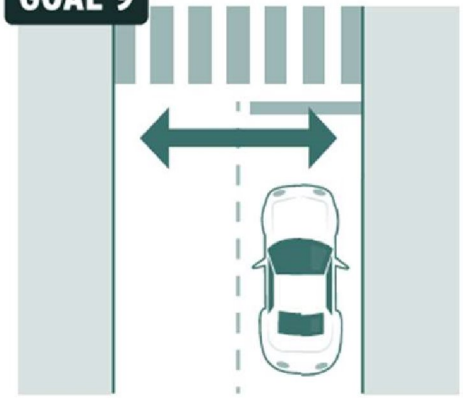
GOAL 8



Demand & System Management: Transportation Demand Management (TDM) and Transportation System Management (TSM) strategies.

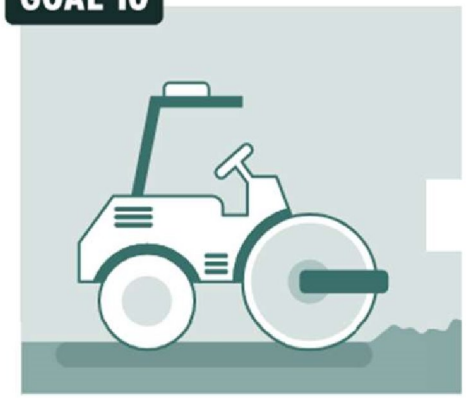
Goals → Policies → Actions

GOAL 9



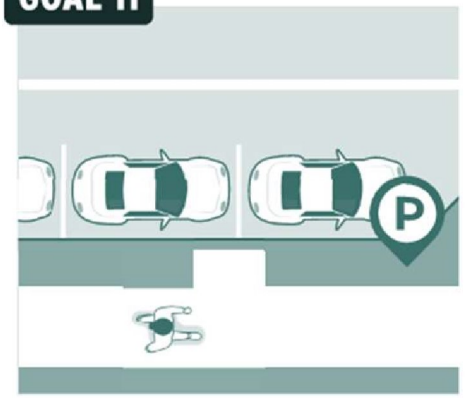
Right-of-Way: Retain and preserve existing Right-of-Way (ROW) and identify and acquire new ROW as needed.

GOAL 10



Asset Management: Design, construct, preserve, and maintain the City's transportation system in the most cost-effective manner.

GOAL 11



Parking: Ensure a balance between on-street and off-street parking.

PLAN OVERVIEW

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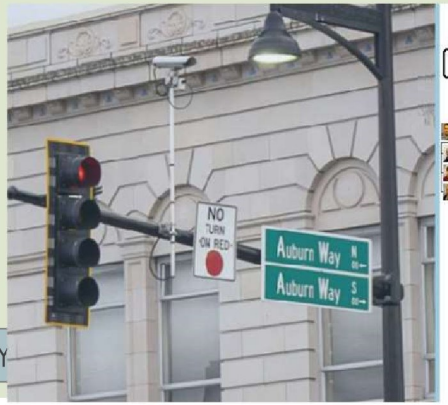
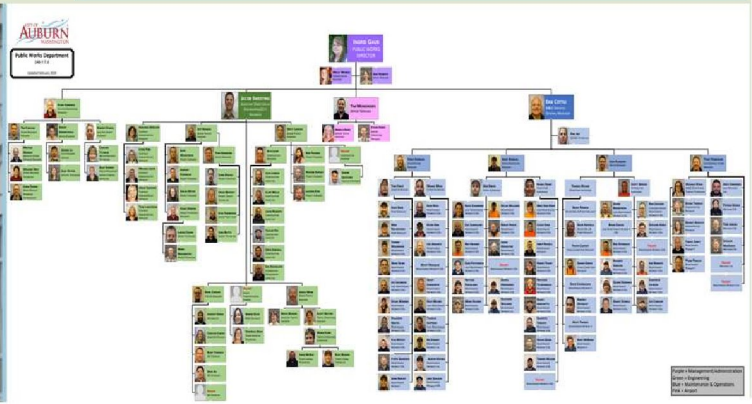
SERVICE • ENVIRONMENT • ECONOMY

IN THIS CHAPTER

- Staffing
- Equipment/Fleet
- Facilities
- Asset Management





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IN THIS CHAPTER

- Financial Summary
- Financial Planning & Programming
- Funding Sources
- Revenue Shortfall Contingency
- Funding Strategies, Project Prioritization

	Operations	Capital	Total
20-yr Cost	$357 million	$319 million	$676 million
20-yr Revenue	$357 million	$320 million	$677 million
Remainder/Shortfall	$0	$1 million	$1 million

DRAFT

PLAN OVERVIEW

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IN THIS CHAPTER

- Annual Updates
- Multi-Year Updates
- Accomplishments Since the Last Plan Update (2019)

PLAN OVERVIEW

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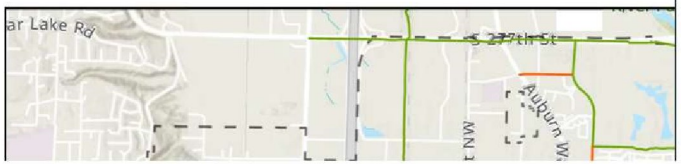
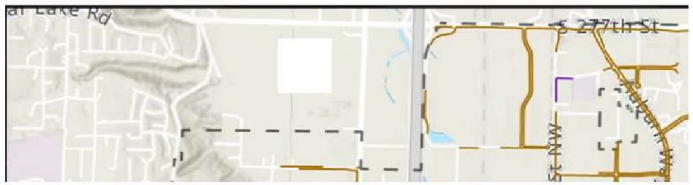
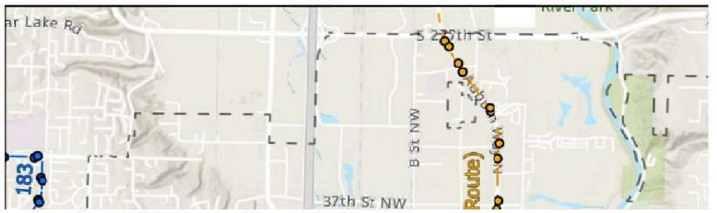
Map 3. 2024 Existing Bike Facilities



Map 4. 2024 Existing Sidewalks



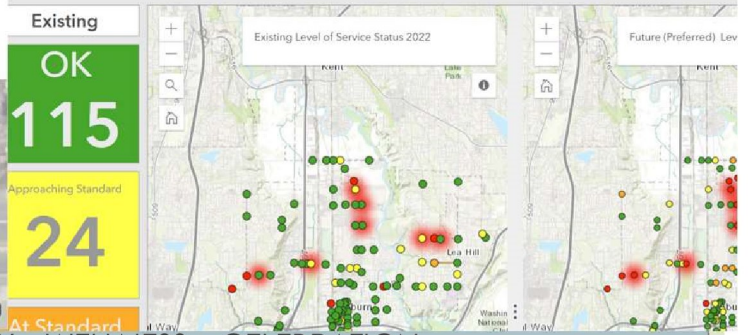
Map 5. 2024 Transit Bus Routes/Stops



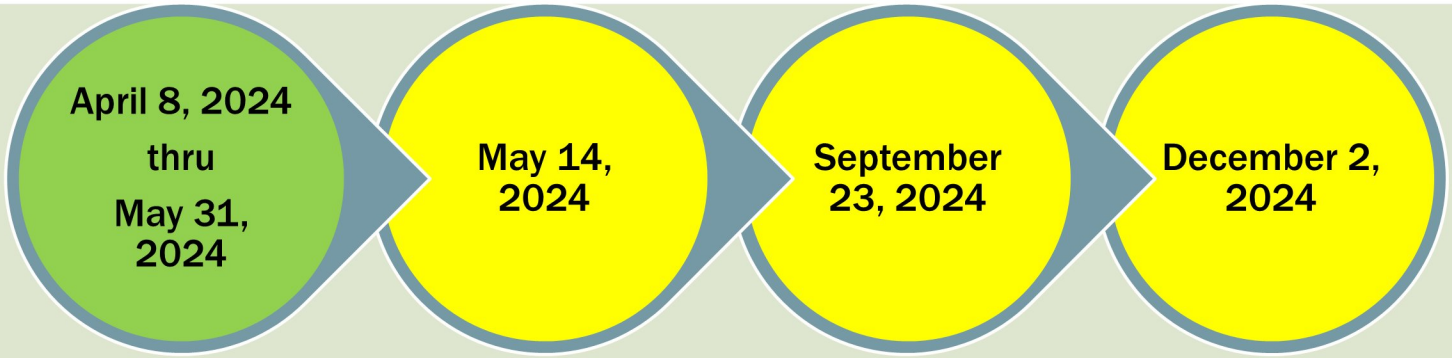
all approaches will provide accessibility to all users.

ROW Acquisition – ROW will be acquired to accommodate the widening on the east side of the intersection and to accommodate ADA improvements

tersections Level of Service Dashboard (Preferred)



NEXT STEPS



- Online and Targeted Public and Agency Outreach
- TAB Discussion
- Review Final Draft with City Council
- Council Adoption of Plan

Questions?

AGENDA BILL APPROVAL FORM

Agenda Subject:
Resolution No. 5762 (Gaub) (5 Minutes)

Date:
April 1, 2024

Department:
Public Works

Attachments:
Resolution No. 5762
Exhibit A
Presentation

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

King County currently regulates for-hire vehicles for several agencies, including the City of Auburn. The for-hire vehicles include taxis and rideshares. King County has modified its Code and is requiring agencies desiring King County to continue regulating for-hire vehicles to enter into new Interlocal Agreements. King County regulation of for-hire services benefits the City of Auburn as it promotes safety and security without any cost to the City. Resolution No. 5762 authorizes the Mayor to execute the Interlocal Agreement with King County. This agreement supersedes the current agreement that was executed in 2004.

Reviewed by Council Committees:

Councilmember: Tracy Taylor
Staff: Ingrid Gaub
Meeting Date: April 8, 2024
Item Number:

RESOLUTION NO. 5762

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AUTHORIZING THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT WITH KING COUNTY RELATED TO FOR-HIRE TRANSPORTATION SERVICES

WHEREAS, the business of for-hire transportation services presents unique licensing and law enforcement issues of a multijurisdictional nature;

WHEREAS, it is desirable to adequately protect the interests of the County, the City of Auburn (City) and the public by providing a uniform, regional system to license and regulate for-hire transportation services;

WHEREAS, King County (County) has jurisdiction to: 1) license and regulate for-hire transportation services (including issuing vehicle medallions, transportation network company vehicle endorsements, for-hire driver's licenses and for-hire driver's permits, transportation network company licenses, and transitional regional dispatch agency and regional dispatch agency licenses); and 2) to enforce the laws and regulations concerning the same within its boundaries;

WHEREAS, the County and its employees are well-qualified and able in the licensing and enforcement of laws relating to the conduct of for-hire transportation services, and the County is ready, willing, and able to assist the City in such matters. Through interlocal agreements, the County has provided for-hire transportation regulatory services to local jurisdictions (including the City) for many years;

WHEREAS, the County has recently amended its for-hire transportation services licensing and regulation code provisions, and has proposed an amended interlocal agreement with the City to reflect these code changes;

WHEREAS, acceptance of the County's proposed amended interlocal agreement is in the City's best interest to continue its participation in a regional approach to the licensing and enforcement of for-hire transportation services, and the County's continued assistance with these services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, RESOLVES as follows:

Section 1. The Mayor is authorized to execute an interlocal agreement with King County for King County to regulate for-hire transportation vehicles in substantial conformity with the Agreement attached herein as Exhibit A.

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

Section 3. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed this _____ day of _____, 2024.

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Doug Ruth, Acting City Attorney

INTERLOCAL AGREEMENT BETWEEN

King County and the City of Auburn for For-Hire Transportation Regulatory Services

THIS AGREEMENT is made between King County, a home rule charter county and political subdivision of the State of Washington, hereinafter referred to as the "County," and the City of Auburn, a public agency in the State of Washington, hereinafter referred to as "Agency," under authority of Chapter 39.34, Chapter 46.72 RCW, Chapter 46.72B RCW, and Chapter 81.72 of the Revised Code of Washington and collectively referred to as "Parties."

WHEREAS, the County has jurisdiction to license and regulate for-hire transportation services including issuing vehicle medallions, transportation network company vehicle endorsements (hereinafter referred to as "vehicle endorsements"), for-hire driver's licenses and for-hire driver's permits, transportation network company licenses (hereinafter referred to as "company licenses"), and transitional regional dispatch agency and regional dispatch agency licenses (hereinafter referred to as "agency licenses"), to enforce the laws and regulations concerning the same within its boundaries, and has provided for-hire transportation regulatory services to local jurisdictions for many years; and

WHEREAS, the business of for-hire transportation services presents unique licensing and law enforcement issues of a multijurisdictional nature; and

WHEREAS, it is desirable, to adequately protect the interests of the County and the Agency and the public, to provide for a uniform, regional system of licensing for-hire transportation services; and

WHEREAS, the County and its employees are well-qualified and able in matters relating to the licensing and enforcement of laws relating to the conduct of for-hire transportation services; and

WHEREAS, the Agency desires to participate in a regional approach to the licensing and enforcement of laws relating to for-hire transportation services and seeks to obtain the assistance of the County to provide these services; and

WHEREAS, the County is ready, willing, and able to assist the Agency in matters relating to the licensing and enforcement of laws relating to regulation of for-hire transportation services;

WHEREAS, the entities previously regulated under Chapter 6.64 King County Code are now going to be regulated under Chapter 6.64 King County Code and Chapter 6.65 King County Code, and this Agreement is being updated to reflect that change;

NOW THEREFORE, the County and Agency hereby agree:

Section 1. Term of Agreement

This Agreement shall be effective for one year from the date of execution and shall automatically renew from year to year, unless either party provides thirty (30) days' written notice to the other party to terminate this Agreement, with or without cause, immediately after the thirty (30) days. This Agreement may be immediately terminated by the County for lack of appropriation authority by providing written notice to the Agency.

Section 2. Agency Responsibilities

The Agency shall:

a. Promptly enact an ordinance that adopts by reference Chapter 6.64 of the King County Code and any King County Administrative Rules promulgated pursuant to that Chapter (collectively with Chapter 6.65 of the King County Code, hereinafter “the Agency Ordinances”).

b. Promptly enact an ordinance that adopts by reference Chapter 6.65 of the King County Code and any King County Administrative Rules promulgated pursuant to that Chapter (collectively with Chapter 6.64 of the King County Code, hereinafter “the Agency Ordinances”).

c. Promptly review any revisions to Chapter 6.64 of the King County Code and any amendments to King County Administrative Rules promulgated pursuant to Chapter 6.64 of the King County Code after this Agreement is signed, and either adopt them by reference or promptly notify the King County Records and Licensing Services Division Director, hereinafter referred to as "Division Director," of the Agency’s intention otherwise.

d. Promptly review any revisions to Chapter 6.65 of the King County Code and any amendments to King County Administrative Rules promulgated pursuant to Chapter 6.65 of the King County Code after this Agreement is signed, and either adopt them by reference or promptly notify the Division Director of the Agency’s intention otherwise.

e. Delegate to the County the following:

i. The power to enforce the terms of the Agency Ordinances, including the power to issue, deny, restrict, suspend, or revoke vehicle medallions, vehicle endorsements, for-hire driver’s licenses, for-hire driver’s permits, regional for-hire driver’s licenses and enhanced regional for-hire driver’s licenses, company licenses, and agency licenses issued thereunder; and

ii. Conduct administrative appeals of those County licensing and permitting determinations made, and enforcement actions taken on behalf of the Agency. Such appeals shall be conducted by the King County Hearing Examiner or the County’s successor administrative appeals body or officer on behalf of the Agency unless either the Agency or the County determines that the particular matter shall be heard by the Agency.

Nothing in this Agreement is intended to divest the Agency of authority to issue notices of violation and court citations for violations of Agency ordinances. The authority to issue notices of violations and court citations may be exercised by either the County or the Agency.

Section 3. County Responsibilities

The County Records and Licensing Services Division shall act as the Agency's agent in performing the following in accordance with enabling ordinances and administrative procedures:

a. The County shall perform, consistent with available resources, all services relating to licensing and enforcement of the Agency Ordinances pertaining to for-hire transportation services, including the operation and maintenance of a unified, regional system to license and regulate

for-hire transportation services;

b. The provision of such service, the standards of performance, the discipline of County employees, and all other matters incident to the performance of such services and the control of personnel so employed shall remain with the County;

c. The County shall promptly advise the Agency of any revisions to Chapter 6.64 or Chapter 6.65 of the King County Code and of any amendments to King County Administrative Rules promulgated pursuant to Chapter 6.64 or Chapter 6.65 of the King County Code after this Agreement is signed.

d. The services provided by the County pursuant to this Agreement do not include legal services to the Agency, which shall be provided by the Agency at Agency expense.

Section 4. Compensation and Method of Payment

a. The County shall retain all fines and fees collected pursuant to the licensing of for-hire transportation services. No additional compensation will be due from the Agency.

b. The Parties agree that all fines levied by a court of competent jurisdiction or civil penalties assessed by the Division Director for violation of the Agency Ordinances regulating for-hire transportation services shall become the property of the County.

Section 5. Mutual Covenants

The Parties understand and agree that the County is acting hereunder as an independent contractor and that:

a. All County persons rendering services hereunder shall be for all purposes employees of the County, although they may from time-to-time act as commissioned officers of the Agency; and

b. The County contact person for the Agency regarding all issues that may arise under this Agreement, including but not limited to citizen complaints, service requests and general information on for-hire transportation services is the Division Director or the successor division's director.

Section 6. Dispute Resolution

In the event of a dispute between the Parties as to the extent of the service to be rendered hereunder, or the minimum level or manner of performance of such service, the determination of the Division Director shall be final and conclusive in all respects.

Section 7. Indemnification and Hold Harmless.

a. Agency Held Harmless. The County shall indemnify and hold harmless the Agency and its officers, agents, and employees, or any of them from any and all claims, actions, suits, liability, loss, costs, expenses, and damages that arise out of or are related to the negligent acts or omissions of the County, its officers, agents, and employees, or any of them and

in the performance of the County's obligations pursuant to this Agreement. In the event that any such suit based upon such a claim, action, loss, or damage is brought against the Agency, the County shall defend the same at its sole cost and expense; provided that the Agency reserves the right to participate in said suit if any principle of governmental or public law is involved; and if final judgment in said suit be rendered against the Agency, and its officers, agents, and employees, or any of them, or jointly against the Agency and the County and their respective officers, agents, and employees, or any of them, the County shall satisfy the same.

b. County Held Harmless. The Agency shall indemnify and hold harmless the County and its officers, agents, and employees, or any of them from any and all claims, action, suits, liability, loss, costs, expenses, and damages that arise out of or are related to the negligent acts or omissions of the Agency, its officers, agents, and employees, or any of them and in the performance of the Agency's obligations pursuant to this Agreement. In the event that any suit based upon such a claim, action, loss, or damages is brought against the County, the Agency shall defend the same at its sole cost and expense; provided that the County reserves the right to participate in said suit if any principle of governmental or public law is involved; and if final judgment be rendered against the County, and its officers, agents, and employees, or any of them, or jointly against the County and the Agency and their respective officers, agents, and employees, or any of them, the Agency shall satisfy the same.

c. Concurrent Negligence. In the event any such liability arises from the concurrent negligence of the indemnifying party and the other party, the indemnity obligation of this section shall apply only to the extent of the negligence of the indemnifying part and its actors.

d. Liability Related to Agency Ordinances, Policies, Rules and Regulations. In executing this agreement, the County does not assume liability or responsibility for or in any way release the Agency from any liability or responsibility that arises in whole or in part as a result of the application of Agency Ordinances, policies, rules or regulations that are either in place at the time this Agreement takes effect or differ from those of the County; or that arise in whole or in part based upon any failure of the Agency to comply with applicable adoption requirements or procedures. If any cause, claim, suit, action, or administrative proceeding is commenced in which the enforceability and/or validity of any such Agency ordinance or Agency Ordinances, policy, rule or regulation is at issue, the Agency shall defend the same at its sole expense and, if judgment is entered or damages are awarded against the Agency, the County, or both, the Agency shall satisfy the same, including all chargeable costs and reasonable attorney's fees.

e. Waiver Under Washington Industrial Insurance Act. The foregoing indemnity is specifically intended to constitute a waiver of each party's immunity under Washington's Industrial Insurance Act, Chapter 51 RCW, as respects the other party only, and only to the extent necessary to provide the indemnified party with a full and complete indemnity of claims made by the indemnitor's employees. The Parties acknowledge that these provisions were specifically negotiated and agreed upon by them.

Section 8. No Third-Party Beneficiaries

This Agreement is for the sole benefit of the Parties only, and no third party shall have any rights hereunder.

Section 9. Administration

This Agreement shall be administered by the Division Director or the Division Director's designee, and the Mayor or the Mayor's designee.

Section 10. Amendments

This Agreement may be amended at any time by mutual written agreement of the Parties.

Section 11. Records

This Agreement is a public document and will be available for inspection and copying by the public in accordance with the Public Records Act, chapter 42.56 RCW. The records and documents with respect to all matters covered by this Agreement shall be subject to the Public Records Act and the Records Retention Act, chapter 40.14 RCW.

Section 12. Complete Expression of Agreement

This Agreement represents the entire understanding of the Parties and supersedes any oral representations that are inconsistent with or modify its terms and conditions.

Section 13. Survivability

Notwithstanding any provision in this Agreement to the contrary, the provisions of Section 7 (Indemnification and Hold Harmless) shall remain operative and in full force and effect, regardless of the withdrawal or termination of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement, which shall become effective on the last date entered below.

SIGNATURES ON NEXT PAGE

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KING COUNTY

_____
King County Executive

_____
Date

Approved as to Form:

_____
Deputy Prosecuting Attorney Date

CITY OF AUBURN

_____
Mayor

_____
Date

Attest:

_____
City Clerk Date

Approved as to Form:

_____
City Attorney Date

ENGINEERING SERVICES

RESOLUTION 5762 AND ORDINANCE 6940 - REGULATION OF FOR-HIRE VEHICLES

JACOB SWEETING

CITY COUNCIL STUDY SESSION

APRIL 8, 2024

Public Works Department

Engineering Services • Airport Services • Maintenance & Operations Services

AUBURN VALUES

SERVICE

ENVIRONMENT

ECONOMY

CHARACTER

SUSTAINABILITY

WELLNESS

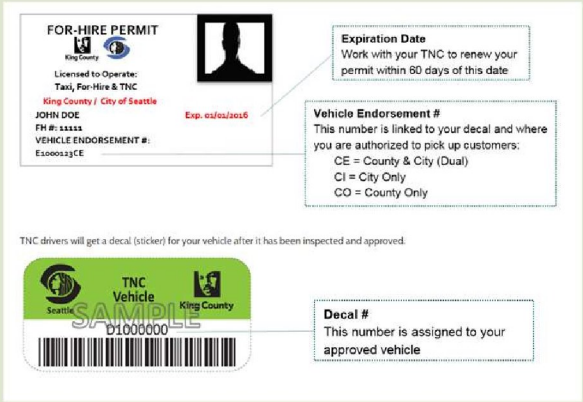
CELEBRATION

KING COUNTY REGULATION OF FOR-HIRE VEHICLES

- Transportation Network Company (TNC) Requirements
  - Accepted by TNC company first.
  - Complete National Safety Defensive Driving Course
- For-Hire (Taxi) Requirements
  - Pass written exam
  - Pass background check
  - Defensive driving course

KING COUNTY REGULATION OF FOR-HIRE VEHICLES

- King County requires application, endorsement, and manages decals
- King County enforces City and County requirements/codes
- King County collects and retains fines and fees.



RESOLUTION 5762 AND ORDINANCE 6940

- Resolution 5762 Authorizes ILA with County
  - County already regulates for-hire vehicles in Auburn
  - Amended agreement references new King County Code.
  - No cost to City
- Ordinance 6940 Amends ACC 5.20.230
  - For-Hire businesses must comply with King County Code

NEXT STEPS

- April 15th, Resolution 5762 Authorizing Interlocal Agreement
- April 15th, Ordinance 6940 adopting modified code
- Execute Interlocal Agreement
- King County Continues Regulatory Activities
- Questions?

AGENDA BILL APPROVAL FORM

Agenda Subject:
Ordinance No. 6940 (Gaub) (5 Minutes)

Date:
April 1, 2024

Department:
Public Works

Attachments:
Ordinance No. 6940
Exhibit A

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

The discussion item for Resolution No. 5762 includes background related to this Ordinance.

This Ordinance will amend Auburn City Code (ACC) Section 5.20.230 to require businesses operating for-hire vehicles in the City of Auburn to comply with King County Code that regulates them. This Code amendment is consistent with the proposed Interlocal Agreement with King County and Resolution No. 5762.

Reviewed by Council Committees:

Councilmember: Tracy Taylor
Staff: Ingrid Gaub
Meeting Date: April 8, 2024
Item Number:

ORDINANCE NO. 6940

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AMENDING SECTION 5.20.230 OF THE AUBURN CITY CODE RELATED TO THE REGULATION OF VEHICLE FOR HIRE BUSINESSES IN THE CITY

WHEREAS, by interlocal agreement and the enactment of Auburn City Code (ACC) 5.20.230, the City has delegated to King County the authority to license and regulate vehicle for hire businesses operating in the City;

WHEREAS, King County vehicle for hire licensing and enforcement regulations are contained in the King County Code (K.C.C.);

WHEREAS, King County has recently updated its vehicle for hire interlocal agreement with the City, and amended the applicable provisions of the K.C.C. ACC 5.20.230 requires revision to correspond with these recent King County enactments; and

WHEREAS, adopting this Ordinance and amending ACC 5.20.230 as set forth in Exhibit A to this Ordinance is in the City's best interest to ensure the efficient and effective licensing and regulation of vehicle for hire businesses operating within the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, DO ORDAIN as follows:

Section 1. Amendment to City Code. Section 5.20.230 of the Auburn City Code is hereby amended as set forth in Exhibit A to this Ordinance.

Section 2. Implementation. The Mayor is authorized to implement those administrative procedures 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 of it to any person or circumstance, will 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 will take effect and be in force five 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:

_____
Doug Ruth, Acting City Attorney

Published: _____

ORD. 6940—EXHIBIT A

ACC 5.20.230 Vehicle ~~Taxicab and~~ for-hire businesses – Licensing, regulation; ~~P~~provisions adopted by reference.

A. Licensing and regulation of vehicle for-hire businesses. Vehicle for-hire businesses operating anywhere within the City shall be subject to the licensing, regulatory, administrative and enforcement provisions in K.C.C. 6.64 and 6.65. No vehicle for-hire business may operate anywhere within the City without a King County license issued pursuant to those K.C.C. chapters.

B. Definition. For purposes of this section, "vehicle for-hire business" shall mean and include:

1. Any transportation network company as defined in RCW 46.04.652;

2. Any for hire operator or for hire vehicle, as those terms are defined in RCW 46.72.010;

3. Any taxicab business referenced in RCW 81.72; and

4. Any other business or activity subject to licensing and regulation under K.C.C. 6.64 and 6.65.

C. Adoption of codes by reference, filing with City Clerk. The City adopts K.C.C. 6.64 and 6.65 as they are now enacted or are hereafter amended. Any references to King County within these adopted codes shall be interpreted to mean the City, unless context clearly requires otherwise. A copy of these adopted codes shall be on file with the City Clerk for public use and examination. ~~provisions of Chapter 6.64 of the King County Code as they currently exist and as they may be hereinafter amended are adopted by reference, a copy of which shall be on file with the office of the city clerk; provided, that unless the context indicates otherwise, reference to King County shall mean and be construed as the city of Auburn, Washington.~~

~~B. In order to operate a taxicab or for-hire business in the city, a current King County taxicab license is required.~~

AGENDA BILL APPROVAL FORM

Agenda Subject:
Ordinance No. 6937 (Thomas) (15 Minutes)

Date:
April 1, 2024

Department:
Finance

Attachments:
Interoffice Transmittal memo
Ordinance No. 6937 - 2023-2024 Budget Amendment No. 4
Schedule A - Ordinance No. 6937
Schedule B - Ordinance No. 6937
2024 BA4 Power Point

Budget Impact:
Current Budget:
$403,730,898.00
Proposed Revision:
$14,130,177.00
Revised Budget:
$417,861,075.00

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

Ordinance No. 6937 (Budget Amendment #4) represents the fourth budget amendment for the 2023-2024 biennium. The fourth budget amendment of the biennium consists of carryforwards of funds under contract in the previous year, carryforwards of unexpended funds associated with ARPA-mitigated projects, new expenditures offset by new revenues such as grants, and limited requests for new budget authority.

For details, see the attached transmittal memorandum and supporting materials.

Reviewed by Council Committees:

Councilmember: Kate Baldwin
Staff: Jamie Thomas
Meeting Date: April 8, 2024
Item Number:

CITY OF AUBURN WASHINGTON

Interoffice Memorandum

To: City Council

From: **Jamie Thomas, Finance Director**

CC: Nancy Backus, Mayor

Date: April 15, 2024

Re: Ordinance #6937 – 2023-2024 Budget Amendment #4

The City's biennial 2023-2024 budget was approved by Council as two one-year appropriations. Budget Amendment #4 will be the fourth budget amendment for the biennium, and will update the 2024 appropriation. For details on specific requests to amend the biennial budget, please refer to the accompanying ***Schedule A, Summary of 2024 Budget Adjustments by Fund***. The purpose of this budget amendment is to:

1. Carry forward remaining 2023 budget authority for identified programs and costs that were budgeted and not completed; and
2. Adjust the operating budget for SKHHP; and
3. Adjust capital project and equipment purchase budgets; and
4. Recognize new grant awards and their associated expenditures; and
5. Add budget authority for new programs, projects, and purchases that have not previously been approved by Council.

Carry forward 2023 budget authority: The main purpose of the first budget amendment of the year is to carry forward remaining budget authority for identified programs and costs that were budgeted and not completed in the prior year. The requested unspent budget authority from 2023 to be carried forward into the 2024 budget year for all funds is $3,725,085, including $2,612,350 for projects whose costs are mitigated by ARPA funding.

Total 2023 to 2024 expenditure carryforwards by fund type (less interfund transfers) are:

• General Fund (Fund 001)	$ 3,346,020
• Proprietary Funds (Funds 4*)	222,860
• Internal Service Funds (Funds 5*)	156,205
TOTAL	**$ 3,725,085**

Adjust SKHHP operating budget: Operating expenditure funding adjustment requests included in this budget amendment revise the spending authority for the SKHHP fund. Total expenditure adjustments of $1,123,959 are offset by $1,126,573 in funding transfers from the SKHHP agency fund. The net effect on the General Fund is -$2,614. However, this portion of the fund balance does not belong to the City, it is SKHHP's money.

