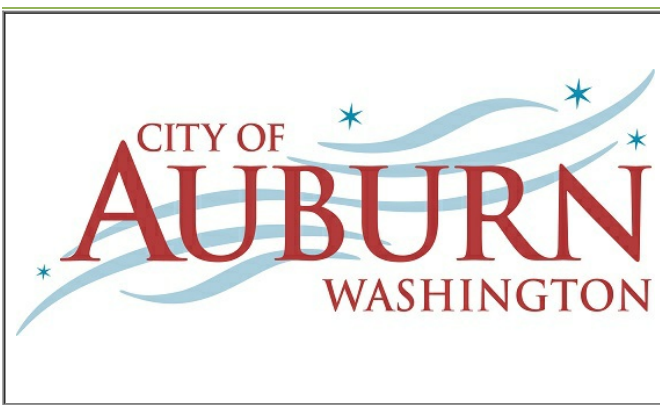


	City Council Study Session Muni Services SFA July 12, 2021 - 5:30 PM Virtual AGENDA Watch the meeting LIVE! Watch the meeting video Meeting videos are not available until 72 hours after the meeting has concluded.
---	---

I. CALL TO ORDER

II. VIRTUAL PARTICIPATION LINK

A. Virtual Participation Link

The Auburn City Council Study Session scheduled for Monday, July 12, 2021 at 5:30 p.m. will be held virtually and telephonically. To attend the meeting virtually please click one of the below links, enter the meeting ID into the Zoom app, or call into the meeting at the phone number listed below.

Per Governor Inslee's Emergency Proclamation 20-05 and 20-28 et. seq. and Stay Safe-Stay Healthy, the City of Auburn is holding public meetings virtually at this time.

City of Auburn Resolution No. 5581, designates City of Auburn meeting locations for all Regular, Special and Study Session Meetings of the City Council and of the Committees, Boards and Commissions of the City as Virtual Locations until Washington's Governor authorizes local governments to conduct in-person meetings.

The link to the Virtual Meeting or phone number to listen to the Council Meeting is:

Join from a PC, Mac, iPad, iPhone or Android device:

Please click one of the below URL to join.

ZOOM: <https://zoom.us/j/91349994789>

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

Or join by phone:

253 215 8782
877 853 5257 (Toll Free)

Webinar ID: 913 4999 4789

B. Roll Call

III. AGENDA ITEMS FOR COUNCIL DISCUSSION

- A. Axon Body Camera Presentation (O'Neil)(60 Minutes)
A presentation from Axon on Body Camera Technology and Services
- B. 1st Quarter 2021 Financial Report (Thomas)(20 Minutes)

IV. MUNICIPAL SERVICES DISCUSSION ITEMS

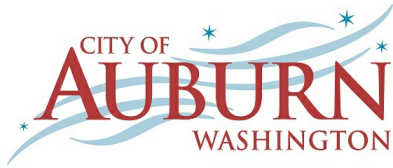
- A. Police Advisory Committee Update (O'Neil)(30 Minutes)
- B. 2021 Legislative Updates Related to Policing (O'Neil)(45 Minutes)
- C. Community Court Update (Comeau)(20 Minutes)

V. OTHER DISCUSSION ITEMS

VI. NEW BUSINESS

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:

Axon Body Camera Presentation (O'Neil)(60 Minutes)

Date:

July 7,
2021

Department:

Police

Attachments:

[Axon Body Camera Presentation](#)

Budget Impact:

Current
Budget:
\$0
Proposed
Revision:
\$2.5-2.6
million
over 5
years.
Personnel
cost not
included.
Revised
Budget:
\$0

Administrative Recommendation:**Background for Motion:**

For discussion only.

Background Summary:

We look forward to hearing your feedback and welcome the opportunity to dive deeper into any of the technologies discussed. Axon's goal is to collaborate with agencies to build the public safety nervous system. We believe the very best way to do this is to build a massive network of law enforcement professionals committed to taking law enforcement technology into it's next chapter. We hope you consider this is an opportunity not just for your own agency but for the entire public safety profession and practice.

Reviewed by Council Committees:

Councilmember: Jeyaraj

Staff:

O'Neil

Meeting Date: July 12, 2021

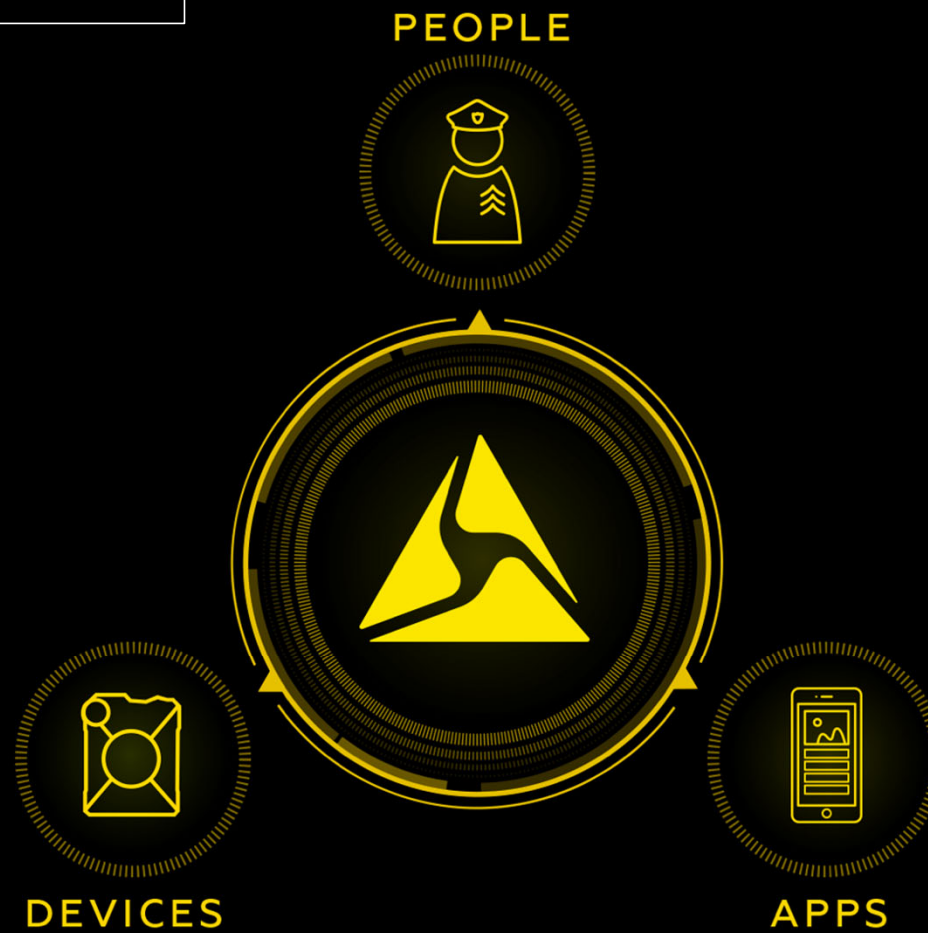
Item Number:





PROTECT LIFE

THE AXON NETWORK



WHY AXON?

BWC Partnerships in WA State

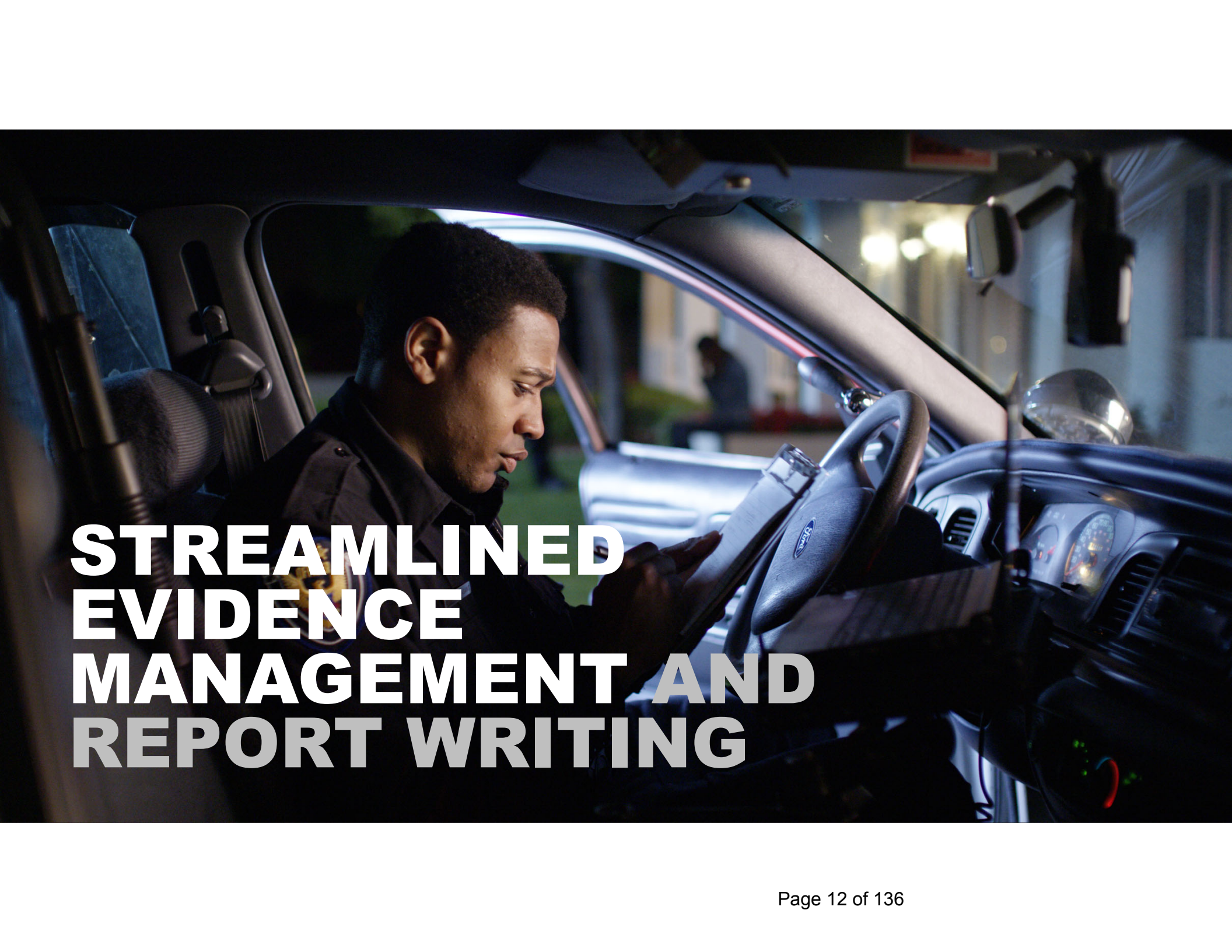
- Seattle PD
- Spokane PD
- Tacoma PD
- Kent PD
- Tukwila PD
- Bellingham PD
- Pasco PD
- Everett PD
- Pierce County Sheriff
- Spokane County Sheriff
- Spokane Valley PD



DECREASED USE OF FORCE

A close-up photograph of a black Axon body camera mounted on a dark blue police uniform. The camera is rectangular with rounded corners and features a large circular lens in the center, a smaller lens at the top, and a red light on the right side. The Axon logo is visible at the bottom. In the background, a name tag with the name 'CONWAY' is partially visible on the left, and a silver pen is tucked into a pocket on the right.

**DECREASED
LITIGATION
INCREASED
COST SAVINGS**

A police officer is seated in the driver's seat of a patrol car at night. He is looking down at a tablet device he is holding in his hands. The car's interior is dimly lit, with the dashboard and steering wheel visible. Outside the car, the scene is dark, but some streetlights and the blurred figure of another person can be seen through the windshield. The text "STREAMLINED EVIDENCE MANAGEMENT AND REPORT WRITING" is overlaid in large, bold, white capital letters on the left side of the image.

STREAMLINED EVIDENCE MANAGEMENT AND REPORT WRITING

THE AXON NETWORK IN ACTION

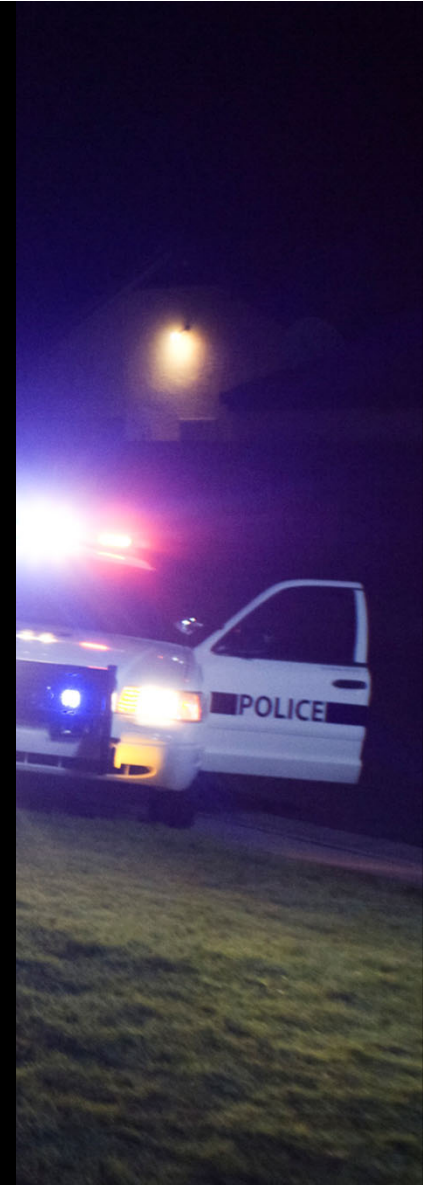


DISTURBANCE

SITUATION DE-ESCALATED:
TASER 7

AUTOMATED EVIDENCE CAPTURE

CAPTURE THE TRUTH WITH
HIGH-QUALITY VIDEO:
AXON BODY 3 AND FLEET 3



POST EVENT EVIDENCE COLLECTION

COLLECT WITNESS VIDEO
WITHOUT CONFISCATING
PHONES: **AXON CITIZEN
FOR OFFICERS**

AT THE STATION

CAPTURE THE CONVERSATION
FROM ALL ANGLES:
AXON INTERVIEW



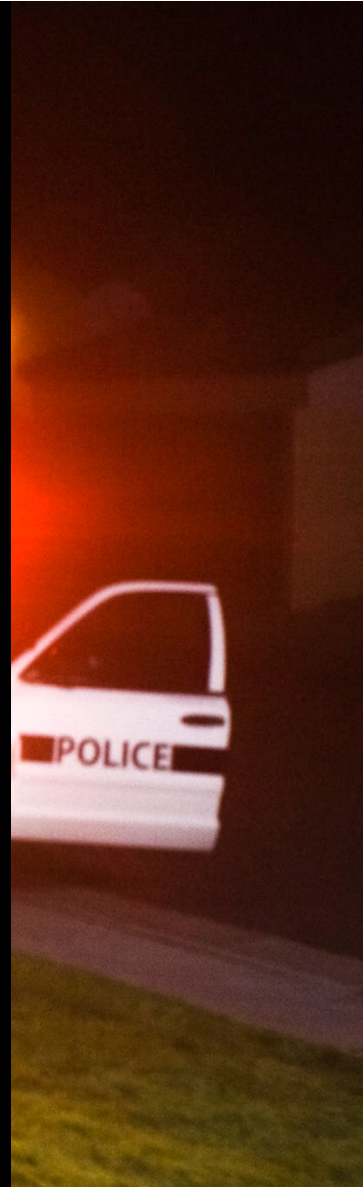
SIMPLIFIED EVIDENCE MANAGEMENT

QUICKLY ASSOCIATE ALL
VIDEO TO THE CSF:
AUTO TAGGING

EASING ADMINISTRATIVE BURDENS

FILE THE INCIDENT REPORT IN
HALF THE TIME, NO DOUBLE ENTRY,
NO UNNECESSARY DATA FIELDS:

AXON RECORDS





AFTER THE EVENT

MANAGE AND REDACT VIDEO
FOR DISTRIBUTION:

REDACTION ASSISTANT

BUILD THE CASE AND SHARE
WITH PROSECUTION:

AXON EVIDENCE

MEASURE PERFORMANCE

BWC PROGRAM PERFORMANCE
TRACKED AND OPTIMIZED:
AXON PERFORMANCE

OFFICER SAFETY PLAN

AXON AUTO-TRANSCRIBE

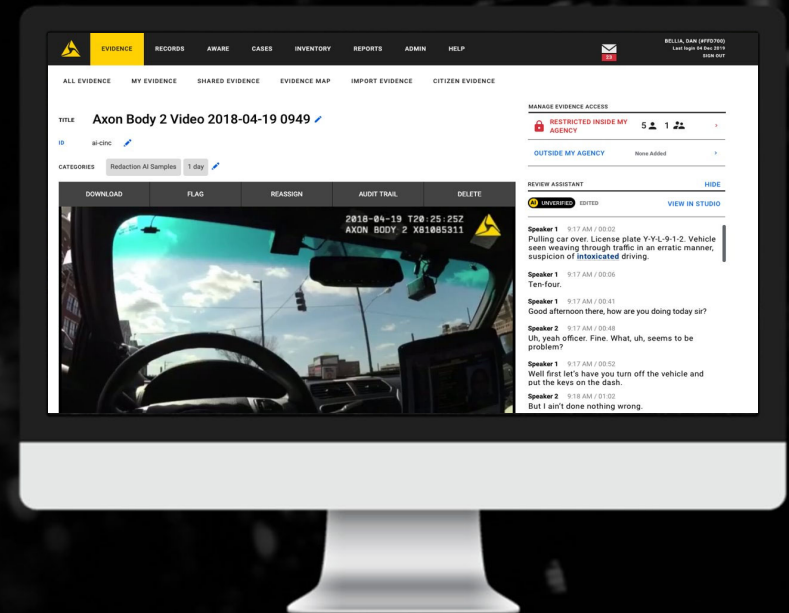
TRANSFORM THE WAY YOU REVIEW AND TRANSCRIBE EVIDENCE

REVIEW ASSISTANT

Auto-transcripts are ready in minutes, not the days or weeks required for human transcription

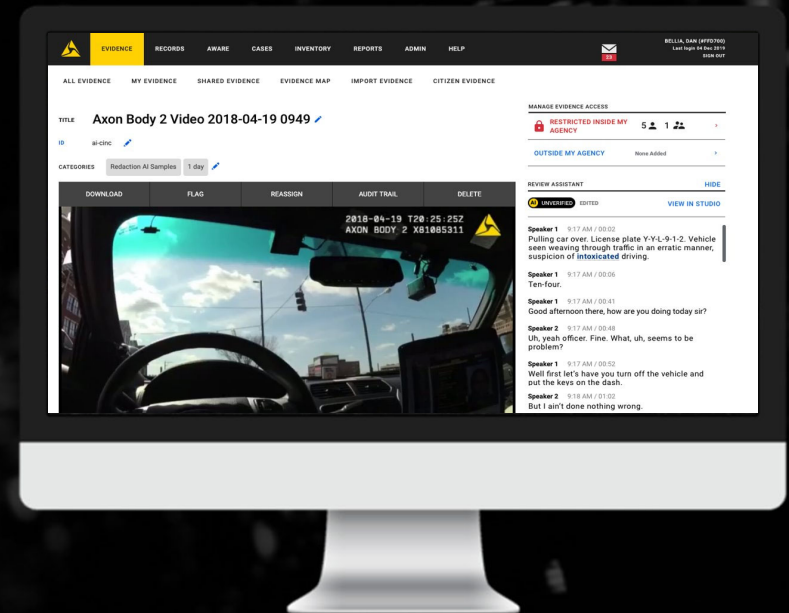
Quickly scan evidence or search for key words using the time-synced auto-transcript

Easily pull direct quotes and witness statements directly into the report



DIGITAL NOTEPAD

1. Officer dictates report into BWC
2. Report is transcribed in minutes and sent via LTE to evidence.com
3. Officer can then edit and copy & paste into RMS



AXON'S

VR OFFERINGS



TRAINING SIMULATORS



CLASSROOM

ROLE PLAYERS

2D SCREENS

VIRTUAL REALITY

COMPACT & PORTABLE



CREATE REALISTIC STRESS



DYNAMIC CONTENT



MINIMAL FACILITY/STORAGE



EASILY REPEATABLE



LONG-TERM COST/STAFFING





AXON'S VR ADVANTAGE

EXCEPTIONAL CONTENT
FROM SMEs, PEERS, AND
COMMUNITY MEMBERS

WIRELESSLY AVAILABLE
ANYTIME & ANYWHERE

REAL-TIME INSTRUCTION
& INSIGHTS

Axon Privileged and Confidential

VR: TWO PRODUCTS, ONE SOLUTION



COMMUNITY ENGAGEMENT TRAINING

Fixed-path VR scenarios focused on introducing key learning objectives and de-escalation tactics for situations like Autism, Schizophrenia, Peer Intervention and more.



SIMULATOR TRAINING

“Open world” VR scenarios where trainees have autonomy to practice and refine their skills in dynamic situations. Trainees speak and respond naturally, and can draw on training TASER energy weapons or training firearms should a situation demand.