• SKHHP housing capital projects[1]	$ 1,097,306
TOTAL	**$ 1,097,306**

Adjust capital purchase and project budgets: These requests represent changes to project budgets to align with updated timelines, new grant awards, and project scopes in accordance with strategic planning. The net effect on fund balance across all funds due to these proposed adjustments is **-$1,337,700**, which is partially offset by new revenue of $37,700. Significant adjustments in this budget amendment (less interfund transfers) include:

• M Street NE Widening (cp2210)[2]	$ 500,000
• Lea Hill Rd &104th Ave SE Roundabout (cp2319)[3]	350,000
• R & 21st St SE Roundabout Project (cp2308)[4]	300,000
• Cedar Lanes Pump Track (cp2127)[5]	150,000
• Forest Walk III (cp2316)[6]	37,700
TOTAL	**$ 1,337,700**

New funding requests: Requests for new funding included in this budget amendment add spending authority for new programs and unexpected expenditures. Total new funding requests net to a decrease of **$520,300** in ending fund balance. Significant adjustments (less interfund transfers) include:

• Council chamber equipment upgrade (PEG fee funded)	$ 250,000
• Increase insurance premium budget based on actual invoice	135,000
• A Street hedge reduction[7]	125,300
• Other new funding requests[8]	95,000
TOTAL	**$ 605,300**

New grant awards and expenditures: These requests recognize the receipt of new grants not previously budgeted, and authorize their associated expenditures. The net effect on fund balance across all funds due to these proposed adjustments is an increase of **$2,549,830**. Significant expenditure adjustments in this budget amendment (less interfund transfers) include:

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[1] Includes three projects: Habitat for Humanity development contracts ($300,000), Multi-Service Center ($777,306) and a contract consultant ($20,000). Projects total $1,097,306.
[2] Aligns project budget with current project timeline and replaces transportation impact fee funding with REET 2.
[3] Adds traffic impact fees to cover design costs due to consultant cost escalation and scope details.
[4] Adds traffic impact fees to cover design costs due to consultant cost escalation and scope details.
[5] Additional Park Impact Fee funding due to project design changes to ensure suitability of the track for its intended use.
[6] Adds additional funding due to construction bids exceeding original budget.
[7] Reduce 1.5 miles of hedge on A St. SE from a height of 30' to 5' due to safety concerns and advertiser complaints.
[8] Includes $85,000 for tourism marketing offset by the receipt of revenues from the Lodging Tax Advisory Committee, and $10,000 for property management of Mel's Parking Lot per Resolution 5493.

• AWS Widening (cp1622)[9]	$	4,570,880
• Regional Growth Center improvements (cp2110)[10]		1,327,890
• Electric sweeper[11]		762,150
• Body-worn camera grant[12]		318,530
• South King County Senior Resource Hub grant[13]		117,148
• Les Gove Spray Park Manifold grant[14]		100,000
• Other grant-related expenditures[15]		301,561
• Grant awards for currently-budgeted expenditures[16]		-
TOTAL	**$**	**7,442,803**

Net Change to Ending Fund Balance: The net change to Citywide fund balance (including SKHHP agency funds) across all funds as a result of requests contained in this budget amendment.

• Net Change to Ending Balance	$	-48,864
TOTAL	**$**	**-48,864**

The following table summarizes the current and revised budget as a result of this amendment.

Table 2: 2024 Budget as Amended

2024 Adopted Budget	**$ 403,730,898**
Budget Amendment #4 (Ord #6937)	14,130,177
Budget as Amended	**$ 417,861,075**

Attachments:

- ❖ 1. Proposed Ordinance #6937 (budget adjustment #4)
- ❖ 2. Summary of proposed 2024 budget adjustments by fund and department (Schedule A)
- ❖ 3. Summary of proposed changes to adopted 2024 budget by fund (Schedule B)

[9] Includes receipt of $3,309,032 of TIB grant funds and $3,000,000 PWB funds (15% grant, 85% low-interest loan). These funding sources will replace Transportation Impact Fee funds originally budgeted for the project.
[10] Includes receipt of $2,112,445 in TIB grant funds for the project.
[11] Partially offset by a $609,720 grant from the WA Department of Ecology.
[12] Entirely funded by a Washington Association of Sheriffs and Police Chiefs (WASPC) grant.
[13] Adjusts budgeted amount and expenditures to agree to award amount. Fully funded by King County VSHSL.
[14] Fully funded by Washington State Recreation and Conservation Office (RCO) grant.
[15] Includes: Comprehensive Plan Phase 2 (fully funded by Department of Commerce grant of $87,500), Middle Housing Program (fully funded by Department of Commerce grant of $75,000), Auburn Downtown Plan (fully funded with Department of Commerce grant of $55,356), Local Solid Waste Financial Assistance (LSWFAG) grant ($66,000), Get Active/Stay Active (fully funded by King County Get Active/Stay Active grant for $20,000) and vitrines for Postmark Center for the Arts (fully funded by $4,410 4Culture grant).
[16] Grants in this category reimburse costs already budgeted, and include revenues of $130,000 from Department of Ecology to fund the City's NPDES permit, and an increase of $42,850 to the City's FEMA grant for Reservoir 4 & 8 Seismic Retrofit to align budget with the grant award.

ORDINANCE NO. 6937

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AMENDING THE CITY'S 2023-2024 BIENNIAL OPERATING AND CAPITAL BUDGETS

WHEREAS, at its November 21, 2022 regular meeting, the Auburn City Council enacted Ordinances No. 6879 and 6888, which adopted the City's 2023-2024 Biennial budget (Budget); and

WHEREAS, the City Council has amended the Budget three times since adoption (by enacting Ordinance No. 6900 on April 14, 2023, Ordinance No. 6911 on July 17, 2023, and Ordinance No. 6918 on November 20, 2023); and

WHEREAS, the City deems it necessary to amend the Budget a fourth time to appropriate additional funds into the various Budget funds outlined in the schedules attached to this Ordinance; and

WHEREAS, the City Council has approved this Ordinance by one more than its majority in accordance with RCW 35A.34.200.

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

Section 1. Amendment of the 2023-2024 Biennial Budget. Pursuant to RCW 35A.34, the City hereby amends its 2023-2024 Biennial Budget to reflect the revenues and expenditures shown on Schedules "A" and "B" attached hereto and incorporated herein by reference.

Section 2. Implementation. The Mayor is authorized to utilize the revenue and expenditure amounts shown on Schedules "A" and "B" attached to this

Ordinance. A copy of these Schedules are on file with the City Clerk and available for public inspection. The Mayor is further authorized to implement those administrative procedures 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 of it to any person or circumstance, will 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 will take effect and be in force five 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:

_____
Harry Boesche, Acting City Attorney

Published: _____

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Fund (#001)				
2024 Adopted Budget	9,475,710	101,921,889	101,372,924	10,024,675
Previous Budget Amendments	6,165,534	4,003,166	2,647,866	7,520,834
2024 Amended Budget	15,641,244	105,925,055	104,020,790	17,545,509
BA#4 (Ordinance #6937, Proposed):	3,346,020	1,904,517	5,616,518	(365,981)
Non-Departmental				
Les Gove Spray Park Manifold Grant	-	100,000	100,000	-
Parks Department				
A Street Hedge Reduction	-	-	125,300	(125,300)
Administration				
Council Chamber Equip Upgrade	-	-	250,000	(250,000)
Finance Department				
CF for Decision Packages FIN.0020 & FIN.0019	152,400	-	152,400	-
Community Development				
TODI Grant-Auburn Downtown Plan Update	-	55,356	55,356	-
Comp. Plan Grant Phase 2	-	87,500	87,500	-
Middle Housing Program Updates	-	75,000	75,000	-
Comp. Plan Framework/Element Updates	178,510	-	178,510	-
SKHHP Operating True Up	-	9,457	6,843	2,614
SKHHP – SeaTac Updates	-	19,810	19,810	-
SKHHP – Housing Capital Project	-	1,097,306	1,097,306	-
Diversity, Equity & Inclusion				
Office of Equity Contract Carryforward	118,000	-	118,000	-
Police Department				
Body Worn Camera Grant	-	318,530	318,530	-
Public Works Department				
MS2114 Professional Svc. CF	110,000	-	110,000	-

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Parks Department				
4Culture – 2023 Equipment Grant	-	4,410	4,410	-
23-24 GetActive/Stay Active Grant	-	20,000	13,295	6,705
SKC Sr Resources Hub 2024	-	117,148	117,148	-
HVAC Insurance Claim - Carryforward	25,000	-	25,000	-
Kiwanis Club -Sponsorship	10,000	-	10,000	-
Clubhouse Repairs – ms2120	36,190	-	36,190	-
Public Art – Capital - Replacement	55,900	-	55,900	-
Veteran's Park Brick Inscriptions	43,000	-	43,000	-
Vitrine Construction & Wall Repairs - Carryforward	4,670	-	4,670	-
Non-Departmental				
ARPA MS2017 Carryforwards	2,612,350	-	2,612,350	-
Revised 2024 Budget - Fund 001	18,987,264	107,829,572	109,637,308	17,179,528
Arterial Street Fund (#102)				
2024 Adopted Budget	690,081	11,307,150	11,968,800	28,431
Previous Budget Amendments	537,036	(3,789,445)	(4,022,945)	770,536
2024 Amended Budget	1,227,117	7,517,705	7,945,855	798,967
BA#4 (Ordinance #6937, Proposed):	-	6,548,770	7,048,770	(500,000)
AWS Widening– Hemlock to Poplar	-	4,570,880	4,570,880	-
Regional Growth Center Imp.	-	1,327,890	1,327,890	-
M Street NE Widening	-	-	500,000	(500,000)
R & 21st St SE Roundabout Project	-	300,000	300,000	-
Lea Hill Rd &104th Ave SE Roundabout	-	350,000	350,000	-
Revised 2024 Budget - Fund 102	1,227,117	14,066,475	14,994,625	298,967

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Hotel/Motel Tax Fund (#104)				
2024 Adopted Budget	446,979	143,900	177,100	413,779
Previous Budget Amendments	(23,880)	-	-	(23,880)
2024 Amended Budget	423,099	143,900	177,100	389,899
BA#4 (Ordinance #6937, Proposed):	-	85,000	85,000	-
Lodging Tax Advisory Committee – Tourism Grant Funds	-	85,000	85,000	-
Revised 2024 Budget - Fund 104	423,099	228,900	262,100	389,899
Mitigation Fees Fund (#124)				
2024 Adopted Budget	5,533,385	1,600,100	7,003,800	129,685
Previous Budget Amendments	472,557	-	(2,579,445)	3,052,002
2024 Amended Budget	6,005,942	1,600,100	4,424,355	3,181,687
BA#4 (Ordinance #6937, Proposed):	-	-	(1,822,705)	1,822,705
AWS Widening– Hemlock to Poplar	-	-	(1,738,150)	1,738,150
Regional Growth Center Imp.	-	-	(784,555)	784,555
M Street NE Widening	-	-	(100,000)	100,000
R & 21st St SE Roundabout Project	-	-	300,000	(300,000)
Lea Hill Rd &104th Ave SE Roundabout	-	-	350,000	(350,000)
Cedar Lanes Pump Track	-	-	150,000	(150,000)
Revised 2024 Budget - Fund 124	6,005,942	1,600,100	2,601,650	5,004,392

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Parks Construction Fund (#321)				
2024 Adopted Budget	1,013,804	568,800	768,500	814,104
Previous Budget Amendments	(580,281)	-	-	(580,281)
2024 Amended Budget	433,523	568,800	768,500	233,823
BA#4 (Ordinance #6937, Proposed):	-	250,000	250,000	-
Cedar Lanes Pump Track	-	150,000	150,000	-
Les Gove Spray Park Manifold Grant	-	100,000	100,000	-
Revised 2024 Budget - Fund 321	433,523	818,800	1,018,500	233,823
Capital Improvements Fund (#328)				
2024 Adopted Budget	13,591,156	4,099,300	7,249,500	10,440,956
Previous Budget Amendments	(2,796,110)	(148,276)	(7,072)	(2,937,314)
2024 Amended Budget	10,795,046	3,951,024	7,242,428	7,503,642
BA#4 (Ordinance #6937, Proposed):	-	-	100,000	(100,000)
M Street NE Widening	-	-	100,000	(100,000)
Revised 2024 Budget - Fund 328	10,795,046	3,951,024	7,342,428	7,403,642
Water Fund (#430)				
2024 Adopted Budget	6,238,052	18,963,410	21,242,749	3,958,713
Previous Budget Amendments	(53,989)	-	201,220	(255,209)
2024 Amended Budget	6,184,063	18,963,410	21,443,969	3,703,504
BA#4 (Ordinance #6937, Proposed):	176,230	-	176,230	-
SCADA upgrade project	11,230	-	11,230	-
Water Rights Professional Svcs	165,000	-	165,000	-
Revised 2024 Budget - Fund 430	6,360,293	18,963,410	21,620,199	3,703,504

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Sewer Fund (#431)				
2024 Adopted Budget	8,526,494	9,661,700	10,676,197	7,511,997
Previous Budget Amendments	2,373,387	-	-	2,373,387
2024 Amended Budget	10,899,881	9,661,700	10,676,197	9,885,384
BA#4 (Ordinance #6937, Proposed):	7,860	-	7,860	-
SCADA upgrade project	7,860	-	7,860	-
Revised 2024 Budget - Fund 431	10,907,741	9,661,700	10,684,057	9,885,384
Storm Drainage Fund (#432)				
2024 Adopted Budget	13,315,693	11,160,700	17,964,446	6,511,947
Previous Budget Amendments	589,087	-	1,000,000	(410,913)
2024 Amended Budget	13,904,780	11,160,700	18,964,446	6,101,034
BA#4 (Ordinance #6937, Proposed):	38,770	130,000	38,770	130,000
SCADA upgrade project	3,370	-	3,370	-
Dept of Ecology 23-24 Capacity Grant	-	130,000	-	130,000
Stormwater Management Filter Contract	35,400	-	35,400	-
Revised 2024 Budget - Fund 432	13,943,550	11,290,700	19,003,216	6,231,034
Solid Waste Fund (#434)				
2024 Adopted Budget	2,248,453	28,102,400	28,328,158	2,022,695
Previous Budget Amendments	(581,836)	2,423,000	2,858,000	(1,016,836)
2024 Amended Budget	1,666,617	30,525,400	31,186,158	1,005,859
BA#4 (Ordinance #6937, Proposed):	-	66,000	66,000	-
WA Dept. of Ecology grant	-	66,000	66,000	-
Revised 2024 Budget - Fund 434	1,666,617	30,591,400	31,252,158	1,005,859

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Cemetery Fund (#436)				
2024 Adopted Budget	936,113	1,432,300	1,878,038	490,375
Previous Budget Amendments	(160,795)	-	-	(160,795)
2024 Amended Budget	775,318	1,432,300	1,878,038	329,580
BA#4 (Ordinance #6937, Proposed):	-	37,700	37,700	-
Forest Walk III Budget Increase	-	37,700	37,700	-
Revised 2024 Budget - Fund 436	775,318	1,470,000	1,915,738	329,580
Water Capital Fund (#460)				
2024 Adopted Budget	1,032,208	5,603,310	6,176,810	458,708
Previous Budget Amendments	(7,912)	-	-	(7,912)
2024 Amended Budget	1,024,296	5,603,310	6,176,810	450,796
BA#4 (Ordinance #6937, Proposed):	-	42,850	-	42,850
Reservoir 4 & 8 Seismic Retrofit	-	42,850	-	42,850
Revised 2024 Budget - Fund 460	1,024,296	5,646,160	6,176,810	493,646
Cemetery Capital Fund (#466)				
2024 Adopted Budget	7,234	100	50	7,284
Previous Budget Amendments	5,106	-	-	5,106
2024 Amended Budget	12,340	100	50	12,390
BA#4 (Ordinance #6937, Proposed):	-	37,700	37,700	-
Forest Walk III Budget Increase	-	37,700	37,700	-
Revised 2024 Budget - Fund 466	12,340	37,800	37,750	12,390

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Insurance Fund (#501)				
2024 Adopted Budget	1,540,275	12,000	182,500	1,369,775
Previous Budget Amendments	(221,809)	-	-	(221,809)
2024 Amended Budget	1,318,466	12,000	182,500	1,147,966
BA#4 (Ordinance #6937, Proposed):	-	-	135,000	(135,000)
Increase to 2024 Insurance Premium	-	-	135,000	(135,000)
Revised 2024 Budget - Fund 501	1,318,466	12,000	317,500	1,012,966
Facilities Fund (#505)				
2024 Adopted Budget	368,394	4,451,000	4,468,294	351,100
Previous Budget Amendments	(188,926)	-	-	(188,926)
2024 Amended Budget	179,468	4,451,000	4,468,294	162,174
BA#4 (Ordinance #6937, Proposed):	92,585	20,520	123,105	(10,000)
Door install/replacement at Justice Center	52,500	-	52,500	-
Golf Course Cameras	40,085	20,520	60,605	-
Mel's Lot Carryforward	-	-	10,000	(10,000)
Revised 2024 Budget - Fund 505	272,053	4,471,520	4,591,399	152,174

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Innovation & Technology Fund (#518)				
2024 Adopted Budget	3,027,250	11,696,580	11,755,538	2,968,292
Previous Budget Amendments	(868,373)	-	-	(868,373)
2024 Amended Budget	2,158,877	11,696,580	11,755,538	2,099,919
BA#4 (Ordinance #6937, Proposed):	63,620	76,750	140,370	-
Golf Course Cameras	20,520	-	20,520	-
518 operating carry forward to 2024	43,100	-	43,100	-
ARPA MS2017 Carryforwards	-	76,750	76,750	-
Revised 2024 Budget - Fund 518	2,222,497	11,773,330	11,895,908	2,099,919
Equipment Rental Capital Fund (#560)				
2024 Adopted Budget	4,882,593	3,023,152	2,648,380	5,257,365
Previous Budget Amendments	(3,098,424)	(714,400)	(1,799,130)	(2,013,694)
2024 Amended Budget	1,784,169	2,308,752	849,250	3,243,671
BA#4 (Ordinance #6937, Proposed):	-	609,720	762,150	(152,430)
Electric Street Sweeper	-	609,720	762,150	(152,430)
Revised 2024 Budget - Fund 560	1,784,169	2,918,472	1,611,400	3,091,241
IT Capital Fund (#568)				
2024 Adopted Budget	326,754	603,944	514,544	416,154
Previous Budget Amendments	38,470	(100,544)	(100,544)	38,470
2024 Amended Budget	365,224	503,400	414,000	454,624
BA#4 (Ordinance #6937, Proposed):	-	250,000	250,000	-
Council Chamber Equip Upgrade	-	250,000	250,000	-
Revised 2024 Budget - Fund 568	365,224	753,400	664,000	454,624

Schedule A
Summary of 2024 Budget Adjustments by Fund
Budget Amendment #4 (Ordinance #6937)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
SKHHP Fund (#654)				
2024 Adopted Budget	**1,599,818**	**331,000**	**377,600**	**1,553,218**
Previous Budget Amendments	5,770,376	-	-	5,770,376
2024 Amended Budget	**7,370,194**	**331,000**	**377,600**	**7,323,594**
BA#4 (Ordinance #6937, Proposed):	**300,000**	**45,565**	**1,126,573**	**(781,008)**
SKHHP Operating True Up	**-**	**15,299**	**9,457**	**5,842**
SKHHP – SeaTac Updates	**-**	**30,266**	**19,810**	**10,456**
SKHHP – Housing Capital Project	**300,000**	**-**	**1,097,306**	**(797,306)**
Revised 2024 Budget - Fund 654	**7,670,194**	**376,565**	**1,504,173**	**6,542,586**
Grand Total - All Funds				
2024 Adopted Budget	**128,255,683**	**269,799,652**	**304,836,791**	**93,218,544**
Previous Budget Amendments	3,573,562	2,102,001	(4,256,177)	9,931,740
2024 Amended Budget	**131,829,245**	**271,901,653**	**300,580,614**	**103,150,284**
Total BA#4 (Ordinance #6937, Proposed):	**4,025,085**	**10,105,092**	**14,179,041**	**(48,864)**
Revised 2024 Budget	**135,854,330**	**282,006,745**	**314,759,655**	**103,101,420**
		417,861,075		**417,861,075**

Schedule B
2024 Ending Fund Balance/Working Capital
by Fund

Fund	2024 Amended Beginning Balance	2024 Amended Ending Balance	BA#4 (ORD #6937) Revenues	BA#4 (ORD #6937) Expenditures	BA#4 (ORD #6937) Net Change in Fund Balance	Revised Ending Balance
General Fund (#001)	15,641,244	17,545,509	5,250,537	5,616,518	(365,981)	17,179,528
Arterial Street Fund (#102)	1,227,117	798,967	6,548,770	7,048,770	(500,000)	298,967
Local Street Fund (#103)	2,990,643	3,585,443	-	-	-	3,585,443
Hotel/Motel Tax Fund (#104)	423,099	389,899	85,000	85,000	-	389,899
Arterial Street Preservation Fund (#105)	894,601	1,322,557	-	-	-	1,322,557
American Rescue Plan Act Fund (#106)	-	-	-	-	-	-
Drug Forfeiture Fund (#117)	822,344	565,427	-	-	-	565,427
Housing and Comm Develop Fund (#119)	42,904	42,904	-	-	-	42,904
Recreation Trails Fund (#120)	38,059	45,159	-	-	-	45,159
BIA Fund (#121)	-	-	-	-	-	-
Cumulative Reserve Fund (#122)	27,991,047	15,873,997	-	-	-	15,873,997
Mitigation Fees Fund (#124)	6,005,942	3,181,687	-	(1,822,705)	1,822,705	5,004,392
2020 LTGO A&B Refunding Bonds Fund (#232)	460,163	460,263	-	-	-	460,263
SCORE Debt Service Fund (#238)	-	-	-	-	-	-
LID Guarantee Fund (#249)	1,712	1,722	-	-	-	1,722
Golf/Cemetery 2016 Refunding Fund (#276)	-	-	-	-	-	-
Parks Construction Fund (#321)	433,523	233,823	250,000	250,000	-	233,823
Capital Improvements Fund (#328)	10,795,046	7,503,642	-	100,000	(100,000)	7,403,642
Local Revitalization Fund (#330)	6,620	7,620	-	-	-	7,620
Water Fund (#430)	6,184,063	3,703,504	176,230	176,230	-	3,703,504
Sewer Fund (#431)	10,899,881	9,885,384	7,860	7,860	-	9,885,384
Storm Drainage Fund (#432)	13,904,780	6,101,034	168,770	38,770	130,000	6,231,034
Sewer Metro Sub Fund (#433)	4,265,430	4,292,930	-	-	-	4,292,930
Solid Waste Fund (#434)	1,666,617	1,005,859	66,000	66,000	-	1,005,859
Airport Fund (#435)	1,234,628	1,040,248	-	-	-	1,040,248
Cemetery Fund (#436)	775,318	329,580	37,700	37,700	-	329,580
Water Capital Fund (#460)	1,024,296	450,796	42,850	-	42,850	493,646
Sewer Capital Fund (#461)	1,882,390	915,590	-	-	-	915,590
Storm Drainage Capital Fund (#462)	6,194	477,394	-	-	-	477,394
Airport Capital Fund (#465)	73,580	118,125	-	-	-	118,125
Cemetery Capital Fund (#466)	12,340	12,390	37,700	37,700	-	12,390
Insurance Fund (#501)	1,318,466	1,147,966	-	135,000	(135,000)	1,012,966
Workers' Comp Fund (#503)	3,121,915	3,206,515	-	-	-	3,206,515
Facilities Fund (#505)	179,468	162,174	113,105	123,105	(10,000)	152,174
Innovation & Technology Fund (#518)	2,158,877	2,099,919	140,370	140,370	-	2,099,919
Equipment Rental Fund (#550)	1,789,040	1,648,583	-	-	-	1,648,583
Equipment Rental Capital Fund (#560)	1,784,169	3,243,671	609,720	762,150	(152,430)	3,091,241
IT Capital Fund (#568)	365,224	454,624	250,000	250,000	-	454,624
Fire Pension Fund (#611)	1,772,876	1,642,220	-	-	-	1,642,220
SKHHP Fund (#654)	7,370,194	7,323,594	345,565	1,126,573	(781,008)	6,542,586
Cemetery Endowment Fund (#701)	2,265,435	2,329,565	-	-	-	2,329,565

2023/2024
Budget Amendment #4

CITY COUNCIL STUDY SESSION

APRIL 8, 2024

Budget Adjustment #4

Types of Adjustments

1. Carryforward unspent 2023 budget items
2. New programs with new offsetting revenue
3. Add new or enhance existing programs

General Fund – Summary of Changes

1. $3,346,200 carryforward items from 2023 (11 items)
   - $2.6 million of this is unspent ARPA projects
2. $1,895,198 in programs with new revenue (11 items)
   - $771,239 from 8 grants
   - $1.1 million dedicated SKHHP funding for operations
3. $375,300 in new programs (2 items)

All requests are 1x adjustments

General Fund Adjustments – New Request Details and Fund Balance Impact

NEW REQUEST DETAILS

Description	Revenue	Expenditure	Net Impact
SKHHP - Operating True up	$ 9,457	$ 6,843	$ 2,614
SKHHP - SeaTac Updates	19,810	19,810	-
SKHHP - Housing Capital	1,097,306	1,097,306	-
Grant - Les Gove Spray Park	100,000	100,000	-
Grant - Auburn Downtown Plan	55,356	55,356	-
Grant - Comp Plan Phase 2	87,500	87,500	-
Grant - Middle Housing Program	75,000	75,000	-
Grant - Body Worn Cameras	318,530	318,530	-
Grant - 4Culture	4,410	4,410	-
Grant - GetActive/StayActive	20,000	13,295	6,705
Grant - SKC Senior Resources	117,148	117,148	-
A Street Hedge Reduction	-	125,300	(125,300)
Council Chamber Equipment Updates	-	250,000	(250,000)
Totals	**$ 1,904,517**	**$ 2,270,498**	**$ (365,981)**

CARRY FORWARD ITEMS

Description	CF Amount
ERP Consultant Contracts	$ 152,400
Comp Plan Framework	178,510
Office of Equity Contract	118,000
Consultant for Comp. Transportation Plan	110,000
HVAC Insurance Claim - Postmark Center	25,000
Kiwanis Club Sponsorships	10,000
Clubhouse Repairs	36,190
Public Art Replacement	55,900
Veteran's Park Brick Inscriptions	43,000
Repairs at Postmark Center	4,670
ARPA Projects	2,612,350
Total	**$ 3,346,020**

All Other Funds - Summary of Changes

1. $379,065 carryforward items from 2023 (6 items)
2. $6,726,920 in programs with new revenue (6 grants)
3. $1,567,700 in new programs (8 items)

All Other Funds – Detailed Requests

Type of Request	Description	Revenue	Expenditures	Net Impact
Carry Forward	SCADA upgrade	$ -	$ 22,460	$ (22,460)
Carry Forward	Water Rights	-	165,000	(165,000)
Carry Forward	Stormwater Management Filter	-	35,400	(35,400)
Carry Forward	Door at Justice Center	-	52,500	(52,500)
Carry Forward	Golf Course Cameras	-	60,605	(60,605)
Carry Forward	IT Professional Services	-	43,100	(43,100)
Grant Funded	AWS Wideing	4,570,880	4,570,880	-
Grant Funded	Regional Growth Improvements	1,327,890	1,327,890	-
Grant Funded	Dept of Ecology Storm Grant	130,000	-	130,000
Grant Funded	Dept of Ecology Solid Waste Grant	66,000	66,000	-
Grant Funded	Res. 4 & 8 seismic retrofits	42,850	-	42,850
Grant Funded	Street Sweepwer	609,720	762,150	(152,430)
New	Cemetery Revenues and Expenses	37,700	37,700	-
New	Insurance premiums	-	135,000	(135,000)
New	Tourism Grant	85,000	85,000	-
New 1x	R & 21st st SE roundabout	-	300,000	(300,000)
New 1x	Leah Hill Rd & 104th	-	350,000	(350,000)
New 1x	M Street NE	-	500,000	(500,000)
New 1x	Cedar lanes pump track	-	150,000	(150,000)
New 1x	Mel's Lot	-	10,000	(10,000)
Total		**$ 6,870,040**	**$ 8,673,685**	**$ (1,803,645)**

Next Steps:

April 15, 2024

- Adopt BA#4

AGENDA BILL APPROVAL FORM

Agenda Subject:
4th Quarter Financial Report (Thomas) (30 Minutes)

Date:
April 1, 2024

Department:
Finance

Attachments:
Financial Report through December 2023
Q4 2023 Financial Update Presentation

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

The Financial Report summarizes the general state of the citywide financial affairs and highlights significant items or trends that the City Council should be aware of. The attachment provides year-to-date financial activity through December 31, 2023, based on financial data available as of February 15, 2024.

Reviewed by Council Committees:

Councilmember: Kate Baldwin
Staff: Jamie Thomas
Meeting Date: April 8, 2024
Item Number:

This report provides an overview of the City's overall cash-basis financial position for the fiscal year ending December 31, 2023, reflecting data available as of February 15, 2024. The City's fiscal year is the same as the calendar year. References to budget, actual and prior year amounts reflect year-to-date numbers, unless stated otherwise. Year-to-date performance expectations are generally based on the two prior years of data.

General Fund Overview

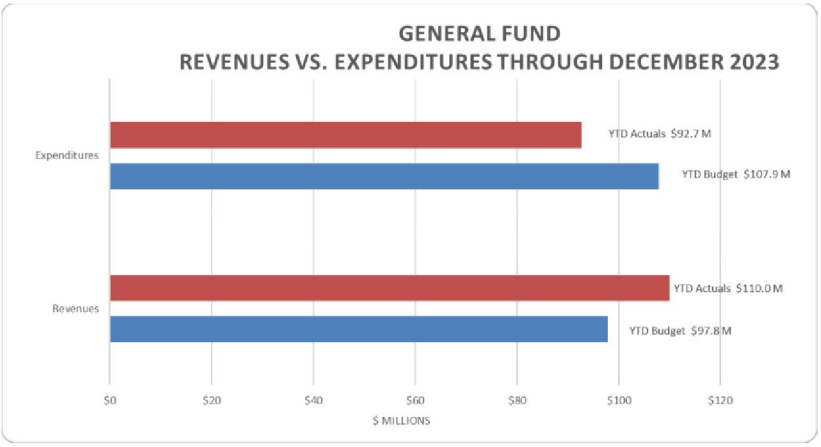
Coming off a robust 2022 fiscal year, the City has embraced a new biennial budget cycle starting in 2023. Consistent with prior years, General Fund revenues have generally exceeded budget expectations and largely recovered from the impact of COVID-19. With the adoption of budget amendment #3, Ordinance 6918, in November 2023, the annual budget consists of $97.8 million in revenues and $107.9 million in expenditures - a planned decrease in General Fund balance of $10.1 million.

Despite the projected decrease within the General Fund, the City outperformed expectations. A large contributor to this outcome was the implementation of a citywide Business and Occupation (B&O) tax, wherein businesses are taxed based on the value of gross receipts or square footage of occupied warehousing space, subject to certain exceptions last year. This new revenue stream achieved a total of $3.0 million in 2022 and has provided $10.6 million during the 2023 fiscal year. A large contributor to this performance is the collection of back taxes; the City anticipates that B&O revenues will decline in 2024 as payments related to prior periods decrease, and the City will reassess budget expectations for this revenue source moving forward.

Due to a change in the renewal schedule for business licenses and increased discovery through B&O tax collections, the City has seen an increase of roughly $257,250 or 78.9% in business license revenue compared to last year.

The City offers a wide range of recreational classes and access to the Auburn Golf Course. Greens fees at the Auburn Golf Course have remained a staple revenue source for the City, comprising roughly 50% or $1.6 million of the total culture and recreation revenues. Recreational classes have significantly increased by 25% (+$134,000) from 2022 collections, a hopeful indication that the City is returning to pre-pandemic activity levels.

Overall, General Fund revenues collected through 2023 totaled $110.0 million as compared to an annual budget of $97.8 million, and were $12.2 million, or **12.5% above** budget expectations. General Fund expenditures through 2023 totaled $92.7 million compared to an annual budget of $107.9 million; resulting in a $15.2 million or **14.0% underspend**.



Revenue: The following factors had the most significant impacts on the budget vs. actual revenue collected:

- B&O Tax: Revenues collected throughout 2023 totaled $10.6 million, exceeding the annual budget by $4.9 million. Some of this favorable variance is due to the collection of tax obligation incurred in prior years and is not expected to continue at the same level in subsequent years. **[*page 8*]**

- Retail Sales Tax: The sales tax report through 2023 (which is provided as an attachment to this report) reflects amounts remitted to the City of Auburn based on sales from November 2022 through October 2023. Collections throughout2023 totaled $23.0 million, a 1.5% increase from last year. Likewise, compared to the annual budget, sales tax has a favorable variance of $2.7 million or 13.1%. The increase resulted from multiple categories, particularly services and automotive. **[*pages 6-8*]**

- Solid Waste Tax - External: Budgeted 2023 tax revenues totaled $60,000, however, actual revenues collected were $1.9 million. This is largely due to the collection of backdated utility tax revenues from City solid waste haulers. The City anticipates the continued collection of these backdated taxes throughout the upcoming year. **[*pages 8-10*]**

- Fines and Penalties: Collections through the 2023 year were $2.5 million in total and $2.0 million favorable to budget. A new photo enforcement program implemented by the City during the second quarter of the year has contributed $1.1 million toward the favorable variance. Other non-court fines and penalties are $1.1 million favorable versus budget expectations, mainly due to interest and penalties on B&O tax collection. **[*page 17*]**

- Culture and Recreation: Returning to pre-pandemic levels, culture and recreation collected a total of $3.3 million throughout the 2023 fiscal year. This results in a favorable variance of roughly $741,500 versus budget expectations. This is largely contributed to increased revenues at the Auburn Golf Course (+$116,000) and recreational classes held at the Auburn Community and Event Center (+$134,000) from prior year totals. **[*page 16*]**

Expenditures: Throughout 2023, all departments operated within budget expectations, with some variances due to the timing of professional service payments, as well as expenses related to operating supplies. Of the favorable variance to budget mentioned above, roughly $6.6 million is comprised of underspend professional services and charges, and an additional $3.1 million of underspend is from lower personnel costs largely due to position vacancies across the City. As of the compilation of this report, there were 30 vacant regular full-time positions in the City.

Street Funds Overview

The City's three street funds are special revenue funds wherein the revenue sources and expenditures are legally restricted. These funds are used for street capital construction projects, as well as local and arterial street repair and preservation projects. Historically, most expenditures in all three street funds occur during the second half of the year when weather conditions are optimal for pavement construction. Variances in budget and actuals between years are generally due to the schedule and level of activity on projects in the fund, and the timing of grant reimbursements and other funding.

Arterial Street Fund revenues in 2023 totaled $3.0 million compared to $2.8 million in 2022, while expenditures decreased $1.0 million from $4.4 million in 2022 to $3.4 million in 2023. **[pages 22–24]**

Local Street Fund revenues through 2023 totaled $3.2 million compared to $1.8 million in 2022. This increase is due primarily to the change in collections for the streets funds' portion of utility tax revenue, where it has historically been included as part of the Arterial Street Preservation Fund and is now in the Local Street Fund. Expenditures in 2023 totaled $210,000 compared to $2.1 million in 2022. **[pages 24–25]**

Arterial Street Preservation Fund revenues totaled $3.6 million in 2023 compared to $4.2 million in 2022. As noted above, a change in the collections for utility tax revenues contributed to the decrease in revenues in this fund compared to the prior year. However, the fund did receive $2.2 million from a new revenue stream, the Public Transportation Sales & Use Tax. Expenditures totaled $1.6 million in 2023 compared to $4.2 million in 2022. **[pages 25–27]**

Enterprise Funds Overview

Enterprise funds within the City account for operations with revenues primarily provided by user fees, charges, or contracts for services. Throughout 2023 we noted the City's cash and investment balances increased significantly compared to the same period last year. One key factor contributing to higher interest earnings was increased interest rates and yields to maturity for the City's investment accounts compared to last year. As such, interest earnings across all funds through 2023 increased materially, totaling $1.9 million more in the enterprise operating funds compared to the prior year.

The **Water Fund** ended 2023 with operating income of $6.6 million, which was approximately $1.1 million higher than the same period last year. Revenues for this fund were $19.3 million through 2023, compared to $16.7 million through 2022. These revenues were offset by $12.7 million in expenditures, compared to $11.2 million in 2022. In total, operating income had a $3.4 million favorable variance compared to the 2023 budget, due to favorable variances in both revenues ($1.8 million higher than budget) and expenditures ($1.6 million lower than budget). **[pages 28-29]**

The **Sewer Fund** ended 2023 with operating income of $4.2 million compared to $3.4 million in the same period last year. Operating revenues increased $1.1 million from $9.7 million in 2022 to $10.8 million in 2023. This increase in revenue was partially offset by a $400,000 increase in operating expenses. Operating income had a $4.2 million favorable variance compared to the 2023 budget, driven by favorable variances in revenues ($1.2 million) and expenditures ($3.0 million). **[pages 29-30]**

The **Stormwater Fund** ended 2023 with operating income of $2.9 million compared to $2.7 million in the same period last year. Operating revenues in 2023 totaled $12.5 million compared to $11.2 million in 2023. Operating expenses increased $1.0 million from $8.5 million last year to $9.5 million in 2023. Compared to the 2023 budget, operating income held a $1.8 million favorable variance due to favorable variances in both revenues ($1.3 million) and expenditures ($500,000). **[page 30]**

The **Solid Waste Fund** ended 2023 with an operating loss of $559,000, compared to an operating loss of $1.2 million through the same period last year. While operating revenues increased from $25.0 million through 2022 to $28.9 million through 2023, operating expenditures also increased. Operating expenditures through 2023 were $29.5 million, compared to $26.5 million through the same period last year. Like the other enterprise funds, operating income was favorable to the 2023 budget, due to a $275,000 favorable variance in revenues and a $201,000 favorable variance in expenditures. **[page 30]**

The **Airport Fund** ended 2023 with operating income of $372,000, slightly lower (-$25,000) than operating income for the same period last year. Operating revenues increased $200,000 compared to 2022, due to higher fuel sales and interest income. Operating expenditures also increased, due to increased supply costs of fuel for resale (+$49,000) and personnel costs (+$52,000). In 2023, the Airport Fund had a favorable operating income budget variance of $211,000. **[page 31]**

The **Cemetery Fund** ended 2023 with operating income of $316,000, compared to $71,600 through the same period last year. This increase was driven by increased chargers for service (+$300,000), such as lot and marker sales. Operating expenses increased $116,000 compared to the prior year, primarily due to increased cost allocations for interfund services. Compared to budget expectations, the Cemetery Fund had favorable budget variances in both operating revenues ($506,000) and expenditures ($149,000). **[page 31]**

Internal Service Funds Overview

Internal service funds provide services to other City departments and include functions such as **Insurance**, **Worker's Compensation**, **Facilities**, **Innovation & Technology**, and **Equipment Rental**. No significant variances were reported in the Internal Service funds during 2023. **[page 32]**

General Fund Details

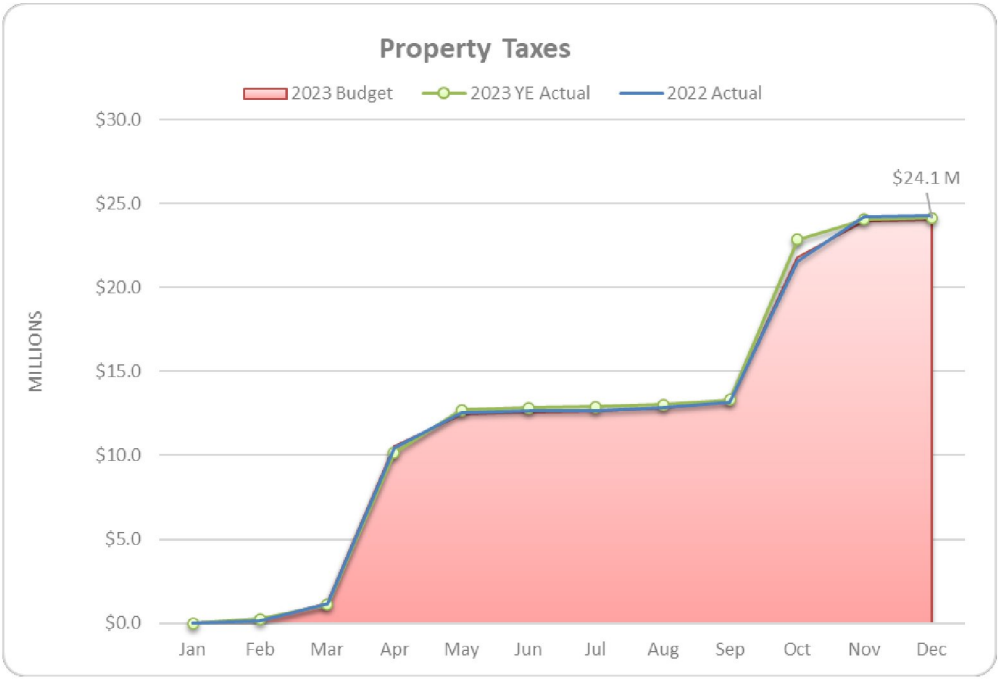
The following chart is a detailed breakdown of the General Fund's different sources of revenue and expenditures, broken down by department:

General Fund Summary of Sources and Uses	2023 Annual Budget	2023 YE Budget	2023 YE Actual	2022 YE Actual	2023 YE Budget vs. Actual Favorable (Unfavorable) Amount	Percentage
Operating Revenues						
Property Tax	$ 24,016,247	$ 24,016,247	$ 24,149,996	$ 24,293,611	$ 133,749	0.6 %
Retail Sales Tax	20,344,500	20,344,500	22,999,943	22,661,066	2,655,443	13.1 %
Affordable Housing Sales Tax Credit	174,963	174,963	150,476	152,865	(24,487)	(14.0) %
Sales Tax - Pierce County Parks	125,000	125,000	133,326	135,694	8,326	6.7 %
Criminal Justice Sales Tax	2,441,300	2,441,300	3,119,532	3,031,055	678,232	27.8 %
Brokered Natural Gas Tax	150,000	150,000	319,286	219,151	169,286	112.9 %
City Utilities Tax	6,776,697	6,776,697	6,238,094	5,597,438	(538,603)	(7.9) %
Business & Occupation Tax	5,680,960	5,680,960	10,625,063	3,032,830	4,944,103	87.0 %
Admissions Tax	308,740	308,740	403,607	154,463	94,867	30.7 %
Electric Tax	4,357,031	4,357,031	4,443,631	4,045,920	86,600	2.0 %
Natural Gas Tax	1,638,857	1,638,857	1,469,777	1,243,873	(169,080)	(10.3) %
Cable Franchise Fee	897,035	897,035	853,521	456,739	(43,514)	(4.9) %
Cable Utility Tax	949,064	949,064	909,293	1,050,577	(39,771)	(4.2) %
Cable Franchise Fee - Capital	52,484	52,484	49,201	57,254	(3,283)	(6.3) %
Telephone Tax	500,974	500,974	497,600	574,500	(3,374)	(0.7) %
Solid Waste Tax (external)	60,462	60,462	1,919,923	66,999	1,859,461	3075.4 %
Leasehold Excise Tax	246,514	246,514	268,560	243,472	22,046	8.9 %
Gambling Excise Tax	293,300	293,300	278,202	256,683	(15,098)	(5.1) %
Taxes sub-total	**$ 69,014,128**	**$ 69,014,128**	**$ 78,829,030**	**$ 67,274,192**	**$ 9,814,902**	**14.2 %**
Business License Fees	$ 450,000	$ 450,000	$ 583,469	$ 326,223	$ 133,469	29.7 %
Building Permits	933,364	933,364	904,387	1,001,265	(28,977)	(3.1) %
Other Licenses & Permits	1,128,000	1,128,000	1,362,462	947,992	234,462	20.8 %
Intergovernmental (Grants, etc.)	6,655,531	6,655,531	5,890,408	6,906,122	(765,123)	(11.5) %
Charges for Services:						
General Government Services	4,863,272	4,863,272	4,454,072	3,501,518	(409,200)	(8.4) %
Public Safety	1,057,000	1,057,000	1,218,117	864,972	161,117	15.2 %
Development Services Fees	1,130,517	1,130,517	1,141,917	1,331,856	11,400	1.0 %
Culture and Recreation	2,524,335	2,524,335	3,265,931	2,702,879	741,596	29.4 %
Fines and Penalties	422,975	422,975	2,458,443	390,200	2,035,468	481.2 %
Fees/Charges/Fines sub-total	**$ 19,164,994**	**$ 19,164,994**	**$ 21,279,205**	**$ 17,973,026**	**$ 2,114,211**	**11.0 %**
Interest and Investment Earnings	$ 366,700	$ 366,700	$ 1,600,200	$ 657,437	$ 1,233,500	336.4 %
Rents and Leases	1,109,234	1,109,234	1,229,495	1,139,940	120,261	10.8 %
Contributions and Donations	31,000	31,000	29,420	24,533	(1,580)	(5.1) %
Other Miscellaneous	299,110	299,110	457,129	529,975	158,019	52.8 %
Transfers In	7,703,978	7,703,978	6,356,542	3,033,653	(1,347,436)	(17.5) %
Insurance Recoveries - Capital & Operating	136,900	136,900	249,217	103,473	112,317	82.0 %
Other Revenues sub-total	**$ 9,646,922**	**$ 9,646,922**	**$ 9,922,003**	**$ 5,489,010**	**$ 275,081**	**2.9 %**
Total Operating Revenues	**$ 97,826,044**	**$ 97,826,044**	**$ 110,030,238**	**$ 90,736,229**	**$ 12,204,194**	**12.5 %**
Operating Expenditures						
Council & Mayor	$ 1,415,188	$ 1,415,188	$ 1,374,567	$ 1,494,416	$ 40,621	2.9 %
Administration	1,280,462	1,280,462	1,265,848	1,106,061	14,614	1.1 %
Human Resources	2,474,011	2,474,011	2,382,597	2,068,191	91,414	3.7 %
Municipal Court & Probation	3,038,838	3,038,838	2,556,274	2,314,646	482,564	15.9 %
Finance	5,288,323	5,288,323	4,689,061	3,727,235	599,262	11.3 %
City Attorney	7,461,952	7,461,952	6,069,324	4,547,810	1,392,628	18.7 %
Community Development	9,931,959	9,931,959	8,128,085	7,080,486	1,803,874	18.2 %
DEI	705,913	705,913	514,218	-	191,695	27.2 %
Jail - SCORE	5,600,000	5,600,000	5,169,317	5,592,261	430,683	7.7 %
Police	36,010,486	36,010,486	33,618,197	31,577,235	2,392,289	6.6 %
Public Works	4,804,092	4,804,092	4,592,820	3,653,173	211,272	4.4 %
Parks, Arts & Recreation	16,166,376	16,166,376	15,532,210	14,114,895	634,166	3.9 %
Streets	4,769,219	4,769,219	4,366,872	3,715,658	402,347	8.4 %
Non-Departmental	8,926,888	8,926,888	2,469,549	20,962,143	6,457,339	72.3 %
Total Operating Expenditures	**$ 107,873,707**	**$ 107,873,707**	**$ 92,728,940**	**$ 101,954,211**	**$ 15,144,767**	**14.0 %**

Revenue

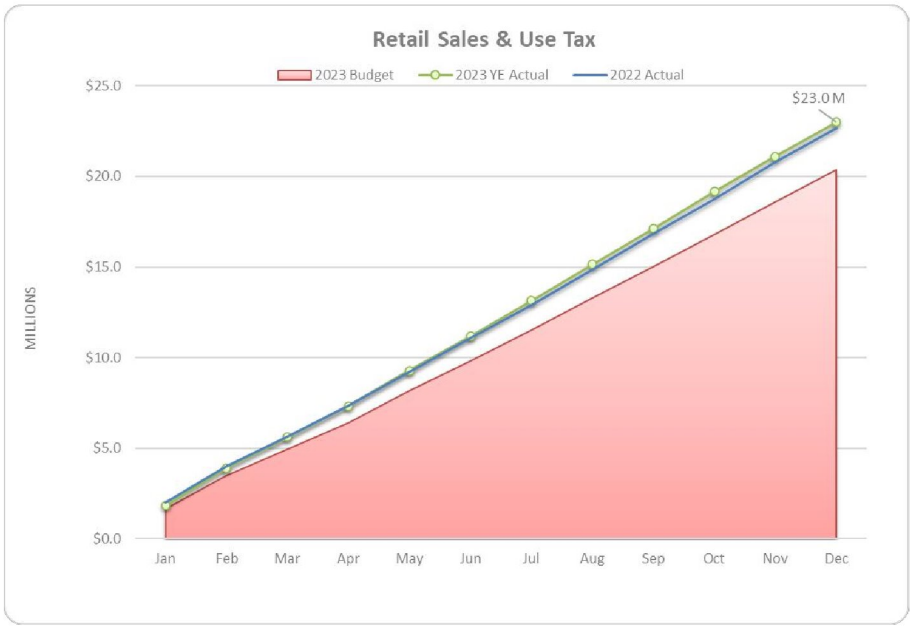
The combined total of property, sales and use, utility, gambling, and admissions taxes provides over 70% of all resources supporting general governmental activities. Licenses, charges for services, intergovernmental revenue (grants, state shared revenue, etc.) and fines contribute a further 20% of total revenue to the General Fund. The remaining 10% is comprised of a combination of different sources that are considered to be one-time resources. The following section provides additional information on the most significant tax resource streams.

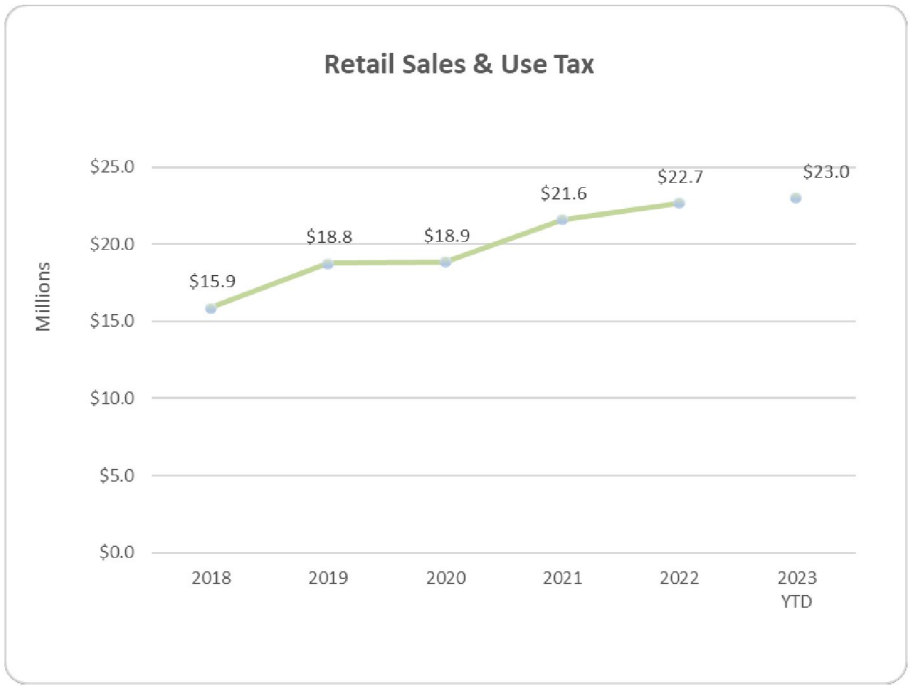
Property Tax collections throughout 2023 totaled roughly $24.1 million. This is compared to an annual budget of $24.0 million. Coinciding with the due dates for County property tax billings, the City collects these revenues during the months of April, May, October, and November. Property tax accounts for roughly 30.6% of all taxes collected within the General Fund and is the highest grossing source of revenue. Since 2016, we have seen annual increases versus the prior year totals in a consistent fashion and project this trend will remain true in 2024.



Retail Sales Tax collections through 2023 totaled $23.0 million, representing taxes remitted to the City of Auburn based on sales from November 2022 through October 2023. Overall, collections were roughly $339,000 higher throughout the 2023 fiscal year compared to the prior year, with strong performances in the automotive (+$157,400), services (+$330,000), and construction (+$122,000) industries more than offsetting slight decreases in most of the remaining industries. Within the retail trade sector, sales tax revenues generated from sporting goods, hobby, and music retailers have seen a significant increases versus last year totals and correlate with the increase in culture and recreation charges for service revenues. The notable exception to the trend of stable or increased collections is the manufacturing industry: due to a large one-time contribution in Q1-2022, annual manufacturing collections are down $218,000 (29.1%) from last year.

The City set the 2023 budget expectation for sales tax in the amount of $20.3 million and sales tax revenues reported a grand total of $23.0 million, noted above, thus providing the City a $2.7 million favorable variance to the budget. The City has seen year-over-year increases dating back to 2014, although the rate of growth has been inconsistent. The City projects another increase for the upcoming year.



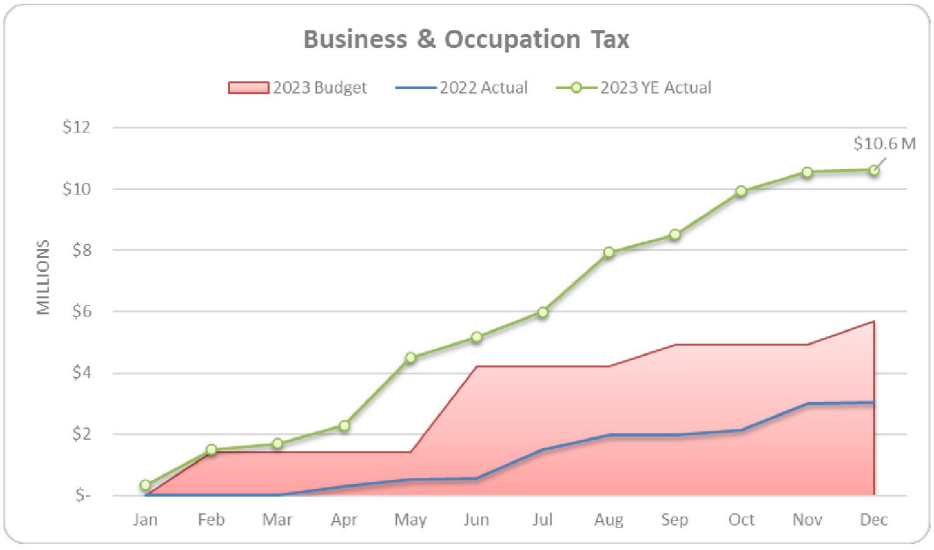


Note: *The increase in sales tax revenue from 2018 to 2019 was primarily due to a policy change whereby sales tax on construction revenue is retained in the General Fund; previously, a portion was transferred to street funds. Of the year-over-year increase in sales tax revenue depicted in the graphic above from 2018 to 2019, $2.2 million of the $2.9 million increase was due to this policy change.*

The following table breaks out the City's retail sales tax collections by major business sector.

Comparison of Retail Sales Tax Collections by Group Through December 2023				
Component Group	2022 YE Actual	2023 YE Actual	Change from 2022 Amount	Change from 2022 Percentage
Construction	$ 2,828,362	$ 2,950,423	$ 122,061	4.3 %
Manufacturing	749,110	531,277	(217,833)	(29.1) %
Transportation & Warehousing	249,466	224,807	(24,659)	(9.9) %
Wholesale Trade	1,578,405	1,668,471	90,066	5.7 %
Automotive	4,780,001	4,937,407	157,407	3.3 %
Retail Trade	6,653,103	6,573,018	(80,084)	(1.2) %
Services	5,395,010	5,724,661	329,651	6.1 %
Miscellaneous	427,610	389,879	(37,732)	(8.8) %
YE Total	$ 22,661,066	$ 22,999,943	$ 338,877	1.5 %

Business & Occupation (B&O) Taxes were implemented by the City at the beginning of 2022. As previously mentioned in the General Fund Overview, B&O taxes are collected from businesses based on the value of gross receipts or square footage of occupied warehousing space, subject to certain exceptions. While the City receives collections throughout the year, B&O taxes are generally collected on a quarterly basis. Through the discovery process, where the City reconciles against the State's Business Licensing System (BLS), the City was able to identify taxes collectable from prior periods, significantly contributing to the performance of this revenue. Overall collection throughout the 2023 year totaled $10.6 million versus a budgeted amount of $4.9 million.



Utility Taxes consist of interfund taxes on City utilities (Water, Sewer, Storm, and Solid Waste) and taxes on external utilities (Electric, Natural Gas, Telephone, and Solid Waste). Effective January 1st, 2023, Council approved an increase of the City utility tax rate from 10.0% to 11.5%. However, the additional revenue generated from this increase was dedicated to funding City street projects, while the General Fund portion remained at its previous 9.0%.

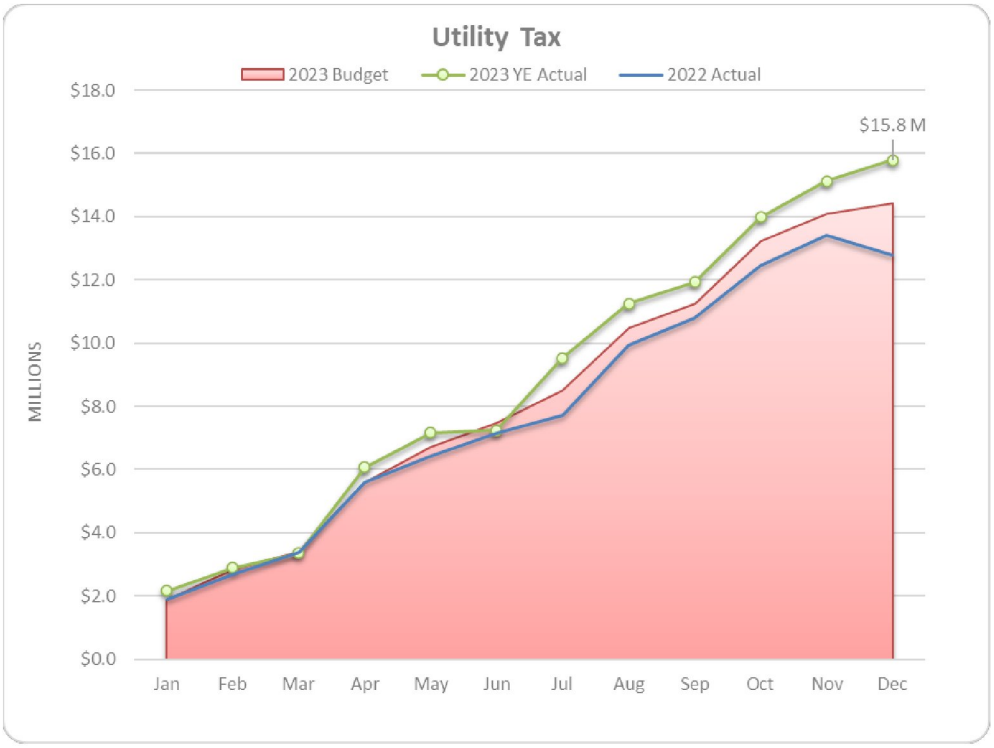
Overall, utility taxes increased by $3.9 million or 24.4% during the Q4-2023 timeframe, resulting in utility taxes being $15.8 million in total and favorable to budget by roughly $1.4 million. This is largely due to the City collecting backdated utility taxes from solid waste haulers, creating a favorable variance of $1.9 million versus budget within the Solid Waste (external) category. As mentioned in previous reports, the City is no longer applying interfund utility tax to the pass-through revenue from King County Metro sewerage charges, causing an unfavorable variance to budget within this category.

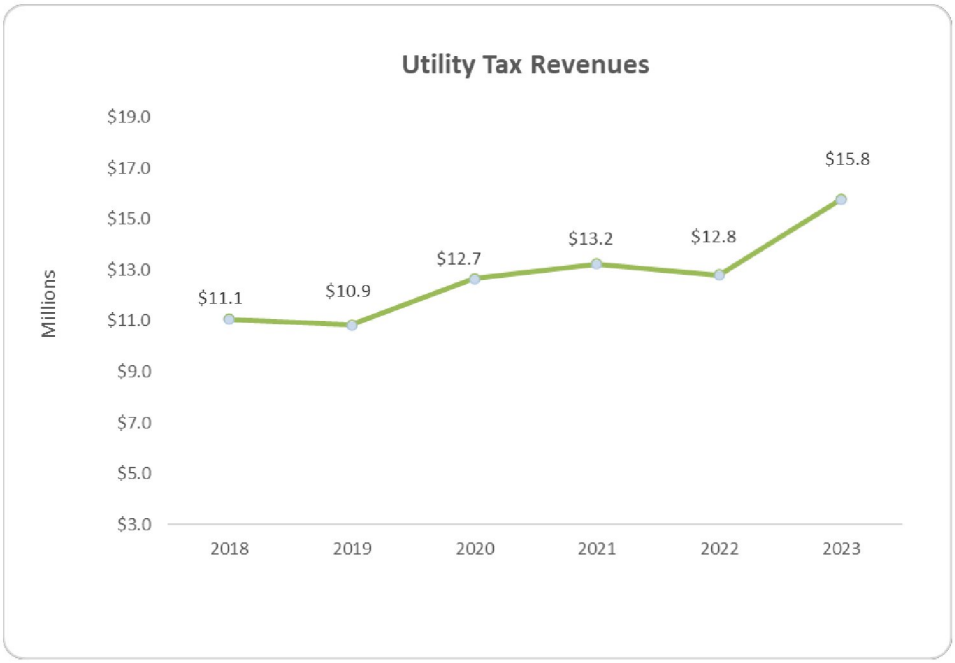
Additionally, beginning January 2023 external utility taxes are collected on either a quarterly or annual basis, rather than monthly. Although there have been collections throughout the year, the City saw a change to the timing of these revenues in 2023, which will affect year-over-year performance comparisons and into 2024.