COMMUNITY ENGAGEMENT TRAINING: 2021 ROADMAP

AVAILABLE NOW

SCHIZOPHRENIA

AUTISM

SUICIDE PREVENTION

ALZHEIMER'S

HARD OF HEARING

VETERAN PTSI

PEER INTERVENTION x3

DOMESTIC VIOLENCE

UPCOMING RELEASES

PROFOUND AGITATION

OFFICER SUICIDE

SUBSTANCE ABUSE

AUTISM II

AT-RISK YOUTH

PROTESTS

ENGLISH AS A SECOND
LANGUAGE

DEAF

SCHIZOPHRENIA II

HUMAN TRAFFICKING

SUPERVISOR TRAINING

ADDITIONAL BASED
ON FEEDBACK

SIMULATOR TRAINING: 2021 ROADMAP

AVAILABLE AT LAUNCH



DOMESTIC VIOLENCE



FIRING RANGE

IN DEVELOPMENT



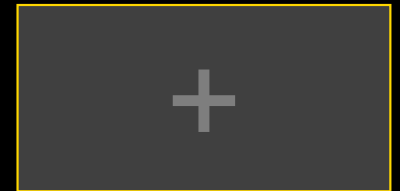
STREET STOP



TRAFFIC STOP



CRISIS MANAGEMENT



**ADDITIONAL SCENARIOS
BASED ON FEEDBACK**

AXON SUPPORT MODEL



- **24/7 US-Based Support**
- **Customer Success Manager**
- **Account Manager**
- **Sales Engineer**



AXON BODY 3

CAPTURE CLEARER TRUTH: CORE CAPABILITIES

EMBEDDED GPS

SIMPLE OPERATION & DISPLAY

IRONCLAD SECURITY

LIGHTER, MORE SECURE MOUNT

FULL-SHIFT BATTERY

RUGGED WEARABILITY





IMPROVED LOW-LIGHT PERFORMANCE





CLEAR FRAME PLAYBACK



WITHOUT CLEAR FRAME



WITH CLEAR FRAME



CLEAR FRAME PLAYBACK

WITHOUT CLEAR FRAME



WITH CLEAR FRAME



PRECISION AUDIO WITH WIND-NOISE REDUCTION

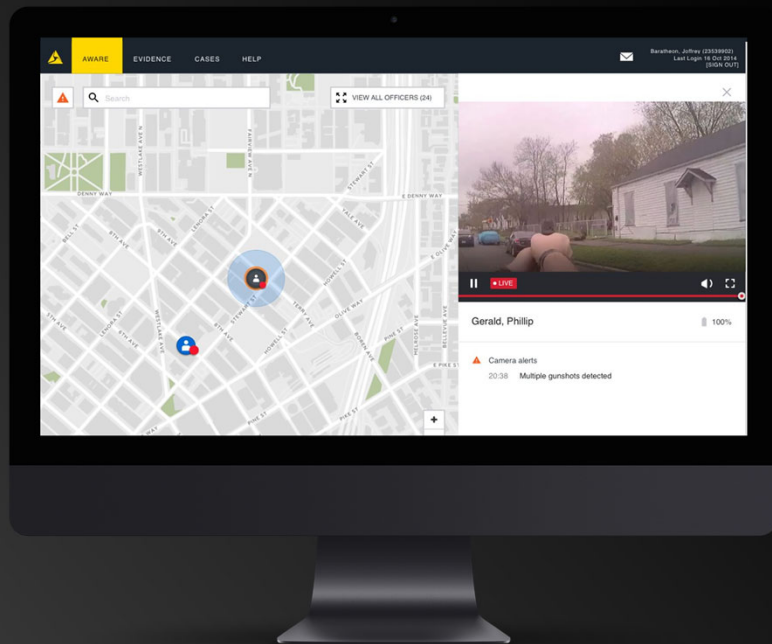




ACT ON REAL-TIME

AWARENESS

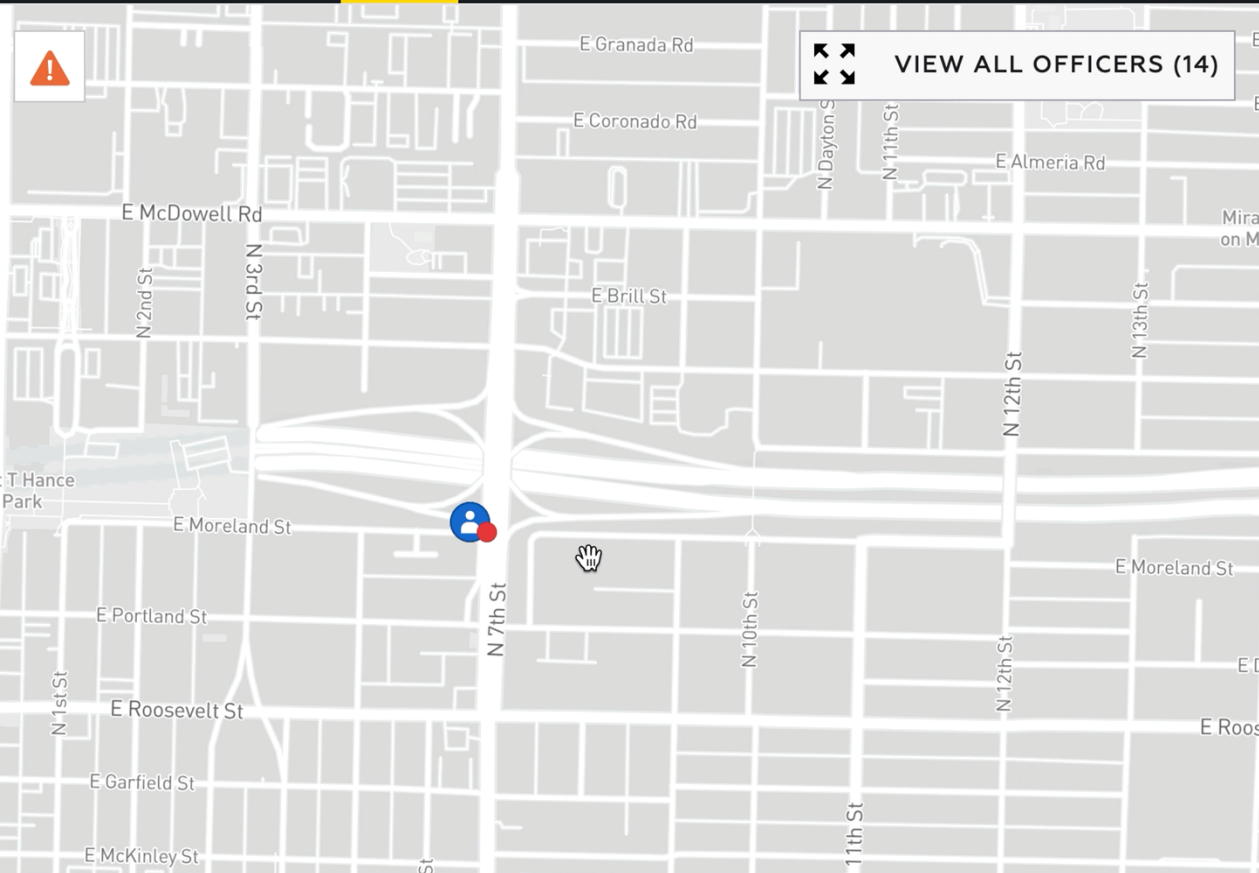
INTRODUCING **AXON RESPOND** FOR MAXIMUM OFFICER **SAFETY**



SEND HELP WHEN IT'S
NEEDED

MAINTAIN VISIBILITY
WITH ALERTS, LIVE
MAPS AND STREAMING

QUICKLY ACCESS AND
SHARE INFORMATION AS
IT EMERGES



2019-04-29 06:35:55 +0000
AXON BODY 3 X0UNKNOWN





LIVE

Dave MacDonald

65% charge

FLEET 3

Drive the Future



INTEGRATED IN-CAR VIDEO

AXON SIGNAL

NEVER MISS A CRITICAL MOMENT



Senses a variety of inputs to start
Axon camera recordings

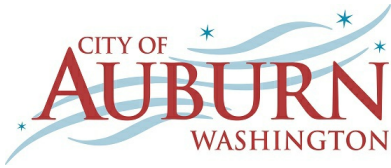
Configurable per your agency policy

Sends alerts & notifications to
Axon Respond

Axon Signal Vehicle included for
BWC activation



AXON



AGENDA BILL APPROVAL FORM

Agenda Subject:

1st Quarter 2021 Financial Report (Thomas)(20 Minutes)

Date:

July 7, 2021

Department:

Finance

Attachments:

[Q1 Report](#)

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

The financial report summarizes the general state of Citywide financial affairs and highlights significant items or trends that the City Council should be aware of. The attachment provides the year-to-date through March 2021 status report based on financial data available as of April 26, 2021. Sales tax information represents business activity that occurred through January 2021.

Reviewed by Council Committees:

Councilmember: Baggett

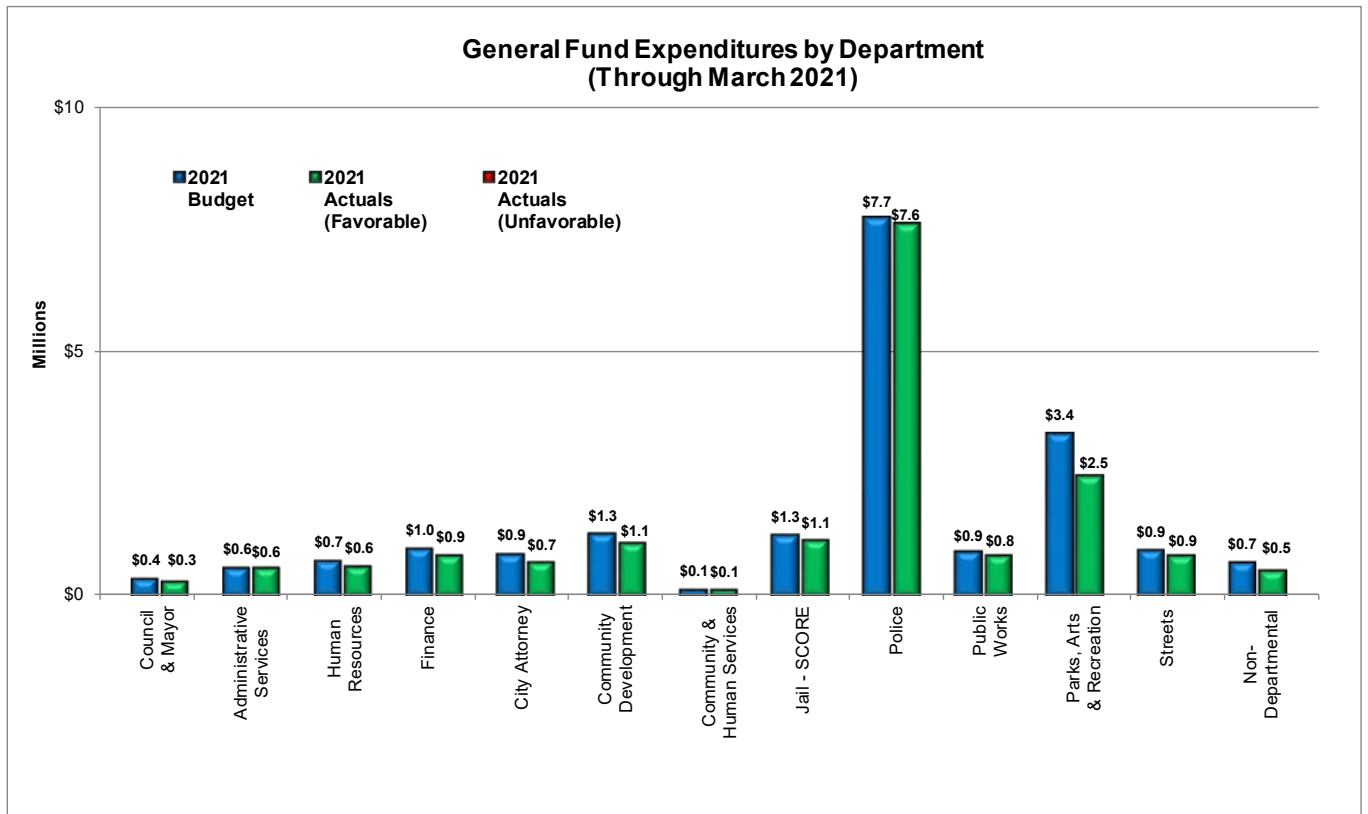
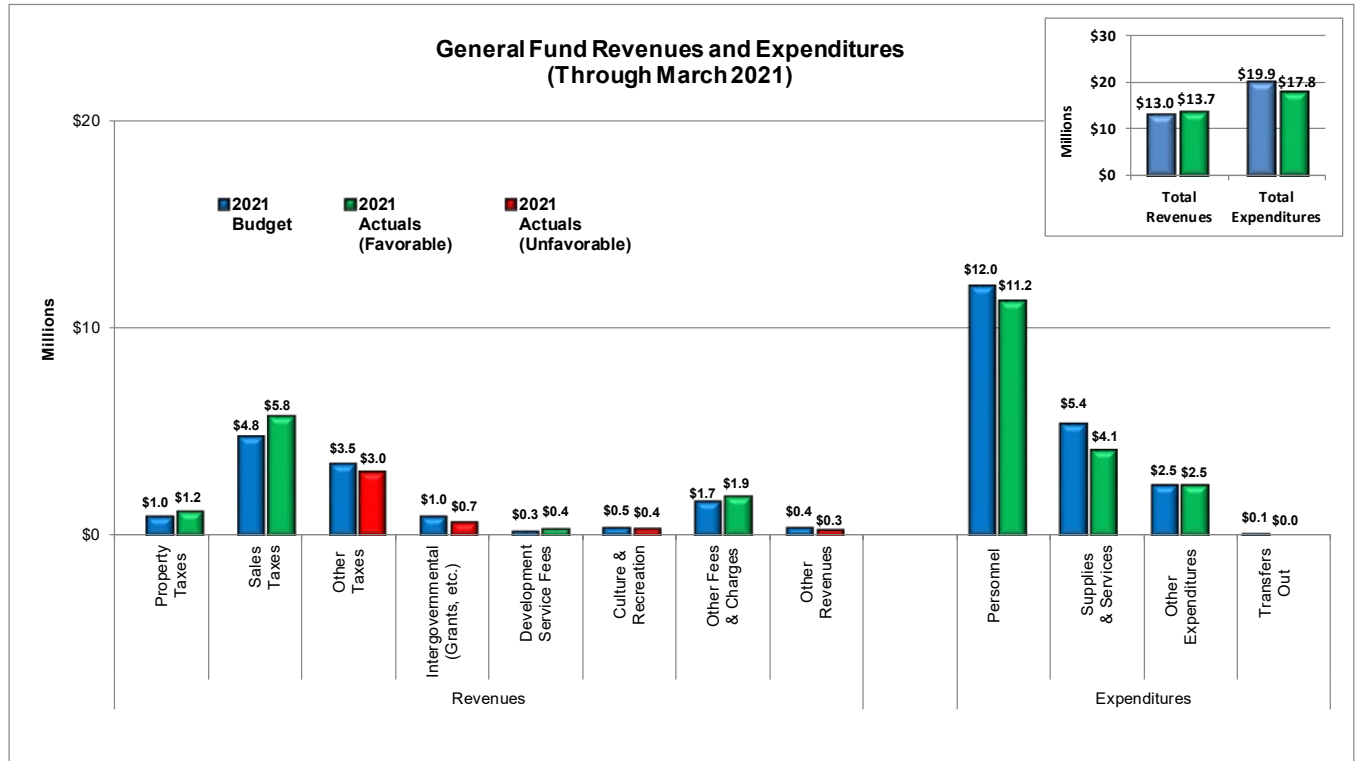
Staff:

Thomas

Meeting Date: July 12, 2021

Item Number:

General Fund Summary



General Fund Summary of Sources and Uses	Page Ref	2021			2020	2021 YTD Budget vs. Actual	
		Annual Budget	YTD Budget	YTD Actual	YTD Actual	Favorable (Unfavorable) Amount	Percentage
Operating Revenues							
Property Tax	7	\$ 22,842,300	\$ 955,200	\$ 1,230,328	\$ 827,713	\$ 275,128	28.8 %
Retail Sales Tax	7-9	16,947,000	4,180,600	5,100,201	4,701,796	919,601	22.0 %
Affordable Housing Sales Tax Credit		123,700	30,925	44,057	27,537	13,132	42.5 %
Sales Tax - Pierce County Parks		99,700	24,700	30,670	27,556	5,970	24.2 %
Criminal Justice Sales Tax		2,034,000	527,100	599,073	616,847	71,973	13.7 %
Brokered Natural Gas Tax		130,000	36,500	48,102	51,339	11,602	31.8 %
City Utilities Tax	3, 9-10	6,471,400	1,422,500	973,666	935,395	(448,834)	(31.6) %
Admissions Tax	11	320,000	80,001	9,603	94,165	(70,398)	(88.0) %
Electric Tax	9-11	3,723,200	926,900	921,206	890,624	(5,694)	(0.6) %
Natural Gas Tax	9-11	1,116,900	229,400	268,331	275,456	38,931	17.0 %
Cable Franchise Fee		876,900	219,225	232,850	226,874	13,625	6.2 %
Cable Utility Tax		960,000	240,000	245,716	241,325	5,716	2.4 %
Cable Franchise Fee - Capital		60,000	15,000	14,723	15,826	(277)	(1.8) %
Telephone Tax	9-11	765,400	163,400	209,034	210,877	45,634	27.9 %
Solid Waste Tax (external)	9-11	112,500	28,140	53,002	39,065	24,862	88.3 %
Leasehold Excise Tax		210,000	12,500	13,660	13,813	1,160	9.3 %
Gambling Excise Tax	12	307,000	76,750	399	50,302	(76,351)	(99.5) %
Taxes sub-total		\$ 57,100,000	\$ 9,168,841	\$ 9,994,619	\$ 9,246,509	\$ 825,778	9.0 %
Business License Fees	12-13	\$ 385,400	\$ 115,800	\$ 103,954	\$ 121,746	\$ (11,846)	(10.2) %
Building Permits	13-14	858,400	105,600	350,997	148,894	245,397	232.4 %
Other Licenses & Permits		785,600	140,800	401,548	106,754	260,748	185.2 %
Intergovernmental (Grants, etc.)	15	4,320,220	971,951	675,251	1,326,196	(296,701)	(30.5) %
Charges for Services:	16-17						
General Government Services	16	3,474,060	868,515	828,576	719,838	(39,939)	(4.6) %
Public Safety	16-17	929,900	232,475	143,391	271,784	(89,084)	(38.3) %
Development Services Fees	16-17	896,100	271,000	392,607	356,021	121,607	44.9 %
Culture and Recreation	16-17	2,072,630	454,500	356,994	404,942	(97,506)	(21.5) %
Fines and Penalties	18-19	722,200	204,900	120,137	225,975	(84,763)	(41.4) %
Fees/Charges/Fines sub-total		\$ 14,444,510	\$ 3,365,541	\$ 3,373,456	\$ 3,682,150	\$ 7,914	0.2 %
Interest and Investment Earnings	19-20	\$ 138,800	\$ 34,700	\$ 10,712	\$ 66,415	\$ (23,988)	(69.1) %
Rents and Leases	19-20	754,600	252,300	110,230	229,400	(142,070)	(56.3) %
Contributions and Donations	19-20	28,000	7,000	843	1,865	(6,157)	(88.0) %
Other Miscellaneous	19-20	217,800	61,942	88,424	49,076	26,482	42.8 %
Transfers In		162,000	74,000	74,000	81,527	0	0.0 %
Insurance Recoveries - Capital & Operating		25,000	6,250	16,445	9,905	10,195	163.1 %
Other Revenues sub-total		\$ 1,326,200	\$ 436,192	\$ 300,653	\$ 438,187	\$ (135,538)	(31.1) %
Total Operating Revenues		\$ 72,870,710	\$ 12,970,574	\$ 13,668,728	\$ 13,366,846	\$ 698,154	5.4 %
Operating Expenditures							
Council & Mayor		\$ 1,375,222	\$ 376,500	\$ 314,970	\$ 255,707	\$ 61,530	16.3 %
Administration		1,972,658	602,703	587,521	587,536	15,182	2.5 %
Human Resources		1,867,531	471,500	449,398	412,147	22,102	4.7 %
Municipal Court & Probation		3,160,261	269,615	172,322	179,018	97,293	36.1 %
Finance		3,833,612	984,700	856,490	838,209	128,210	13.0 %
City Attorney		3,511,313	886,100	702,635	615,647	183,465	20.7 %
Community Development		4,950,254	1,287,100	1,104,989	1,125,547	182,111	14.1 %
Community & Human Services (Comm Devel)		1,201,797	149,900	141,255	131,267	8,645	5.8 %
Jail - SCORE		5,021,600	1,255,400	1,141,275	1,141,275	114,125	9.1 %
Police		30,884,021	7,722,917	7,607,135	6,799,484	115,782	1.5 %
Public Works		3,334,062	931,800	849,375	1,042,050	82,425	8.8 %
Parks, Arts & Recreation		13,774,608	3,351,800	2,465,946	2,889,235	885,854	26.4 %
Streets		4,092,068	949,900	854,824	838,010	95,076	10.0 %
Non-Departmental		3,315,070	701,143	548,680	447,655	152,463	21.7 %
Total Operating Expenditures		\$ 82,294,077	\$ 19,941,078	\$ 17,796,816	\$ 17,302,787	\$ 2,144,262	10.8 %

Executive Summary

This report provides an overview of the City's overall financial position for the fiscal period ending March 31, 2021, reflecting financial data available as of April 26, 2021.

General Fund:

Due to the COVID-19 pandemic, some General Fund revenues are lower than the pre-pandemic levels due to the economic impact the pandemic has had at the local and regional level. In January of this year, the Governor announced a new COVID plan where counties are now grouped into eight regions and the reopening depends on four metrics. Starting on January 11th, all regions were rolled back to Phase I. Effective on February 1, 2021, King and Pierce counties advanced to Phase II – which allowed for indoor dining at 25% occupancy as well additional occupancy requirements for personal and professional services and retail. Then, 7 weeks later, on March 22, 2021, both King and Pierce counties advanced to Phase III of the state's Healthy Washington Roadmap to Recovery Plan. Phase III allows businesses to have indoor dining occupancy up to 50%, retail, fitness and competitive sports at 50% occupancy, and indoor entertainment venues like theaters, concerts, museums, bowling alleys, cardrooms, zoos, etc. are allowed to reopen with restrictions.

Source: The Governor's guidance for the Healthy Washington Roadmap to Recovery Plan: <https://www.governor.wa.gov/sites/default/files/HealthyWashington.pdf>

Therefore, during the first quarter of 2021, there have been numerous changes in what types of businesses are allowed to be open and the restrictions upon occupancy has loosened since the beginning of the year. In addition, COVID vaccine availability and eligibility has opened up during the first quarter of this year. As the number of people vaccinated continues to rise, it is expected that the increased vaccination rate will have a positive impact on the economy as people feel safer to navigate around others, the infection rates are expected to decrease, unemployment rates are expected to decrease, and eventually restrictions reduced.

Note: In 2020 to help close the revenue gap due to the COVID-19 pandemic, the City implemented several short-term policy changes in 2020. It is important to note that, effective January 1, 2021, all of those policy changes have been discontinued.

Overall, General Fund revenues collected in the first quarter of 2021 totaled \$13.7 million as compared to a budget of \$13.0 million.

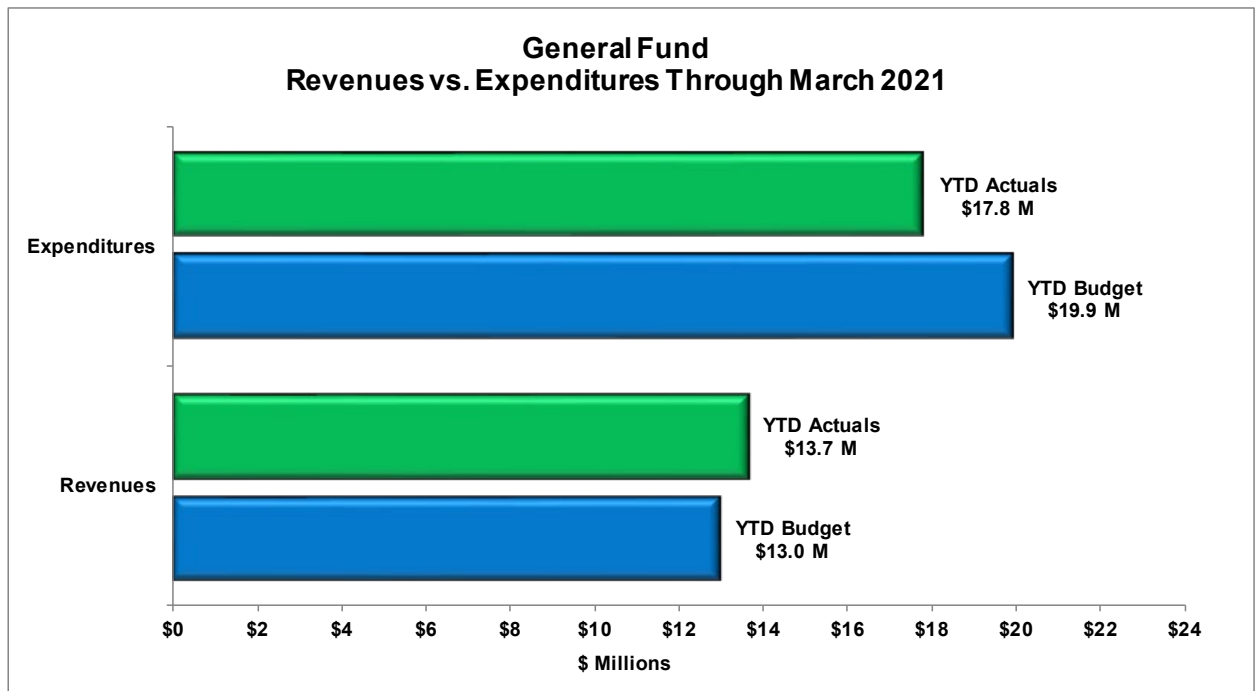
Policy Changes in 2021:

- In November 2020, City Council approved Ordinance No. 6801, which increased the City interfund utility tax rate from 7.0% to 10.0%. While the 1.0% tax revenue that supports the Arterial Street Preservation Fund remains unchanged, this change will increase the General Fund tax revenues for Water, Sewer, Storm and Solid Waste services from the previous 6.0% to 9.0%. This change is expected to increase General Fund revenues in 2021 by \$2.2 million. Due to a timing issue, this policy change is not reflected in this financial report but will be reflected in the Q2-2021 financial report. Currently, the City utility tax revenues reflected here are \$449,000 unfavorable to budget, but once the correction is made in April, an additional \$487,000 in revenue will be recorded in the General Fund which will result in a favorable variance to budget of \$38,000.

Notable variances to budget include:

- Retail Sales Tax: The sales tax report through March 2021 (which is provided as an attachment to this report) reflects amounts remitted to the City of Auburn based on sales from November 2020 through January 2021. Total sales tax revenue collected through March 2021 totals \$5.1 million and is \$398,000, or 8.5%, more than what was collected through Q1-2020. Sales tax revenues collected during the first quarter of the year exceed pre-pandemic levels collected in Q1-2020. The most notable increases in revenues were seen in the retail trade category, automotive, and the transportation and warehousing categories. It is believed that this increase in sales tax revenue is due to pent up demand. **[pages 7-9]**
- As noted on the previous page, City utility tax collections through Q1-2021 are \$449,000 unfavorable to budget due to a timing issue. The City Council approved a City utility tax increase from 7% to 10% effective January 2021. Once the revenues to account for this change are booked in April 2021, an additional \$487,000 in revenue will be recorded in the General Fund which will result in a favorable variance to budget of \$38,000. **[pages 9-10]**
- Other Licenses and Permits: Revenues in this category primarily consist of excavation permits, street and curb permits as well as plumbing permits. Through Q1-2021, these revenues total \$402,000 and were \$261,000 favorable to budget. The majority of favorability to budget was seen in excavation permit revenues. The majority of excavation permit revenues collected in Q1-2021 were for permit activity from 2020.
- Intergovernmental revenues collected through the first quarter of 2021 were \$297,000, or 30.5%, unfavorable to budget. The primary reason for the variance to budget was due to the timing of the collection of the quarterly payment from the Muckleshoot Indian Tribe for City services rendered to the casino. **[page 15]**
- The rents and lease category ended the quarter \$142,000, or 56.3%, unfavorable to budget due to the fact that the majority of facilities that would normally be available for rentals were closed during the first quarter of 2021 due to the Governor's order. It is expected that facilities will start to open, in some capacity, in the second quarter of the year. **[pages 19-20]**

General Fund expenditures in the first quarter of 2021 totaled \$17.8 million compared to a budget of \$19.9 million, representing an 10.8% favorable variance to budget. All departments operated within their allocated quarterly budget in the first quarter of 2021.



Street Funds:

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, the majority of 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.

In the first quarter of 2021, **Arterial Street Fund** revenues totaled \$180,000 as compared to collections of \$182,000 in 2020, while expenditures totaled \$544,000 as compared to expenditures of \$144,000 in the first quarter of 2020. **[pages 22–23]**

Local Street Fund revenues of \$197,000 compare to collections of \$598,000 through March 2020. Expenditures in the first quarter were \$60,000 as compared with \$204,000 million in 2020. **[pages 24–25]**

Lastly, **Arterial Street Preservation Fund** revenues totaled \$501,000 through March 2021, approximately \$40,000 lower than the same period last year when the funding source had been changed to REET 2. Expenditures totaled \$625,000 versus \$154,000 last year. **[pages 26–27]**

Enterprise Funds:

The City's enterprise funds account for operations with revenues primarily provided from user fees, charges or contracts for services.

The **Water Fund** ended the first quarter of 2021 with operating income of \$996,000, compared to \$1.1 million last year. This variance is largely due to low first-quarter water consumption. **[page 29]**

The **Sewer Fund** had operating income of \$452,000 through March 2021 versus \$660,000 in 2020. Lower consumption and interest revenues coupled with increased personnel and service expenses explain much of this variance. **[page 30]**

Through March 2021 the **Stormwater Fund** had operating income of \$725,000 compared to \$955,000 in 2020; this variance is largely due to increased personnel costs, permits, and contracted services. **[page 30]**

The **Solid Waste Fund** had operating income of \$301,000 through the first quarter compared to operating income of \$361,000 in the same period last year; the variance is mainly due to higher service charges and payments to the City's solid waste vendor. **[pages 30-31]**

The **Airport Fund** experienced operating income of \$93,000 through March 2021, compared to \$198,000 in the same period last year. This variance is largely attributable to fuel inventory purchases, as well as personnel, contracted service and fleet costs. **[page 32]**

The **Cemetery Fund** had operating income of \$86,000 through March 2021, compared with an operating loss of \$18,000 in the same period last year. This increase is largely attributable to increased sales revenues. **[page 32]**

Internal Service Funds:

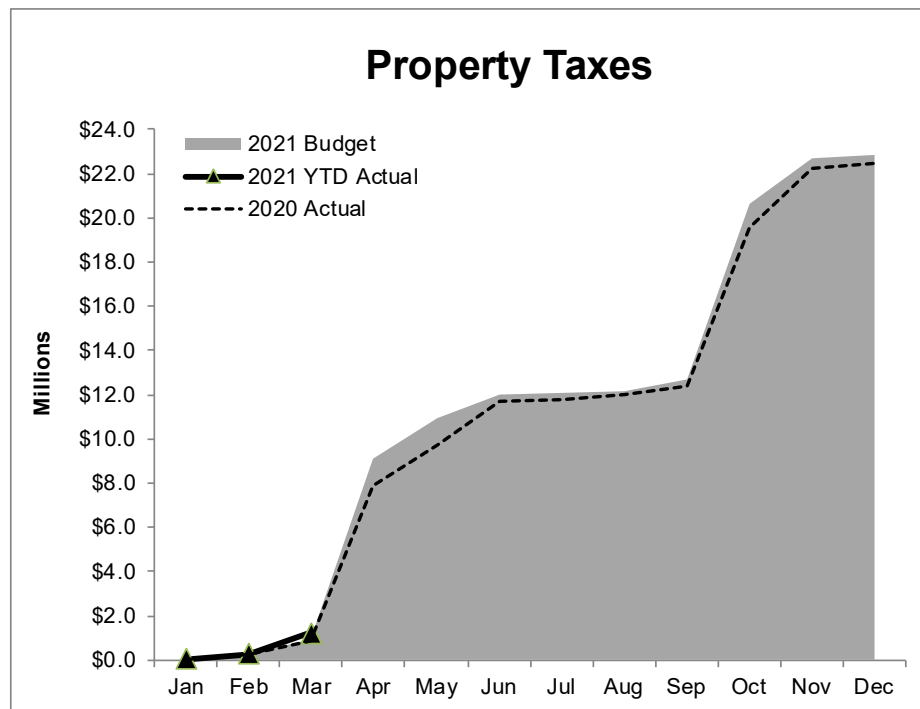
Internal service funds provide services to other City departments and include functions such as Insurance, Worker's Compensation, Facilities, Innovation & Technology, and Equipment Rental. No significant variances were reported in these funds in 2020. **[page 33]**

General Fund

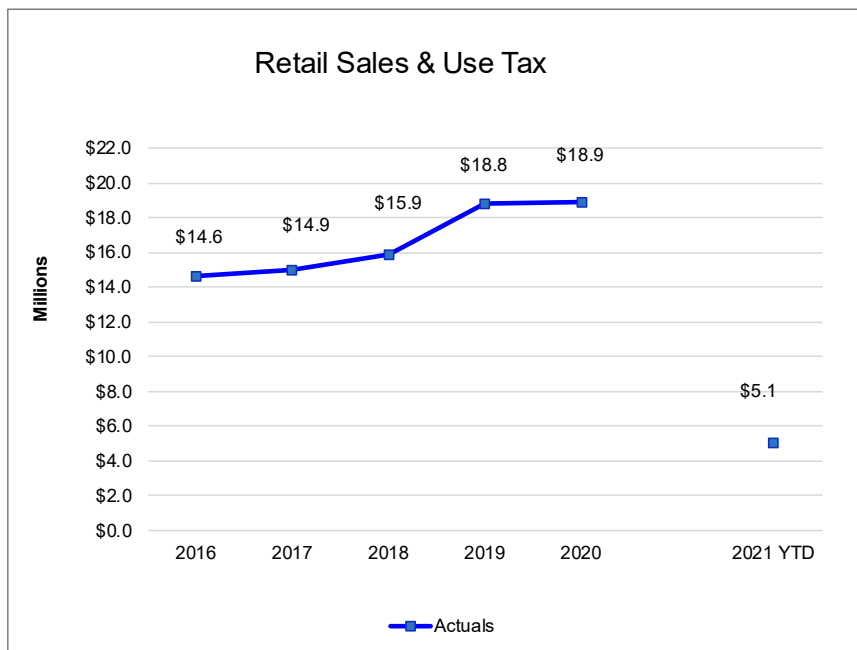
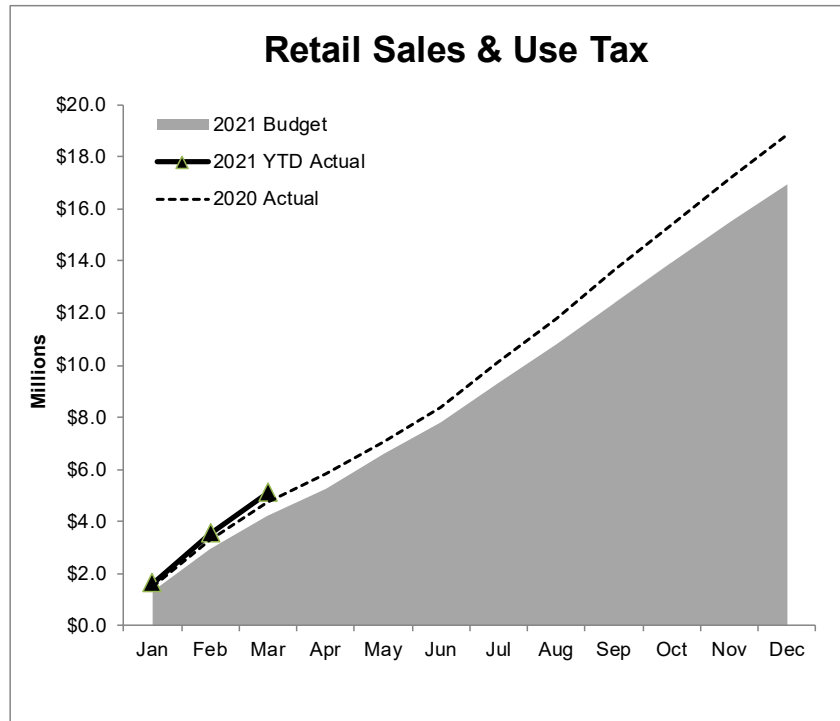
Revenues

The combined total of property, sales/use, utility, gambling, and admissions taxes provides over 70% of all resources supporting general governmental activities. The following section provides additional information on these sources.

Property Tax collections in Q1-2021 totaled \$1.2 million and compares to a budget of \$1.0 million. As depicted in the graphic below, the majority of property taxes are collected during the months of April and October, coinciding with the due dates for the County property tax billings. The COVID-19 pandemic had minimal, if any, impact to property tax revenues.



Retail Sales Tax collections in Q1-2021 totaled \$5.1 million and reflects taxes remitted to the City of Auburn based on sales from November 2020 through January 2021. Due to the global pandemic, the 2021 retail sales tax revenue projection was reduced in order to account for business closures and/or occupancy restrictions combined with a slower economy due to higher than usual unemployment rates. Due to stronger than anticipated sales in several categories including retail trade and construction, sales tax revenues collected through Q1-2021 were \$920,000, or 22.0%, higher than budget.



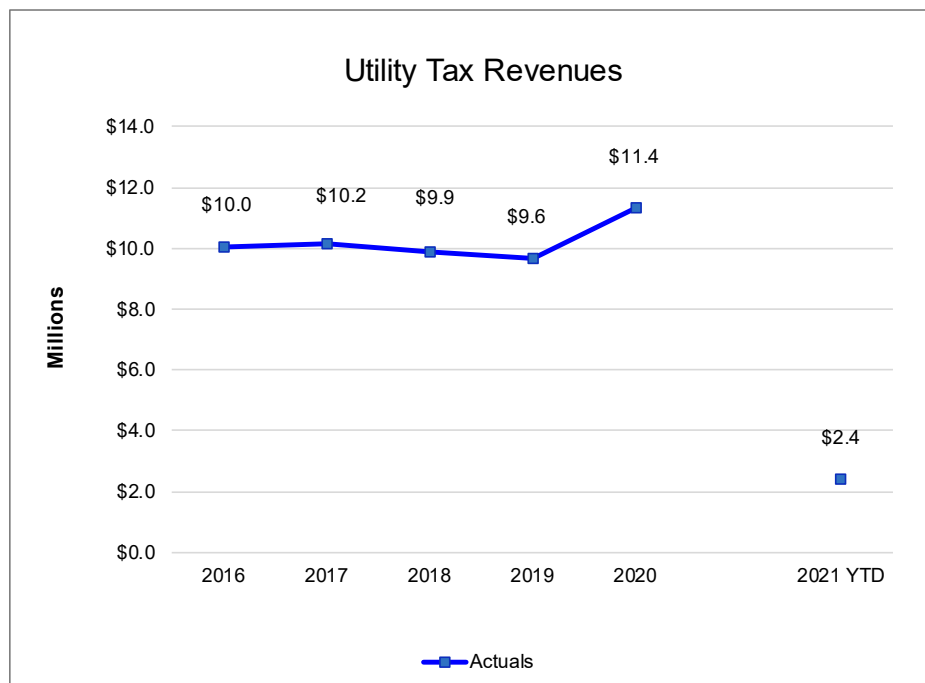
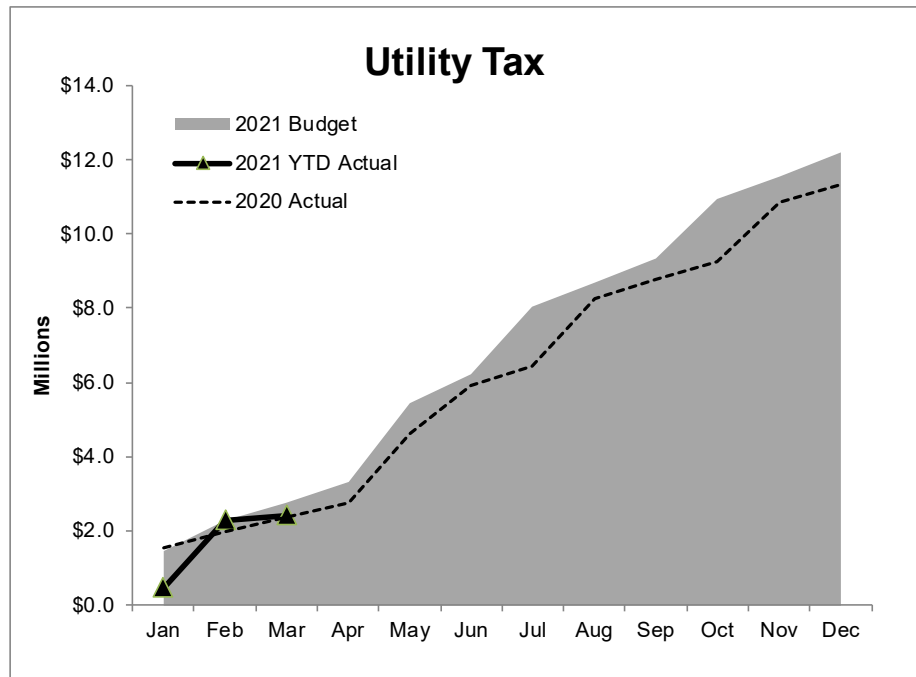
Note: The increase in sales tax revenue from 2018 to 2019 was primarily due to a policy change whereby sales tax on construction revenue stays in the General Fund starting in 2019. Of the year-over-year increase in sales tax revenue depicted in the graphic above from 2018 to 2019, \$2.2 million of the \$2.9 million increase was due to this policy change.

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

Comparison of Retail Sales Tax Collections by Group Through March				
Component Group	2020 Actual	2021 Actual	Change from 2020	
			Amount	Percentage
Construction	\$ 627,426	\$ 750,470	\$ 123,044	19.6 %
Manufacturing	99,304	91,899	(7,405)	(7.5) %
Transportation & Warehousing	26,939	89,580	62,641	232.5 %
Wholesale Trade	332,761	328,040	(4,720)	(1.4) %
Automotive	978,176	1,021,105	42,929	4.4 %
Retail Trade	1,484,732	1,625,691	140,959	9.5 %
Services	1,094,129	1,114,626	20,497	1.9 %
Miscellaneous	58,329	78,790	20,461	35.1 %
YTD Total	\$ 4,701,796	\$ 5,100,201	\$ 398,405	8.5 %

Citywide retail sales tax revenue collected in Q1-2021 was \$398,000, or 8.5%, more than collections in Q1-2020. The business sectors that realized the greatest revenue increase year-over-year was in retail trade and construction.

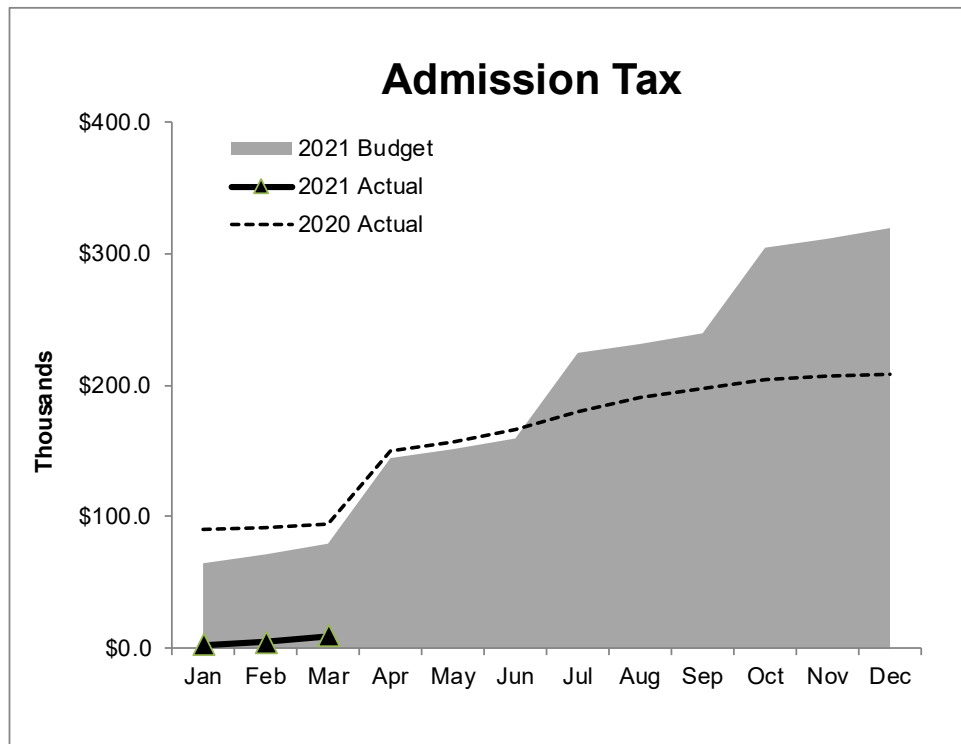
Utility Taxes consist of interfund taxes on City utilities (Water, Sewer, Storm and Solid Waste) and taxes on external utilities (Electric, Natural Gas, Telephone and Solid Waste). As noted on page 3 of this report, in November 2020 City Council approved Ordinance No. 6801, which increased the City utility tax rate from 7.0% to 10.0%. While the 1.0% tax revenue that supports the Arterial Street Preservation Fund remains unchanged, this change will increase the General Fund tax revenues for Water, Sewer, Storm and Solid Waste services from the previous 6.0% to 9.0%. This change is expected to increase General Fund revenues in 2021 by \$2.2 million. Due to a timing issue, this policy change is not currently reflected on this Financial Report but will be reflected on the Q2-2021 Financial Report. Currently, the City utility tax revenues reflected here shows \$449,000 unfavorable to budget but once the correction is made - an additional \$487,000 in revenue will be recorded in the General Fund which will result in a favorable variance to budget of \$38,000.



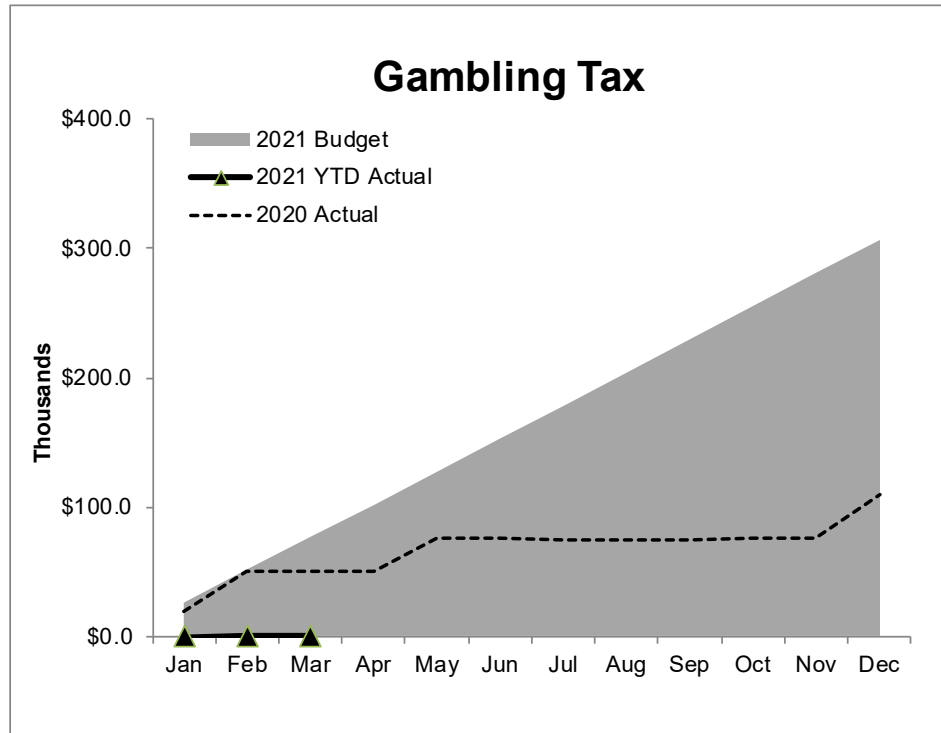
The table below demonstrates the various utility tax revenues and show actuals compared to budget.

Utility Tax by Type Through March 2021							
Utility Tax Type	2020 YTD Actual	2021 YTD Budget	2021 YTD Actual	2021 vs. 2020 Actual		2021 vs. Budget	
				Amount	Percentage	Amount	Percentage
City Interfund Utility Taxes	\$ 935,395	\$ 1,422,500	\$ 973,666	\$ 38,271	4.1 %	\$ (448,834)	(31.6) %
Electric	890,624	926,900	921,206	30,582	3.4 %	(5,694)	(0.6) %
Natural Gas	275,456	229,400	268,331	(7,125)	(2.6) %	38,931	17.0 %
Telephone	210,877	163,400	209,034	(1,843)	(0.9) %	45,634	27.9 %
Solid Waste (external)	39,065	28,140	53,002	13,937	35.7 %	24,862	88.3 %
YTD Total	\$ 2,351,417	\$ 2,770,340	\$ 2,425,238	\$ 73,821	3.1 %	\$ (345,102)	(12.5) %

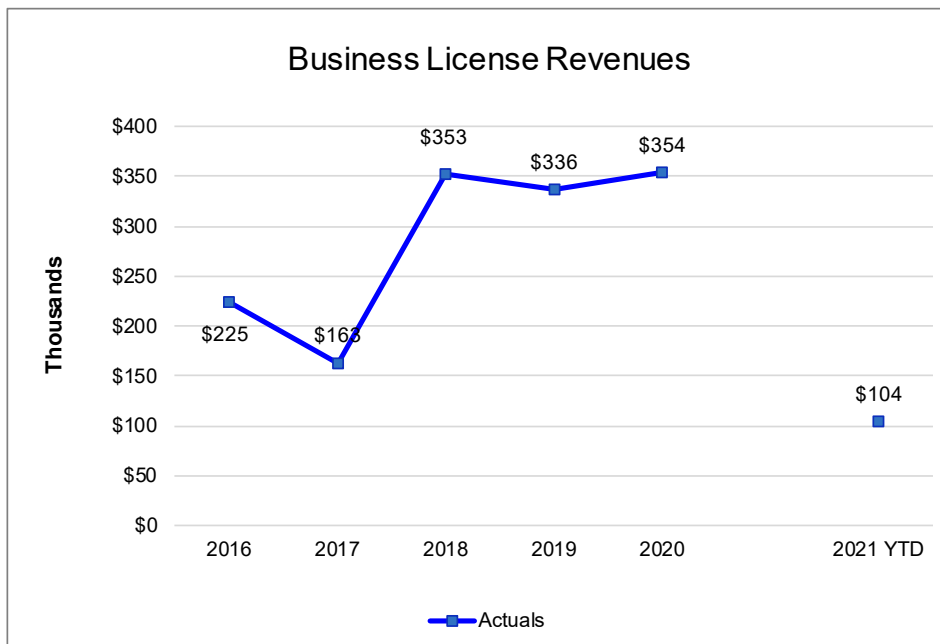
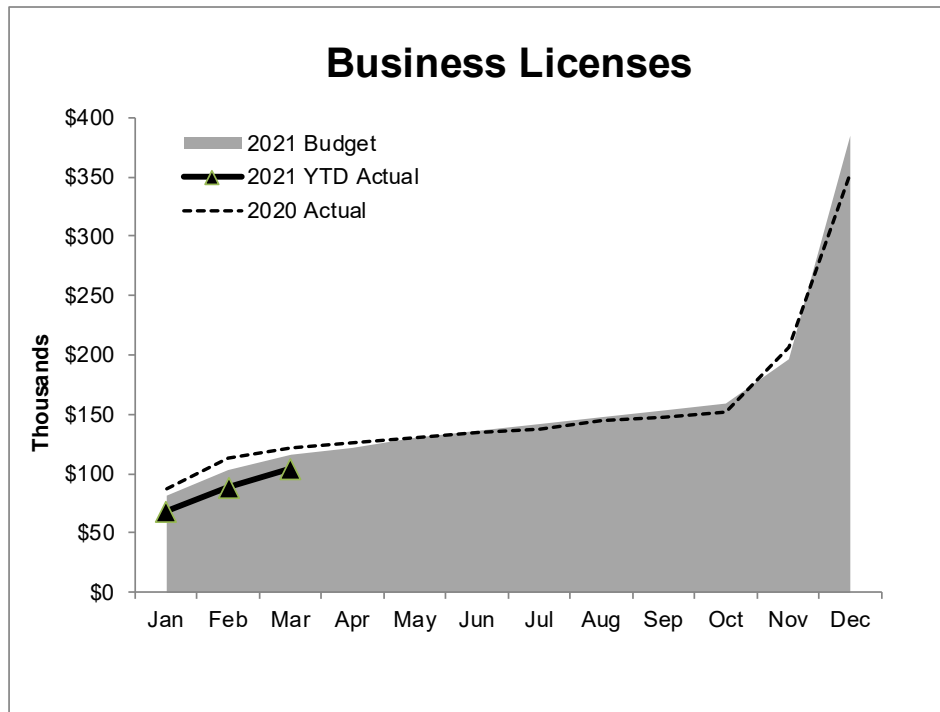
An **Admission Tax** of 5.0% is placed on charges for general admission, season tickets, cover charges, etc. Admission tax revenues collected in Q1-2021 totaled \$10,000 and is \$70,000 unfavorable to budget. Due to COVID-19, some entertainment style businesses had not reopened during the first quarter of the year. The primary remitter of admission tax to the City of Auburn is the Auburn Regal Cinema at the Outlet Collection mall. The theater was closed for several months and just recently reopened so it is expected that tax collections will increase in the second quarter of 2021. Revenues collected in this category in the first quarter of the year were exclusively from admissions tax collected from the Auburn Golf Course.