The table and below charts demonstrate the various utility tax revenues and show actual revenues compared to budget.

Utility Tax by Type
Through December 2023

Utility Tax Type	2022 YE Actual	2023 YE Budget	2023 YE Actual	2023 vs. 2022 Actual		2023 vs. Budget	
				Amount	Percentage	Amount	Percentage
City Interfund Utility Taxes	$ 5,597,438	$ 6,776,697	$ 6,227,463	$ 630,025	11.3 %	$ (549,234)	(8.1) %
Electric	4,045,920	4,357,031	4,443,631	397,711	9.8 %	86,600	2.0 %
Natural Gas	1,243,873	1,638,857	1,469,777	225,904	18.2 %	(169,080)	(10.3) %
Telephone	574,500	500,974	497,600	(76,901)	(13.4) %	(3,374)	(0.7) %
Solid Waste (external)	66,999	60,462	1,919,923	1,852,924	2,765.6 %	1,859,461	0.0 %
Brokered Natural Gas	219,151	150,000	319,286	100,134	45.7 %	169,286	112.9 %
Cable	1,050,577	949,064	909,293	(141,284)	(13.4) %	(39,771)	(4.2) %
YE Total	$ 12,798,459	$ 14,433,085	$ 15,786,972	$ 2,988,513	23.4 %	$ 1,353,887	9.4 %





Note: *Of the total utility tax levied, 2.5% of Water/Sewer/Storm/Solid Waste tax and 1.0% of other utility tax is allocated to City streets funds and is not reflected in the General Fund's portion discussed here. The large increase from 2019 ($10.9 million) to 2020 ($12.7 million) is attributed to the City's decision mid-2020 to reallocate 1.0% previously dedicated to the Arterial Street Preservation Fund to support General Fund operations, due to the uncertainty of the economic impacts of COVID-19. The Arterial Street Preservation Fund's 1.0% was reinstated in 2021, but 2021 collections continued to increase due to an increase in the City's internal utility tax rate from 7.0% to 10.0% effective in 2021.*

An **Admission Tax** of 5.0% is placed on charges for general admission, season tickets, cover charges, etc. Revenues from admission taxes are generally collected on a quarterly basis as depicted on the chart below. Admission tax revenues of $403,500 were collected throughout the fiscal year of 2023 and were significantly higher (161.3%) than through 2022. In addition, admission tax revenues resulted in a favorable variance of $95,000 throughout 2023. This is partially due to lingering effects of the COVID-19 pandemic in the early part of last year, resulting in generally lower admissions in early 2022. The City projects admission taxes will return to pre-pandemic levels over the next biennium.

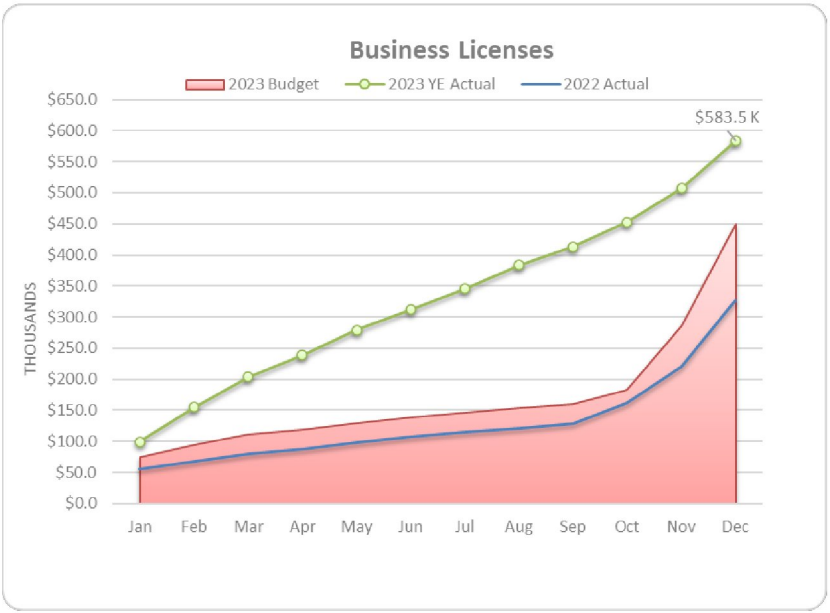
Note: *The decrease in admission tax revenues in November 2022 was due to a change in accounting wherein admissions tax ceased to be charged to the City's Golf Course operations.*

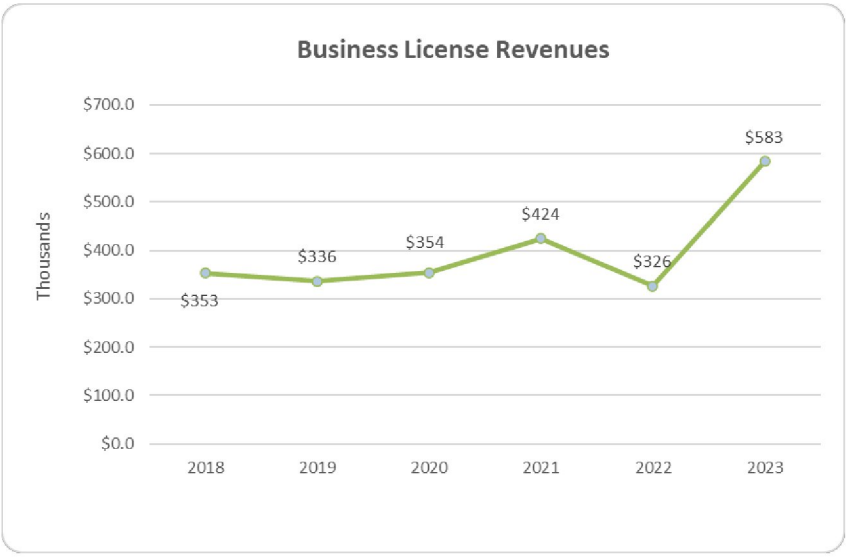
Gambling Tax applies to all card games, punch board games, pull tabs, bingo games, raffles and amusement games played within City limits. The majority of gambling tax revenues are collected from amusement games (36.9%) and card games (53.8%). The primary driver of the $15,100 unfavorable variance to budget was card games revenues, which were down 22.5% from the prior year mainly due to the timing of quarterly payments. Despite the unfavorable variance to budget, overall collections exceeded 2022 by $21,500, mainly due to a doubling of the amount collected for amusement games compared to last year.

Licenses and Permits include business licenses, building permits, plumbing, electric and other licenses and permit fees. Building permit fees and business licenses make up approximately 70% of the annual budgeted revenue in this category.

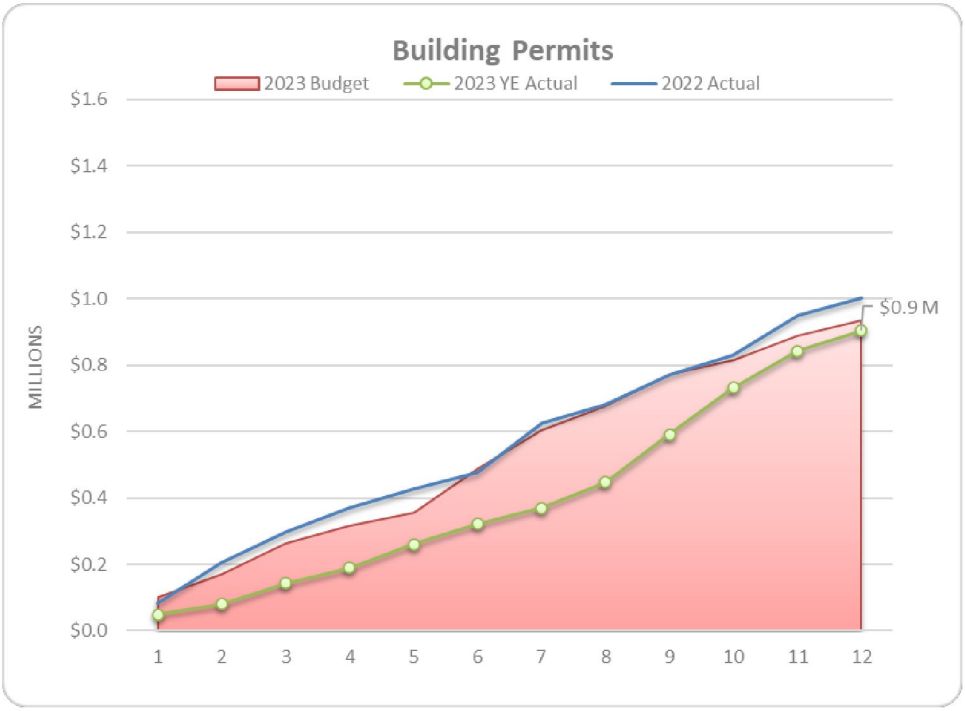
The annual **Business License** renewal fee for businesses located within the City is $103. Previously, all businesses were on calendar year renewal cycle, meaning that the majority of business license revenue was collected in November and December for existing businesses renewing their licenses, which is reflected in the large peak in the chart below in 2022.

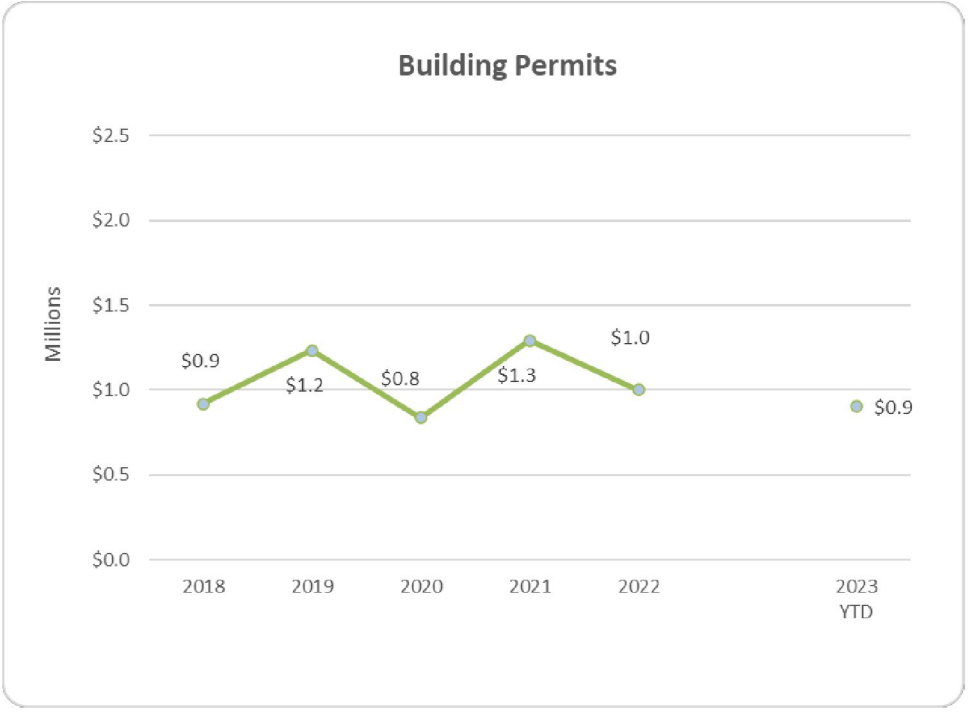
As of September of 2022, businesses licenses are on an annual renewal cycle that begins on the date the business was originally granted a license. This has smoothed out revenue collection throughout the year, which can be seen in the chart below as a more linear progression of overall collections totaling $583,500, compared to $326,200 throughout 2022. Changes in the timing of collections will affect year-over-year performance comparisons for 2023 and into 2024. Collections in 2024 are projected to be on par with 2023, due to increased discovery through B&O tax collections and use of the State's Business Licensing System (BLS).





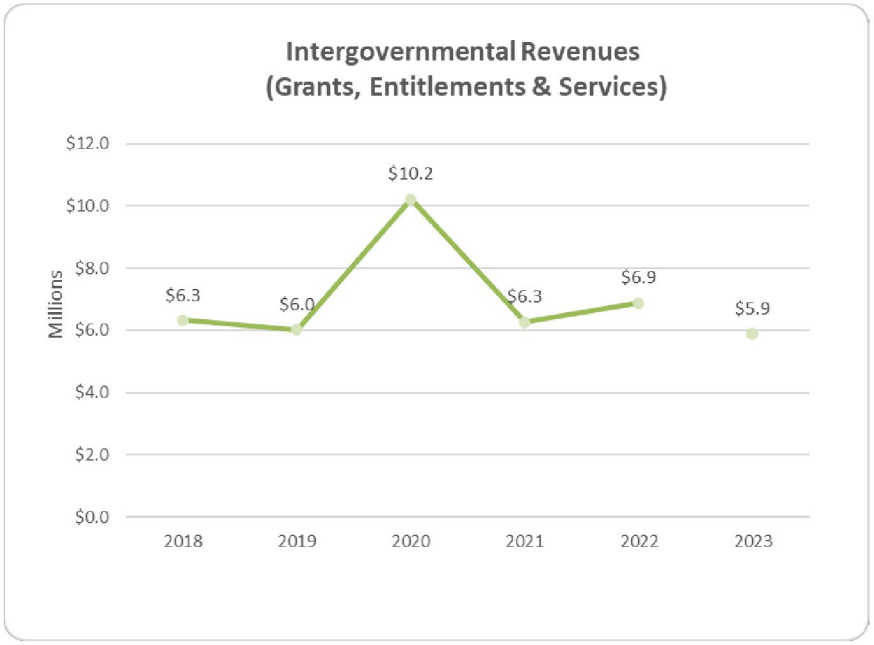
Building Permit revenues collected during 2023 totaled $933,350 resulting in an unfavorable variance to budget by $29,000, and a year-over-year decrease of $97,000. A large contributing factor for this unfavorable variance is the decreased valuation of construction permits on mixed-use, subdivision, and institutional builds throughout 2023, despite a higher volume of permits being issued this year than last year.





Intergovernmental revenues include grants and stimulus monies (direct and indirect federal, state, and local), revenue from the Muckleshoot Indian Tribe (MIT) compact, as well as state shared revenues. Collections through the fiscal year 2023 totaled $5.9 million and were $765,000 unfavorable to budget expectations. Federal, state, and interlocal grants represent over half of this variance; these revenues are generally received on a cost reimbursement basis, and subject to the timing of reimbursable activities. The City has collected roughly $1.4 million from MIT through 2023 and is roughly $315,000 below budget expectations. Due to timing, some of the 2023's collected total is comprised of the final payment of the 2022 compact request. Due to timing lags, the City expects the remaining amount owed to be received in the beginning of 2024. Streamlined sales tax collections in 2023 are below 2022 collections due to the state Department of Revenue's recalculation of the payment rate: effective July 2022, payments are calculated as 80% of the payment made in the same quarter of the previous year. Mitigating some of the unfavorable variance is higher collections of liquor excise tax.

Intergovernmental Revenues (Grants, Entitlements & Services) Through December 2023							
	2022	2023	2023	2023 vs. 2022 Actual		2023 vs. Budget	
Revenue	YE Actual	YE Budget	YE Actual	Amount	% Change	Amount	% Change
Federal Grants	$ 91,598	$ 112,200	$ 41,589	$ (50,009)	(54.6) %	$ (70,611)	(62.9) %
State Grants	58,034	375,694	252,504	194,470	335.1 %	(123,190)	(32.8) %
Interlocal Grants	626,873	465,907	258,273	(368,600)	(58.8) %	(207,634)	(44.6) %
Muckleshoot Casino Services	2,004,520	1,718,458	1,404,116	(600,404)	(30.0) %	(314,342)	(18.3) %
One-Time Allocation (SB 5092)	-	-	-	-		-	
State Shared Revenues:							
Streamlined Sales Tax	900,142	977,156	720,114	(180,028)	(20.0) %	(257,042)	(26.3) %
Motor Vehicle Fuel Tax	1,116,525	1,144,410	1,106,315	(10,210)	(0.9) %	(38,095)	(3.3) %
Criminal Justice - High Crime	279,262	284,823	284,886	5,624	2.0 %	63	0.0 %
Criminal Justice - Population	30,272	20,345	32,098	1,827	6.0 %	11,753	57.8 %
Criminal Justice - Special Prog.	134,662	91,550	133,769	(894)	(0.7) %	42,219	46.1 %
Marijuana Excise Tax	243,619	172,928	235,532	(8,087)	(3.3) %	62,604	36.2 %
State DUI	10,087	12,207	6,141	(3,946)	(39.1) %	(6,066)	(49.7) %
Fire Insurance Tax	104,661	89,700	114,235	9,574	9.1 %	24,535	27.4 %
Liquor Excise	622,746	488,268	622,267	(479)	(0.1) %	133,999	27.4 %
Liquor Profit	683,122	701,885	678,570	(4,552)	(0.7) %	(23,315)	(3.3) %
Total State Shared:	4,125,098	3,983,272	3,933,926	(191,171)	(4.6) %	(49,346)	(1.2) %
YE Total	$ 6,906,122	$ 6,655,531	$ 5,890,408	$ (1,015,714)	(14.7) %	$ (765,123)	(11.5) %



Note: *2020 revenue was higher than normal due to the receipt of $3.8 million in federal CARES grant money from the Department of Treasury*.

Charges for Services consist of general governmental service charges, public safety charges, development service fees, and culture and recreation fees. Total charges for services collected through the 2023 fiscal year were $10.1 million and were roughly $505,000 (or 5.3%) more than expected for the year, mainly due to exceptional performance at the Auburn Golf Course.

Charges for Services by Type
Through December 2023

	2022	2023	2023	2023 vs. 2022 Actual		2023 vs. Budget	
Revenue	YE Actual	YE Budget	YE Actual	Amount	Percentage	Amount	Percentage
General Government	$ 3,501,518	$ 4,863,272	$ 4,454,072	$ 952,554	27.2 %	$ (409,200)	(8.4) %
Public Safety	864,972	1,057,000	1,218,117	353,145	40.8 %	161,117	15.2 %
Development Services	1,331,856	1,130,517	1,141,917	(189,940)	(14.3) %	11,400	1.0 %
Culture & Recreation	2,702,879	2,524,335	3,265,931	563,052	20.8 %	741,596	29.4 %
YE Total	$ 8,401,224	$ 9,575,124	$ 10,080,036	$ 1,678,812	20.0 %	$ 504,912	5.3 %

The *General Government* revenue category primarily includes the interfund assessment for support departments (Finance, Human Resources and Legal). Operating costs for these departments are charged to the respective General Fund home department and the portion of those costs that provide citywide benefit are recouped from other funds via interfund charges. General Government revenues also include fees for passport services, reimbursement from cities participating in the South King Housing and Homelessness Partners (SKHHP), as well as revenues related to certain transportation projects. The unfavorable variance of $409,200 is largely due to a $300,000 SKHHP project originally scheduled for 2023 which was pushed back to 2024; the receipt of those reimbursement revenues would have mitigated roughly 85% of the variance. Furthermore, the City expected to collect revenues for the salt/sand storage (carried forward from 2022) per an interlocal agreement during the second half of the year, however, the City now expects to receive these revenues in 2024.

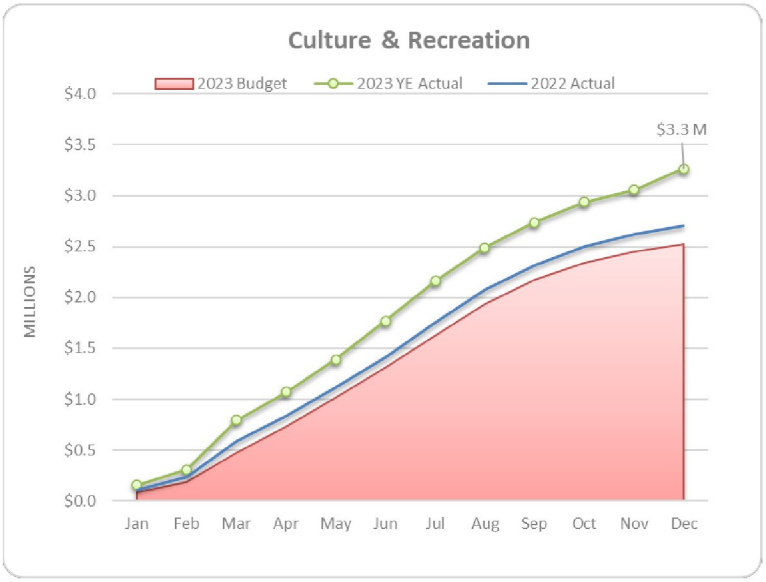
Public Safety revenues mainly consist of revenues for law enforcement services, which are extra duty security services whereby police officers are contracted for, and reimbursement is made by the hiring agency. This category also includes reimbursements from the Muckleshoot Indian Tribe (MIT) for a full-time dedicated police officer and associated expenditures as well as funds collected from the Auburn School District for services rendered. Public safety revenues collected throughout the fiscal year of 2023 totaled approximately $1.2 million and saw a $353,000 increase from 2022 totals. However, 2022 totals were the lowest the City collected since 2016; 2023 revenues are more aligned with historical totals. Revenues generated from DUI emergency response fees represent $125,000 or 10.3% of the total amount collected and report a $120,000 favorable variance, which is a significant increase from prior years. Extra duty officer revenues during the fourth quarter saw a catch-up of collections for the year and 2023 ended roughly $34,000 favorable to budget. Resulting from these favorable variances, the overall total was $161,100 favorable to budget expectations.

Development Services fee collections consist primarily of plan check fees, facility extension charges, and zoning and subdivision fees. Through 2023, development service fees collected totaled $1.1 million and were $11,400 favorable to budget expectations. Major contributors to this variance were plan check fees, where construction documents require review per Section 106.3 of the Construction Administrative Code (+$75,000) and zoning and subdivision (+$35,000) throughout the 2023 year. FAC linear charges (fees assessed on projects that require extension of public facilities) offset the favorable variance by roughly $70,500. Along with FAC linear charges, all fees in this category are down year-over-year, this is an effect of the revenue regressing to the mean after an exceptional year of high collections in 2021. Furthermore, other

environmental services recorded zero activity throughout the year, also mitigating a portion of the favorable variance.

Most of the *Culture and Recreation* revenues are derived from greens fees and pro shop sales at the Auburn Golf Course, recreational classes, ticket sales at the Auburn Avenue Theater, senior programs, and special events. Overall, Culture and Recreation revenues outperformed budget expectations by $741,500, or 29.4%, with nearly 70% of revenues coming from greens fees and recreational classes. Revenue from greens fees have increased $116,000 or 8.0% over last year and are favorable to budget by $420,000 due to a 3-4% increase in greens fees prices and good weather during the spring and summer months. The golf course generated its highest revenue total since its inception, bringing in $2.0 million in total. The outlook for 2024 for the golf course remains high as the City continues to see linear growth.

Recreation class revenues have increased by $135,000 or 24.6% from the prior year, and ticket sales for performances held at local school venues (previously held at the Auburn Avenue Theater) have increased by $55,000 or 98.1%. Furthermore, the Senior Center saw an increase in visits and generated $50,500 more than previous years. A portion of the increase is attributable to lower revenues due to COVID-19 restrictions in place during 2022, which have since been removed.



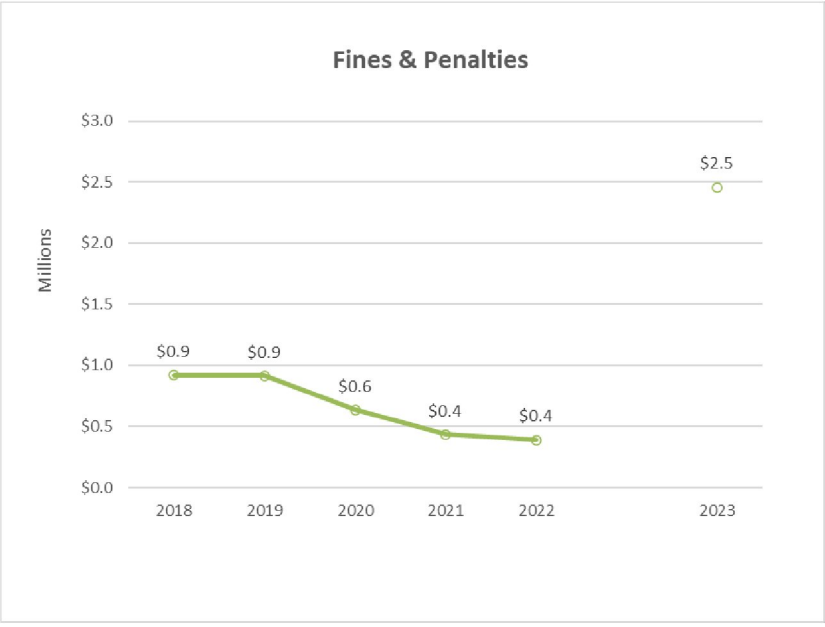
Fines & Penalties include civil penalties (such as code compliance fines), parking and traffic infraction penalties, criminal fines (including criminal traffic, criminal non-traffic, and other criminal offenses) as well as non-court fines such as false alarm fines. The table below shows a detailed breakdown of the different types of fines and penalties collected by the City.

Fines & Penalties by Type
Through December 2023

Month	2022 YE Actual	2023 YE Budget	2023 YE Actual	2023 vs. 2022 Actual Amount	2023 vs. 2022 Actual Percentage	2023 vs. Budget Amount	2023 vs. Budget Percentage
Civil Penalties	$ 5,305	$ 10,000	$ 1,786	$ (3,519)	(66.3) %	$ (8,214)	(82.1) %
Civil Infraction Penalties	155,657	131,750	138,221	(17,435)	(11.2) %	6,471	4.9 %
Photo Enforcement	902	3,000	1,817	915	101.5 %	(1,183)	N/A %
Parking Infractions	81,878	91,225	1,134,673	1,052,795	1,285.8 %	1,043,448	1,143.8 %
Criminal Traffic Misdemeanor	27,475	40,000	33,449	5,974	21.7 %	(6,551)	(16.4) %
Criminal Non-Traffic Fines	37,933	41,000	49,967	12,034	31.7 %	8,967	21.9 %
Criminal Costs	25,457	30,000	11,350	(14,108)	(55.4) %	(18,650)	(62.2) %
Non-Court Fines & Penalties	55,593	76,000	1,087,180	1,031,587	1,855.6 %	1,011,180	1,330.5 %
YE Total	$ 390,200	$ 422,975	$ 2,458,443	$ 2,068,243	530.0 %	$ 2,035,468	481.2 %

Total revenues collected throughout 2023 were $2.5 million as compared to a budget of $423,000 and were 481.2% above budget expectations. This was primarily due to higher-than-expected collections of fines related to a new photo enforcement program, which are classified as parking infractions. With the implementation of this new program, the City continues to expect significant increases in revenue in this category. Furthermore, the City received an influx of non-court fines & penalties in July and August due to back-pay of B&O taxes from contracted City haulers.

Municipal Court fines and penalties account for 81% of the budgeted revenue in this category, but only account for 50% of revenue actually collected. The City contracts with the King County Court to operate its municipal court services; the number of hearings, judgements, and revenue activity began decreasing in 2019 and has continued to dramatically decrease since that time; the City saw the same result in 2023. This decrease is now being offset by collections of B&O and other tax interest within non-court fines & penalties. As illustrated below, there was a spike in 2023 revenues and the City anticipates a decrease of both B&O penalties and photo enforcement fines to bring the total revenues in line with budget expectations in 2024.



Miscellaneous Revenues consist of investment earnings, income from facility rentals, revenue collected for golf cart rentals at the Auburn Golf Course, contributions and donations, and other income including the quarterly purchasing card (P-card) rebate monies. A breakdown of the most significant miscellaneous revenue categories is listed in the table below.

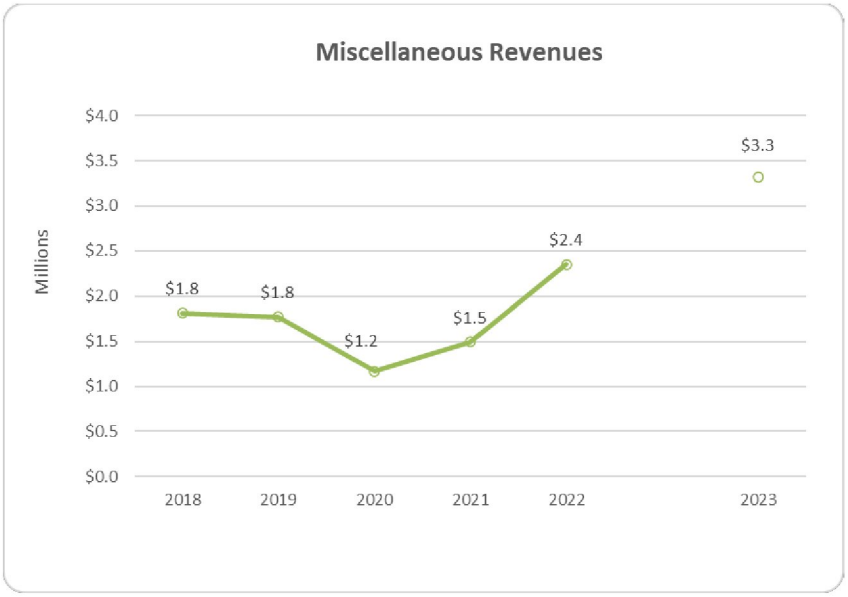
Miscellaneous Revenues by Type
Through December 2023

Month	2022 YE Actual	2023 YE Budget	2023 YE Actual	2023 vs. 2022 Actual Amount	2023 vs. 2022 Actual Percentage	2023 vs. Budget Amount	2023 vs. Budget Percentage
Interest & Investments	$ 657,437	$ 366,700	$ 1,600,200	$ 942,763	143.4 %	$ 1,233,500	336.4 %
Rents & Leases	1,139,940	1,109,234	1,229,495	89,555	7.9 %	120,261	10.8 %
Contributions & Donations	24,533	31,000	29,420	4,888	19.9 %	(1,580)	(5.1) %
Other Miscellaneous Revenue	529,975	299,110	457,129	(72,846)	(13.7) %	158,019	52.8 %
YE Total	$ 2,351,885	$ 1,806,044	$ 3,316,244	$ 964,360	41.0 %	$ 1,510,200	83.6 %

Revenues collected throughout 2023 in this category totaled $3.3 million and were $1.5 million favorable to budget. Of the favorable variance to budget 81.7% was comprised of interest and investment collections, far exceeding budget expectations due to higher-than-expected interest rates and the timing of investment maturities. Looking forward to 2024, the City has multiple investments maturing throughout the year which will impact the amount collected.

The “Other Miscellaneous Revenue” sub-category, while $72,850 less than the same timeframe last year, was nonetheless favorable to the annual budget by $158,000. This sub-category includes $78,750 in revenue related to a national opioid settlement distribution program, purchase card rebates of $168,500, and $90,100 in charges for security services at the Supermall.