Gambling Tax applies to all card games, punch board games, pull tabs, bingo games, raffles and amusement games played within City limits. Due to COVID-19 and occupancy limitations, some of these establishments had not opened up for business until the later part of Q1-2021 or had opened at a reduced capacity. It is anticipated that in Q2-2021 revenue from these entertainment style activities will be stronger than what was experienced during the first quarter of the year.

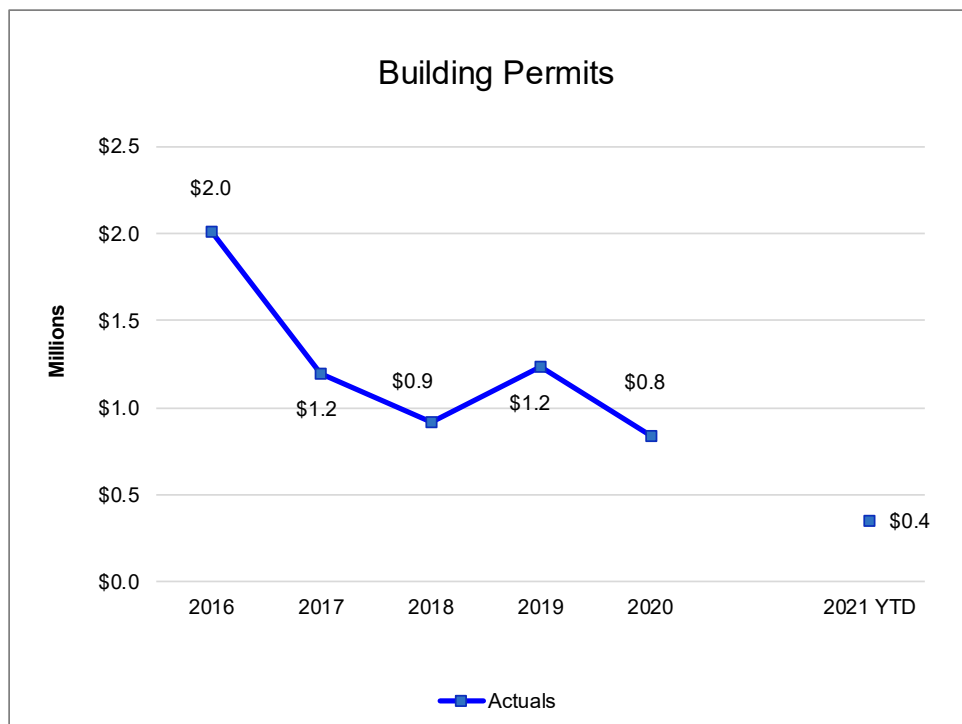
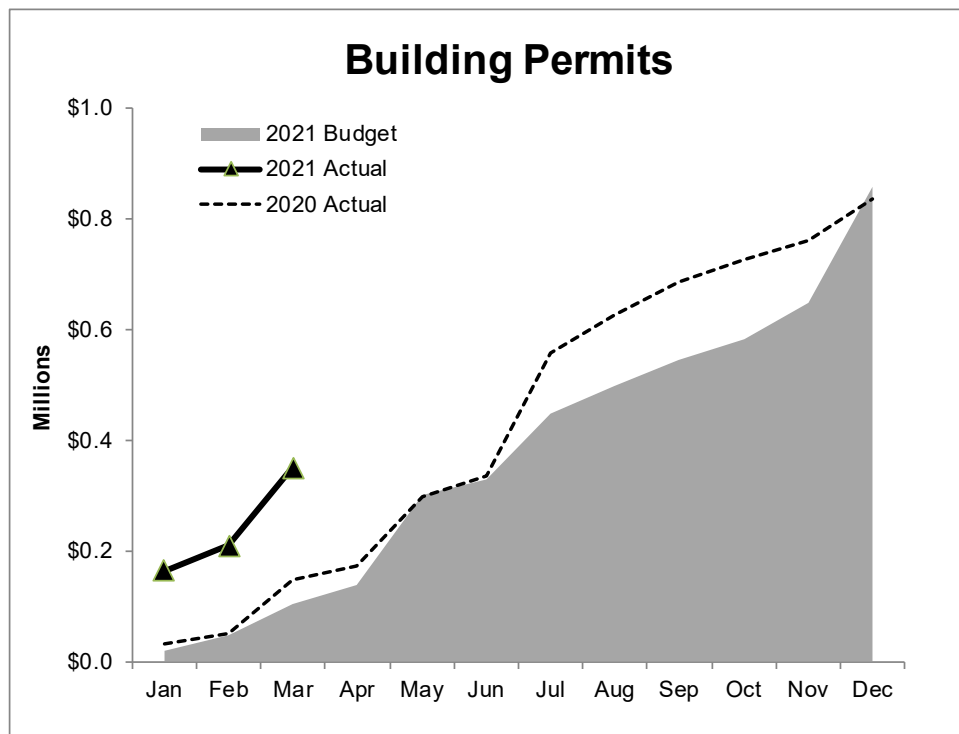


The City charges an annual fee of \$100 for a Business License for each business that is located within the City. The City typically sends out the renewals for the following year around December of each year. Therefore, the majority of these revenues are collected in December for the following year or January in the current year. Business license revenues collected through Q1-2021 totaled \$104,000 and were \$12,000, or 10.2%, unfavorable to budget.



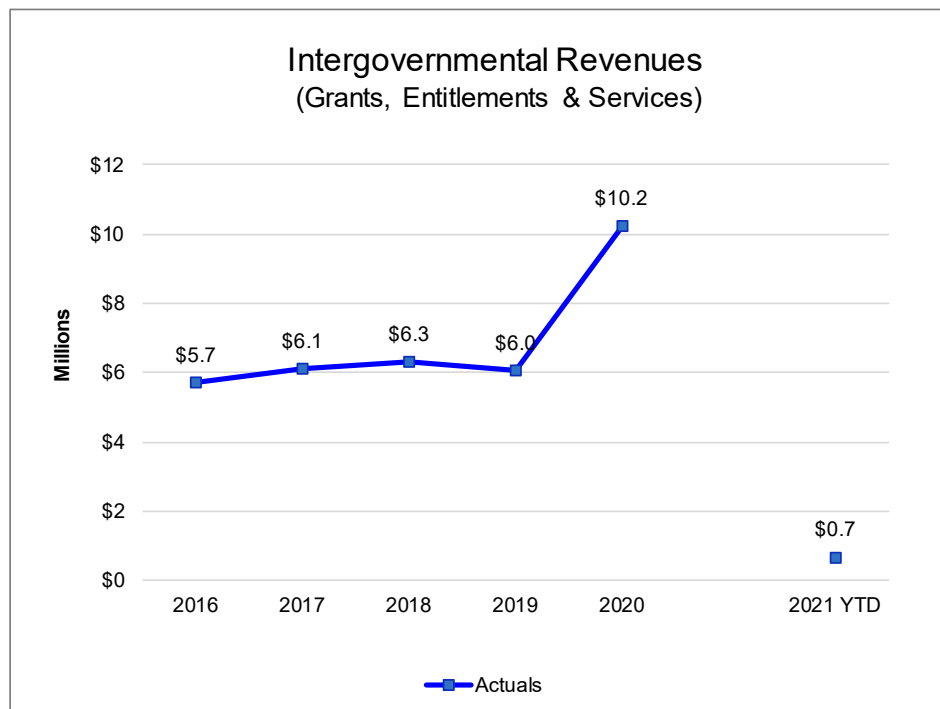
Building Permit revenues collected through March 2021 totaled \$351,000 and were \$245,000 favorable to budget. A total of 132 building permits were issued in Q1-2021 compared to 106 building permits issued in Q1-2020, representing a 24.5% increase. Of the building permit revenues collected in the first quarter, 63% were attributable to commercial projects and the remaining 37% was predominately single-family housing permits.

Major projects providing building permit revenues in the first quarter of 2021 include the Logisticenter, and several single-family houses in the Forest Glen, Huntington Woods and Carter's Estates housing developments.



Intergovernmental revenues include grants (direct and indirect federal, state and local), revenue from the Muckleshoot Indian Tribe (MIT) compact as well as state shared revenues. Collections in Q1-2021 totaled \$675,000 and were \$297,000, or 30.5%, below budget expectations. The majority of the unfavorable variance to budget was seen in the contributions from Muckleshoot Casino for services related to police calls for service, court related prosecutions, and street maintenance.

Intergovernmental Revenues (Grants, Entitlements & Services) Through March 2021							
Revenue	2020	2021	2021	2021 vs. 2020 Actual		2021 vs. Budget	
	YTD Actual	YTD Budget	YTD Actual	Amount	% Change	Amount	% Change
Federal Grants	\$ -	\$ -	\$ -	\$ -	N/A %	\$ -	N/A %
State Grants	31,680	30,771	2,992	(28,688)	(90.6) %	(27,779)	(90.3) %
Interlocal Grants	45,242	82,310	3,000	(42,242)	0.0 %	(79,310)	(96.4) %
Muckleshoot Casino Services	319,588	231,250	0	(319,588)	(100.0) %	(231,250)	(100.0) %
State Shared Revenues:							
Streamlined Sales Tax	244,790	0	0	(244,790)	(100.0) %	0	N/A %
Motor Vehicle Fuel Tax	281,906	221,300	243,260	(38,645)	(13.7) %	21,960	9.9 %
Criminal Justice - High Crime	54,759	53,050	58,871	4,111	7.5 %	5,821	11.0 %
Criminal Justice - Population	6,195	6,500	6,519	324	5.2 %	19	0.3 %
Criminal Justice - Special Prog.	22,235	23,700	23,270	1,035	4.7 %	(430)	(1.8) %
Marijuana Excise Tax	44,711	45,900	41,004	(3,707)	(8.3) %	(4,896)	(10.7) %
State DUI	2,681	2,950	3,217	536	20.0 %	267	9.0 %
Fire Insurance Tax	0	0	0	0	N/A %	0	N/A %
Liquor Excise	108,403	111,720	131,228	22,825	21.1 %	19,508	17.5 %
Liquor Profit	164,006	162,500	161,890	(2,116)	(1.3) %	(610)	(0.4) %
Total State Shared:	929,685	627,620	669,258	(260,427)	(28.0) %	41,638	6.6 %
YTD Total	\$ 1,326,196	\$ 971,951	\$ 675,251	\$ (650,945)	(49.1) %	\$ (296,701)	(30.5) %



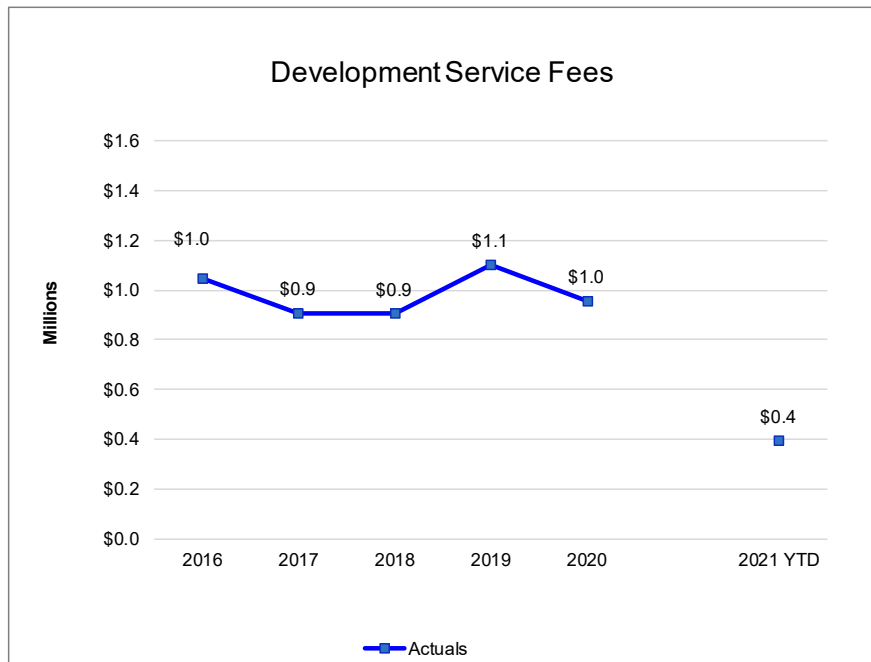
Charges for Services consist of general governmental service charges, public safety charges, development service fees, and culture and recreation fees. Total charges for services collected through March 2021 totaled \$1.7 million and were \$105,000, or 5.7%, less than budgeted.

Charges for Services by Type Through March 2021							
Revenue	2020 YTD Actual	2021 YTD Budget	2021 YTD Actual	2021 vs. 2020 Actual		2021 vs. Budget	
				Amount	Percentage	Amount	Percentage
General Government	\$ 719,838	\$ 868,515	\$ 828,576	\$ 108,737	15.1 %	\$ (39,939)	(4.6) %
Public Safety	271,784	232,475	143,391	(128,393)	(47.2) %	(89,084)	(38.3) %
Development Services	356,021	271,000	392,607	36,586	10.3 %	121,607	44.9 %
Culture & Recreation	404,942	454,500	356,994	(47,948)	(11.8) %	(97,506)	(21.5) %
YTD Total	\$ 1,752,586	\$ 1,826,490	\$ 1,721,568	\$ (31,018)	(1.8) %	\$ (104,922)	(5.7) %

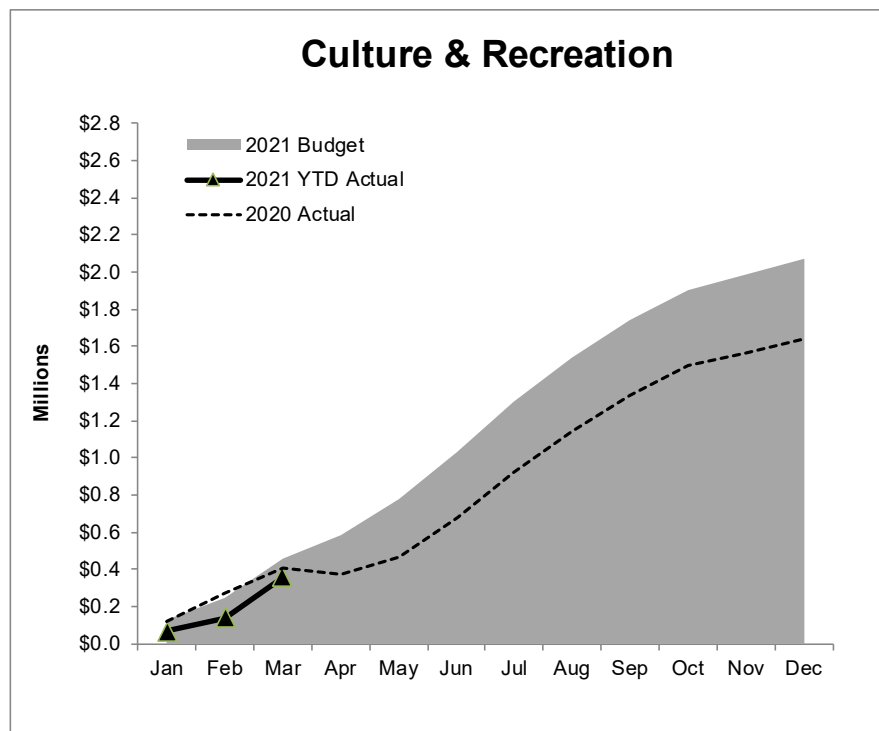
The General Government revenue category primarily includes the interfund assessment for the salary and benefit costs for support departments (Finance, Human Resources and the Legal Department). Salary and benefit costs for these support departments are charged to the respective General Fund home department and the offsetting revenues for that support personnel is recouped from other funds into the General Fund.

Public safety revenues mostly consist of revenues for law enforcement services. Law enforcement services include revenues received for 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 monies collected from the Auburn School District and the Criminal Justice Training Commission (CJTC) for services rendered. Public safety revenues collected through Q1-2021 totaled \$143,000 and were \$89,000 unfavorable to budget primarily due to the timing of when law enforcement services were billed.

Development services fee collections consist primarily of plan check fees, facility extension charges, and zoning and subdivision fees. Through March 2021, development service fees collected totaled \$393,000 and were \$122,000 favorable to budget expectations. The favorable variance to budget was seen primarily in facility extension charges which generated \$149,000 in revenue in the first quarter of the year. Plan check revenues collected in Q1-2021 totaled \$193,000 and were approximately \$20,000 more than amounts collected through Q1-2020. Plan check revenues included numerous commercial and residential projects including Logistcenter and the Forest Glen housing development.

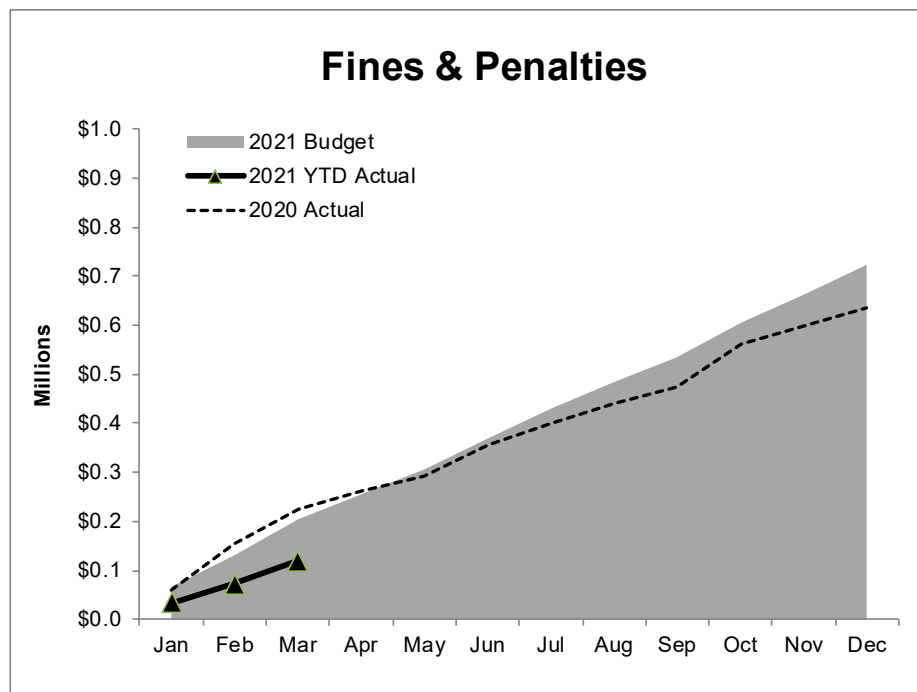


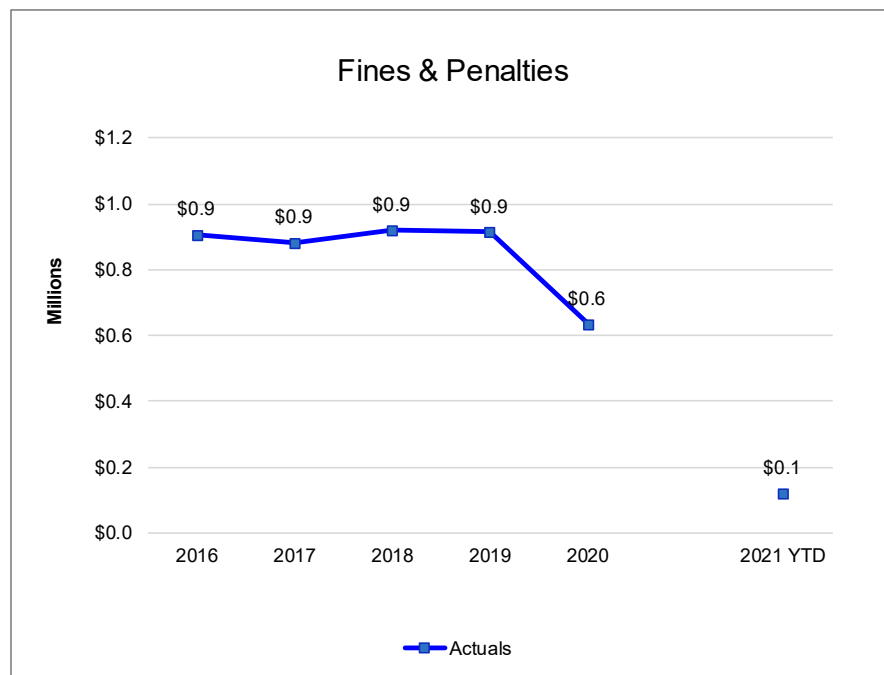
The majority of culture and recreation revenues are derived from greens fees and pro shop sales at the Auburn Golf Course, recreational classes, ticket sales at the Auburn Avenue Theater, senior programs and special events. Due to COVID-19, many of these activities continued to be suspended or are significantly modified. Through Q1-2021, 63.9% of the culture and recreation revenues collected were from the green fees and pro-shop sales at the Auburn Golf Course.



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. Total revenues collected through Q1-2021 totaled \$120,000 compared to a budget of \$205,000 and were 41.4% below budget expectations primarily due to lower than budgeted collections in civil infraction penalties and parking infractions.

Fines & Penalties by Type Through March 2021							
Month	2020 YTD Actual	2021 YTD Budget	2021 YTD Actual	2021 vs. 2020 Actual		2021 vs. Budget	
				Amount	Percentage	Amount	Percentage
Civil Penalties	\$ 21,239	\$ 6,300	\$ 382	\$ (20,857)	(98.2) %	\$ (5,918)	(93.9) %
Civil Infraction Penalties	91,125	115,600	54,378	(36,748)	(40.3) %	(61,222)	(53.0) %
Redflex Photo Enforcement	0	0	855	855	N/A %	855	N/A %
Parking Infractions	28,740	37,200	12,480	(16,261)	(56.6) %	(24,720)	(66.5) %
Criminal Traffic Misdemeanor	13,938	14,200	12,999	(940)	(6.7) %	(1,201)	(8.5) %
Criminal Non-Traffic Fines	6,833	9,800	7,904	1,072	15.7 %	(1,896)	(19.3) %
Criminal Costs	6,809	4,400	9,441	2,632	38.7 %	5,041	114.6 %
Non-Court Fines & Penalties	57,290	17,400	21,700	(35,590)	(62.1) %	4,300	24.7 %
YTD Total	\$ 225,975	\$ 204,900	\$ 120,137	\$ (105,837)	(46.8) %	\$ (84,763)	(41.4) %



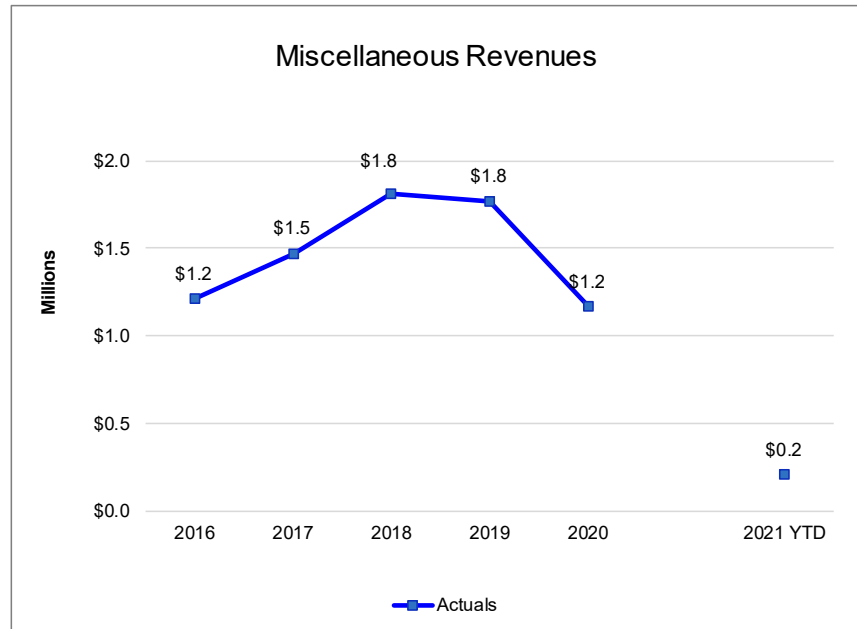


Miscellaneous Revenues consist of investment earnings, income from facility rentals, revenue collected on golf cart rentals at the Auburn Golf Course, contributions and donations, and other income including the quarterly purchasing card (P-card) rebate monies.