The rents and leases sub-category includes prepayments for facility rentals, golf cart rentals, and the restaurant lease at the golf course. During the second and third quarters, the City saw an influx of facility rentals, which coincides with prior years as the weather generally becomes more favorable for gatherings. The City collected less during the fourth quarter of the year versus prior years, however, ended the year with a favorable variance to budget of $120,250. Large contributors to the favorable variance were facility rentals (+$73,350), golf cart rentals (+$52,900), and sub-leases (+$25,125).



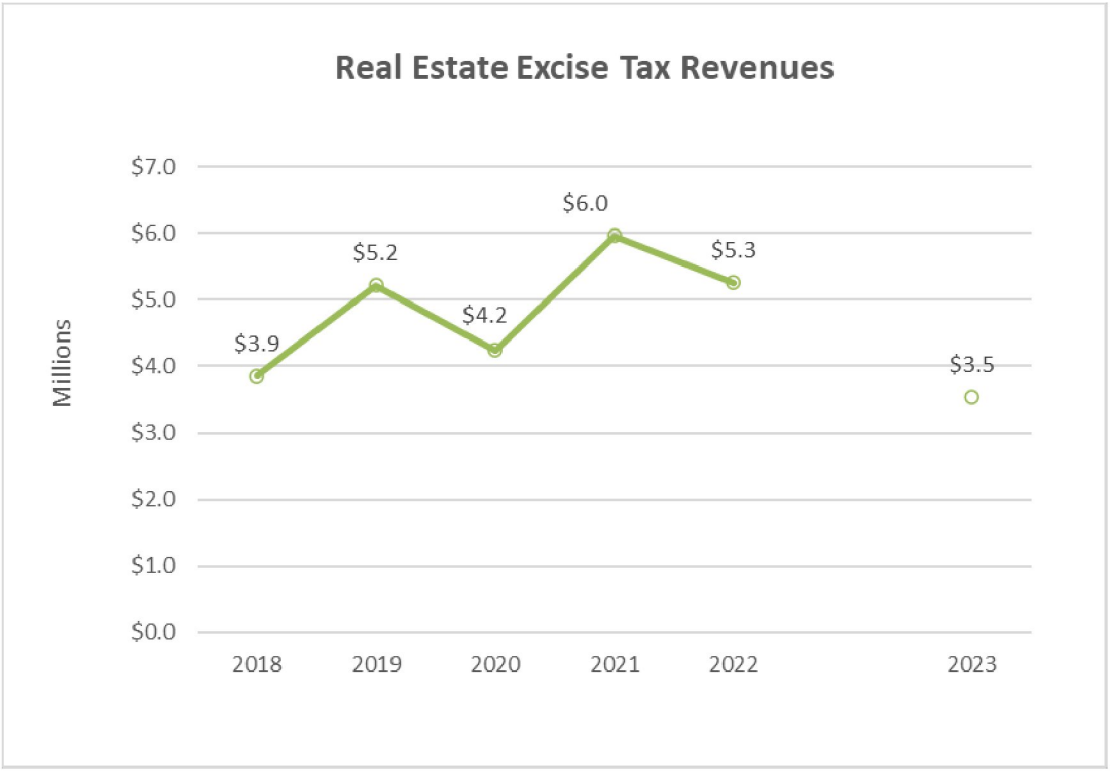
OTHER FUNDS

Real Estate Excise Tax (REET) revenues are taxes on the sale of both commercial properties and single-family residences. These collections are received into the Capital Improvement Projects Fund and used for governmental capital projects.

REET revenues collected during the 2023 fiscal year total $3.5 million, which is roughly $1.3 million or 36.9% favorable to budget expectations. However, as reflected in the table below, REET revenues collected were significantly lower (32.8%) than in 2022. Continued borrowing rate increases and slower housing markets contribute to the decreased revenues during 2023.

Shown in the table below, REET collections have generally been lower in most months of 2023 than their counterparts in 2022. In context, 2021-2022 saw the highest collection of REET revenue since 2015, largely due to high-value purchases made by multiple corporations and a large land purchase made by an investment group. As mentioned above, lower REET collections in 2023 represent a cooling market as interest rates increased dramatically after a period of low interest rates and historic inflation.

Real Estate Excise Tax Revenues Through December 2023							
Month	2022 YE Actual	2023 YE Budget	2023 YE Actual	2023 vs. 2022 Actual		2023 vs. Budget	
				Amount	Percentage	Amount	Percentage
1	$ 235,988	$ 112,068	$ 231,316	$ (4,672)	(2.0) %	$ 119,248	51.6 %
2	320,851	112,249	229,810	(91,041)	(28.4) %	117,561	51.2 %
3	855,713	254,131	335,109	(520,604)	(60.8) %	80,978	24.2 %
4	530,857	182,134	470,605	(60,253)	(11.4) %	288,471	61.3 %
5	710,134	208,433	100,896	(609,238)	(85.8) %	(107,537)	(106.6) %
6	479,225	184,014	288,285	(190,941)	(39.8) %	104,271	36.2 %
7	331,971	177,876	396,981	65,009	19.6 %	219,104	55.2 %
8	497,294	215,051	319,792	(177,502)	(35.7) %	104,741	32.8 %
9	587,492	304,681	326,357	(261,135)	(44.4) %	21,676	6.6 %
10	316,404	141,042	355,405	39,001	12.3 %	214,364	60.3 %
11	202,461	134,581	264,919	62,458	30.8 %	130,338	49.2 %
12	191,104	202,039	213,893	22,789	11.9% %	11,854	5.5 %
YE Total	$ 5,259,495	$ 2,228,300	$ 3,533,368	$ (1,726,127)	-32.8%	$ 1,305,068	36.9%



American Rescue Plan Act (ARPA) Fund

In March 2021, the American Rescue Plan Act (ARPA) was signed into law, with the intent of mitigating the economic impacts related to COVID-19. Through ARPA's State and Local Government Fiscal Recovery Fund program, the City was allocated $14.75 million in funding. Council approved the City's acceptance of ARPA funds in Resolution #5608, and the general spending categories of those funds (as determined by a Council ad hoc committee) in Ordinance 6832.

The City's plan for using ARPA funding is to mitigate the cost of providing public safety services throughout the City. Since receiving the funding, the City has been able to offset $10.5 million in public safety expenditures, as shown in the table below and reported to the Department of the Treasury.

ARPA FUNDING STATUS	
Total ARPA Funding Received	14,751,232
ARPA Funding Used to Mitigate Public Safety Costs	10,532,484
ARPA Funding Remaining	4,218,748

As a result of the cost mitigation provided by the ARPA funding, the City has been able to allocate General Fund funding toward projects approved by the Council ad hoc committee. Throughout 2023, the City has been able to spend $1.7 million, for a total of $4.3 million since 2021 on the following projects:

Title	Budget	2023 Q4 Spend	Lifetime Spend (includes this quarter)	Remaining	2024 Budget
Completed Projects	**1,450,000**	-	1,668,601	-	
Body Cameras	**586,400**	-	550,325	36,075	
Vaccination Incentive Program	**47,500**	-	34,980	12,520	
Neighborhood Street Light Program	**500,000**	27,936	86,387	413,613	
Human Services Grants Includes Admin	**1,000,000**	189,624	441,041	558,959	420,000
Dykstra Foot Bridge	**400,000**	-	10,357	389,643	
Minor Improvements to Qualifying Neighborhood Parks	**100,000**	-	28,626	71,374	
Limited Term Employee (LTE): Grants Coordinator	**420,000**	-	118,729	301,271	145,000
Paving Gravel Roads	**636,866**	1,403	23,539	613,327	
Translation Services	**75,000**	-	1,685	73,315	
Auburn Way South Median Landscape Replanting/Irrigation	**50,000**	-	40,187	9,814	
Auburn Way South Roundabout	**150,000**	226	789	149,211	
Emergency Housing Voucher Program	**2,000,000**	83,018	272,350	1,727,650	875,000
Encampment Cleanup	**500,000**	138,195	445,392	54,608	
Downtown Sidewalk Replacement on Main Street and B Street Plaza Surface Replacement	**1,643,266**	14,422	45,660	1,597,606	1,081,866
Broadband Grants to Hardest Hit Communities	**180,000**	42,563	185,348	(5,348)	
Community Violence Intervention Programs (Drone, SPIDR Tech)	**313,600**	38,212	248,227	65,373	
Arts Culture Center Renovations	**100,000**	-	-	100,000	
Signing Bonuses for Police Lateral Hires	**200,000**	32,647	142,413	57,588	
Other Projects (not started)	**4,480,000**	-	-	4,480,000	
Total:	**15,051,232**	**568,244**	**4,344,635**	**10,706,598**	**4,246,866**

The *Minor Improvements to Qualifying Neighborhood Parks* project 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. To date this project has spent $28,626 which provided new fencing around Forest Villa Tot Lot. The playground order was placed in mid-November and the construction of the playground is near completion. However, the City has yet to be billed for the work.

The *Human Services Grants Includes Admin* project provides families with children with shelter and services that are experiencing homelessness at Mary's Place. This project also supports an LTE Contract Specialist position. During Q4-2023 this project spent $189,624 and $441,041 in total.

The *Encampment Cleanup* project provides two service contracts that began in 2023; one contract provides continued cleanup of garbage and debris related to encampments and other illegal dumping on City-owned properties and rights of way (ROW), while the secondary contract focuses specifically on encampment trash cleanup. To date, the project has spent $445,392 and cleaned up 241 tons of liter and debris.

Beginning in 2023, the *Emergency Housing Voucher Program* is budgeted at $2 million over the life of the program. This program is to assist residents of Auburn who are experiencing homelessness and drug addiction and who are willing to enroll in and complete inpatient treatment. The program will cover the costs of clean and sober housing of participants for up to three years, provided the participant follows the clean and sober housing agreement. Total project spend through 2023 is $272,350.

The *Broadband Network to Hardest Hit Communities* project allows the City to expand the City's broadband network capabilities for all residents, visitors, and City employees to utilize. The IT department has acquired all necessary hardware and software related to the broadband/Wi-Fi replacement and expansion. Total spent in Q4-2023 was $42,563, bringing the cumulative project total to $185,348. All replacement of existing hardware has been completed. The expansion was completed during Q4-2023 and the project is now fully complete.

Street Funds

This section provides a financial overview of the City's three street funds for the period ending December 31, 2023. The City's street funds are the Arterial Street Fund (Fund 102), the Local Street Fund (Fund 103), and the Arterial Street Preservation Fund (Fund 105). As noted in the Street Funds Overview section above, variances between budget and actual amounts are generally driven by the schedule and level of activity on projects in the fund, as well as the timing of grant reimbursements and other funding.

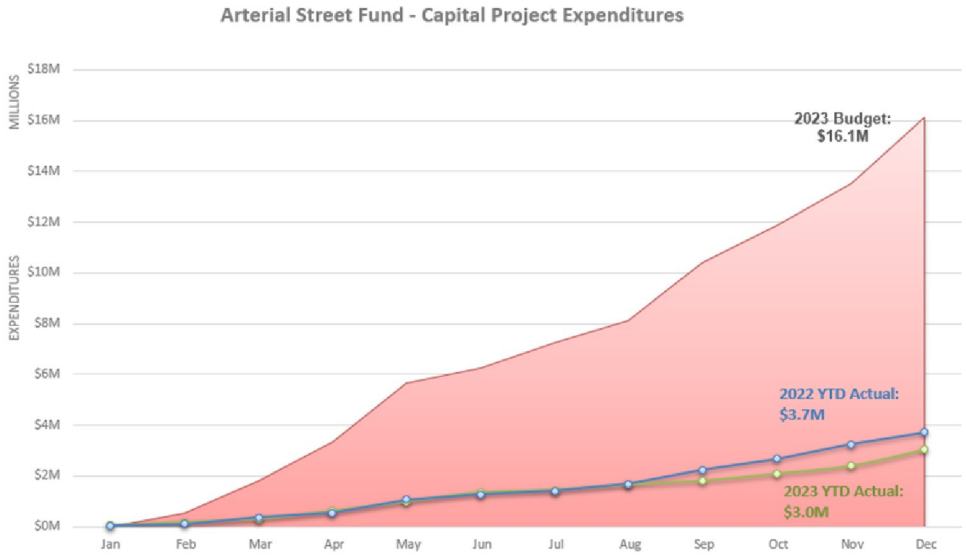
Fund 102 – Arterial Street Fund

The Arterial Street Fund is a special revenue fund that is funded primarily by transportation grants, traffic impact fees, a portion of the City's gas tax receipts, Public Works Trust Fund loans, and developer contributions. As of December 31, 2023 there were 29 separate street projects budgeted in this fund.

Revenues collected in 2023 totaled $3.0 million as compared to 2022 collections of $3.2 million. Total expenditures in 2023 were $3.4 million compared to $4.4 million last year. Variances in revenues and expenditures are largely due to the timing of capital expenditures and any subsequent reimbursement via grants and/or operating transfers. Expenditure timing is generally determined by the current phase of each individual capital project; expenditures tend to increase as projects move from the design phase into the construction phase.

Fund 102 - Arterial Street Summary of Sources and Uses Report Period: December 2023	2023 2023 Budget	2023 YE Actual	2022 2022 YE Actual	2023 YE Budget vs. Actual Favorable (Unfavorable) Amount	Percentage
Revenues					
Federal Grants	$ 3,426,817	$ 312,329	$ 332,815	$ (3,114,488)	(90.9) %
State And Local Grants	1,939,412	517,951	94,619	(1,421,461)	(73.3) %
Motor Vehicle Fuel and Multimodal Taxes	620,000	645,238	646,011	25,238	4.1 %
Miscellaneous Revenue	174,640	256,353	-	81,713	46.8 %
Operating Transfer In	8,874,866	889,996	1,526,013	(7,984,870)	(90.0) %
Contributions & Donations	332,500	332,000	173,498	(500)	(0.2) %
Investment Income	58,000	93,986	30,310	35,986	62.0 %
Total Revenues	$ 15,426,235	$ 3,047,854	$ 2,803,267	$ (12,378,381)	(80.2) %
Expenditures					
Salary and Benefits	$ -	$ 491,171	$ 412,987	$ (491,171)	
Capital Outlay	16,125,374	2,543,365	3,307,258	13,582,009	84.2 %
Subtotal - Capital Project Expenditures	16,125,374	3,034,536	3,720,245	13,090,838	81.2 %
Services and Charges	190,000	134,186	466,920	55,814	29.4 %
Interfund Payments for Services	28,400	28,404	56,200	(4)	(0.0) %
Debt Service Principal and Interest	205,500	205,345	206,039	155	0.1 %
Operating Transfer Out	-	-	-	-	
Total Expenditures	$ 16,549,274	$ 3,402,470	$ 4,449,403	$ 13,146,804	79.4 %
Net Change in Fund Balance	$ (1,123,039)	$ (354,617)	$ (1,646,136)	$ 768,422	68.4 %

Beg. Fund Balance, January 2023	$	2,350,156
Net Change in Fund Balance, December 2023		(354,617)
Ending Fund Balance, December 2023	$	1,995,539
2023 Budgeted Ending Fund Balance	$	1,227,117



The table below presents the status of the projects with the most significant budget impact on the fund. Many capital projects are budgeted over multiple years; what is displayed below is the 2023 portion of each project's budget and annual expenditures.

Fund 102 - Arterial Street Capital Projects Status (rounded)				
Name	2023 Budget	YE Actual	Remaining	% of Budget
Regional Growth Center Access Imp	2,820,000	200,000	2,620,000	17%
AWS Imp. -Hemlock St SE to Poplar St SE	2,680,000	730,000	1,950,000	17%
A Street Loop	1,990,000	160,000	1,830,000	12%
East Valley Highway Widening	1,400,000	10,000	1,390,000	9%
10th St NW & A St NW Intersection Improv	1,200,000	50,000	1,150,000	7%
All Other Projects (19 Remaining)	6,030,000	1,860,000	4,170,000	37%
Total	**16,120,000**	**3,010,000**	**13,110,000**	

Due to the size and complexity of projects noted above, the earlier design and right-of-way phases were extended through late 2023. These projects are expected to move into the construction phase in 2024, which is where we expect a majority of the budgeted expenditure activity to take place.

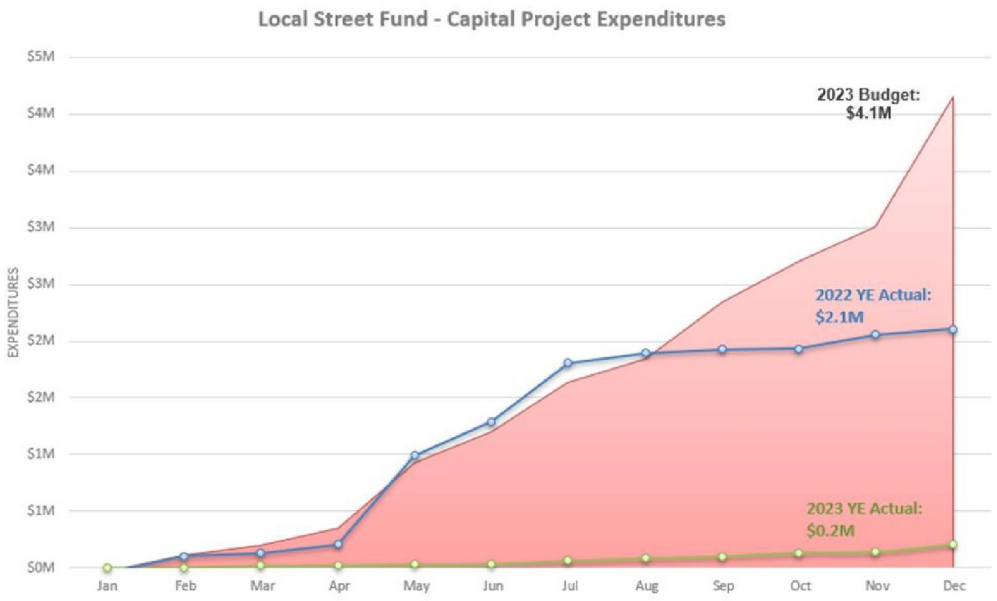
Fund 103 – Local Street Fund

The Local Street Fund is a special revenue fund used for local street repair. Historically, this fund was funded solely by interfund transfers on a project-reimbursement basis. As noted in the Streets Funds Overview and Utility Tax Revenue sections of this report, in 2023 the City changed the receipt of the streets funds portion of utility tax revenue (2.5%) from the Arterial Streets Preservation Fund (Fund 105) to the Local Street Fund (Fund 103). This change is the primary driver for increased revenues in the Local Street Fund in 2023, as non-utilty tax related revenues ($565,000) were significantly lower than 2022 ($1.8 million). This is due to projects not having as much activity as originally expected in 2023, and is further illustrated by the year-over-year decrease in expenditures from $1.4 million in 2022 to $210,000 in 2023.

Highlighted in the table below and shown in the following graph are the fund's total expenditures related to capital projects.

Fund 103 - Local Street Fund	2023		2022	2023 YE Budget vs. Actual	
Summary of Sources and Uses Report Period: December 2023	2023 Budget	2023 YE Actual	2022 YE Actual	Favorable (Unfavorable) Amount	Percentage
Revenues					
City Utility Tax	$ 858,300	$ 907,435	$ -	49,135	5.7 %
Electric Utility Tax	871,400	888,665	-	17,265	2.0 %
Natural Gas Utility Tax	327,800	292,085	-	(35,715)	(10.9) %
Cable TV Tax	179,400	-	-	(179,400)	(100.0) %
Telephone Utility Tax	100,200	100,057	-	(143)	(0.1) %
Garbage Utility Tax (External Haulers)	10,100	412,856	-	402,756	3987.7 %
Miscellaneous Revenue	-	8,704	-	8,704	
Operating Transfer In	1,411,108	345,780	1,781,364	(1,065,328)	(75.5) %
Interest Earnings	15,800	210,547	43,472	194,747	1232.6 %
Total Revenues	**$ 3,774,108**	**$ 3,166,129**	**$ 1,824,836**	**$ (607,979)**	**(16.1) %**
Expenditures					
Capital Salary and Benefits	-	49,499	49,957	(49,499)	
Capital Outlay	4,145,661	159,424	2,054,974	3,986,237	96.2 %
Subtotal - Capital Project Expenditures	4,145,661	208,923	2,104,930	3,936,738	95.0 %
Admin Salary and Benefits	-	-	-	$ -	
Admin Services and Charges	-	-	-	-	
Interfund Payments for Services	1,300	1,296	13,800	4	0.3 %
Total Expenditures	**$ 4,146,961**	**$ 210,219**	**$ 2,118,730**	**$ 3,936,742**	**94.9 %**
Net Change in Fund Balance	**$ (372,853)**	**$ 2,955,910**	**$ (293,895)**	**$ 3,328,763**	**892.8 %**

Beg. Fund Balance, January 2023	$ 3,363,496
Net Change in Fund Balance, December 2023	2,955,910
Ending Fund Balance, December 2023	$ 6,319,406
2023 Budgeted Ending Fund Balance	$ 2,990,643



The table below presents the status of the five active projects in Fund 103. Many capital projects are budgeted over multiple years; what is displayed below is the 2023 portion of each project's budget and annual expenditures.

Fund 103 - Local Street Capital Projects Status (rounded)				
Name	2023 Budget	YE Actual	Remaining	% of Budget
2023 Local Street Preservation	2,810,000	130,000	2,680,000	68%
D St SE & 23rd St SE Storm Improvements	520,000	70,000	440,000	12%
Local Street Improvement Prog	450,000	-	450,000	11%
Lead Service Line Replacement	300,000	-	300,000	7%
2021 Local Street Preservation	60,000	-	60,000	2%
Total	**4,140,000**	**200,000**	**3,930,000**	

Both the Lead Service Line Replacement and 2021 Local Street Preservation projects were completed as of December 31, 2023. The remaining projects illustrated above are expected to enter the construction phase in 2024.

Fund 105 – Arterial Street Preservation Fund

The Arterial Street Preservation Fund is a special revenue fund that historically had been funded by a portion of the utility tax collected by the City. However, in 2023 this funding was replaced by a 0.1% sales and use tax enacted by the City's Transportation Benefit District (TBD) via Ordinance 6881. To ensure that restricted TBD revenues remain in the Arterial Street Preservation Fund, the streets funds' portion of utility tax revenues are now receipted entirely into the Local Street Fund and transferred to the Arterial Street Preservation Fund on an as-needed basis.

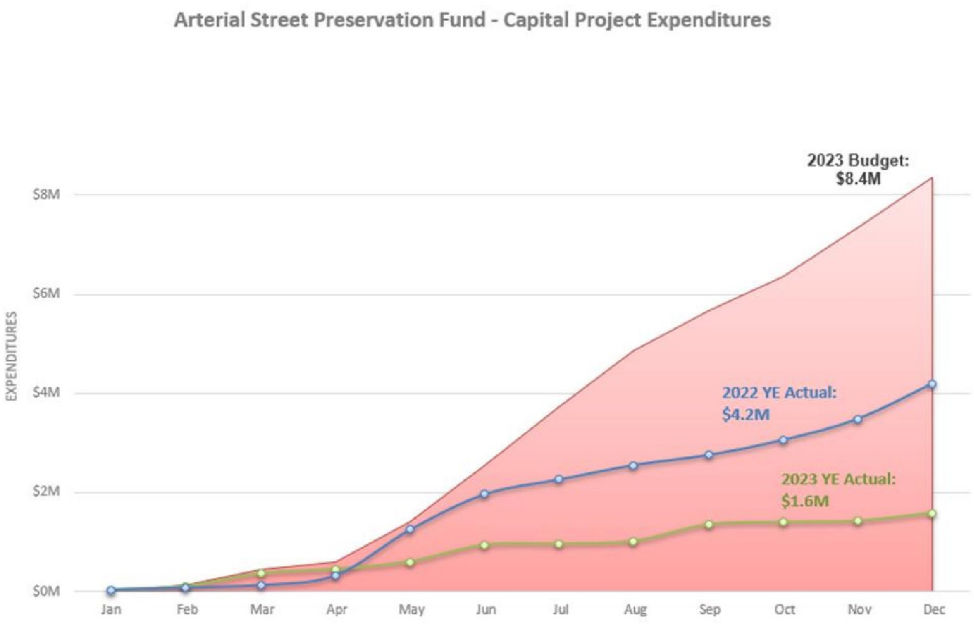
Partly as a result of this funding change, revenues for the Arterial Streets Preservation Fund in 2023 were less than prior years. In 2023, total revenues for this fund were $3.6 million (including $2.2 million in public transportation sales and use tax as described above), compared to $4.2 million reported last year.

Expenditures in 2023 totaled $1.6 million compared to $4.2 million in 2022. Historically, the majority of this fund's expenditures occur in the second half of each year due to the weather sensitivity of pavement construction, which needs to be done primarily in the summer and early fall. Fund projects were in the early stages of development during 2023 and are expected to enter the construction phase in 2024. As such, reduced project-related expenses in 2023 directly impacted the subsequent cost reimbursements from grants.

Highlighted in the table below and shown in the following graph are the fund's total expenditures related to capital projects.

Fund 105 - Arterial Street Preservation	2023		2022	2023 YE Budget vs. Actual	
Summary of Sources and Uses	2023	2023 YE	2022 YE	Favorable (Unfavorable)	
Report Period: December 2023	Budget	Actual	Actual	Amount	Percentage
Revenues					
City Utility Tax	$ 1,287,500	$ 825,368	$ 621,938	$ (462,132)	(35.9) %
Electric Utility Tax	-	62	809,184	62	
Natural Gas Utility Tax	-	1,871	248,775	1,871	
Cable TV Tax	-	181,859	543,051	181,859	
Telephone Utility Tax	-	30	115,351	30	
Garbage Utility Tax (External Haulers)	-	794	11,166	794	
Public Transportation Sales & Use Tax	1,974,500	2,199,743	-	225,243	11.4 %
Grants	2,293,948	94,050	1,736,882	(2,199,898)	(95.9) %
Transportation	352,200	104,518	33,766	(247,682)	(70.3) %
Developer Mitigation Fees	288,465	-	-	(288,465)	(100.0) %
Interest Earnings	122,000	219,029	46,852	97,029	79.5 %
Total Revenues	**$ 6,318,613**	**$ 3,627,324**	**$ 4,166,964**	**$ (2,691,289)**	**(42.6) %**
Expenditures					
Salary and Benefits	$ -	$ 338,138	$ 395,877	$ (338,138)	
Capital Outlay	8,351,951	1,248,874	3,802,790	7,103,077	85.0 %
Subtotal - Capital Project Expenditures	8,351,951	1,587,012	4,198,667	6,764,939	81.0 %
Supplies	-	-	-	-	
Services and Charges	400,000	53,552	9,801	346,448	86.6
Operating Transfer Out	185,000	-	-	185,000	100.0
Total Expenditures	**$ 8,936,951**	**$ 1,640,564**	**$ 4,208,468**	**$ 7,296,387**	**81.6 %**
Net Change in Fund Balance	**$ (2,618,338)**	**$ 1,986,760**	**$ (41,504)**	**$ 4,605,098**	**175.9 %**

Beg. Fund Balance, January 2023	$	3,512,939
Net Change in Fund Balance, December 2023		1,986,760
Ending Fund Balance, December 2023	$	5,499,699
2023 Budgeted Ending Fund Balance	$	894,601



The table below presents the status of the projects with the most significant budget impact on the fund. Many capital projects are budgeted over multiple years; what is displayed below is the 2023 portion of each project's budget and annual expenditures. As noted above, these projects are expected to have increased activity in 2024 as they enter the construction phase.

Fund 105 - Arterial Street Preservation Capital Projects Status (rounded)				
Name	2023 Budget	YE Actual	Remaining	% of Budget
C St SW Presrv (W Main to GSA Signal)	2,810,000	30,000	2,790,000	34%
Lake Tapps Pkwy/Sumner -Tapps Hwy E Prs	1,440,000	110,000	1,330,000	17%
R Street SE Preservation	1,320,000	170,000	1,140,000	16%
All Other Projects (14 Budgeted)	2,780,000	1,280,000	1,510,000	33%
Total	**8,350,000**	**1,590,000**	**6,770,000**	

Fund 124 – Mitigation Fees

The Mitigation Fees Fund is a special revenue fund for fees that are assessed at the time applications are received for development activity. These revenues are used to address costs associated with City growth. The fund houses two types of revenues: mitigation fees and impact fees.

Mitigation fees are variable charges collected as a result of State Environmental Policy Act (SEPA) reviews and the City's determination that a project must pay additional fees to compensate for a unique effect that it has on the community.

Impact fees are set charges collected automatically for a variety of projects. These fees are adopted annually by the City Council based on projects anticipated in the Capital Facilities Plan over the next six years. School and Fire Impact fees are collected and reimtted on behalf of the Valley Regional Fire Authority, Auburn School District, Kent School District, Federal Way School District, and Dieringer School District.

Expenditures from these funds consist of transfers out to capital project funds to help support the cost of transporation and parks capital projects. The projects funded from impact and mitigation fee are new or enhanced services necessary to absorb the impact of development.

In 2023, the City received $2.3 million in mitigation and impact revenues, largely driven by commercial transportation impact fees and a significant increase in interest and investment income.

Overall, the fund experienced a $10.6 million favorable variance to budget, driven by higher revenues ($750,000) and lower-than-budgeted expenditures ($9.8 million). Similar to the various streets funds where budget-to-actual variances are driven by project timing, the underspend in this fund is the result of timing differences of multiple capital projects funded by mitigation and/or impact fee revenues. Most of these unspent

Fund 124 - Mitigation Fees Summary of Sources and Uses	BUDGET			YE Actuals		
Report Period Through: December 2023	Revenues	Expenditures	Ending Fund Balance	Revenues	Expenditures	Ending Fund Balance
Transportation Impact Fees	$ 1,300,000	$ 8,466,866	$ 3,063,173	$ 1,131,088	$ 816,207	$ 10,544,920
Traffic Migitation Fees	-	-	139,959	-	-	139,959
Fire Impact Fees	125,000	75,000	348,234	67,124	-	365,358
Fire Mitigation Fees	-	-	81	-	-	81
Parks Impact Fees	150,000	2,830,014	2,072,205	392,000	689,330	4,454,889
Parks Mitigation Fees	-	-	189,262	-	-	189,262
School Impact Admin Fees	5,000	-	104,539	2,971	-	102,510
Wetland Mitigation Fees	-	73,000	1,010	-	73,000	1,010
Truck Impact Fees	-	-	38,727	2,174	-	40,901
Interest and Investment Income	21,200	-	21,200	754,896	-	754,896
Fees in Lieu of Improvements	-	-	27,552	-	-	27,552
Permit Processing Fees	-	-	-	-	-	-
Total	**$ 1,601,200**	**$ 11,444,880**	**$ 6,005,942**	**$ 2,350,253**	**$ 1,578,537**	**$ 16,621,339**

Enterprise Funds

Detailed income and expense statements for Enterprise and Internal Service funds can be found in an attachment at the end of this report. The attachment provides operating and – as applicable – capital fund reports for these funds showing budget, actuals, and variances.

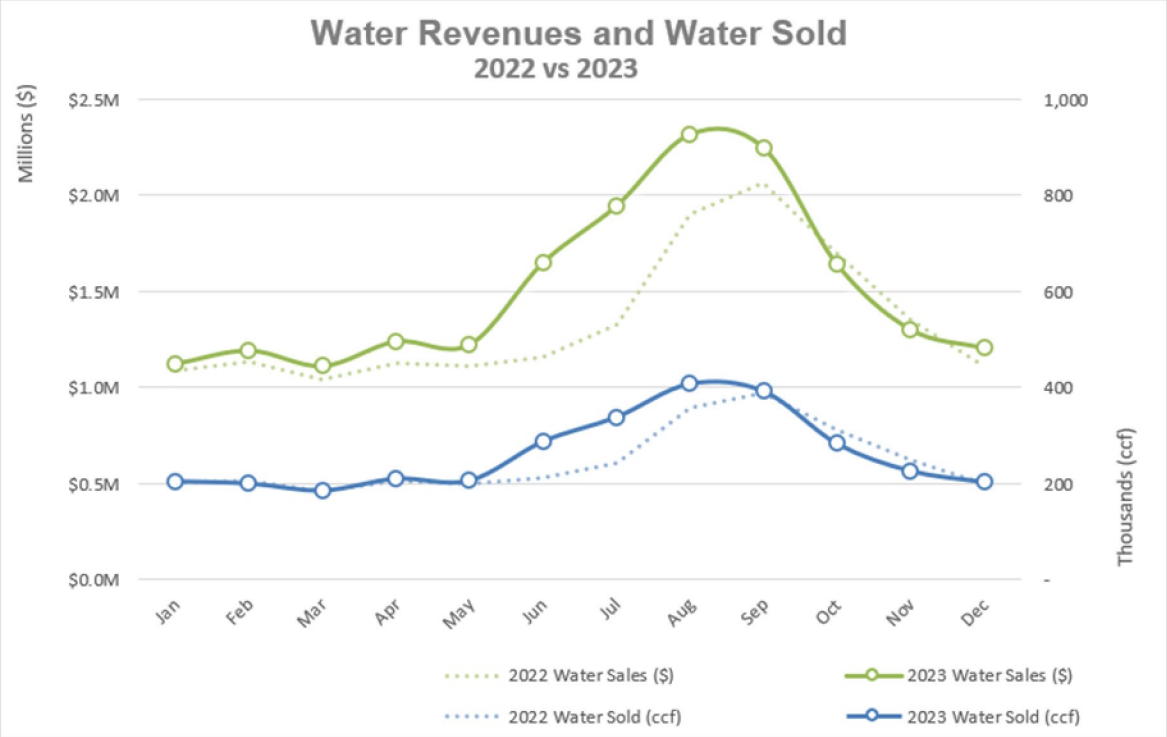
Utility activities are divided between operating funds and capital sub-funds. Operating funds house all the operating costs along with debt service and financing obligations. Capital funds show costs associated with capital acquisition and construction. Both the operating and capital funds have a working capital balance, which is equivalent to current assets minus current liabilities. This approach isolates those funds available for capital and cash flow needs for daily operations and provides and project managers information on the availability of working capital for current and planned projects.

As mentioned earlier in the report, the City increased its utility tax rate from 10.0% to 11.5% in 2023. This increase directly impacted utility tax revenues for the City, as well as utility tax expenditures for the Enterprise Funds. These increases are reflected in our analysis below.

Through December 2023, the **Water Utility** outperformed budget expectations with a favorable variance of $1.7 million in revenues, with an overall increase of $2.5 million or 15.3% from 2022. Water sales increased $2.1 million from $16.4 million through 2022 to $18.5 million through 2023. There was also a $477,000 increase in interest earnings from 2022, which is consistent with the overall increases in the City's cash and investments balances.

The Water Utility also experienced favorable variances to budget for operating expenditures, primarily in other service charges and debt service interest payments. Compared to expenditures reported in 2022, operating expenditures increased by $1.5 million, mainly due to increases in personnel costs (+$426,000), interfund allocations (+$532,000) and utility taxes (+$430,000).

In all, the Water Utility had operating income of $6.6 million in 2023 (operating revenues less operating expenditures), approximately $1.1 million above the same period last year.
Billable water consumption through 2023 totaled 3.1 million ccf (ccf = hundred cubic feet), approximately 188,000 ccf, or 6.4%, higher than consumption volume through 2022. Compared to the prior year, consumption increased across every customer class except manufacturing, with the largest volume increases occurring in irrigation and single-family accounts.



Through the fourth quarter of 2023, the **Sewer Utility** finished with operating income of $4.2 million, an $800,000 increase compared to $3.4 million through the same period last year. The net change in working capital for 2023 was $3.4 million, compared to $2.9 million in 2022. Operating revenues were up $1.1 million, or 11.8%, from the same period last year due to stronger performance in charges for City sewer service and interest earnings. Charges for service increased $762,000 from $9.5 million through 2022 to $10.3 million through 2023, and interest earnings increased $381,000 during that same period. This increase in activity is also reflected in a favorable to budget variance in revenues of $1.2 million.

Operating expenditures were favorable to budget by $3.0 million in 2023, driven primarily by a favorable to budget variance in other service charges of $2.8 million. The transfer of utility tax revenues per Ordinance 6882, as well as City's excise tax expenditures are included within this line item. To ensure the City is prepared for any increases in these expenditures, it is reasonable to expect the budgeted amount to be higher than the actual recorded expenditures in any given year.

Although total operating expenditures were favorable to budget in 2023, they did increase from $6.2 million in 2022 to $6.6 million in 2023. This was due in part to increased personnel costs (+$294,000) and other miscellaneous expenditures such as utility taxes (+$213,000). These increases were partially offset by decreased expenditures for interfund support charges (-$125,000).

In 2023, the **Stormwater Utility** had a favorable budget variance in operating revenues of $1.4 million, driven by charges for service (+$736,000) and interest revenue (+$574,000). Compared to 2022, operating revenues were up $1.3 million, also driven by increases in charges for City storm service (+ $822,000) and interest earnings (+$420,000). Most Stormwater service charges are based on a flat rate, there are not typically seasonal fluctuations in this revenue. Accordingly, service charge revenues reported throughout 2023 generated about $3 million each quarter for a total of $11.8 million through December 2023.

Operating expenditures in the Stormwater Utility had a $481,000 favorable variance to budget, due to lower than budgeted expenditures in other service charges and debt interest payments. The City continues to make payments on its debt service which, in turn, lowers the amount due in interest. In 2023, operating expenditures of $9.5 million were $1.0 million higher compared to the same period last year. Most of this increase is due to higher personnel (+$486,000) and interfund allocation costs (+$415,000) compared to 2022.

Overall, the Stormwater Utility recorded operating income of $2.9 million compared with $2.7 million in the same period last year, and were favorable to budget by $1.8 million. The fund finished the year with 2.0 million in working capital, a slight decrease from $2.1 million in working capital in 2022.

The **Solid Waste Utility** finished 2023 with a favorable budget variance of $476,000, due to a favorable revenue variance of $275,000 and expenditures $201,000 lower than budgeted. The $275,000 favorable to budget operating revenue variance was due to charges for service (+$100,000) and interest (+$145,000).

Increased service rates comprised the majority of $28.9 million in operating revenues for 2023, a $3.6 million increase compared to 2022. This increase was partially offset by a planned decrease of $130,000 in grant funding compared to the prior year.

Operating expenditures increased $3.0 million from $26.5 million in 2022 to $29.5 million in 2023. This increase was driven almost entirely by the increase in payments made to the City's solid waste vendor for its services provided. Although favorable to budget projections, the Solid Waste Utility recorded a reduction of working capital of $559,000 in 2023, compared to a reduction of $1.2 million through the same period last year.

The current mix of solid waste customer account types is:

- 92.4% Residential
- 6.0% Commercial
- 1.6% Multifamily

In total, tonnage collected decreased slightly from 69,111 in 2022 to 68,344 in 2023. The "diversion rate" is a measure of how much generated waste is not sent to the landfill, i.e., waste that is either recycled or collected yard waste. Through December 2023, the total diversion rate was 26.8%, which represents a total of 18,316 tons of waste that was diverted from landfills.

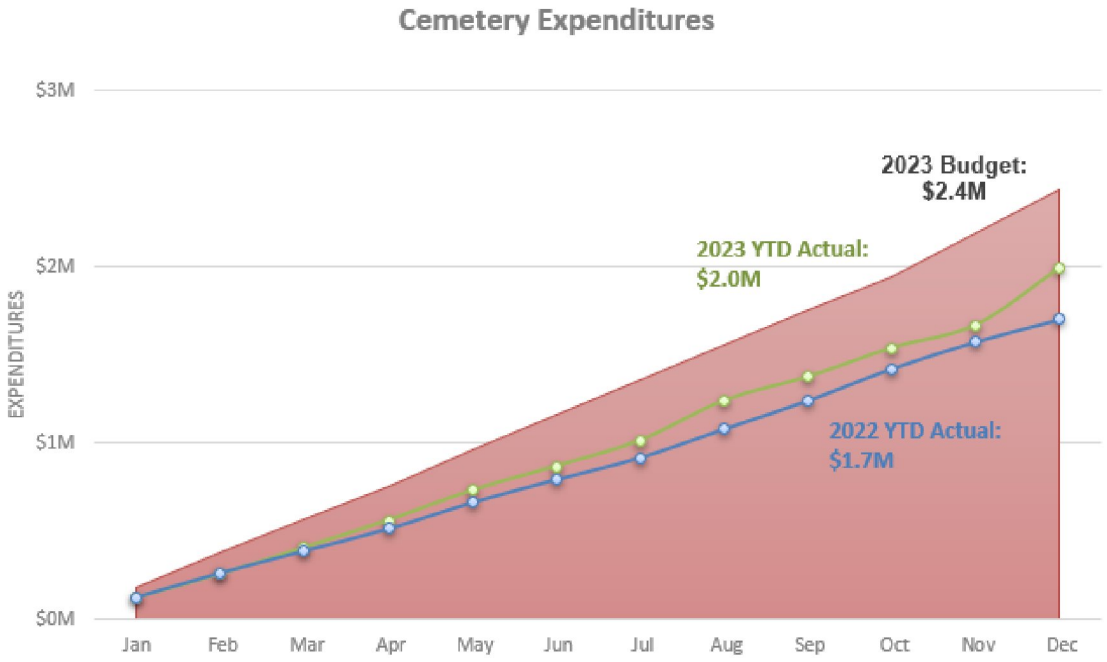
In 2023, the **Airport Fund** experienced a favorable budget variance of $235,000 in operating revenues and an unfavorable variance of $23,000 in operating expenditures, resulting in an overall favorable variance of $212,000. Like the other enterprise funds described in this section, the favorable revenue variances were driven by higher-than-expected charges for service and interest earnings. The unfavorable to budget operating expenditure variance was driven by slightly higher-than-budgeted personnel costs (+$16,200) and supply costs (+$27,000).

There is a direct correlation between supply costs for fuel for resale and revenues for fuel sales, and that is reflected in the Airport Fund's operating activity for 2023. Operating income was $372,000, approximately $25,000 lower than operating income throughout the previous year. Operating revenues increased $200,000 from 2022, driven by increases in charges for service (+$134,000), which includes fuel sales and hangar rent. Conversely, operating expenditures increased $225,000 because of higher supply costs for fuel (+$49,000), as well as higher personnel (+$52,000) and interfund charges (+$82,000), compared to the prior year.

In all, the Airport Fund saw a reduction in working capital of $239,000 in 2023, due mainly to increased transfers for the fund's capital projects.

Both **Cemetery Fund** operating revenues and expenditures had favorable budget variances in 2023, resulting in a favorable operating income budget variance of $655,000. Total operating income increased $245,000 from $71,600 in 2022 to $316,000 in 2023, driven primarily by increases in charges for service, such as lot and marker sales (+$300,000).

Operating expenditures increased about 7%, or $116,000, from $1.6 million in 2022 to $1.7 million in 2023, driven primarily by an increase in interfund cost allocation for support services (+$178,500). This increase was offset by slight decreases in personnel costs (-$49,000) and charges for supplies (-$30,000). In 2023, the fund saw an increase of $69,000 in working capital, compared to an increase of $13,400 in the prior year.



Internal Service Funds

Operating expenditures within the **Insurance** Fund represent the premium cost pool that will be allocated monthly to other City funds over the course of the year. As a result, the expenditure balance gradually diminishes each month throughout the year.

No significant variances were reported in the **Workers' Compensation, Facilities, Innovation & Technology** or **Equipment Rental** Funds through 2023.

Contact Information

This report is prepared by the Finance Department. Additional financial information can also be viewed at our website: http://www.auburnwa.gov/. For any questions about this report please contact Jamie Thomas at jdthomas@auburnwa.gov.

City of Auburn
4th Quarter 2023
Financial Report

CITY COUNCIL STUDY SESSION

APRIL 8, 2024

General Fund Revenue Overview

Summary

- Collected 12% more revenue YTD compared to budget and 21% more than YTD last year
- Underspent the YTD budgeted expenditures by 14% and have spent 9% more compared to YTD last year

Revenue	2022 YTD Actual	2023 YTD Budget	2023 YTD Actual	Variance to Budget Favorable (Unfavorable)	%	Variance to 2022 Favorable (Unfavorable)	%
Property Tax	$ 24,293,611	$ 24,016,247	$ 24,149,996	$ 133,749		$ (143,615)	
Sales Tax	22,661,066	20,344,500	22,999,943	2,655,443		338,877	
Utility Tax	12,798,458	14,433,085	15,797,604	1,364,519		2,999,146	
B&O Tax*	3,032,830	5,680,960	10,625,063	4,944,103		7,592,233	
Other Tax	4,488,227	4,539,336	5,256,424	717,088		768,197	
Licenses and Permits	2,275,480	2,511,364	2,850,318	338,954		574,838	
Intergovernmental	6,906,122	6,655,531	5,890,408	(765,123)		(1,015,714)	
Charges for Services	8,401,225	9,575,124	10,080,037	504,913		1,678,812	
Other	2,845,557	2,365,919	6,023,904	3,657,985		3,178,347	
Transfers In	3,033,653	7,703,978	6,356,542	(1,347,436)		3,322,889	
Total Revenue	**$ 90,736,229**	**$ 97,826,044**	**$ 110,030,239**	**$ 12,204,195**	**12%**	**$ 19,294,010**	**21%**
Total Expenditures	**$ 101,954,211**	**$ 107,873,707**	**$ 92,728,940**	**$ 15,144,767**	**14%**	**$ 9,225,271**	**9%**

Tax Revenue

2023 budgeted taxes account for $68.8 million, or 75% of the General Fund budget

Property Tax (35% of taxes)

- $24 million 2023 budget
- Collected 100% at year-end

Retail Sales and Use Tax (30% of taxes)

- $20.3 million 2023 budget
- $339,000 (1%) over prior YTD actual
- $2.6 million (13%) over YTD budget

Tax Revenue

Comparison of Retail Sales Tax Collections by Group Through December 2023				
Component Group	2022 YE Actual	2023 YE Actual	Change from 2022 Amount	Change from 2022 Percentage
Construction	$ 2,828,362	$ 2,950,423	$ 122,061	4.3 %
Manufacturing	749,110	531,277	(217,833)	(29.1) %
Transportation & Warehousing	249,466	224,807	(24,659)	(9.9) %
Wholesale Trade	1,578,405	1,668,471	90,066	5.7 %
Automotive	4,780,001	4,937,407	157,407	3.3 %
Retail Trade	6,653,103	6,573,018	(80,084)	(1.2) %
Services	5,395,010	5,724,661	329,651	6.1 %
Miscellaneous	427,610	389,879	(37,732)	(8.8) %
YE Total	$ 22,661,066	$ 22,999,943	$ 338,877	1.5 %

Manufacturing: a DOR correction January 2022 accounted for an inflated Q1 2022 and 100% of the $217k decrease.

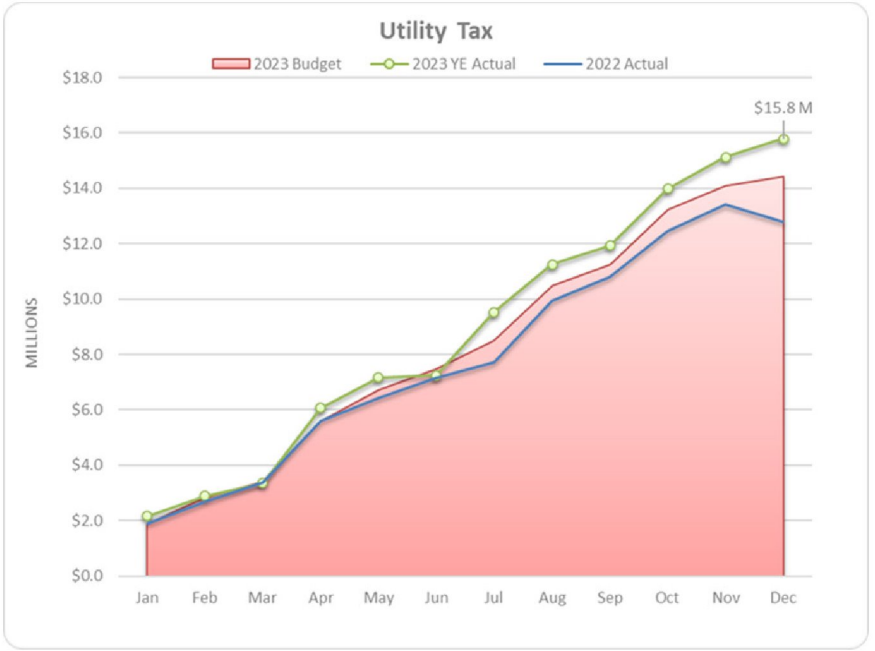
Automotive: car sales continue to be strong and account for the $157k increase over 2022

Services: telecommunications, car/equipment rentals and leasing, restaurants, and fitness centers

Tax Revenue

Utility Tax (21% of taxes)

- $14.4 million 2023 budget
  - Water, Sewer, Storm, Solid Waste Utility Tax rate 9% ($6.8 million of total budget)
  - Electric, Natural Gas, Cable, and Telephone Utility Tax rate 5% ($7.6 million of total budget)
- $1.4 million (9%) over budget
  - Higher than expected natural gas and solid waste tax collected
- $3.0 million (23%) over prior year
  - Higher electric, natural gas, and solid waste tax collected compared to 2022



Tax Revenue

Business and Occupation Tax (B&O) (8% of total taxes)

- $5.5 million 2023 budget
- $10.6 million collected YTD*
  - $6.7 million in gross receipts tax (63%)
  - $3.9 million in square foot tax (37%)
  - Includes Q4 2022, Q1 2023, Q2 2023, and 2022 Annual Filings
- $5.0 million (87%) over YTD budget

Other Taxes (8% of total taxes)

- $4.4 million budgeted
- Criminal justice sales tax, admissions tax, gambling tax, leasehold excise tax, franchise fees
- $717k (16%) over 2023 YTD budget
- $768k (17%) over 2022 YTD collections
- Both variances are mostly due to higher sales tax collection ($678,000)

Licenses and Permits

Accounts for 3% of the total General Fund Resources

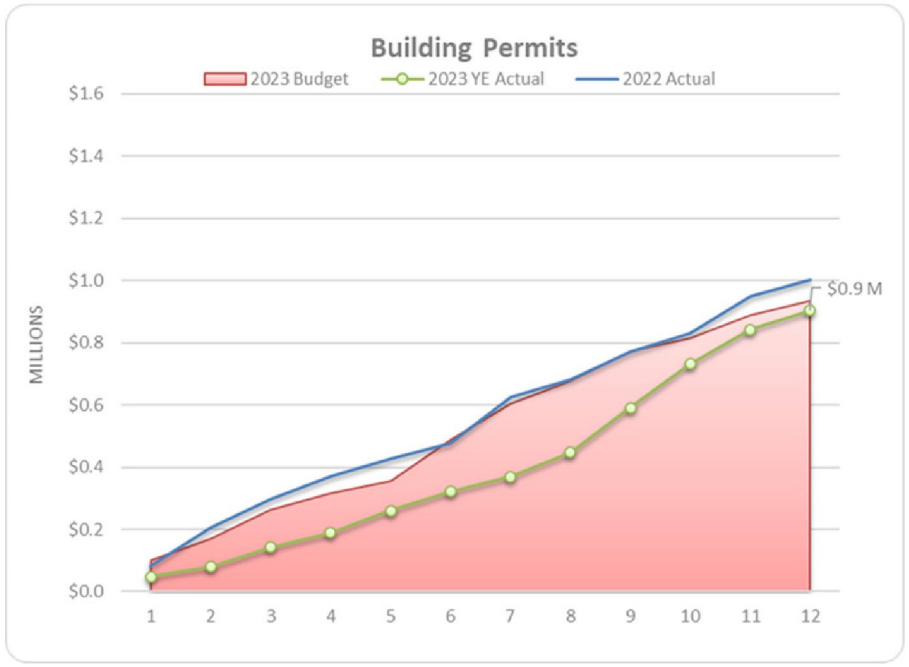
$2.5 million budgeted in 2023

- Most all of this ($2.0 million is related to building permits)

$339,000 (13%) over budget

$575,000 (25%) over prior year

- $257,000 YTD increase in business license revenue and a $318,000 increase in YTD building permit
- Total building permits issued YTD 2023 exceeded 2022 by 23% but total value of permit has decreased by 38%



Intergovernmental

Revenues include: Federal/State/Interlocal Grants, Muckleshoot Indian Tribe (MIT) Compact, State Shared Revenue

- State Shared Revenue:
  - Streamlined Sales Tax, Motor Vehicle Excise Tax (MVET), Marijuana/Liquor excise taxes, Criminal Justice Sales Tax

$765,000 (12%) under 2023 YTD budget

- Timing of contribution payment from the MIT compact ($300,000 outstanding), and Streamlined Sales Tax Mitigation reductions ($257k)

$1.0 million (15%) under 2022 YTD collections

- Timing of contribution payment from the MIT compact ($300,000 outstanding), Streamlined Sales Tax Mitigation reductions ($257k), and fewer grant revenues ($824k)

Charges for Services

General Government - $409,000 below budget (8%)

- Timing of SKHHP Payments – Reimbursement basis

Public Safety - $161,000 above budget (15%)

- Private business charges (up $34,000)
- DUI emergency response fees (up $120,000)

Development Services - $11,400 above budget (1%)

Culture and Recreation - $742,000 above budget (29%)

- Green fees and pro shop sales are up $116,000 (8%) compared to previous
- Recreation Classes and Special Events account are up $135,000 (25%) compared to previous year

General Fund Expenditures by Department

Department	2022 YTD Actual	2023 YTD Budget	2023 YTD Actual	Budget vs Actual	
				$	%
Council, Mayor, Admin	2,600,477	2,695,650	2,640,415	55,235	2%
Diversity, Equity and Inclusion	-	705,913	514,218	191,695	27%
Municipal Court	2,314,646	3,038,838	2,556,274	482,564	16%
Community Development	7,080,486	9,931,959	8,128,085	1,803,874	18%
Housing and Homelessness Outreach*	2,207,734	3,100,067	2,031,009	1,069,058	34%
Public Works	3,653,173	4,804,092	4,592,820	211,272	4%
Streets (M&O)	3,715,658	4,769,219	4,366,872	402,347	8%
Parks, Art, and Recreation	14,114,895	16,166,376	15,532,210	634,166	4%
Police	31,577,235	36,010,486	33,618,197	2,392,289	7%
SCORE	5,592,261	5,600,000	5,169,317	430,683	8%
Internal Services (HR, Finance, Legal, Nondepartment)	29,097,645	21,051,107	13,579,522	7,471,585	35%
Total	**$ 101,954,210**	**$ 107,873,707**	**$ 92,728,939**	**$ 15,144,768**	**14%**

ARPA Update

Title	Budget	2023 Q4 Spend	Lifetime Spend (includes this quarter)	Remaining	2024 Budget
Completed Projects	**1,450,000**	-	1,668,601	-	
Body Cameras	**586,400**	-	550,325	36,075	
Vaccination Incentive Program	**47,500**	-	34,980	12,520	
Neighborhood Street Light Program	**500,000**	27,936	86,387	413,613	
Human Services Grants Includes Admin	**1,000,000**	189,624	441,041	558,959	420,000
Dykstra Foot Bridge	**400,000**	-	10,357	389,643	
Minor Improvements to Qualifying Neighborhood Parks	**100,000**	-	28,626	71,374	
Limited Term Employee (LTE): Grants Coordinator	**420,000**	-	118,729	301,271	145,000
Paving Gravel Roads	**636,866**	1,403	23,539	613,327	
Translation Services	**75,000**	-	1,685	73,315	
Auburn Way South Median Landscape Replanting/Irrigation	**50,000**	-	40,187	9,814	
Auburn Way South Roundabout	**150,000**	226	789	149,211	
Emergency Housing Voucher Program	**2,000,000**	83,018	272,350	1,727,650	875,000
Encampment Cleanup	**500,000**	138,195	445,392	54,608	
Downtown Sidewalk Replacement on Main Street and B Street Plaza Surface Replacement	**1,643,266**	14,422	45,660	1,597,606	1,081,866
Broadband Grants to Hardest Hit Communities	**180,000**	42,563	185,348	(5,348)	
Community Violence Intervention Programs (Drone, SPIDR Tech)	**313,600**	38,212	248,227	65,373	
Arts Culture Center Renovations	**100,000**	-	-	100,000	
Signing Bonuses for Police Lateral Hires	**200,000**	32,647	142,413	57,588	
Other Projects (not started)	**4,480,000**	-	-	4,480,000	
Total:	**15,051,232**	**568,244**	**4,344,635**	**10,706,598**	**4,246,866**

Non-General Fund Highlights – Capital

Real Estate Excise Tax (REET)

- YTD Collections: $3.5 million
- $1.7 million less prior year
- $1.3 million over YTD budget

Non-General Fund Highlights – Enterprise Funds

Water, Sewer and Stormwater Utilities

- Before capital contributions, each utility ended the year with operating incomes: $5.4 million, $3.4 million, and $2.0 million, respectively
- Overall 2023 Ending Fund Balance: $17.4 million, $15.6 million, and $16.1 million
  - Water Fund Balance ended the year $11.2 million over budget due to unspent budgeted capital items
  - Sewer Fund Balance ended the year $4.7 million over budget due to unspent professional service, lower taxes, and unspent capital budgets
  - Stormwater Fund Balance ended the year $2.6 million over budget due to greater collection of interest and service fees than budgeted

Solid Waste Utility

- Operating loss of $559k
- Overall Ending Fund Balance: $2.1 million ($476k greater than budgeted)
- Planned loss to smooth rate increases over 2022-2024

Questions

AGENDA BILL APPROVAL FORM

Agenda Subject:
King County Court Presentation (Martinson) (15 Minutes)

Date:
April 3, 2024

Department:
Human Resources

Attachments:
King County District Court Presiding Judge Presentation

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

Presiding Judge Rebecca Robertson is presenting King County District Court services for City Council information.