Miscellaneous Revenues by Type Through March 2021							
Month	2020 YTD Actual	2021 YTD Budget	2021 YTD Actual	2021 vs. 2020		2021 vs. Budget	
				Amount	Percentage	Amount	Percentage
Interest & Investments	\$ 66,415	\$ 34,700	\$ 10,712	\$ (55,703)	(83.9) %	\$ (23,988)	(69.1) %
Rents & Leases	229,400	252,300	110,230	(119,170)	(51.9) %	(142,070)	(56.3) %
Contributions & Donations	1,865	7,000	843	(1,022)	(54.8) %	(6,157)	(88.0) %
Other Miscellaneous Revenue	49,076	61,942	88,424	39,347	80.2 %	26,482	42.8 %
YTD Total	\$ 346,756	\$ 355,942	\$ 210,208	\$ (136,547)	(39.4) %	\$ (145,733)	(40.9) %

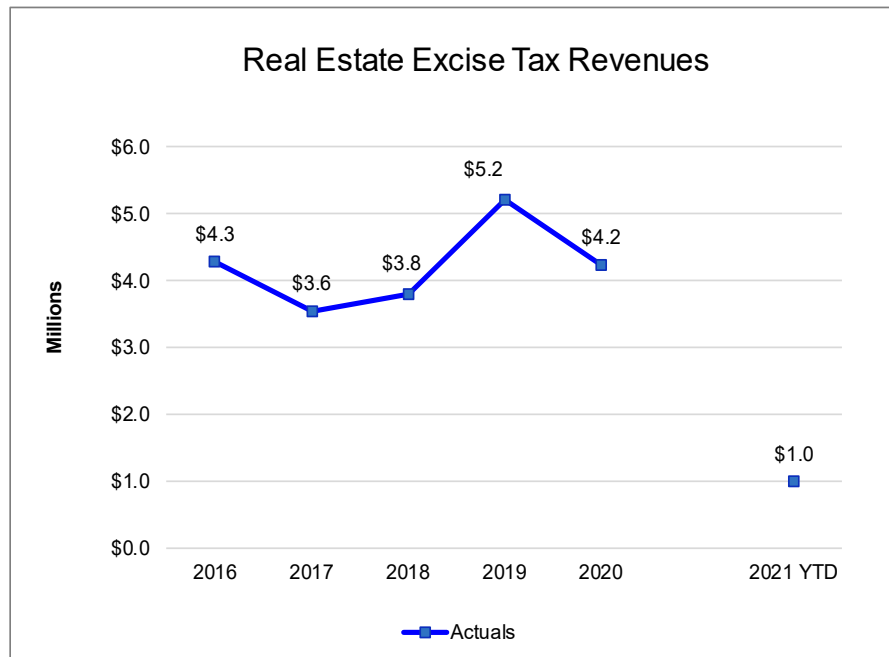
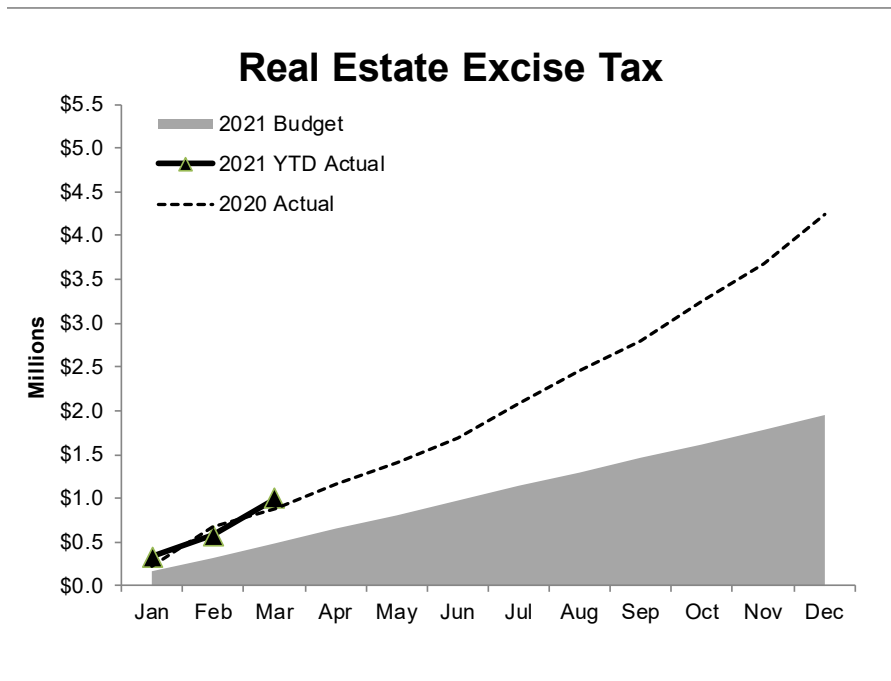
Revenues collected in Q1-2021 in this category totaled \$210,000 and were under budget expectations by \$146,000, or 40.9%. The majority of the unfavorable variance to budget was in the rents and leases category. The rents and leases revenue category is primarily rental revenue generated from campsites and park shelters, rentals of the athletic fields, and rentals of meeting and event rooms as well as golf cart rentals, parking spot rentals, and lease rental revenue from the restaurant located at the Auburn Golf Course. Due to COVID-19, facility rental revenue abruptly halted in March of last year as all of the facilities closed. While some rental activity since resumed, there continues to be significant restrictions on rentals through the first quarter of 2021 due to restrictions set forth by the Governor.

Starting in April 2020, the City implemented a temporary policy change where the majority of interest earnings for most funds were diverted to the General Fund. While this policy is no longer in place, it is important to be aware of the policy when comparing 2021 interest earnings to 2020 interest earnings. While the 2021 budget took into account a reduced State Pool Interest rate, the actual rate in 2021 so far is considerably lower than anticipated. The State Pool Investment earnings rate in March 2021 was 0.11% and compares to a rate of 1.3% in March of 2020.



Real Estate Excise Tax (REET) revenue is receipted into the Capital Improvement Projects Fund and is used for governmental capital projects. REET revenue represents taxes on the sale of both commercial properties and single-family residences. REET revenues collected in Q1-2021 totaled \$1.0 million, exceeding budget expectations by \$510,000. Sales activity in the first quarter of 2021 included the sale numerous commercial businesses including the sale of a storage facility, a multi-family complex, warehouse, vacant land, as well the sale of numerous single-family homes.

Real Estate Excise Tax Revenues							
March 2021							
Month	2020 Actual	2021 Budget	2021 Actual	2021 vs. 2020		2021 vs. Budget	
				Amount	Percentage	Amount	Percentage
Jan	\$ 214,936	\$ 162,000	\$ 328,140	\$ 113,204	52.7 %	\$ 166,140	102.6 %
Feb	455,986	162,000	244,189	(211,797)	(46.4) %	82,189	50.7 %
Mar	214,029	162,000	423,532	209,502	97.9 %	261,532	161.4 %
Apr	273,949	162,000					
May	245,815	162,000					
Jun	288,495	162,000					
Jul	392,753	162,000					
Aug	368,252	162,000					
Sep	346,819	162,000					
Oct	444,623	162,000					
Nov	439,428	162,000					
Dec	554,308	162,500					
YTD Total	\$ 884,951	\$ 486,000	\$ 995,861	\$ 110,910	12.5 %	\$ 509,861	104.9 %



Street Funds

This section provides a financial overview of the City's three street funds for the period ending March 31, 2021. The City's three street funds include the Arterial Street Fund (Fund 102), the Local Street Fund (Fund 103), and the Arterial Street Preservation Fund (Fund 105).

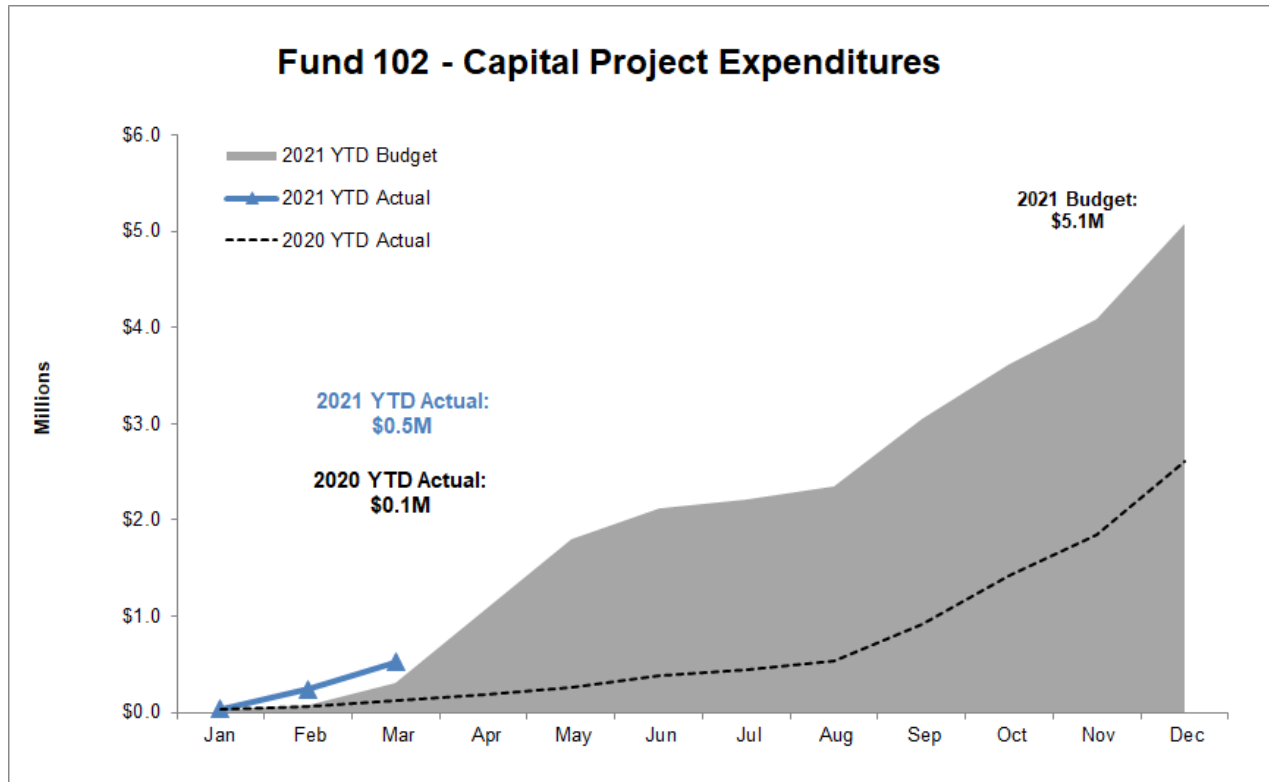
Fund 102 – Arterial Street Fund

The Arterial Street Fund is a special revenue fund that is funded by transportation grants, traffic impact fees, a portion of the City's gas tax receipts, Public Works Trust Fund loans, developer contributions, and other sources. As of March 31, 2021 there were 16 separate street projects budgeted in this fund.

Through March 2021, revenues collected totaled \$180,000 as compared to collections of \$182,000 through March 2020. Total expenditures through March were \$544,000 as compared to \$144,000 in the same period 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 design phase into construction.

Fund 102 - Arterial Street Summary of Sources and Uses Report Period: March 2021	2021			2020	2021 YTD Budget vs. Actual	
	2021 Budget	2021 YTD Budget	2021 YTD Actual	2020 YTD Actual	Favorable (Unfavorable)	
					Amount	Percentage
Revenues						
Federal Grants	\$ 1,153,750	\$ -	\$ -	\$ -	\$ -	
State And Local Grants	419,980	-	-	-	-	
Motor Vehicle Fuel and Multimodal Taxes	620,000	121,171	130,621	148,956	9,450	7.8 %
Developer Contributions	-	-	-	-	-	
Miscellaneous Revenue	500,000	125,000	-	14,469	(125,000)	(100.0) %
Other Governmental Agencies	-	-	-	-	-	
Operating Transfer In	2,248,150	100,146	49,465	10,499	(50,681)	(50.6) %
Investment Income	6,200	7,290	288	7,660	(7,002)	(96.1) %
Total Revenues	\$ 4,948,080	\$ 353,606	\$ 180,373	\$ 181,584	\$ (173,233)	(49.0) %
Expenditures						
Salary and Benefits	\$ 350,000	\$ 75,671	\$ 131,413	\$ 93,231	\$ (55,741)	(73.7) %
Capital Outlay	4,729,980	233,284	395,541	30,755	(162,257)	(69.6) %
Subtotal - Capital Project Expenditures	5,079,980	308,956	526,954	123,987	(217,998)	(70.6) %
Services and Charges	180,000	-	-	-	-	
Interfund Payments for Services	69,050	17,263	17,263	20,025	(0)	(0.0) %
Debt Service Principal and Interest	206,900	-	-	-	-	
Operating Transfer Out	-	-	-	-	-	
Total Expenditures	\$ 5,535,930	\$ 326,218	\$ 544,216	\$ 144,012	\$ (217,998)	(66.8) %
Net Change in Fund Balance	\$ (587,850)	\$ 27,388	\$ (363,843)	\$ 37,573	\$ (391,231)	(1428.5) %

Beg. Fund Balance, January 2021	\$ 1,015,159
Net Change in Fund Balance, March 2021	(363,843)
Ending Fund Balance, March 2021	\$ 651,316
2021 Budgeted Ending Fund Balance	\$ 427,309



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 2021 portion of each project's budget and year-to-date expenditures.

Fund 102 - Arterial Street			
Capital Projects Status *			
Name	2021 Budget	YTD Actual	Remaining
AWS Improvements - Hemlock St SE to Poplar St SE	\$1.5M	\$0.0M	\$1.5M
R Street SE / 29th SE Intersection Improvements	\$0.8M	\$0.0M	\$0.8M
M Street SE Sidewalk Improvements	\$0.7M	\$0.0M	\$0.7M
All Other Projects (13 Others Budgeted)	\$2.1M	\$0.5M	\$1.6M
Total	\$5.1M	\$0.5M	\$4.6M

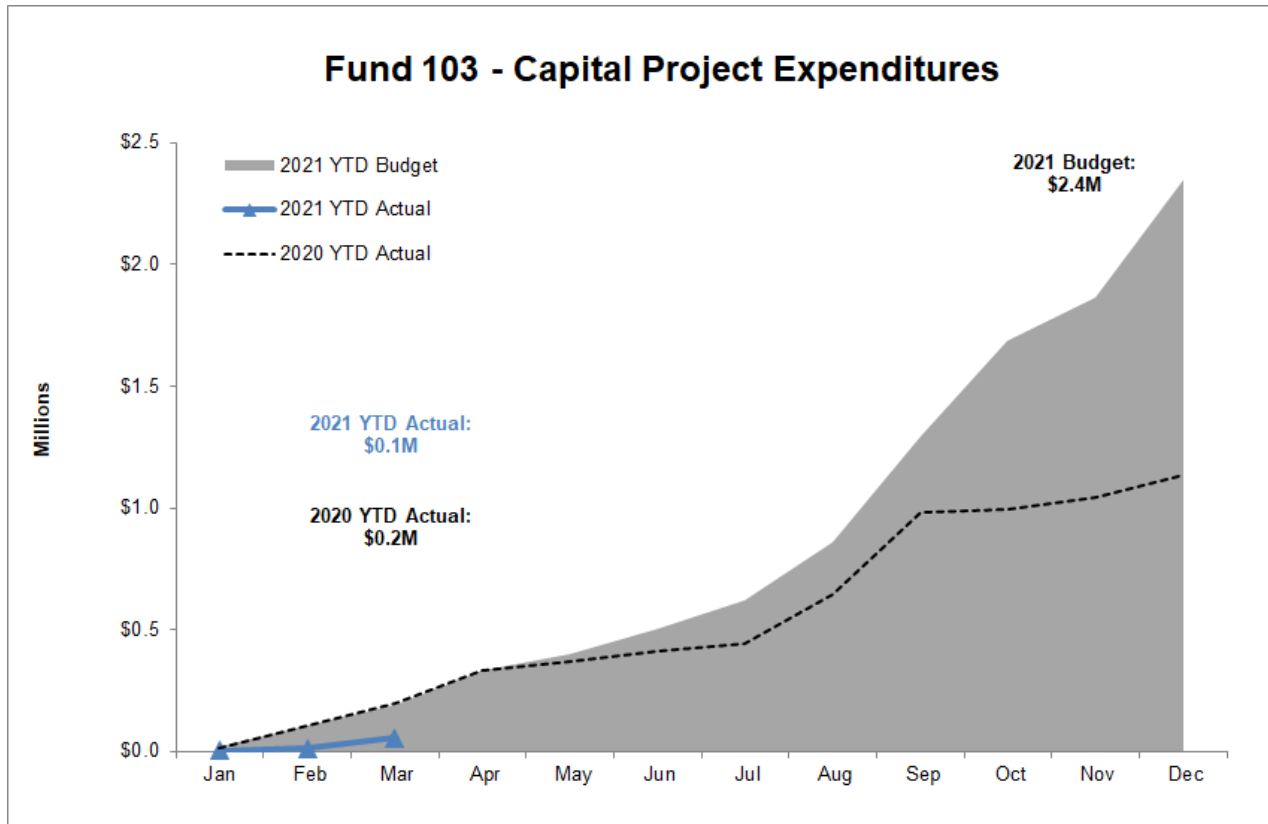
*Components may not sum to total due to rounding.

Fund 103 – Local Street Fund

The Local Street Fund is a special revenue fund used for local street repair. The fund is currently funded by interfund transfers on a project-reimbursement basis; in 2019 and 2020, it was funded at a specific annual amount by real estate excise tax (REET 2). Expenditures through March 2021 were \$60,000 and compare to expenditures of \$204,000 in the first quarter of 2020. 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 Summary of Sources and Uses Report Period: March 2021	2021			2020	2021 YTD Budget vs. Actual	
	2021 Budget	2021 YTD Budget	2021 YTD Actual	2020 YTD Actual	Favorable (Unfavorable) Amount Percentage	
Revenues						
Operating Transfer In	2,350,000	201,402	\$ 195,608	587,500	(5,794)	(2.9) %
Interest Earnings	10,600	6,644	\$ 1,039	10,301	(5,605)	(84.4) %
Total Revenues	\$ 2,360,600	\$ 208,046	\$ 196,647	\$ 597,801	\$ (11,399)	(5.5) %
Expenditures						
Capital Salary and Benefits	235,000	-	20,356	31,678	(20,356)	
Capital Services and Charges						
Capital Outlay	2,115,000	143,738	35,857	163,508	107,881	75.1 %
Subtotal - Capital Project Expenditures	2,350,000	143,738	56,213	195,187	87,525	60.9 %
Admin Salary and Benefits	-	-	-	5,163	\$ -	
Admin Services and Charges	700	293	-	179	293	100.0 %
Interfund Payments for Services	13,250	3,313	3,313	3,900	(0)	(0.0) %
Operating Transfer Out	-	-	-	-	-	
Total Expenditures	\$ 2,363,950	\$ 147,344	\$ 59,526	\$ 204,429	\$ 87,818	59.6 %
Net Change in Fund Balance	\$ (3,350)	\$ 60,702	\$ 137,121	\$ 393,372	\$ 76,419	125.9 %

Beg. Fund Balance, January 2021	\$ 1,321,778
Net Change in Fund Balance, March 2021	137,121
Ending Fund Balance, March 2021	\$ 1,458,899
2021 Budgeted Ending Fund Balance	\$ 1,318,428



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 2021 portion of each project's budget and year-to-date expenditures.

Fund 103 - Local Street			
Capital Projects Status*			
Name	2021 Budget	YTD Actual	Remaining
2021 Local Street Preservation	\$2.2M	\$0.0M	\$2.2M
2020 Local Street Reconstruction	\$0.2M	\$0.0M	\$0.1M
Total	\$2.4M	\$0.1M	\$2.3M

*Components may not sum to total due to rounding.

Fund 105 – Arterial Street Preservation Fund

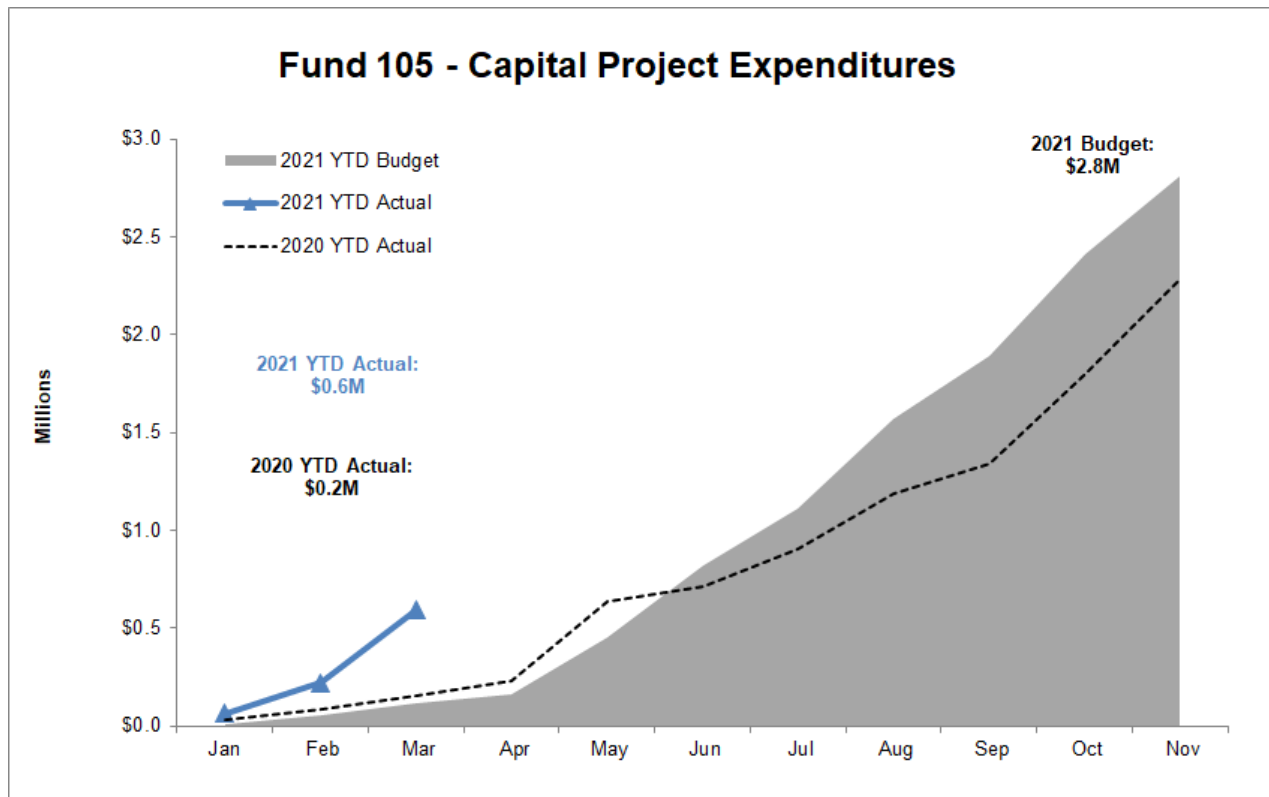
The Arterial Street Preservation Fund is a special revenue fund that is primarily funded by a 1.0% utility tax that was adopted by Council in 2008; these utility tax revenues are restricted for arterial street repair and preservation projects. In 2020, due to COVID-19 impacts, the funding source was transfers-in of REET 2 revenues while the 1.0% utility tax was retained in the General Fund.

Major projects budgeted within the Arterial Street Preservation Fund in 2021 include Lakeland Hills Way Preservation, 2nd Street SE Preservation, and Signal Replacement at Auburn Way North and 1st Street NE. Through March 2021, revenues totaled \$501,000, which is approximately \$41,000 lower than the same period in 2020. This is primarily due to the change in funding source, and also the timing associated with construction projects and their subsequent cost reimbursements from grants and transfers-in.

Expenditures through March 2021 totaled \$625,000 as compared to \$154,000 through March 2020. Historically, the majority of this fund's expenditures occur in the second half of each year due to the weather sensitivity of pavement construction (this work needs to be done primarily in the summer and early fall). 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 Summary of Sources and Uses Report Period: March 2021	2021			2020	2021 YTD Budget vs. Actual	
	2021 Budget	2021 YTD Budget	2021 YTD Actual	2020 YTD Actual	Favorable (Unfavorable)	
					Amount	Percentage
Revenues						
City Utility Tax	\$ 725,100	\$ 170,461	\$ 162,278	\$ 155,899	\$ (8,183)	(4.8) %
Electric Utility Tax	744,600	186,150	184,241	178,125	(1,909)	(1.0) %
Natural Gas Utility Tax	223,400	36,080	53,666	55,091	17,586	48.7 %
Cable TV Tax	175,400	43,850	49,143	48,265	5,293	12.1 %
Telephone Utility Tax	153,100	35,536	41,807	42,175	6,271	17.6 %
Garbage Utility Tax (External Haulers)	18,800	4,700	8,834	6,511	4,134	87.9 %
Grants	741,250	-	-	-	-	-
Permits	-	-	-	-	-	-
Developer Mitigation Fees	-	-	-	-	-	-
Operating Transfer In	-	-	-	48,265	-	-
Interest Earnings	12,400	3,100	781	7,297	(2,319)	(74.8) %
Total Revenues	\$ 2,794,050	\$ 479,878	\$ 500,750	\$ 541,628	\$ 20,872	4.3 %
Expenditures						
Salary and Benefits	\$ 188,000	\$ 38,494	\$ 141,209	\$ 122,292	\$ (102,715)	(266.8) %
Capital Outlay	2,623,250	74,797	452,277	31,205	(377,479)	(504.7) %
Subtotal - Capital Project Expenditures	2,811,250	113,291	593,485	153,497	(480,194)	(423.9) %
Services and Charges	25,000	12,500	-	985	12,500	100.0
Operating Transfer Out	50,000	12,500	31,280	-	(18,780)	(150.2)
Total Expenditures	\$ 2,886,250	\$ 138,291	\$ 624,765	\$ 154,481	\$ (486,474)	(351.8) %
Net Change in Fund Balance	\$ (92,200)	\$ 341,587	\$ (124,016)	\$ 387,147	\$ (465,602)	(136.3) %

Beg. Fund Balance, January 2021	\$ 1,606,304
Net Change in Fund Balance, March 2021	(124,016)
Ending Fund Balance, March 2021	\$ 1,482,288
2021 Budgeted Ending Fund Balance	\$ 1,514,104



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 2021 portion of each project's budget and year-to-date expenditures.

Fund 105 - Arterial Street Preservation			
Capital Projects Status*			
Name	2021 Budget	YTD Actual	Remaining
Lakeland Hills Way Preservation	\$1.4M	\$0.0M	\$1.3M
2nd Street SE Preservation	\$0.9M	\$0.0M	\$0.8M
Signal Replacement at AWN & 1st Street NE	\$0.2M	\$0.0M	\$0.2M
All Other Projects (7 Others Budgeted)	\$0.4M	\$0.5M	-\$0.2M
Total	\$2.8M	\$0.6M	\$2.2M

*Components may not sum to total due to rounding.

Note: The majority of YTD capital expenditures are for the projects 2020 Arterial Street Preservation, AWN Preservation Phase 2 (8th Street SE to 22nd) and AWN Preservation Phase 3 (4th Street SE to 8th Street). Budget for these projects will be recognized in Q3 pursuant to Ordinance #6682, which outlines multi-year capital budgeting.

Fund 124 – Mitigation Fees

The Mitigation Fees Fund is a special revenue fund funded from revenues from fees for new development 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.

Through March 2021, the City received \$1.1 million in mitigation and impact revenues, largely driven by commercial transportation impact fees paid for two large warehouses. Expenditures through March were minimal due to the timing of capital projects funded by mitigation and/or impact fee revenues.

Fund 124 - Mitigation Fees Summary of Sources and Uses Report Period Through: March 2021	BUDGET			YTD ACTUALS		
	Revenues	Expenditures	Ending Fund Balance	Revenues	Expenditures	Ending Fund Balance
Transportation Impact Fees	\$ 818,000	\$ 2,098,150	\$ 5,392,899	\$ 979,647	\$ 18,185	\$ 8,746,020
Traffic Mitigation Fees	-	100,000	23,687	-	-	137,806
Fire Impact Fees	148,300	75,000	622,189	31,236	-	611,466
Fire Mitigation Fees	-	-	81	-	-	81
Parks Impact Fees	158,500	1,911,530	2,789,203	87,500	42,279	5,584,001
Parks Mitigation Fees	-	-	349,371	-	-	186,352
School Impact Admin Fees	5,600	-	94,251	1,560	-	90,776
Wetland Mitigation Fees	-	36,600	30,981	-	-	72,872
Interest and Investment Income	87,160	-	87,160	4,585	-	4,585
Fees in Lieu of Improvements	-	-	27,020	-	-	27,128
Permit Processing Fees	-	44,200	(44,200)	-	-	-
Total	\$ 1,217,560	\$ 4,265,480	\$ 9,372,642	\$ 1,104,528	\$ 60,464	\$ 15,461,086

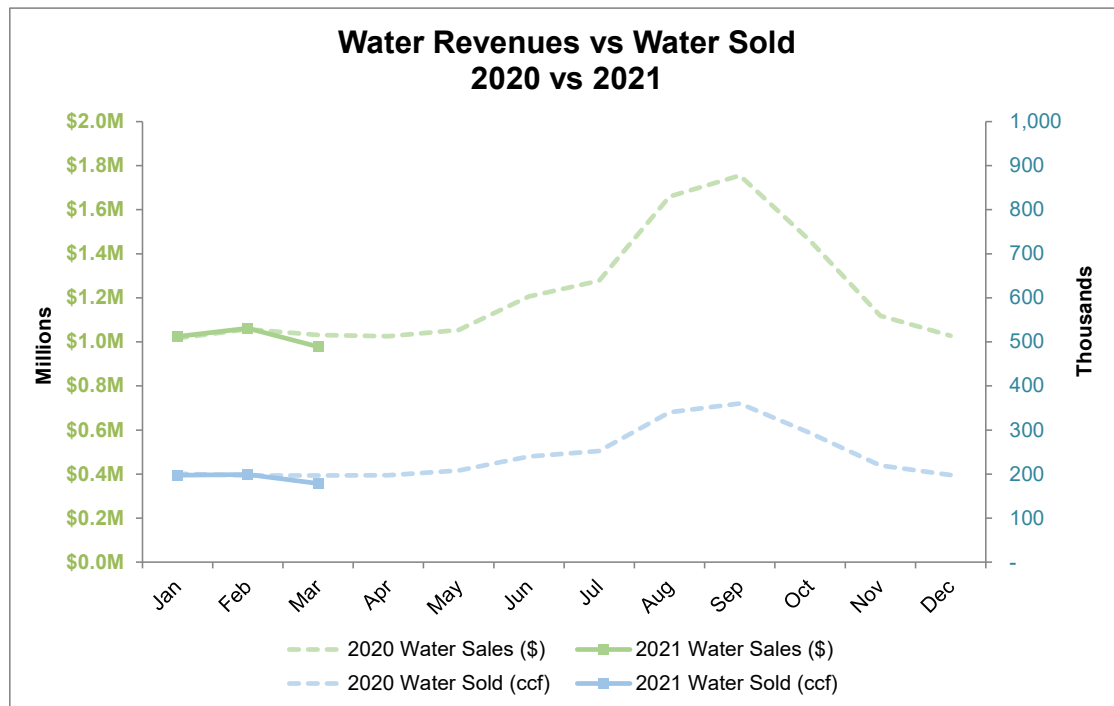
Beginning Fund Balance, January 2021	\$ 14,417,022
Net Change in Fund Balance, March 2021	1,044,064
Ending Fund Balance, March 2021	\$ 15,461,086
2021 Budgeted Ending Fund Balance	\$ 9,372,642

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. 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. This approach isolates those funds available for capital and cash flow needs for daily operations, and project managers will know exactly how much working capital is available for current and planned projects.

Through March 2021 the **Water Utility** had operating income of \$996,000 (operating revenues less operating expenditures) as compared to \$1.1 million in the same period last year. Water Fund operating revenues were \$66,000 or 2.1% lower than 2020; the majority of this variance was due to weaker performance in interest earnings and slightly lower water sales. Operating expenditures increased by \$86,000 due to personnel costs and service charges.

Billable water consumption through March 2021 totaled 575,000 hundred cubic feet (ccf) as compared to 594,000 ccf in 2020, a decrease of 3.2%. Total consumption decreased across all non-residential categories, resulting in the lowest first quarter consumption in a five-year period. This is in line with a trend of decreased year-over-year consumption on a *per account* basis due largely to conservation efforts and appliance efficiency improvements, which are anticipated in the Utilities Comprehensive Plan. COVID-19 mitigation efforts contributed significantly to the decrease in commercial and manufacturing consumption, as many businesses were required to operate at reduced capacity.



Through March 2021, the **Sewer Utility** finished with operating income of \$452,000 as compared to \$660,000 through March 2020. Operating revenues were down \$69,000 from last year due to weaker performance in interest earnings and charges for City sewer service. Operating expenses were up \$139,000 due to increased personnel costs and charges for services.

Billable consumption by volume was down 5.7% from Q1-2020 mainly due to reductions in commercial consumption, which were exacerbated by COVID-19 mitigation efforts. Commercial consumption of 335,000 ccf is the lowest first-quarter consumption since 2015.

In the first quarter of 2021, the **Stormwater Utility** had operating income of \$725,000 compared with \$955,000 in the same period last year. Operating revenues were up \$19,000 compared to 2020 mainly due to charges for City storm service. As most Stormwater Utility charges are based on a flat rate, COVID-19 did not have a significant effect on service revenue.

Operating expenditures in the Stormwater Utility were up \$250,000 from 2020, contributing to the lower operating income noted above. This variance was mainly due to increased personnel costs, fleet costs, NPDES permit renewal and contracted services.

Through March 2021, the **Solid Waste Utility** Fund had \$3.9 million in operating revenues compared to \$3.6 million in operating expenditures. The City of Auburn's Solid Waste services are outsourced to Waste Management and to Republic Services, who manages the contract for the annexed areas.

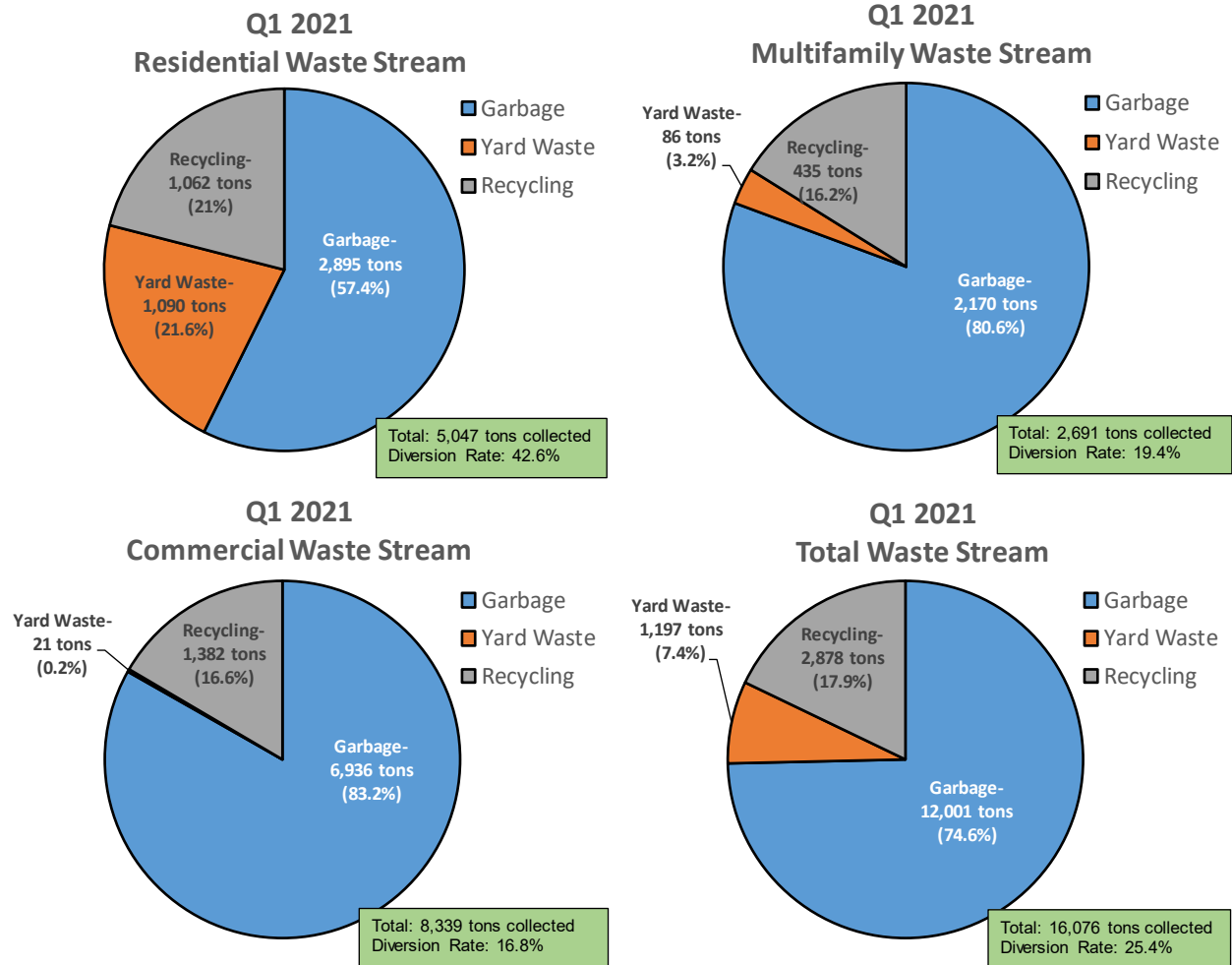
In the first quarter of 2021, Waste Management serviced 15,606 customers (79% of customers) and Republic Services serviced 4,174 customers (21% of customers).

The current mix of solid waste customer account types (rounded) is:

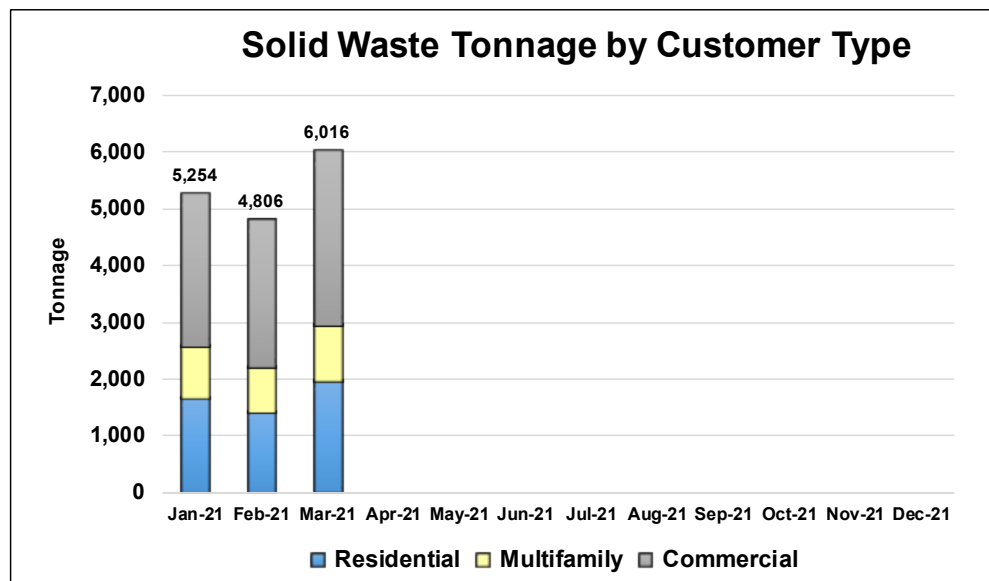
- 89.6% Residential
- 8.0% Commercial
- 2.5% Multifamily

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 March 2021, the total diversion rate was 25.4%, which represents a total of 4,100 tons of waste that was diverted from landfills.

2021 Tons Collected and Diversion Rates



Of the total tonnage collected in 2020, 31% was from residential customers, 17% from multifamily customers, and 52% from commercial customers, as shown in the following graph:

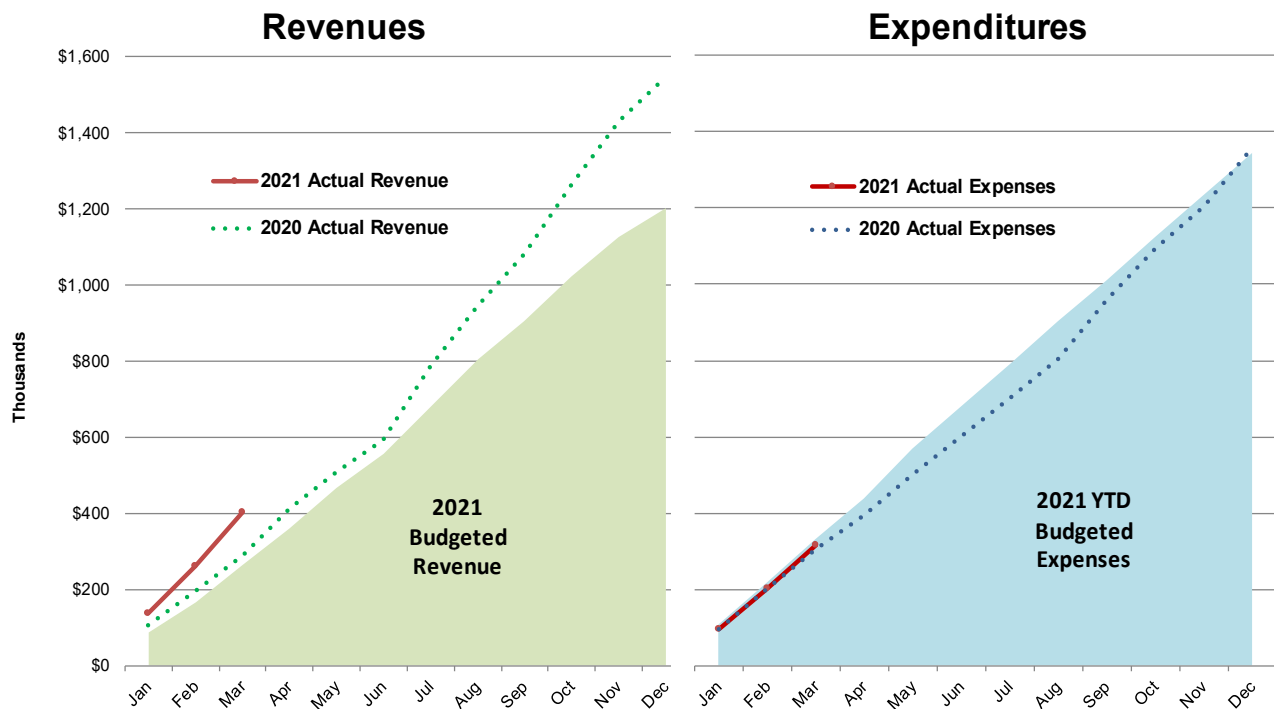


Through March 2021, the **Airport Fund** had operating income of \$93,000 as compared with operating income of \$198,000 in the same period last year. Operating revenues in the Airport Fund were \$8,000 more than the same period last year, largely due to increased revenue for property leases and aviation fuel sales.

Operating expenditures in the Airport Fund were \$113,000 more than in the first quarter of last year. Much of this variance consisted of fuel inventory expenses, but also included increased personnel costs, contracted services and fleet costs.

In the first quarter of 2021, the **Cemetery Fund** experienced operating income of \$86,000 as compared with an operating loss of \$18,000 through March 2020. Total sales revenue was up \$118,000, or 41.6% from first-quarter 2020, due to significant increases in lot sales, markers, and openings and closings. Operating expenditures were up \$11,000 or 3.8% from last year due mostly to inventory purchases and professional services.

CEMETERY Cumulative Revenues and Expenditures 2021 Budget vs. Actual



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 are reported in the **Workers' Compensation, Facilities, Innovation & Technology, or Equipment Rental Funds**.

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
Investment Portfolio Summary
March 31, 2021

Investment Type	Purchase Date	Book Value	Maturity Date	Yield to Maturity
State Investment Pool	Various	\$ 135,734,989	Various	0.11%
KeyBank Money Market	Various	14,112,819	Various	0.01%
Pacific Premier Bank Interest Acct	Various	10,543,560	Various	0.14%
FHLB	1/17/2020	5,168,350	12/9/2022	1.56%
FHLMC	11/20/2020	5,004,250	11/6/2023	2.38%
Total Cash & Investments		<u>\$ 170,563,968</u>		<u>0.217%</u>

Investment Mix	% of Total	Summary	
State Investment Pool	79.6%	Current 6-month treasury rate	0.05%
Key Bank Money Market	8.3%	Current State Pool rate	0.11%
Pacific Premier Bank Interest Acct	6.2%	KeyBank Money Market	0.01%
FHLB	3.0%	Pacific Premier Interest Acct	0.14%
FHLMC	2.9%		
	<u>100.0%</u>		

SALES TAX SUMMARY

MARCH 2021 SALES TAX DISTRIBUTIONS (FOR JANUARY 2021 RETAIL ACTIVITY)

NAICS	CONSTRUCTION	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
236	Construction of Buildings	2,000,382	381,823	471,532	23.5%
237	Heavy and Civil Construction	184,377	52,870	55,506	5.0%
238	Specialty Trade Contractors	883,406	192,733	223,432	15.9%
TOTAL CONSTRUCTION		\$ 3,068,164	\$ 627,426	\$ 750,470	19.6%
Overall Change from Previous Year				\$ 123,044	

NAICS	MANUFACTURING	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
311	Food Manufacturing	10,332	2,890	2,318	-19.8%
312	Beverage and Tobacco Products	11,872	2,794	3,139	12.4%
313	Textile Mills	1,178	709	271	-61.7%
314	Textile Product Mills	2,390	980	936	-4.5%
315	Apparel Manufacturing	1,301	374	533	42.6%
316	Leather and Allied Products	488	50	94	89.0%
321	Wood Product Manufacturing	14,670	2,919	3,076	5.4%
322	Paper Manufacturing	4,028	954	706	-26.0%
323	Printing and Related Support	37,260	11,765	10,087	-14.3%
324	Petroleum and Coal Products	1,404	1,376	3	-99.7%
325	Chemical Manufacturing	10,595	2,395	1,849	-22.8%
326	Plastics and Rubber Products	7,322	1,748	2,168	24.0%
327	Nonmetallic Mineral Products	16,154	2,665	3,911	46.8%
331	Primary Metal Manufacturing	62,321	10,027	7,144	-28.8%
332	Fabricated Metal Product Manuf	34,205	5,893	6,497	10.3%
333	Machinery Manufacturing	22,168	4,973	4,416	-11.2%
334	Computer and Electronic Product	8,232	1,331	1,806	35.7%
335	Electric Equipment, Appliances	8,276	3,067	266	-91.3%
336	Transportation Equipment Man	92,399	30,164	30,078	-0.3%
337	Furniture and Related Products	10,109	3,531	3,563	0.9%
339	Miscellaneous Manufacturing	32,935	8,701	9,037	3.9%
TOTAL MANUFACTURING		\$ 389,637	\$ 99,304	\$ 91,899	-7.5%
Overall Change from Previous Year				\$ (7,405)	

NAICS	TRANSPORTATION AND WAREHOUSING	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
481	Air Transportation	0	0	0	N/A
482	Rail Transportation	14,421	5,057	5,093	0.7%
483	Water Transportation	0	0	0	N/A
484	Truck Transportation	22,499	8,725	6,241	-28.5%
485	Transit and Ground Passengers	9	0	0	N/A
488	Transportation Support	79,945	10,001	11,250	12.5%
491	Postal Service	676	174	237	36.1%
492	Couriers and Messengers	69,993	52	63,608	122506.2%
493	Warehousing and Storage	9,647	2,930	3,151	7.6%
TOTAL TRANSPORTATION		\$ 197,189	\$ 26,939	\$ 89,580	232.5%
Overall Change from Previous Year				\$ 62,641	