Reviewed by Council Committees:

Councilmember: Cheryl Rakes
Staff: Candis Martinson
Meeting Date: April 8, 2024
Item Number:

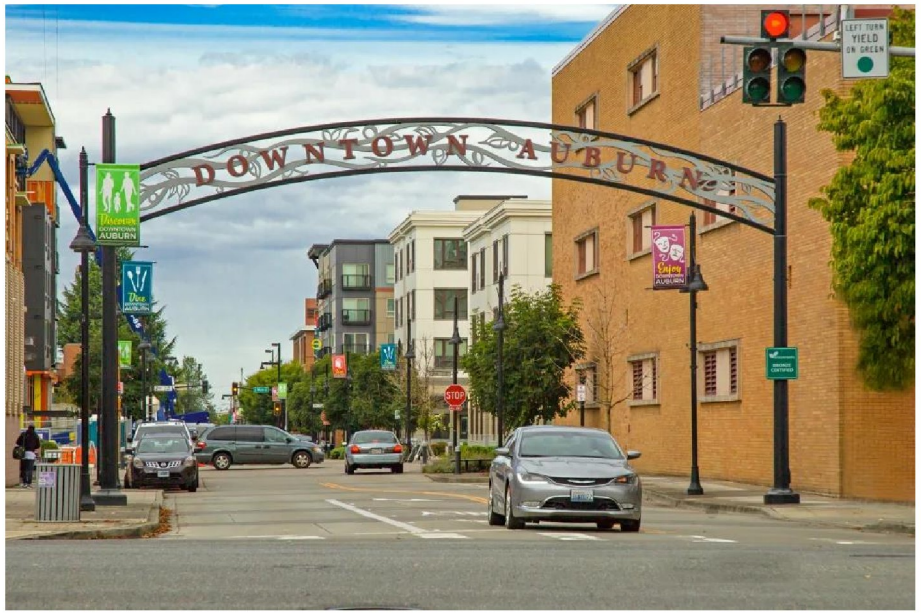
King County District Court State of the Court - 2024

CHIEF PRESIDING JUDGE REBECCA C. ROBERTSON

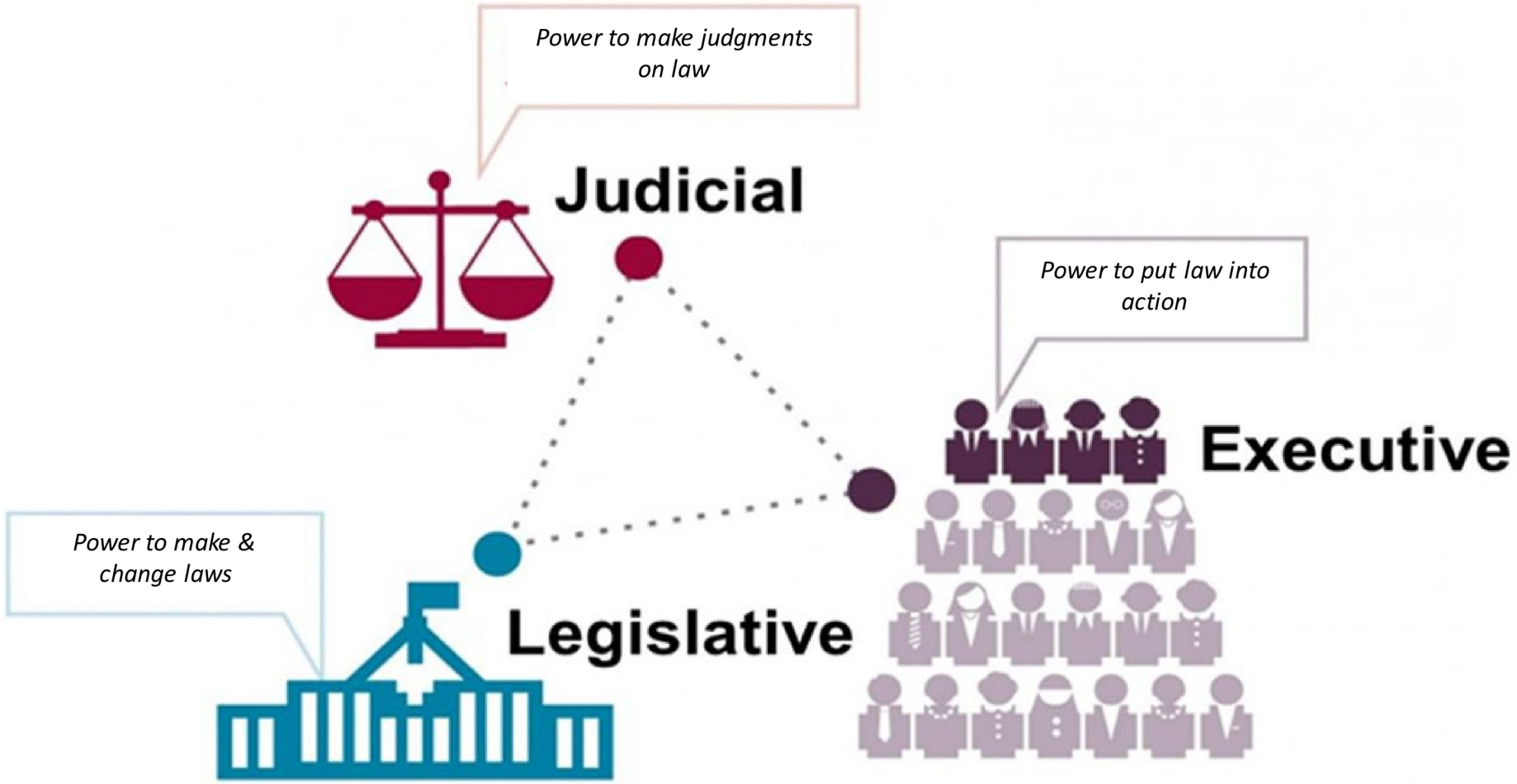
AUBURN CITY COUNCIL MEETING

APRIL 8, 2024

CITY OF AUBURN WASHINGTON



Three Branches of Government



Judicial Independence

Institutional Independence:

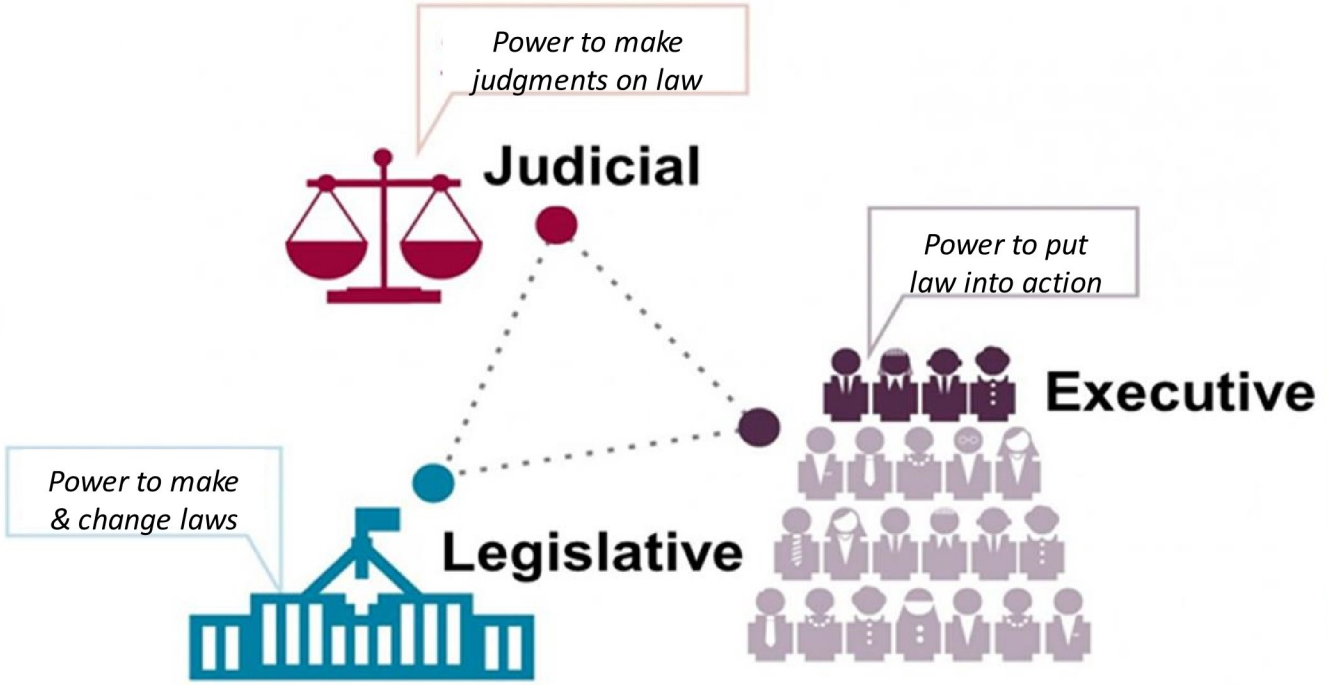
The separation of the judicial branch of government from the executive and legislative branches.

Decisional Independence:

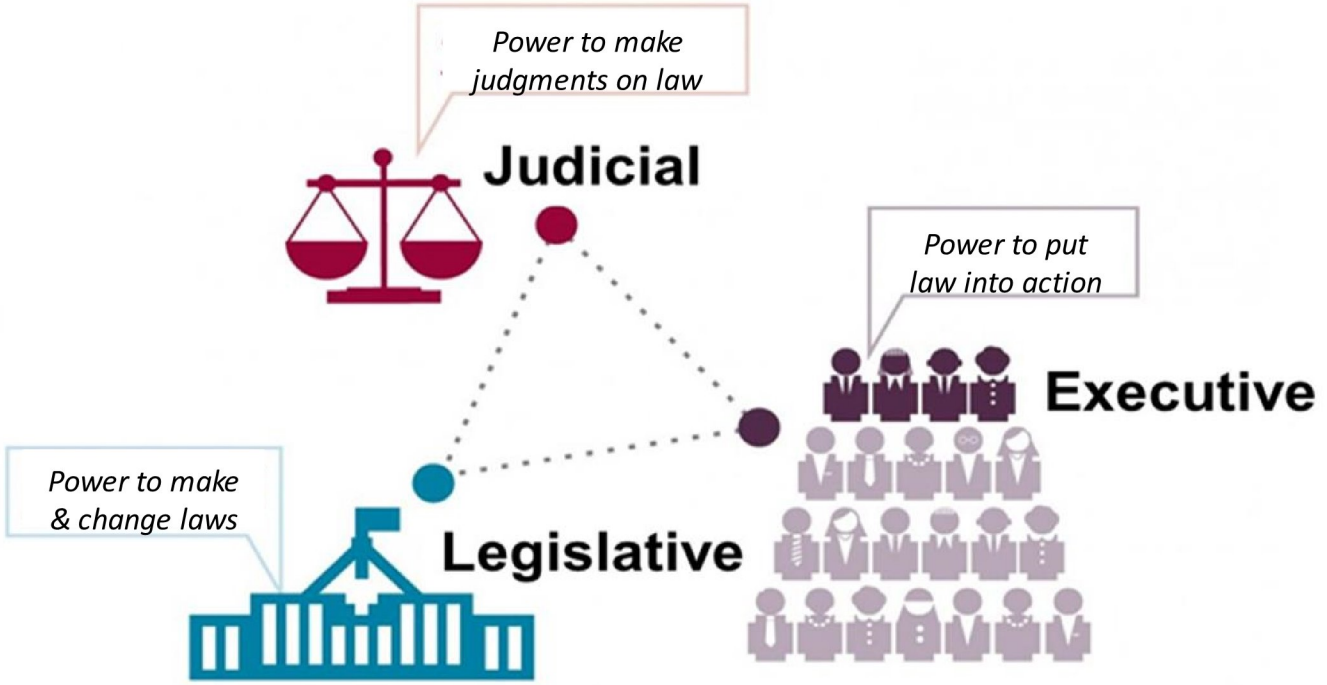
The ability to render decisions free from influence, based solely on the individual facts applied to the law.

"The Judiciary's power to manage its internal affairs insulates courts from inappropriate political influence and is crucial to preserving public trust in its work as a separate and co-equal branch of government." - Chief Justice John G. Roberts, Jr.

Federal


Power to make judgments on law
Judicial
Power to put law into action
Executive
Power to make & change laws
Legislative

State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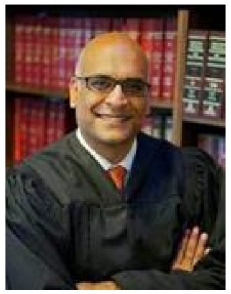
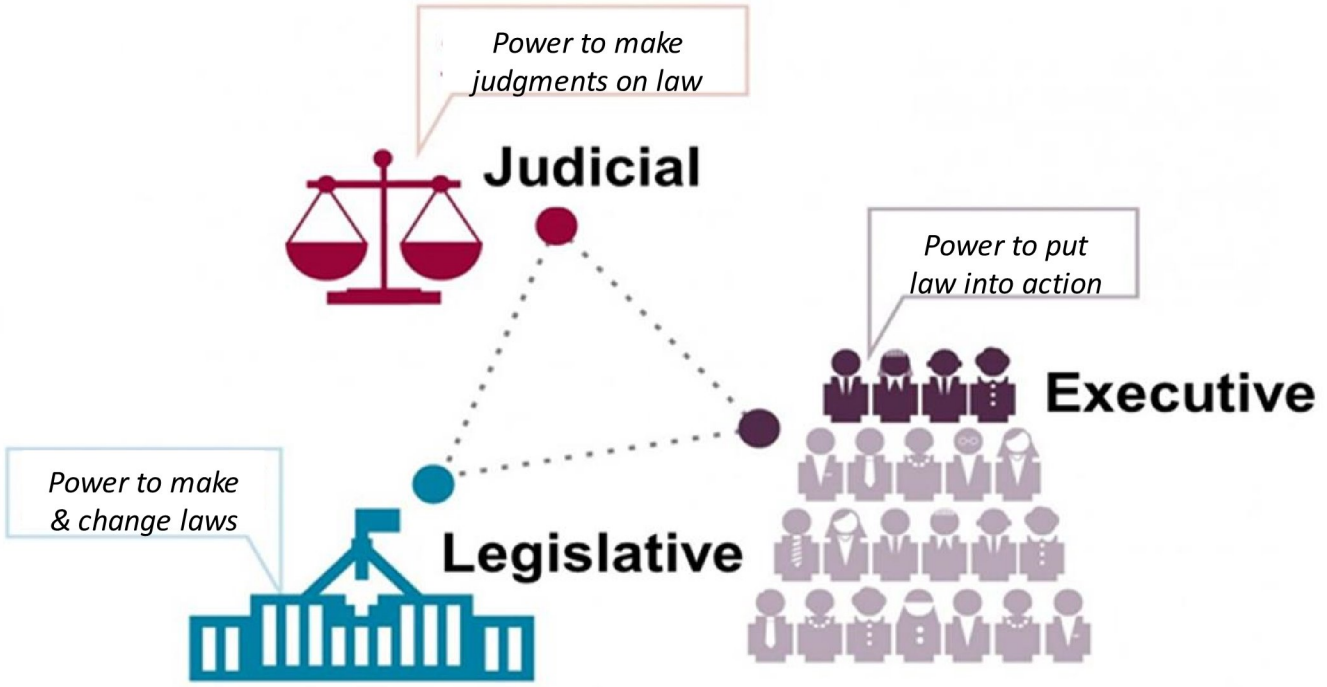
King County



PROCLAIMING FEBRUARY 2024
BLACK HISTORY MONTH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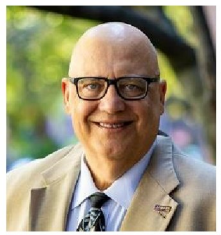
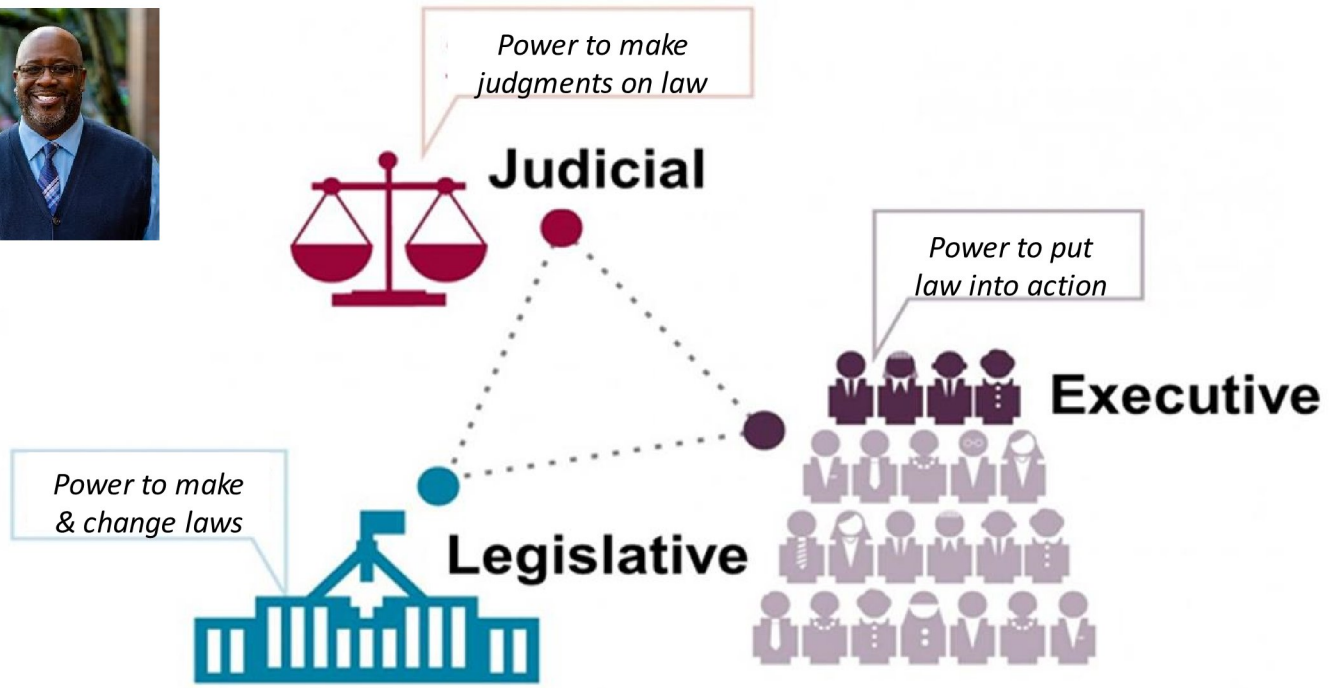
Auburn




Power to make judgments on law
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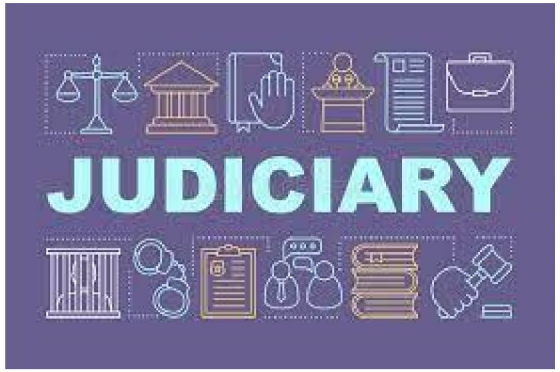
South Division - Auburn Courthouse

Judge Virginia Amato

Hears Auburn City Cases



Judge Leah Taguba

Hears Auburn City Cases & Community Court Cases

Southeast Electoral Division

Judge
Leah Taguba

Judge
Corinna Harn

Judge
Nathaniel Green

Judge
Virginia Amato

Judge
Rhonda Laumann

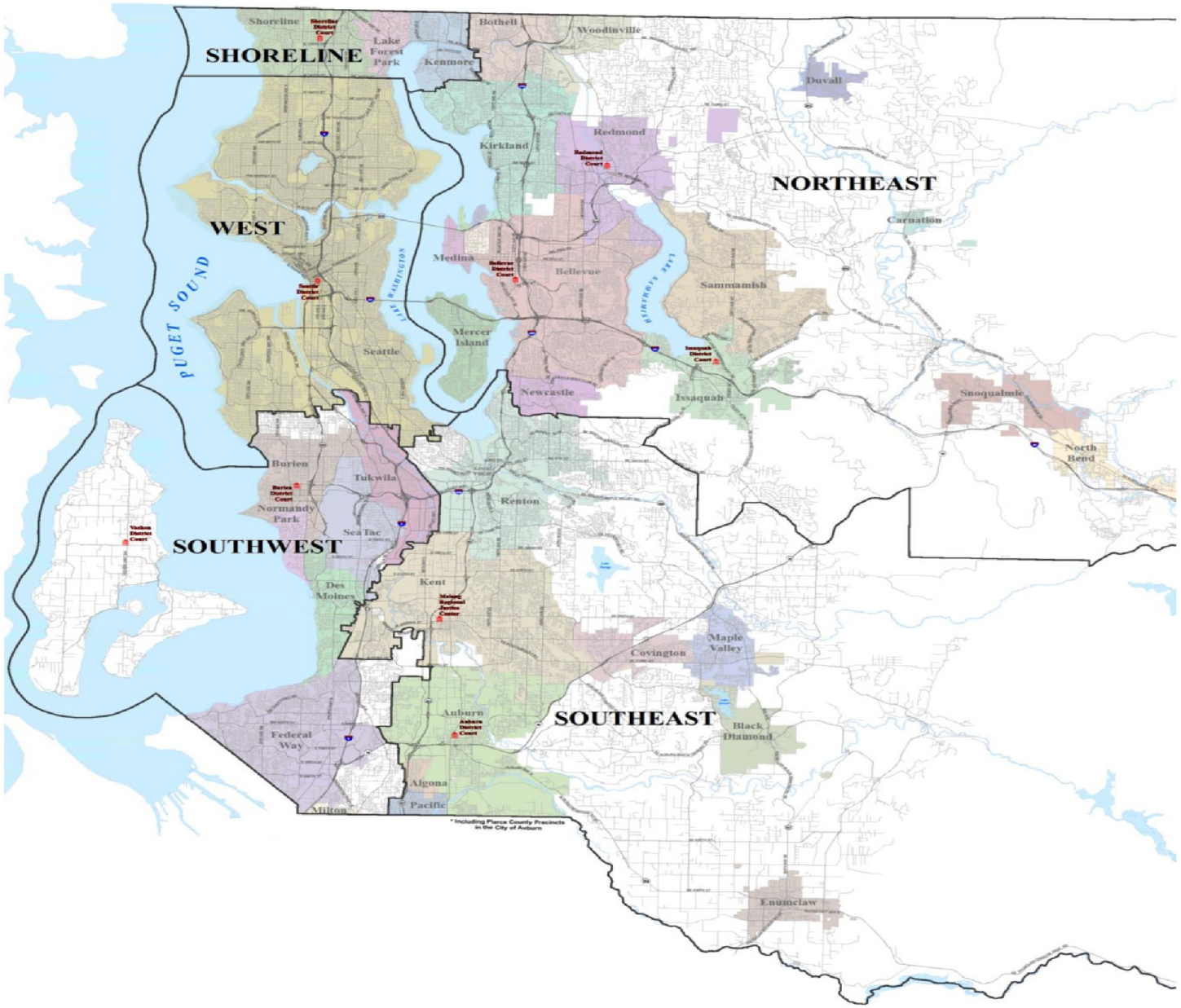
Judge
Matthew York

Larger Pool of Judges Elected By Your Citizens and Available to Serve

King County District Court Mission Statement

To serve the public by:

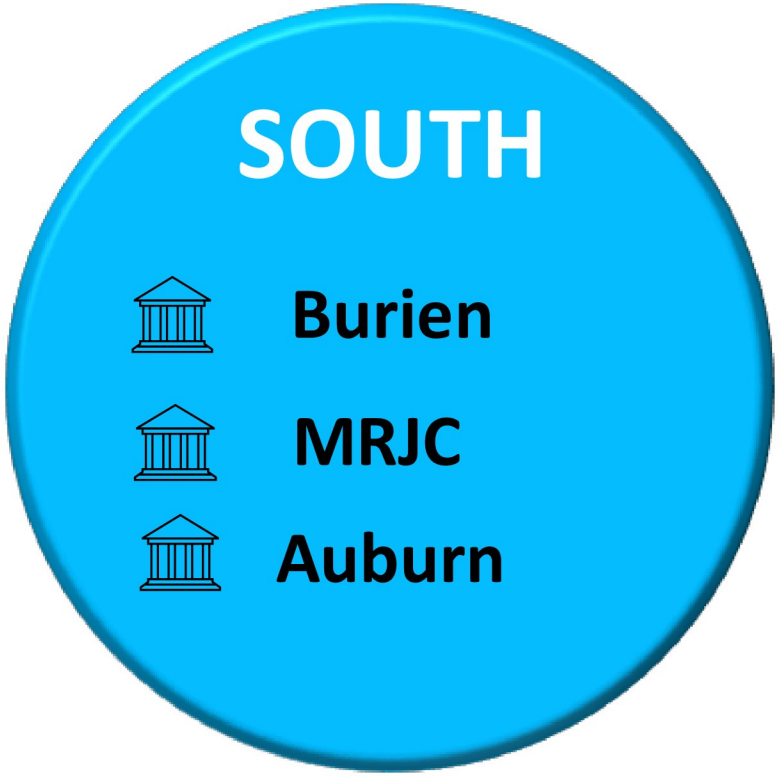
- Providing an accessible forum for the fair, efficient and understandable resolution of civil and criminal cases; and
- Maintaining an atmosphere of respect for the dignity of all individuals.

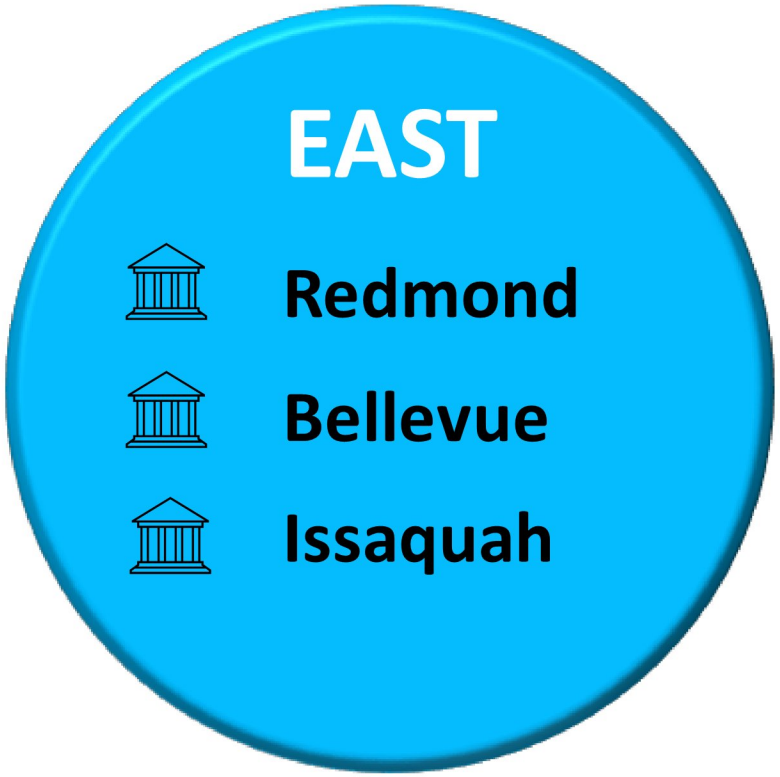


25 Judges

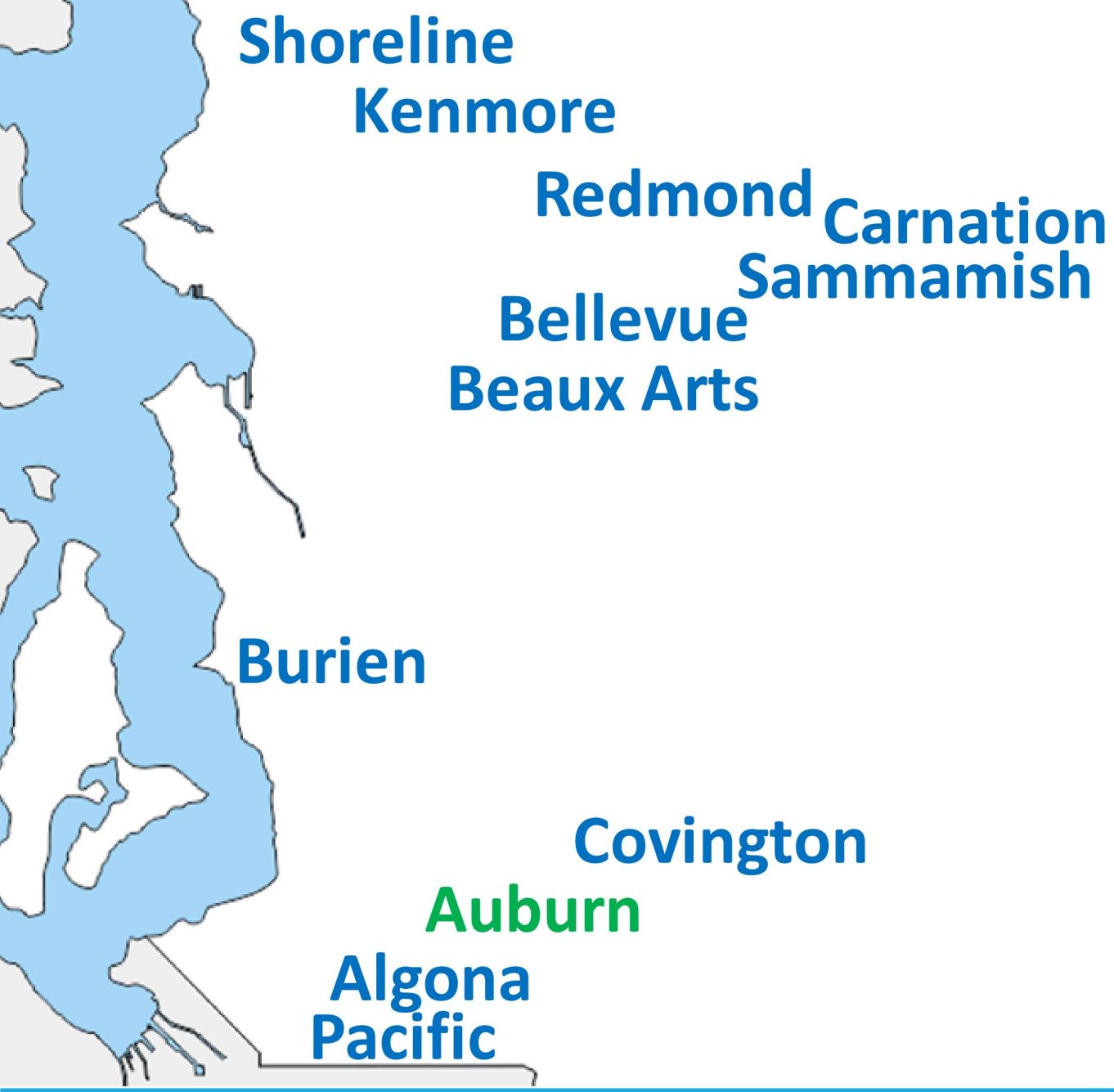
Elected by Electoral District

Geographic Divisions





KCDC Courthouse Locations



Skykomish

13 Contracting Cities

Judicial Leadership

Executive Committee

Chief Presiding Judge – Judge Rebecca C. Robertson

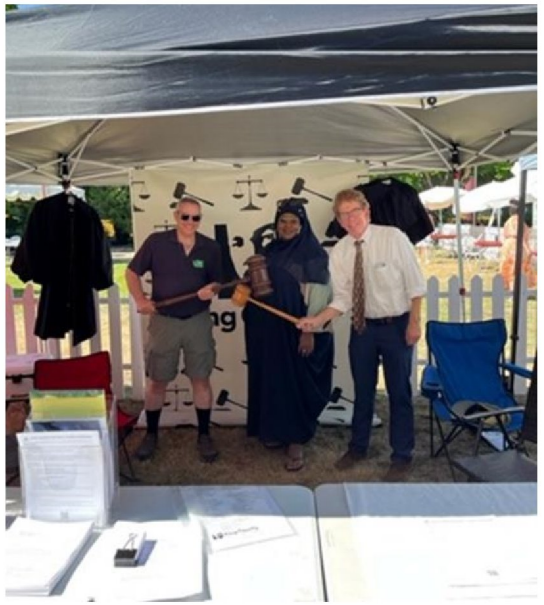
Asst. Chief Presiding Judge – Judge Corinna Harn

Division Presiding Judges

- East – Judge Lisa O'Toole
- South – Judge Brian Todd
- West – Judge Kristin Shotwell

Community Engagement

Paws & Pride



Redmond Derby Days

Umoja Fest

CELEBRATE SHORELINE

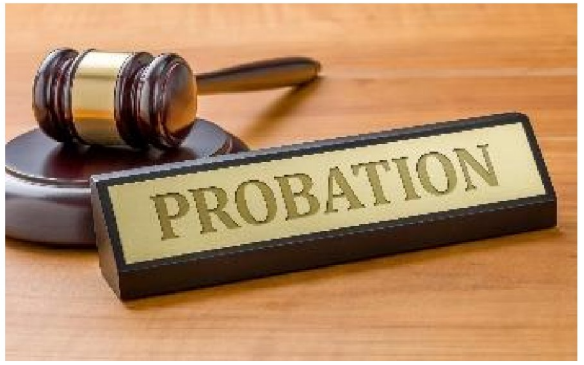
Matters Handled in Auburn

- Criminal cases (simple and gross misdemeanors)
- Protection orders (anti-harassment, stalking, domestic violence, sexual assault, extreme risk temporary)
- Community Court

- Infractions (traffic, non-traffic & parking)
- Small claims (up to $10,000)
- Name changes

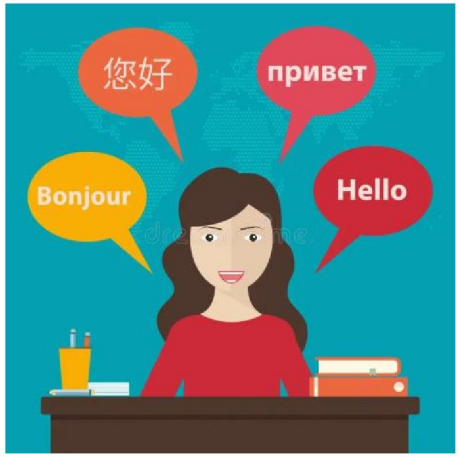
Additional services

- Judge-supervised probation
- MIDD funded Community Court
- Interpreters – interpreter web



King County

MIDD Supporting behavioral health and recovery



Judicial Time and Resources

- Most judicial time is spent on criminal cases
  - Infractions = one hearing
  - Criminal matters = multiple hearings
  - Criminal cases can take judicial time for more to than 5 years, including:

    Arraignment, Pretrial, Motions, Trial, Probation Reviews.