NAICS	WHOLESALE TRADE	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
423	Wholesale Trade, Durable Goods	1,027,727	253,078	255,838	1.1%
424	Wholesale Trade, Nondurable	303,860	75,165	67,233	-10.6%
425	Wholesale Electronic Markets	14,684	4,518	4,970	10.0%
TOTAL WHOLESALE		\$ 1,346,271	\$ 332,761	\$ 328,040	-1.4%
				\$ (4,720)	

NAICS	AUTOMOTIVE	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
441	Motor Vehicle and Parts Dealer	3,594,307	916,958	962,411	5.0%
447	Gasoline Stations	232,674	61,217	58,693	-4.1%
TOTAL AUTOMOTIVE		\$ 3,826,981	\$ 978,176	\$ 1,021,105	4.4%
Overall Change from Previous Year				\$ 42,929	

NAICS	RETAIL TRADE	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
442	Furniture and Home Furnishings	209,308	59,099	81,415	37.8%
443	Electronics and Appliances	300,343	78,635	86,317	9.8%
444	Building Material and Garden	751,040	140,889	172,629	22.5%
445	Food and Beverage Stores	450,577	105,103	113,171	7.7%
446	Health and Personal Care Store	348,418	110,963	96,177	-13.3%
448	Clothing and Accessories	872,671	352,201	281,111	-20.2%
451	Sporting Goods, Hobby, Books	239,744	76,404	82,817	8.4%
452	General Merchandise Stores	878,021	240,905	263,097	9.2%
453	Miscellaneous Store Retailers	1,178,104	258,091	361,966	40.2%
454	Nonstore Retailers	271,309	62,444	86,991	39.3%
TOTAL RETAIL TRADE		\$ 5,499,535	\$ 1,484,732	\$ 1,625,691	9.5%
Overall Change from Previous Year				\$ 140,959	

NAICS	SERVICES	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
51*	Information	684,732	172,549	193,953	12.4%
52*	Finance and Insurance	177,847	35,428	41,765	17.9%
53*	Real Estate, Rental, Leasing	368,873	103,895	98,651	-5.0%
541	Professional, Scientific, Tech	394,150 a	88,460	109,262	23.5%
551	Company Management	66	15	13	-13.2%
56*	Admin. Supp., Remed Svcs	651,469	146,512	200,181	36.6%
611	Educational Services	40,410	10,115	9,041	-10.6%
62*	Health Care Social Assistance	110,693	29,007	26,994	-6.9%
71*	Arts and Entertainment	50,412	24,540	8,232	-66.5%
72*	Accommodation and Food Svcs	1,204,980	355,493	282,510	-20.5%
81*	Other Services	534,972	127,848	143,718	12.4%
92*	Public Administration	1,620	268	309	15.3%
TOTAL SERVICES		\$ 4,220,223	\$ 1,094,129	\$ 1,114,626	1.9%
Overall Change from Previous Year				\$ 20,497	

NAICS	MISCELLANEOUS	2020 Annual Total (Nov '19-Oct '20)	2020 YTD (Nov '19-Jan '20)	2021 YTD (Nov '20-Jan '21)	YTD % Diff
000	Unknown	0	0	0	N/A
111-115	Agriculture, Forestry, Fishing	5,367	2,114	3,609	70.7%
211-221	Mining & Utilities	28,831	4,730	8,885	87.8%
999	Unclassifiable Establishments	273,689	51,485	66,297	28.8%
TOTAL SERVICES		\$ 307,887	\$ 58,329	\$ 78,790	35.1%
Overall Change from Previous Year				\$ 20,461	

GRAND TOTAL	\$ 18,855,888	\$ 4,701,796	\$ 5,100,201	
Overall Change from Previous Year			\$ 398,405	8.5%

Total March 2021 Sales Tax Distributions

\$ 1,567,941

Percent Change from March 2020

10.7%

Comparisons:

March 2020

March 2019

\$ 1,416,529

\$ 1,374,764

Includes Adjustments in excess of +/- \$10,000.
a. WA State Department of Revenue adjustment to sales tax returns for July 2020 Reporting (adjustment: \$18,706).

OPERATING & CAPITAL FUNDS	ENTERPRISE FUNDS										
	WATER			SEWER			SEWER METRO			STORM	
	Budget	YTD Actual	Variance	Budget	YTD Actual	Variance	Budget	YTD Actual	Variance	Budget	YTD Actual
Through March 2021											
OPERATING FUND:											
OPERATING REVENUES											
Charges For Service	16,311,200	3,130,970	(13,180,230)	9,601,630	2,128,328	(7,473,302)	20,319,350	4,284,587	(16,034,763)	10,607,050	2,619,083
Grants			-			-			-		
Interest Earnings	113,100	6,339	(106,761)	69,100	2,614	(66,486)	16,600	167	(16,433)	79,100	3,080
Rents, Leases, Concessions, & Other	30,000	(4,579)	(34,579)	-	68	68	-	-	-	-	68
TOTAL OPERATING REVENUES	16,454,300	3,132,731	(13,321,569)	9,670,730	2,131,010	(7,539,720)	20,335,950	4,284,753	(16,051,197)	10,686,150	2,622,232
OPERATING EXPENSES											
Salaries & Wages	2,866,306	621,680	2,244,626	1,709,833	390,904	1,318,929	-	-	-	2,669,368	628,159
Benefits	1,503,001	314,438	1,188,563	892,805	196,280	696,525	-	-	-	1,400,208	325,395
Supplies	359,850	71,271	288,579	163,050	38,978	124,072	-	-	-	82,050	13,576
Other Service Charges	4,724,100	641,014	4,083,086	3,224,700	653,903	2,570,797	20,331,250	4,306,948	16,024,302	2,135,830	402,667
Intergovernmental Services (Less Transfers Out)				-	-	-				-	-
Waste Management Payments											
Sewer Metro Services							-	-	-		
Debt Service Interest	809,200	-	809,200	105,900	-	105,900	-	-	-	187,000	-
Interfund Operating Rentals & Supplies	1,937,400	488,806	1,448,594	1,578,600	399,106	1,179,494	-	-	-	2,096,200	527,021
TOTAL OPERATING EXPENSES	12,199,857	2,137,209	10,062,648	7,674,888	1,679,170	5,995,718	20,331,250	4,306,948	16,024,302	8,570,656	1,896,817
OPERATING REVENUES LESS EXPENSES BEFORE DEPRECIATION	4,254,443	995,522	(3,258,921)	1,995,842	451,840	(1,544,002)	4,700	(22,195)	(26,895)	2,115,494	725,415
NON-OPERATING REVENUES											
Operating Transfers-in	-	-	-								
Intergovernmental Loan	2,695,000	-	2,695,000								
Other Non-Operating Revenues											
Revenue Bond Proceeds	-	-	-								
NON-OPERATING EXPENSES											
Transfer to Capital Subfund	10,643,610	261,490	10,382,120	-	-	-				-	-
Other Operating Transfers-out	408,166	50,081	358,085	383,167	50,081	333,086				444,667	124,081
Debt Service Principal	1,816,200	-	1,816,200	449,300	-	449,300				350,900	-
Net Change in Restricted Net Assets	-	-	-	-	-	-				-	-
Interfund Loan Repayment											
Other Non-Operating Expenses											
BEGINNING WORKING CAPITAL - January 1, 2021	17,088,517	17,088,517	-	7,837,981	7,837,981	-	2,066,136	2,066,136	-	8,943,194	8,943,194
ENDING WORKING CAPITAL - March 31, 2021	11,169,984	17,772,468	6,602,484	9,001,356	8,239,740	(761,616)	2,070,836	2,043,941	(26,895)	10,263,121	9,544,528
NET CHANGE IN WORKING CAPITAL (see Note)	(5,918,533)	683,951	6,602,484	1,163,375	401,759	(761,616)	4,700	(22,195)	(26,895)	1,319,927	601,334
CAPITAL FUND:											
CAPITAL REVENUES											
Interest Revenue	10,900	117	(10,783)	75,600	23,341	(52,259)				68,800	3,786
Grants	-	-	-							255,970	-
Contributions	-	-	-	-	-	-				-	-
Other Non-Operating Revenue	-	(22,370)	(22,370)	-	-	-				-	-
Increase In Contributions - System Development	960,200	168,595	(791,605)	686,800	93,543	(593,257)				514,100	334,155
Interfund Revenues	-	-	-	-	-	-				-	-
Increase In Contributions - FAA	-	-	-	-	-	-				-	-
Proceeds of Debt Activity	-	-	-	-	-	-				-	-
Transfers In from Operating Sub-Fund	10,643,610	261,490	(10,382,120)	-	-	-				-	-
Transfer In from Other Funds	-	-	-	-	-	-				-	-
TOTAL CAPITAL REVENUES	11,614,710	407,832	(11,206,878)	762,400	116,884	(645,516)				838,870	337,940
CAPITAL EXPENSES											
Other Non-Operating Expense	-	-	-	-	387,642	(387,642)				-	-
Increase In Fixed Assets - Salaries	535,700	54,460	481,240	85,700	32,824	52,876				321,400	44,161
Increase In Fixed Assets - Benefits	214,300	25,626	188,674	34,300	14,118	20,182				128,600	21,330
Increase In Fixed Assets - Services	21,800	-	21,800	16,600	-	16,600				12,600	-
Increase In Fixed Assets - Site Improvements	-	12,107	(12,107)	-	-	-				-	-
Increase In Fixed Assets - Equipment	-	-	-	-	-	-				-	-
Increase In Fixed Assets - Construction	9,898,610	656,046	9,242,564	3,263,000	9,279	3,253,721				4,233,100	150,665
Operating Transfers Out	-	-	-	-	-	-				-	-
TOTAL CAPITAL EXPENSES	10,670,410	748,238	9,922,172	3,399,600	443,862	2,955,738				4,695,700	216,156
BEGINNING WORKING CAPITAL - January 1, 2021	888,139	888,139	-	10,762,357	10,762,357	-				10,569,965	10,569,965
ENDING WORKING CAPITAL - March 31, 2021	1,832,439	547,733	(1,284,706)	8,125,157	10,435,378	2,310,221				6,713,135	10,691,749
NET CHANGE IN WORKING CAPITAL (see Note)	944,300	(340,406)	(1,284,706)	(2,637,200)	(326,979)	2,310,221				(3,856,830)	121,784
Total Change in Working Capital	(4,974,233)	343,545	5,317,778	(1,473,825)	74,781	1,548,606	4,700	(22,195)	(26,895)	(2,536,903)	723,118
(*) Depreciation	4,083,600	973,998		2,415,000	600,020		-	-		2,229,800	542,796
Working Capital = Current Assets minus Current Liabilities											

OPERATING & CAPITAL FUNDS	ENTERPRISE FUNDS									INTERNAL SERVICE FUNDS		
Through March 2021	SOLID WASTE			AIRPORT			CEMETERY			INSURANCE		
	YTD			YTD			YTD			YTD		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OPERATING FUND:												
OPERATING REVENUES												
Charges For Service	16,669,900	3,884,523	(12,785,377)	1,458,000	347,145	(1,110,855)	1,199,000	403,207	(795,793)	-	-	-
Grants	60,000	-	(60,000)	-	-	-	-	-	-	-	-	-
Interest Earnings	45,600	1,528	(44,072)	12,800	380	(12,420)	4,600	349	(4,251)	12,800	109	(12,691)
Rents, Leases, Concessions, & Other	-	-	-	4,000	1,195	(2,805)	-	-	-	-	-	-
TOTAL OPERATING REVENUES	16,775,500	3,886,050	(12,889,450)	1,474,800	348,719	(1,126,081)	1,203,600	403,556	(800,044)	12,800	109	(12,691)
OPERATING EXPENSES												
Salaries & Wages	-	-	-	249,471	57,196	192,275	495,692	112,397	383,295	-	-	-
Benefits	-	-	-	119,725	29,425	90,300	271,278	61,830	209,448	175,000	-	175,000
Supplies	48,200	343	47,857	362,000	70,751	291,249	261,700	79,461	182,239	-	-	-
Other Service Charges	2,785,230	383,672	2,401,558	267,800	70,819	196,981	157,200	23,514	133,686	7,900	1,251,783	(1,243,883)
Intergovernmental Services (Less Transfers Out)	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management Payments See note	13,485,300	3,041,842	10,443,458	-	-	-	-	-	-	-	-	-
Sewer Metro Services	-	See note below	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	251,400	-	251,400	-	-	-	-	-	-
Interfund Operating Rentals & Supplies	632,100	159,510	472,590	110,600	27,650	82,950	158,950	40,332	118,618	-	-	-
TOTAL OPERATING EXPENSES	16,950,830	3,585,367	13,365,463	1,360,996	255,841	1,105,155	1,344,820	317,534	1,027,286	182,900	1,251,783	(1,068,883)
OPERATING REVENUES LESS EXPENSES BEFORE DEPRECIATION	(175,330)	300,684	476,014	113,804	92,878	(20,926)	(141,220)	86,022	227,242	(170,100)	(1,251,674)	(1,081,574)
NON-OPERATING REVENUES												
Operating Transfers-in							-	-	-	-	-	-
Intergovernmental Loan												
Other Non-Operating Revenues							-	-	-			
Revenue Bond Proceeds				3,810,900	-	3,810,900						
NON-OPERATING EXPENSES												
Transfer to Capital Subfund				3,000,000	32,087		100,000	42,500				
Other Operating Transfers-out	-	-	-	-	-	-	(100,000)	(42,500)	(57,500)			
Debt Service Principal				126,700	-	126,700	-	-	-			
Net Change in Restricted Net Assets				-	3,949	3,949	-	-	-			
Interfund Loan Repayment				-	-	-	-	-	-			
Other Non-Operating Expenses												
BEGINNING WORKING CAPITAL - January 1, 2021	5,753,618	5,753,618	-	810,777	810,777	-	505,802	505,802	-	1,741,353	1,741,353	-
ENDING WORKING CAPITAL - March 31, 2021	5,578,288	6,054,302	476,014	1,608,781	867,620	(741,161)	364,582	591,824	227,242	1,571,253	489,679	(1,081,574)
NET CHANGE IN WORKING CAPITAL (see Note)	(175,330)	300,684	476,014	798,004	56,843	(741,161)	(141,220)	86,022	227,242	(170,100)	(1,251,674)	(1,081,574)
CAPITAL FUND:												
CAPITAL REVENUES												
Interest Revenue				200	28	(172)	800	3	(797)			
Grants												
Contributions				-	-	-	-	-	-			
Other Non-Operating Revenue				-	-	-	-	-	-			
Increase In Contributions - System Development				-	-	-	-	-	-			
Interfund Revenues				-	-	-	-	-	-			
Increase In Contributions - FAA				-	-	-	-	-	-			
Proceeds of Debt Activity				-	-	-	-	-	-			
Transfers In from Operating Sub-Fund				3,000,000	32,087	(2,967,913)	100,000	42,500	(57,500)			
Transfer In from Other Funds				-	-	-	(100,000)	(42,500)	57,500			
TOTAL CAPITAL REVENUES				3,000,200	32,115	(2,968,085)	800	3	(797)			
CAPITAL EXPENSES												
Other Non-Operating Expense				-	-	-	-	-	-			
Increase In Fixed Assets - Salaries				-	-	-	-	-	-			
Increase In Fixed Assets - Benefits				-	-	-	-	-	-			
Increase In Fixed Assets - Services				100	-	100	100	-	100			
Increase In Fixed Assets - Site Improvements							-	-	-			
Increase In Fixed Assets - Equipment							-	-	-			
Increase In Fixed Assets - Construction				2,891,500	37,137	2,854,363	40,000	-	40,000			
Operating Transfers Out				-	-	-	-	-	-			
TOTAL CAPITAL EXPENSES				2,891,600	37,137	2,854,463	40,100	-	40,100			
BEGINNING WORKING CAPITAL - January 1, 2021				20,557	20,557	-	48,983	48,983	-			
ENDING WORKING CAPITAL - March 31, 2021				129,157	15,535	(113,622)	9,683	48,986	39,303			
NET CHANGE IN WORKING CAPITAL (see Note)				108,600	(5,022)	(113,622)	(39,300)	3	39,303			
Total Change in Working Capital	(175,330)	300,684		906,604	51,821	(854,783)	(180,520)	86,024	266,544	(170,100)	(1,251,674)	(1,081,574)

(*) Depreciation

20,000

-

434,700

175,320

32,200

10,509

-

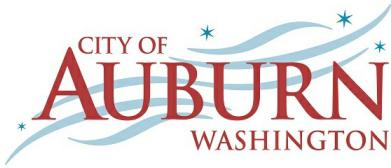
-

Working Capital = Current Assets
minus Current Liabilities

Note: Includes March's Waste Management
payment (\$1,109,370), which will be made in April.

OPERATING & CAPITAL FUNDS	INTERNAL SERVICE FUNDS											
	WORKER'S COMPENSATION			FACILITIES			INNOVATION & TECHNOLOGY			EQUIPMENT RENTAL		
	Budget	YTD Actual	Variance	Budget	YTD Actual	Variance	Budget	YTD Actual	Variance	Budget	YTD Actual	Variance
Through March 2021												
OPERATING FUND:												
OPERATING REVENUES												
Charges For Service	1,104,400	268,868	(835,532)	3,705,100	926,401	(2,778,699)	6,653,150	1,654,260	(4,998,890)	2,290,400	572,600	(1,717,800)
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	20,000	1,054	(18,946)	8,000	506	(7,494)	21,600	1,045	(20,555)	16,400	749	(15,651)
Rents, Leases, Concessions, & Other	15,000	-	(15,000)	-	-	-	-	-	-	-	58,863	58,863
TOTAL OPERATING REVENUES	1,139,400	269,922	(869,478)	3,713,100	926,907	(2,786,193)	6,674,750	1,655,305	(5,019,445)	2,306,800	632,212	(1,674,588)
OPERATING EXPENSES												
Salaries & Wages	-	-	-	819,855	162,716	657,139	2,209,075	525,602	1,683,473	691,161	166,724	524,437
Benefits	250,000	29,030	220,970	452,466	96,613	355,853	1,099,145	238,318	860,827	357,276	89,726	267,550
Supplies	-	-	-	140,200	11,120	129,080	420,650	23,815	396,835	1,153,840	176,541	977,299
Other Service Charges	461,100	153,226	307,874	1,407,700	275,361	1,132,339	2,866,800	992,280	1,874,520	570,050	78,578	491,472
Intergovernmental Services (Less Transfers Out)	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management Payments See note	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Metro Services	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Operating Rentals & Supplies	159,700	39,925	119,775	227,900	56,975	170,925	276,850	69,212	207,638	343,750	86,532	257,218
TOTAL OPERATING EXPENSES	870,800	222,181	648,619	3,048,121	602,785	2,445,336	6,872,520	1,849,228	5,023,292	3,116,077	598,100	2,517,977
OPERATING REVENUES LESS EXPENSES BEFORE DEPRECIATION	268,600	47,741	(220,859)	664,979	324,123	(340,856)	(197,770)	(193,923)	3,847	(809,277)	34,111	843,388
NON-OPERATING REVENUES												
Operating Transfers-in				-	-	-	50,000	-	(50,000)	-	-	-
Intergovernmental Loan												
Other Non-Operating Revenues												
Revenue Bond Proceeds												
NON-OPERATING EXPENSES												
Transfer to Capital Subfund							500,000	-	500,000			
Other Operating Transfers-out				1,028,070	-	1,028,070	-	-	-	22,000	-	22,000
Debt Service Principal										-	-	-
Net Change in Restricted Net Assets				-	-	-	-	-	-	-	-	-
Interfund Loan Repayment												
Other Non-Operating Expenses							-	49,840	(49,840)			
BEGINNING WORKING CAPITAL - January 1, 2021	2,382,027	2,382,027	-	986,936	986,936	-	2,597,407	2,597,407	-	2,384,056	2,384,056	-
ENDING WORKING CAPITAL - March 31, 2021	2,650,627	2,429,768	(220,859)	623,845	1,311,059	687,214	1,949,637	2,403,484	453,847	1,552,779	2,418,167	865,388
NET CHANGE IN WORKING CAPITAL (see Note)	268,600	47,741	(220,859)	(363,091)	324,123	687,214	(647,770)	(193,923)	453,847	(831,277)	34,111	865,388
CAPITAL FUND:												
CAPITAL REVENUES												
Interest Revenue							4,700	233	(4,467)	45,600	1,462	(44,138)
Grants							-	-	-	-	-	-
Contributions							-	-	-	-	-	-
Other Non-Operating Revenue							-	-	-	-	-	-
Increase In Contributions - System Development							-	-	-	-	-	-
Interfund Revenues							-	-	-	1,975,900	493,975	(1,481,925)
Increase In Contributions - FAA							-	-	-	-	-	-
Proceeds of Debt Activity							-	-	-	-	-	-
Transfers In from Operating Sub-Fund							500,000	-	(500,000)	-	-	-
Transfer In from Other Funds							75,000	-	(75,000)	1,025,420	243	(1,025,177)
TOTAL CAPITAL REVENUES							579,700	233	(579,467)	3,046,920	495,681	(2,551,239)
CAPITAL EXPENSES												
Other Non-Operating Expense							-	-	-	-	-	-
Increase In Fixed Assets - Salaries							-	-	-	-	165	(165)
Increase In Fixed Assets - Benefits							-	-	-	-	78	(78)
Increase In Fixed Assets - Services							200	0	200	700	-	700
Increase In Fixed Assets - Site Improvements							-	-	-	-	-	-
Increase In Fixed Assets - Equipment							489,000	(36,498)	525,498	2,107,900	610,339	1,497,561
Increase In Fixed Assets - Construction							-	-	-	1,140,000	-	1,140,000
Operating Transfers Out							-	-	-	-	-	-
TOTAL CAPITAL EXPENSES							489,200	(36,498)	525,698	3,248,600	610,582	2,638,018
BEGINNING WORKING CAPITAL - January 1, 2021							545,314	545,314	-	4,104,409	4,104,409	-
ENDING WORKING CAPITAL - March 31, 2021							635,814	582,045	(53,769)	3,902,729	3,989,508	86,779
NET CHANGE IN WORKING CAPITAL (see Note)							90,500	36,731	(53,769)	(201,680)	(114,901)	86,779
Total Change in Working Capital	268,600	47,741	(220,859)	(363,091)	324,123	687,214	(557,270)	(157,193)	400,077	(1,032,957)	(80,790)	952,167
(*) Depreciation	-	-	-	-	-	-	236,900	119,470	-	1,453,200	328,037	-

Working Capital = Current Assets
minus Current Liabilities



AGENDA BILL APPROVAL FORM

Agenda Subject:

Police Advisory Committee Update (O'Neil)(30 Minutes)

Department:

Police

Attachments:

[PAC Update](#)

Date:

July 7, 2021

Budget Impact:

Current Budget: \$0

Proposed Revision: \$0

Revised Budget: \$0

Administrative Recommendation:**Background for Motion:**

For discussion only.

Background Summary:

Police Advisory Committee (PAC) summary of meetings held since February and topics for upcoming meetings.

Reviewed by Council Committees:

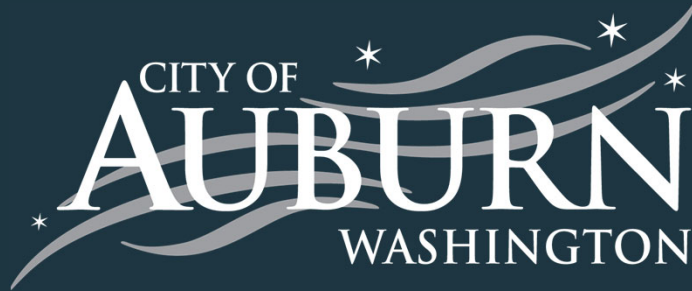
Councilmember: Jeyaraj

Staff:

O'Neil

Meeting Date: July 12, 2021

Item Number:



POLICE ADVISORY COMMITTEE UPDATE

Auburn Police Department

AUBURN VALUES

S E R V I C E
E N V I R O N M E N T
E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

POLICE ADVISORY COMMITTEE UPDATE

**Chief
Daniel
O'Neil**

PAC UPDATE

- Last update was in February
- BOLA Wrap
- Community Service Award
- Scholarship Foundation
- Legislative Reform

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

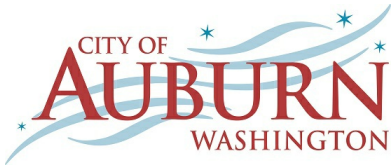
PAC UPDATE

- **Auburn Police Foundation**
- **Auburn Police Liaisons**
- **Community Court**
- **Lea Hill Community Concerns**
- **Training**

PAC UPDATE

- Incorporate PIO into PAC
- Community Messaging
- Mission Statement

Mission Statement The Police Advisory Committee brings together the community and police personnel to exchange ideas and information on police services and provides input on the implementation of community policing.



AGENDA BILL APPROVAL FORM

Agenda Subject:

2021 Legislative Updates Related to Policing (O'Neil)(45 Minutes)

Date:

July 7, 2021

Department:

Police

Attachments:

[2021 Legislative Updates Related to Policing](#)

Budget Impact:

Current Budget: \$0

Proposed Revision: \$0

Revised Budget: \$0

Administrative Recommendation:

For discussion only.

Background for Motion:**Background Summary:**

2021 Legislative updates related to Policing. Summary and open discussion on Key Bills, other Legislatives updates and Reform Laws.

Reviewed by Council Committees:

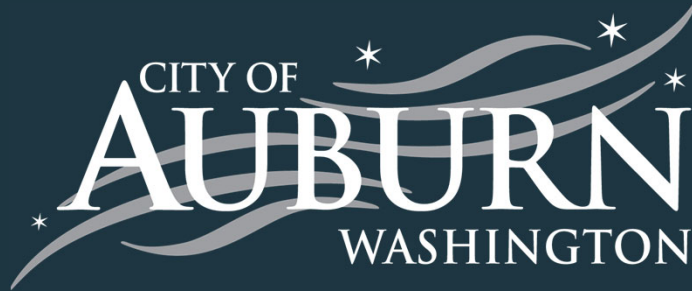
Councilmember: Jeyaraj

Staff:

O'Neil

Meeting Date: July 12, 2021

Item Number:



2021 LEGISLATIVE UPDATES RELATED TO POLICING

Auburn Police Department

AUBURN VALUES

S E R V I C E
E N V I R O N M E N T
E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

DANIEL O'NEIL
CHIEF OF POLICE
DONEIL@AUBURNWA.GOV
253-261-8001

AUBURN POLICE DEPARTMENT

AUBURN
VALUES

S E R V I C E
E N V I R O N M E N T
E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N



2021 LEGISLATIVE UPDATE

KEY BILLS

- **ESHB 1054 - Tactics**
- **E2SHB 1310 - Use of Force**
- **ESB 5476 - *Blake* Decision**
- **SSB 5066 - Duty to Intervene**

OTHER LEGISLATIVE UPDATES

- **SHB 1088 - Potential Impeachment Disclosures**
- **E2SHB 1089 - Audits of Indep. Investigations**
- **SHB 1223 - Electronic Recordings**
- **ESHB 1140 - Juvenile Access to Attorneys**
- **ESHB 1267 - Office of Indep. Investigations**
- **E2SHB 1320 - Protection Orders**

OTHER REFORM LAWS CONTINUED

- **E2SSB 5051 - Decertification**
- **SSB 5055 - Grievance Arbitration Panels**
- **E2SSB 5259 - Law Enforcement Data Collection**

INTRODUCTION

- Summary of the Scope of Changes:
 - Officers may respond differently to calls than previously;
 - Officers may be required to spend more time at many scenes, stretching resources;
 - Individuals and businesses may be encouraged to file online reports;
 - Proactive policing measures will be limited going forward;
 - Body cameras.
- Why are we making these changes? In May of 2021, Governor Inslee signed into law 13 bills that require these legislative changes.

INTRODUCTION

- Themes coming out of this legislative session mandate that not every call to 911 be handled by law enforcement—while there is no other emergency contact number to call but 911.
- Legislative mandates require more law enforcement resources be made available when making arrests and dealing with individuals demonstrating mental health illnesses or who are under the influence of drugs and/or alcohol.

INTRODUCTION

- Washington State currently ranks 50th in the nation for law enforcement officers per capita (USA Facts, 2021).
- In 2019, Washington was 6 out of 10 when ranking the top ten states with the most overworked police officers, with Washington having the lowest ratio at 1.45 officers per 1,000 people (Torres, 2019).
- Since at least 2012, the Auburn Police Department, which has always had the full support of the Auburn Mayor and Council, has operated consistently within Washington State standards maintaining an average of 1.4 officers per 1000 citizens.

HOUSE BILL 1054 TACTICS

- **ESHB1054 - Police Tactics:**

- Bans the use of choke holds and neck restraints.
- Criminal Justice Training Commission work group will establish training and deployment policies for the use of police canines.
- Guidelines on the use of tear gas, restricts the use of military equipment, establishes uniform standards for officers, and restricts vehicle pursuits.
- Police Officers may only pursue a vehicle if:
 - **Section 7(a)(i)** There is probable cause to believe that a person in the vehicle has committed or is committing a violent offense or sex offense as defined in RCW 9.94A.030, or an escape under 9A.76; or
 - (ii) There is reasonable suspicion that a person in the vehicle has committed or is committing a driving under the influence offense under RCW 46.61.502.

HOUSE BILL 1054 TACTICS CONTINUED

■ Potential Impacts:

- 1) The Auburn Police Department issued a directive prohibiting choke holds and neck restraints in August of 2020, which is now required under this legislation for all agencies.
- 2) In the event of non-violent offenses, such as residential burglary or an auto theft, police will respond to write a report, gather information and evidence, and interview persons with information.
- 3) APD reporting system to collect information regarding the limits on the law enforcement response, any complaints received, and the impact on criminal enforcement.

USE OF FORCE

- **ESSHB 1310 – Use of Force:**

- “The fundamental duty of law enforcement to preserve and protect all human life.”
- A peace officer shall use reasonable care when determining whether to use physical force and when using physical force against another person.
 - **Section 3(1)(a):** Except as otherwise provided under this section, a peace officer may use physical force against a person when necessary to: Protect against criminal conduct where there is **probable cause to make an arrest**; effect an arrest; prevent an escape as defined under chapter 9A.76, or protect against an imminent threat of bodily injury to the peace officer, another person, or the person against whom force is being used.
 - **Section 3(2)(a):** When possible, exhaust available and appropriate de-escalation tactics prior to using any physical force, such as: Creating physical distance by employing tactical repositioning and repositioning as often as necessary to maintain the benefit of time, distance, cover; when there are multiple officers, designate one as the primary communicator. Call for additional resources such as a crisis intervention team or mental health professional when possible. Call for back-up officers when encountering resistance. **Take as much time as necessary, without using physical force or weapons and leaving the area if there is no threat of imminent harm and no crime has been committed, is being committed, or is about to be committed.**

USE OF FORCE CONTINUED

■ Potential Impacts:

- 1) Challenges to APD may include resources, delays in APD responses and potential delays in mental health counselors and/or crisis communicators responding.
- 2) We need funding for additional mental health counselors and crisis communicators.
- 3) EMS staff will need to take primary response to non-criminal activity related calls. Officers will be partnering with the local business community to offer training opportunities for reporting criminal activity to the Prosecutor's Office and to provide additional information about civil remedies available when law enforcement is not dispatched under the legislative directive.

THE *BLAKE* DECISION

- ESB 5476 – The *Blake* Bill:

- The knowing possession of a controlled substance, counterfeit substance, or legend drug without a prescription is now a simple misdemeanor. Law enforcement officers are required, in lieu of jail booking and referral to the prosecutor, to offer a referral to assessment and services to any person subject to arrest for possession of drugs under this legislation.
- Decriminalizes drug paraphernalia used to introduce or inject a controlled substance into the human body.

THE *BLAKE* DECISION CONTINUED

■ Potential Impacts:

- 1) Auburn Officers will generally refer all simple drug possession cases to the Prosecutor's Office, along with providing an individual a referral for services.
- 2) Concerns that traditional paraphernalia-related items might be more prevalent in the community. The City has re-engaged its City Work Crew and Community Service program to clean-up litter, debris, and other items coupled with training and PPE for individuals participating in those programs.
- 3) The State will need to establish the recovery navigator program to provide community-based outreach, intake, assessment, connection to services and case management and recovery services.
- 4) Referral and tracking system needed between agencies.

DUTY TO INTERVENE AND REPORT

- **SSB 5066 – Duty to Intervene:**

- Any identifiable on-duty peace officer who witnesses another peace officer engaging or attempting to engage in the use of excessive force against another person shall intervene when in a position to do so to end the use of excessive force or attempted use of excessive force, or to prevent the further use of excessive force.
- A peace officer shall also render aid at the earliest safe opportunity in accordance with RCW 36.28A.445, to any person injured as a result of the use of force.
- Any identifiable on-duty peace officer who witnesses any wrongdoing committed by another peace officer, or has a good faith reasonable belief that another peace officer committed wrongdoing, shall report such wrongdoing.
- Notice send to the CJTC of any disciplinary decision resulting from a peace officer's failure to intervene or failure to report as required by this section to determine whether the officer's conduct may be grounds for suspension or revocation of certification under RCW 43.101.105.

DUTY TO INTERVENE AND REPORT CONTINUED

- **Potential Impact:**

The Auburn Police Department has had a policy requiring officers to intervene and report excessive force for at least the last 10 years, which will now be reported to the Criminal Justice Training Commission.

ELECTRONIC RECORDATION

- SHB 1223 – Electronic Recordation:

- Custodial interrogations of an adult for a felony offense, or a juvenile of any offense, must be electronically recorded starting January 1, 2022.

- Limited exceptions to the electronic recording requirement.

- **Potential Impacts:**

- 1) HB 1223 will increase local costs for the purchase, deployment, use, storage, and management of body worn cameras.

JUVENILE ACCESS TO AN ATTORNEY

- **ESHB 1140 – Juvenile Access to an Attorney:**
- Requires that a law enforcement officer provide a juvenile (under the age of 18) with access to an attorney for consultation prior to a juvenile waiving any constitutional rights if the officer: (a) questions a juvenile during a custodial interrogation; or (b) detains a juvenile based on probable cause of involvement in criminal activity or requests that a juvenile consent to an evidentiary search of their person, property, dwelling, or vehicle.
- Requires the State Office of Public Defense to provide access to attorneys for juveniles contacted by law enforcement.

JUVENILE ACCESS TO AN ATTORNEY CONTINUED

■ Potential Impacts:

- 1) Potential unintended consequences of this bill may be that juveniles, who are already vulnerable due to their age, may be recruited to participate in adult criminal enterprises. The City of Auburn is currently working with local resource providers to interrupt the gang recruitment of juveniles in the community.
- 1) The City is also concerned that juveniles will need access to an attorney expeditiously and the resources provided by the Office of Public Defense may be insufficient.

STEPS FORWARD

- The role of police in our community is one that changes from year to year.
- Professional policing demands that we respond to and provide the type of policing that is demanded by our community.
- Communities elect officials to be their voice, which in this situation are state legislators. This legislative session, as noted in HB 1310 specifically states that “it is a fundamental duty of law enforcement to preserve and protect all human life” and restricts the use of physical force to incidents where there is an imminent threat of bodily harm to a peace officer or another person.
- APD will need to redeploy the law enforcement resources that are available to us in order to meet the requirements of new legislation.

STEPS FORWARD

- **Theft/Shoplift Under \$250:** Cop Logic and civil restitution.
- **Service of court orders:** Law enforcement will only serve orders if required to do so by law or court order.
- **Involuntary Committals at Medical Facilities to Include Mental Health Facilities:** We will encourage mental health facilities to have their own DCR or DMHP on staff to facilitate the involuntary commitment process.
- **Welfare Checks:** If not criminal, these calls will be screen by Sergeants and the response will be based on the totality of the circumstances.

STEPS FORWARD

- **Misdemeanor Crimes:** APD may not make physical arrests in certain misdemeanor cases. Exceptions include DUIs and DV related offenses that require mandatory arrests.
- **Suspicious Subjects:** Officers will no longer respond to calls of suspicious activity unless there is clearly articulated criminal activity. This will include suspected drug activity.
- **Juvenile Problems/Civil Issues/Disputes:** Officers will no longer respond in-person to calls involving juvenile problems and civil disputes that are not criminal. As an alternative, officers will make phone contact and refer the involved parties to resources, which are available on the Auburn Police Department webpage.

STEPS FORWARD

- **Trespass/Unwanted Persons:** Officers will continue to respond to unwanted subject calls and will assist in having unwanted persons removed from property if they are trespassing.
- **Suicidal Subjects:** Officers will respond if the subject is in an open area accessible to the public or is armed and in a structure with other family members. Officers will protect those not involved and request a crisis communicator and/or a mental health professional.
- **Controlled Substances:** Officers will respond to calls of suspected drug activity, once the call is screened by a sergeant to confirm that actual drug activity is occurring and not just suspected. This will prevent the escalation of non-criminal activity.

STEPS FORWARD

- **Lost Property:** Lost property will be a mandatory E-report.
- **Traffic Complaints and Traffic Enforcement:** Patrol units will only be dispatched if a traffic unit is not working.
- **Parking Complaints:** All parking complaints will be forwarded to parking enforcement unless the complaint is a safety hazard, or is related to a vehicle blocking mailboxes on a day that mail is to be delivered.
- **RV's and Transient Camps:** Complaints regarding individuals living in RV's will be forwarded to the Community Response Team. If CRT is not working, the complaints will be forwarded to them to handle on their next duty day. The Community Response Team works with the City of Auburn Homeless Outreach Coordinator and the Salvation Army to find resources for community members who are experiencing homelessness.

STEPS FORWARD

- **Property Crimes without Suspect Info:** All property crimes without suspect information will be referred to E-Reporting.
- **Noise Complaints:** Noise complaints at multi-family housing complexes should be reported to property managers instead of the police. Property managers within the city have the ability to work with the Community Response Team to resolve problems with repeat offenders.

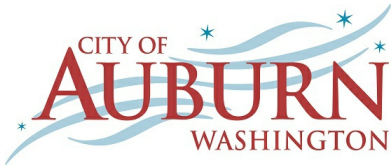
STEPS FORWARD

The Auburn Police Department is developing and will continue to develop a website of community resources to assist in solving issues that require assistance outside of law enforcement.

https://www.auburnwa.gov/city_hall/police/social_services

The officers of the Auburn Police Department remain committed to providing professional police services to our community. Those services are just going to look a little different and won't always include face to face contact with a uniformed police officer.

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION



AGENDA BILL APPROVAL FORM

Agenda Subject:

Community Court Update (Comeau)(20 Minutes)

Department:

Legal

Attachments:

[Community Court](#)

Date:

July 6, 2021

Budget Impact:

Current Budget: \$0

Proposed Revision: \$0

Revised Budget: \$0

Administrative Recommendation:

For discussion only.

Background for Motion:**Background Summary:**

The City Attorney's Office through the Real Estate Division constructed the temporary physical spaces for the Auburn Community Court and Auburn Community Resource Center in April and May of 2021 with the coordination and support of the Facilities Division. The King County District Court began operating the Auburn Community Court on May 27, 2021. The City's update on the Community Court operations will be presented to Council. More information is available here: https://www.auburnwa.gov/city_hall/legal/community_court.

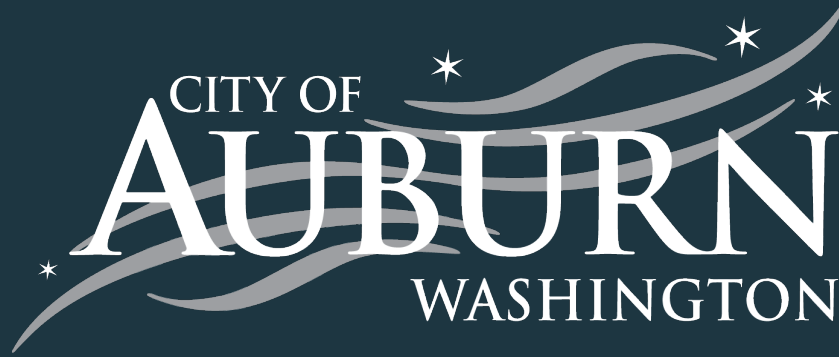
Reviewed by Council Committees:**Councilmember:**

Meeting Date: July 12, 2021

Staff:

Comeau

Item Number:



COMMUNITY COURT UPDATE JULY 2021

City Attorney's Office

Page 122 of 136

AUBURN VALUES

S E R V I C E
E N V I R O N M E N T
E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

Purpose

King County District Court and the City of Auburn have partnered to bring a community court option to Auburn. Community Court is an alternative, problem-solving court for some non-violent misdemeanor cases. It allows cases to be handled by referrals to community resources that address a participant's underlying needs that likely led to criminal activity.

Re-thinking criminal justice

The criminal justice system traditionally seeks to reduce crime by punishing people. While fines or jail can be effective – and sometimes necessary – deterrents, they do not address the problems that many people struggle with that might have led them to commit crimes. Such problems can include homelessness, extreme poverty, addiction, or mental health. While not everyone with these challenges commits crime, community court provides an effective alternative for people who do. It holds participants accountable while offering resources and support to build a better life.

AUBURN COMMUNITY COURT

PARTNERS IN THE AUBURN COMMUNITY COURT

- **King County District Court**
 - Judge York
- **Public Defender**
 - Tricia Grove, Cayce Grove Law Offices
- **Kent Hay**
- **Community Service Providers**
- **City of Auburn Work Crew**

AUBURN RESOURCE CENTER

2816 Auburn Way N



AUBURN RESOURCE CENTER

Lease:

- City leased the building in February of 2020
- 22,000 square feet

Subleases:

- Auburn Food Bank
- Auburn Food Bank shelter space
- We Care Daily Clinic (coming soon)

CONSTRUCTION

- **March of 2021-Design and Construction for temporary Community Court and Resource Center spaces**
 - 2,000 square feet each
 - Architect, HVAC contractor, and Josh Arndt worked together to obtain building permits along with the distribution and mechanical permit.
 - Timeline: 3 Weeks

CONSTRUCTION



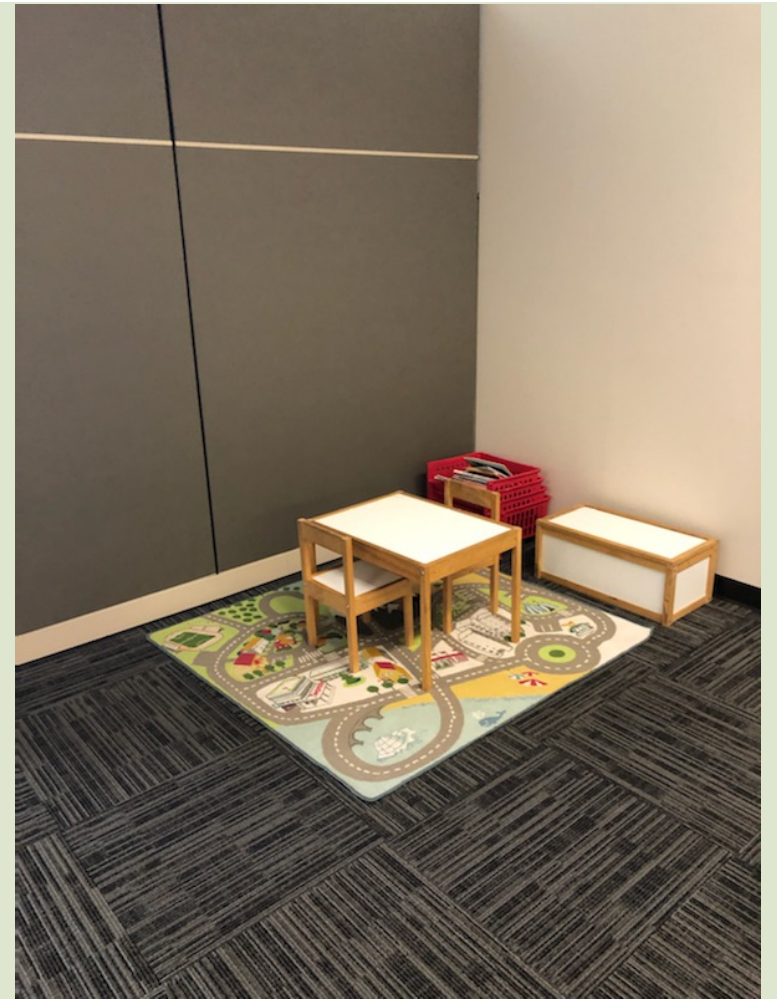
CONSTRUCTION



CONSTRUCTION

- Construction of demising walls, re-routing and extending power, re-rerouting plumbing, remodeling restroom to meet ADA requirements, redistributing HVAC, flooring and paint
 - Construction timeline from permit issuance: 3 weeks
 - Total cost: \$122,500

CONSTRUCTION



PROPERTY UPDATES

- Subleases: Auburn Food Bank, We Care Daily Clinic
- License Agreements: Service providers for scheduled use of the Resource Center
- The ACRC will have room for 2 more permanent sublessees
- Stay tuned for the future permanent buildout of the Auburn Community Court and the Auburn Resource Center-6,000 square feet

COMMUNITY COURT PARTICIPANTS

■ Eligibility criteria

- Constantly being evaluated
- Generally: 2nd degree criminal trespass, unlawful transit conduct, prostitution (not patronizing), disorderly conduct, interference with a health care facility, SODA order violation, possession of auto theft tools, possession of burglary tools, vehicle trespass, possession of a controlled substance, unlawful camping
- General disqualifiers: Prior Class A felony or attempt, solicitation, or conspiracy to commit a Class A felony, violent crimes, sex offenses, DV related crimes, crimes against children, escape from confinement, gun related charges, hate crimes, human trafficking, kidnapping

■ 28 people have been identified so far.



SCOPE OF COMMUNITY COURT

- Community court is intended to address lower-level non-traffic offenses committed by individuals struggling with substance use, mental health, or homelessness issues
- These lower-level offenses include those on slide 12
- The legislature's recent passing of ESB 5476 has forced a change to eligible offense criteria:
- Initially, possession of drug paraphernalia was an included offense given its effect on our community (in 2019, our office filed over 500 cases involving this charge)
 - With 5476, we have had to remove this offense from community court consideration as personal use drug paraphernalia possession is now legal and cannot be charged criminally
- Initially, we intended to exclude possession of controlled substance violations since that offense was eligible for felony prosecution and the possibility of the superior court drug court program
 - With 5476, we have now added drug possession to our eligible offense list since the change in the law reduced the charge to a misdemeanor statewide, eliminating superior court's involvement and leaving local community court programs as a primary method of a therapeutic court

STIPULATED ORDER OF CONTINUANCE

MOTION

THIS MATTER comes before the court on the joint motion of the parties, who move for entry of this SOC. If the Defendant complies with this SOC, this case will be dismissed at the end of 6 months.

DEFENDANT'S CHARGES AND RIGHTS

I. The Defendant is charged with Criminal Trespass 2nd Degree, which has a maximum penalty of 90 days in jail and a \$1,000 fine. The Defendant has pled not guilty.

The Defendant has received an amended complaint in this case listing the elements of the above crime. The Defendant understands these elements and what the City must prove to convict. If found guilty at a future hearing, the Defendant understands that the judge can impose any sentence up to the maximum, no matter what the prosecutor or defense recommends.

II. The Defendant understands that the judge, court personnel, prosecutors, defense attorneys and treatment/social service providers may discuss this case off the record and in their absence at staff meetings. The Defendant agrees that such discussions may take place outside of their presence.

III. The Defendant understands their rights:

- To a public jury trial within 90 days after arraignment (60 days if in custody);
- To remain silent before and during trial;
- To hear and question witnesses who testify;

STIPULATED ORDER OF CONTINUANCE

REQUIRED	SERVICES TO ACCESS
☒	<u>EDUCATION</u> : Inquire about finishing/furthering your education and funding opportunities.
☒	<u>WORK TRAINING</u> : Inquire about trade training, internships, work programs.
☒	<u>EMPLOYMENT</u> : Inquire about assistance with job searching, placement, resumes and interviewing.
☐	<u>CIVIL LEGAL MATTERS</u> : Inquire about civil legal matters, such as rental contracts and debts.
☐	<u>PARENTING</u> : Inquire about parenting classes, supplies and/or support for young children/families.
☒	<u>HEALTH CARE</u> : Inquire about health insurance, transportation to medical appointments and/or medical/dental care.
☒	<u>HOUSING</u> : Inquire about long term housing and housing subsidies.
☒	<u>DSHS</u> : Inquire about cash assistance for ID replacement, child care, medical care, refugees, disabled persons, seniors.
☒	<u>EMERGENCY SERVICES</u> : Inquire about assistance for immediate needs such as housing and food.
☒	<u>MENTAL HEALTH CARE</u> : ☒ Obtain a mental health assessment and follow all treatment recommendations. Sign a Release of Information for provider to send the assessment and treatment reports to Community Court. (<i>Apple Health or no health insurance</i>) ☐ Find a counselor/therapist. Sign a Release of Information for provider to send the assessment and treatment reports to Community Court. (<i>Private health insurance</i>) ☐ <u>Currently in treatment/counseling</u> . Continue with care. Sign a Release of Information for provider to send the assessment, if applicable, and treatment reports to Community Court.