- Criminal matters are more serious by definition
- Criminal matters affect liberty interests
- We must respect and enforce constitutional rights
  - Right against Unlawful Search/Seizure (4th Amendment)
  - Right against Self-Incrimination (5th Amendment)
  - Right to Counsel (6th Amendment)
  - Right to a Jury Trial (6th Amendment)
  - Right to A Speedy Trial (6th Amendment)
  - Right to Hear and Question Witnesses and Challenge Evidence (6th Amendment)

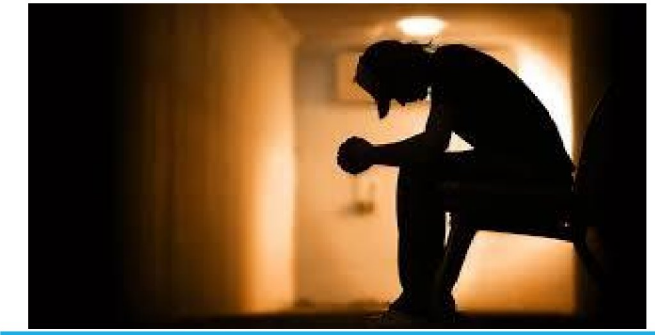
Goals and Tools

Goal = Stop criminal behavior

Tools

Punishment: Jail, Fines, Electronic Home Monitoring, Community Service, Restitution

Rehabilitation: Treatment (Alcohol/Drug, Domestic Violence, Anger Management, Sexual Deviancy), Educational Classes, Alcohol Drug Information School, Consumer Awareness, Aggressive Driving, Victim Impact Panels



Funding

King County General Fund (property and sales taxes)

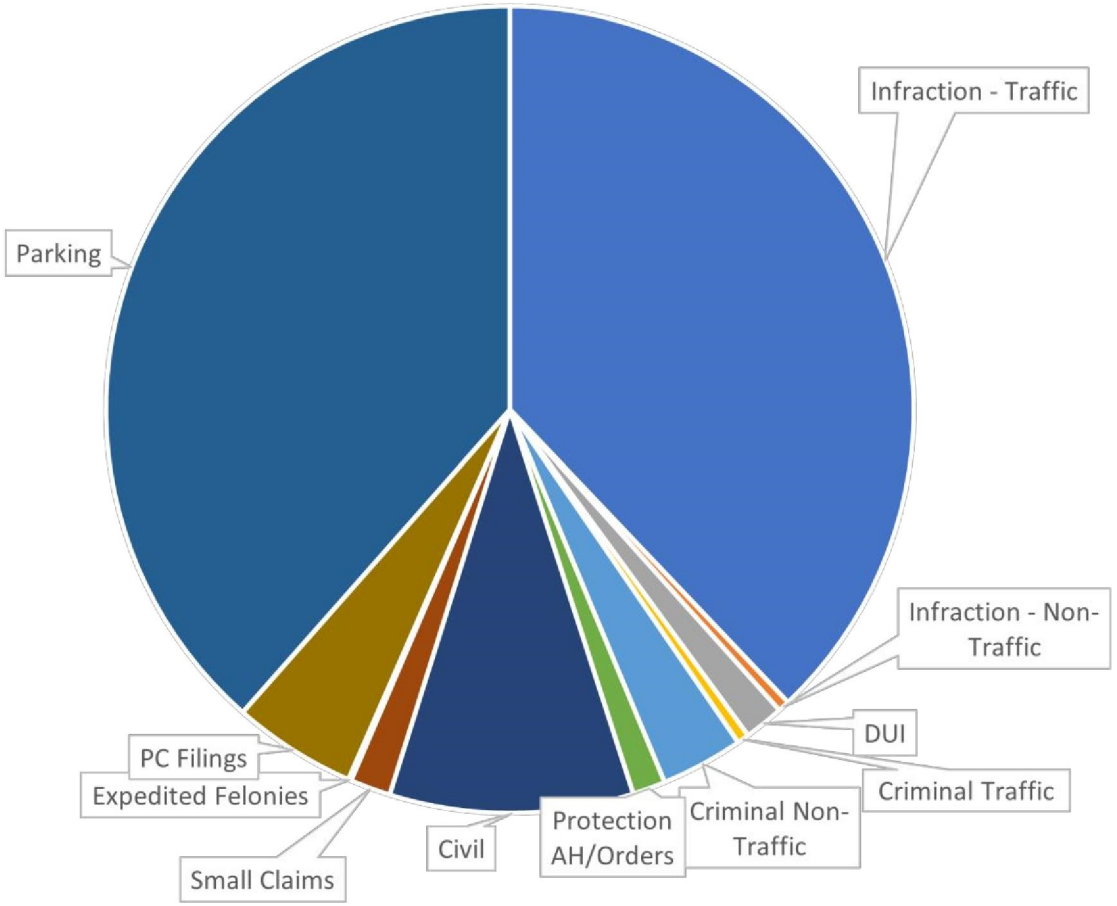
City Contracts

Therapeutic courts funded by:

- King County MIDD Behavioral Health Sales Tax
- King County Veterans, Seniors and Human Services Levy (VSHSL)

KCDC caseload (2023)

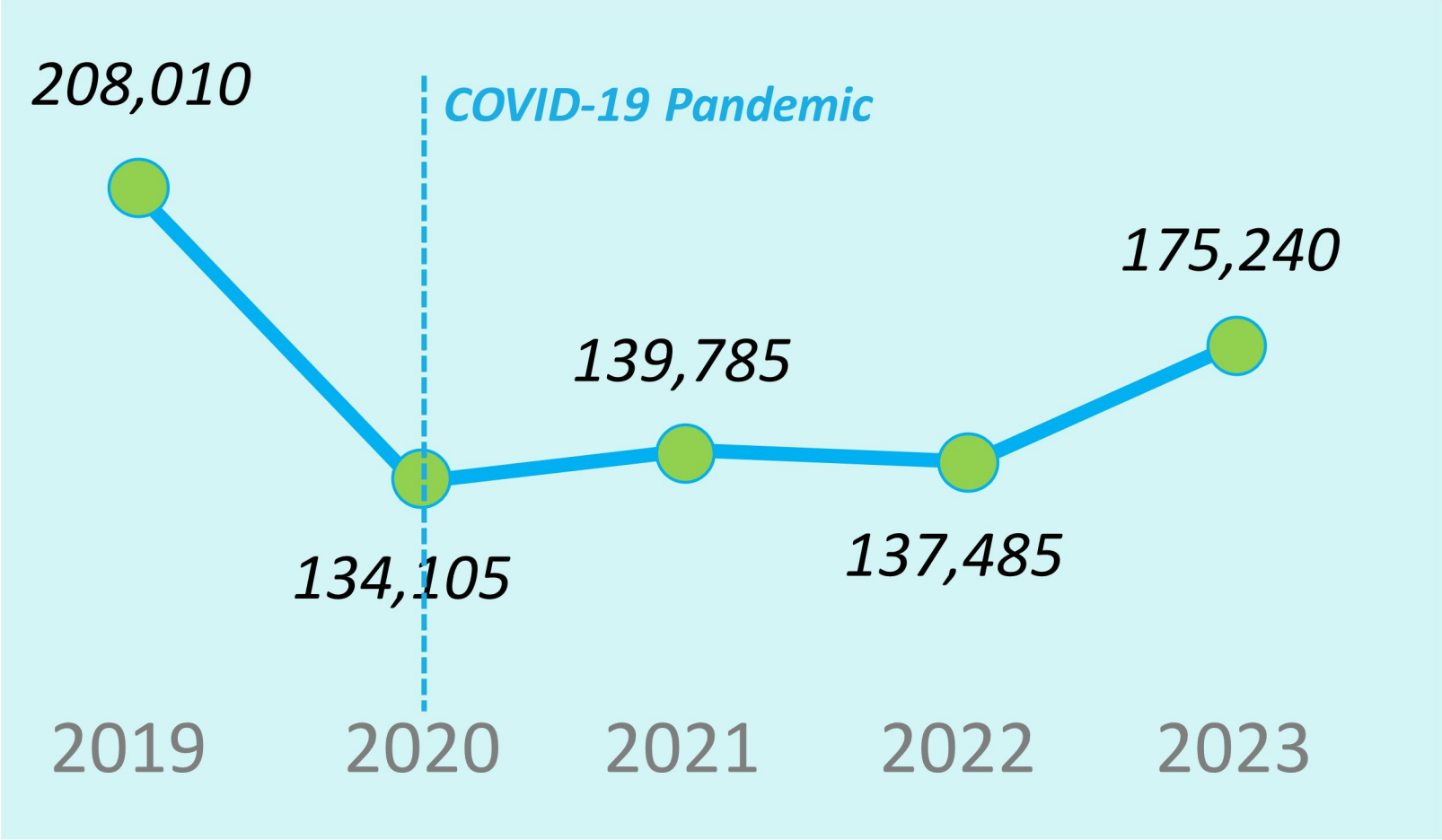
175,240 Cases Filed



2023 Court Filings by Case Type

Case type	# of cases	Percent of total
Infraction - Traffic	66,435	37.9%
Infraction - Non-Traffic	811	0.5%
DUI	2,781	1.6%
Criminal Traffic	837	0.5%
Criminal Non-Traffic	5,787	3.3%
Protection AH/Orders	2,311	1.3%
Civil	17,090	9.8%
Small Claims	2,839	1.6%
Expedited Felonies	204	0.1%
PC Filings	8,682	5.0%
Parking	67,463	38.5%
TOTAL	175,240	100.0%

KCDC 5-year caseload history

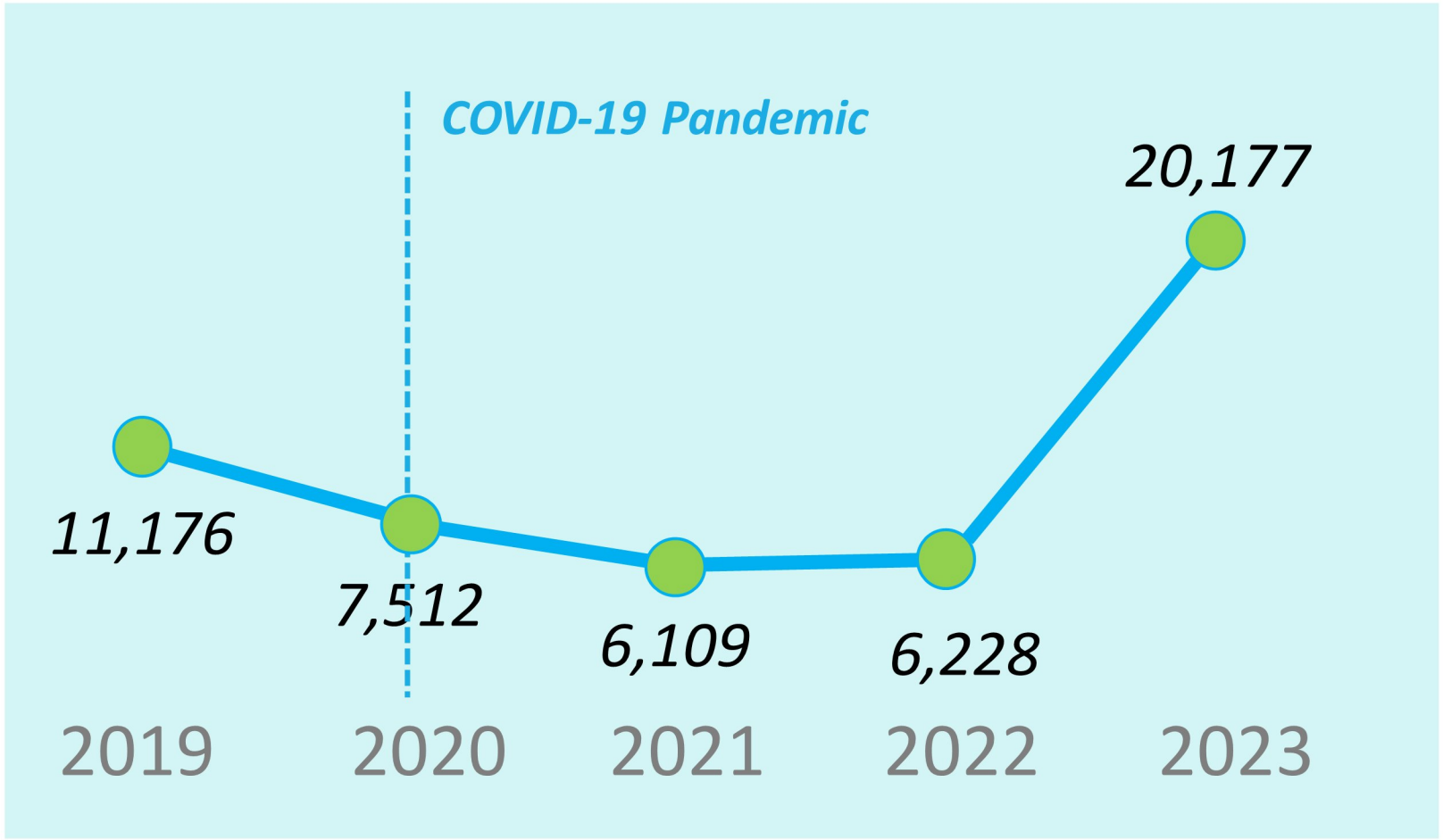


Auburn cases (2023)

20,177 Cases Filed

Case Type	Filings
Infraction – Traffic	1,505
Infraction – Non-Traffic	60
DUI	157
Criminal – Traffic	159
Criminal – Non-Traffic	1,985
Parking	16,311

Auburn 5-year case history



Auburn Community Court

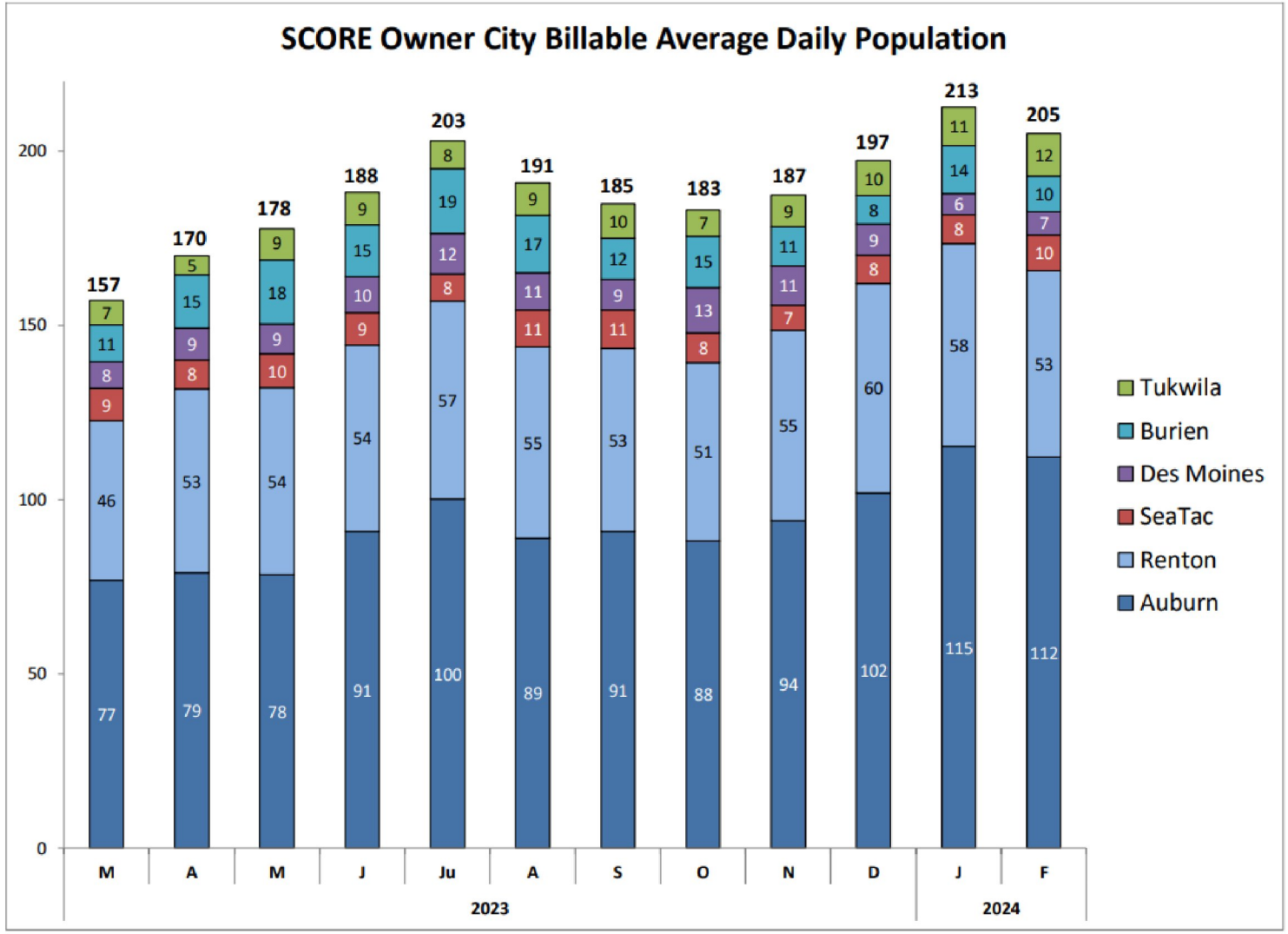
- **21** participants graduated in 2023
- **23** active participants continuing as of 12/31/23
- **1,835** total resource center visits
- **212** community service hours completed
- **108** total volunteer hours
- In custody referrals started in 2023
  - 14 referrals
    - 9 graduated
    - 1 revoked
    - The rest still engaged with the program

AUBURN COMMUNITY COURT

Auburn Community Court
(continued)

- 29 participants housed during their time in Auburn Community Court *(from 2021 court launch to present)*
- King County TV will feature Auburn Community Court in a story coinciding with the County Council's proclamation of May as "Therapeutic Courts Month"

SCORE inmate pop. comparison



Source: SCORE

Continued Work with Auburn

1. Meeting with City, Defense, and Judges to discuss re-working calendars to create more calendar space for Auburn.

2. Moving a new manager into place in Auburn.

3. Working with Covington to either move to MRJC or to adjust calendars to give Auburn more space.

4. Moving some civil cases to other locations to create calendar space.

5. Scheduling an in person meeting to have all parties complete the lease agreement.

6. Changing forms to increase efficiencies.

Thank you for your partnership!

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Project Be Free Presentation (Caillier) (20 Minutes)

Date:
April 3, 2024

Department:
Police

Attachments:
Project Be Free

Budget Impact:
Current Budget: $0
Proposed Revision: $0
Revised Budget: $0

Administrative Recommendation:

For discussion only.

Background for Motion:

Background Summary:

Presentation by Project-Be-Free regarding Co-Response to the Auburn Police Department for domestic violence related incidents.

Reviewed by Council Committees:

Councilmember: Cheryl Rakes
Staff: Mark Caillier
Meeting Date: April 8, 2024
Item Number:

Domestic Violence Crisis Co-Response Program

INTRODUCTION

- Began in August 2020
- Providing key resources at the height of a crisis
- Serves families with the goal of decrease violence to the next generation

PROJECT BE FREE

MISSION

"To provide Crisis Response to individuals affected by Domestic Violence."

We utilize partnerships within our community that allow support and navigation of mental health needs to increase advocacy and promote individual wellbeing

PROJECT BE FREE

OUR TEAM

Trained in Power & Control, Intergenerational Trauma, Mediation, Cohesive Control, Narcissism, Providing Crisis Therapy & DV Advocacy, De-Escalation, Psychoeducation

LANGUAGES

Assamese, Amharic, Cantonese, Dari, German, Hindi, Mandarin, Marwadi, Pasto, Polish, Spanish, Swahili, Taiwanese, Thai, Turkish, and Oromo

Diversity

- Lived DV experience
- Immigrants, first generation, BIPOC

PROJECT BE FREE

RESOURCES

RESOURCES WITHIN PROJECT BE FREE

- Crisis Response Program
- Short-term DV Counseling
- Wellness Symposium
- Family Resource Night
- Training Center
- Youth Mentorship Program
- Family DV Support Groups

CONNECTION TO PARTNERING PROGRAMS

- Long-term mental health
- Transitional Housing
- DVIT (Domestic Violence Individual Treatment
- FIRS (Family Intervention Restorative Services)
- Legal Advocacy (family/immigration)

PROJECT BE FREE

WHAT IS CO-RESPONSE?

- Provides in- the-moment response and follow-up community-based care coordination.
- This model has proven effective in enhancing the safety and well-being of our community members, emphasizing early intervention, comprehensive support, and a holistic approach to addressing domestic violence.

PROJECT BE FREE

TYPES OF DV CALLS

PREVENTION

- Verbal Disputes
- Mental Health & Substance Abuse Resourcing
- Mediation
- Education on DV & Mental Health

CRISIS MANAGEMENT

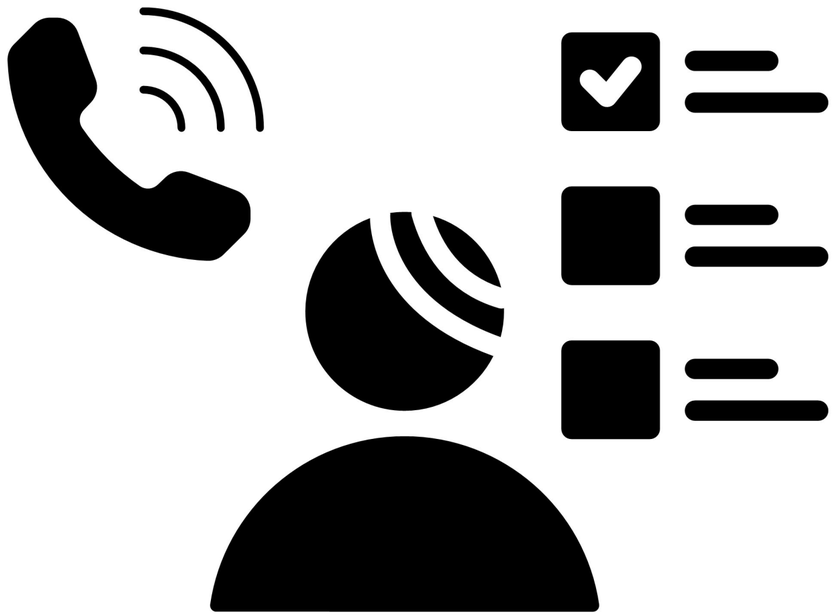
- Assessment
- Triaging each member of household
- Stabilization
- Building support team for families

PROJECT BE FREE

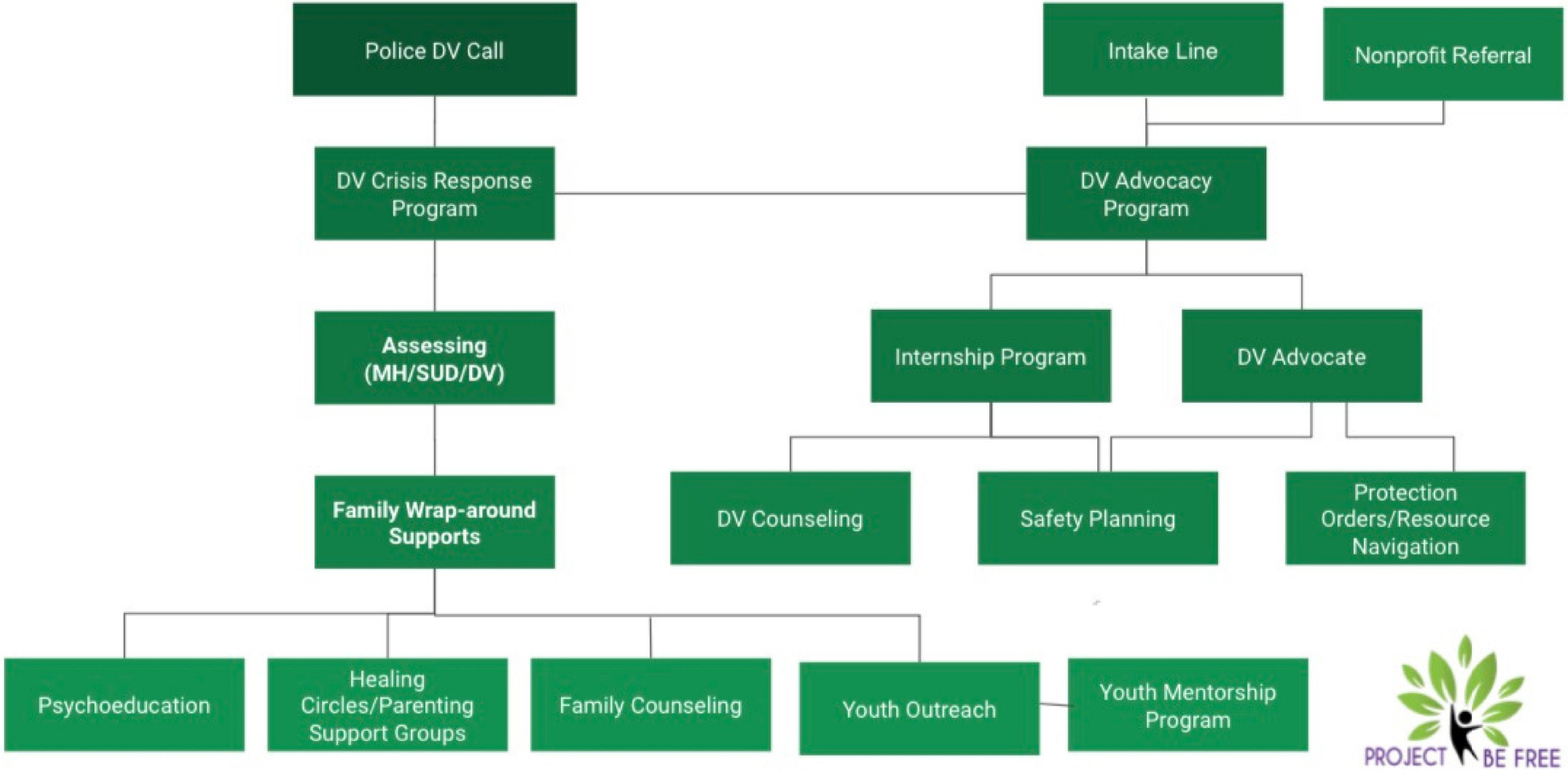
PROJECT BE FREE, NPC

PHONE TRIAGE SYSTEM

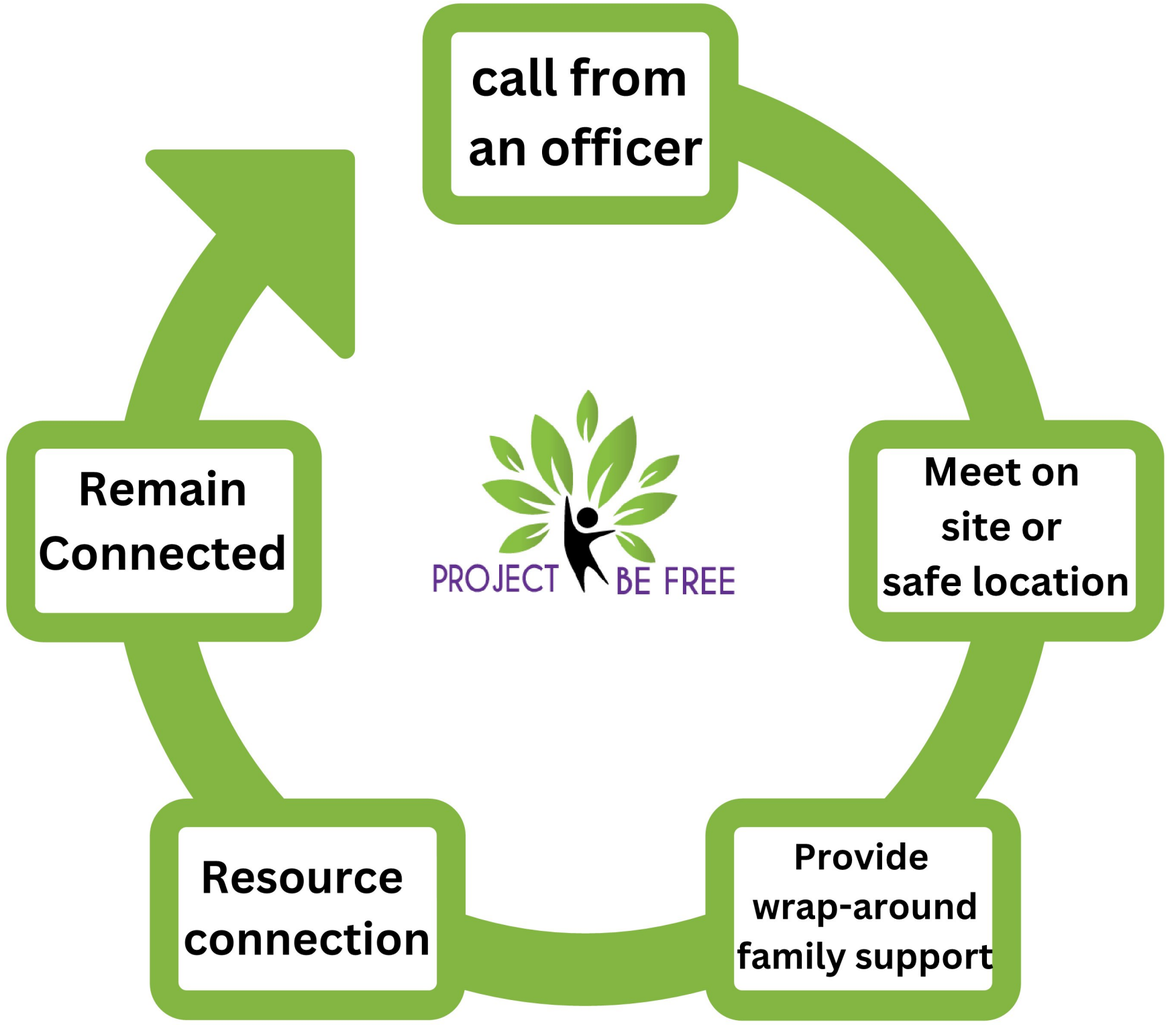
1. Community Intake Line (English)
2. Community Intake Line (Spanish)
3. Crisis Co-Response Line (Partner Police Departments)



PBF-FLOW SHEET



WHAT HAPPENS DURING A CRISIS CALL?



HOW DOES OUR PROGRAM HELP POLICE OFFICERS?

Support

Providers that are knowledgeable in domestic violence, substance abuse, mental health and legal system

DV Recidivism

Decrease in repeat offenders/households, prevention to future DV cycles

Help with Lifting

Providing resources on scene to free up officers to other police calls

Mental Health

DV is triggering to all involved

PROJECT BE FREE

THANK YOU